



THE CITY OF



City of Kalamazoo, Michigan

Cost Allocation Plan

- Full Cost -

Based on Actual Expenditures for the Fiscal Year Ending December 31, 2019

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



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Section 1: Introduction

Introduction

The enclosed Central Services Cost Allocation Plan identifies the costs of indirect services provided by central service departments of the City of Kalamazoo, Michigan (“the City”) based on actual expenditures for fiscal year ending December 31, 2019. MGT Consulting Group, LLC (MGT) prepared these documents at the request of the City.

This Cost Allocation Plan is used by the City to claim indirect costs as charges against 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, 2019 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2021 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

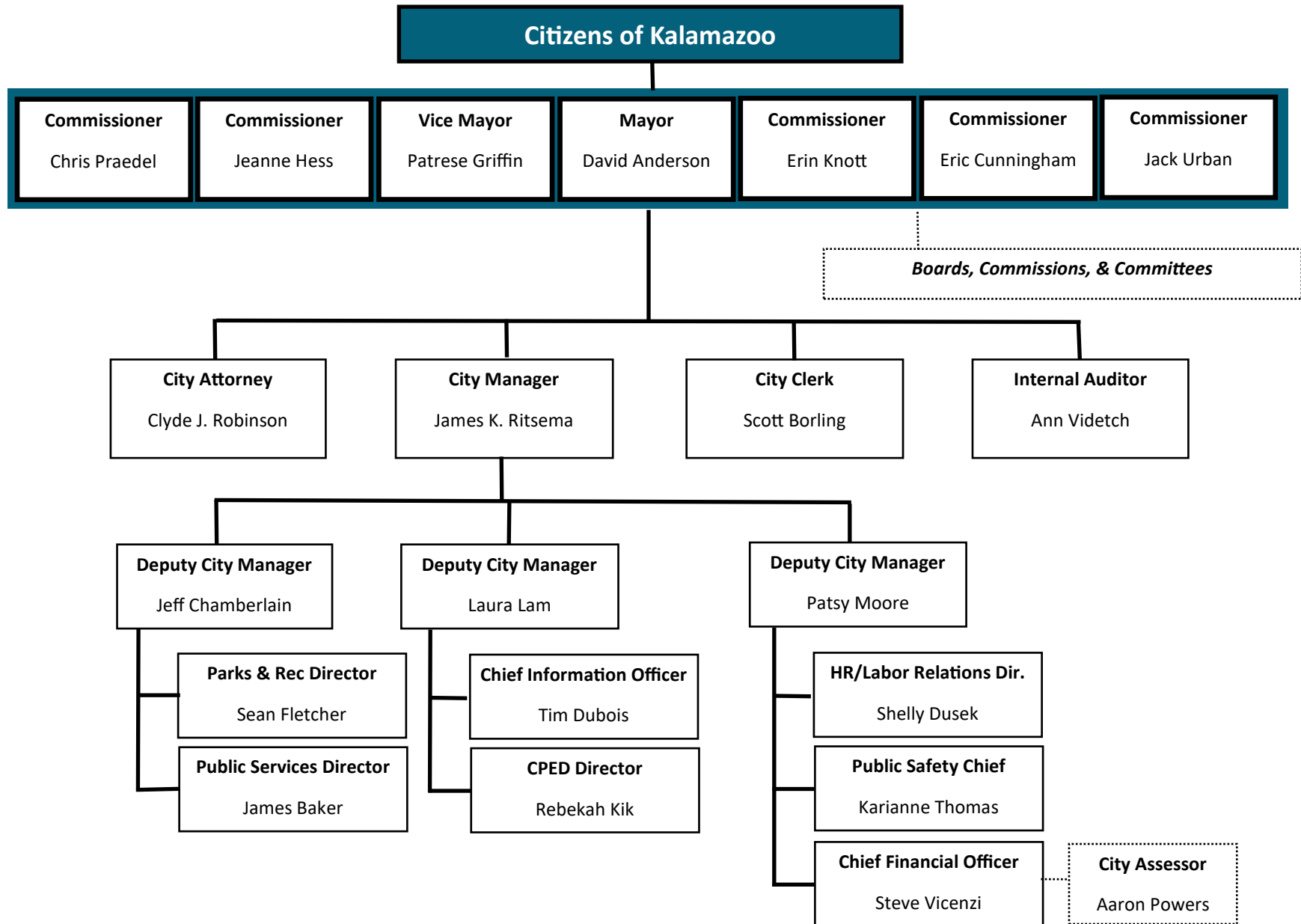
Signature:	<u></u>
Name of Official:	<u>Steve Vicenzi</u>
Title:	<u>CFO</u>
Date:	<u>8/11/2020</u>



Section 3: Organizational Chart

City of Kalamazoo

2019 Organizational Chart





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 FY2019 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

**City of Kalamazoo
Full Cost Allocation Plan**

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Summary Schedule

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1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500	\$0
2 Equipment Depreciation	15,643	0	0	0	1,331	888	1,886	0	1,151	1,775
3 101-101 City Commission	29,176	943	1,240	0	822	773	689	6	294	2,300
4 101-635 City Maintenance	424,767	0	0	0	0	0	0	0	16,162	2,507
5 101-172 City Manager	620,918	13,178	0	0	21,053	16,275	13,808	0	7,088	78,251
6 101-636 Info Tech	950,188	157,482	0	0	66,929	51,767	92,133	0	6,804	76,247
7 101-191 Budget and Accounting	220,419	23,398	1,846	0	10,190	9,663	10,659	298	5,723	83,320
8 101-215 City Clerk	28,081	218	0	0	4,354	0	78,973	0	419	515
9 101-223 Internal Auditor	26,526	857	1,128	0	747	702	626	6	267	2,091
10 101-233 Purchasing	34,672	2,629	0	0	3,129	3,380	3,755	0	1,127	24,909
11 101-261 311 Customer Service	0	2,555	0	0	33,227	17,315	5,116	0	255	21,183
12 101-253 Treasury	325,273	10,526	13,713	0	23,257	15,468	7,613	73	3,248	26,198
13 101-257 Assessing	416,785	13,471	17,717	0	11,740	11,038	9,837	86	4,196	32,850
14 101-266 City Attorney	77,772	2,428	3,046	0	2,146	1,987	1,698	15	723	5,876
15 101-270 Human Resources	420,303	7,750	0	0	13,046	9,652	5,375	0	2,751	38,421
16 101-345-01 Public Safety Admin	2,197,884	0	0	0	0	0	0	0	0	0
17 101-640 Fleet	0	119,247	0	0	0	0	15,540	0	0	64,241
18 101-297 OPEB	2,589,632	54,959	0	0	87,803	67,877	57,586	0	29,560	326,359
19 101-299 Non-Departmental	49,773	1,609	2,116	0	1,402	1,318	1,175	10	7,868	3,923
Total Current Allocations	\$8,427,812	\$411,250	\$40,806	\$0	\$281,175	\$208,103	\$306,470	\$494	\$90,134	\$790,965

