



THE CITY OF



City of Kalamazoo, Michigan

Cost Allocation Plan

- Full Cost -

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

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



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Section 1: Introduction

Introduction

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

This Cost Allocation Plan is used by the City to claim indirect costs as charges against 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 using generally accepted cost accounting principles. 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 COST ALLOCATION PLAN CERTIFICATE OF INDIRECT COSTS

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

- (1) All costs included in this plan are for the fiscal year ending December 31, 2018 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2020 and are allowable in accordance with Generally Accepted Cost Accounting Principles.
- (2) All costs included in this plan are properly allocated to the various programs and funds 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.

I declare that the foregoing is true and correct.

City of Kalamazoo, Michigan

Signature:

Stephen J. Vicezzi

Name of Official:

Stephen J. Vicezzi

Title:

CFO

Date:

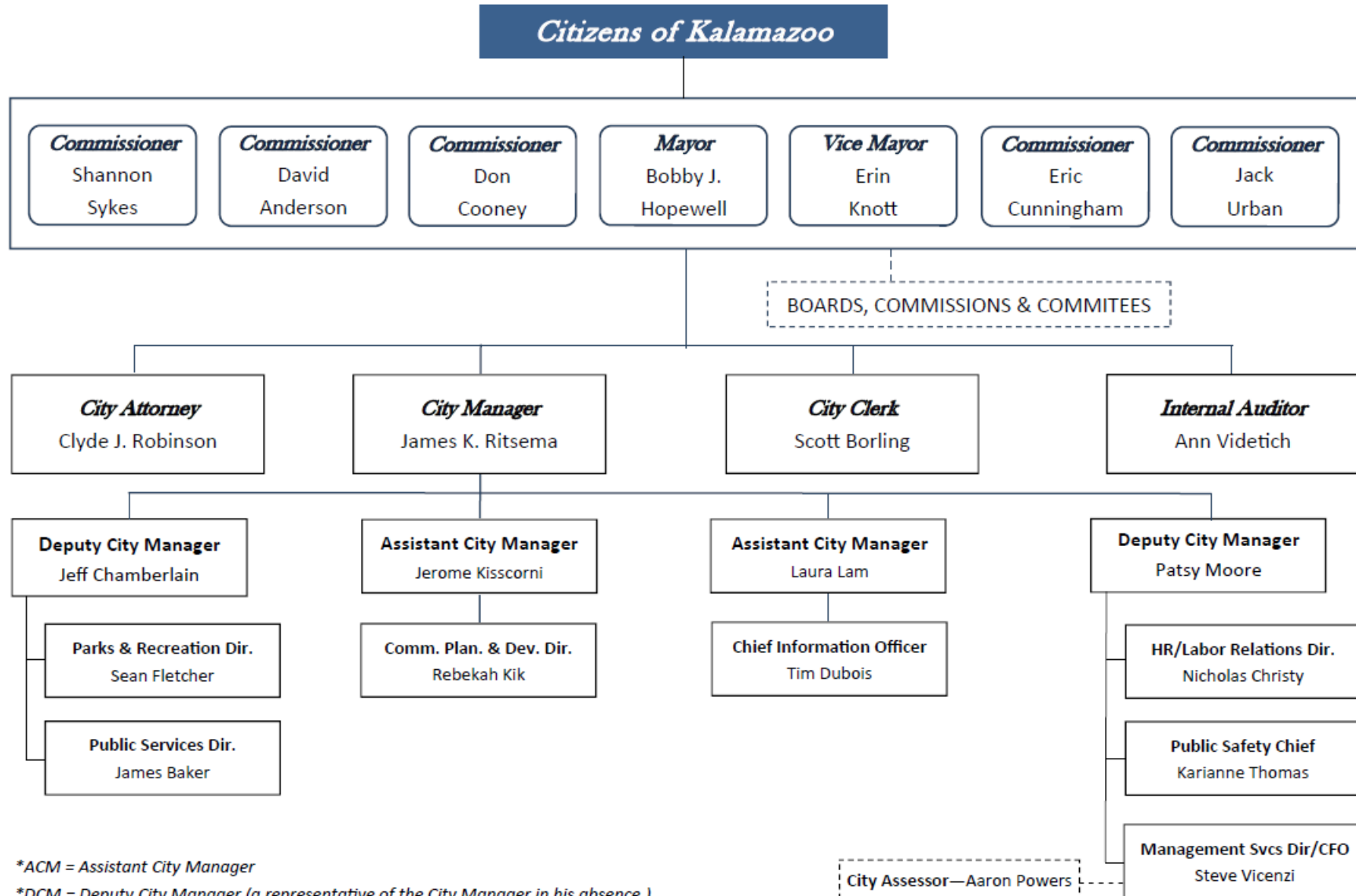
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Section 3: Organizational Chart

City of Kalamazoo

2018 Organizational Chart



*ACM = Assistant City Manager

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



Section 4: Reading a Cost Allocation Plan

Reading a Cost Allocation Plan

Overview

The Full-Cost Central Services Cost Allocation 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 FY2018 and (2) calculate corresponding indirect cost rates if needed.

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

- Identify the City divisions and departments that provide support to other City divisions and departments. These divisions and departments are referred to as central service or allocating departments.
- Identify the City divisions and departments that receive support from other City divisions and departments. These 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 City departments, divisions, and funds; including to other central service departments. The second step in the double-step-down methodology is made to fully account for the cross support provided between central service departments. Central service departments are closed after the second step in the double-step down allocation methodology.

Sections

Table of Contents

The first few pages of the Cost Allocation Plan are the Table of Contents. The column on the left side of the page lists the central service, or allocating, departments. Each central service department is broken down into functions. Functions are the specific services provided by the department. The middle column lists the allocation base for each corresponding function. The column on the right side is the applicable page number.

Summary Schedule

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

Detail Schedules

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

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

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

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

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

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

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

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

Allocation Summary The summary of allocated costs by function



Section 5: Full-Cost Allocation Plan

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Full Cost Allocation Plan**

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Summary Schedule

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1 Building Depreciation	\$32,249	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	7,058	0	16,023	0	0	0	1,364	909	1,932	0
3 101-101 City Commission	235	2	25,988	1,064	1,001	0	710	612	671	2
4 101-635 City Maintenance	231,023	0	428,212	0	0	0	0	0	0	0
5 101-172 City Manager	6,187	0	709,870	17,440	0	604	24,346	19,109	15,943	0
6 101-636 Info Tech	0	0	977,606	34,270	0	0	59,799	46,940	69,546	0
7 101-191 Budget and Accounting	2,785	153	225,754	23,339	2,370	3,032	10,139	8,587	11,961	151
8 101-215 City Clerk	0	0	58,219	107	0	0	2,557	0	42,990	0
9 101-223 Internal Auditor	243	2	26,894	1,101	1,036	0	735	633	694	2
10 101-233 Purchasing	1,053	0	36,841	3,947	0	0	2,631	2,631	5,263	0
11 101-253 Treasury	(10,531)	51	204,400	8,308	7,799	13	14,064	8,836	5,228	30
12 101-257 Assessing	2,998	21	331,667	13,577	12,773	0	9,067	7,811	8,562	27
13 101-266 City Attorney	668	5	76,678	3,043	2,725	3	2,056	1,767	1,833	6
14 101-270 Human Resources	3,670	0	477,497	11,026	0	353	14,520	11,709	5,603	0
15 101-345-01 Public Safety Admin	0	0	2,192,403	0	0	0	0	0	0	0
16 101-640 Fleet	0	0	0	81,824	0	0	0	0	22,964	0
17 101-297 OPEB	23,067	0	2,646,431	65,015	0	2,253	90,764	71,238	59,437	0
Total Current Allocations	\$300,705	\$233	\$8,434,484	\$264,061	\$27,705	\$6,259	\$232,754	\$180,783	\$252,627	\$217

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Summary Schedule

Department	101-728 Econ Dev	101-751-01 Parks & Rec Admin	101-801 Emergency Recovery	150-273 Cemetaries	155-751 Recreation	160-751 Mayor's Riverfront Pk	202 Act 51 Major Street	203 Act 51 Local Street	209 Cemetaries	226 Solid Waste
1 Building Depreciation	\$2,301	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	1,413	1,818	0	0	0	0	0	0	0	0
3 101-101 City Commission	168	1,970	78	17	95	27	4,839	3,308	351	1,961
4 101-635 City Maintenance	16,486	2,527	0	0	0	43,527	0	0	0	0
5 101-172 City Manager	4,806	93,270	345	0	0	0	53,355	34,965	1,583	13,957
6 101-636 Info Tech	13,419	60,579	0	0	0	0	43,511	13,412	10,459	5,536
7 101-191 Budget and Accounting	6,126	84,002	1,121	428	139	47	66,827	40,096	8,360	23,664
8 101-215 City Clerk	1,469	1,886	0	0	0	0	6	0	42	2,563
9 101-223 Internal Auditor	174	2,039	81	17	99	28	5,008	3,423	363	2,029
10 101-233 Purchasing	1,579	27,894	789	0	0	0	15,657	8,552	2,500	4,210
11 101-253 Treasury	1,311	15,786	609	245	5	3	470	1,334	748	53,358
12 101-257 Assessing	2,148	25,148	997	0	0	0	0	0	0	84,411
13 101-266 City Attorney	459	5,572	215	45	260	74	13,513	9,251	964	5,437
14 101-270 Human Resources	1,660	41,894	139	0	0	0	31,750	21,861	1,077	9,072
15 101-345-01 Public Safety Admin	0	0	0	0	0	0	0	0	0	0
16 101-640 Fleet	0	44,954	0	0	0	0	121,813	14,135	0	28,798
17 101-297 OPEB	17,917	347,715	1,287	0	0	0	0	0	0	0
Total Current Allocations	\$71,437	\$757,054	\$5,661	\$752	\$598	\$43,707	\$356,747	\$150,337	\$26,446	\$234,995

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Department	231-XXX Blight Abatement	243 Brownfield	244 Econ Initiative	251 FFE Aspirational Projects	252-345 Public Safety	252-451 Major Streets Admin	252-724 Public Safety Comm Dev	252-728 Econ Development	252-751 Recreation	252-752 Parks
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-101 City Commission	16	2	0	8,192	1,050	0	0	0	883	0
4 101-635 City Maintenance	0	0	0	0	0	0	0	0	0	0
5 101-172 City Manager	0	0	0	0	53,671	0	0	0	16,346	0
6 101-636 Info Tech	0	0	0	0	0	0	0	0	0	0
7 101-191 Budget and Accounting	464	446	174	11,498	10,224	0	0	46	8,780	0
8 101-215 City Clerk	0	0	0	0	0	0	0	0	0	0
9 101-223 Internal Auditor	16	2	0	8,477	1,087	0	0	0	914	0
10 101-233 Purchasing	1,053	263	0	526	132	0	0	132	3,553	0
11 101-253 Treasury	29	10	214	146	131	0	0	9	164	0
12 101-257 Assessing	0	0	0	0	0	0	0	0	0	0
13 101-266 City Attorney	42	5	0	22,305	3,278	0	0	0	2,405	0
14 101-270 Human Resources	0	0	0	0	37,488	0	0	0	5,646	0
15 101-345-01 Public Safety Admin	0	0	0	0	165,761	0	0	0	0	0
16 101-640 Fleet	0	0	0	0	0	0	0	0	0	0
17 101-297 OPEB	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$1,620	\$728	\$388	\$51,145	\$272,821	\$0	\$0	\$186	\$38,692	\$0

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Department	253-101 City Commission	253-345 Public Safety	253-724 Public Safety	253-751 Recreation	253-752 Parks	265-345 Public Safety	271-724 Comm Dev	280 Community Dev	284 Community Dev	285 Community Dev
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 101-101 City Commission	5	39	403	26	0	78	560	153	0	0
4 101-635 City Maintenance	0	0	0	0	0	0	0	0	0	0
5 101-172 City Manager	0	0	0	489	0	345	25,670	0	0	0
6 101-636 Info Tech	0	0	0	0	0	0	2,389	0	0	0
7 101-191 Budget and Accounting	815	3,776	2,977	6,447	78	1,692	10,124	1,581	221	0
8 101-215 City Clerk	0	0	0	0	0	0	5	0	0	0
9 101-223 Internal Auditor	5	40	417	27	0	80	580	158	0	0
10 101-233 Purchasing	921	395	921	7,894	0	526	789	526	0	0
11 101-253 Treasury	21	119	247	74	56	404	110	52	200	0
12 101-257 Assessing	0	0	0	0	0	0	0	0	0	0
13 101-266 City Attorney	14	105	1,098	71	1	213	1,646	416	0	0
14 101-270 Human Resources	0	0	0	169	0	119	14,611	0	0	0
15 101-345-01 Public Safety Admin	0	1,067	0	0	0	0	0	0	0	0
16 101-640 Fleet	0	0	0	0	0	0	0	0	0	0
17 101-297 OPEB	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$1,782	\$5,540	\$6,064	\$15,198	\$135	\$3,458	\$56,486	\$2,886	\$421	\$0

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Department	286 Community Dev	287 Community Dev	288 Economic Development	289 Home Development	299 CDBG	300 Debt Service	400 Capital Projects	551 Parks	590 Wastewater Fund	591 Water Fund
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	6,818	3,068
3 101-101 City Commission	0	0	266	157	699	0	0	0	22,349	16,632
4 101-635 City Maintenance	0	0	0	0	0	0	0	0	0	0
5 101-172 City Manager	0	0	0	0	691	0	374	0	210,829	176,352
6 101-636 Info Tech	0	0	0	0	0	0	0	0	436,181	342,775
7 101-191 Budget and Accounting	135	0	496	1,065	5,085	530	15,461	8	302,993	269,762
8 101-215 City Clerk	0	0	0	0	0	0	0	0	131	81
9 101-223 Internal Auditor	0	0	275	162	724	0	0	0	23,128	17,212
10 101-233 Purchasing	0	0	0	395	789	0	20,131	0	102,496	80,918
11 101-253 Treasury	114	0	19	44	966	68	441	0	503,229	629,399
12 101-257 Assessing	0	0	0	0	0	0	0	0	0	0
13 101-266 City Attorney	0	0	723	426	1,919	0	3	0	62,039	46,163
14 101-270 Human Resources	0	0	0	0	431	0	264	0	123,464	98,746
15 101-345-01 Public Safety Admin	0	0	0	0	0	0	0	0	0	0
16 101-640 Fleet	0	0	0	0	0	0	0	0	206,767	231,926
17 101-297 OPEB	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$250	\$0	\$1,779	\$2,249	\$11,305	\$598	\$36,674	\$8	\$2,000,425	\$1,913,036

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Department	677-XXX Insurance Fund	701-XXX General Trust Fund	702-XXX Economic Dev	709-XXX Brownfield Dev	712-XXX LFDA	731-XXX Pension Fund	737-000 OPEB Trust Fund	98X-XXX GASB 34 Govt	CCTA	Kalamazoo County - Space
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
3 101-101 City Commission	11,091	0	100	583	0	2,225	375	0	0	0
4 101-635 City Maintenance	0	0	0	0	0	0	0	0	0	189,688
5 101-172 City Manager	0	0	2,561	7,454	0	0	0	0	0	0
6 101-636 Info Tech	0	0	0	0	0	0	0	0	21,639	0
7 101-191 Budget and Accounting	28,426	110	1,597	6,161	210	177,173	1,259	511	0	0
8 101-215 City Clerk	145	0	0	0	0	0	0	0	19,020	0
9 101-223 Internal Auditor	11,478	0	103	603	0	2,302	388	0	0	0
10 101-233 Purchasing	7,763	132	0	1,842	0	0	0	0	0	0
11 101-253 Treasury	1,443	20	12	122	0	317	325	15	0	0
12 101-257 Assessing	0	0	0	0	0	0	0	0	0	0
13 101-266 City Attorney	32,295	0	273	1,589	0	18,634	1,022	0	0	0
14 101-270 Human Resources	0	0	885	2,575	0	24,252	0	0	0	0
15 101-345-01 Public Safety Admin	0	0	7,910	0	0	0	0	0	0	0
16 101-640 Fleet	0	0	0	0	0	0	0	0	0	0
17 101-297 OPEB	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$92,641	\$262	\$13,440	\$20,929	\$210	\$224,903	\$3,369	\$526	\$40,659	\$189,688

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Department	All Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$34,551
2 Equipment Depreciation	0	0	40,404
3 101-101 City Commission	0	0	108,983
4 101-635 City Maintenance	0	0	911,463
5 101-172 City Manager	0	0	1,490,563
6 101-636 Info Tech	71	0	2,138,132
7 101-191 Budget and Accounting	49,858	0	1,439,260
8 101-215 City Clerk	326	0	129,548
9 101-223 Internal Auditor	0	0	112,781
10 101-233 Purchasing	132	0	345,777
11 101-253 Treasury	12,588	0	1,463,175
12 101-257 Assessing	0	0	499,208
13 101-266 City Attorney	0	0	321,261
14 101-270 Human Resources	0	0	940,482
15 101-345-01 Public Safety Admin	0	0	2,367,141
16 101-640 Fleet	13,253	0	766,434
17 101-297 OPEB	0	0	3,325,124
Total Current Allocations	<u>\$76,228</u>	<u>\$0</u>	<u>\$16,434,287</u>

**Building Depreciation
Nature and Extent of Services**

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

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

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2018
10/01/19

A. Department Costs

Dept:1 Building Depreciation

Description		Amount	General Admin	City Hall
<hr/>				
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		<hr/> 0	<hr/> 0	<hr/> 0
Services & Supplies Cost				
Building Depreciation	P	88,262	0	88,262
Subtotal - Services & Supplies		<hr/> 88,262	<hr/> 0	<hr/> 88,262
Department Cost Total		88,262	0	88,262
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0
Total Costs After Adjustments		88,262	0	88,262
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$88,262	<hr/> <hr/> \$88,262	<hr/> <hr/> \$88,262

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2018
10/01/19

B. Incoming Costs - (Default Spread Custom%)

Dept:1 Building Depreciation

Department	First Incoming	Second Incoming	City Hall
7 Cost Plan	\$0	\$1,588	\$1,588
Subtotal - 101-191 Budget and Accoun	0	1,588	1,588
Total Incoming	0	1,588	1,588
C. Total Allocated		\$89,850	\$89,850
		100.00%	

City of Kalamazoo
Full Cost Allocation Plan

CY 2018
10/01/19

City Hall Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	1,733.00	6.08%	\$5,367	\$0	\$5,367	\$97	\$5,463
4 101-635 City Maintenance	1,110.00	3.89%	3,437	0	3,437	62	3,499
5 101-172 City Manager	2,330.00	8.17%	7,215	0	7,215	130	7,345
6 101-636 Info Tech	1,945.00	6.82%	6,023	0	6,023	108	6,131
7 101-191 Budget and Accounting	2,831.50	9.93%	8,768	0	8,768	158	8,926
8 101-215 City Clerk	1,452.00	5.09%	4,496	0	4,496	81	4,577
9 101-223 Internal Auditor	132.00	0.46%	409	0	409	7	416
10 101-233 Purchasing	1,089.50	3.82%	3,374	0	3,374	61	3,435
11 101-253 Treasury	1,988.00	6.97%	6,156	0	6,156	111	6,267
13 101-266 City Attorney	1,357.00	4.76%	4,202	0	4,202	76	4,278
14 101-270 Human Resources	1,574.00	5.52%	4,874	0	4,874	88	4,962
18 101-261 311 Customer Service	10,230.00	35.89%	31,679	0	31,679	570	32,249
28 101-728 Econ Dev	730.00	2.56%	2,261	0	2,261	41	2,301
Subtotal	28,502.00	100.00%	88,262	0	88,262	1,588	89,850
Direct Bills					0		0
Total					\$88,262		\$89,850

Basis Units: Assigned Square Footage
Source: Maintenance Records

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2018
10/01/19

Allocation Summary

Dept:1 Building Depreciation

Department	City Hall	Total
3 101-101 City Commission	\$5,463	\$5,463
4 101-635 City Maintenance	3,499	3,499
5 101-172 City Manager	7,345	7,345
6 101-636 Info Tech	6,131	6,131
7 101-191 Budget and Accounting	8,926	8,926
8 101-215 City Clerk	4,577	4,577
9 101-223 Internal Auditor	416	416
10 101-233 Purchasing	3,435	3,435
11 101-253 Treasury	6,267	6,267
13 101-266 City Attorney	4,278	4,278
14 101-270 Human Resources	4,962	4,962
18 101-261 311 Customer Service	32,249	32,249
28 101-728 Econ Dev	2,301	2,301
Total	\$89,850	\$89,850

**Equipment Depreciation
Nature and Extent of Services**

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2018
10/01/19

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

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

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2018
10/01/19

A. Department Costs

Dept:2 Equipment Depreciation

Description		Amount	General Admin	City Hall Equipment	IT Equipment	Management Services	Department Specific Equipment	Voice over IP System
Personnel Costs								
Salaries	S	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0
Services & Supplies Cost								
City Hall Equipment	P	19,416	0	19,416	0	0	0	0
IT Equipment	P	49,251	0	0	49,251	0	0	0
Management Services vehicle	P	3,169	0	0	0	3,169	0	0
Treasury Security Camera	P	1,399	0	0	0	0	1,399	0
City Maintenance Equipment	P	3,890	0	0	0	0	3,890	0
VoIP System	P	44,657	0	0	0	0	0	44,657
HR Security Camera	P	1,500	0	0	0	0	1,500	0
Clerk - Scanner	P	717	0	0	0	0	717	0
Subtotal - Services & Supplies		123,999	0	19,416	49,251	3,169	7,506	44,657
Department Cost Total		123,999	0	19,416	49,251	3,169	7,506	44,657
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		123,999	0	19,416	49,251	3,169	7,506	44,657
General Admin Distribution			0	0	0	0	0	0
Grand Total		\$123,999		\$19,416	\$49,251	\$3,169	\$7,506	\$44,657

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2018
10/01/19

B. Incoming Costs - (Default Spread Expense%)

Dept:2 Equipment Depreciation

Department	First Incoming	Second Incoming	City Hall Equipment	IT Equipment	Management Services	Department Specific Equipment	Voice over IP System
7 Cost Plan	\$0	\$1,588	\$249	\$631	\$41	\$96	\$572
Subtotal - 101-191 Budget and Accoun	0	1,588	249	631	41	96	572
Total Incoming	0	1,588	249	631	41	96	572
C. Total Allocated		\$125,587	\$19,665	\$49,881	\$3,209	\$7,602	\$45,229
			15.66%	39.72%	2.56%	6.05%	36.01%

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2018
10/01/19

City Hall Equipment Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	1,733.00	6.08%	\$1,181	\$0	\$1,181	\$15	\$1,196
4 101-635 City Maintenance	1,110.00	3.89%	756	0	756	10	766
5 101-172 City Manager	2,330.00	8.17%	1,587	0	1,587	20	1,608
6 101-636 Info Tech	1,945.00	6.82%	1,325	0	1,325	17	1,342
7 101-191 Budget and Accounting	2,831.50	9.93%	1,929	0	1,929	25	1,954
8 101-215 City Clerk	1,452.00	5.09%	989	0	989	13	1,002
9 101-223 Internal Auditor	132.00	0.46%	90	0	90	1	91
10 101-233 Purchasing	1,089.50	3.82%	742	0	742	10	752
11 101-253 Treasury	1,988.00	6.97%	1,354	0	1,354	17	1,372
13 101-266 City Attorney	1,357.00	4.76%	924	0	924	12	936
14 101-270 Human Resources	1,574.00	5.52%	1,072	0	1,072	14	1,086
18 101-261 311 Customer Service	10,230.00	35.89%	6,969	0	6,969	89	7,058
28 101-728 Econ Dev	730.00	2.56%	497	0	497	6	504
Subtotal	28,502.00	100.00%	19,416	0	19,416	249	19,665
Direct Bills					0		0
Total					\$19,416		\$19,665

Basis Units: Assigned Square Footage
Source:

City of Kalamazoo
Full Cost Allocation Plan

CY 2018
 10/01/19

IT Equipment Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-636 Info Tech	1	100.00%	\$49,251	\$0	\$49,251	\$631	\$49,881
Subtotal	1	100.00%	49,251	0	49,251	631	49,881
Direct Bills					0		0
Total					\$49,251		\$49,881
Basis Units: Direct to IT							
Source: Fixed Asset records							

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2018
10/01/19

Management Services Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 101-191 Budget and Accounting	13.57	75.94%	\$2,406	\$0	\$2,406	\$31	\$2,437
10 101-233 Purchasing	4.30	24.06%	762	0	762	10	772
Subtotal	17.87	100.00%	3,169	0	3,169	41	3,209
Direct Bills					0		0
Total					\$3,169		\$3,209

Basis Units: FTEs of Management Services Depts

Source: City payroll records

City of Kalamazoo
Full Cost Allocation Plan

CY 2018
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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
4 101-635 City Maintenance	3,890.00	51.83%	\$3,890	\$0	\$3,890	\$50	\$3,940
8 101-215 City Clerk	716.80	9.55%	717	0	717	9	726
11 101-253 Treasury	1,398.60	18.63%	1,399	0	1,399	18	1,417
14 101-270 Human Resources	1,500.40	19.99%	1,500	0	1,500	19	1,520
Subtotal	7,505.80	100.00%	7,506	0	7,506	96	7,602
Direct Bills					0		0
Total					\$7,506		\$7,602

Basis Units: \$ Depreciation
 Source: Fixed Asset records

City of Kalamazoo
Full Cost Allocation Plan

CY 2018
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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
3 101-101 City Commission	1	0.25%	\$112	\$0	\$112	\$1	\$114
5 101-172 City Manager	16	4.02%	1,795	0	1,795	23	1,818
6 101-636 Info Tech	20	5.03%	2,244	0	2,244	29	2,273
7 101-191 Budget and Accounting	15	3.77%	1,683	0	1,683	22	1,705
8 101-215 City Clerk	10	2.51%	1,122	0	1,122	14	1,136
9 101-223 Internal Auditor	1	0.25%	112	0	112	1	114
10 101-233 Purchasing	6	1.51%	673	0	673	9	682
11 101-253 Treasury	14	3.52%	1,571	0	1,571	20	1,591
12 101-257 Assessing	6	1.51%	673	0	673	9	682
13 101-266 City Attorney	8	2.01%	898	0	898	11	909
14 101-270 Human Resources	8	2.01%	898	0	898	11	909
15 101-345-01 Public Safety Admin	4	1.01%	449	0	449	6	455
20 101-345 Public Safety Ops	141	35.43%	15,821	0	15,821	203	16,023
24 101-699.00 Code Enforcement	12	3.02%	1,346	0	1,346	17	1,364
25 101-699.01 Building Trades	8	2.01%	898	0	898	11	909
26 101-721 Planning	17	4.27%	1,907	0	1,907	24	1,932
28 101-728 Econ Dev	8	2.01%	898	0	898	11	909
29 101-751-01 Parks & Rec Admin	16	4.02%	1,795	0	1,795	23	1,818
66 590 Wastewater Fund	60	15.08%	6,732	0	6,732	86	6,818
67 591 Water Fund	27	6.78%	3,030	0	3,030	39	3,068
Subtotal	398	100.00%	44,657	0	44,657	572	45,229
Direct Bills					0		0
Total					\$44,657		\$45,229

Basis Units: Number of phone lines
Source: Phone directory

City of Kalamazoo
Full Cost Allocation Plan

CY 2018
10/01/19

Allocation Summary

Dept:2 Equipment Depreciation

Department	City Hall Equipment	IT Equipment	Management Services	Department Specific Equipment	Voice over IP System	Total
3 101-101 City Commission	\$1,196	\$0	\$0	\$0	\$114	\$1,309
4 101-635 City Maintenance	766	0	0	3,940	0	4,706
5 101-172 City Manager	1,608	0	0	0	1,818	3,426
6 101-636 Info Tech	1,342	49,881	0	0	2,273	53,496
7 101-191 Budget and Accounting	1,954	0	2,437	0	1,705	6,095
8 101-215 City Clerk	1,002	0	0	726	1,136	2,864
9 101-223 Internal Auditor	91	0	0	0	114	205
10 101-233 Purchasing	752	0	772	0	682	2,206
11 101-253 Treasury	1,372	0	0	1,417	1,591	4,379
12 101-257 Assessing	0	0	0	0	682	682
13 101-266 City Attorney	936	0	0	0	909	1,845
14 101-270 Human Resources	1,086	0	0	1,520	909	3,515
15 101-345-01 Public Safety Admin	0	0	0	0	455	455
18 101-261 311 Customer Service	7,058	0	0	0	0	7,058
20 101-345 Public Safety Ops	0	0	0	0	16,023	16,023
24 101-699.00 Code Enforcement	0	0	0	0	1,364	1,364
25 101-699.01 Building Trades	0	0	0	0	909	909
26 101-721 Planning	0	0	0	0	1,932	1,932
28 101-728 Econ Dev	504	0	0	0	909	1,413
29 101-751-01 Parks & Rec Admin	0	0	0	0	1,818	1,818
66 590 Wastewater Fund	0	0	0	0	6,818	6,818
67 591 Water Fund	0	0	0	0	3,068	3,068
Total	\$19,665	\$49,881	\$3,209	\$7,602	\$45,229	\$125,587

**City Commission
Nature and Extent of Services**

City Commissioners are elected representatives of the Citizens of Kalamazoo. As required by the City Charter, the entire City Commission is elected in an at-large, non-partisan basis, every two years. The two individuals receiving the highest number of votes serve as Mayor and Vice Mayor respectively.

The City Commission provides leadership and policy direction for the community and all municipal government activities with a focus on the long-term financial stability of the city and identification of community priorities.

For cost plan purposes the cost for the City Commission is allocated to departments and program based on the actual expenditures (less transfers and debt service) recorded for the City. 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.

Some expenses are identified as General Government in nature and are not allocated through this plan.