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Department	101-801 Emergency Recovery	150-273 Cemeteries	155-751 Recreation	160-751 Mayor's Riverfront Pk	202 Act 51 Major Street	203 Act 51 Local Street	209 Cemeteries	226 Solid Waste	231-XXX Blight Abatement	243 Brownfield
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	31	19	82	48	5,736	3,395	639	2,366	162	22
4 101-635 City Maintenance	0	0	0	43,177	0	0	0	0	0	0
5 101-172 City Manager	184	0	0	0	42,394	40,136	1,680	15,619	0	0
6 101-636 Info Tech	24	0	0	0	45,019	18,288	11,502	8,338	0	0
7 101-191 Budget and Accounting	497	463	56	38	66,562	45,993	10,203	25,601	811	631
8 101-215 City Clerk	0	0	0	0	0	0	57	4,810	0	0
9 101-223 Internal Auditor	28	17	75	43	5,215	3,087	581	2,151	147	20
10 101-233 Purchasing	501	0	0	0	16,022	8,637	3,380	5,382	501	250
11 101-261 311 Customer Service	0	0	0	0	8,219	7,782	122	28,585	0	0
12 101-253 Treasury	340	409	4	4	1,066	2,270	1,380	86,892	24	8
13 101-257 Assessing	440	0	0	0	0	0	0	106,917	0	0
14 101-266 City Attorney	77	47	203	117	14,404	8,644	1,582	5,926	398	54
15 101-270 Human Resources	126	0	0	0	25,800	25,025	1,150	9,989	0	0
16 101-345-01 Public Safety Admin	0	0	0	0	0	0	0	0	0	0
17 101-640 Fleet	0	0	0	0	13,937	5,101	0	1,035	0	0
18 101-297 OPEB	766	0	0	0	0	0	0	0	0	0
19 101-299 Non-Departmental	53	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$3,067	\$955	\$420	\$43,428	\$244,374	\$168,358	\$32,276	\$303,610	\$2,044	\$985

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Department	244 Econ Initiative	251 FFE Aspirational Projects	252-172 City Managers	252-345 Public Safety	252-724 Public Safety Comm Dev	252-728 Econ Development	252-751 Recreation	252-752 Parks	253-101 City Commission	253-172 City Manager
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	0	7,129	5	1,654	85	13	983	0	4	120
4 101-635 City Maintenance	0	0	0	0	0	0	0	0	0	0
5 101-172 City Manager	0	3,990	0	58,485	315	0	22,706	0	0	0
6 101-636 Info Tech	0	515	0	7,545	41	0	2,929	0	0	0
7 101-191 Budget and Accounting	220	13,268	45	13,427	867	120	9,328	31	530	608
8 101-215 City Clerk	0	0	0	0	0	0	0	0	0	0
9 101-223 Internal Auditor	0	6,482	5	1,504	77	12	894	0	4	109
10 101-233 Purchasing	0	5,132	0	1,502	0	0	3,004	0	1,001	376
11 101-261 311 Customer Service	0	0	0	0	0	0	0	0	0	0
12 101-253 Treasury	477	67	17	240	69	12	180	12	97	17
13 101-257 Assessing	0	0	0	0	0	0	0	0	0	0
14 101-266 City Attorney	0	17,519	12	4,580	209	33	2,414	0	11	295
15 101-270 Human Resources	0	1,844	0	40,022	122	0	8,814	0	0	0
16 101-345-01 Public Safety Admin	0	0	0	207,021	0	0	0	0	0	0
17 101-640 Fleet	0	0	0	0	0	0	0	0	0	0
18 101-297 OPEB	0	0	0	0	0	0	0	0	0	0
19 101-299 Non-Departmental	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$697	\$55,946	\$84	\$335,980	\$1,786	\$191	\$51,252	\$44	\$1,647	\$1,525

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Summary Schedule

Department	253-345 Public Safety	253-724 Public Safety	253-751 Recreation	253-752 Parks	254 Light Grant	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	36	531	19	0	101	250	760	5	0	1
4 101-635 City Maintenance	0	0	0	0	0	0	0	0	0	0
5 101-172 City Manager	0	0	184	0	0	0	22,129	0	0	0
6 101-636 Info Tech	0	0	24	0	0	0	5,258	0	0	0
7 101-191 Budget and Accounting	855	871	5,213	76	236	1,791	10,528	449	247	5
8 101-215 City Clerk	0	0	0	0	0	0	0	0	0	0
9 101-223 Internal Auditor	33	483	17	0	92	227	691	4	0	1
10 101-233 Purchasing	125	626	11,516	0	125	250	1,127	125	0	0
11 101-261 311 Customer Service	0	0	0	0	0	0	0	0	0	0
12 101-253 Treasury	186	189	75	122	0	368	184	15	365	0
13 101-257 Assessing	0	0	0	0	0	0	0	0	0	0
14 101-266 City Attorney	88	1,305	46	1	248	616	1,977	12	0	3
15 101-270 Human Resources	0	0	71	0	0	0	12,772	0	0	0
16 101-345-01 Public Safety Admin	0	0	0	0	0	0	0	0	0	0
17 101-640 Fleet	0	0	0	0	0	0	0	0	0	0
18 101-297 OPEB	0	0	0	0	0	0	0	0	0	0
19 101-299 Non-Departmental	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$1,323	\$4,004	\$17,163	\$201	\$802	\$3,503	\$55,426	\$609	\$612	\$10

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Department	286 Community Dev	288 Economic Development	289 Home Development	299 CDBG	300 Debt Service	400 Capital Projects	551 Parks	590 Wastewater Fund	591 Water Fund	677-XXX Insurance Fund
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	6,656	2,995	0
3 101-101 City Commission	0	717	379	569	0	0	0	28,525	20,360	9,876
4 101-635 City Maintenance	0	0	0	0	0	0	0	0	0	0
5 101-172 City Manager	0	0	0	2,993	0	315	0	206,115	174,851	0
6 101-636 Info Tech	0	0	0	386	0	41	0	420,364	344,075	0
7 101-191 Budget and Accounting	148	2,673	711	5,189	543	17,371	0	329,068	316,107	20,974
8 101-215 City Clerk	0	0	0	0	0	0	0	520	2,303	35
9 101-223 Internal Auditor	0	652	344	517	0	0	0	25,934	18,511	8,979
10 101-233 Purchasing	0	4,131	125	751	0	18,024	0	106,769	93,251	7,260
11 101-261 311 Customer Service	0	0	0	0	0	0	0	728	182,393	0
12 101-253 Treasury	209	199	53	1,541	112	706	0	666,879	837,087	2,474
13 101-257 Assessing	0	0	0	0	0	0	0	0	0	0
14 101-266 City Attorney	0	1,760	930	1,439	0	3	0	71,391	51,056	26,169
15 101-270 Human Resources	0	0	0	2,048	0	216	0	122,562	102,443	0
16 101-345-01 Public Safety Admin	0	0	0	0	0	0	0	0	0	0
17 101-640 Fleet	0	0	0	0	0	0	0	178,754	263,569	0
18 101-297 OPEB	0	0	0	0	0	0	0	0	0	0
19 101-299 Non-Departmental	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$357	\$10,131	\$2,543	\$15,431	\$655	\$36,676	\$0	\$2,164,265	\$2,409,001	\$75,766

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Summary Schedule

Department	701-XXX General Trust Fund	702-XXX Economic Dev	709-XXX Brownfield Dev	712-XXX LFDA	715 KMGA Fund	731-XXX Pension Fund	737-000 OPEB Trust Fund	760 Foundation for Excellence	98X-XXX GASB 34 Govt	CCTA
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	21	32	1,330	0	2,143	2,711	447	1	0	0
4 101-635 City Maintenance	0	0	0	0	0	0	0	0	0	0
5 101-172 City Manager	0	446	3,754	0	0	0	0	0	0	0
6 101-636 Info Tech	0	58	484	0	0	0	0	0	0	41,467
7 101-191 Budget and Accounting	246	532	6,928	0	1,191	263,213	1,096	9	579	0
8 101-215 City Clerk	0	0	0	0	0	0	0	0	0	15,158
9 101-223 Internal Auditor	19	29	1,209	0	1,948	2,464	406	0	0	0
10 101-233 Purchasing	626	0	2,253	0	0	0	0	0	0	0
11 101-261 311 Customer Service	0	0	0	0	0	0	0	0	0	0
12 101-253 Treasury	12	16	265	0	25	528	540	25	12	0
13 101-257 Assessing	0	0	0	0	0	0	0	0	0	0
14 101-266 City Attorney	51	80	3,268	0	5,264	19,884	1,098	1	0	0
15 101-270 Human Resources	0	173	1,457	0	0	27,718	0	0	0	0
16 101-345-01 Public Safety Admin	0	0	0	0	0	0	0	0	0	0
17 101-640 Fleet	0	0	0	0	0	0	0	0	0	0
18 101-297 OPEB	0	0	0	0	0	0	0	0	0	0
19 101-299 Non-Departmental	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$975	\$1,366	\$20,949	\$0	\$10,571	\$316,518	\$3,587	\$37	\$591	\$56,625

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2019
08/06/20

Summary Schedule

Department	Kalamazoo County - Space	All Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$0	\$2,500
2 Equipment Depreciation	0	0	0	32,325
3 101-101 City Commission	0	0	0	127,550
4 101-635 City Maintenance	187,035	0	0	673,647
5 101-172 City Manager	0	0	0	1,366,865
6 101-636 Info Tech	0	0	0	2,307,909
7 101-191 Budget and Accounting	0	55,887	0	1,597,550
8 101-215 City Clerk	0	0	0	135,444
9 101-223 Internal Auditor	0	0	0	115,964
10 101-233 Purchasing	0	125	0	366,495
11 101-261 311 Customer Service	0	0	0	307,478
12 101-253 Treasury	0	9,981	0	2,041,121
13 101-257 Assessing	0	0	0	625,078
14 101-266 City Attorney	0	0	0	338,904
15 101-270 Human Resources	0	0	0	879,651
16 101-345-01 Public Safety Admin	0	0	0	2,404,906
17 101-640 Fleet	0	17,204	0	678,629
18 101-297 OPEB	0	0	0	3,214,542
19 101-299 Non-Departmental	0	0	0	69,246
Total Current Allocations	\$187,035	\$83,197	\$0	\$17,285,805

**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 2019
08/06/20

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		0	0	0
Services & Supplies Cost				
Building Depreciation	P	95,891	0	95,891
Subtotal - Services & Supplies		95,891	0	95,891
Department Cost Total		95,891	0	95,891
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		95,891	0	95,891
General Admin Distribution			0	0
Grand Total		\$95,891		\$95,891

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2019
08/06/20

B. Incoming Costs - (Default Spread Custom%)

Dept:1 Building Depreciation

Department	First Incoming	Second Incoming	City Hall
7 Cost Plan	\$0	\$1,725	\$1,725
Subtotal - 101-191 Budget and Accoun	0	1,725	1,725
Total Incoming	0	1,725	1,725
C. Total Allocated		\$97,617	\$97,617
		100.00%	

City of Kalamazoo
Full Cost Allocation Plan

CY 2019
08/06/20

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%	\$5,830	\$0	\$5,830	\$105	\$5,935
4 101-635 City Maintenance	1,110.00	3.89%	3,734	0	3,734	67	3,802
5 101-172 City Manager	2,330.00	8.17%	7,839	0	7,839	141	7,980
6 101-636 Info Tech	1,945.00	6.82%	6,544	0	6,544	118	6,661
7 101-191 Budget and Accounting	2,831.50	9.93%	9,526	0	9,526	171	9,698
8 101-215 City Clerk	1,452.00	5.09%	4,885	0	4,885	88	4,973
9 101-223 Internal Auditor	132.00	0.46%	444	0	444	8	452
10 101-233 Purchasing	1,089.50	3.82%	3,665	0	3,665	66	3,731
11 101-261 311 Customer Service	10,230.00	35.89%	34,417	0	34,417	619	35,037
12 101-253 Treasury	1,988.00	6.97%	6,688	0	6,688	120	6,809
14 101-266 City Attorney	1,357.00	4.76%	4,565	0	4,565	82	4,648
15 101-270 Human Resources	1,574.00	5.52%	5,296	0	5,296	95	5,391
28 101-728 Econ Dev	730.00	2.56%	2,456	0	2,456	44	2,500
Subtotal	28,502.00	100.00%	95,891	0	95,891	1,725	97,617
Direct Bills					0		0
Total					\$95,891		\$97,617

Basis Units: Assigned Square Footage
Source: Maintenance Records

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2019
08/06/20

Allocation Summary

Dept:1 Building Depreciation

Department	City Hall	Total
3 101-101 City Commission	\$5,935	\$5,935
4 101-635 City Maintenance	3,802	3,802
5 101-172 City Manager	7,980	7,980
6 101-636 Info Tech	6,661	6,661
7 101-191 Budget and Accounting	9,698	9,698
8 101-215 City Clerk	4,973	4,973
9 101-223 Internal Auditor	452	452
10 101-233 Purchasing	3,731	3,731
11 101-261 311 Customer Service	35,037	35,037
12 101-253 Treasury	6,809	6,809
14 101-266 City Attorney	4,648	4,648
15 101-270 Human Resources	5,391	5,391
28 101-728 Econ Dev	2,500	2,500
Total	\$97,617	\$97,617