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2018
10/01/19

A. Department Costs

Dept:3 101-101 City Commission

Description		Amount	General Admin	City Commission	General Gov't
<hr/>					
Personnel Costs					
Salaries	S1	56,811	0	56,811	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	S	4,346	0	4,346	0
Subtotal - Personnel Costs		61,157	0	61,157	0
<hr/>					
Services & Supplies Cost					
728 Supplies	S	128	0	128	0
729 Other Supplies	S	90	0	90	0
805 Travel & Training	S	6,858	0	6,858	0
815 Telephone	S	436	0	436	0
845 Outside Consultants	S	2,665	0	2,665	0
854 Grant Match	P	0	0	0	0
860 Memberships & Dues	S	4,931	0	4,931	0
975 Machinery and Equipment	S	0	0	0	0
Subtotal - Services & Supplies		15,109	0	15,109	0
<hr/>					
Department Cost Total		76,266	0	76,266	0
<hr/>					
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
<hr/>					
Total Costs After Adjustments		76,266	0	76,266	0
<hr/>					
General Admin Distribution			0	0	0
<hr/>					
Grand Total		\$76,266		\$76,266	\$0
			not allocated		

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2018
10/01/19

B. Incoming Costs - (Default Spread Salary%)

Dept:3 101-101 City Commission

Department	First Incoming	Second Incoming	City Commission	General Gov't
1 City Hall	\$5,367	\$97	\$5,463	\$0
Subtotal - Building Depreciation	5,367	97	5,463	0
2 City Hall Equipment	1,181	15	1,196	0
2 Voice over IP System	112	1	114	0
Subtotal - Equipment Depreciation	1,293	17	1,309	0
3 City Commission	0	43	43	0
Subtotal - 101-101 City Commission	0	43	43	0
4 Maintenance Admin	0	1,472	1,472	0
4 City Hall	0	30,632	30,632	0
Subtotal - 101-635 City Maintenance	0	32,104	32,104	0
6 Application - Intellitime	0	864	864	0
Subtotal - 101-636 Info Tech	0	864	864	0
7 Accounts Payable	0	1,043	1,043	0
7 Budgeting	0	68	68	0
7 Audit and Accounting	0	502	502	0
7 Cost Plan	0	1,588	1,588	0
Subtotal - 101-191 Budget and Accoun	0	3,202	3,202	0
9 Internal Audit	0	57	57	0
Subtotal - 101-223 Internal Auditor	0	57	57	0
10 Purchasing	0	1,188	1,188	0
Subtotal - 101-233 Purchasing	0	1,188	1,188	0
11 Tax Collection - General Fund	0	335	335	0
Subtotal - 101-253 Treasury	0	335	335	0
12 Assessing - General Fund	0	701	701	0
Subtotal - 101-257 Assessing	0	701	701	0
13 Advise and Counsel	0	154	154	0
Subtotal - 101-266 City Attorney	0	154	154	0
Total Incoming	6,659	38,761	45,420	0
C. Total Allocated		\$121,686	\$121,686	\$0
		100.00%		

City of Kalamazoo
Full Cost Allocation Plan

CY 2018
10/01/19

City Commission Allocations

Dept:3 101-101 City Commission

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	76,266	0.05%	\$43	\$0	\$43	\$0	\$43
4 101-635 City Maintenance	1,214,474	0.83%	690	0	690	322	1,012
5 101-172 City Manager	1,850,188	1.27%	1,050	0	1,050	491	1,542
6 101-636 Info Tech	2,329,803	1.60%	1,323	0	1,323	619	1,941
7 101-191 Budget and Accounting	1,408,291	0.96%	800	0	800	374	1,173
8 101-215 City Clerk	776,729	0.53%	441	0	441	206	647
9 101-223 Internal Auditor	93,293	0.06%	53	0	53	25	78
10 101-233 Purchasing	376,835	0.26%	214	0	214	100	314
11 101-253 Treasury	1,352,410	0.93%	768	0	768	359	1,127
12 101-257 Assessing	443,073	0.30%	252	0	252	118	369
13 101-266 City Attorney	699,237	0.48%	397	0	397	186	583
14 101-270 Human Resources	912,804	0.62%	518	0	518	242	761
15 101-345-01 Public Safety Admin	1,265,270	0.87%	718	0	718	336	1,054
16 101-640 Fleet	2,470,348	1.69%	1,403	0	1,403	656	2,058
18 101-261 311 Customer Service	281,947	0.19%	160	0	160	75	235
19 101-299 Non-Departmental	2,000	0.00%	1	0	1	1	2
20 101-345 Public Safety Ops	31,188,009	21.35%	17,707	0	17,707	8,281	25,988
21 101-441-00 PW General	1,276,693	0.87%	725	0	725	339	1,064
22 101-448-31 Street Lights	1,201,129	0.82%	682	0	682	319	1,001
24 101-699.00 Code Enforcement	852,602	0.58%	484	0	484	226	710
25 101-699.01 Building Trades	734,541	0.50%	417	0	417	195	612
26 101-721 Planning	805,165	0.55%	457	0	457	214	671
27 101-724 Community Develop	2,494	0.00%	1	0	1	1	2
28 101-728 Econ Dev	201,957	0.14%	115	0	115	54	168
29 101-751-01 Parks & Rec Admin	2,364,744	1.62%	1,343	0	1,343	628	1,970
30 101-801 Emergency Recovery	93,736	0.06%	53	0	53	25	78
31 150-273 Cemeteries	20,000	0.01%	11	0	11	5	17
32 155-751 Recreation	114,562	0.08%	65	0	65	30	95
33 160-751 Mayor's Riverfront Pk	32,773	0.02%	19	0	19	9	27
34 202 Act 51 Major Street	5,807,262	3.98%	3,297	0	3,297	1,542	4,839
35 203 Act 51 Local Street	3,969,533	2.72%	2,254	0	2,254	1,054	3,308
36 209 Cemeteries	420,776	0.29%	239	0	239	112	351
37 226 Solid Waste	2,352,940	1.61%	1,336	0	1,336	625	1,961
38 231-XXX Blight Abatement	18,631	0.01%	11	0	11	5	16
39 243 Brownfield	2,269	0.00%	1	0	1	1	2
41 251 FFE Aspirational Projects	9,830,661	6.73%	5,581	0	5,581	2,610	8,192
42 252-345 Public Safety	1,260,253	0.86%	716	0	716	335	1,050
46 252-751 Recreation	1,060,144	0.73%	602	0	602	281	883
48 253-101 City Commission	6,277	0.00%	4	0	4	2	5
49 253-345 Public Safety	46,420	0.03%	26	0	26	12	39
50 253-724 Public Safety	483,888	0.33%	275	0	275	128	403
51 253-751 Recreation	31,142	0.02%	18	0	18	8	26

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2018
10/01/19

City Commission Allocations

Dept:3 101-101 City Commission

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 253-752 Parks	225	0.00%	\$0	\$0	\$0	\$0	\$0
53 265-345 Public Safety	93,219	0.06%	53	0	53	25	78
54 271-724 Comm Dev	672,609	0.46%	382	0	382	179	560
55 280 Community Dev	183,395	0.13%	104	0	104	49	153
60 288 Economic Development	318,799	0.22%	181	0	181	85	266
61 289 Home Development	187,926	0.13%	107	0	107	50	157
62 299 CDBG	839,041	0.57%	476	0	476	223	699
66 590 Wastewater Fund	26,821,575	18.36%	15,228	0	15,228	7,122	22,349
67 591 Water Fund	19,960,717	13.67%	11,333	0	11,333	5,300	16,632
68 677-XXX Insurance Fund	13,310,791	9.11%	7,557	0	7,557	3,534	11,091
70 702-XXX Economic Dev	119,787	0.08%	68	0	68	32	100
71 709-XXX Brownfield Dev	699,777	0.48%	397	0	397	186	583
73 731-XXX Pension Fund	2,669,885	1.83%	1,516	0	1,516	709	2,225
74 737-000 OPEB Trust Fund	450,361	0.31%	256	0	256	120	375
Subtotal	146,059,676	100.00%	82,925	0	82,925	38,761	121,686
Direct Bills					0		0
Total					\$82,925		\$121,686

Basis Units: Department Expenditures excluding Transfers

Source: Financial Statements

**City of Kalamazoo
Full Cost Allocation Plan**

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Allocation Summary

Dept:3 101-101 City Commission

Department	City Commission	General Gov't	Total
3 101-101 City Commission	\$43	\$0	\$43
4 101-635 City Maintenance	1,012	0	1,012
5 101-172 City Manager	1,542	0	1,542
6 101-636 Info Tech	1,941	0	1,941
7 101-191 Budget and Accounting	1,173	0	1,173
8 101-215 City Clerk	647	0	647
9 101-223 Internal Auditor	78	0	78
10 101-233 Purchasing	314	0	314
11 101-253 Treasury	1,127	0	1,127
12 101-257 Assessing	369	0	369
13 101-266 City Attorney	583	0	583
14 101-270 Human Resources	761	0	761
15 101-345-01 Public Safety Admin	1,054	0	1,054
16 101-640 Fleet	2,058	0	2,058
18 101-261 311 Customer Service	235	0	235
19 101-299 Non-Departmental	2	0	2
20 101-345 Public Safety Ops	25,988	0	25,988
21 101-441-00 PW General	1,064	0	1,064
22 101-448-31 Street Lights	1,001	0	1,001
24 101-699.00 Code Enforcement	710	0	710
25 101-699.01 Building Trades	612	0	612
26 101-721 Planning	671	0	671
27 101-724 Community Develop	2	0	2
28 101-728 Econ Dev	168	0	168
29 101-751-01 Parks & Rec Admin	1,970	0	1,970
30 101-801 Emergency Recovery	78	0	78
31 150-273 Cemeteries	17	0	17
32 155-751 Recreation	95	0	95
33 160-751 Mayor's Riverfront Pk	27	0	27
34 202 Act 51 Major Street	4,839	0	4,839
35 203 Act 51 Local Street	3,308	0	3,308
36 209 Cemeteries	351	0	351
37 226 Solid Waste	1,961	0	1,961
38 231-XXX Blight Abatement	16	0	16
39 243 Brownfield	2	0	2
41 251 FFE Aspirational Projects	8,192	0	8,192
42 252-345 Public Safety	1,050	0	1,050
46 252-751 Recreation	883	0	883
48 253-101 City Commission	5	0	5
49 253-345 Public Safety	39	0	39
50 253-724 Public Safety	403	0	403

**City of Kalamazoo
Full Cost Allocation Plan**

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Allocation Summary

Dept:3 101-101 City Commission

Department	City Commission	General Gov't	Total
51 253-751 Recreation	\$26	\$0	\$26
52 253-752 Parks	0	0	0
53 265-345 Public Safety	78	0	78
54 271-724 Comm Dev	560	0	560
55 280 Community Dev	153	0	153
60 288 Economic Development	266	0	266
61 289 Home Development	157	0	157
62 299 CDBG	699	0	699
66 590 Wastewater Fund	22,349	0	22,349
67 591 Water Fund	16,632	0	16,632
68 677-XXX Insurance Fund	11,091	0	11,091
70 702-XXX Economic Dev	100	0	100
71 709-XXX Brownfield Dev	583	0	583
73 731-XXX Pension Fund	2,225	0	2,225
74 737-000 OPEB Trust Fund	375	0	375
Total	\$121,686	\$0	\$121,686

**City Maintenance
Nature and Extent of Services**

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

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

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

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A. Department Costs

Dept:4 101-635 City Maintenance

Description		Amount	General Admin	Maintenance Admin	City Hall	Other Maintenance
<hr/>						
Personnel Costs						
Salaries	S1	310,650	0	68,250	139,171	103,229
Salary % Split			.00%	21.97%	44.80%	33.23%
Benefits	S	143,286	0	31,480	64,192	47,614
Subtotal - Personnel Costs		453,936	0	99,730	203,363	150,843
<hr/>						
Services & Supplies Cost						
729 Operating Supplies	P	91,841	0	196	43,624	48,022
805 Education and Training	P	350	0	350	0	0
815 Utilities	P	266,117	0	218	126,899	139,001
825 General Insurance	P	16,488	0	8,316	0	8,172
845 Outside Contractors	P	337,447	0	0	102,608	234,839
850 Charges for Services	P	35,400	35,400	0	0	0
880 Rental / Lease Equipment	P	1,819	0	0	0	1,819
974 Bldgs, Additions, and Improve	P	11,074	0	0	7,502	3,572
Subtotal - Services & Supplies		760,538	35,400	9,080	280,633	435,425
<hr/>						
Department Cost Total		1,214,474	35,400	108,809	483,996	586,268
<hr/>						
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
<hr/>						
Total Costs After Adjustments		1,214,474	35,400	108,809	483,996	586,268
<hr/>						
General Admin Distribution			(35,400)	7,777	15,859	11,763
<hr/>						
Grand Total		\$1,214,474		\$116,587	\$499,855	\$598,031
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**City of Kalamazoo
Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Salary%)

Dept:4 101-635 City Maintenance

Department	First Incoming	Second Incoming	Maintenance Admin	City Hall	Other Maintenance
1 City Hall	\$3,437	\$62	\$769	\$1,568	\$1,163
Subtotal - Building Depreciation	3,437	62	769	1,568	1,163
2 City Hall Equipment	756	10	168	343	254
2 Department Specific Equipment	3,890	50	866	1,765	1,309
Subtotal - Equipment Depreciation	4,646	59	1,034	2,108	1,564
3 City Commission	690	322	222	453	336
Subtotal - 101-101 City Commission	690	322	222	453	336
4 Maintenance Admin	0	943	207	422	313
4 City Hall	0	19,620	4,310	8,790	6,520
Subtotal - 101-635 City Maintenance	0	20,563	4,518	9,212	6,833
5 Management & Leadership	0	14,048	3,086	6,293	4,668
Subtotal - 101-172 City Manager	0	14,048	3,086	6,293	4,668
6 PC/Network Support	0	8,150	1,791	3,651	2,708
6 Application - Eden	0	6,455	1,418	2,892	2,145
6 Application - Intellitime	0	494	108	221	164
6 NeoGov	0	0	0	0	0
Subtotal - 101-636 Info Tech	0	15,099	3,317	6,764	5,017
7 Accounts Payable	0	25,727	5,652	11,526	8,549
7 Payroll	0	1,432	315	642	476
7 Budgeting	0	1,089	239	488	362
7 Audit and Accounting	0	14,742	3,239	6,605	4,899
7 Cost Plan	0	1,588	349	711	528
Subtotal - 101-191 Budget and Accoun	0	44,579	9,794	19,971	14,813
9 Internal Audit	0	905	199	405	301
Subtotal - 101-223 Internal Auditor	0	905	199	405	301
10 Purchasing	0	28,302	6,218	12,680	9,405
Subtotal - 101-233 Purchasing	0	28,302	6,218	12,680	9,405
11 Tax Collection - General Fund	0	5,327	1,170	2,386	1,770

**City of Kalamazoo
Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Salary%)

Dept:4 101-635 City Maintenance

Department	First Incoming	Second Incoming	Maintenance Admin	City Hall	Other Maintenance
Subtotal - 101-253 Treasury	\$0	\$5,327	\$1,170	\$2,386	\$1,770
12 Assessing - General Fund	0	11,169	2,454	5,004	3,712
Subtotal - 101-257 Assessing	0	11,169	2,454	5,004	3,712
13 Advise and Counsel	0	2,451	538	1,098	814
13 Labor Relations	0	60	13	27	20
13 Risk Management	0	24	5	11	8
Subtotal - 101-266 City Attorney	0	2,535	557	1,136	842
14 Human Resources	0	5,000	1,099	2,240	1,662
14 Labor Relations	0	3,393	745	1,520	1,128
Subtotal - 101-270 Human Resources	0	8,393	1,844	3,760	2,789
17 General Fund OPEB	0	61,465	13,504	27,537	20,425
Subtotal - 101-297 OPEB	0	61,465	13,504	27,537	20,425
Total Incoming	8,773	212,829	48,686	99,278	73,638
C. Total Allocated		\$1,436,075	\$165,273	\$599,133	\$671,670
			11.51%	41.72%	46.77%

**City of Kalamazoo
Full Cost Allocation Plan**

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Maintenance Admin Allocations

Dept:4 101-635 City Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	1,733.00	1.24%	\$1,472	\$0	\$1,472	\$0	\$1,472
4 101-635 City Maintenance	1,110.00	0.80%	943	0	943	0	943
5 101-172 City Manager	2,330.00	1.67%	1,979	0	1,979	797	2,776
6 101-636 Info Tech	1,945.00	1.39%	1,652	0	1,652	665	2,317
7 101-191 Budget and Accounting	2,831.50	2.03%	2,405	0	2,405	969	3,374
8 101-215 City Clerk	1,452.00	1.04%	1,233	0	1,233	497	1,730
9 101-223 Internal Auditor	132.00	0.09%	112	0	112	45	157
10 101-233 Purchasing	1,089.50	0.78%	925	0	925	373	1,298
11 101-253 Treasury	1,988.00	1.42%	1,689	0	1,689	680	2,369
13 101-266 City Attorney	1,357.00	0.97%	1,153	0	1,153	464	1,617
14 101-270 Human Resources	1,574.00	1.13%	1,337	0	1,337	538	1,875
18 101-261 311 Customer Service	10,230.00	7.33%	8,689	0	8,689	3,500	12,189
20 101-345 Public Safety Ops	59,135.00	42.38%	50,230	0	50,230	20,230	70,459
28 101-728 Econ Dev	730.00	0.52%	620	0	620	250	870
29 101-751-01 Parks & Rec Admin	349.00	0.25%	296	0	296	119	416
33 160-751 Mayor's Riverfront Pk	6,011.00	4.31%	5,106	0	5,106	2,056	7,162
77 Kalamazoo County - Space	45,529.00	32.63%	38,673	0	38,673	15,575	54,248
Subtotal	139,526.00	100.00%	118,514	0	118,514	46,758	165,273
Direct Bills					0		0
Total					\$118,514		\$165,273
Basis Units: Assigned Square Footage							
Source: Maintenance Department							

City of Kalamazoo
Full Cost Allocation Plan

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City Hall Allocations

Dept:4 101-635 City Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	1,733.00	6.08%	\$30,632	\$0	\$30,632	\$0	\$30,632
4 101-635 City Maintenance	1,110.00	3.89%	19,620	0	19,620	0	19,620
5 101-172 City Manager	2,330.00	8.17%	41,184	0	41,184	8,658	49,842
6 101-636 Info Tech	1,945.00	6.82%	34,379	0	34,379	7,227	41,606
7 101-191 Budget and Accounting	2,831.50	9.93%	50,048	0	50,048	10,522	60,570
8 101-215 City Clerk	1,452.00	5.09%	25,665	0	25,665	5,396	31,060
9 101-223 Internal Auditor	132.00	0.46%	2,333	0	2,333	491	2,824
10 101-233 Purchasing	1,089.50	3.82%	19,257	0	19,257	4,049	23,306
11 101-253 Treasury	1,988.00	6.97%	35,139	0	35,139	7,387	42,526
13 101-266 City Attorney	1,357.00	4.76%	23,986	0	23,986	5,043	29,028
14 101-270 Human Resources	1,574.00	5.52%	27,821	0	27,821	5,849	33,670
18 101-261 311 Customer Service	10,230.00	35.89%	180,820	0	180,820	38,014	218,834
28 101-728 Econ Dev	730.00	2.56%	12,903	0	12,903	2,713	15,616
Subtotal	28,502.00	100.00%	503,786	0	503,786	95,347	599,133
Direct Bills					0		0
Total					\$503,786		\$599,133

Basis Units: Assigned Square Footage
Source: Maintenance Department

**City of Kalamazoo
Full Cost Allocation Plan**

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Other Maintenance Allocations

Dept:4 101-635 City Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
20 101-345 Public Safety Ops	59,135	53.26%	\$320,084	\$0	\$320,084	\$37,669	\$357,753
29 101-751-01 Parks & Rec Admin	349	0.31%	1,889	0	1,889	222	2,111
33 160-751 Mayor's Riverfront Pk	6,011	5.41%	32,536	0	32,536	3,829	36,365
77 Kalamazoo County - Space	45,529	41.01%	246,438	(140,000)	106,438	29,002	135,440
Subtotal	111,024	100.00%	600,947	(140,000)	460,947	70,723	531,670
Direct Bills					140,000		140,000
Total					\$600,947		\$671,670

Basis Units: Assigned Square Footage
Source: Maintenance Department

**City of Kalamazoo
Full Cost Allocation Plan**

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Allocation Summary

Dept:4 101-635 City Maintenance

Department	Maintenance Admin	City Hall	Other Maintenance	Total
0 Direct Billed	\$0	\$0	\$140,000	\$140,000
3 101-101 City Commission	1,472	30,632	0	32,104
4 101-635 City Maintenance	943	19,620	0	20,563
5 101-172 City Manager	2,776	49,842	0	52,618
6 101-636 Info Tech	2,317	41,606	0	43,924
7 101-191 Budget and Accounting	3,374	60,570	0	63,943
8 101-215 City Clerk	1,730	31,060	0	32,790
9 101-223 Internal Auditor	157	2,824	0	2,981
10 101-233 Purchasing	1,298	23,306	0	24,604
11 101-253 Treasury	2,369	42,526	0	44,895
13 101-266 City Attorney	1,617	29,028	0	30,645
14 101-270 Human Resources	1,875	33,670	0	35,545
18 101-261 311 Customer Service	12,189	218,834	0	231,023
20 101-345 Public Safety Ops	70,459	0	357,753	428,212
28 101-728 Econ Dev	870	15,616	0	16,486
29 101-751-01 Parks & Rec Admin	416	0	2,111	2,527
33 160-751 Mayor's Riverfront Pk	7,162	0	36,365	43,527
77 Kalamazoo County - Space	54,248	0	135,440	189,688
Total	\$165,273	\$599,133	\$671,670	\$1,436,075

**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.

City of Kalamazoo
Full Cost Allocation Plan

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A. Department Costs

Dept:5 101-172 City Manager

Description		Amount	General Admin	Management & Leadership	General Government
<hr/>					
Personnel Costs					
Salaries	S1	822,656	0	822,656	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	S	262,136	0	262,136	0
Subtotal - Personnel Costs		1,084,791	0	1,084,791	0
<hr/>					
Services & Supplies Cost					
728 Supplies	S	2,566	0	2,566	0
729 Operating Supplies	S	1,423	0	1,423	0
805 Travel & Training	S	32,031	0	32,031	0
815 Telephone	S	6,079	0	6,079	0
825 Insurance	S	23,148	0	23,148	0
845 Contractual Services	P	602,240	0	246,326	355,914
860 Memberships & Dues	S	38,326	0	38,326	0
865 Subscriptions	S	55	0	55	0
880 Rental/Lease Equipment	S	3,266	0	3,266	0
885.002 Application Software	S	269	0	269	0
885.014 Contrib - Communities in Schc P		50,000	0	0	50,000
976 Office Equip & Furniture	S	5,994	0	5,994	0
Subtotal - Services & Supplies		765,397	0	359,483	405,914
<hr/>					
Department Cost Total		1,850,188	0	1,444,274	405,914
<hr/>					
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
<hr/>					
Total Costs After Adjustments		1,850,188	0	1,444,274	405,914
<hr/>					
General Admin Distribution			0	0	0
<hr/>					
Grand Total		\$1,850,188		\$1,444,274	\$405,914
<hr/>					
				not allocated	

**City of Kalamazoo
Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Salary%)

Dept:5 101-172 City Manager

Department	First Incoming	Second Incoming	Management & Leadership	General Government
1 City Hall	\$7,215	\$130	\$7,345	\$0
Subtotal - Building Depreciation	7,215	130	7,345	0
2 City Hall Equipment	1,587	20	1,608	0
2 Voice over IP System	1,795	23	1,818	0
Subtotal - Equipment Depreciation	3,383	43	3,426	0
3 City Commission	1,050	491	1,542	0
Subtotal - 101-101 City Commission	1,050	491	1,542	0
4 Maintenance Admin	1,979	797	2,776	0
4 City Hall	41,184	8,658	49,842	0
Subtotal - 101-635 City Maintenance	43,163	9,455	52,618	0
5 Management & Leadership	0	23,536	23,536	0
Subtotal - 101-172 City Manager	0	23,536	23,536	0
6 PC/Network Support	0	26,487	26,487	0
6 Application - Eden	0	16,138	16,138	0
6 Application - BS & A	0	5,415	5,415	0
6 Application - Intellitime	0	1,111	1,111	0
6 NeoGov	0	0	0	0
6 Dept Specific Exp	0	874	874	0
Subtotal - 101-636 Info Tech	0	50,025	50,025	0
7 Accounts Payable	0	8,048	8,048	0
7 Payroll	0	2,400	2,400	0
7 Budgeting	0	1,659	1,659	0
7 Audit and Accounting	0	4,153	4,153	0
7 Cost Plan	0	1,588	1,588	0
Subtotal - 101-191 Budget and Accoun	0	17,848	17,848	0
8 Records Management	0	6,309	6,309	0
8 Mail	0	173	173	0
Subtotal - 101-215 City Clerk	0	6,482	6,482	0
9 Internal Audit	0	1,378	1,378	0

**City of Kalamazoo
Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Salary%)

Dept:5 101-172 City Manager

Department	First Incoming	Second Incoming	Management & Leadership	General Government
Subtotal - 101-223 Internal Auditor	\$0	\$1,378	\$1,378	\$0
10 Purchasing	0	4,429	4,429	0
Subtotal - 101-233 Purchasing	0	4,429	4,429	0
11 Non-Tax Revenue	0	3	3	0
11 Tax Collection - General Fund	0	8,115	8,115	0
Subtotal - 101-253 Treasury	0	8,118	8,118	0
12 Assessing - General Fund	0	17,016	17,016	0
Subtotal - 101-257 Assessing	0	17,016	17,016	0
13 Advise and Counsel	0	3,733	3,733	0
13 Risk Management	0	8	8	0
Subtotal - 101-266 City Attorney	0	3,741	3,741	0
14 Human Resources	0	8,377	8,377	0
Subtotal - 101-270 Human Resources	0	8,377	8,377	0
17 General Fund OPEB	0	102,979	102,979	0
Subtotal - 101-297 OPEB	0	102,979	102,979	0
Total Incoming	54,811	254,049	308,860	0
C. Total Allocated		\$2,159,048	\$1,753,134	\$405,914
			81.20%	18.80%

City of Kalamazoo
Full Cost Allocation Plan

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Management & Leadership Allocations

Dept:5 101-172 City Manager

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	5.73	0.94%	\$14,048	\$0	\$14,048	\$0	\$14,048
5 101-172 City Manager	9.60	1.57%	23,536	0	23,536	0	23,536
6 101-636 Info Tech	12.07	1.97%	29,591	0	29,591	5,144	34,735
7 101-191 Budget and Accounting	13.57	2.22%	33,269	0	33,269	5,783	39,052
8 101-215 City Clerk	7.00	1.14%	17,162	0	17,162	2,983	20,145
9 101-223 Internal Auditor	1.00	0.16%	2,452	0	2,452	426	2,878
10 101-233 Purchasing	4.30	0.70%	10,542	0	10,542	1,833	12,375
11 101-253 Treasury	12.43	2.03%	30,474	0	30,474	5,297	35,771
12 101-257 Assessing	0.50	0.08%	1,226	0	1,226	213	1,439
13 101-266 City Attorney	6.00	0.98%	14,710	0	14,710	2,557	17,267
14 101-270 Human Resources	7.36	1.20%	18,044	0	18,044	3,137	21,181
15 101-345-01 Public Safety Admin	7.54	1.23%	18,485	0	18,485	3,213	21,699
16 101-640 Fleet	6.41	1.05%	15,715	0	15,715	2,732	18,447
18 101-261 311 Customer Service	2.15	0.35%	5,271	0	5,271	916	6,187
20 101-345 Public Safety Ops	246.67	40.34%	604,748	0	604,748	105,122	709,870
21 101-441-00 PW General	6.06	0.99%	14,857	0	14,857	2,583	17,440
23 101-630 Engineer	0.21	0.03%	515	0	515	89	604
24 101-699.00 Code Enforcement	8.46	1.38%	20,741	0	20,741	3,605	24,346
25 101-699.01 Building Trades	6.64	1.09%	16,279	0	16,279	2,830	19,109
26 101-721 Planning	5.54	0.91%	13,582	0	13,582	2,361	15,943
28 101-728 Econ Dev	1.67	0.27%	4,094	0	4,094	712	4,806
29 101-751-01 Parks & Rec Admin	32.41	5.30%	79,458	0	79,458	13,812	93,270
30 101-801 Emergency Recovery	0.12	0.02%	294	0	294	51	345
34 202 Act 51 Major Street	18.54	3.03%	45,454	0	45,454	7,901	53,355
35 203 Act 51 Local Street	12.15	1.99%	29,788	0	29,788	5,178	34,965
36 209 Cemeteries	0.55	0.09%	1,348	0	1,348	234	1,583
37 226 Solid Waste	4.85	0.79%	11,890	0	11,890	2,067	13,957
42 252-345 Public Safety	18.65	3.05%	45,723	0	45,723	7,948	53,671
46 252-751 Recreation	5.68	0.93%	13,925	0	13,925	2,421	16,346
51 253-751 Recreation	0.17	0.03%	417	0	417	72	489
53 265-345 Public Safety	0.12	0.02%	294	0	294	51	345
54 271-724 Comm Dev	8.92	1.46%	21,869	0	21,869	3,801	25,670
62 299 CDBG	0.24	0.04%	588	0	588	102	691
64 400 Capital Projects	0.13	0.02%	319	0	319	55	374
66 590 Wastewater Fund	73.26	11.98%	179,608	0	179,608	31,221	210,829
67 591 Water Fund	61.28	10.02%	150,237	0	150,237	26,115	176,352
70 702-XXX Economic Dev	0.89	0.15%	2,182	0	2,182	379	2,561
71 709-XXX Brownfield Dev	2.59	0.42%	6,350	0	6,350	1,104	7,454

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2018
10/01/19

Management & Leadership Allocations

Dept:5 101-172 City Manager

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	611.46	100.00%	1,499,085	0	1,499,085	254,049	1,753,134
Direct Bills					0		0
<hr/>							
Total					\$1,499,085		\$1,753,134
<hr/>							

Basis Units: Full Time Equivalents
Source: City Payroll Records

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2018
10/01/19

Allocation Summary

Dept:5 101-172 City Manager

Department	Management & Leadership	General Government	Total
4 101-635 City Maintenance	\$14,048	\$0	\$14,048
5 101-172 City Manager	23,536	0	23,536
6 101-636 Info Tech	34,735	0	34,735
7 101-191 Budget and Accounting	39,052	0	39,052
8 101-215 City Clerk	20,145	0	20,145
9 101-223 Internal Auditor	2,878	0	2,878
10 101-233 Purchasing	12,375	0	12,375
11 101-253 Treasury	35,771	0	35,771
12 101-257 Assessing	1,439	0	1,439
13 101-266 City Attorney	17,267	0	17,267
14 101-270 Human Resources	21,181	0	21,181
15 101-345-01 Public Safety Admin	21,699	0	21,699
16 101-640 Fleet	18,447	0	18,447
18 101-261 311 Customer Service	6,187	0	6,187
20 101-345 Public Safety Ops	709,870	0	709,870
21 101-441-00 PW General	17,440	0	17,440
23 101-630 Engineer	604	0	604
24 101-699.00 Code Enforcement	24,346	0	24,346
25 101-699.01 Building Trades	19,109	0	19,109
26 101-721 Planning	15,943	0	15,943
28 101-728 Econ Dev	4,806	0	4,806
29 101-751-01 Parks & Rec Admin	93,270	0	93,270
30 101-801 Emergency Recovery	345	0	345
34 202 Act 51 Major Street	53,355	0	53,355
35 203 Act 51 Local Street	34,965	0	34,965
36 209 Cemeteries	1,583	0	1,583
37 226 Solid Waste	13,957	0	13,957
42 252-345 Public Safety	53,671	0	53,671
46 252-751 Recreation	16,346	0	16,346
51 253-751 Recreation	489	0	489
53 265-345 Public Safety	345	0	345
54 271-724 Comm Dev	25,670	0	25,670
62 299 CDBG	691	0	691
64 400 Capital Projects	374	0	374
66 590 Wastewater Fund	210,829	0	210,829
67 591 Water Fund	176,352	0	176,352
70 702-XXX Economic Dev	2,561	0	2,561
71 709-XXX Brownfield Dev	7,454	0	7,454
Total	\$1,753,134	\$0	\$1,753,134

**Information Technology
Nature and Extent of Services**

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

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

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

- **PC/Network Support** – Costs associated with the support of the network, infrastructure, hardware, common software, internet connectivity, and telecom service are allocated to all users of the services based on the number of users assigned by department, per 2017 data.
- **EDEN Software** – The City's financial software is separated and the cost allocated to those departments based on the number of users with sign-ons, per 2017 data.
- **BS & A** – The City has several modules of specialized accounting and financial management software provided by the BS & A vendor. These costs are allocated to all user departments based on the cumulative number of sign-ons, per 2017 data.

Information Technology
Nature and Extent of Services
(Continued)

- **INTELLITIME** – The City maintains accurate employee time tracking through an Intellitime system. Costs associated with the implementation and maintenance of the system are allocated to departments based on the number of users, per 2017 data.
- **KDPS** - The IT department provides specific support services to the City's Public Safety department. Costs associated with these services are identified and allocated to Public Safety departments on the number of PCs, per 2017 data.
- **Water / Wastewater** - The City's IT department provides specific support services to the Water and Wastewater departments. Costs associated with these services are identified and allocated 50% to Water and 50% to Wastewater.
- **NeoGov** - The cost of this software is allocated based on the number of users. No costs identified in 2018.
- **Department-Specific Costs** - Certain software programs are used by single departments and costs related to the purchase or maintenance of those programs are identified in this function, and then allocated to benefitting departments based on the dollar of expenditures.