**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 2019
08/06/20

**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 2019
08/06/20

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	10,161	0	10,161	0	0	0	0
IT Equipment	P	58,437	0	0	58,437	0	0	0
Management Services vehicle	P	3,169	0	0	0	3,169	0	0
Treasury Security Camera	P	1,399	0	0	0	0	1,399	0
City Maintenance Equipment	P	3,890	0	0	0	0	3,890	0
VoIP System	P	44,657	0	0	0	0	0	44,657
HR Security Camera	P	1,500	0	0	0	0	1,500	0
Clerk Equipment	P	3,886	0	0	0	0	3,886	0
Subtotal - Services & Supplies		127,099	0	10,161	58,437	3,169	10,675	44,657
Department Cost Total		127,099	0	10,161	58,437	3,169	10,675	44,657
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		127,099	0	10,161	58,437	3,169	10,675	44,657
General Admin Distribution			0	0	0	0	0	0
Grand Total		\$127,099		\$10,161	\$58,437	\$3,169	\$10,675	\$44,657

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2019
08/06/20

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	\$1,725	\$138	\$793	\$43	\$145	\$606
Subtotal - 101-191 Budget and Accoun	0	1,725	138	793	43	145	606
Total Incoming	0	1,725	138	793	43	145	606
C. Total Allocated		\$128,824	\$10,299	\$59,230	\$3,212	\$10,820	\$45,263
			7.99%	45.98%	2.49%	8.40%	35.14%

City of Kalamazoo
Full Cost Allocation Plan

CY 2019
08/06/20

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%	\$618	\$0	\$618	\$8	\$626
4 101-635 City Maintenance	1,110.00	3.89%	396	0	396	5	401
5 101-172 City Manager	2,330.00	8.17%	831	0	831	11	842
6 101-636 Info Tech	1,945.00	6.82%	693	0	693	9	703
7 101-191 Budget and Accounting	2,831.50	9.93%	1,009	0	1,009	14	1,023
8 101-215 City Clerk	1,452.00	5.09%	518	0	518	7	525
9 101-223 Internal Auditor	132.00	0.46%	47	0	47	1	48
10 101-233 Purchasing	1,089.50	3.82%	388	0	388	5	394
11 101-261 311 Customer Service	10,230.00	35.89%	3,647	0	3,647	50	3,697
12 101-253 Treasury	1,988.00	6.97%	709	0	709	10	718
14 101-266 City Attorney	1,357.00	4.76%	484	0	484	7	490
15 101-270 Human Resources	1,574.00	5.52%	561	0	561	8	569
28 101-728 Econ Dev	730.00	2.56%	260	0	260	4	264
Subtotal	28,502.00	100.00%	10,161	0	10,161	138	10,299
Direct Bills					0		0
Total					\$10,161		\$10,299

Basis Units: Assigned Square Footage
Source:

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2019
08/06/20

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%	\$58,437	\$0	\$58,437	\$793	\$59,230
Subtotal	1	100.00%	58,437	0	58,437	793	59,230
Direct Bills					0		0
Total					\$58,437		\$59,230
Basis Units: Direct to IT							
Source: Fixed Asset records							

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2019
08/06/20

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

Basis Units: FTEs of Management Services Depts

Source: City payroll records

City of Kalamazoo
Full Cost Allocation Plan

CY 2019
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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	36.44%	\$3,890	\$0	\$3,890	\$53	\$3,943
8 101-215 City Clerk	3,886.20	36.40%	3,886	0	3,886	53	3,939
12 101-253 Treasury	1,398.60	13.10%	1,399	0	1,399	19	1,418
15 101-270 Human Resources	1,500.40	14.06%	1,500	0	1,500	20	1,521
Subtotal	10,675.20	100.00%	10,675	0	10,675	145	10,820
Direct Bills					0		0
Total					\$10,675		\$10,820

Basis Units: \$ Depreciation
Source: Fixed Asset records

City of Kalamazoo
Full Cost Allocation Plan

CY 2019
08/06/20

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%	\$109	\$0	\$109	\$1	\$111
5 101-172 City Manager	17	4.17%	1,861	0	1,861	25	1,886
6 101-636 Info Tech	20	4.90%	2,189	0	2,189	30	2,219
7 101-191 Budget and Accounting	15	3.68%	1,642	0	1,642	22	1,664
8 101-215 City Clerk	10	2.45%	1,095	0	1,095	15	1,109
9 101-223 Internal Auditor	1	0.25%	109	0	109	1	111
10 101-233 Purchasing	6	1.47%	657	0	657	9	666
11 101-261 311 Customer Service	9	2.21%	985	0	985	13	998
12 101-253 Treasury	14	3.43%	1,532	0	1,532	21	1,553
13 101-257 Assessing	6	1.47%	657	0	657	9	666
14 101-266 City Attorney	8	1.96%	876	0	876	12	888
15 101-270 Human Resources	8	1.96%	876	0	876	12	888
16 101-345-01 Public Safety Admin	4	0.98%	438	0	438	6	444
20 101-345 Public Safety Ops	141	34.56%	15,433	0	15,433	209	15,643
24 101-699.00 Code Enforcement	12	2.94%	1,313	0	1,313	18	1,331
25 101-699.01 Building Trades	8	1.96%	876	0	876	12	888
26 101-721 Planning	17	4.17%	1,861	0	1,861	25	1,886
28 101-728 Econ Dev	8	1.96%	876	0	876	12	888
29 101-751-01 Parks & Rec Admin	16	3.92%	1,751	0	1,751	24	1,775
67 590 Wastewater Fund	60	14.71%	6,567	0	6,567	89	6,656
68 591 Water Fund	27	6.62%	2,955	0	2,955	40	2,995
Subtotal	408	100.00%	44,657	0	44,657	606	45,263
Direct Bills					0		0
Total					\$44,657		\$45,263