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

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

City of Kalamazoo
Full Cost Allocation Plan

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A. Department Costs

Dept:6 101-636 Info Tech

Description		Amount	General Admin	PC/Network Support	Application - Eden	Application - BS & A	Application - Intellitime	KDPS	Water / Wastewater	NeoGov
Personnel Costs										
Salaries	S1	871,329	352,627	125,907	34,418	77,984	13,070	134,185	133,139	0
Salary % Split			40.47%	14.45%	3.95%	8.95%	1.50%	15.40%	15.28%	.00%
Benefits	S	301,076	121,845	43,505	11,893	26,946	4,516	46,366	46,004	0
Subtotal - Personnel Costs		1,172,405	474,472	169,413	46,310	104,930	17,586	180,550	179,144	0
Services & Supplies Cost										
728 Supplies	P	75,065	75,065	0	0	0	0	0	0	0
729 Operating Supplies	P	52	52	0	0	0	0	0	0	0
805 Travel & Training	P	14,100	14,100	0	0	0	0	0	0	0
815 Utilities	S	95,050	38,467	13,735	3,754	8,507	1,426	14,638	14,524	0
825 Insurance	S	26,700	10,805	3,858	1,055	2,390	401	4,112	4,080	0
845 Outside Consultants	S	87,864	35,559	12,696	3,471	7,864	1,318	13,531	13,426	0
860 Memberships	S	225	91	32	9	20	3	35	34	0
880 Rental/Lease Equipment	P	1,452	1,452	0	0	0	0	0	0	0
885 Software	P	688,142	0	489,296	100,182	67,107	17,166	993	0	0
975 Machinery & Equipment	S	150,749	61,008	21,783	5,955	13,492	2,261	23,215	23,034	0
984 Software (Capital)	S	18,000	7,285	2,601	711	1,611	270	2,772	2,750	0
CCTA Admin Services Contract	P	(103,840)	(103,840)	0	0	0	0	0	0	0
Subtotal - Services & Supplies		1,053,558	140,043	544,002	115,136	100,991	22,845	59,296	57,848	0
Department Cost Total		2,225,963	614,516	713,415	161,446	205,921	40,431	239,846	236,992	0
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		2,225,963	614,516	713,415	161,446	205,921	40,431	239,846	236,992	0
General Admin Distribution			(614,516)	272,056	61,567	78,527	15,418	91,464	90,375	0
Grand Total		\$2,225,963		\$985,471	\$223,013	\$284,447	\$55,849	\$331,310	\$327,367	\$0

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2018
10/01/19

A. Department Costs

Dept:6 101-636 Info Tech

Description		Amount	Dept Specific Exp
<hr/>			
Personnel Costs			
Salaries	S1	871,329	0
<i>Salary % Split</i>			<i>.00%</i>
Benefits	S	301,076	0
Subtotal - Personnel Costs		1,172,405	0
<hr/>			
Services & Supplies Cost			
728 Supplies	P	75,065	0
729 Operating Supplies	P	52	0
805 Travel & Training	P	14,100	0
815 Utilities	S	95,050	0
825 Insurance	S	26,700	0
845 Outside Consultants	S	87,864	0
860 Memberships	S	225	0
880 Rental/Lease Equipment	P	1,452	0
885 Software	P	688,142	13,397
975 Machinery & Equipment	S	150,749	0
984 Software (Capital)	S	18,000	0
CCTA Admin Services Contract	P	(103,840)	0
Subtotal - Services & Supplies		1,053,558	13,397
<hr/>			
Department Cost Total		2,225,963	13,397
<hr/>			
Adjustments to Cost			
Subtotal - Adjustments		0	0
<hr/>			
Total Costs After Adjustments		2,225,963	13,397
<hr/>			
General Admin Distribution			5,109
<hr/>			
Grand Total		\$2,225,963	\$18,506
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City of Kalamazoo
Full Cost Allocation Plan

CY 2018
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B. Incoming Costs - (Default Spread Expense%)

Dept:6 101-636 Info Tech

Department	First Incoming	Second Incoming	PC/Network Support	Application - Eden	Application - BS & A	Application - Intellitime	KDPS	Water / Wastewater	NeoGov	Dept Specific Exp
1 City Hall	\$6,023	\$108	\$2,714	\$614	\$784	\$154	\$913	\$902	\$0	\$51
Subtotal - Building Depreciation	6,023	108	2,714	614	784	154	913	902	0	51
2 City Hall Equipment	1,325	17	594	134	171	34	200	197	0	11
2 IT Equipment	49,251	631	22,083	4,997	6,374	1,252	7,424	7,336	0	415
2 Voice over IP System	2,244	29	1,006	228	290	57	338	334	0	19
Subtotal - Equipment Depreciation	52,820	676	23,684	5,360	6,836	1,342	7,962	7,868	0	445
3 City Commission	1,323	619	859	194	248	49	289	286	0	16
Subtotal - 101-101 City Commission	1,323	619	859	194	248	49	289	286	0	16
4 Maintenance Admin	1,652	665	1,026	232	296	58	345	341	0	19
4 City Hall	34,379	7,227	18,420	4,168	5,317	1,044	6,193	6,119	0	346
Subtotal - 101-635 City Maintenance	36,031	7,893	19,446	4,401	5,613	1,102	6,538	6,460	0	365
5 Management & Leadership	29,591	5,144	15,378	3,480	4,439	871	5,170	5,108	0	289
Subtotal - 101-172 City Manager	29,591	5,144	15,378	3,480	4,439	871	5,170	5,108	0	289
6 PC/Network Support	0	71,312	31,571	7,145	9,113	1,789	10,614	10,488	0	593
6 Application - Eden	0	12,910	5,716	1,293	1,650	324	1,922	1,899	0	107
6 Application - BS & A	0	8,122	3,596	814	1,038	204	1,209	1,195	0	68
6 Application - Intellitime	0	1,111	492	111	142	28	165	163	0	9
6 NeoGov	0	0	0	0	0	0	0	0	0	0
Subtotal - 101-636 Info Tech	0	93,456	41,374	9,363	11,942	2,345	13,910	13,744	0	777
7 Accounts Payable	0	11,187	4,953	1,121	1,430	281	1,665	1,645	0	93
7 Payroll	0	3,017	1,336	302	386	76	449	444	0	25
7 Budgeting	0	2,089	925	209	267	52	311	307	0	17
7 Audit and Accounting	0	5,155	2,282	516	659	129	767	758	0	43
7 Cost Plan	0	1,588	703	159	203	40	236	234	0	13
Subtotal - 101-191 Budget and Accoun	0	23,036	10,198	2,308	2,944	578	3,429	3,388	0	192
8 Records Management	0	39,983	17,701	4,006	5,109	1,003	5,951	5,880	0	332
8 Mail	0	10	5	1	1	0	2	1	0	0
Subtotal - 101-215 City Clerk	0	39,994	17,706	4,007	5,111	1,003	5,953	5,882	0	332
9 Internal Audit	0	1,736	768	174	222	44	258	255	0	14

City of Kalamazoo
Full Cost Allocation Plan

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B. Incoming Costs - (Default Spread Expense%)

Dept:6 101-636 Info Tech

Department	First Incoming	Second Incoming	PC/Network Support	Application - Eden	Application - BS & A	Application - Intellitime	KDPS	Water / Wastewater	NeoGov	Dept Specific Exp
Subtotal - 101-223 Internal Auditor	\$0	\$1,736	\$768	\$174	\$222	\$44	\$258	\$255	\$0	\$14
10 Purchasing	0	15,664	6,935	1,569	2,002	393	2,331	2,304	0	130
Subtotal - 101-233 Purchasing	0	15,664	6,935	1,569	2,002	393	2,331	2,304	0	130
11 Tax Collection - General Fund	0	10,219	4,524	1,024	1,306	256	1,521	1,503	0	85
Subtotal - 101-253 Treasury	0	10,219	4,524	1,024	1,306	256	1,521	1,503	0	85
12 Assessing - General Fund	0	21,427	9,486	2,147	2,738	538	3,189	3,151	0	178
Subtotal - 101-257 Assessing	0	21,427	9,486	2,147	2,738	538	3,189	3,151	0	178
13 Advise and Counsel	0	4,701	2,081	471	601	118	700	691	0	39
13 Risk Management	0	7	3	1	1	0	1	1	0	0
Subtotal - 101-266 City Attorney	0	4,708	2,085	472	602	118	701	692	0	39
14 Human Resources	0	10,532	4,663	1,055	1,346	264	1,568	1,549	0	88
Subtotal - 101-270 Human Resources	0	10,532	4,663	1,055	1,346	264	1,568	1,549	0	88
17 General Fund OPEB	0	129,474	57,320	12,972	16,545	3,248	19,271	19,041	0	1,076
Subtotal - 101-297 OPEB	0	129,474	57,320	12,972	16,545	3,248	19,271	19,041	0	1,076
Total Incoming	125,788	364,685	217,140	49,139	62,676	12,306	73,001	72,133	0	4,078
C. Total Allocated		\$2,716,436	\$1,202,611	\$272,152	\$347,123	\$68,155	\$404,312	\$399,500	\$0	\$22,584
			44.27%	10.02%	12.78%	2.51%	14.88%	14.71%		0.83%

City of Kalamazoo
Full Cost Allocation Plan

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PC/Network Support Allocations

Dept:6 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	4.00	0.78%	\$8,150	\$0	\$8,150	\$0	\$8,150
5 101-172 City Manager	13.00	2.54%	26,487	0	26,487	0	26,487
6 101-636 Info Tech	35.00	6.85%	71,312	0	71,312	0	71,312
7 101-191 Budget and Accounting	14.00	2.74%	28,525	0	28,525	4,924	33,449
8 101-215 City Clerk	8.00	1.57%	16,300	0	16,300	2,814	19,114
9 101-223 Internal Auditor	1.00	0.20%	2,037	0	2,037	352	2,389
10 101-233 Purchasing	4.00	0.78%	8,150	0	8,150	1,407	9,557
11 101-253 Treasury	14.00	2.74%	28,525	0	28,525	4,924	33,449
12 101-257 Assessing	3.00	0.59%	6,112	0	6,112	1,055	7,168
13 101-266 City Attorney	6.00	1.17%	12,225	0	12,225	2,110	14,335
14 101-270 Human Resources	8.00	1.57%	16,300	0	16,300	2,814	19,114
15 101-345-01 Public Safety Admin	6.29	1.23%	12,816	0	12,816	2,212	15,028
16 101-640 Fleet	9.00	1.76%	18,337	0	18,337	3,166	21,503
20 101-345 Public Safety Ops	205.71	40.26%	419,133	0	419,133	72,358	491,491
21 101-441-00 PW General	5.00	0.98%	10,187	0	10,187	1,759	11,946
24 101-699.00 Code Enforcement	11.21	2.19%	22,840	0	22,840	3,943	26,783
25 101-699.01 Building Trades	8.79	1.72%	17,910	0	17,910	3,092	21,001
26 101-721 Planning	11.00	2.15%	22,412	0	22,412	3,869	26,282
28 101-728 Econ Dev	2.00	0.39%	4,075	0	4,075	703	4,778
29 101-751-01 Parks & Rec Admin	20.00	3.91%	40,750	0	40,750	7,035	47,785
34 202 Act 51 Major Street	13.00	2.54%	26,487	0	26,487	4,573	31,060
35 203 Act 51 Local Street	2.00	0.39%	4,075	0	4,075	703	4,778
36 209 Cemeteries	3.00	0.59%	6,112	0	6,112	1,055	7,168
37 226 Solid Waste	1.00	0.20%	2,037	0	2,037	352	2,389
54 271-724 Comm Dev	1.00	0.20%	2,037	0	2,037	352	2,389
66 590 Wastewater Fund	66.00	12.92%	134,475	0	134,475	23,215	157,690
67 591 Water Fund	36.00	7.05%	73,350	0	73,350	12,663	86,013
Subtotal	511.00	100.00%	1,041,159	0	1,041,159	161,452	1,202,611
Direct Bills					0		0
Total					\$1,041,159		\$1,202,611

Basis Units: Number of PCs

Source: IT Log

City of Kalamazoo
Full Cost Allocation Plan

CY 2018
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Application - Eden Allocations

Dept:6 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	4.00	2.74%	\$6,455	\$0	\$6,455	\$0	\$6,455
5 101-172 City Manager	10.00	6.85%	16,138	0	16,138	0	16,138
6 101-636 Info Tech	8.00	5.48%	12,910	0	12,910	0	12,910
7 101-191 Budget and Accounting	12.00	8.22%	19,366	0	19,366	3,536	22,901
8 101-215 City Clerk	5.00	3.42%	8,069	0	8,069	1,473	9,542
9 101-223 Internal Auditor	1.00	0.68%	1,614	0	1,614	295	1,908
10 101-233 Purchasing	4.00	2.74%	6,455	0	6,455	1,179	7,634
11 101-253 Treasury	4.00	2.74%	6,455	0	6,455	1,179	7,634
12 101-257 Assessing	1.00	0.68%	1,614	0	1,614	295	1,908
13 101-266 City Attorney	3.00	2.05%	4,841	0	4,841	884	5,725
14 101-270 Human Resources	8.00	5.48%	12,910	0	12,910	2,357	15,268
15 101-345-01 Public Safety Admin	0.30	0.21%	484	0	484	88	573
16 101-640 Fleet	2.00	1.37%	3,228	0	3,228	589	3,817
20 101-345 Public Safety Ops	9.70	6.64%	15,654	0	15,654	2,858	18,512
21 101-441-00 PW General	3.00	2.05%	4,841	0	4,841	884	5,725
24 101-699.00 Code Enforcement	1.68	1.15%	2,711	0	2,711	495	3,206
25 101-699.01 Building Trades	1.32	0.90%	2,130	0	2,130	389	2,519
26 101-721 Planning	7.00	4.79%	11,297	0	11,297	2,063	13,359
28 101-728 Econ Dev	4.00	2.74%	6,455	0	6,455	1,179	7,634
29 101-751-01 Parks & Rec Admin	4.00	2.74%	6,455	0	6,455	1,179	7,634
34 202 Act 51 Major Street	3.00	2.05%	4,841	0	4,841	884	5,725
35 203 Act 51 Local Street	1.00	0.68%	1,614	0	1,614	295	1,908
66 590 Wastewater Fund	30.00	20.55%	48,414	0	48,414	8,840	57,254
67 591 Water Fund	19.00	13.01%	30,662	0	30,662	5,598	36,261
Subtotal	146.00	100.00%	235,615	0	235,615	36,537	272,152
Direct Bills					0		0
Total					\$235,615		\$272,152

Basis Units: Number of Users
Source: IT Log

City of Kalamazoo
Full Cost Allocation Plan

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Application - BS & A Allocations

Dept:6 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-172 City Manager	2.00	1.80%	\$5,415	\$0	\$5,415	\$0	\$5,415
6 101-636 Info Tech	3.00	2.70%	8,122	0	8,122	0	8,122
7 101-191 Budget and Accounting	9.00	8.11%	24,367	0	24,367	3,957	28,323
9 101-223 Internal Auditor	1.00	0.90%	2,707	0	2,707	440	3,147
11 101-253 Treasury	12.00	10.81%	32,489	0	32,489	5,276	37,764
12 101-257 Assessing	23.00	20.72%	62,270	0	62,270	10,112	72,382
14 101-270 Human Resources	1.00	0.90%	2,707	0	2,707	440	3,147
15 101-345-01 Public Safety Admin	0.36	0.32%	975	0	975	158	1,133
20 101-345 Public Safety Ops	11.64	10.49%	31,514	0	31,514	5,117	36,632
21 101-441-00 PW General	5.00	4.50%	13,537	0	13,537	2,198	15,735
24 101-699.00 Code Enforcement	8.96	8.07%	24,258	0	24,258	3,939	28,197
25 101-699.01 Building Trades	7.04	6.34%	19,060	0	19,060	3,095	22,155
26 101-721 Planning	9.00	8.11%	24,367	0	24,367	3,957	28,323
29 101-751-01 Parks & Rec Admin	1.00	0.90%	2,707	0	2,707	440	3,147
34 202 Act 51 Major Street	2.00	1.80%	5,415	0	5,415	879	6,294
35 203 Act 51 Local Street	2.00	1.80%	5,415	0	5,415	879	6,294
36 209 Cemeteries	1.00	0.90%	2,707	0	2,707	440	3,147
37 226 Solid Waste	1.00	0.90%	2,707	0	2,707	440	3,147
66 590 Wastewater Fund	5.00	4.50%	13,537	0	13,537	2,198	15,735
67 591 Water Fund	6.00	5.41%	16,244	0	16,244	2,638	18,882
Subtotal	111.00	100.00%	300,521	0	300,521	46,602	347,123
Direct Bills					0		0
Total					\$300,521		\$347,123

Basis Units: Number of Users
Source: IT Log

City of Kalamazoo
Full Cost Allocation Plan

CY 2018
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Application - Intellitime Allocations

Dept:6 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	7.00	1.46%	\$864	\$0	\$864	\$0	\$864
4 101-635 City Maintenance	4.00	0.84%	494	0	494	0	494
5 101-172 City Manager	9.00	1.88%	1,111	0	1,111	0	1,111
6 101-636 Info Tech	9.00	1.88%	1,111	0	1,111	0	1,111
7 101-191 Budget and Accounting	13.00	2.72%	1,605	0	1,605	265	1,870
8 101-215 City Clerk	6.00	1.26%	741	0	741	122	863
9 101-223 Internal Auditor	1.00	0.21%	123	0	123	20	144
10 101-233 Purchasing	3.00	0.63%	370	0	370	61	431
11 101-253 Treasury	13.00	2.72%	1,605	0	1,605	265	1,870
12 101-257 Assessing	1.00	0.21%	123	0	123	20	144
13 101-266 City Attorney	6.00	1.26%	741	0	741	122	863
14 101-270 Human Resources	7.00	1.46%	864	0	864	143	1,007
15 101-345-01 Public Safety Admin	8.22	1.72%	1,015	0	1,015	168	1,182
16 101-640 Fleet	4.00	0.84%	494	0	494	82	575
20 101-345 Public Safety Ops	268.78	56.23%	33,178	0	33,178	5,477	38,656
21 101-441-00 PW General	6.00	1.26%	741	0	741	122	863
24 101-699.00 Code Enforcement	11.21	2.35%	1,384	0	1,384	228	1,612
25 101-699.01 Building Trades	8.79	1.84%	1,085	0	1,085	179	1,264
26 101-721 Planning	11.00	2.30%	1,358	0	1,358	224	1,582
28 101-728 Econ Dev	7.00	1.46%	864	0	864	143	1,007
29 101-751-01 Parks & Rec Admin	14.00	2.93%	1,728	0	1,728	285	2,013
34 202 Act 51 Major Street	3.00	0.63%	370	0	370	61	431
35 203 Act 51 Local Street	3.00	0.63%	370	0	370	61	431
36 209 Cemeteries	1.00	0.21%	123	0	123	20	144
66 590 Wastewater Fund	40.00	8.37%	4,938	0	4,938	815	5,753
67 591 Water Fund	13.00	2.72%	1,605	0	1,605	265	1,870
Subtotal	478.00	100.00%	59,005	0	59,005	9,150	68,155
Direct Bills					0		0
Total					\$59,005		\$68,155

Basis Units: Number of Users
Source: IT Log

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2018
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KDPS Allocations

Dept:6 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15 101-345-01 Public Safety Admin	6.29	2.97%	\$10,385	\$0	\$10,385	\$1,610	\$11,996
20 101-345 Public Safety Ops	205.71	97.03%	339,647	0	339,647	52,669	392,316
Subtotal	212.00	100.00%	350,032	0	350,032	54,279	404,312
Direct Bills					0		0
Total					\$350,032		\$404,312

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

**City of Kalamazoo
Full Cost Allocation Plan**

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Water / Wastewater Allocations

Dept:6 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
66 590 Wastewater Fund	50	50.00%	\$172,933	\$0	\$172,933	\$26,817	\$199,750
67 591 Water Fund	50	50.00%	172,933	0	172,933	26,817	199,750
Subtotal	100	100.00%	345,866	0	345,866	53,633	399,500
Direct Bills					0		0
Total					\$345,866		\$399,500

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

**City of Kalamazoo
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NeoGov Allocations

Dept:6 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	1.00	1.69%	\$0	\$0	\$0	\$0	\$0
5 101-172 City Manager	5.00	8.43%	0	0	0	0	0
6 101-636 Info Tech	5.00	8.43%	0	0	0	0	0
7 101-191 Budget and Accounting	4.00	6.75%	0	0	0	0	0
8 101-215 City Clerk	2.00	3.37%	0	0	0	0	0
10 101-233 Purchasing	1.00	1.69%	0	0	0	0	0
11 101-253 Treasury	2.00	3.37%	0	0	0	0	0
12 101-257 Assessing	1.00	1.69%	0	0	0	0	0
13 101-266 City Attorney	1.00	1.69%	0	0	0	0	0
14 101-270 Human Resources	8.00	13.49%	0	0	0	0	0
15 101-345-01 Public Safety Admin	0.30	0.51%	0	0	0	0	0
21 101-441-00 PW General	2.00	3.37%	0	0	0	0	0
24 101-699.00 Code Enforcement	2.24	3.78%	0	0	0	0	0
25 101-699.01 Building Trades	1.76	2.97%	0	0	0	0	0
26 101-721 Planning	2.00	3.37%	0	0	0	0	0
28 101-728 Econ Dev	1.00	1.69%	0	0	0	0	0
29 101-751-01 Parks & Rec Admin	2.00	3.37%	0	0	0	0	0
34 202 Act 51 Major Street	1.00	1.69%	0	0	0	0	0
66 590 Wastewater Fund	13.00	21.92%	0	0	0	0	0
67 591 Water Fund	4.00	6.75%	0	0	0	0	0
Subtotal	59.30	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0

Basis Units: Number of Users

Source: IT Log

**City of Kalamazoo
Full Cost Allocation Plan**

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Dept Specific Exp Allocations

Dept:6 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-172 City Manager	599.88	4.47%	\$874	\$0	\$874	\$0	\$874
76 CCTA	12,775.78	95.22%	18,617	0	18,617	3,022	21,639
78 All Other	41.85	0.31%	61	0	61	10	71
Subtotal	13,417.51	100.00%	19,552	0	19,552	3,032	22,584
Direct Bills					0		0
Total					\$19,552		\$22,584

Basis Units: \$ Expenditures
Source: IT Log

City of Kalamazoo
Full Cost Allocation Plan

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Allocation Summary

Dept:6 101-636 Info Tech

Department	PC/Network Support	Application - Eden	Application - BS & A	Application - Intellitime	KDPS	Water / Wastewater	NeoGov	Dept Specific Exp	Total
3 101-101 City Commission	\$0	\$0	\$0	\$864	\$0	\$0	\$0	\$0	\$864
4 101-635 City Maintenance	8,150	6,455	0	494	0	0	0	0	15,099
5 101-172 City Manager	26,487	16,138	5,415	1,111	0	0	0	874	50,025
6 101-636 Info Tech	71,312	12,910	8,122	1,111	0	0	0	0	93,456
7 101-191 Budget and Accounting	33,449	22,901	28,323	1,870	0	0	0	0	86,544
8 101-215 City Clerk	19,114	9,542	0	863	0	0	0	0	29,519
9 101-223 Internal Auditor	2,389	1,908	3,147	144	0	0	0	0	7,589
10 101-233 Purchasing	9,557	7,634	0	431	0	0	0	0	17,622
11 101-253 Treasury	33,449	7,634	37,764	1,870	0	0	0	0	80,717
12 101-257 Assessing	7,168	1,908	72,382	144	0	0	0	0	81,602
13 101-266 City Attorney	14,335	5,725	0	863	0	0	0	0	20,924
14 101-270 Human Resources	19,114	15,268	3,147	1,007	0	0	0	0	38,535
15 101-345-01 Public Safety Admin	15,028	573	1,133	1,182	11,996	0	0	0	29,912
16 101-640 Fleet	21,503	3,817	0	575	0	0	0	0	25,895
20 101-345 Public Safety Ops	491,491	18,512	36,632	38,656	392,316	0	0	0	977,606
21 101-441-00 PW General	11,946	5,725	15,735	863	0	0	0	0	34,270
24 101-699.00 Code Enforcement	26,783	3,206	28,197	1,612	0	0	0	0	59,799
25 101-699.01 Building Trades	21,001	2,519	22,155	1,264	0	0	0	0	46,940
26 101-721 Planning	26,282	13,359	28,323	1,582	0	0	0	0	69,546
28 101-728 Econ Dev	4,778	7,634	0	1,007	0	0	0	0	13,419
29 101-751-01 Parks & Rec Admin	47,785	7,634	3,147	2,013	0	0	0	0	60,579
34 202 Act 51 Major Street	31,060	5,725	6,294	431	0	0	0	0	43,511
35 203 Act 51 Local Street	4,778	1,908	6,294	431	0	0	0	0	13,412
36 209 Cemeteries	7,168	0	3,147	144	0	0	0	0	10,459
37 226 Solid Waste	2,389	0	3,147	0	0	0	0	0	5,536
54 271-724 Comm Dev	2,389	0	0	0	0	0	0	0	2,389
66 590 Wastewater Fund	157,690	57,254	15,735	5,753	0	199,750	0	0	436,181
67 591 Water Fund	86,013	36,261	18,882	1,870	0	199,750	0	0	342,775
76 CCTA	0	0	0	0	0	0	0	21,639	21,639
78 All Other	0	0	0	0	0	0	0	71	71
Total	\$1,202,611	\$272,152	\$347,123	\$68,155	\$404,312	\$399,500	\$0	\$22,584	\$2,716,436

Budget & Accounting
Nature and Extent of Services

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

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

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

Budget & Accounting
Nature and Extent of Services
(Continued)

- **Pension** – Costs associated with the management of the Pension system by Budget and Accounting staff are identified and allocated directly to the Pension Fund.
- **Audit & Accounting** – The staff work to properly account for the fiscal resources of the City. These duties include, but are not limited to, the recording of journal entries, the reconciliation of accounts, the development of the periodic financial statements and the work related to the City's annual audit. The costs for this function are allocated to all departments and programs based on the number of transactions posted to the General Ledger during the year.
- **Cost Allocation Plan** - The cost of the 2017 annual cost plan is identified in this function and allocated equally to the central service departments.

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

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2018
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A. Department Costs

Dept:7 101-191 Budget and Accounting

Description		Amount	General Admin	Accounts Payable	Payroll	Budgeting	Pension	Audit and Accounting	Cost Plan
Personnel Costs									
Salaries	S1	875,258	89,189	279,032	87,438	74,922	83,325	261,352	0
Salary % Split			10.19%	31.88%	9.99%	8.56%	9.52%	29.86%	.00%
Benefits	S	311,012	31,692	99,151	31,070	26,623	29,608	92,868	0
Subtotal - Personnel Costs		1,186,270	120,881	378,183	118,508	101,545	112,933	354,220	0
Services & Supplies Cost									
728 Office Supplies	S	22,303	2,273	7,110	2,228	1,909	2,123	6,660	0
805 Travel & Training	S	25,181	2,566	8,028	2,516	2,155	2,397	7,519	0
810 Audit Fees	P	66,850	0	0	0	0	0	66,850	0
815 Telephone	S	1,945	198	620	194	167	185	581	0
825 Insurance	S	25,428	2,591	8,106	2,540	2,177	2,421	7,593	0
845.001 Contract Svc - Cost Plan	P	24,600	0	0	0	0	0	0	24,600
845 Outside Contractors	S	49,230	5,016	15,694	4,918	4,214	4,687	14,700	0
860 Memberships and Dues	S	2,059	210	656	206	176	196	615	0
865 Subscriptions	S	0	0	0	0	0	0	0	0
880 Rental/Lease	S	4,357	444	1,389	435	373	415	1,301	0
885 Application Software	S	69	7	22	7	6	7	21	0
CCTA Admin Services Contract	P	(103,099)	(103,099)	0	0	0	0	0	0
Subtotal - Services & Supplies		118,923	(89,794)	41,626	13,044	11,177	12,430	105,839	24,600
Department Cost Total		1,305,192	31,087	419,809	131,552	112,722	125,363	460,059	24,600
Adjustments to Cost									
Subtotal - Adjustments		0	0	0	0	0	0	0	0
Total Costs After Adjustments		1,305,192	31,087	419,809	131,552	112,722	125,363	460,059	24,600
General Admin Distribution			(31,087)	10,243	3,210	2,750	3,059	11,225	600
Grand Total		\$1,305,192		\$430,052	\$134,762	\$115,472	\$128,422	\$471,284	\$25,200

City of Kalamazoo
Full Cost Allocation Plan

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10/01/19

B. Incoming Costs - (Default Spread Expense%)

Dept:7 101-191 Budget and Accounting

Department	First Incoming	Second Incoming	Accounts Payable	Payroll	Budgeting	Pension	Audit and Accounting	Cost Plan
1 City Hall	\$8,768	\$158	\$2,941	\$922	\$790	\$878	\$3,223	\$172
Subtotal - Building Depreciation	8,768	158	2,941	922	790	878	3,223	172
2 City Hall Equipment	1,929	25	644	202	173	192	705	38
2 Management Services	2,406	31	803	252	216	240	880	47
2 Voice over IP System	1,683	22	562	176	151	168	616	33
Subtotal - Equipment Depreciation	6,018	77	2,008	629	539	600	2,201	118
3 City Commission	800	374	387	121	104	115	424	23
Subtotal - 101-101 City Commission	800	374	387	121	104	115	424	23
4 Maintenance Admin	2,405	969	1,112	348	298	332	1,218	65
4 City Hall	50,048	10,522	19,957	6,254	5,359	5,960	21,871	1,169
Subtotal - 101-635 City Maintenance	52,453	11,490	21,069	6,602	5,657	6,292	23,089	1,235
5 Management & Leadership	33,269	5,783	12,867	4,032	3,455	3,842	14,101	754
Subtotal - 101-172 City Manager	33,269	5,783	12,867	4,032	3,455	3,842	14,101	754
6 PC/Network Support	28,525	4,924	11,021	3,454	2,959	3,291	12,078	646
6 Application - Eden	19,366	3,536	7,546	2,365	2,026	2,253	8,269	442
6 Application - BS & A	24,367	3,957	9,332	2,924	2,506	2,787	10,227	547
6 Application - Intellitime	1,605	265	616	193	165	184	675	36
6 NeoGov	0	0	0	0	0	0	0	0
Subtotal - 101-636 Info Tech	73,862	12,682	28,516	8,936	7,657	8,515	31,250	1,671
7 Accounts Payable	0	5,905	1,946	610	522	581	2,132	114
7 Payroll	0	3,392	1,118	350	300	334	1,225	65
7 Budgeting	0	1,263	416	130	112	124	456	24
7 Audit and Accounting	0	5,634	1,856	582	498	554	2,034	109
7 Cost Plan	0	1,588	523	164	140	156	573	31
Subtotal - 101-191 Budget and Accoun	0	17,783	5,859	1,836	1,573	1,750	6,421	343
8 Records Management	0	42,232	13,915	4,361	3,736	4,155	15,249	815
8 Mail	0	708	233	73	63	70	255	14
Subtotal - 101-215 City Clerk	0	42,940	14,148	4,434	3,799	4,225	15,505	829
9 Internal Audit	0	1,049	346	108	93	103	379	20

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2018
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B. Incoming Costs - (Default Spread Expense%)

Dept:7 101-191 Budget and Accounting

Department	First Incoming	Second Incoming	Accounts Payable	Payroll	Budgeting	Pension	Audit and Accounting	Cost Plan
Subtotal - 101-223 Internal Auditor	\$0	\$1,049	\$346	\$108	\$93	\$103	\$379	\$20
10 Purchasing	0	5,077	1,673	524	449	500	1,833	98
Subtotal - 101-233 Purchasing	0	5,077	1,673	524	449	500	1,833	98
11 Tax Collection - General Fund	0	6,177	2,035	638	546	608	2,230	119
Subtotal - 101-253 Treasury	0	6,177	2,035	638	546	608	2,230	119
12 Assessing - General Fund	0	12,952	4,267	1,337	1,146	1,274	4,677	250
Subtotal - 101-257 Assessing	0	12,952	4,267	1,337	1,146	1,274	4,677	250
13 Advise and Counsel	0	2,842	936	293	251	280	1,026	55
13 Labor Relations	0	102	34	11	9	10	37	2
13 Risk Management	0	8	3	1	1	1	3	0
Subtotal - 101-266 City Attorney	0	2,952	973	305	261	290	1,066	57
14 Human Resources	0	11,841	3,902	1,223	1,048	1,165	4,276	229
14 Labor Relations	0	5,738	1,891	592	508	565	2,072	111
Subtotal - 101-270 Human Resources	0	17,579	5,792	1,815	1,555	1,730	6,347	339
17 General Fund OPEB	0	145,565	47,963	15,030	12,878	14,323	52,561	2,811
Subtotal - 101-297 OPEB	0	145,565	47,963	15,030	12,878	14,323	52,561	2,811
Total Incoming	175,170	282,637	150,844	47,269	40,503	45,045	165,307	8,839
C. Total Allocated		\$1,762,999	\$580,896	\$182,031	\$155,975	\$173,467	\$636,590	\$34,039
			32.95%	10.33%	8.85%	9.84%	36.11%	1.93%

City of Kalamazoo
Full Cost Allocation Plan

CY 2018
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Accounts Payable Allocations

Dept:7 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	112	0.21%	\$1,043	\$0	\$1,043	\$0	\$1,043
4 101-635 City Maintenance	2,762	5.27%	25,727	0	25,727	0	25,727
5 101-172 City Manager	864	1.65%	8,048	0	8,048	0	8,048
6 101-636 Info Tech	1,201	2.29%	11,187	0	11,187	0	11,187
7 101-191 Budget and Accounting	634	1.21%	5,905	0	5,905	0	5,905
8 101-215 City Clerk	1,016	1.94%	9,464	0	9,464	2,022	11,486
9 101-223 Internal Auditor	54	0.10%	503	0	503	107	610
10 101-233 Purchasing	119	0.23%	1,108	0	1,108	237	1,345
11 101-253 Treasury	295	0.56%	2,748	0	2,748	587	3,335
12 101-257 Assessing	244	0.47%	2,273	0	2,273	486	2,758
13 101-266 City Attorney	237	0.45%	2,208	0	2,208	472	2,679
14 101-270 Human Resources	627	1.20%	5,840	0	5,840	1,248	7,088
15 101-345-01 Public Safety Admin	580	1.11%	5,402	0	5,402	1,154	6,557
16 101-640 Fleet	4,513	8.62%	42,037	0	42,037	8,982	51,019
17 101-297 OPEB	1	0.00%	9	0	9	2	11
18 101-261 311 Customer Service	77	0.15%	717	0	717	153	870
19 101-299 Non-Departmental	2	0.00%	19	0	19	4	23
20 101-345 Public Safety Ops	6,999	13.37%	65,193	0	65,193	13,929	79,122
21 101-441-00 PW General	858	1.64%	7,992	0	7,992	1,708	9,700
22 101-448-31 Street Lights	71	0.14%	661	0	661	141	803
23 101-630 Engineer	5	0.01%	47	0	47	10	57
24 101-699.00 Code Enforcement	314	0.60%	2,925	0	2,925	625	3,550
25 101-699.01 Building Trades	284	0.54%	2,645	0	2,645	565	3,211
26 101-721 Planning	515	0.98%	4,797	0	4,797	1,025	5,822
27 101-724 Community Develop	7	0.01%	65	0	65	14	79
28 101-728 Econ Dev	258	0.49%	2,403	0	2,403	513	2,917
29 101-751-01 Parks & Rec Admin	3,260	6.23%	30,366	0	30,366	6,488	36,854
30 101-801 Emergency Recovery	48	0.09%	447	0	447	96	543
34 202 Act 51 Major Street	1,943	3.71%	18,098	0	18,098	3,867	21,965
35 203 Act 51 Local Street	1,130	2.16%	10,526	0	10,526	2,249	12,774
36 209 Cemeteries	352	0.67%	3,279	0	3,279	701	3,979
37 226 Solid Waste	483	0.92%	4,499	0	4,499	961	5,460
38 231-XXX Blight Abatement	28	0.05%	261	0	261	56	317
39 243 Brownfield	17	0.03%	158	0	158	34	192
41 251 FFE Aspirational Projects	27	0.05%	251	0	251	54	305
42 252-345 Public Safety	52	0.10%	484	0	484	103	588
45 252-728 Econ Development	2	0.00%	19	0	19	4	23
46 252-751 Recreation	283	0.54%	2,636	0	2,636	563	3,199
48 253-101 City Commission	52	0.10%	484	0	484	103	588
49 253-345 Public Safety	233	0.44%	2,170	0	2,170	464	2,634
50 253-724 Public Safety	145	0.28%	1,351	0	1,351	289	1,639
51 253-751 Recreation	406	0.78%	3,782	0	3,782	808	4,590

City of Kalamazoo
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Accounts Payable Allocations

Dept:7 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 265-345 Public Safety	15	0.03%	\$140	\$0	\$140	\$30	\$170
54 271-724 Comm Dev	133	0.25%	1,239	0	1,239	265	1,504
55 280 Community Dev	83	0.16%	773	0	773	165	938
60 288 Economic Development	8	0.02%	75	0	75	16	90
61 289 Home Development	51	0.10%	475	0	475	101	577
62 299 CDBG	167	0.32%	1,556	0	1,556	332	1,888
63 300 Debt Service	15	0.03%	140	0	140	30	170
64 400 Capital Projects	919	1.75%	8,560	0	8,560	1,829	10,389
66 590 Wastewater Fund	10,257	19.59%	95,540	0	95,540	20,413	115,953
67 591 Water Fund	8,626	16.47%	80,348	0	80,348	17,167	97,515
68 677-XXX Insurance Fund	664	1.27%	6,185	0	6,185	1,321	7,506
69 701-XXX General Trust Fund	6	0.01%	56	0	56	12	68
70 702-XXX Economic Dev	1	0.00%	9	0	9	2	11
71 709-XXX Brownfield Dev	196	0.37%	1,826	0	1,826	390	2,216
72 712-XXX LFDA	11	0.02%	102	0	102	22	124
78 All Other	104	0.20%	969	0	969	207	1,176
Subtotal	52,366	100.00%	487,769	0	487,769	93,127	580,896
Direct Bills					0		0
Total					\$487,769		\$580,896

Basis Units: A/P Transactions Posted, exc Fund 888

Source: General Ledger Detail

City of Kalamazoo
Full Cost Allocation Plan

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Payroll Allocations

Dept:7 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	5.73	0.94%	\$1,432	\$0	\$1,432	\$0	\$1,432
5 101-172 City Manager	9.60	1.57%	2,400	0	2,400	0	2,400
6 101-636 Info Tech	12.07	1.97%	3,017	0	3,017	0	3,017
7 101-191 Budget and Accounting	13.57	2.22%	3,392	0	3,392	0	3,392
8 101-215 City Clerk	7.00	1.14%	1,750	0	1,750	358	2,108
9 101-223 Internal Auditor	1.00	0.16%	250	0	250	51	301
10 101-233 Purchasing	4.30	0.70%	1,075	0	1,075	220	1,295
11 101-253 Treasury	12.43	2.03%	3,107	0	3,107	636	3,743
12 101-257 Assessing	0.50	0.08%	125	0	125	26	151
13 101-266 City Attorney	6.00	0.98%	1,500	0	1,500	307	1,807
14 101-270 Human Resources	7.36	1.20%	1,840	0	1,840	376	2,216
15 101-345-01 Public Safety Admin	7.54	1.23%	1,885	0	1,885	386	2,270
16 101-640 Fleet	6.41	1.05%	1,602	0	1,602	328	1,930
18 101-261 311 Customer Service	2.15	0.35%	537	0	537	110	647
20 101-345 Public Safety Ops	246.67	40.34%	61,661	0	61,661	12,618	74,279
21 101-441-00 PW General	6.06	0.99%	1,515	0	1,515	310	1,825
23 101-630 Engineer	0.21	0.03%	52	0	52	11	63
24 101-699.00 Code Enforcement	8.46	1.38%	2,115	0	2,115	433	2,548
25 101-699.01 Building Trades	6.64	1.09%	1,660	0	1,660	340	1,999
26 101-721 Planning	5.54	0.91%	1,385	0	1,385	283	1,668
28 101-728 Econ Dev	1.67	0.27%	417	0	417	85	503
29 101-751-01 Parks & Rec Admin	32.41	5.30%	8,102	0	8,102	1,658	9,760
30 101-801 Emergency Recovery	0.12	0.02%	30	0	30	6	36
34 202 Act 51 Major Street	18.54	3.03%	4,635	0	4,635	948	5,583
35 203 Act 51 Local Street	12.15	1.99%	3,037	0	3,037	622	3,659
36 209 Cemeteries	0.55	0.09%	137	0	137	28	166
37 226 Solid Waste	4.85	0.79%	1,212	0	1,212	248	1,460
42 252-345 Public Safety	18.65	3.05%	4,662	0	4,662	954	5,616
46 252-751 Recreation	5.68	0.93%	1,420	0	1,420	291	1,710
51 253-751 Recreation	0.17	0.03%	42	0	42	9	51
53 265-345 Public Safety	0.12	0.02%	30	0	30	6	36
54 271-724 Comm Dev	8.92	1.46%	2,230	0	2,230	456	2,686
62 299 CDBG	0.24	0.04%	60	0	60	12	72
64 400 Capital Projects	0.13	0.02%	32	0	32	7	39
66 590 Wastewater Fund	73.26	11.98%	18,313	0	18,313	3,747	22,061
67 591 Water Fund	61.28	10.02%	15,318	0	15,318	3,135	18,453
70 702-XXX Economic Dev	0.89	0.15%	222	0	222	46	268
71 709-XXX Brownfield Dev	2.59	0.42%	647	0	647	132	780

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Payroll Allocations

Dept:7 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	611.46	100.00%	152,849	0	152,849	29,182	182,031
Direct Bills					0		0
<hr/>							
Total					\$152,849		\$182,031
<hr/>							

Basis Units: Full Time Equivalents
Source: City Payroll Records

City of Kalamazoo
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Budgeting Allocations

Dept:7 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	76,266	0.05%	\$68	\$0	\$68	\$0	\$68
4 101-635 City Maintenance	1,214,474	0.83%	1,089	0	1,089	0	1,089
5 101-172 City Manager	1,850,188	1.27%	1,659	0	1,659	0	1,659
6 101-636 Info Tech	2,329,803	1.60%	2,089	0	2,089	0	2,089
7 101-191 Budget and Accounting	1,408,291	0.96%	1,263	0	1,263	0	1,263
8 101-215 City Clerk	776,729	0.53%	696	0	696	140	836
9 101-223 Internal Auditor	93,293	0.06%	84	0	84	17	100
10 101-233 Purchasing	376,835	0.26%	338	0	338	68	406
11 101-253 Treasury	1,352,410	0.93%	1,213	0	1,213	243	1,456
12 101-257 Assessing	443,073	0.30%	397	0	397	80	477
13 101-266 City Attorney	699,237	0.48%	627	0	627	126	753
14 101-270 Human Resources	912,804	0.62%	818	0	818	164	982
15 101-345-01 Public Safety Admin	1,265,270	0.87%	1,135	0	1,135	227	1,362
16 101-640 Fleet	2,470,348	1.69%	2,215	0	2,215	444	2,659
18 101-261 311 Customer Service	281,947	0.19%	253	0	253	51	303
19 101-299 Non-Departmental	2,000	0.00%	2	0	2	0	2
20 101-345 Public Safety Ops	31,188,009	21.35%	27,966	0	27,966	5,603	33,569
21 101-441-00 PW General	1,276,693	0.87%	1,145	0	1,145	229	1,374
22 101-448-31 Street Lights	1,201,129	0.82%	1,077	0	1,077	216	1,293
24 101-699.00 Code Enforcement	852,602	0.58%	765	0	765	153	918
25 101-699.01 Building Trades	734,541	0.50%	659	0	659	132	791
26 101-721 Planning	805,165	0.55%	722	0	722	145	867
27 101-724 Community Develop	2,494	0.00%	2	0	2	0	3
28 101-728 Econ Dev	201,957	0.14%	181	0	181	36	217
29 101-751-01 Parks & Rec Admin	2,364,744	1.62%	2,120	0	2,120	425	2,545
30 101-801 Emergency Recovery	93,736	0.06%	84	0	84	17	101
31 150-273 Cemeteries	20,000	0.01%	18	0	18	4	22
32 155-751 Recreation	114,562	0.08%	103	0	103	21	123
33 160-751 Mayor's Riverfront Pk	32,773	0.02%	29	0	29	6	35
34 202 Act 51 Major Street	5,807,262	3.98%	5,207	0	5,207	1,043	6,251
35 203 Act 51 Local Street	3,969,533	2.72%	3,559	0	3,559	713	4,273
36 209 Cemeteries	420,776	0.29%	377	0	377	76	453
37 226 Solid Waste	2,352,940	1.61%	2,110	0	2,110	423	2,533
38 231-XXX Blight Abatement	18,631	0.01%	17	0	17	3	20
39 243 Brownfield	2,269	0.00%	2	0	2	0	2
41 251 FFE Aspirational Projects	9,830,661	6.73%	8,815	0	8,815	1,766	10,581
42 252-345 Public Safety	1,260,253	0.86%	1,130	0	1,130	226	1,356
46 252-751 Recreation	1,060,144	0.73%	951	0	951	190	1,141
48 253-101 City Commission	6,277	0.00%	6	0	6	1	7
49 253-345 Public Safety	46,420	0.03%	42	0	42	8	50
50 253-724 Public Safety	483,888	0.33%	434	0	434	87	521
51 253-751 Recreation	31,142	0.02%	28	0	28	6	34

City of Kalamazoo
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Budgeting Allocations

Dept:7 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 253-752 Parks	225	0.00%	\$0	\$0	\$0	\$0	\$0
53 265-345 Public Safety	93,219	0.06%	84	0	84	17	100
54 271-724 Comm Dev	672,609	0.46%	603	0	603	121	724
55 280 Community Dev	183,395	0.13%	164	0	164	33	197
60 288 Economic Development	318,799	0.22%	286	0	286	57	343
61 289 Home Development	187,926	0.13%	169	0	169	34	202
62 299 CDBG	839,041	0.57%	752	0	752	151	903
66 590 Wastewater Fund	26,821,575	18.36%	24,050	0	24,050	4,819	28,869
67 591 Water Fund	19,960,717	13.67%	17,898	0	17,898	3,586	21,485
68 677-XXX Insurance Fund	13,310,791	9.11%	11,936	0	11,936	2,391	14,327
70 702-XXX Economic Dev	119,787	0.08%	107	0	107	22	129
71 709-XXX Brownfield Dev	699,777	0.48%	627	0	627	126	753
73 731-XXX Pension Fund	2,669,885	1.83%	2,394	0	2,394	480	2,874
74 737-000 OPEB Trust Fund	450,361	0.31%	404	0	404	81	485
Subtotal	146,059,676	100.00%	130,969	0	130,969	25,005	155,975
Direct Bills					0		0
Total					\$130,969		\$155,975

Basis Units: Department Expenditures excluding Transfers

Source: Financial Statements

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Pension Allocations

Dept:7 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
73 731-XXX Pension Fund	100	100.00%	\$145,658	\$0	\$145,658	\$27,810	\$173,467
Subtotal	100	100.00%	145,658	0	145,658	27,810	173,467
Direct Bills					0		0
Total					\$145,658		\$173,467
Basis Units: Direct to Pension							
Source:							

City of Kalamazoo
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Audit and Accounting Allocations

Dept:7 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	156	0.09%	\$502	\$0	\$502	\$0	\$502
4 101-635 City Maintenance	4,579	2.76%	14,742	0	14,742	0	14,742
5 101-172 City Manager	1,290	0.78%	4,153	0	4,153	0	4,153
6 101-636 Info Tech	1,601	0.96%	5,155	0	5,155	0	5,155
7 101-191 Budget and Accounting	1,750	1.05%	5,634	0	5,634	0	5,634
8 101-215 City Clerk	2,268	1.37%	7,302	0	7,302	1,478	8,780
9 101-223 Internal Auditor	319	0.19%	1,027	0	1,027	208	1,235
10 101-233 Purchasing	501	0.30%	1,613	0	1,613	326	1,939
11 101-253 Treasury	748	0.45%	2,408	0	2,408	487	2,896
12 101-257 Assessing	537	0.32%	1,729	0	1,729	350	2,079
13 101-266 City Attorney	645	0.39%	2,077	0	2,077	420	2,497
14 101-270 Human Resources	990	0.60%	3,187	0	3,187	645	3,832
15 101-345-01 Public Safety Admin	1,021	0.61%	3,287	0	3,287	665	3,952
16 101-640 Fleet	14,012	8.44%	45,113	0	45,113	9,129	54,241
17 101-297 OPEB	22	0.01%	71	0	71	14	85
18 101-261 311 Customer Service	249	0.15%	802	0	802	162	964
19 101-299 Non-Departmental	33	0.02%	106	0	106	21	128
20 101-345 Public Safety Ops	10,019	6.03%	32,257	0	32,257	6,527	38,784
21 101-441-00 PW General	2,697	1.62%	8,683	0	8,683	1,757	10,440
22 101-448-31 Street Lights	71	0.04%	229	0	229	46	275
23 101-630 Engineer	214	0.13%	689	0	689	139	828
24 101-699.00 Code Enforcement	807	0.49%	2,598	0	2,598	526	3,124
25 101-699.01 Building Trades	668	0.40%	2,151	0	2,151	435	2,586
26 101-721 Planning	931	0.56%	2,997	0	2,997	607	3,604
27 101-724 Community Develop	18	0.01%	58	0	58	12	70
28 101-728 Econ Dev	643	0.39%	2,070	0	2,070	419	2,489
29 101-751-01 Parks & Rec Admin	9,001	5.42%	28,979	0	28,979	5,864	34,843
30 101-801 Emergency Recovery	114	0.07%	367	0	367	74	441
31 150-273 Cemeteries	105	0.06%	338	0	338	68	406
32 155-751 Recreation	4	0.00%	13	0	13	3	15
33 160-751 Mayor's Riverfront Pk	3	0.00%	10	0	10	2	12
34 202 Act 51 Major Street	8,532	5.14%	27,469	0	27,469	5,558	33,028
35 203 Act 51 Local Street	5,009	3.02%	16,127	0	16,127	3,263	19,390
36 209 Cemeteries	972	0.59%	3,129	0	3,129	633	3,763
37 226 Solid Waste	3,671	2.21%	11,819	0	11,819	2,392	14,211
38 231-XXX Blight Abatement	33	0.02%	106	0	106	21	128
39 243 Brownfield	65	0.04%	209	0	209	42	252
40 244 Econ Initiative	45	0.03%	145	0	145	29	174
41 251 FFE Aspirational Projects	158	0.10%	509	0	509	103	612
42 252-345 Public Safety	688	0.41%	2,215	0	2,215	448	2,663
45 252-728 Econ Development	6	0.00%	19	0	19	4	23
46 252-751 Recreation	705	0.42%	2,270	0	2,270	459	2,729

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Audit and Accounting Allocations

Dept:7 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 253-101 City Commission	57	0.03%	\$184	\$0	\$184	\$37	\$221
49 253-345 Public Safety	282	0.17%	908	0	908	184	1,092
50 253-724 Public Safety	211	0.13%	679	0	679	137	817
51 253-751 Recreation	458	0.28%	1,475	0	1,475	298	1,773
52 253-752 Parks	20	0.01%	64	0	64	13	77
53 265-345 Public Safety	358	0.22%	1,153	0	1,153	233	1,386
54 271-724 Comm Dev	1,346	0.81%	4,334	0	4,334	877	5,210
55 280 Community Dev	115	0.07%	370	0	370	75	445
56 284 Community Dev	57	0.03%	184	0	184	37	221
58 286 Community Dev	35	0.02%	113	0	113	23	135
60 288 Economic Development	16	0.01%	52	0	52	10	62
61 289 Home Development	74	0.04%	238	0	238	48	286
62 299 CDBG	574	0.35%	1,848	0	1,848	374	2,222
63 300 Debt Service	93	0.06%	299	0	299	61	360
64 400 Capital Projects	1,300	0.78%	4,185	0	4,185	847	5,032
65 551 Parks	2	0.00%	6	0	6	1	8
66 590 Wastewater Fund	35,161	21.18%	113,203	0	113,203	22,907	136,110
67 591 Water Fund	34,179	20.59%	110,042	0	110,042	22,267	132,309
68 677-XXX Insurance Fund	1,703	1.03%	5,483	0	5,483	1,109	6,592
69 701-XXX General Trust Fund	11	0.01%	35	0	35	7	43
70 702-XXX Economic Dev	307	0.18%	988	0	988	200	1,188
71 709-XXX Brownfield Dev	623	0.38%	2,006	0	2,006	406	2,412
72 712-XXX LFDA	22	0.01%	71	0	71	14	85
73 731-XXX Pension Fund	215	0.13%	692	0	692	140	832
74 737-000 OPEB Trust Fund	200	0.12%	644	0	644	130	774
75 98X-XXX GASB 34 Govt	132	0.08%	425	0	425	86	511
78 All Other	12,576	7.57%	40,489	0	40,489	8,193	48,682
Subtotal	166,027	100.00%	534,535	0	534,535	102,056	636,590
Direct Bills					0		0
Total					\$534,535		\$636,590

Basis Units: Total Transactions Posted, exc Fund 888

Source: General Ledger

City of Kalamazoo
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Cost Plan Allocations

Dept:7 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Building Depreciation	1	5.56%	\$1,588	\$0	\$1,588	\$0	\$1,588
2 Equipment Depreciation	1	5.56%	1,588	0	1,588	0	1,588
3 101-101 City Commission	1	5.56%	1,588	0	1,588	0	1,588
4 101-635 City Maintenance	1	5.56%	1,588	0	1,588	0	1,588
5 101-172 City Manager	1	5.56%	1,588	0	1,588	0	1,588
6 101-636 Info Tech	1	5.56%	1,588	0	1,588	0	1,588
7 101-191 Budget and Accounting	1	5.56%	1,588	0	1,588	0	1,588
8 101-215 City Clerk	1	5.56%	1,588	0	1,588	496	2,084
9 101-223 Internal Auditor	1	5.56%	1,588	0	1,588	496	2,084
10 101-233 Purchasing	1	5.56%	1,588	0	1,588	496	2,084
11 101-253 Treasury	1	5.56%	1,588	0	1,588	496	2,084
12 101-257 Assessing	1	5.56%	1,588	0	1,588	496	2,084
13 101-266 City Attorney	1	5.56%	1,588	0	1,588	496	2,084
14 101-270 Human Resources	1	5.56%	1,588	0	1,588	496	2,084
15 101-345-01 Public Safety Admin	1	5.56%	1,588	0	1,588	496	2,084
16 101-640 Fleet	1	5.56%	1,588	0	1,588	496	2,084
17 101-297 OPEB	1	5.56%	1,588	0	1,588	496	2,084
23 101-630 Engineer	1	5.56%	1,588	0	1,588	496	2,084
Subtotal	18	100.00%	28,582	0	28,582	5,457	34,039
Direct Bills					0		0
Total					\$28,582		\$34,039

Basis Units: Central Service Departments
Source: 2016 Year Plan

City of Kalamazoo
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Allocation Summary

Dept:7 101-191 Budget and Accounting

Department	Accounts Payable	Payroll	Budgeting	Pension	Audit and Accounting	Cost Plan	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$1,588	\$1,588
2 Equipment Depreciation	0	0	0	0	0	1,588	1,588
3 101-101 City Commission	1,043	0	68	0	502	1,588	3,202
4 101-635 City Maintenance	25,727	1,432	1,089	0	14,742	1,588	44,579
5 101-172 City Manager	8,048	2,400	1,659	0	4,153	1,588	17,848
6 101-636 Info Tech	11,187	3,017	2,089	0	5,155	1,588	23,036
7 101-191 Budget and Accounting	5,905	3,392	1,263	0	5,634	1,588	17,783
8 101-215 City Clerk	11,486	2,108	836	0	8,780	2,084	25,293
9 101-223 Internal Auditor	610	301	100	0	1,235	2,084	4,331
10 101-233 Purchasing	1,345	1,295	406	0	1,939	2,084	7,069
11 101-253 Treasury	3,335	3,743	1,456	0	2,896	2,084	13,513
12 101-257 Assessing	2,758	151	477	0	2,079	2,084	7,549
13 101-266 City Attorney	2,679	1,807	753	0	2,497	2,084	9,819
14 101-270 Human Resources	7,088	2,216	982	0	3,832	2,084	16,203
15 101-345-01 Public Safety Admin	6,557	2,270	1,362	0	3,952	2,084	16,225
16 101-640 Fleet	51,019	1,930	2,659	0	54,241	2,084	111,933
17 101-297 OPEB	11	0	0	0	85	2,084	2,180
18 101-261 311 Customer Service	870	647	303	0	964	0	2,785
19 101-299 Non-Departmental	23	0	2	0	128	0	153
20 101-345 Public Safety Ops	79,122	74,279	33,569	0	38,784	0	225,754
21 101-441-00 PW General	9,700	1,825	1,374	0	10,440	0	23,339
22 101-448-31 Street Lights	803	0	1,293	0	275	0	2,370
23 101-630 Engineer	57	63	0	0	828	2,084	3,032
24 101-699.00 Code Enforcement	3,550	2,548	918	0	3,124	0	10,139
25 101-699.01 Building Trades	3,211	1,999	791	0	2,586	0	8,587
26 101-721 Planning	5,822	1,668	867	0	3,604	0	11,961
27 101-724 Community Develop	79	0	3	0	70	0	151
28 101-728 Econ Dev	2,917	503	217	0	2,489	0	6,126
29 101-751-01 Parks & Rec Admin	36,854	9,760	2,545	0	34,843	0	84,002
30 101-801 Emergency Recovery	543	36	101	0	441	0	1,121
31 150-273 Cemeteries	0	0	22	0	406	0	428
32 155-751 Recreation	0	0	123	0	15	0	139
33 160-751 Mayor's Riverfront Pk	0	0	35	0	12	0	47
34 202 Act 51 Major Street	21,965	5,583	6,251	0	33,028	0	66,827
35 203 Act 51 Local Street	12,774	3,659	4,273	0	19,390	0	40,096
36 209 Cemeteries	3,979	166	453	0	3,763	0	8,360
37 226 Solid Waste	5,460	1,460	2,533	0	14,211	0	23,664
38 231-XXX Blight Abatement	317	0	20	0	128	0	464
39 243 Brownfield	192	0	2	0	252	0	446
40 244 Econ Initiative	0	0	0	0	174	0	174
41 251 FFE Aspirational Projects	305	0	10,581	0	612	0	11,498

City of Kalamazoo
Full Cost Allocation Plan

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Allocation Summary

Dept:7 101-191 Budget and Accounting

Department	Accounts Payable	Payroll	Budgeting	Pension	Audit and Accounting	Cost Plan	Total
42 252-345 Public Safety	\$588	\$5,616	\$1,356	\$0	\$2,663	\$0	\$10,224
45 252-728 Econ Development	23	0	0	0	23	0	46
46 252-751 Recreation	3,199	1,710	1,141	0	2,729	0	8,780
48 253-101 City Commission	588	0	7	0	221	0	815
49 253-345 Public Safety	2,634	0	50	0	1,092	0	3,776
50 253-724 Public Safety	1,639	0	521	0	817	0	2,977
51 253-751 Recreation	4,590	51	34	0	1,773	0	6,447
52 253-752 Parks	0	0	0	0	77	0	78
53 265-345 Public Safety	170	36	100	0	1,386	0	1,692
54 271-724 Comm Dev	1,504	2,686	724	0	5,210	0	10,124
55 280 Community Dev	938	0	197	0	445	0	1,581
56 284 Community Dev	0	0	0	0	221	0	221
58 286 Community Dev	0	0	0	0	135	0	135
60 288 Economic Development	90	0	343	0	62	0	496
61 289 Home Development	577	0	202	0	286	0	1,065
62 299 CDBG	1,888	72	903	0	2,222	0	5,085
63 300 Debt Service	170	0	0	0	360	0	530
64 400 Capital Projects	10,389	39	0	0	5,032	0	15,461
65 551 Parks	0	0	0	0	8	0	8
66 590 Wastewater Fund	115,953	22,061	28,869	0	136,110	0	302,993
67 591 Water Fund	97,515	18,453	21,485	0	132,309	0	269,762
68 677-XXX Insurance Fund	7,506	0	14,327	0	6,592	0	28,426
69 701-XXX General Trust Fund	68	0	0	0	43	0	110
70 702-XXX Economic Dev	11	268	129	0	1,188	0	1,597
71 709-XXX Brownfield Dev	2,216	780	753	0	2,412	0	6,161
72 712-XXX LFDA	124	0	0	0	85	0	210
73 731-XXX Pension Fund	0	0	2,874	173,467	832	0	177,173
74 737-000 OPEB Trust Fund	0	0	485	0	774	0	1,259
75 98X-XXX GASB 34 Govt	0	0	0	0	511	0	511
78 All Other	1,176	0	0	0	48,682	0	49,858
Total	\$580,896	\$182,031	\$155,975	\$173,467	\$636,590	\$34,039	\$1,762,999

**City Clerk
Nature and Extent of Services**

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

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

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

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

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

City of Kalamazoo
Full Cost Allocation Plan

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A. Department Costs

Dept:8 101-215 City Clerk

Description		Amount	General Admin	Records Management	Mail	Elections	City Clerk
<hr/>							
Personnel Costs							
Salaries	S1	446,375	0	126,644	21,220	188,843	109,668
Salary % Split			.00%	28.37%	4.75%	42.31%	24.57%
Benefits	P	128,841	0	54,316	10,938	22,981	40,605
Subtotal - Personnel Costs		575,216	0	180,960	32,158	211,824	150,274
<hr/>							
Services & Supplies Cost							
728 Supplies	P	28,765	0	1,259	468	24,478	2,560
805 Travel & Training	P	7,762	0	151	0	3,411	4,200
810 Fees	P	5,397	0	0	0	918	4,479
815 Telephone & Utilities	P	10,035	0	8,454	0	371	1,210
825 Insurance	P	2,472	0	792	0	492	1,188
845 Outside Contractual Services	P	69,069	0	22,036	0	22,665	24,368
860 Memberships and Dues	P	460	0	0	0	0	460
865 Subscriptions	P	988	0	0	0	219	769
880 Property Rental	P	54,359	0	44,886	2,720	4,082	2,671
885 Application Software	P	14,868	0	0	0	0	14,868
976 Equipment & Furniture	P	7,338	0	7,168	0	170	0
CCTA Admin Services Contract	P	(4,834)	(4,834)	0	0	0	0
Subtotal - Services & Supplies		196,679	(4,834)	84,746	3,188	56,806	56,773
<hr/>							
Department Cost Total		771,895	(4,834)	265,706	35,346	268,630	207,047
<hr/>							
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
<hr/>							
Total Costs After Adjustments		771,895	(4,834)	265,706	35,346	268,630	207,047
<hr/>							
General Admin Distribution			4,834	(1,371)	(230)	(2,045)	(1,188)
<hr/>							
Grand Total		\$771,895		\$264,334	\$35,116	\$266,585	\$205,859
<hr/>							
not allocated not allocated							

**City of Kalamazoo
Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Salary%)

Dept:8 101-215 City Clerk

Department	First Incoming	Second Incoming	Records Management	Mail	Elections	City Clerk
1 City Hall	\$4,496	\$81	\$1,299	\$218	\$1,936	\$1,125
Subtotal - Building Depreciation	4,496	81	1,299	218	1,936	1,125
2 City Hall Equipment	989	13	284	48	424	246
2 Department Specific Equipment	717	9	206	35	307	178
2 Voice over IP System	1,122	14	322	54	481	279
Subtotal - Equipment Depreciation	2,828	36	813	136	1,212	704
3 City Commission	441	206	184	31	274	159
Subtotal - 101-101 City Commission	441	206	184	31	274	159
4 Maintenance Admin	1,233	497	491	82	732	425
4 City Hall	25,665	5,396	8,812	1,477	13,140	7,631
Subtotal - 101-635 City Maintenance	26,898	5,892	9,303	1,559	13,872	8,056
5 Management & Leadership	17,162	2,983	5,715	958	8,522	4,949
Subtotal - 101-172 City Manager	17,162	2,983	5,715	958	8,522	4,949
6 PC/Network Support	16,300	2,814	5,423	909	8,086	4,696
6 Application - Eden	8,069	1,473	2,707	454	4,037	2,344
6 Application - Intellitime	741	122	245	41	365	212
6 NeoGov	0	0	0	0	0	0
Subtotal - 101-636 Info Tech	25,110	4,410	8,375	1,403	12,488	7,252
7 Accounts Payable	9,464	2,022	3,259	546	4,859	2,822
7 Payroll	1,750	358	598	100	892	518
7 Budgeting	696	140	237	40	354	205
7 Audit and Accounting	7,302	1,478	2,491	417	3,714	2,157
7 Cost Plan	1,588	496	591	99	882	512
Subtotal - 101-191 Budget and Accoun	20,800	4,493	7,176	1,202	10,701	6,214
8 Records Management	0	27,162	7,706	1,291	11,491	6,673
8 Mail	0	3,107	882	148	1,315	763
Subtotal - 101-215 City Clerk	0	30,269	8,588	1,439	12,806	7,437
9 Internal Audit	0	579	164	28	245	142

City of Kalamazoo
Full Cost Allocation Plan

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B. Incoming Costs - (Default Spread Salary%)

Dept:8 101-215 City Clerk

Department	First Incoming	Second Incoming	Records Management	Mail	Elections	City Clerk
Subtotal - 101-223 Internal Auditor	\$0	\$579	\$164	\$28	\$245	\$142
10 Purchasing	0	4,861	1,379	231	2,057	1,194
Subtotal - 101-233 Purchasing	0	4,861	1,379	231	2,057	1,194
11 Non-Tax Revenue	0	135	38	6	57	33
11 Tax Collection - General Fund	0	3,407	967	162	1,441	837
11 Cashier	0	3	1	0	1	1
Subtotal - 101-253 Treasury	0	3,544	1,006	168	1,499	871
12 Assessing - General Fund	0	7,143	2,027	340	3,022	1,755
Subtotal - 101-257 Assessing	0	7,143	2,027	340	3,022	1,755
13 Advise and Counsel	0	1,567	445	75	663	385
13 Labor Relations	0	38	11	2	16	9
13 Risk Management	0	3	1	0	1	1
Subtotal - 101-266 City Attorney	0	1,609	456	76	681	395
14 Human Resources	0	6,108	1,733	290	2,584	1,501
14 Labor Relations	0	2,166	614	103	916	532
Subtotal - 101-270 Human Resources	0	8,274	2,347	393	3,500	2,033
17 General Fund OPEB	0	75,089	21,304	3,570	31,767	18,448
Subtotal - 101-297 OPEB	0	75,089	21,304	3,570	31,767	18,448
Total Incoming	97,734	149,469	70,136	11,752	104,582	60,734
C. Total Allocated		\$1,019,098	\$334,470	\$46,868	\$371,167	\$266,593
			32.82%	4.60%	36.42%	26.16%

City of Kalamazoo
Full Cost Allocation Plan

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Records Management Allocations

Dept:8 101-215 City Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-172 City Manager	2.16	2.16%	\$6,309	\$0	\$6,309	\$0	\$6,309
6 101-636 Info Tech	13.69	13.69%	39,983	0	39,983	0	39,983
7 101-191 Budget and Accounting	14.46	14.46%	42,232	0	42,232	0	42,232
8 101-215 City Clerk	9.30	9.30%	27,162	0	27,162	0	27,162
9 101-223 Internal Auditor	0.01	0.01%	29	0	29	7	36
13 101-266 City Attorney	8.80	8.80%	25,702	0	25,702	6,180	31,881
14 101-270 Human Resources	8.29	8.29%	24,212	0	24,212	5,821	30,033
15 101-345-01 Public Safety Admin	9.38	9.38%	27,396	0	27,396	6,587	33,982
20 101-345 Public Safety Ops	16.07	16.07%	46,935	0	46,935	11,285	58,219
26 101-721 Planning	11.77	11.77%	34,376	0	34,376	8,265	42,641
28 101-728 Econ Dev	0.40	0.40%	1,168	0	1,168	281	1,449
29 101-751-01 Parks & Rec Admin	0.29	0.29%	847	0	847	204	1,051
68 677-XXX Insurance Fund	0.04	0.04%	117	0	117	28	145
76 CCTA	5.25	5.25%	15,333	0	15,333	3,687	19,020
78 All Other	0.09	0.09%	263	0	263	63	326
Subtotal	100.00	100.00%	292,063	0	292,063	42,407	334,470
Direct Bills					0		0
Total					\$292,063		\$334,470