Basis Units: Number of phone lines

Source: Phone directory

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2019
08/06/20

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	\$626	\$0	\$0	\$0	\$111	\$737
4 101-635 City Maintenance	401	0	0	3,943	0	4,344
5 101-172 City Manager	842	0	0	0	1,886	2,728
6 101-636 Info Tech	703	59,230	0	0	2,219	62,151
7 101-191 Budget and Accounting	1,023	0	2,460	0	1,664	5,147
8 101-215 City Clerk	525	0	0	3,939	1,109	5,573
9 101-223 Internal Auditor	48	0	0	0	111	159
10 101-233 Purchasing	394	0	752	0	666	1,811
11 101-261 311 Customer Service	3,697	0	0	0	998	4,695
12 101-253 Treasury	718	0	0	1,418	1,553	3,689
13 101-257 Assessing	0	0	0	0	666	666
14 101-266 City Attorney	490	0	0	0	888	1,378
15 101-270 Human Resources	569	0	0	1,521	888	2,977
16 101-345-01 Public Safety Admin	0	0	0	0	444	444
20 101-345 Public Safety Ops	0	0	0	0	15,643	15,643
24 101-699.00 Code Enforcement	0	0	0	0	1,331	1,331
25 101-699.01 Building Trades	0	0	0	0	888	888
26 101-721 Planning	0	0	0	0	1,886	1,886
28 101-728 Econ Dev	264	0	0	0	888	1,151
29 101-751-01 Parks & Rec Admin	0	0	0	0	1,775	1,775
67 590 Wastewater Fund	0	0	0	0	6,656	6,656
68 591 Water Fund	0	0	0	0	2,995	2,995
Total	\$10,299	\$59,230	\$3,212	\$10,820	\$45,263	\$128,824

**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 election 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 2019
08/06/20

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	400	0	400	0
729 Other Supplies	S	444	0	444	0
805 Travel & Training	S	17,980	0	17,980	0
815 Telephone	S	785	0	785	0
845 Outside Consultants	S	4,328	0	4,328	0
854 Grant Match	P	187	0	0	187
860 Memberships & Dues	S	5,616	0	5,616	0
975 Machinery and Equipment	S	0	0	0	0
Subtotal - Services & Supplies		29,741	0	29,554	187
<hr/>					
Department Cost Total		90,898	0	90,711	187
<hr/>					
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
<hr/>					
Total Costs After Adjustments		90,898	0	90,711	187
<hr/>					
General Admin Distribution			0	0	0
<hr/>					
Grand Total		\$90,898		\$90,711	\$187
<hr/>					
				not allocated	

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2019
08/06/20

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	\$5,830	\$105	\$5,935	\$0
Subtotal - Building Depreciation	5,830	105	5,935	0
2 City Hall Equipment	618	8	626	0
2 Voice over IP System	109	1	111	0
Subtotal - Equipment Depreciation	727	10	737	0
3 City Commission	0	59	59	0
Subtotal - 101-101 City Commission	0	59	59	0
4 Maintenance Admin	0	1,491	1,491	0
4 City Hall	0	29,859	29,859	0
Subtotal - 101-635 City Maintenance	0	31,349	31,349	0
6 Application - Intellitime	0	917	917	0
Subtotal - 101-636 Info Tech	0	917	917	0
7 Accounts Payable	0	1,494	1,494	0
7 Budgeting	0	36	36	0
7 Audit and Accounting	0	733	733	0
7 Cost Plan	0	1,725	1,725	0
Subtotal - 101-191 Budget and Accoun	0	3,989	3,989	0
9 Internal Audit	0	67	67	0
Subtotal - 101-223 Internal Auditor	0	67	67	0
10 Purchasing	0	1,007	1,007	0
Subtotal - 101-233 Purchasing	0	1,007	1,007	0
12 Tax Collection - General Fund	0	565	565	0
Subtotal - 101-253 Treasury	0	565	565	0
13 Assessing - General Fund	0	991	991	0
Subtotal - 101-257 Assessing	0	991	991	0
14 Advise and Counsel	0	185	185	0

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2019
08/06/20

B. Incoming Costs - (Default Spread Salary%)

Dept:3 101-101 City Commission

Department	First Incoming	Second Incoming	City Commission	General Gov't
Subtotal - 101-266 City Attorney	\$0	\$185	\$185	\$0
19 Security	0	6,507	6,507	0
19 Contractual	0	144	144	0
Subtotal - 101-299 Non-Departmental	0	6,651	6,651	0
Total Incoming	6,558	45,895	52,452	0
C. Total Allocated		\$143,350	\$143,163	\$187
			99.87%	0.13%

City of Kalamazoo
Full Cost Allocation Plan

CY 2019
08/06/20

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	90,898	0.06%	\$59	\$0	\$59	\$0	\$59
4 101-635 City Maintenance	1,193,686	0.79%	772	0	772	365	1,137
5 101-172 City Manager	1,563,045	1.04%	1,011	0	1,011	477	1,488
6 101-636 Info Tech	2,721,332	1.81%	1,760	0	1,760	831	2,591
7 101-191 Budget and Accounting	1,479,045	0.98%	957	0	957	452	1,408
8 101-215 City Clerk	700,184	0.47%	453	0	453	214	667
9 101-223 Internal Auditor	95,605	0.06%	62	0	62	29	91
10 101-233 Purchasing	404,280	0.27%	262	0	262	123	385
11 101-261 311 Customer Service	584,776	0.39%	378	0	378	179	557
12 101-253 Treasury	1,296,764	0.86%	839	0	839	396	1,235
13 101-257 Assessing	459,454	0.31%	297	0	297	140	438
14 101-266 City Attorney	717,415	0.48%	464	0	464	219	683
15 101-270 Human Resources	850,410	0.57%	550	0	550	260	810
16 101-345-01 Public Safety Admin	1,308,006	0.87%	846	0	846	399	1,246
17 101-640 Fleet	2,737,532	1.82%	1,771	0	1,771	836	2,607
19 101-299 Non-Departmental	223,014	0.15%	144	0	144	68	212
20 101-345 Public Safety Ops	30,638,744	20.38%	19,819	0	19,819	9,357	29,176
21 101-441-00 PW General	990,281	0.66%	641	0	641	302	943
22 101-448-31 Street Lights	1,302,441	0.87%	843	0	843	398	1,240
24 101-699.00 Code Enforcement	863,022	0.57%	558	0	558	264	822
25 101-699.01 Building Trades	811,403	0.54%	525	0	525	248	773
26 101-721 Planning	723,105	0.48%	468	0	468	221	689
27 101-724 Community Develop	6,356	0.00%	4	0	4	2	6
28 101-728 Econ Dev	308,461	0.21%	200	0	200	94	294
29 101-751-01 Parks & Rec Admin	2,414,891	1.61%	1,562	0	1,562	738	2,300
30 101-801 Emergency Recovery	32,338	0.02%	21	0	21	10	31
31 150-273 Cemeteries	20,000	0.01%	13	0	13	6	19
32 155-751 Recreation	86,625	0.06%	56	0	56	26	82
33 160-751 Mayor's Riverfront Pk	50,179	0.03%	32	0	32	15	48
34 202 Act 51 Major Street	6,023,266	4.01%	3,896	0	3,896	1,840	5,736
35 203 Act 51 Local Street	3,565,691	2.37%	2,307	0	2,307	1,089	3,395
36 209 Cemeteries	671,315	0.45%	434	0	434	205	639
37 226 Solid Waste	2,484,250	1.65%	1,607	0	1,607	759	2,366
38 231-XXX Blight Abatement	170,312	0.11%	110	0	110	52	162
39 243 Brownfield	22,993	0.02%	15	0	15	7	22
41 251 FFE Aspirational Projects	7,486,656	4.98%	4,843	0	4,843	2,286	7,129
42 252-172 City Managers	5,200	0.00%	3	0	3	2	5
43 252-345 Public Safety	1,737,060	1.16%	1,124	0	1,124	530	1,654
44 252-724 Public Safety Comm Dev	89,387	0.06%	58	0	58	27	85
45 252-728 Econ Development	14,000	0.01%	9	0	9	4	13
46 252-751 Recreation	1,032,304	0.69%	668	0	668	315	983
48 253-101 City Commission	4,656	0.00%	3	0	3	1	4