Basis Units: Pro-rated Services
Source: Records Log

City of Kalamazoo
Full Cost Allocation Plan

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Mail Allocations

Dept:8 101-215 City Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-172 City Manager	958.21	0.44%	\$173	\$0	\$173	\$0	\$173
6 101-636 Info Tech	56.32	0.03%	10	0	10	0	10
7 101-191 Budget and Accounting	3,911.97	1.78%	708	0	708	0	708
8 101-215 City Clerk	17,179.39	7.81%	3,107	0	3,107	0	3,107
10 101-233 Purchasing	924.81	0.42%	167	0	167	33	200
11 101-253 Treasury	141,930.38	64.56%	25,670	0	25,670	5,100	30,770
12 101-257 Assessing	11,134.58	5.06%	2,014	0	2,014	400	2,414
13 101-266 City Attorney	621.14	0.28%	112	0	112	22	135
14 101-270 Human Resources	879.98	0.40%	159	0	159	32	191
15 101-345-01 Public Safety Admin	11,359.71	5.17%	2,055	0	2,055	408	2,463
21 101-441-00 PW General	492.74	0.22%	89	0	89	18	107
24 101-699.00 Code Enforcement	11,794.83	5.37%	2,133	0	2,133	424	2,557
26 101-721 Planning	1,608.71	0.73%	291	0	291	58	349
28 101-728 Econ Dev	93.66	0.04%	17	0	17	3	20
29 101-751-01 Parks & Rec Admin	3,853.35	1.75%	697	0	697	138	835
34 202 Act 51 Major Street	26.43	0.01%	5	0	5	1	6
36 209 Cemeteries	194.05	0.09%	35	0	35	7	42
37 226 Solid Waste	11,822.07	5.38%	2,138	0	2,138	425	2,563
54 271-724 Comm Dev	24.70	0.01%	4	0	4	1	5
66 590 Wastewater Fund	605.57	0.28%	110	0	110	22	131
67 591 Water Fund	373.20	0.17%	67	0	67	13	81
Subtotal	219,845.80	100.00%	39,762	0	39,762	7,105	46,868
Direct Bills					0		0
Total					\$39,762		\$46,868

Basis Units: Postage Expenditures by Department

Source: Financial Statements

City of Kalamazoo
Full Cost Allocation Plan

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Allocation Summary

Dept:8 101-215 City Clerk

Department	Records Management	Mail	Elections	City Clerk	Total
5 101-172 City Manager	\$6,309	\$173	\$0	\$0	\$6,482
6 101-636 Info Tech	39,983	10	0	0	39,994
7 101-191 Budget and Accounting	42,232	708	0	0	42,940
8 101-215 City Clerk	27,162	3,107	0	0	30,269
9 101-223 Internal Auditor	36	0	0	0	36
10 101-233 Purchasing	0	200	0	0	200
11 101-253 Treasury	0	30,770	0	0	30,770
12 101-257 Assessing	0	2,414	0	0	2,414
13 101-266 City Attorney	31,881	135	0	0	32,016
14 101-270 Human Resources	30,033	191	0	0	30,224
15 101-345-01 Public Safety Admin	33,982	2,463	0	0	36,445
20 101-345 Public Safety Ops	58,219	0	0	0	58,219
21 101-441-00 PW General	0	107	0	0	107
24 101-699.00 Code Enforcement	0	2,557	0	0	2,557
26 101-721 Planning	42,641	349	0	0	42,990
28 101-728 Econ Dev	1,449	20	0	0	1,469
29 101-751-01 Parks & Rec Admin	1,051	835	0	0	1,886
34 202 Act 51 Major Street	0	6	0	0	6
36 209 Cemeteries	0	42	0	0	42
37 226 Solid Waste	0	2,563	0	0	2,563
54 271-724 Comm Dev	0	5	0	0	5
66 590 Wastewater Fund	0	131	0	0	131
67 591 Water Fund	0	81	0	0	81
68 677-XXX Insurance Fund	145	0	0	0	145
76 CCTA	19,020	0	0	0	19,020
78 All Other	326	0	0	0	326
Total	\$334,470	\$46,868	\$0	\$0	\$381,338

**Internal Auditor
Nature and Extent of Services**

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

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

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2018
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A. Department Costs

Dept:9 101-223 Internal Auditor

Description		Amount	General Admin	Internal Audit
<hr/>				
Personnel Costs				
Salaries	S1	69,162	0	69,162
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	22,616	0	22,616
Subtotal - Personnel Costs		<hr/> 91,778	0	91,778
Services & Supplies Cost				
728 Supplies	S	101	0	101
805 Travel & Training	S	428	0	428
815 Telephone	S	481	0	481
860 Memberships	S	505	0	505
Subtotal - Services & Supplies		<hr/> 1,514	0	1,514
Department Cost Total		93,293	0	93,293
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	0	0
Total Costs After Adjustments		93,293	0	93,293
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$93,293		<hr/> <hr/> \$93,293

**City of Kalamazoo
Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Salary%)

Dept:9 101-223 Internal Auditor

Department	First Incoming	Second Incoming	Internal Audit
1 City Hall	\$409	\$7	\$416
Subtotal - Building Depreciation	409	7	416
2 City Hall Equipment	90	1	91
2 Voice over IP System	112	1	114
Subtotal - Equipment Depreciation	202	3	205
3 City Commission	53	25	78
Subtotal - 101-101 City Commission	53	25	78
4 Maintenance Admin	112	45	157
4 City Hall	2,333	491	2,824
Subtotal - 101-635 City Maintenance	2,445	536	2,981
5 Management & Leadership	2,452	426	2,878
Subtotal - 101-172 City Manager	2,452	426	2,878
6 PC/Network Support	2,037	352	2,389
6 Application - Eden	1,614	295	1,908
6 Application - BS & A	2,707	440	3,147
6 Application - Intellitime	123	20	144
Subtotal - 101-636 Info Tech	6,482	1,106	7,589
7 Accounts Payable	503	107	610
7 Payroll	250	51	301
7 Budgeting	84	17	100
7 Audit and Accounting	1,027	208	1,235
7 Cost Plan	1,588	496	2,084
Subtotal - 101-191 Budget and Accoun	3,452	879	4,331
8 Records Management	29	7	36
Subtotal - 101-215 City Clerk	29	7	36
9 Internal Audit	0	70	70
Subtotal - 101-223 Internal Auditor	0	70	70
10 Purchasing	0	108	108

**City of Kalamazoo
Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Salary%)

Dept:9 101-223 Internal Auditor

Department	First Incoming	Second Incoming	Internal Audit
Subtotal - 101-233 Purchasing	\$0	\$108	\$108
11 Tax Collection - General Fund	0	409	409
Subtotal - 101-253 Treasury	0	409	409
12 Assessing - General Fund	0	858	858
Subtotal - 101-257 Assessing	0	858	858
13 Advise and Counsel	0	188	188
13 Risk Management	0	1	1
Subtotal - 101-266 City Attorney	0	189	189
14 Human Resources	0	873	873
Subtotal - 101-270 Human Resources	0	873	873
17 General Fund OPEB	0	10,727	10,727
Subtotal - 101-297 OPEB	0	10,727	10,727
Total Incoming	15,524	16,222	31,746
C. Total Allocated		<u>\$125,039</u>	<u>\$125,039</u>
		100.00%	

City of Kalamazoo
Full Cost Allocation Plan

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Internal Audit Allocations

Dept:9 101-223 Internal Auditor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	76,266	0.05%	\$57	\$0	\$57	\$0	\$57
4 101-635 City Maintenance	1,214,474	0.83%	905	0	905	0	905
5 101-172 City Manager	1,850,188	1.27%	1,378	0	1,378	0	1,378
6 101-636 Info Tech	2,329,803	1.60%	1,736	0	1,736	0	1,736
7 101-191 Budget and Accounting	1,408,291	0.96%	1,049	0	1,049	0	1,049
8 101-215 City Clerk	776,729	0.53%	579	0	579	0	579
9 101-223 Internal Auditor	93,293	0.06%	70	0	70	0	70
10 101-233 Purchasing	376,835	0.26%	281	0	281	44	325
11 101-253 Treasury	1,352,410	0.93%	1,008	0	1,008	159	1,166
12 101-257 Assessing	443,073	0.30%	330	0	330	52	382
13 101-266 City Attorney	699,237	0.48%	521	0	521	82	603
14 101-270 Human Resources	912,804	0.62%	680	0	680	107	787
15 101-345-01 Public Safety Admin	1,265,270	0.87%	943	0	943	148	1,091
16 101-640 Fleet	2,470,348	1.69%	1,840	0	1,840	290	2,130
18 101-261 311 Customer Service	281,947	0.19%	210	0	210	33	243
19 101-299 Non-Departmental	2,000	0.00%	1	0	1	0	2
20 101-345 Public Safety Ops	31,188,009	21.35%	23,235	0	23,235	3,658	26,894
21 101-441-00 PW General	1,276,693	0.87%	951	0	951	150	1,101
22 101-448-31 Street Lights	1,201,129	0.82%	895	0	895	141	1,036
24 101-699.00 Code Enforcement	852,602	0.58%	635	0	635	100	735
25 101-699.01 Building Trades	734,541	0.50%	547	0	547	86	633
26 101-721 Planning	805,165	0.55%	600	0	600	94	694
27 101-724 Community Develop	2,494	0.00%	2	0	2	0	2
28 101-728 Econ Dev	201,957	0.14%	150	0	150	24	174
29 101-751-01 Parks & Rec Admin	2,364,744	1.62%	1,762	0	1,762	277	2,039
30 101-801 Emergency Recovery	93,736	0.06%	70	0	70	11	81
31 150-273 Cemeteries	20,000	0.01%	15	0	15	2	17
32 155-751 Recreation	114,562	0.08%	85	0	85	13	99
33 160-751 Mayor's Riverfront Pk	32,773	0.02%	24	0	24	4	28
34 202 Act 51 Major Street	5,807,262	3.98%	4,326	0	4,326	681	5,008
35 203 Act 51 Local Street	3,969,533	2.72%	2,957	0	2,957	466	3,423
36 209 Cemeteries	420,776	0.29%	313	0	313	49	363
37 226 Solid Waste	2,352,940	1.61%	1,753	0	1,753	276	2,029
38 231-XXX Blight Abatement	18,631	0.01%	14	0	14	2	16
39 243 Brownfield	2,269	0.00%	2	0	2	0	2
41 251 FFE Aspirational Projects	9,830,661	6.73%	7,324	0	7,324	1,153	8,477
42 252-345 Public Safety	1,260,253	0.86%	939	0	939	148	1,087
46 252-751 Recreation	1,060,144	0.73%	790	0	790	124	914
48 253-101 City Commission	6,277	0.00%	5	0	5	1	5
49 253-345 Public Safety	46,420	0.03%	35	0	35	5	40
50 253-724 Public Safety	483,888	0.33%	361	0	361	57	417
51 253-751 Recreation	31,142	0.02%	23	0	23	4	27

**City of Kalamazoo
Full Cost Allocation Plan**

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Internal Audit Allocations

Dept:9 101-223 Internal Auditor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 253-752 Parks	225	0.00%	\$0	\$0	\$0	\$0	\$0
53 265-345 Public Safety	93,219	0.06%	69	0	69	11	80
54 271-724 Comm Dev	672,609	0.46%	501	0	501	79	580
55 280 Community Dev	183,395	0.13%	137	0	137	22	158
60 288 Economic Development	318,799	0.22%	238	0	238	37	275
61 289 Home Development	187,926	0.13%	140	0	140	22	162
62 299 CDBG	839,041	0.57%	625	0	625	98	724
66 590 Wastewater Fund	26,821,575	18.36%	19,982	0	19,982	3,146	23,128
67 591 Water Fund	19,960,717	13.67%	14,871	0	14,871	2,341	17,212
68 677-XXX Insurance Fund	13,310,791	9.11%	9,917	0	9,917	1,561	11,478
70 702-XXX Economic Dev	119,787	0.08%	89	0	89	14	103
71 709-XXX Brownfield Dev	699,777	0.48%	521	0	521	82	603
73 731-XXX Pension Fund	2,669,885	1.83%	1,989	0	1,989	313	2,302
74 737-000 OPEB Trust Fund	450,361	0.31%	336	0	336	53	388
Subtotal	146,059,676	100.00%	108,816	0	108,816	16,222	125,039
Direct Bills					0		0
Total					\$108,816		\$125,039

Basis Units: Department Expenditures excluding Transfers

Source: Financial Statements

**City of Kalamazoo
Full Cost Allocation Plan**

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Allocation Summary

Dept:9 101-223 Internal Auditor

Department	Internal Audit	Total
3 101-101 City Commission	\$57	\$57
4 101-635 City Maintenance	905	905
5 101-172 City Manager	1,378	1,378
6 101-636 Info Tech	1,736	1,736
7 101-191 Budget and Accounting	1,049	1,049
8 101-215 City Clerk	579	579
9 101-223 Internal Auditor	70	70
10 101-233 Purchasing	325	325
11 101-253 Treasury	1,166	1,166
12 101-257 Assessing	382	382
13 101-266 City Attorney	603	603
14 101-270 Human Resources	787	787
15 101-345-01 Public Safety Admin	1,091	1,091
16 101-640 Fleet	2,130	2,130
18 101-261 311 Customer Service	243	243
19 101-299 Non-Departmental	2	2
20 101-345 Public Safety Ops	26,894	26,894
21 101-441-00 PW General	1,101	1,101
22 101-448-31 Street Lights	1,036	1,036
24 101-699.00 Code Enforcement	735	735
25 101-699.01 Building Trades	633	633
26 101-721 Planning	694	694
27 101-724 Community Develop	2	2
28 101-728 Econ Dev	174	174
29 101-751-01 Parks & Rec Admin	2,039	2,039
30 101-801 Emergency Recovery	81	81
31 150-273 Cemeteries	17	17
32 155-751 Recreation	99	99
33 160-751 Mayor's Riverfront Pk	28	28
34 202 Act 51 Major Street	5,008	5,008
35 203 Act 51 Local Street	3,423	3,423
36 209 Cemeteries	363	363
37 226 Solid Waste	2,029	2,029
38 231-XXX Blight Abatement	16	16
39 243 Brownfield	2	2
41 251 FFE Aspirational Projects	8,477	8,477
42 252-345 Public Safety	1,087	1,087
46 252-751 Recreation	914	914
48 253-101 City Commission	5	5
49 253-345 Public Safety	40	40
50 253-724 Public Safety	417	417

**City of Kalamazoo
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Allocation Summary

Dept:9 101-223 Internal Auditor

Department	Internal Audit	Total
51 253-751 Recreation	\$27	\$27
52 253-752 Parks	0	0
53 265-345 Public Safety	80	80
54 271-724 Comm Dev	580	580
55 280 Community Dev	158	158
60 288 Economic Development	275	275
61 289 Home Development	162	162
62 299 CDBG	724	724
66 590 Wastewater Fund	23,128	23,128
67 591 Water Fund	17,212	17,212
68 677-XXX Insurance Fund	11,478	11,478
70 702-XXX Economic Dev	103	103
71 709-XXX Brownfield Dev	603	603
73 731-XXX Pension Fund	2,302	2,302
74 737-000 OPEB Trust Fund	388	388
Total	\$125,039	\$125,039

**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.

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2018
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A. Department Costs

Dept:10 101-233 Purchasing

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2018
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B. Incoming Costs - (Default Spread Salary%)

Dept:10 101-233 Purchasing

Department	First Incoming	Second Incoming	Purchasing
1 City Hall	\$3,374	\$61	\$3,435
Subtotal - Building Depreciation	3,374	61	3,435
2 City Hall Equipment	742	10	752
2 Management Services	762	10	772
2 Voice over IP System	673	9	682
Subtotal - Equipment Depreciation	2,178	28	2,206
3 City Commission	214	100	314
Subtotal - 101-101 City Commission	214	100	314
4 Maintenance Admin	925	373	1,298
4 City Hall	19,257	4,049	23,306
Subtotal - 101-635 City Maintenance	20,183	4,421	24,604
5 Management & Leadership	10,542	1,833	12,375
Subtotal - 101-172 City Manager	10,542	1,833	12,375
6 PC/Network Support	8,150	1,407	9,557
6 Application - Eden	6,455	1,179	7,634
6 Application - Intellitime	370	61	431
6 NeoGov	0	0	0
Subtotal - 101-636 Info Tech	14,976	2,647	17,622
7 Accounts Payable	1,108	237	1,345
7 Payroll	1,075	220	1,295
7 Budgeting	338	68	406
7 Audit and Accounting	1,613	326	1,939
7 Cost Plan	1,588	496	2,084
Subtotal - 101-191 Budget and Accoun	5,722	1,347	7,069
8 Mail	167	33	200
Subtotal - 101-215 City Clerk	167	33	200
9 Internal Audit	281	44	325

**City of Kalamazoo
Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Salary%)

Dept:10 101-233 Purchasing

Department	First Incoming	Second Incoming	Purchasing
Subtotal - 101-223 Internal Auditor	\$281	\$44	\$325
10 Purchasing	0	1,404	1,404
Subtotal - 101-233 Purchasing	0	1,404	1,404
11 Tax Collection - General Fund	0	1,653	1,653
Subtotal - 101-253 Treasury	0	1,653	1,653
12 Assessing - General Fund	0	3,466	3,466
Subtotal - 101-257 Assessing	0	3,466	3,466
13 Advise and Counsel	0	760	760
13 Labor Relations	0	42	42
13 Risk Management	0	2	2
Subtotal - 101-266 City Attorney	0	805	805
14 Human Resources	0	3,752	3,752
14 Labor Relations	0	2,387	2,387
Subtotal - 101-270 Human Resources	0	6,139	6,139
17 General Fund OPEB	0	46,126	46,126
Subtotal - 101-297 OPEB	0	46,126	46,126
Total Incoming	57,636	70,107	127,743
C. Total Allocated		\$452,730	\$452,730
		100.00%	

City of Kalamazoo
Full Cost Allocation Plan

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Purchasing Allocations

Dept:10 101-233 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	11	0.31%	\$1,188	\$0	\$1,188	\$0	\$1,188
4 101-635 City Maintenance	262	7.40%	28,302	0	28,302	0	28,302
5 101-172 City Manager	41	1.16%	4,429	0	4,429	0	4,429
6 101-636 Info Tech	145	4.09%	15,664	0	15,664	0	15,664
7 101-191 Budget and Accounting	47	1.33%	5,077	0	5,077	0	5,077
8 101-215 City Clerk	45	1.27%	4,861	0	4,861	0	4,861
9 101-223 Internal Auditor	1	0.03%	108	0	108	0	108
10 101-233 Purchasing	13	0.37%	1,404	0	1,404	0	1,404
11 101-253 Treasury	15	0.42%	1,620	0	1,620	353	1,974
12 101-257 Assessing	12	0.34%	1,296	0	1,296	283	1,579
13 101-266 City Attorney	8	0.23%	864	0	864	188	1,053
14 101-270 Human Resources	30	0.85%	3,241	0	3,241	706	3,947
15 101-345-01 Public Safety Admin	21	0.59%	2,269	0	2,269	495	2,763
16 101-640 Fleet	263	7.43%	28,410	0	28,410	6,193	34,604
18 101-261 311 Customer Service	8	0.23%	864	0	864	188	1,053
20 101-345 Public Safety Ops	280	7.91%	30,247	0	30,247	6,594	36,841
21 101-441-00 PW General	30	0.85%	3,241	0	3,241	706	3,947
24 101-699.00 Code Enforcement	20	0.56%	2,160	0	2,160	471	2,631
25 101-699.01 Building Trades	20	0.56%	2,160	0	2,160	471	2,631
26 101-721 Planning	40	1.13%	4,321	0	4,321	942	5,263
28 101-728 Econ Dev	12	0.34%	1,296	0	1,296	283	1,579
29 101-751-01 Parks & Rec Admin	212	5.99%	22,901	0	22,901	4,992	27,894
30 101-801 Emergency Recovery	6	0.17%	648	0	648	141	789
34 202 Act 51 Major Street	119	3.36%	12,855	0	12,855	2,802	15,657
35 203 Act 51 Local Street	65	1.84%	7,022	0	7,022	1,531	8,552
36 209 Cemeteries	19	0.54%	2,052	0	2,052	447	2,500
37 226 Solid Waste	32	0.90%	3,457	0	3,457	754	4,210
38 231-XXX Blight Abatement	8	0.23%	864	0	864	188	1,053
39 243 Brownfield	2	0.06%	216	0	216	47	263
41 251 FFE Aspirational Projects	4	0.11%	432	0	432	94	526
42 252-345 Public Safety	1	0.03%	108	0	108	24	132
45 252-728 Econ Development	1	0.03%	108	0	108	24	132
46 252-751 Recreation	27	0.76%	2,917	0	2,917	636	3,553
48 253-101 City Commission	7	0.20%	756	0	756	165	921
49 253-345 Public Safety	3	0.08%	324	0	324	71	395
50 253-724 Public Safety	7	0.20%	756	0	756	165	921
51 253-751 Recreation	60	1.69%	6,481	0	6,481	1,413	7,894
53 265-345 Public Safety	4	0.11%	432	0	432	94	526
54 271-724 Comm Dev	6	0.17%	648	0	648	141	789
55 280 Community Dev	4	0.11%	432	0	432	94	526
61 289 Home Development	3	0.08%	324	0	324	71	395
62 299 CDBG	6	0.17%	648	0	648	141	789

City of Kalamazoo
Full Cost Allocation Plan

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Purchasing Allocations

Dept:10 101-233 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 400 Capital Projects	153	4.32%	\$16,528	\$0	\$16,528	\$3,603	\$20,131
66 590 Wastewater Fund	779	21.99%	84,151	0	84,151	18,345	102,496
67 591 Water Fund	615	17.36%	66,435	0	66,435	14,483	80,918
68 677-XXX Insurance Fund	59	1.67%	6,373	0	6,373	1,389	7,763
69 701-XXX General Trust Fund	1	0.03%	108	0	108	24	132
71 709-XXX Brownfield Dev	14	0.40%	1,512	0	1,512	330	1,842
78 All Other	1	0.03%	108	0	108	24	132
Subtotal	3,542	100.00%	382,623	0	382,623	70,107	452,730
Direct Bills					0		0
Total					\$382,623		\$452,730

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2018
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Allocation Summary

Dept:10 101-233 Purchasing

Department	Purchasing	Total
3 101-101 City Commission	\$1,188	\$1,188
4 101-635 City Maintenance	28,302	28,302
5 101-172 City Manager	4,429	4,429
6 101-636 Info Tech	15,664	15,664
7 101-191 Budget and Accounting	5,077	5,077
8 101-215 City Clerk	4,861	4,861
9 101-223 Internal Auditor	108	108
10 101-233 Purchasing	1,404	1,404
11 101-253 Treasury	1,974	1,974
12 101-257 Assessing	1,579	1,579
13 101-266 City Attorney	1,053	1,053
14 101-270 Human Resources	3,947	3,947
15 101-345-01 Public Safety Admin	2,763	2,763
16 101-640 Fleet	34,604	34,604
18 101-261 311 Customer Service	1,053	1,053
20 101-345 Public Safety Ops	36,841	36,841
21 101-441-00 PW General	3,947	3,947
24 101-699.00 Code Enforcement	2,631	2,631
25 101-699.01 Building Trades	2,631	2,631
26 101-721 Planning	5,263	5,263
28 101-728 Econ Dev	1,579	1,579
29 101-751-01 Parks & Rec Admin	27,894	27,894
30 101-801 Emergency Recovery	789	789
34 202 Act 51 Major Street	15,657	15,657
35 203 Act 51 Local Street	8,552	8,552
36 209 Cemeteries	2,500	2,500
37 226 Solid Waste	4,210	4,210
38 231-XXX Blight Abatement	1,053	1,053
39 243 Brownfield	263	263
41 251 FFE Aspirational Projects	526	526
42 252-345 Public Safety	132	132
45 252-728 Econ Development	132	132
46 252-751 Recreation	3,553	3,553
48 253-101 City Commission	921	921
49 253-345 Public Safety	395	395
50 253-724 Public Safety	921	921
51 253-751 Recreation	7,894	7,894
53 265-345 Public Safety	526	526
54 271-724 Comm Dev	789	789
55 280 Community Dev	526	526
61 289 Home Development	395	395

City of Kalamazoo
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Allocation Summary

Dept:10 101-233 Purchasing

Department	Purchasing	Total
62 299 CDBG	\$789	\$789
64 400 Capital Projects	20,131	20,131
66 590 Wastewater Fund	102,496	102,496
67 591 Water Fund	80,918	80,918
68 677-XXX Insurance Fund	7,763	7,763
69 701-XXX General Trust Fund	132	132
71 709-XXX Brownfield Dev	1,842	1,842
78 All Other	132	132
Total	<u>\$452,730</u>	<u>\$452,730</u>

**City Treasurer
Nature and Extent of Services**

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

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

City of Kalamazoo
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City Treasurer
Nature and Extent of Services
(Continued)

- **Utility Billing** - The Treasurer's Office provides support for Water and Wastewater through billing, collection of payments, and coordination of meter reading. The costs related to this function are allocated to the Water and Wastewater Funds based on the percentage of bills processed.

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

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

City of Kalamazoo
Full Cost Allocation Plan

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A. Department Costs

Dept:11 101-253 Treasury

Description		Amount	General Admin	Assessor	Non-Tax Revenue	Tax Collection - General Fund	Tax Collection - Solid Waste	Cashier	Utility Billing
<hr/>									
Personnel Costs									
Salaries	S1	587,769	52,782	42,025	16,164	83,287	12,519	243,748	137,244
<i>Salary % Split</i>			<i>8.98%</i>	<i>7.15%</i>	<i>2.75%</i>	<i>14.17%</i>	<i>2.13%</i>	<i>41.47%</i>	<i>23.35%</i>
Benefits	S	254,203	22,827	18,175	6,991	36,021	5,415	105,418	59,356
Subtotal - Personnel Costs		841,971	75,609	60,201	23,154	119,307	17,934	349,166	196,600
<hr/>									
Services & Supplies Cost									
728 Supplies	S	768	69	55	21	109	16	318	179
728 Postage	P	139,710	17,999	0	0	22,455	3,367	0	95,889
805 Education and Training	S	239	21	17	7	34	5	99	56
810 Fees	S	51,829	4,654	3,706	1,425	7,344	1,104	21,494	12,102
815 Telephone	S	1,684	151	120	46	239	36	698	393
825 Insurance	S	17,700	1,589	1,266	487	2,508	377	7,340	4,133
845 Outside Contractual Service	S	295,238	26,512	21,110	8,119	41,835	6,289	122,435	68,938
860 Memberships & Dues	S	195	18	14	5	28	4	81	46
880 Rental/Lease of Equipment	S	2,849	256	204	78	404	61	1,181	665
976 Office Equip & Furniture	S	226	20	16	6	32	5	94	53
CCTA Admin Services Contract	P	(32,833)	(32,833)	0	0	0	0	0	0
Subtotal - Services & Supplies		477,605	18,457	26,507	10,195	74,987	11,264	153,741	182,454
<hr/>									
Department Cost Total		1,319,577	94,066	86,708	33,349	194,295	29,198	502,906	379,054
<hr/>									
Adjustments to Cost									
Subtotal - Adjustments		0	0	0	0	0	0	0	0
<hr/>									
Total Costs After Adjustments		1,319,577	94,066	86,708	33,349	194,295	29,198	502,906	379,054
<hr/>									
General Admin Distribution			(94,066)	7,389	2,842	14,644	2,201	42,858	24,131
<hr/>									
Grand Total		\$1,319,577		\$94,097	\$36,191	\$208,939	\$31,399	\$545,764	\$403,186

**City of Kalamazoo
Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Salary%)

Dept:11 101-253 Treasury

Department	First Incoming	Second Incoming	Assessor	Non-Tax Revenue	Tax Collection - General Fund	Tax Collection - Solid Waste	Cashier	Utility Billing
1 City Hall	\$6,156	\$111	\$492	\$189	\$976	\$147	\$2,855	\$1,608
Subtotal - Building Depreciation	6,156	111	492	189	976	147	2,855	1,608
2 City Hall Equipment	1,354	17	108	41	214	32	625	352
2 Department Specific Equipment	1,399	18	111	43	221	33	645	363
2 Voice over IP System	1,571	20	125	48	248	37	725	408
Subtotal - Equipment Depreciation	4,324	55	344	132	682	102	1,995	1,123
3 City Commission	768	359	89	34	175	26	513	289
Subtotal - 101-101 City Commission	768	359	89	34	175	26	513	289
4 Maintenance Admin	1,689	680	186	72	369	55	1,079	608
4 City Hall	35,139	7,387	3,341	1,285	6,620	995	19,375	10,910
Subtotal - 101-635 City Maintenance	36,827	8,067	3,527	1,356	6,989	1,051	20,455	11,517
5 Management & Leadership	30,474	5,297	2,810	1,081	5,569	837	16,298	9,177
Subtotal - 101-172 City Manager	30,474	5,297	2,810	1,081	5,569	837	16,298	9,177
6 PC/Network Support	28,525	4,924	2,628	1,011	5,207	783	15,240	8,581
6 Application - Eden	6,455	1,179	600	231	1,188	179	3,478	1,958
6 Application - BS & A	32,489	5,276	2,967	1,141	5,879	884	17,206	9,688
6 Application - Intellitime	1,605	265	147	56	291	44	852	480
6 NeoGov	0	0	0	0	0	0	0	0
Subtotal - 101-636 Info Tech	69,074	11,644	6,341	2,439	12,566	1,889	36,776	20,707
7 Accounts Payable	2,748	587	262	101	519	78	1,519	856
7 Payroll	3,107	636	294	113	583	88	1,705	960
7 Budgeting	1,213	243	114	44	227	34	663	373
7 Audit and Accounting	2,408	487	227	87	451	68	1,319	743
7 Cost Plan	1,588	496	164	63	324	49	950	535
Subtotal - 101-191 Budget and Accoun	11,064	2,449	1,062	408	2,104	316	6,157	3,467
8 Mail	25,670	5,100	2,417	930	4,790	720	14,019	7,894
Subtotal - 101-215 City Clerk	25,670	5,100	2,417	930	4,790	720	14,019	7,894
9 Internal Audit	1,008	159	92	35	182	27	531	299

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B. Incoming Costs - (Default Spread Salary%)

Dept:11 101-253 Treasury

Department	First Incoming	Second Incoming	Assessor	Non-Tax Revenue	Tax Collection - General Fund	Tax Collection - Solid Waste	Cashier	Utility Billing
Subtotal - 101-223 Internal Auditor	\$1,008	\$159	\$92	\$35	\$182	\$27	\$531	\$299
10 Purchasing	1,620	353	155	60	307	46	899	506
Subtotal - 101-233 Purchasing	1,620	353	155	60	307	46	899	506
11 Non-Tax Revenue	0	1,467	115	44	228	34	668	376
11 Tax Collection - General Fund	0	5,932	466	179	923	139	2,703	1,522
11 Cashier	0	397,313	31,211	12,004	61,854	9,298	181,021	101,925
Subtotal - 101-253 Treasury	0	404,712	31,792	12,228	63,006	9,471	184,392	103,824
12 Assessing - General Fund	0	12,438	977	376	1,936	291	5,667	3,191
Subtotal - 101-257 Assessing	0	12,438	977	376	1,936	291	5,667	3,191
13 Advise and Counsel	0	2,729	214	82	425	64	1,243	700
13 Labor Relations	0	152	12	5	24	4	69	39
13 Risk Management	0	5	0	0	1	0	2	1
Subtotal - 101-266 City Attorney	0	2,886	227	87	449	68	1,315	740
14 Human Resources	0	10,846	852	328	1,689	254	4,942	2,783
14 Labor Relations	0	8,568	673	259	1,334	201	3,904	2,198
Subtotal - 101-270 Human Resources	0	19,415	1,525	587	3,022	454	8,846	4,981
17 General Fund OPEB	0	133,336	10,474	4,028	20,758	3,120	60,750	34,206
Subtotal - 101-297 OPEB	0	133,336	10,474	4,028	20,758	3,120	60,750	34,206
Total Incoming	186,985	606,381	62,322	23,970	123,511	18,566	361,469	203,528
C. Total Allocated		\$2,112,942	\$156,419	\$60,161	\$332,450	\$49,965	\$907,233	\$606,713
			7.40%	2.85%	15.73%	2.36%	42.94%	28.71%

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Assessor Allocations

Dept:11 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 101-257 Assessing	1	100.00%	\$108,786	\$(47,351)	\$61,434	\$47,634	\$109,068
Subtotal	1	100.00%	108,786	(47,351)	61,434	47,634	109,068
Direct Bills					47,351		47,351
Total					\$108,786		\$156,419
Basis Units: Direct to Assessor							
Source:							

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Non-Tax Revenue Allocations

Dept:11 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-172 City Manager	2	0.01%	\$3	\$0	\$3	\$0	\$3
8 101-215 City Clerk	78	0.32%	135	0	135	0	135
11 101-253 Treasury	848	3.51%	1,467	0	1,467	0	1,467
15 101-345-01 Public Safety Admin	477	1.97%	825	0	825	376	1,201
17 101-297 OPEB	11	0.05%	19	0	19	9	28
19 101-299 Non-Departmental	13	0.05%	22	0	22	10	33
20 101-345 Public Safety Ops	748	3.09%	1,294	0	1,294	589	1,883
21 101-441-00 PW General	7	0.03%	12	0	12	6	18
23 101-630 Engineer	5	0.02%	9	0	9	4	13
24 101-699.00 Code Enforcement	3,387	14.00%	5,860	0	5,860	2,668	8,528
25 101-699.01 Building Trades	1,615	6.68%	2,794	0	2,794	1,272	4,066
27 101-724 Community Develop	3	0.01%	5	0	5	2	8
29 101-751-01 Parks & Rec Admin	163	0.67%	282	0	282	128	410
31 150-273 Cemeteries	95	0.39%	164	0	164	75	239
32 155-751 Recreation	2	0.01%	3	0	3	2	5
33 160-751 Mayor's Riverfront Pk	1	0.00%	2	0	2	1	3
34 202 Act 51 Major Street	158	0.65%	273	0	273	124	398
35 203 Act 51 Local Street	519	2.15%	898	0	898	409	1,307
36 209 Cemeteries	270	1.12%	467	0	467	213	680
37 226 Solid Waste	881	3.64%	1,524	0	1,524	694	2,218
38 231-XXX Blight Abatement	4	0.02%	7	0	7	3	10
39 243 Brownfield	4	0.02%	7	0	7	3	10
40 244 Econ Initiative	45	0.19%	78	0	78	35	113
41 251 FFE Aspirational Projects	53	0.22%	92	0	92	42	133
42 252-345 Public Safety	48	0.20%	83	0	83	38	121
45 252-728 Econ Development	3	0.01%	5	0	5	2	8
46 252-751 Recreation	60	0.25%	104	0	104	47	151
48 253-101 City Commission	5	0.02%	9	0	9	4	13
49 253-345 Public Safety	46	0.19%	80	0	80	36	116
50 253-724 Public Safety	69	0.29%	119	0	119	54	174
51 253-751 Recreation	25	0.10%	43	0	43	20	63
52 253-752 Parks	19	0.08%	33	0	33	15	48
53 265-345 Public Safety	158	0.65%	273	0	273	124	398
54 271-724 Comm Dev	41	0.17%	71	0	71	32	103
55 280 Community Dev	19	0.08%	33	0	33	15	48
56 284 Community Dev	52	0.22%	90	0	90	41	131
58 286 Community Dev	31	0.13%	54	0	54	24	78
60 288 Economic Development	6	0.02%	10	0	10	5	15
61 289 Home Development	15	0.06%	26	0	26	12	38
62 299 CDBG	275	1.14%	476	0	476	217	692
63 300 Debt Service	27	0.11%	47	0	47	21	68
64 400 Capital Projects	166	0.69%	287	0	287	131	418

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Non-Tax Revenue Allocations

Dept:11 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
66 590 Wastewater Fund	3,076	12.72%	\$5,322	\$0	\$5,322	\$2,423	\$7,745
67 591 Water Fund	5,683	23.50%	9,832	0	9,832	4,477	14,309
68 677-XXX Insurance Fund	428	1.77%	740	0	740	337	1,078
69 701-XXX General Trust Fund	5	0.02%	9	0	9	4	13
70 702-XXX Economic Dev	4	0.02%	7	0	7	3	10
71 709-XXX Brownfield Dev	32	0.13%	55	0	55	25	81
73 731-XXX Pension Fund	126	0.52%	218	0	218	99	317
74 737-000 OPEB Trust Fund	129	0.53%	223	0	223	102	325
75 98X-XXX GASB 34 Govt	6	0.02%	10	0	10	5	15
78 All Other	4,242	17.54%	7,339	0	7,339	3,342	10,680
Subtotal	24,185	100.00%	41,841	0	41,841	18,321	60,161
Direct Bills					0		0
Total					\$41,841		\$60,161

Basis Units: Number of Receipts Processed
Source: Detailed Revenue Report

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Tax Collection - General Fund Allocations

Dept:11 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	76,266	0.14%	\$335	\$0	\$335	\$0	\$335
4 101-635 City Maintenance	1,214,474	2.24%	5,327	0	5,327	0	5,327
5 101-172 City Manager	1,850,188	3.41%	8,115	0	8,115	0	8,115
6 101-636 Info Tech	2,329,803	4.29%	10,219	0	10,219	0	10,219
7 101-191 Budget and Accounting	1,408,291	2.59%	6,177	0	6,177	0	6,177
8 101-215 City Clerk	776,729	1.43%	3,407	0	3,407	0	3,407
9 101-223 Internal Auditor	93,293	0.17%	409	0	409	0	409
10 101-233 Purchasing	376,835	0.69%	1,653	0	1,653	0	1,653
11 101-253 Treasury	1,352,410	2.49%	5,932	0	5,932	0	5,932
12 101-257 Assessing	443,073	0.82%	1,943	0	1,943	934	2,877
13 101-266 City Attorney	699,237	1.29%	3,067	0	3,067	1,474	4,540
14 101-270 Human Resources	912,804	1.68%	4,004	0	4,004	1,924	5,927
15 101-345-01 Public Safety Admin	1,265,270	2.33%	5,550	0	5,550	2,666	8,216
16 101-640 Fleet	2,470,348	4.55%	10,835	0	10,835	5,206	16,041
18 101-261 311 Customer Service	281,947	0.52%	1,237	0	1,237	594	1,831
19 101-299 Non-Departmental	2,000	0.00%	9	0	9	4	13
20 101-345 Public Safety Ops	31,188,009	57.46%	136,792	0	136,792	65,725	202,517
21 101-441-00 PW General	1,276,693	2.35%	5,600	0	5,600	2,690	8,290
22 101-448-31 Street Lights	1,201,129	2.21%	5,268	0	5,268	2,531	7,799
24 101-699.00 Code Enforcement	852,602	1.57%	3,740	0	3,740	1,797	5,536
25 101-699.01 Building Trades	734,541	1.35%	3,222	0	3,222	1,548	4,770
26 101-721 Planning	805,165	1.48%	3,531	0	3,531	1,697	5,228
27 101-724 Community Develop	2,494	0.00%	11	0	11	5	16
28 101-728 Econ Dev	201,957	0.37%	886	0	886	426	1,311
29 101-751-01 Parks & Rec Admin	2,364,744	4.36%	10,372	0	10,372	4,983	15,355
30 101-801 Emergency Recovery	93,736	0.17%	411	0	411	198	609
Subtotal	54,274,038	100.00%	238,049	0	238,049	94,401	332,450
Direct Bills					0		0
Total					\$238,049		\$332,450

Basis Units: Department Expenditures excluding Transfers

Source: Financial Statements

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Tax Collection - Solid Waste Allocations

Dept:11 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
37 226 Solid Waste	100	100.00%	\$35,775	\$0	\$35,775	\$14,190	\$49,965
Subtotal	100	100.00%	35,775	0	35,775	14,190	49,965
Direct Bills					0		0
Total					\$35,775		\$49,965
Basis Units: Direct to Solid Waste							
Source:							

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Cashier Allocations

Dept:11 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-215 City Clerk	4	0.00%	\$3	\$0	\$3	\$0	\$3
11 101-253 Treasury	601,064	62.97%	397,313	0	397,313	0	397,313
15 101-345-01 Public Safety Admin	1,152	0.12%	761	0	761	900	1,662
19 101-299 Non-Departmental	4	0.00%	3	0	3	3	6
27 101-724 Community Develop	4	0.00%	3	0	3	3	6
29 101-751-01 Parks & Rec Admin	14	0.00%	9	0	9	11	20
31 150-273 Cemeteries	4	0.00%	3	0	3	3	6
34 202 Act 51 Major Street	50	0.01%	33	0	33	39	72
35 203 Act 51 Local Street	19	0.00%	13	0	13	15	27
36 209 Cemeteries	47	0.00%	31	0	31	37	68
37 226 Solid Waste	814	0.09%	538	0	538	636	1,174
38 231-XXX Blight Abatement	13	0.00%	9	0	9	10	19
40 244 Econ Initiative	70	0.01%	46	0	46	55	101
41 251 FFE Aspirational Projects	9	0.00%	6	0	6	7	13
42 252-345 Public Safety	7	0.00%	5	0	5	5	10
45 252-728 Econ Development	1	0.00%	1	0	1	1	1
46 252-751 Recreation	9	0.00%	6	0	6	7	13
48 253-101 City Commission	6	0.00%	4	0	4	5	9
49 253-345 Public Safety	2	0.00%	1	0	1	2	3
50 253-724 Public Safety	51	0.01%	34	0	34	40	74
51 253-751 Recreation	8	0.00%	5	0	5	6	12
52 253-752 Parks	6	0.00%	4	0	4	5	9
53 265-345 Public Safety	4	0.00%	3	0	3	3	6
54 271-724 Comm Dev	5	0.00%	3	0	3	4	7
55 280 Community Dev	3	0.00%	2	0	2	2	4
56 284 Community Dev	48	0.01%	32	0	32	38	69
58 286 Community Dev	25	0.00%	17	0	17	20	36
60 288 Economic Development	3	0.00%	2	0	2	2	4
61 289 Home Development	4	0.00%	3	0	3	3	6
62 299 CDBG	190	0.02%	126	0	126	149	274
64 400 Capital Projects	16	0.00%	11	0	11	13	23
66 590 Wastewater Fund	157,695	16.52%	104,239	0	104,239	123,260	227,499
67 591 Water Fund	191,566	20.07%	126,628	0	126,628	149,735	276,363
68 677-XXX Insurance Fund	253	0.03%	167	0	167	198	365
69 701-XXX General Trust Fund	5	0.00%	3	0	3	4	7
70 702-XXX Economic Dev	1	0.00%	1	0	1	1	1
71 709-XXX Brownfield Dev	29	0.00%	19	0	19	23	42
78 All Other	1,322	0.14%	874	0	874	1,033	1,907

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Cashier Allocations

Dept:11 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	954,527	100.00%	630,957	0	630,957	276,276	907,233
Direct Bills					0		0
<hr/>							
Total					\$630,957		\$907,233

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

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Utility Billing Allocations

Dept:11 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 101-261 311 Customer Service	0.00	0.00%	\$0	\$(12,362)	\$(12,362)	\$0	\$(12,362)
66 590 Wastewater Fund	44.17	44.17%	199,275	0	199,275	68,710	267,985
67 591 Water Fund	55.83	55.83%	251,879	0	251,879	86,849	338,728
Subtotal	100.00	100.00%	451,154	(12,362)	438,792	155,559	594,351
Direct Bills					12,362		12,362
Total					\$451,154		\$606,713

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

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Allocation Summary

Dept:11 101-253 Treasury

Department	Assessor	Non-Tax Revenue	Tax Collection - General Fund	Tax Collection - Solid Waste	Cashier	Utility Billing	Total
0 Direct Billed	\$47,351	\$0	\$0	\$0	\$0	\$12,362	\$59,714
3 101-101 City Commission	0	0	335	0	0	0	335
4 101-635 City Maintenance	0	0	5,327	0	0	0	5,327
5 101-172 City Manager	0	3	8,115	0	0	0	8,118
6 101-636 Info Tech	0	0	10,219	0	0	0	10,219
7 101-191 Budget and Accounting	0	0	6,177	0	0	0	6,177
8 101-215 City Clerk	0	135	3,407	0	3	0	3,544
9 101-223 Internal Auditor	0	0	409	0	0	0	409
10 101-233 Purchasing	0	0	1,653	0	0	0	1,653
11 101-253 Treasury	0	1,467	5,932	0	397,313	0	404,712
12 101-257 Assessing	109,068	0	2,877	0	0	0	111,945
13 101-266 City Attorney	0	0	4,540	0	0	0	4,540
14 101-270 Human Resources	0	0	5,927	0	0	0	5,927
15 101-345-01 Public Safety Admin	0	1,201	8,216	0	1,662	0	11,079
16 101-640 Fleet	0	0	16,041	0	0	0	16,041
17 101-297 OPEB	0	28	0	0	0	0	28
18 101-261 311 Customer Service	0	0	1,831	0	0	(12,362)	(10,531)
19 101-299 Non-Departmental	0	33	13	0	6	0	51
20 101-345 Public Safety Ops	0	1,883	202,517	0	0	0	204,400
21 101-441-00 PW General	0	18	8,290	0	0	0	8,308
22 101-448-31 Street Lights	0	0	7,799	0	0	0	7,799
23 101-630 Engineer	0	13	0	0	0	0	13
24 101-699.00 Code Enforcement	0	8,528	5,536	0	0	0	14,064
25 101-699.01 Building Trades	0	4,066	4,770	0	0	0	8,836
26 101-721 Planning	0	0	5,228	0	0	0	5,228
27 101-724 Community Develop	0	8	16	0	6	0	30
28 101-728 Econ Dev	0	0	1,311	0	0	0	1,311
29 101-751-01 Parks & Rec Admin	0	410	15,355	0	20	0	15,786
30 101-801 Emergency Recovery	0	0	609	0	0	0	609
31 150-273 Cemeteries	0	239	0	0	6	0	245
32 155-751 Recreation	0	5	0	0	0	0	5
33 160-751 Mayor's Riverfront Pk	0	3	0	0	0	0	3
34 202 Act 51 Major Street	0	398	0	0	72	0	470
35 203 Act 51 Local Street	0	1,307	0	0	27	0	1,334
36 209 Cemeteries	0	680	0	0	68	0	748
37 226 Solid Waste	0	2,218	0	49,965	1,174	0	53,358
38 231-XXX Blight Abatement	0	10	0	0	19	0	29
39 243 Brownfield	0	10	0	0	0	0	10
40 244 Econ Initiative	0	113	0	0	101	0	214
41 251 FFE Aspirational Projects	0	133	0	0	13	0	146
42 252-345 Public Safety	0	121	0	0	10	0	131

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Allocation Summary

Dept:11 101-253 Treasury

Department	Assessor	Non-Tax Revenue	Tax Collection - General Fund	Tax Collection - Solid Waste	Cashier	Utility Billing	Total
45 252-728 Econ Development	\$0	\$8	\$0	\$0	\$1	\$0	\$9
46 252-751 Recreation	0	151	0	0	13	0	164
48 253-101 City Commission	0	13	0	0	9	0	21
49 253-345 Public Safety	0	116	0	0	3	0	119
50 253-724 Public Safety	0	174	0	0	74	0	247
51 253-751 Recreation	0	63	0	0	12	0	74
52 253-752 Parks	0	48	0	0	9	0	56
53 265-345 Public Safety	0	398	0	0	6	0	404
54 271-724 Comm Dev	0	103	0	0	7	0	110
55 280 Community Dev	0	48	0	0	4	0	52
56 284 Community Dev	0	131	0	0	69	0	200
58 286 Community Dev	0	78	0	0	36	0	114
60 288 Economic Development	0	15	0	0	4	0	19
61 289 Home Development	0	38	0	0	6	0	44
62 299 CDBG	0	692	0	0	274	0	966
63 300 Debt Service	0	68	0	0	0	0	68
64 400 Capital Projects	0	418	0	0	23	0	441
66 590 Wastewater Fund	0	7,745	0	0	227,499	267,985	503,229
67 591 Water Fund	0	14,309	0	0	276,363	338,728	629,399
68 677-XXX Insurance Fund	0	1,078	0	0	365	0	1,443
69 701-XXX General Trust Fund	0	13	0	0	7	0	20
70 702-XXX Economic Dev	0	10	0	0	1	0	12
71 709-XXX Brownfield Dev	0	81	0	0	42	0	122
73 731-XXX Pension Fund	0	317	0	0	0	0	317
74 737-000 OPEB Trust Fund	0	325	0	0	0	0	325
75 98X-XXX GASB 34 Govt	0	15	0	0	0	0	15
78 All Other	0	10,680	0	0	1,907	0	12,588
Total	\$156,419	\$60,161	\$332,450	\$49,965	\$907,233	\$606,713	\$2,112,942

**City of Kalamazoo
Full Cost Allocation Plan**

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**City Assessor
Nature and Extent of Services**

The Assessor's Office is responsible for performing and maintaining property assessments for the equitable distribution of the property tax burden under the current law. The office compiles special assessment rolls, administers the Board of Review and maintains ownership records for the City of Kalamazoo for both real and personal property. The Assessing office also maintains property descriptions and maps for taxing purposes. Assessing provides the City Treasurer with taxable value on all City properties; these values are used to produce annual tax bills.

For plan purposes the cost of the Assessor's Office has been allocated to those funds based on the percentage of the millage collected. For the general fund departments these costs have been allocated based on the department's expenditures, excluding transfers.

City of Kalamazoo Millage Rate Ratios for 2018		
Fund	Millage Rate	Percentage Distribution
General Fund	12.000	86.96%
Solid Waste	1.8000	13.04%
Total		100%

**City of Kalamazoo
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**City Assessor
Nature and Extent of Services
(Continued)**

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.

City of Kalamazoo
Full Cost Allocation Plan

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A. Department Costs

Dept:12 101-257 Assessing

Description		Amount	General Admin	Assessing - General Fund	Assessing - Solid Waste
Personnel Costs					
Salaries	S1	36,040	0	31,340	4,700
Salary % Split			.00%	86.96%	13.04%
Benefits	S	11,451	0	9,958	1,493
Subtotal - Personnel Costs		47,491	0	41,298	6,193
Services & Supplies Cost					
728 Supplies	S	11,191	0	9,732	1,459
805 Travel & Training	S	0	0	0	0
815 Telephone	S	584	0	507	76
825 Insurance	S	516	0	449	67
845 Outside Consultants	S	380,740	0	331,091	49,648
860 Memberships	S	195	0	170	25
880 Rental/Lease Equipment	S	2,356	0	2,049	307
976 Office Equipment	S	0	0	0	0
CCTA Admin Services Contract	P	(14,481)	(14,481)	0	0
Subtotal - Services & Supplies		381,101	(14,481)	343,998	51,584
Department Cost Total		428,592	(14,481)	385,296	57,777
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		428,592	(14,481)	385,296	57,777
General Admin Distribution			14,481	(12,593)	(1,888)
Grand Total		\$428,592		\$372,704	\$55,888

**City of Kalamazoo
Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Salary%)

Dept:12 101-257 Assessing

Department	First Incoming	Second Incoming	Assessing - General Fund	Assessing - Solid Waste
2 Voice over IP System	\$673	\$9	\$593	\$89
Subtotal - Equipment Depreciation	673	9	593	89
3 City Commission	252	118	321	48
Subtotal - 101-101 City Commission	252	118	321	48
5 Management & Leadership	1,226	213	1,251	188
Subtotal - 101-172 City Manager	1,226	213	1,251	188
6 PC/Network Support	6,112	1,055	6,233	935
6 Application - Eden	1,614	295	1,660	249
6 Application - BS & A	62,270	10,112	62,943	9,439
6 Application - Intellitime	123	20	125	19
6 NeoGov	0	0	0	0
Subtotal - 101-636 Info Tech	70,120	11,482	70,961	10,641
7 Accounts Payable	2,273	486	2,399	360
7 Payroll	125	26	131	20
7 Budgeting	397	80	415	62
7 Audit and Accounting	1,729	350	1,808	271
7 Cost Plan	1,588	496	1,812	272
Subtotal - 101-191 Budget and Accoun	6,112	1,437	6,564	984
8 Mail	2,014	400	2,099	315
Subtotal - 101-215 City Clerk	2,014	400	2,099	315
9 Internal Audit	330	52	332	50
Subtotal - 101-223 Internal Auditor	330	52	332	50
10 Purchasing	1,296	283	1,373	206
Subtotal - 101-233 Purchasing	1,296	283	1,373	206
11 Assessor	61,434	47,634	94,846	14,222
11 Tax Collection - General Fund	1,943	934	2,502	375
Subtotal - 101-253 Treasury	63,378	48,567	97,347	14,598
12 Assessing - General Fund	0	4,075	3,543	531

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

Dept:12 101-257 Assessing

Department	First Incoming	Second Incoming	Assessing - General Fund	Assessing - Solid Waste
Subtotal - 101-257 Assessing	\$0	\$4,075	\$3,543	\$531
13 Advise and Counsel	0	894	777	117
13 Risk Management	0	0	0	0
Subtotal - 101-266 City Attorney	0	894	778	117
14 Human Resources	0	436	379	57
Subtotal - 101-270 Human Resources	0	436	379	57
17 General Fund OPEB	0	5,363	4,664	699
Subtotal - 101-297 OPEB	0	5,363	4,664	699
Total Incoming	145,400	73,329	190,207	28,522
C. Total Allocated		\$647,321	\$562,911	\$84,411
			86.96%	13.04%

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Assessing - General Fund Allocations

Dept:12 101-257 Assessing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	76,266	0.14%	\$701	\$0	\$701	\$0	\$701
4 101-635 City Maintenance	1,214,474	2.24%	11,169	0	11,169	0	11,169
5 101-172 City Manager	1,850,188	3.41%	17,016	0	17,016	0	17,016
6 101-636 Info Tech	2,329,803	4.29%	21,427	0	21,427	0	21,427
7 101-191 Budget and Accounting	1,408,291	2.59%	12,952	0	12,952	0	12,952
8 101-215 City Clerk	776,729	1.43%	7,143	0	7,143	0	7,143
9 101-223 Internal Auditor	93,293	0.17%	858	0	858	0	858
10 101-233 Purchasing	376,835	0.69%	3,466	0	3,466	0	3,466
11 101-253 Treasury	1,352,410	2.49%	12,438	0	12,438	0	12,438
12 101-257 Assessing	443,073	0.82%	4,075	0	4,075	0	4,075
13 101-266 City Attorney	699,237	1.29%	6,431	0	6,431	1,005	7,436
14 101-270 Human Resources	912,804	1.68%	8,395	0	8,395	1,312	9,707
15 101-345-01 Public Safety Admin	1,265,270	2.33%	11,636	0	11,636	1,819	13,455
16 101-640 Fleet	2,470,348	4.55%	22,719	0	22,719	3,552	26,271
18 101-261 311 Customer Service	281,947	0.52%	2,593	0	2,593	405	2,998
19 101-299 Non-Departmental	2,000	0.00%	18	0	18	3	21
20 101-345 Public Safety Ops	31,188,009	57.46%	286,828	0	286,828	44,840	331,667
21 101-441-00 PW General	1,276,693	2.35%	11,741	0	11,741	1,836	13,577
22 101-448-31 Street Lights	1,201,129	2.21%	11,046	0	11,046	1,727	12,773
24 101-699.00 Code Enforcement	852,602	1.57%	7,841	0	7,841	1,226	9,067
25 101-699.01 Building Trades	734,541	1.35%	6,755	0	6,755	1,056	7,811
26 101-721 Planning	805,165	1.48%	7,405	0	7,405	1,158	8,562
27 101-724 Community Develop	2,494	0.00%	23	0	23	4	27
28 101-728 Econ Dev	201,957	0.37%	1,857	0	1,857	290	2,148
29 101-751-01 Parks & Rec Admin	2,364,744	4.36%	21,748	0	21,748	3,400	25,148
30 101-801 Emergency Recovery	93,736	0.17%	862	0	862	135	997
Subtotal	54,274,038	100.00%	499,144	0	499,144	63,767	562,911
Direct Bills					0		0
Total					\$499,144		\$562,911

Basis Units: Department Expenditures excluding Transfers

Source: Financial Statements

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Assessing - Solid Waste Allocations

Dept:12 101-257 Assessing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
37 226 Solid Waste	100	100.00%	\$74,849	\$0	\$74,849	\$9,562	\$84,411
Subtotal	100	100.00%	74,849	0	74,849	9,562	84,411
Direct Bills					0		0
Total					\$74,849		\$84,411
Basis Units: Direct to Solid Waste							
Source:							

**City of Kalamazoo
Full Cost Allocation Plan**

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Allocation Summary

Dept:12 101-257 Assessing

Department	Assessing - General Fund	Assessing - Solid Waste	Total
3 101-101 City Commission	\$701	\$0	\$701
4 101-635 City Maintenance	11,169	0	11,169
5 101-172 City Manager	17,016	0	17,016
6 101-636 Info Tech	21,427	0	21,427
7 101-191 Budget and Accounting	12,952	0	12,952
8 101-215 City Clerk	7,143	0	7,143
9 101-223 Internal Auditor	858	0	858
10 101-233 Purchasing	3,466	0	3,466
11 101-253 Treasury	12,438	0	12,438
12 101-257 Assessing	4,075	0	4,075
13 101-266 City Attorney	7,436	0	7,436
14 101-270 Human Resources	9,707	0	9,707
15 101-345-01 Public Safety Admin	13,455	0	13,455
16 101-640 Fleet	26,271	0	26,271
18 101-261 311 Customer Service	2,998	0	2,998
19 101-299 Non-Departmental	21	0	21
20 101-345 Public Safety Ops	331,667	0	331,667
21 101-441-00 PW General	13,577	0	13,577
22 101-448-31 Street Lights	12,773	0	12,773
24 101-699.00 Code Enforcement	9,067	0	9,067
25 101-699.01 Building Trades	7,811	0	7,811
26 101-721 Planning	8,562	0	8,562
27 101-724 Community Develop	27	0	27
28 101-728 Econ Dev	2,148	0	2,148
29 101-751-01 Parks & Rec Admin	25,148	0	25,148
30 101-801 Emergency Recovery	997	0	997
37 226 Solid Waste	0	84,411	84,411
Total	\$562,911	\$84,411	\$647,321

**City Attorney
Nature and Extent of Services**

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

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

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

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

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

City Attorney
Nature and Extent of Services
(Continued)

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

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

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

**City of Kalamazoo
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A. Department Costs

Dept:13 101-266 City Attorney

Description		Amount	General Admin	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government
Personnel Costs								
Salaries	S1	455,839	14,815	160,866	3,692	6,154	2,462	267,851
Salary % Split			3.25%	35.29%	.81%	1.35%	.54%	58.76%
Benefits	S	157,444	5,117	55,562	1,275	2,125	850	92,514
Subtotal - Personnel Costs		613,283	19,932	216,428	4,968	8,279	3,312	360,365
Services & Supplies Cost								
728 Supplies	S	1,496	49	528	12	20	8	879
805 Travel, Education, & Training	S	1,023	33	361	8	14	6	601
810 Fees	S	60,036	1,951	21,187	486	810	324	35,277
815 Telephone	S	494	16	174	4	7	3	290
825 Insurance	S	14,304	465	5,048	116	193	77	8,405
860 Memberships and Dues	S	1,390	45	491	11	19	8	817
865 Subscriptions	S	4,332	141	1,529	35	58	23	2,545
880 Rental/Lease Equipment	S	1,961	64	692	16	26	11	1,152
976 Office Equipment	S	917	30	324	7	12	5	539
Subtotal - Services & Supplies		85,954	2,794	30,333	696	1,160	464	50,507
Department Cost Total		699,237	22,725	246,761	5,664	9,440	3,776	410,872
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		699,237	22,725	246,761	5,664	9,440	3,776	410,872
General Admin Distribution			(22,725)	8,289	190	317	127	13,802
Grand Total		\$699,237		\$255,050	\$5,854	\$9,757	\$3,903	\$424,674
							not allocated	

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

Dept:13 101-266 City Attorney

Department	First Incoming	Second Incoming	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government
1 City Hall	\$4,202	\$76	\$1,560	\$36	\$60	\$24	\$2,598
Subtotal - Building Depreciation	4,202	76	1,560	36	60	24	2,598
2 City Hall Equipment	924	12	342	8	13	5	569
2 Voice over IP System	898	11	332	8	13	5	552
Subtotal - Equipment Depreciation	1,822	23	673	15	26	10	1,121
3 City Commission	397	186	213	5	8	3	354
Subtotal - 101-101 City Commission	397	186	213	5	8	3	354
4 Maintenance Admin	1,153	464	590	14	23	9	982
4 City Hall	23,986	5,043	10,588	243	405	162	17,630
Subtotal - 101-635 City Maintenance	25,138	5,507	11,178	257	428	171	18,612
5 Management & Leadership	14,710	2,557	6,298	145	241	96	10,487
Subtotal - 101-172 City Manager	14,710	2,557	6,298	145	241	96	10,487
6 PC/Network Support	12,225	2,110	5,229	120	200	80	8,706
6 Application - Eden	4,841	884	2,088	48	80	32	3,477
6 Application - Intellitime	741	122	315	7	12	5	524
6 NeoGov	0	0	0	0	0	0	0
Subtotal - 101-636 Info Tech	17,807	3,117	7,632	175	292	117	12,708
7 Accounts Payable	2,208	472	977	22	37	15	1,627
7 Payroll	1,500	307	659	15	25	10	1,097
7 Budgeting	627	126	275	6	11	4	457
7 Audit and Accounting	2,077	420	911	21	35	14	1,516
7 Cost Plan	1,588	496	760	17	29	12	1,266
Subtotal - 101-191 Budget and Accoun	7,999	1,821	3,582	82	137	55	5,964
8 Records Management	25,702	6,180	11,629	267	445	178	19,363
8 Mail	112	22	49	1	2	1	82
Subtotal - 101-215 City Clerk	25,814	6,202	11,678	268	447	179	19,444
9 Internal Audit	521	82	220	5	8	3	366

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

Dept:13 101-266 City Attorney

Department	First Incoming	Second Incoming	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government
Subtotal - 101-223 Internal Auditor	\$521	\$82	\$220	\$5	\$8	\$3	\$366
10 Purchasing	864	188	384	9	15	6	639
Subtotal - 101-233 Purchasing	864	188	384	9	15	6	639
11 Tax Collection - General Fund	3,067	1,474	1,656	38	63	25	2,758
Subtotal - 101-253 Treasury	3,067	1,474	1,656	38	63	25	2,758
12 Assessing - General Fund	6,431	1,005	2,712	62	104	42	4,516
Subtotal - 101-257 Assessing	6,431	1,005	2,712	62	104	42	4,516
13 Advise and Counsel	0	1,411	515	12	20	8	857
13 Risk Management	0	4	1	0	0	0	2
Subtotal - 101-266 City Attorney	0	1,415	516	12	20	8	859
14 Human Resources	0	5,236	1,910	44	73	29	3,180
Subtotal - 101-270 Human Resources	0	5,236	1,910	44	73	29	3,180
17 General Fund OPEB	0	64,362	23,476	539	898	359	39,089
Subtotal - 101-297 OPEB	0	64,362	23,476	539	898	359	39,089
Total Incoming	108,772	93,249	73,688	1,691	2,819	1,128	122,695
C. Total Allocated		\$901,258	\$328,738	\$7,545	\$12,576	\$5,030	\$547,369
			36.48%	0.84%	1.40%	0.56%	60.73%

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Advise and Counsel Allocations

Dept:13 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	76,266	0.05%	\$154	\$0	\$154	\$0	\$154
4 101-635 City Maintenance	1,214,474	0.83%	2,451	0	2,451	0	2,451
5 101-172 City Manager	1,850,188	1.27%	3,733	0	3,733	0	3,733
6 101-636 Info Tech	2,329,803	1.60%	4,701	0	4,701	0	4,701
7 101-191 Budget and Accounting	1,408,291	0.96%	2,842	0	2,842	0	2,842
8 101-215 City Clerk	776,729	0.53%	1,567	0	1,567	0	1,567
9 101-223 Internal Auditor	93,293	0.06%	188	0	188	0	188
10 101-233 Purchasing	376,835	0.26%	760	0	760	0	760
11 101-253 Treasury	1,352,410	0.93%	2,729	0	2,729	0	2,729
12 101-257 Assessing	443,073	0.30%	894	0	894	0	894
13 101-266 City Attorney	699,237	0.48%	1,411	0	1,411	0	1,411
14 101-270 Human Resources	912,804	0.62%	1,842	0	1,842	229	2,071
15 101-345-01 Public Safety Admin	1,265,270	0.87%	2,553	0	2,553	318	2,871
16 101-640 Fleet	2,470,348	1.69%	4,985	0	4,985	620	5,605
18 101-261 311 Customer Service	281,947	0.19%	569	0	569	71	640
19 101-299 Non-Departmental	2,000	0.00%	4	0	4	1	5
20 101-345 Public Safety Ops	31,188,009	21.35%	62,932	0	62,932	7,832	70,765
21 101-441-00 PW General	1,276,693	0.87%	2,576	0	2,576	321	2,897
22 101-448-31 Street Lights	1,201,129	0.82%	2,424	0	2,424	302	2,725
24 101-699.00 Code Enforcement	852,602	0.58%	1,720	0	1,720	214	1,935
25 101-699.01 Building Trades	734,541	0.50%	1,482	0	1,482	184	1,667
26 101-721 Planning	805,165	0.55%	1,625	0	1,625	202	1,827
27 101-724 Community Develop	2,494	0.00%	5	0	5	1	6
28 101-728 Econ Dev	201,957	0.14%	408	0	408	51	458
29 101-751-01 Parks & Rec Admin	2,364,744	1.62%	4,772	0	4,772	594	5,366
30 101-801 Emergency Recovery	93,736	0.06%	189	0	189	24	213
31 150-273 Cemeteries	20,000	0.01%	40	0	40	5	45
32 155-751 Recreation	114,562	0.08%	231	0	231	29	260
33 160-751 Mayor's Riverfront Pk	32,773	0.02%	66	0	66	8	74
34 202 Act 51 Major Street	5,807,262	3.98%	11,718	0	11,718	1,458	13,177
35 203 Act 51 Local Street	3,969,533	2.72%	8,010	0	8,010	997	9,007
36 209 Cemeteries	420,776	0.29%	849	0	849	106	955
37 226 Solid Waste	2,352,940	1.61%	4,748	0	4,748	591	5,339
38 231-XXX Blight Abatement	18,631	0.01%	38	0	38	5	42
39 243 Brownfield	2,269	0.00%	5	0	5	1	5
41 251 FFE Aspirational Projects	9,830,661	6.73%	19,837	0	19,837	2,469	22,305
42 252-345 Public Safety	1,260,253	0.86%	2,543	0	2,543	316	2,859
46 252-751 Recreation	1,060,144	0.73%	2,139	0	2,139	266	2,405
48 253-101 City Commission	6,277	0.00%	13	0	13	2	14
49 253-345 Public Safety	46,420	0.03%	94	0	94	12	105
50 253-724 Public Safety	483,888	0.33%	976	0	976	122	1,098
51 253-751 Recreation	31,142	0.02%	63	0	63	8	71

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Advise and Counsel Allocations