City of Kalamazoo
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City Commission Allocations

Dept:3 101-101 City Commission

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 253-172 City Manager	126,164	0.08%	\$82	\$0	\$82	\$39	\$120
50 253-345 Public Safety	37,772	0.03%	24	0	24	12	36
51 253-724 Public Safety	557,806	0.37%	361	0	361	170	531
52 253-751 Recreation	19,555	0.01%	13	0	13	6	19
53 253-752 Parks	388	0.00%	0	0	0	0	0
54 254 Light Grant	106,068	0.07%	69	0	69	32	101
55 265-345 Public Safety	262,738	0.17%	170	0	170	80	250
56 271-724 Comm Dev	798,218	0.53%	516	0	516	244	760
57 280 Community Dev	5,005	0.00%	3	0	3	2	5
59 285 Community Dev	1,162	0.00%	1	0	1	0	1
61 288 Economic Development	752,641	0.50%	487	0	487	230	717
62 289 Home Development	397,665	0.26%	257	0	257	121	379
63 299 CDBG	597,045	0.40%	386	0	386	182	569
67 590 Wastewater Fund	29,954,959	19.92%	19,377	0	19,377	9,148	28,525
68 591 Water Fund	21,380,473	14.22%	13,830	0	13,830	6,530	20,360
69 677-XXX Insurance Fund	10,370,656	6.90%	6,708	0	6,708	3,167	9,876
70 701-XXX General Trust Fund	21,807	0.01%	14	0	14	7	21
71 702-XXX Economic Dev	33,969	0.02%	22	0	22	10	32
72 709-XXX Brownfield Dev	1,396,967	0.93%	904	0	904	427	1,330
74 715 KMGa Fund	2,250,535	1.50%	1,456	0	1,456	687	2,143
75 731-XXX Pension Fund	2,846,510	1.89%	1,841	0	1,841	869	2,711
76 737-000 OPEB Trust Fund	469,262	0.31%	304	0	304	143	447
77 760 Foundation for Excellence	561	0.00%	0	0	0	0	1
Subtotal	150,368,308	100.00%	97,269	0	97,269	45,895	143,163
Direct Bills					0		0
Total					\$97,269		\$143,163

Basis Units: Department Expenditures excluding Transfers

Source: Financial Statements

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Allocation Summary

Dept:3 101-101 City Commission

Department	City Commission	General Gov't	Total
3 101-101 City Commission	\$59	\$0	\$59
4 101-635 City Maintenance	1,137	0	1,137
5 101-172 City Manager	1,488	0	1,488
6 101-636 Info Tech	2,591	0	2,591
7 101-191 Budget and Accounting	1,408	0	1,408
8 101-215 City Clerk	667	0	667
9 101-223 Internal Auditor	91	0	91
10 101-233 Purchasing	385	0	385
11 101-261 311 Customer Service	557	0	557
12 101-253 Treasury	1,235	0	1,235
13 101-257 Assessing	438	0	438
14 101-266 City Attorney	683	0	683
15 101-270 Human Resources	810	0	810
16 101-345-01 Public Safety Admin	1,246	0	1,246
17 101-640 Fleet	2,607	0	2,607
19 101-299 Non-Departmental	212	0	212
20 101-345 Public Safety Ops	29,176	0	29,176
21 101-441-00 PW General	943	0	943
22 101-448-31 Street Lights	1,240	0	1,240
24 101-699.00 Code Enforcement	822	0	822
25 101-699.01 Building Trades	773	0	773
26 101-721 Planning	689	0	689
27 101-724 Community Develop	6	0	6
28 101-728 Econ Dev	294	0	294
29 101-751-01 Parks & Rec Admin	2,300	0	2,300
30 101-801 Emergency Recovery	31	0	31
31 150-273 Cemeteries	19	0	19
32 155-751 Recreation	82	0	82
33 160-751 Mayor's Riverfront Pk	48	0	48
34 202 Act 51 Major Street	5,736	0	5,736
35 203 Act 51 Local Street	3,395	0	3,395
36 209 Cemeteries	639	0	639
37 226 Solid Waste	2,366	0	2,366
38 231-XXX Blight Abatement	162	0	162
39 243 Brownfield	22	0	22
41 251 FFE Aspirational Projects	7,129	0	7,129
42 252-172 City Managers	5	0	5
43 252-345 Public Safety	1,654	0	1,654
44 252-724 Public Safety Comm Dev	85	0	85
45 252-728 Econ Development	13	0	13
46 252-751 Recreation	983	0	983

**City of Kalamazoo
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Allocation Summary

Dept:3 101-101 City Commission

Department	City Commission	General Gov't	Total
48 253-101 City Commission	\$4	\$0	\$4
49 253-172 City Manager	120	0	120
50 253-345 Public Safety	36	0	36
51 253-724 Public Safety	531	0	531
52 253-751 Recreation	19	0	19
53 253-752 Parks	0	0	0
54 254 Light Grant	101	0	101
55 265-345 Public Safety	250	0	250
56 271-724 Comm Dev	760	0	760
57 280 Community Dev	5	0	5
59 285 Community Dev	1	0	1
61 288 Economic Development	717	0	717
62 289 Home Development	379	0	379
63 299 CDBG	569	0	569
67 590 Wastewater Fund	28,525	0	28,525
68 591 Water Fund	20,360	0	20,360
69 677-XXX Insurance Fund	9,876	0	9,876
70 701-XXX General Trust Fund	21	0	21
71 702-XXX Economic Dev	32	0	32
72 709-XXX Brownfield Dev	1,330	0	1,330
74 715 KMGA Fund	2,143	0	2,143
75 731-XXX Pension Fund	2,711	0	2,711
76 737-000 OPEB Trust Fund	447	0	447
77 760 Foundation for Excellence	1	0	1
Total	\$143,163	\$0	\$143,163