Dept:13 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 253-752 Parks	225	0.00%	\$0	\$0	\$0	\$0	\$1
53 265-345 Public Safety	93,219	0.06%	188	0	188	23	212
54 271-724 Comm Dev	672,609	0.46%	1,357	0	1,357	169	1,526
55 280 Community Dev	183,395	0.13%	370	0	370	46	416
60 288 Economic Development	318,799	0.22%	643	0	643	80	723
61 289 Home Development	187,926	0.13%	379	0	379	47	426
62 299 CDBG	839,041	0.57%	1,693	0	1,693	211	1,904
66 590 Wastewater Fund	26,821,575	18.36%	54,122	0	54,122	6,736	60,857
67 591 Water Fund	19,960,717	13.67%	40,278	0	40,278	5,013	45,290
68 677-XXX Insurance Fund	13,310,791	9.11%	26,859	0	26,859	3,343	30,202
70 702-XXX Economic Dev	119,787	0.08%	242	0	242	30	272
71 709-XXX Brownfield Dev	699,777	0.48%	1,412	0	1,412	176	1,588
73 731-XXX Pension Fund	2,669,885	1.83%	5,387	0	5,387	670	6,058
74 737-000 OPEB Trust Fund	450,361	0.31%	909	0	909	113	1,022
Subtotal	146,059,676	100.00%	294,725	0	294,725	34,013	328,738
Direct Bills					0		0
Total					\$294,725		\$328,738

Basis Units: Department Expenditures excluding Transfers

Source: Financial Statements

City of Kalamazoo
Full Cost Allocation Plan

CY 2018
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Labor Relations Allocations

Dept:13 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	3.98	0.89%	\$60	\$0	\$60	\$0	\$60
7 101-191 Budget and Accounting	6.73	1.51%	102	0	102	0	102
8 101-215 City Clerk	2.54	0.57%	38	0	38	0	38
10 101-233 Purchasing	2.80	0.63%	42	0	42	0	42
11 101-253 Treasury	10.05	2.25%	152	0	152	0	152
15 101-345-01 Public Safety Admin	0.16	0.04%	2	0	2	0	3
16 101-640 Fleet	4.33	0.97%	66	0	66	8	74
18 101-261 311 Customer Service	1.59	0.36%	24	0	24	3	27
20 101-345 Public Safety Ops	241.01	53.92%	3,647	0	3,647	447	4,094
21 101-441-00 PW General	5.19	1.16%	79	0	79	10	88
23 101-630 Engineer	0.15	0.03%	2	0	2	0	3
24 101-699.00 Code Enforcement	6.34	1.42%	96	0	96	12	108
25 101-699.01 Building Trades	5.30	1.19%	80	0	80	10	90
26 101-721 Planning	0.10	0.02%	2	0	2	0	2
29 101-751-01 Parks & Rec Admin	10.04	2.25%	152	0	152	19	171
30 101-801 Emergency Recovery	0.02	0.00%	0	0	0	0	0
34 202 Act 51 Major Street	13.82	3.09%	209	0	209	26	235
35 203 Act 51 Local Street	10.15	2.27%	154	0	154	19	172
36 209 Cemeteries	0.55	0.12%	8	0	8	1	9
37 226 Solid Waste	4.41	0.99%	67	0	67	8	75
42 252-345 Public Safety	19.66	4.40%	298	0	298	36	334
54 271-724 Comm Dev	5.96	1.33%	90	0	90	11	101
62 299 CDBG	0.20	0.04%	3	0	3	0	3
64 400 Capital Projects	0.14	0.03%	2	0	2	0	2
66 590 Wastewater Fund	52.54	11.75%	795	0	795	97	893
67 591 Water Fund	39.25	8.78%	594	0	594	73	667
Subtotal	447.01	100.00%	6,765	0	6,765	781	7,545
Direct Bills					0		0
Total					\$6,765		\$7,545

Basis Units: Union FTEs
Source: Payroll Records

**City of Kalamazoo
Full Cost Allocation Plan**

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Pension Fund 731 Allocations

Dept:13 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
73 731-XXX Pension Fund	100	100.00%	\$11,275	\$0	\$11,275	\$1,301	\$12,576
Subtotal	100	100.00%	11,275	0	11,275	1,301	12,576
Direct Bills					0		0
Total					\$11,275		\$12,576
Basis Units: Direct to Pension Fund							
Source:							

City of Kalamazoo
Full Cost Allocation Plan

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Risk Management Allocations

Dept:13 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	23,754	0.53%	\$24	\$0	\$24	\$0	\$24
5 101-172 City Manager	7,880	0.18%	8	0	8	0	8
6 101-636 Info Tech	7,185	0.16%	7	0	7	0	7
7 101-191 Budget and Accounting	7,955	0.18%	8	0	8	0	8
8 101-215 City Clerk	2,859	0.06%	3	0	3	0	3
9 101-223 Internal Auditor	571	0.01%	1	0	1	0	1
10 101-233 Purchasing	2,182	0.05%	2	0	2	0	2
11 101-253 Treasury	4,865	0.11%	5	0	5	0	5
12 101-257 Assessing	298	0.01%	0	0	0	0	0
13 101-266 City Attorney	3,740	0.08%	4	0	4	0	4
14 101-270 Human Resources	4,367	0.10%	4	0	4	1	5
15 101-345-01 Public Safety Admin	73,863	1.66%	75	0	75	9	83
16 101-640 Fleet	25,110	0.56%	25	0	25	3	28
18 101-261 311 Customer Service	1,353	0.03%	1	0	1	0	2
20 101-345 Public Safety Ops	1,610,381	36.11%	1,629	0	1,629	191	1,819
21 101-441-00 PW General	51,685	1.16%	52	0	52	6	58
23 101-630 Engineer	805	0.02%	1	0	1	0	1
24 101-699.00 Code Enforcement	11,999	0.27%	12	0	12	1	14
25 101-699.01 Building Trades	9,561	0.21%	10	0	10	1	11
26 101-721 Planning	3,623	0.08%	4	0	4	0	4
28 101-728 Econ Dev	917	0.02%	1	0	1	0	1
29 101-751-01 Parks & Rec Admin	31,615	0.71%	32	0	32	4	36
30 101-801 Emergency Recovery	1,418	0.03%	1	0	1	0	2
34 202 Act 51 Major Street	89,937	2.02%	91	0	91	11	102
35 203 Act 51 Local Street	63,206	1.42%	64	0	64	7	71
36 209 Cemeteries	243	0.01%	0	0	0	0	0
37 226 Solid Waste	20,551	0.46%	21	0	21	2	23
42 252-345 Public Safety	74,844	1.68%	76	0	76	9	85
46 252-751 Recreation	7	0.00%	0	0	0	0	0
53 265-345 Public Safety	1,524	0.03%	2	0	2	0	2
54 271-724 Comm Dev	16,123	0.36%	16	0	16	2	18
62 299 CDBG	10,533	0.24%	11	0	11	1	12
64 400 Capital Projects	557	0.01%	1	0	1	0	1
66 590 Wastewater Fund	255,504	5.73%	258	0	258	30	289
67 591 Water Fund	182,750	4.10%	185	0	185	22	206
68 677-XXX Insurance Fund	1,853,207	41.56%	1,874	0	1,874	219	2,094
70 702-XXX Economic Dev	730	0.02%	1	0	1	0	1
71 709-XXX Brownfield Dev	1,456	0.03%	1	0	1	0	2

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2018
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Risk Management Allocations

Dept:13 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	4,459,158	100.00%	4,510	0	4,510	520	5,030
Direct Bills					0		0
<hr/>							
Total					\$4,510		\$5,030
<hr/>							
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Basis Units: Worker's Comp Expenditures							
Source:							

City of Kalamazoo
Full Cost Allocation Plan

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Allocation Summary

Dept:13 101-266 City Attorney

Department	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government	Total
3 101-101 City Commission	\$154	\$0	\$0	\$0	\$0	\$154
4 101-635 City Maintenance	2,451	60	0	24	0	2,535
5 101-172 City Manager	3,733	0	0	8	0	3,741
6 101-636 Info Tech	4,701	0	0	7	0	4,708
7 101-191 Budget and Accounting	2,842	102	0	8	0	2,952
8 101-215 City Clerk	1,567	38	0	3	0	1,609
9 101-223 Internal Auditor	188	0	0	1	0	189
10 101-233 Purchasing	760	42	0	2	0	805
11 101-253 Treasury	2,729	152	0	5	0	2,886
12 101-257 Assessing	894	0	0	0	0	894
13 101-266 City Attorney	1,411	0	0	4	0	1,415
14 101-270 Human Resources	2,071	0	0	5	0	2,076
15 101-345-01 Public Safety Admin	2,871	3	0	83	0	2,957
16 101-640 Fleet	5,605	74	0	28	0	5,707
18 101-261 311 Customer Service	640	27	0	2	0	668
19 101-299 Non-Departmental	5	0	0	0	0	5
20 101-345 Public Safety Ops	70,765	4,094	0	1,819	0	76,678
21 101-441-00 PW General	2,897	88	0	58	0	3,043
22 101-448-31 Street Lights	2,725	0	0	0	0	2,725
23 101-630 Engineer	0	3	0	1	0	3
24 101-699.00 Code Enforcement	1,935	108	0	14	0	2,056
25 101-699.01 Building Trades	1,667	90	0	11	0	1,767
26 101-721 Planning	1,827	2	0	4	0	1,833
27 101-724 Community Develop	6	0	0	0	0	6
28 101-728 Econ Dev	458	0	0	1	0	459
29 101-751-01 Parks & Rec Admin	5,366	171	0	36	0	5,572
30 101-801 Emergency Recovery	213	0	0	2	0	215
31 150-273 Cemeteries	45	0	0	0	0	45
32 155-751 Recreation	260	0	0	0	0	260
33 160-751 Mayor's Riverfront Pk	74	0	0	0	0	74
34 202 Act 51 Major Street	13,177	235	0	102	0	13,513
35 203 Act 51 Local Street	9,007	172	0	71	0	9,251
36 209 Cemeteries	955	9	0	0	0	964
37 226 Solid Waste	5,339	75	0	23	0	5,437
38 231-XXX Blight Abatement	42	0	0	0	0	42
39 243 Brownfield	5	0	0	0	0	5
41 251 FFE Aspirational Projects	22,305	0	0	0	0	22,305
42 252-345 Public Safety	2,859	334	0	85	0	3,278
46 252-751 Recreation	2,405	0	0	0	0	2,405
48 253-101 City Commission	14	0	0	0	0	14
49 253-345 Public Safety	105	0	0	0	0	105

**City of Kalamazoo
Full Cost Allocation Plan**

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Allocation Summary

Dept:13 101-266 City Attorney

Department	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government	Total
50 253-724 Public Safety	\$1,098	\$0	\$0	\$0	\$0	\$1,098
51 253-751 Recreation	71	0	0	0	0	71
52 253-752 Parks	1	0	0	0	0	1
53 265-345 Public Safety	212	0	0	2	0	213
54 271-724 Comm Dev	1,526	101	0	18	0	1,646
55 280 Community Dev	416	0	0	0	0	416
60 288 Economic Development	723	0	0	0	0	723
61 289 Home Development	426	0	0	0	0	426
62 299 CDBG	1,904	3	0	12	0	1,919
64 400 Capital Projects	0	2	0	1	0	3
66 590 Wastewater Fund	60,857	893	0	289	0	62,039
67 591 Water Fund	45,290	667	0	206	0	46,163
68 677-XXX Insurance Fund	30,202	0	0	2,094	0	32,295
70 702-XXX Economic Dev	272	0	0	1	0	273
71 709-XXX Brownfield Dev	1,588	0	0	2	0	1,589
73 731-XXX Pension Fund	6,058	0	12,576	0	0	18,634
74 737-000 OPEB Trust Fund	1,022	0	0	0	0	1,022
Total	\$328,738	\$7,545	\$12,576	\$5,030	\$0	\$353,889

Human Resources
Nature and Extent of Services

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

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

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

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

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2018
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A. Department Costs

Dept:14 101-270 Human Resources

Description		Amount	General Admin	Human Resources	Labor Relations	Pension
<hr/>						
Personnel Costs						
Salaries	S1	531,638	170,550	204,468	148,221	8,400
<i>Salary % Split</i>			<i>32.08%</i>	<i>38.46%</i>	<i>27.88%</i>	<i>1.58%</i>
Benefits	S	186,271	59,756	71,640	51,932	2,943
Subtotal - Personnel Costs		717,909	230,305	276,108	200,153	11,343
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Services & Supplies Cost						
728 Supplies	S	7,035	2,257	2,706	1,961	111
805 Travel & Training	S	82,367	26,423	31,678	22,964	1,301
815 Telephone	S	2,217	711	853	618	35
825 Insurance	S	13,200	4,235	5,077	3,680	209
845 Outside Contractual Service	S	66,842	21,443	25,707	18,635	1,056
860 Memberships and Dues	S	1,402	450	539	391	22
870 Employee Incentive Program	P	7,828	0	7,828	0	0
880 Rental/Lease Equipment	S	4,572	1,467	1,758	1,275	72
976 Office Equip & Furniture	S	9,433	3,026	3,628	2,630	149
CCTA Admin Services Contract	P	(121,195)	(121,195)	0	0	0
Subtotal - Services & Supplies		73,700	(61,184)	79,774	52,154	2,956
<hr/>						
Department Cost Total		791,609	169,121	355,882	252,307	14,299
<hr/>						
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
<hr/>						
Total Costs After Adjustments		791,609	169,121	355,882	252,307	14,299
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General Admin Distribution			(169,121)	95,766	69,421	3,934
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Grand Total		\$791,609		\$451,648	\$321,729	\$18,233
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City of Kalamazoo
Full Cost Allocation Plan

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B. Incoming Costs - (Default Spread Salary%)

Dept:14 101-270 Human Resources

Department	First Incoming	Second Incoming	Human Resources	Labor Relations	Pension
1 City Hall	\$4,874	\$88	\$2,810	\$2,037	\$115
Subtotal - Building Depreciation	4,874	88	2,810	2,037	115
2 City Hall Equipment	1,072	14	615	446	25
2 Department Specific Equipment	1,500	19	860	624	35
2 Voice over IP System	898	11	515	373	21
Subtotal - Equipment Depreciation	3,470	44	1,990	1,443	82
3 City Commission	518	242	431	312	18
Subtotal - 101-101 City Commission	518	242	431	312	18
4 Maintenance Admin	1,337	538	1,062	770	44
4 City Hall	27,821	5,849	19,066	13,821	783
Subtotal - 101-635 City Maintenance	29,158	6,387	20,128	14,591	827
5 Management & Leadership	18,044	3,137	11,994	8,694	493
Subtotal - 101-172 City Manager	18,044	3,137	11,994	8,694	493
6 PC/Network Support	16,300	2,814	10,823	7,846	445
6 Application - Eden	12,910	2,357	8,645	6,267	355
6 Application - BS & A	2,707	440	1,782	1,292	73
6 Application - Intellitime	864	143	570	413	23
6 NeoGov	0	0	0	0	0
Subtotal - 101-636 Info Tech	32,782	5,753	21,821	15,818	896
7 Accounts Payable	5,840	1,248	4,014	2,910	165
7 Payroll	1,840	376	1,255	910	52
7 Budgeting	818	164	556	403	23
7 Audit and Accounting	3,187	645	2,170	1,573	89
7 Cost Plan	1,588	496	1,180	855	48
Subtotal - 101-191 Budget and Accoun	13,274	2,929	9,175	6,651	377
8 Records Management	24,212	5,821	17,007	12,328	699
8 Mail	159	32	108	78	4
Subtotal - 101-215 City Clerk	24,371	5,853	17,115	12,407	703
9 Internal Audit	680	107	446	323	18

City of Kalamazoo
Full Cost Allocation Plan

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B. Incoming Costs - (Default Spread Salary%)

Dept:14 101-270 Human Resources

Department	First Incoming	Second Incoming	Human Resources	Labor Relations	Pension
Subtotal - 101-223 Internal Auditor	\$680	\$107	\$446	\$323	\$18
10 Purchasing	3,241	706	2,235	1,620	92
Subtotal - 101-233 Purchasing	3,241	706	2,235	1,620	92
11 Tax Collection - General Fund	4,004	1,924	3,356	2,433	138
Subtotal - 101-253 Treasury	4,004	1,924	3,356	2,433	138
12 Assessing - General Fund	8,395	1,312	5,497	3,985	226
Subtotal - 101-257 Assessing	8,395	1,312	5,497	3,985	226
13 Advise and Counsel	1,842	229	1,173	850	48
13 Risk Management	4	1	3	2	0
Subtotal - 101-266 City Attorney	1,846	230	1,176	852	48
14 Human Resources	0	6,422	3,637	2,636	149
Subtotal - 101-270 Human Resources	0	6,422	3,637	2,636	149
17 General Fund OPEB	0	78,950	44,706	32,408	1,837
Subtotal - 101-297 OPEB	0	78,950	44,706	32,408	1,837
Total Incoming	144,657	114,086	146,515	106,210	6,019
C. Total Allocated		\$1,050,353	\$598,162	\$427,939	\$24,252
			56.95%	40.74%	2.31%

City of Kalamazoo
Full Cost Allocation Plan

CY 2018
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Human Resources Allocations

Dept:14 101-270 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	5.73	0.94%	\$5,000	\$0	\$5,000	\$0	\$5,000
5 101-172 City Manager	9.60	1.57%	8,377	0	8,377	0	8,377
6 101-636 Info Tech	12.07	1.97%	10,532	0	10,532	0	10,532
7 101-191 Budget and Accounting	13.57	2.22%	11,841	0	11,841	0	11,841
8 101-215 City Clerk	7.00	1.14%	6,108	0	6,108	0	6,108
9 101-223 Internal Auditor	1.00	0.16%	873	0	873	0	873
10 101-233 Purchasing	4.30	0.70%	3,752	0	3,752	0	3,752
11 101-253 Treasury	12.43	2.03%	10,846	0	10,846	0	10,846
12 101-257 Assessing	0.50	0.08%	436	0	436	0	436
13 101-266 City Attorney	6.00	0.98%	5,236	0	5,236	0	5,236
14 101-270 Human Resources	7.36	1.20%	6,422	0	6,422	0	6,422
15 101-345-01 Public Safety Admin	7.54	1.23%	6,579	0	6,579	916	7,495
16 101-640 Fleet	6.41	1.05%	5,593	0	5,593	779	6,372
18 101-261 311 Customer Service	2.15	0.35%	1,876	0	1,876	261	2,137
20 101-345 Public Safety Ops	246.67	40.34%	215,244	0	215,244	29,959	245,204
21 101-441-00 PW General	6.06	0.99%	5,288	0	5,288	736	6,024
23 101-630 Engineer	0.21	0.03%	183	0	183	26	209
24 101-699.00 Code Enforcement	8.46	1.38%	7,382	0	7,382	1,028	8,410
25 101-699.01 Building Trades	6.64	1.09%	5,794	0	5,794	806	6,601
26 101-721 Planning	5.54	0.91%	4,834	0	4,834	673	5,507
28 101-728 Econ Dev	1.67	0.27%	1,457	0	1,457	203	1,660
29 101-751-01 Parks & Rec Admin	32.41	5.30%	28,281	0	28,281	3,936	32,217
30 101-801 Emergency Recovery	0.12	0.02%	105	0	105	15	119
34 202 Act 51 Major Street	18.54	3.03%	16,178	0	16,178	2,252	18,430
35 203 Act 51 Local Street	12.15	1.99%	10,602	0	10,602	1,476	12,078
36 209 Cemeteries	0.55	0.09%	480	0	480	67	547
37 226 Solid Waste	4.85	0.79%	4,232	0	4,232	589	4,821
42 252-345 Public Safety	18.65	3.05%	16,274	0	16,274	2,265	18,539
46 252-751 Recreation	5.68	0.93%	4,956	0	4,956	690	5,646
51 253-751 Recreation	0.17	0.03%	148	0	148	21	169
53 265-345 Public Safety	0.12	0.02%	105	0	105	15	119
54 271-724 Comm Dev	8.92	1.46%	7,784	0	7,784	1,083	8,867
62 299 CDBG	0.24	0.04%	209	0	209	29	239
64 400 Capital Projects	0.13	0.02%	113	0	113	16	129
66 590 Wastewater Fund	73.26	11.98%	63,927	0	63,927	8,898	72,825
67 591 Water Fund	61.28	10.02%	53,473	0	53,473	7,443	60,916
70 702-XXX Economic Dev	0.89	0.15%	777	0	777	108	885
71 709-XXX Brownfield Dev	2.59	0.42%	2,260	0	2,260	315	2,575

**City of Kalamazoo
Full Cost Allocation Plan**

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Human Resources Allocations

Dept:14 101-270 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	611.46	100.00%	533,560	0	533,560	64,602	598,162
Direct Bills					0		0
Total					\$533,560		\$598,162

Basis Units: Full Time Equivalents
Source: City Payroll Records

City of Kalamazoo
Full Cost Allocation Plan

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Labor Relations Allocations

Dept:14 101-270 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	3.98	0.89%	\$3,393	\$0	\$3,393	\$0	\$3,393
7 101-191 Budget and Accounting	6.73	1.51%	5,738	0	5,738	0	5,738
8 101-215 City Clerk	2.54	0.57%	2,166	0	2,166	0	2,166
10 101-233 Purchasing	2.80	0.63%	2,387	0	2,387	0	2,387
11 101-253 Treasury	10.05	2.25%	8,568	0	8,568	0	8,568
15 101-345-01 Public Safety Admin	0.16	0.04%	136	0	136	18	154
16 101-640 Fleet	4.33	0.97%	3,692	0	3,692	482	4,173
18 101-261 311 Customer Service	1.59	0.36%	1,356	0	1,356	177	1,532
20 101-345 Public Safety Ops	241.01	53.92%	205,478	0	205,478	26,815	232,293
21 101-441-00 PW General	5.19	1.16%	4,425	0	4,425	577	5,002
23 101-630 Engineer	0.15	0.03%	128	0	128	17	145
24 101-699.00 Code Enforcement	6.34	1.42%	5,405	0	5,405	705	6,111
25 101-699.01 Building Trades	5.30	1.19%	4,519	0	4,519	590	5,108
26 101-721 Planning	0.10	0.02%	85	0	85	11	96
29 101-751-01 Parks & Rec Admin	10.04	2.25%	8,560	0	8,560	1,117	9,677
30 101-801 Emergency Recovery	0.02	0.00%	17	0	17	2	19
34 202 Act 51 Major Street	13.82	3.09%	11,783	0	11,783	1,538	13,320
35 203 Act 51 Local Street	10.15	2.27%	8,654	0	8,654	1,129	9,783
36 209 Cemeteries	0.55	0.12%	469	0	469	61	530
37 226 Solid Waste	4.41	0.99%	3,760	0	3,760	491	4,250
42 252-345 Public Safety	19.66	4.40%	16,762	0	16,762	2,187	18,949
54 271-724 Comm Dev	5.96	1.33%	5,081	0	5,081	663	5,744
62 299 CDBG	0.20	0.04%	171	0	171	22	193
64 400 Capital Projects	0.14	0.03%	119	0	119	16	135
66 590 Wastewater Fund	52.54	11.75%	44,794	0	44,794	5,846	50,640
67 591 Water Fund	39.25	8.78%	33,463	0	33,463	4,367	37,830
Subtotal	447.01	100.00%	381,108	0	381,108	46,830	427,939
Direct Bills					0		0
Total					\$381,108		\$427,939

Basis Units: Union FTEs
Source: Payroll Records

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2018
10/01/19

Pension Allocations

Dept:14 101-270 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
73 731-XXX Pension Fund	100	100.00%	\$21,598	\$0	\$21,598	\$2,654	\$24,252
Subtotal	100	100.00%	21,598	0	21,598	2,654	24,252
Direct Bills					0		0
Total					\$21,598		\$24,252
Basis Units: Direct to Pension							
Source:							

City of Kalamazoo
Full Cost Allocation Plan

CY 2018
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Allocation Summary

Dept:14 101-270 Human Resources

Department	Human Resources	Labor Relations	Pension	Total
4 101-635 City Maintenance	\$5,000	\$3,393	\$0	\$8,393
5 101-172 City Manager	8,377	0	0	8,377
6 101-636 Info Tech	10,532	0	0	10,532
7 101-191 Budget and Accounting	11,841	5,738	0	17,579
8 101-215 City Clerk	6,108	2,166	0	8,274
9 101-223 Internal Auditor	873	0	0	873
10 101-233 Purchasing	3,752	2,387	0	6,139
11 101-253 Treasury	10,846	8,568	0	19,415
12 101-257 Assessing	436	0	0	436
13 101-266 City Attorney	5,236	0	0	5,236
14 101-270 Human Resources	6,422	0	0	6,422
15 101-345-01 Public Safety Admin	7,495	154	0	7,649
16 101-640 Fleet	6,372	4,173	0	10,545
18 101-261 311 Customer Service	2,137	1,532	0	3,670
20 101-345 Public Safety Ops	245,204	232,293	0	477,497
21 101-441-00 PW General	6,024	5,002	0	11,026
23 101-630 Engineer	209	145	0	353
24 101-699.00 Code Enforcement	8,410	6,111	0	14,520
25 101-699.01 Building Trades	6,601	5,108	0	11,709
26 101-721 Planning	5,507	96	0	5,603
28 101-728 Econ Dev	1,660	0	0	1,660
29 101-751-01 Parks & Rec Admin	32,217	9,677	0	41,894
30 101-801 Emergency Recovery	119	19	0	139
34 202 Act 51 Major Street	18,430	13,320	0	31,750
35 203 Act 51 Local Street	12,078	9,783	0	21,861
36 209 Cemeteries	547	530	0	1,077
37 226 Solid Waste	4,821	4,250	0	9,072
42 252-345 Public Safety	18,539	18,949	0	37,488
46 252-751 Recreation	5,646	0	0	5,646
51 253-751 Recreation	169	0	0	169
53 265-345 Public Safety	119	0	0	119
54 271-724 Comm Dev	8,867	5,744	0	14,611
62 299 CDBG	239	193	0	431
64 400 Capital Projects	129	135	0	264
66 590 Wastewater Fund	72,825	50,640	0	123,464
67 591 Water Fund	60,916	37,830	0	98,746
70 702-XXX Economic Dev	885	0	0	885
71 709-XXX Brownfield Dev	2,575	0	0	2,575
73 731-XXX Pension Fund	0	0	24,252	24,252

City of Kalamazoo
Full Cost Allocation Plan

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Allocation Summary

Dept:14 101-270 Human Resources

Department	Human Resources	Labor Relations	Pension	Total
Total	\$598,162	\$427,939	\$24,252	\$1,050,353

**Public Safety Administration
Nature and Extent of Services**

The primary mission of the Office of Public Safety Administration is to lead, guide and manage all operational and support functions, tasks and responsibilities of the Department of Public Safety. The vision and tempo of the Department emanate from the Office of the Chief and are transmitted throughout the Department in the form of performance goals, mission and value statements, policy development, administration of internal affairs, labor relations, and budget management. The customers of the Office of the Chief include all public safety employees, visitors to the City of Kalamazoo, and the citizens of the City of Kalamazoo.

For plan purposes the costs of the Public Safety Administration are allocated to the various operating units which report to the PS Administration based on the number of Full Time Equivalents (FTE's).

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

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2018
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A. Department Costs

Dept:15 101-345-01 Public Safety Admin

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2018
10/01/19

B. Incoming Costs - (Default Spread Salary%)

Dept:15 101-345-01 Public Safety Admin

Department	First Incoming	Second Incoming	Management & Leadership	General Gov't
2 Voice over IP System	\$449	\$6	\$455	\$0
Subtotal - Equipment Depreciation	449	6	455	0
3 City Commission	718	336	1,054	0
Subtotal - 101-101 City Commission	718	336	1,054	0
5 Management & Leadership	18,485	3,213	21,699	0
Subtotal - 101-172 City Manager	18,485	3,213	21,699	0
6 PC/Network Support	12,816	2,212	15,028	0
6 Application - Eden	484	88	573	0
6 Application - BS & A	975	158	1,133	0
6 Application - Intellitime	1,015	168	1,182	0
6 KDPS	10,385	1,610	11,996	0
6 NeoGov	0	0	0	0
Subtotal - 101-636 Info Tech	25,675	4,237	29,912	0
7 Accounts Payable	5,402	1,154	6,557	0
7 Payroll	1,885	386	2,270	0
7 Budgeting	1,135	227	1,362	0
7 Audit and Accounting	3,287	665	3,952	0
7 Cost Plan	1,588	496	2,084	0
Subtotal - 101-191 Budget and Accoun	13,297	2,929	16,225	0
8 Records Management	27,396	6,587	33,982	0
8 Mail	2,055	408	2,463	0
Subtotal - 101-215 City Clerk	29,450	6,995	36,445	0
9 Internal Audit	943	148	1,091	0
Subtotal - 101-223 Internal Auditor	943	148	1,091	0
10 Purchasing	2,269	495	2,763	0
Subtotal - 101-233 Purchasing	2,269	495	2,763	0
11 Non-Tax Revenue	825	376	1,201	0

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2018
10/01/19

B. Incoming Costs - (Default Spread Salary%)

Dept:15 101-345-01 Public Safety Admin

Department	First Incoming	Second Incoming	Management & Leadership	General Gov't
11 Tax Collection - General Fund	\$5,550	\$2,666	\$8,216	\$0
11 Cashier	761	900	1,662	0
Subtotal - 101-253 Treasury	7,136	3,943	11,079	0
12 Assessing - General Fund	11,636	1,819	13,455	0
Subtotal - 101-257 Assessing	11,636	1,819	13,455	0
13 Advise and Counsel	2,553	318	2,871	0
13 Labor Relations	2	0	3	0
13 Risk Management	75	9	83	0
Subtotal - 101-266 City Attorney	2,630	327	2,957	0
14 Human Resources	6,579	916	7,495	0
14 Labor Relations	136	18	154	0
Subtotal - 101-270 Human Resources	6,716	934	7,649	0
15 Management & Leadership	0	37,865	37,865	0
Subtotal - 101-345-01 Public Safety Ad	0	37,865	37,865	0
16 Fleet Overhead (exc Pub Wrks)	0	728,823	728,823	0
16 Rent / Lease Vehicle Equip	0	156,707	156,707	0
Subtotal - 101-640 Fleet	0	885,530	885,530	0
17 General Fund OPEB	0	80,881	80,881	0
Subtotal - 101-297 OPEB	0	80,881	80,881	0
Total Incoming	119,404	1,029,657	1,149,061	0
C. Total Allocated		\$2,414,331	\$2,405,006	\$9,325
			99.61%	0.39%

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2018
10/01/19

Management & Leadership Allocations

Dept:15 101-345-01 Public Safety Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15 101-345-01 Public Safety Admin	7.54	2.75%	\$37,865	\$0	\$37,865	\$0	\$37,865
20 101-345 Public Safety Ops	246.67	90.07%	1,238,753	0	1,238,753	953,649	2,192,403
42 252-345 Public Safety	18.65	6.81%	93,659	0	93,659	72,103	165,761
49 253-345 Public Safety	0.12	0.04%	603	0	603	464	1,067
70 702-XXX Economic Dev	0.89	0.32%	4,469	0	4,469	3,441	7,910
Subtotal	273.87	100.00%	1,375,349	0	1,375,349	1,029,657	2,405,006
Direct Bills					0		0
Total					\$1,375,349		\$2,405,006

Basis Units: Number of Positions Supervised

Source: Payroll Records

City of Kalamazoo
Full Cost Allocation Plan

CY 2018
10/01/19

Allocation Summary

Dept:15 101-345-01 Public Safety Admin

Department	Management & Leadership	General Gov't	Total
15 101-345-01 Public Safety Admin	\$37,865	\$0	\$37,865
20 101-345 Public Safety Ops	2,192,403	0	2,192,403
42 252-345 Public Safety	165,761	0	165,761
49 253-345 Public Safety	1,067	0	1,067
70 702-XXX Economic Dev	7,910	0	7,910
Total	\$2,405,006	\$0	\$2,405,006

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

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

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

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

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

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2018
10/01/19

**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.

City of Kalamazoo
Full Cost Allocation Plan

CY 2018
10/01/19

A. Department Costs

Dept:16 101-640 Fleet

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2018
10/01/19

B. Incoming Costs - (Default Spread Salary%)

Dept:16 101-640 Fleet

Department	First Incoming	Second Incoming	Fleet Overhead (exc Pub	Fleet Overhead - Pub Wrks	Rent / Lease Vehicle Equip
3 City Commission	\$1,403	\$656	\$1,466	\$593	\$0
Subtotal - 101-101 City Commission	1,403	656	1,466	593	0
5 Management & Leadership	15,715	2,732	13,136	5,311	0
Subtotal - 101-172 City Manager	15,715	2,732	13,136	5,311	0
6 PC/Network Support	18,337	3,166	15,312	6,191	0
6 Application - Eden	3,228	589	2,718	1,099	0
6 Application - Intellitime	494	82	410	166	0
Subtotal - 101-636 Info Tech	22,059	3,837	18,440	7,455	0
7 Accounts Payable	42,037	8,982	36,330	14,688	0
7 Payroll	1,602	328	1,375	556	0
7 Budgeting	2,215	444	1,893	766	0
7 Audit and Accounting	45,113	9,129	38,625	15,616	0
7 Cost Plan	1,588	496	1,484	600	0
Subtotal - 101-191 Budget and Accoun	92,555	19,378	79,707	32,225	0
9 Internal Audit	1,840	290	1,517	613	0
Subtotal - 101-223 Internal Auditor	1,840	290	1,517	613	0
10 Purchasing	28,410	6,193	24,641	9,962	0
Subtotal - 101-233 Purchasing	28,410	6,193	24,641	9,962	0
11 Tax Collection - General Fund	10,835	5,206	11,423	4,618	0
Subtotal - 101-253 Treasury	10,835	5,206	11,423	4,618	0
12 Assessing - General Fund	22,719	3,552	18,707	7,563	0
Subtotal - 101-257 Assessing	22,719	3,552	18,707	7,563	0
13 Advise and Counsel	4,985	620	3,991	1,614	0
13 Labor Relations	66	8	52	21	0
13 Risk Management	25	3	20	8	0
Subtotal - 101-266 City Attorney	5,076	631	4,064	1,643	0
14 Human Resources	5,593	779	4,537	1,834	0