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	295,637	0	71,248	129,844	94,545
Salary % Split			.00%	24.10%	43.92%	31.98%
Benefits	S	136,627	0	32,927	60,007	43,693
Subtotal - Personnel Costs		432,264	0	104,176	189,850	138,238
<hr/>						
Services & Supplies Cost						
729 Operating Supplies	P	130,000	0	25	68,119	61,856
815 Utilities	P	257,707	0	1,076	125,376	131,255
825 General Insurance	P	5,352	0	5,352	0	0
845 Contractual Services	P	280,486	0	0	79,985	200,501
850 Charges for Services	P	30,120	30,120	0	0	0
974 Bldgs, Additions, and Improvemen	P	15,268	0	0	4,212	11,056
975 Machinery & Equipment	P	14,262	0	0	6,440	7,822
976 Office Equip & Furniture	P	28,227	0	0	0	28,227
Subtotal - Services & Supplies		761,422	30,120	6,453	284,132	440,717
<hr/>						
Department Cost Total		1,193,686	30,120	110,629	473,982	578,955
<hr/>						
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
<hr/>						
Total Costs After Adjustments		1,193,686	30,120	110,629	473,982	578,955
<hr/>						
General Admin Distribution			(30,120)	7,259	13,229	9,632
<hr/>						
Grand Total		\$1,193,686		\$117,888	\$487,211	\$588,588
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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	\$3,734	\$67	\$916	\$1,670	\$1,216
Subtotal - Building Depreciation	3,734	67	916	1,670	1,216
2 City Hall Equipment	396	5	97	176	128
2 Department Specific Equipment	3,890	53	950	1,732	1,261
Subtotal - Equipment Depreciation	4,286	58	1,047	1,908	1,389
3 City Commission	772	365	274	499	364
Subtotal - 101-101 City Commission	772	365	274	499	364
4 Maintenance Admin	0	955	230	419	305
4 City Hall	0	19,125	4,609	8,400	6,116
Subtotal - 101-635 City Maintenance	0	20,079	4,839	8,819	6,421
5 Management & Leadership	0	10,872	2,620	4,775	3,477
Subtotal - 101-172 City Manager	0	10,872	2,620	4,775	3,477
6 PC/Network Support	0	8,094	1,951	3,555	2,588
6 Application - Intellitime	0	524	126	230	168
6 County Wide	0	1,499	361	658	479
Subtotal - 101-636 Info Tech	0	10,117	2,438	4,443	3,235
7 Accounts Payable	0	26,765	6,450	11,755	8,559
7 Payroll	0	1,476	356	648	472
7 Budgeting	0	473	114	208	151
7 Audit and Accounting	0	17,160	4,136	7,537	5,488
7 Cost Plan	0	1,725	416	758	552
Subtotal - 101-191 Budget and Accoun	0	47,599	11,471	20,905	15,222
9 Internal Audit	0	882	212	387	282
Subtotal - 101-223 Internal Auditor	0	882	212	387	282
10 Purchasing	0	27,581	6,647	12,113	8,820
Subtotal - 101-233 Purchasing	0	27,581	6,647	12,113	8,820
12 Tax Collection - General Fund	0	7,419	1,788	3,258	2,373

City of Kalamazoo
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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	\$7,419	\$1,788	\$3,258	\$2,373
13 Assessing - General Fund	0	13,014	3,136	5,716	4,162
Subtotal - 101-257 Assessing	0	13,014	3,136	5,716	4,162
14 Advise and Counsel	0	2,436	587	1,070	779
14 Labor Relations	0	62	15	27	20
14 Risk Management	0	26	6	11	8
Subtotal - 101-266 City Attorney	0	2,524	608	1,109	807
15 Human Resources	0	4,524	1,090	1,987	1,447
15 Labor Relations	0	2,694	649	1,183	861
Subtotal - 101-270 Human Resources	0	7,218	1,740	3,170	2,308
18 General Fund OPEB	0	57,026	13,743	25,046	18,237
Subtotal - 101-297 OPEB	0	57,026	13,743	25,046	18,237
19 Security	0	4,168	1,004	1,830	1,333
19 Contractual	0	1,895	457	832	606
19 Parking	0	3,629	874	1,594	1,160
Subtotal - 101-299 Non-Departmental	0	9,691	2,336	4,256	3,099
Total Incoming	8,792	214,512	53,816	98,075	71,413
C. Total Allocated		\$1,416,991	\$171,704	\$585,286	\$660,001
			12.12%	41.30%	46.58%

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%	\$1,491	\$0	\$1,491	\$0	\$1,491
4 101-635 City Maintenance	1,110.00	0.80%	955	0	955	0	955
5 101-172 City Manager	2,330.00	1.67%	2,004	0	2,004	881	2,885
6 101-636 Info Tech	1,945.00	1.39%	1,673	0	1,673	736	2,409
7 101-191 Budget and Accounting	2,831.50	2.03%	2,435	0	2,435	1,071	3,506
8 101-215 City Clerk	1,452.00	1.04%	1,249	0	1,249	549	1,798
9 101-223 Internal Auditor	132.00	0.09%	114	0	114	50	163
10 101-233 Purchasing	1,089.50	0.78%	937	0	937	412	1,349
11 101-261 311 Customer Service	10,230.00	7.33%	8,799	0	8,799	3,869	12,668
12 101-253 Treasury	1,988.00	1.42%	1,710	0	1,710	752	2,462
14 101-266 City Attorney	1,357.00	0.97%	1,167	0	1,167	513	1,680
15 101-270 Human Resources	1,574.00	1.13%	1,354	0	1,354	595	1,949
20 101-345 Public Safety Ops	59,135.00	42.38%	50,862	0	50,862	22,367	73,229
28 101-728 Econ Dev	730.00	0.52%	628	0	628	276	904
29 101-751-01 Parks & Rec Admin	349.00	0.25%	300	0	300	132	432
33 160-751 Mayor's Riverfront Pk	6,011.00	4.31%	5,170	0	5,170	2,274	7,444
80 Kalamazoo County - Space	45,529.00	32.63%	39,160	0	39,160	17,220	56,380
Subtotal	139,526.00	100.00%	120,007	0	120,007	51,697	171,704
Direct Bills					0		0
Total					\$120,007		\$171,704

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%	\$29,859	\$0	\$29,859	\$0	\$29,859
4 101-635 City Maintenance	1,110.00	3.89%	19,125	0	19,125	0	19,125
5 101-172 City Manager	2,330.00	8.17%	40,145	0	40,145	8,555	48,700
6 101-636 Info Tech	1,945.00	6.82%	33,511	0	33,511	7,142	40,653
7 101-191 Budget and Accounting	2,831.50	9.93%	48,785	0	48,785	10,397	59,182
8 101-215 City Clerk	1,452.00	5.09%	25,017	0	25,017	5,331	30,348
9 101-223 Internal Auditor	132.00	0.46%	2,274	0	2,274	485	2,759
10 101-233 Purchasing	1,089.50	3.82%	18,771	0	18,771	4,000	22,772
11 101-261 311 Customer Service	10,230.00	35.89%	176,257	0	176,257	37,562	213,819
12 101-253 Treasury	1,988.00	6.97%	34,252	0	34,252	7,299	41,552
14 101-266 City Attorney	1,357.00	4.76%	23,380	0	23,380	4,983	28,363
15 101-270 Human Resources	1,574.00	5.52%	27,119	0	27,119	5,779	32,898
28 101-728 Econ Dev	730.00	2.56%	12,577	0	12,577	2,680	15,258
Subtotal	28,502.00	100.00%	491,072	0	491,072	94,214	585,286
Direct Bills					0		0
Total					\$491,072		\$585,286