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2018
10/01/19

B. Incoming Costs - (Default Spread Salary%)

Dept:16 101-640 Fleet

Department	First Incoming	Second Incoming	Fleet Overhead (exc Pub Wrks)	Fleet Overhead - Pub Wrks	Rent / Lease Vehicle Equip
14 Labor Relations	\$3,692	\$482	\$2,972	\$1,202	\$0
Subtotal - 101-270 Human Resources	9,285	1,260	7,509	3,036	0
17 General Fund OPEB	0	68,760	48,964	19,796	0
Subtotal - 101-297 OPEB	0	68,760	48,964	19,796	0
Total Incoming	209,897	112,495	229,575	92,817	0
C. Total Allocated		\$2,792,739	\$1,763,365	\$859,230	\$170,143
			63.14%	30.77%	6.09%

City of Kalamazoo
Full Cost Allocation Plan

CY 2018
10/01/19

Fleet Overhead (exc Pub Wrks) Allocations

Dept:16 101-640 Fleet

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15 101-345-01 Public Safety Admin	430,077.42	43.30%	\$728,823	\$0	\$728,823	\$0	\$728,823
26 101-721 Planning	10,432.35	1.05%	17,679	0	17,679	1,484	19,163
29 101-751-01 Parks & Rec Admin	20,421.98	2.06%	34,608	0	34,608	2,905	37,512
66 590 Wastewater Fund	239,321.69	24.09%	405,562	(232,835)	172,727	34,039	206,767
67 591 Water Fund	287,014.38	28.90%	486,384	(295,280)	191,103	40,823	231,926
78 All Other	6,020.92	0.61%	10,203	0	10,203	856	11,060
Subtotal	993,288.74	100.00%	1,683,258	(528,115)	1,155,143	80,107	1,235,250
Direct Bills					528,115		528,115
Total					\$1,683,258		\$1,763,365

Basis Units: Fleet Charges

Source: Project Accounting Status Report

City of Kalamazoo
Full Cost Allocation Plan

CY 2018
 10/01/19

Fleet Overhead - Pub Wrks Allocations

Dept:16 101-640 Fleet

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 101-441-00 PW General	1,276,693.42	9.52%	\$78,740	\$0	\$78,740	\$3,084	\$81,824
34 202 Act 51 Major Street	5,807,261.82	43.32%	358,163	(250,380)	107,783	14,029	121,813
35 203 Act 51 Local Street	3,969,532.56	29.61%	244,821	(240,276)	4,545	9,590	14,135
37 226 Solid Waste	2,352,940.22	17.55%	145,118	(122,004)	23,114	5,684	28,798
Subtotal	13,406,428.02	100.00%	826,843	(612,660)	214,183	32,387	246,570
Direct Bills					612,660		612,660
Total					\$826,843		\$859,230

Basis Units: Department Total Expenditures
 Source: Financials

City of Kalamazoo
Full Cost Allocation Plan

CY 2018
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Rent / Lease Vehicle Equip Allocations

Dept:16 101-640 Fleet

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15 101-345-01 Public Safety Admin	430,077.42	92.10%	\$156,707	\$0	\$156,707	\$0	\$156,707
26 101-721 Planning	10,432.35	2.23%	3,801	0	3,801	0	3,801
29 101-751-01 Parks & Rec Admin	20,421.98	4.37%	7,441	0	7,441	0	7,441
78 All Other	6,020.92	1.29%	2,194	0	2,194	0	2,194
Subtotal	466,952.67	100.00%	170,143	0	170,143	0	170,143
Direct Bills					0		0
Total					\$170,143		\$170,143

Basis Units: Fleet Charges
Source: Project Accounting

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2018
10/01/19

Allocation Summary

Dept:16 101-640 Fleet

Department	Fleet Overhead (exc Pub	Fleet Overhead - Pub Wrks	Rent / Lease Vehicle Equip	Total
0 Direct Billed	\$528,115	\$612,660	\$0	\$1,140,775
15 101-345-01 Public Safety Admin	728,823	0	156,707	885,530
21 101-441-00 PW General	0	81,824	0	81,824
26 101-721 Planning	19,163	0	3,801	22,964
29 101-751-01 Parks & Rec Admin	37,512	0	7,441	44,954
34 202 Act 51 Major Street	0	121,813	0	121,813
35 203 Act 51 Local Street	0	14,135	0	14,135
37 226 Solid Waste	0	28,798	0	28,798
66 590 Wastewater Fund	206,767	0	0	206,767
67 591 Water Fund	231,926	0	0	231,926
78 All Other	11,060	0	2,194	13,253
Total	\$1,763,365	\$859,230	\$170,143	\$2,792,739

**City of Kalamazoo
Full Cost Allocation Plan**

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

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

Description	Organization	Amount
OPEB Debt Service Fund	380-906	\$ 4,325,993
General Fund OPEB	101-297	2,491,300
Total Expenditures		\$ 6,817,293

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

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2018
10/01/19

A. Department Costs

Dept:17 101-297 OPEB

Description		Amount	General Admin	General Fund OPEB
<hr/>				
Personnel Costs				
Salaries	S	0	0	0
Salary % Split			.00%	.00%
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
<hr/>				
Services & Supplies Cost				
101-297-840 Bond Issuance Exp	P	0	0	0
101-297-872 Employer OPEB Contribu D		2,491,300	0	0
101-297-999 Transfer	D	0	0	0
380-906-840 Paying Agent Fees	P	500	0	500
380-906-991 OPEB Debt Service Princ P		1,511,701	0	1,511,701
380-906-995 OPEB Debt Service Inter P		2,813,792	0	2,813,792
Subtotal - Services & Supplies		6,817,293	0	4,325,993
<hr/>				
Department Cost Total		6,817,293	0	4,325,993
<hr/>				
Adjustments to Cost				
101-297-872 Employer OPEB Contribu D		(2,491,300)	0	0
101-297-999 Transfer	D	0	0	0
Subtotal - Adjustments		(2,491,300)	0	0
<hr/>				
Total Costs After Adjustments		4,325,993	0	4,325,993
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		<u>\$4,325,993</u>		<u>\$4,325,993</u>

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2018
10/01/19

B. Incoming Costs - (Default Spread Expense%)

Dept:17 101-297 OPEB

Department	First Incoming	Second Incoming	General Fund OPEB
7 Accounts Payable	\$9	\$2	\$11
7 Audit and Accounting	71	14	85
7 Cost Plan	1,588	496	2,084
Subtotal - 101-191 Budget and Accoun	1,668	512	2,180
11 Non-Tax Revenue	19	9	28
Subtotal - 101-253 Treasury	19	9	28
Total Incoming	1,687	521	2,208
C. Total Allocated		\$4,328,201	\$4,328,201
		100.00%	

City of Kalamazoo
Full Cost Allocation Plan

CY 2018
10/01/19

General Fund OPEB Allocations

Dept:17 101-297 OPEB

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	5.73	1.42%	\$61,465	\$0	\$61,465	\$0	\$61,465
5 101-172 City Manager	9.60	2.38%	102,979	0	102,979	0	102,979
6 101-636 Info Tech	12.07	2.99%	129,474	0	129,474	0	129,474
7 101-191 Budget and Accounting	13.57	3.36%	145,565	0	145,565	0	145,565
8 101-215 City Clerk	7.00	1.74%	75,089	0	75,089	0	75,089
9 101-223 Internal Auditor	1.00	0.25%	10,727	0	10,727	0	10,727
10 101-233 Purchasing	4.30	1.07%	46,126	0	46,126	0	46,126
11 101-253 Treasury	12.43	3.08%	133,336	0	133,336	0	133,336
12 101-257 Assessing	0.50	0.12%	5,363	0	5,363	0	5,363
13 101-266 City Attorney	6.00	1.49%	64,362	0	64,362	0	64,362
14 101-270 Human Resources	7.36	1.82%	78,950	0	78,950	0	78,950
15 101-345-01 Public Safety Admin	7.54	1.87%	80,881	0	80,881	0	80,881
16 101-640 Fleet	6.41	1.59%	68,760	0	68,760	0	68,760
18 101-261 311 Customer Service	2.15	0.53%	23,063	0	23,063	4	23,067
20 101-345 Public Safety Ops	246.67	61.14%	2,646,016	0	2,646,016	415	2,646,431
21 101-441-00 PW General	6.06	1.50%	65,005	0	65,005	10	65,015
23 101-630 Engineer	0.21	0.05%	2,253	0	2,253	0	2,253
24 101-699.00 Code Enforcement	8.46	2.10%	90,750	0	90,750	14	90,764
25 101-699.01 Building Trades	6.64	1.65%	71,227	0	71,227	11	71,238
26 101-721 Planning	5.54	1.37%	59,427	0	59,427	9	59,437
28 101-728 Econ Dev	1.67	0.41%	17,914	0	17,914	3	17,917
29 101-751-01 Parks & Rec Admin	32.41	8.03%	347,660	0	347,660	54	347,715
30 101-801 Emergency Recovery	0.12	0.03%	1,287	0	1,287	0	1,287
Subtotal	403.44	100.00%	4,327,680	0	4,327,680	521	4,328,201
Direct Bills					0		0
Total					\$4,327,680		\$4,328,201
Basis Units: General Fund FTEs							
Source: Payroll Records							

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2018
10/01/19

Allocation Summary

Dept:17 101-297 OPEB

Department	General Fund OPEB	Total
4 101-635 City Maintenance	\$61,465	\$61,465
5 101-172 City Manager	102,979	102,979
6 101-636 Info Tech	129,474	129,474
7 101-191 Budget and Accounting	145,565	145,565
8 101-215 City Clerk	75,089	75,089
9 101-223 Internal Auditor	10,727	10,727
10 101-233 Purchasing	46,126	46,126
11 101-253 Treasury	133,336	133,336
12 101-257 Assessing	5,363	5,363
13 101-266 City Attorney	64,362	64,362
14 101-270 Human Resources	78,950	78,950
15 101-345-01 Public Safety Admin	80,881	80,881
16 101-640 Fleet	68,760	68,760
18 101-261 311 Customer Service	23,067	23,067
20 101-345 Public Safety Ops	2,646,431	2,646,431
21 101-441-00 PW General	65,015	65,015
23 101-630 Engineer	2,253	2,253
24 101-699.00 Code Enforcement	90,764	90,764
25 101-699.01 Building Trades	71,238	71,238
26 101-721 Planning	59,437	59,437
28 101-728 Econ Dev	17,917	17,917
29 101-751-01 Parks & Rec Admin	347,715	347,715
30 101-801 Emergency Recovery	1,287	1,287
Total	\$4,328,201	\$4,328,201



THE CITY OF



City of Kalamazoo, Michigan

Water Fund

- Department Study -

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

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



**City of Kalamazoo - Water Fund
Departmental Study**

CY2018
10/01/19

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**City of Kalamazoo - Water Fund
Departmental Study**

CY2018
10/01/19

Summary Schedule

Department	101-441-00 Public Works General	101-630 Engineering	101-635 City Maintenance	101-640 City Fleet	101-721 Planning and Community Dev	202 Major Street Fund	203 Local Street Fund	209 Cemeteries	226 Solid Waste	590 Wastewater Admin
1 Building Depreciation	\$280	\$548	\$0	\$0	\$1,141	\$857	\$562	\$25	\$224	\$221
2 591-551 Administration	36,315	0	34,546	70,269	22,903	165,187	112,913	11,969	66,929	335,736
3 591-552 Accounting	1,965	156	3,337	10,211	678	6,217	3,650	708	2,675	25,622
4 591-564 Water Building Services	31,595	61,775	0	198,591	128,629	96,660	63,345	2,867	25,286	24,921
5 City Wide Indirect Costs	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$70,155	\$62,478	\$37,882	\$279,070	\$153,350	\$268,921	\$180,470	\$15,570	\$95,114	\$386,500

**City of Kalamazoo - Water Fund
Departmental Study**

CY2018
10/01/19

Summary Schedule

Department	591 Water Fund Admin	Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$0	\$3,858
2 591-551 Administration	301,748	8,708	0	1,167,221
3 591-552 Accounting	24,907	0	0	80,127
4 591-564 Water Building Services	0	0	0	633,669
5 City Wide Indirect Costs	0	1,749,515	0	1,749,515
Total Current Allocations	\$326,655	\$1,758,223	\$0	\$3,634,390

City of Kalamazoo - Water Fund
Departmental Study
Building Depreciation
Nature and Extent of Services

CY2018
10/01/19

The Water Fund (591) operates and maintains the Stockbridge Public Services Building. Under the federal guidelines contained in *2 CFR, Part 200*, the costs of facilities can be recovered based on identified depreciation expenses. The City maintains detailed depreciation schedules with all capitalized improvements included. Identified depreciation charges for the Stockbridge building are allocated to all occupants based on their assigned square footage.

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.

**City of Kalamazoo - Water Fund
Departmental Study**

CY2018
10/01/19

A. Department Costs

Dept:1 Building Depreciation

Description		Amount	General Admin	Depreciation
<hr/>				
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
Depreciation - Stockbridge HVAC	P	3,858	0	3,858
Subtotal - Services & Supplies		3,858	0	3,858
Department Cost Total		3,858	0	3,858
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		3,858	0	3,858
General Admin Distribution			0	0
Grand Total		\$3,858		\$3,858

**City of Kalamazoo - Water Fund
Departmental Study**

CY2018
10/01/19

B. Incoming Costs - (Default Spread Custom%)

Dept:1 Building Depreciation

No Indirect Costs

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**City of Kalamazoo - Water Fund
Departmental Study**

CY2018
10/01/19

Depreciation Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-441-00 Public Works General	2,307.66	7.26%	\$280	\$0	\$280	\$0	\$280
7 101-630 Engineering	4,512.00	14.20%	548	0	548	0	548
10 101-721 Planning and Community Dev	9,395.00	29.56%	1,141	0	1,141	0	1,141
11 202 Major Street Fund	7,060.05	22.22%	857	0	857	0	857
12 203 Local Street Fund	4,626.73	14.56%	562	0	562	0	562
13 209 Cemeteries	209.44	0.66%	25	0	25	0	25
14 226 Solid Waste	1,846.89	5.81%	224	0	224	0	224
15 590 Wastewater Admin	1,820.23	5.73%	221	0	221	0	221
Subtotal	31,778.00	100.00%	3,858	0	3,858	0	3,858
Direct Bills					0		0
Total					\$3,858		\$3,858

Basis Units: Assigned Sq Footages
Source: Maintenance Records

City of Kalamazoo - Water Fund
Departmental Study

CY2018
10/01/19

Allocation Summary

Dept:1 Building Depreciation

Department	Depreciation	Total
6 101-441-00 Public Works General	\$280	\$280
7 101-630 Engineering	548	548
10 101-721 Planning and Community Dev	1,141	1,141
11 202 Major Street Fund	857	857
12 203 Local Street Fund	562	562
13 209 Cemeteries	25	25
14 226 Solid Waste	224	224
15 590 Wastewater Admin	221	221
Total	<u>\$3,858</u>	<u>\$3,858</u>

City of Kalamazoo - Water Fund
Departmental Study
Administration 591-551
Nature and Extent of Services

CY2018
10/01/19

The Water Fund (591) operates an administrative division which oversees much of the public works activities funded from multiple sources. For plan purposes the costs of the operation have been identified and these costs are functionalized and allocated as described below:

- **Interfund Transfer** – The costs associated with the oversight of the various public works activities is allocated to all benefiting funds and programs based on the dollar values of the expenditures recorded. NOTE: Only the Administrative Costs for the Water (591) Fund are included for allocation purposes.
- **Retiree Health Care** – The costs associated with the Water Fund's share of the retiree health care liability is identified and is allocated to the benefiting departments based on the wages for each division. The other funds and programs pay their own portion and therefore no further allocation for the retiree health care is included.

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.

**City of Kalamazoo - Water Fund
Departmental Study**

CY2018
10/01/19

A. Department Costs

Dept:2 591-551 Administration

Description		Amount	General Admin	Interfund Transfer	Retiree Health Care
Personnel Costs					
Salaries	S1	791,646	0	791,646	0
Salary % Split			.00%	100.00%	.00%
Benefits	P	168,752	0	157,443	11,309
Subtotal - Personnel Costs		960,397	0	949,088	11,309
Services & Supplies Cost					
728 Office Supplies	P	373	0	373	0
729 Operating Expenses	P	33,654	0	33,654	0
805 Travel	P	56,777	0	56,777	0
810 Fees	P	1,040	0	1,040	0
815 Utilities	P	8,632	0	8,632	0
840 Bonds, Fees, Depreciation	D	3,284,005	0	0	0
845 Outside Contractual Services	D	224,449	0	0	0
850 Charges for Services	D	2,163,780	0	0	0
860 Memberships and Dues	D	18,058	0	0	0
865 Subscriptions	D	0	0	0	0
871 Pension Expense (GASB Adj)	D	622,100	0	0	0
872 OPEB Contribution	D	298,200	0	0	0
872.100 OPEB Contrib. (GASB Adj)	D	1,539,836	0	0	0
880 Property Taxes	D	6,497	0	0	0
885 Application Software	P	5,536	0	5,536	0
971 Land	D	(300)	0	0	0
991 Principal Payments	D	1,492,841	0	0	0
992 Bond Principal	D	(1,492,841)	0	0	0
995 Interest / Amortization	D	1,348,340	0	0	0
998 Interest on Deposits	D	36,812	0	0	0
Subtotal - Services & Supplies		9,647,790	0	106,013	0
Department Cost Total		10,608,187	0	1,055,101	11,309
Adjustments to Cost					
840 Bonds, Fees, Depreciation	D	(3,284,005)	0	0	0

**City of Kalamazoo - Water Fund
Departmental Study**

CY2018
10/01/19

A. Department Costs

Dept:2 591-551 Administration

Description		Amount	General Admin	Interfund Transfer	Retiree Health Care
845 Outside Contractual Services	D	(224,449)	0	0	0
850 Charges for Services	D	(2,163,780)	0	0	0
860 Memberships and Dues	D	(18,058)	0	0	0
865 Subscriptions	D	0	0	0	0
871 Pension Expense (GASB Adj)	D	(622,100)	0	0	0
872 OPEB Contribution	D	(298,200)	0	0	0
872.100 OPEB Contrib. (GASB Adj)	D	(1,539,836)	0	0	0
880 Property Taxes	D	(6,497)	0	0	0
971 Land	D	300	0	0	0
991 Principal Payments	D	(1,492,841)	0	0	0
992 Bond Principal	D	1,492,841	0	0	0
995 Interest / Amortization	D	(1,348,340)	0	0	0
998 Interest on Deposits	D	(36,812)	0	0	0
Subtotal - Adjustments		(9,541,777)	0	0	0
Total Costs After Adjustments		1,066,410	0	1,055,101	11,309
General Admin Distribution			0	0	0
Grand Total		<u>\$1,066,410</u>		<u>\$1,055,101</u>	<u>\$11,309</u>

**City of Kalamazoo - Water Fund
Departmental Study**

CY2018
10/01/19

B. Incoming Costs - (Default Spread Custom%)

Dept:2 591-551 Administration

Department	First Incoming	Second Incoming	Interfund Transfer	Retiree Health Care
2 Retiree Health Care	\$0	\$2,291	\$2,291	\$0
Subtotal - 591-551 Administration	0	2,291	2,291	0
5 City Wide Cost Allocation	0	101,121	101,121	0
Subtotal - City Wide Indirect Costs	0	101,121	101,121	0
Total Incoming	0	103,412	103,412	0
C. Total Allocated		\$1,169,823	\$1,158,514	\$11,309
			99.03%	0.97%

**City of Kalamazoo - Water Fund
Departmental Study**

CY2018
10/01/19

Interfund Transfer Allocations

Dept:2 591-551 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-441-00 Public Works General	1,276,693	3.13%	\$33,074	\$0	\$33,074	\$3,242	\$36,315
8 101-635 City Maintenance	1,214,474	2.98%	31,462	0	31,462	3,084	34,546
9 101-640 City Fleet	2,470,348	6.07%	63,996	0	63,996	6,272	70,269
10 101-721 Planning and Community Dev	805,165	1.98%	20,858	0	20,858	2,044	22,903
11 202 Major Street Fund	5,807,262	14.26%	150,442	0	150,442	14,745	165,187
12 203 Local Street Fund	3,969,533	9.75%	102,834	0	102,834	10,079	112,913
13 209 Cemeteries	420,776	1.03%	10,901	0	10,901	1,068	11,969
14 226 Solid Waste	2,352,940	5.78%	60,955	0	60,955	5,974	66,929
15 590 Wastewater Admin	11,803,055	28.98%	305,767	0	305,767	29,969	335,736
16 591 Water Fund Admin	10,608,187	26.05%	274,813	0	274,813	26,935	301,748
Subtotal	40,728,433	100.00%	1,055,101	0	1,055,101	103,412	1,158,514
Direct Bills					0		0
Total					\$1,055,101		\$1,158,514

Basis Units: Departmental Expenditures Excluding Transfers
Source: Financial Statements

**City of Kalamazoo - Water Fund
Departmental Study**

CY2018
10/01/19

Retiree Health Care Allocations

Dept:2 591-551 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 591-551 Administration	791,645.62	20.26%	\$2,291	\$0	\$2,291	\$0	\$2,291
3 591-552 Accounting	53,891.65	1.38%	156	0	156	0	156
4 591-564 Water Building Services	53,183.48	1.36%	154	0	154	0	154
17 Other	3,008,394.46	77.00%	8,708	0	8,708	0	8,708
Subtotal	3,907,115.21	100.00%	11,309	0	11,309	0	11,309
Direct Bills					0		0
Total					\$11,309		\$11,309

Basis Units: Wages by Division

Source: Year End Expenditure Report

**City of Kalamazoo - Water Fund
Departmental Study**

CY2018
10/01/19

Allocation Summary

Dept:2 591-551 Administration

Department	Interfund Transfer	Retiree Health Care	Total
2 591-551 Administration	\$0	\$2,291	\$2,291
3 591-552 Accounting	0	156	156
4 591-564 Water Building Services	0	154	154
6 101-441-00 Public Works General	36,315	0	36,315
8 101-635 City Maintenance	34,546	0	34,546
9 101-640 City Fleet	70,269	0	70,269
10 101-721 Planning and Community Dev	22,903	0	22,903
11 202 Major Street Fund	165,187	0	165,187
12 203 Local Street Fund	112,913	0	112,913
13 209 Cemeteries	11,969	0	11,969
14 226 Solid Waste	66,929	0	66,929
15 590 Wastewater Admin	335,736	0	335,736
16 591 Water Fund Admin	301,748	0	301,748
17 Other	0	8,708	8,708
Total	\$1,158,514	\$11,309	\$1,169,823

**City of Kalamazoo - Water Fund
Departmental Study**

CY2018
10/01/19

**Accounting Water Fund 591-552
Nature and Extent of Services**

The accounting function of the Water Fund (591-552) provides assistance for the financial records management of the various public works activities overseen by the Water fund's administration. For plan purposes the costs associated with the accounting function are allocated to all benefitting funds and activities based on the number of transactions posted during the year.

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.

**City of Kalamazoo - Water Fund
Departmental Study**

CY2018
10/01/19

A. Department Costs

Dept:3 591-552 Accounting

Description		Amount	General Admin	Interfund Transfers
<hr/>				
Personnel Costs				
Salaries	S1	53,892	0	53,892
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	P	18,846	0	18,846
Subtotal - Personnel Costs		<u>72,737</u>	0	<u>72,737</u>
Services & Supplies Cost				
729 Operating Expenses	P	240	0	240
850.003 Computer Services	P	0	0	0
850.005 Charges for Services	D	0	0	0
Subtotal - Services & Supplies		<u>240</u>	0	<u>240</u>
Department Cost Total		72,977	0	72,977
Adjustments to Cost				
850.005 Charges for Services	D	0	0	0
Subtotal - Adjustments		<u>0</u>	0	<u>0</u>
Total Costs After Adjustments		72,977	0	72,977
General Admin Distribution			0	0
Grand Total		<u><u>\$72,977</u></u>		<u><u>\$72,977</u></u>

**City of Kalamazoo - Water Fund
Departmental Study**

CY2018
10/01/19

B. Incoming Costs - (Default Spread Expense%)

Dept:3 591-552 Accounting

Department	First Incoming	Second Incoming	Interfund Transfers
2 Retiree Health Care	\$156	\$0	\$156
Subtotal - 591-551 Administration	156	0	156
5 City Wide Cost Allocation	0	6,994	6,994
Subtotal - City Wide Indirect Costs	0	6,994	6,994
Total Incoming	156	6,994	7,150
C. Total Allocated		\$80,127	\$80,127
			100.00%

**City of Kalamazoo - Water Fund
Departmental Study**

CY2018
10/01/19

Interfund Transfers Allocations

Dept:3 591-552 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-441-00 Public Works General	2,697	2.45%	\$1,794	\$0	\$1,794	\$172	\$1,965
7 101-630 Engineering	214	0.19%	142	0	142	14	156
8 101-635 City Maintenance	4,579	4.16%	3,046	0	3,046	291	3,337
9 101-640 City Fleet	14,012	12.74%	9,319	0	9,319	891	10,211
10 101-721 Planning and Community Dev	931	0.85%	619	0	619	59	678
11 202 Major Street Fund	8,532	7.76%	5,675	0	5,675	543	6,217
12 203 Local Street Fund	5,009	4.56%	3,332	0	3,332	319	3,650
13 209 Cemeteries	972	0.88%	646	0	646	62	708
14 226 Solid Waste	3,671	3.34%	2,442	0	2,442	234	2,675
15 590 Wastewater Admin	35,161	31.98%	23,386	0	23,386	2,237	25,622
16 591 Water Fund Admin	34,179	31.08%	22,733	0	22,733	2,174	24,907
Subtotal	109,957	100.00%	73,133	0	73,133	6,994	80,127
Direct Bills					0		0
Total					\$73,133		\$80,127

Basis Units: Accounting Transactions by Dept
Source: General Ledger Detail

**City of Kalamazoo - Water Fund
Departmental Study**

CY2018
10/01/19

Allocation Summary

Dept:3 591-552 Accounting

Department	Interfund Transfers	Total
6 101-441-00 Public Works General	\$1,965	\$1,965
7 101-630 Engineering	156	156
8 101-635 City Maintenance	3,337	3,337
9 101-640 City Fleet	10,211	10,211
10 101-721 Planning and Community Dev	678	678
11 202 Major Street Fund	6,217	6,217
12 203 Local Street Fund	3,650	3,650
13 209 Cemeteries	708	708
14 226 Solid Waste	2,675	2,675
15 590 Wastewater Admin	25,622	25,622
16 591 Water Fund Admin	24,907	24,907
Total	\$80,127	\$80,127

**City of Kalamazoo - Water Fund
Departmental Study**

CY2018
10/01/19

**Water Building Services - Water Fund (591-564)
Nature and Extent of Services**

The Water Building Services activity **(591-564)** identifies the cost of the maintenance of the Stockbridge – Public Services Building and the Fleet Building. Costs associated with the operations and maintenance of these buildings are allocated to occupants based on their assigned square footages.

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.

**City of Kalamazoo - Water Fund
Departmental Study**

CY2018
10/01/19

A. Department Costs

Dept:4 591-564 Water Building Services

Description		Amount	General Admin	Building Maintenance
<hr/>				
Personnel Costs				
Salaries	S1	53,183	0	53,183
Salary % Split			.00%	100.00%
Benefits	S	22,332	0	22,332
Subtotal - Personnel Costs		75,515	0	75,515
<hr/>				
Services & Supplies Cost				
729 Operating Supplies	S	63,547	0	63,547
815 Utilities	S	182,774	0	182,774
825 Insurance	S	122,112	0	122,112
845 Outside Contractual Services	S	130,511	0	130,511
850.003 Computer Services	D	0	0	0
974 Bldg. Additions & Imp	S	3,650	0	3,650
Subtotal - Services & Supplies		502,593	0	502,593
<hr/>				
Department Cost Total		578,109	0	578,109
<hr/>				
Adjustments to Cost				
850.003 Computer Services	D	0	0	0
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		578,109	0	578,109
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		\$578,109		\$578,109
<hr/>				

**City of Kalamazoo - Water Fund
Departmental Study**

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B. Incoming Costs - (Default Spread Salary%)

Dept:4 591-564 Water Building Services

Department	First Incoming	Second Incoming	Building Maintenance
2 Retiree Health Care	\$154	\$0	\$154
Subtotal - 591-551 Administration	154	0	154
5 City Wide Cost Allocation	0	55,406	55,406
Subtotal - City Wide Indirect Costs	0	55,406	55,406
Total Incoming	154	55,406	55,560
C. Total Allocated		\$633,669	\$633,669
			100.00%

**City of Kalamazoo - Water Fund
Departmental Study**

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Building Maintenance Allocations

Dept:4 591-564 Water Building Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-441-00 Public Works General	2,307.66	4.99%	\$28,832	\$0	\$28,832	\$2,763	\$31,595
7 101-630 Engineering	4,512.00	9.75%	56,373	0	56,373	5,401	61,775
9 101-640 City Fleet	14,505.00	31.34%	181,226	0	181,226	17,364	198,591
10 101-721 Planning and Community Dev	9,395.00	20.30%	117,382	0	117,382	11,247	128,629
11 202 Major Street Fund	7,060.05	15.25%	88,209	0	88,209	8,452	96,660
12 203 Local Street Fund	4,626.73	10.00%	57,807	0	57,807	5,539	63,345
13 209 Cemeteries	209.44	0.45%	2,617	0	2,617	251	2,867
14 226 Solid Waste	1,846.89	3.99%	23,075	0	23,075	2,211	25,286
15 590 Wastewater Admin	1,820.23	3.93%	22,742	0	22,742	2,179	24,921
Subtotal	46,283.00	100.00%	578,263	0	578,263	55,406	633,669
Direct Bills					0		0
Total					\$578,263		\$633,669

Basis Units: Assigned Sq Footages
Source: Maintenance Records

City of Kalamazoo - Water Fund
Departmental Study

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Allocation Summary

Dept:4 591-564 Water Building Services

Department	Building Maintenance	Total
6 101-441-00 Public Works General	\$31,595	\$31,595
7 101-630 Engineering	61,775	61,775
9 101-640 City Fleet	198,591	198,591
10 101-721 Planning and Community Dev	128,629	128,629
11 202 Major Street Fund	96,660	96,660
12 203 Local Street Fund	63,345	63,345
13 209 Cemeteries	2,867	2,867
14 226 Solid Waste	25,286	25,286
15 590 Wastewater Admin	24,921	24,921
Total	\$633,669	\$633,669

**City of Kalamazoo - Water Fund
Departmental Study
City-Wide Indirect Costs
Nature and Extent of Services**

CY2018
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A portion of the costs of the Water Fund (591) is the indirect costs identified in the City's Cost Allocation Plan. For this plan the costs for the Water Fund identified in the City-Wide Plan are added. The costs are allocated to each of the identified Water Divisions identified in this plan based on the dollars of operating expenditures with the balance going to the "Other" category based on the level of expenditures recorded for the year.

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.

**City of Kalamazoo - Water Fund
Departmental Study**

CY2018
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A. Department Costs

Dept:5 City Wide Indirect Costs

Description		Amount	General Admin	City Wide Cost Allocation
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				
City Wide Indirect	P	1,913,036	0	1,913,036
Subtotal - Services & Supplies		1,913,036	0	1,913,036
Department Cost Total		1,913,036	0	1,913,036
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,913,036	0	1,913,036
General Admin Distribution			0	0
Grand Total		\$1,913,036		\$1,913,036

**City of Kalamazoo - Water Fund
Departmental Study**

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B. Incoming Costs - (Default Spread Expense%)

No Indirect Costs

Dept:5 City Wide Indirect Costs

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**City of Kalamazoo - Water Fund
Departmental Study**

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City Wide Cost Allocation Allocations

Dept:5 City Wide Indirect Costs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 591-551 Administration	1,055,101.17	5.29%	\$101,121	\$0	\$101,121	\$0	\$101,121
3 591-552 Accounting	72,976.75	0.37%	6,994	0	6,994	0	6,994
4 591-564 Water Building Services	578,108.80	2.90%	55,406	0	55,406	0	55,406
17 Other	18,254,530.35	91.45%	1,749,515	0	1,749,515	0	1,749,515
Subtotal	19,960,717.07	100.00%	1,913,036	0	1,913,036	0	1,913,036
Direct Bills					0		0
Total					\$1,913,036		\$1,913,036

Basis Units: Based on Expenditures
Source: Financials

**City of Kalamazoo - Water Fund
Departmental Study**

CY2018
10/01/19

Allocation Summary

Dept:5 City Wide Indirect Costs

Department	City Wide Cost Allocation	Total
2 591-551 Administration	\$101,121	\$101,121
3 591-552 Accounting	6,994	6,994
4 591-564 Water Building Services	55,406	55,406
17 Other	1,749,515	1,749,515
Total	\$1,913,036	\$1,913,036