Basis Units: Assigned Square Footage
Source: Maintenance Department

City of Kalamazoo
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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%	\$314,999	\$0	\$314,999	\$36,539	\$351,538
29 101-751-01 Parks & Rec Admin	349	0.31%	1,859	0	1,859	216	2,075
33 160-751 Mayor's Riverfront Pk	6,011	5.41%	32,019	0	32,019	3,714	35,733
80 Kalamazoo County - Space	45,529	41.01%	242,523	(140,000)	102,523	28,132	130,655
Subtotal	111,024	100.00%	591,400	(140,000)	451,400	68,601	520,001
Direct Bills					140,000		140,000
Total					\$591,400		\$660,001

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	1,491	29,859	0	31,349
4 101-635 City Maintenance	955	19,125	0	20,079
5 101-172 City Manager	2,885	48,700	0	51,585
6 101-636 Info Tech	2,409	40,653	0	43,061
7 101-191 Budget and Accounting	3,506	59,182	0	62,688
8 101-215 City Clerk	1,798	30,348	0	32,147
9 101-223 Internal Auditor	163	2,759	0	2,922
10 101-233 Purchasing	1,349	22,772	0	24,121
11 101-261 311 Customer Service	12,668	213,819	0	226,487
12 101-253 Treasury	2,462	41,552	0	44,013
14 101-266 City Attorney	1,680	28,363	0	30,043
15 101-270 Human Resources	1,949	32,898	0	34,848
20 101-345 Public Safety Ops	73,229	0	351,538	424,767
28 101-728 Econ Dev	904	15,258	0	16,162
29 101-751-01 Parks & Rec Admin	432	0	2,075	2,507
33 160-751 Mayor's Riverfront Pk	7,444	0	35,733	43,177
80 Kalamazoo County - Space	56,380	0	130,655	187,035
Total	\$171,704	\$585,286	\$660,001	\$1,416,991

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

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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	\$7,839	\$141	\$7,980	\$0
Subtotal - Building Depreciation	7,839	141	7,980	0
2 City Hall Equipment	831	11	842	0
2 Voice over IP System	1,861	25	1,886	0
Subtotal - Equipment Depreciation	2,691	37	2,728	0
3 City Commission	1,011	477	1,488	0
Subtotal - 101-101 City Commission	1,011	477	1,488	0
4 Maintenance Admin	2,004	881	2,885	0
4 City Hall	40,145	8,555	48,700	0
Subtotal - 101-635 City Maintenance	42,149	9,436	51,585	0
5 Management & Leadership	0	19,783	19,783	0
Subtotal - 101-172 City Manager	0	19,783	19,783	0
6 PC/Network Support	0	26,304	26,304	0
6 Application - Eden	0	13,572	13,572	0
6 Application - BS & A	0	6,660	6,660	0
6 Application - Intellitime	0	1,310	1,310	0
6 NeoGov	0	7,709	7,709	0
6 County Wide	0	2,728	2,728	0
6 Dept Specific Exp	0	56,593	56,593	0
Subtotal - 101-636 Info Tech	0	114,876	114,876	0
7 Accounts Payable	0	6,222	6,222	0
7 Payroll	0	2,685	2,685	0
7 Budgeting	0	619	619	0
7 Audit and Accounting	0	4,184	4,184	0
7 Cost Plan	0	1,725	1,725	0
Subtotal - 101-191 Budget and Accoun	0	15,437	15,437	0
8 Records Management	0	1,897	1,897	0
8 Mail	0	139	139	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 - 101-215 City Clerk	\$0	\$2,036	\$2,036	\$0
9 Internal Audit	0	1,154	1,154	0
Subtotal - 101-223 Internal Auditor	0	1,154	1,154	0
10 Purchasing	0	3,120	3,120	0
Subtotal - 101-233 Purchasing	0	3,120	3,120	0
11 Customer Service (exc Public Wks)	0	700	700	0
Subtotal - 101-261 311 Customer Servi	0	700	700	0
12 Non-Tax Revenue	0	2	2	0
12 Tax Collection - General Fund	0	9,714	9,714	0
Subtotal - 101-253 Treasury	0	9,717	9,717	0
13 Assessing - General Fund	0	17,041	17,041	0
Subtotal - 101-257 Assessing	0	17,041	17,041	0
14 Advise and Counsel	0	3,190	3,190	0
14 Risk Management	0	8	8	0
Subtotal - 101-266 City Attorney	0	3,198	3,198	0
15 Human Resources	0	8,232	8,232	0
Subtotal - 101-270 Human Resources	0	8,232	8,232	0
18 General Fund OPEB	0	103,764	103,764	0
Subtotal - 101-297 OPEB	0	103,764	103,764	0
19 Security	0	8,748	8,748	0
19 Contractual	0	2,481	2,481	0
19 Parking	0	6,603	6,603	0
Subtotal - 101-299 Non-Departmental	0	17,832	17,832	0
Total Incoming	53,690	326,982	380,672	0
C. Total Allocated		\$1,943,717	\$1,625,608	\$318,109
		83.63%	16.37%	

City of Kalamazoo
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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	5.21	0.84%	\$10,872	\$0	\$10,872	\$0	\$10,872
5 101-172 City Manager	9.48	1.52%	19,783	0	19,783	0	19,783
6 101-636 Info Tech	12.35	1.98%	25,773	0	25,773	6,646	32,419
7 101-191 Budget and Accounting	14.26	2.29%	29,758	0	29,758	7,674	37,433
8 101-215 City Clerk	6.22	1.00%	12,980	0	12,980	3,347	16,328
9 101-223 Internal Auditor	0.96	0.15%	2,003	0	2,003	517	2,520
10 101-233 Purchasing	4.36	0.70%	9,099	0	9,099	2,346	11,445
11 101-261 311 Customer Service	8.21	1.32%	17,133	0	17,133	4,418	21,551
12 101-253 Treasury	11.17	1.79%	23,310	0	23,310	6,011	29,321
13 101-257 Assessing	0.48	0.08%	1,002	0	1,002	258	1,260
14 101-266 City Attorney	5.71	0.92%	11,916	0	11,916	3,073	14,989
15 101-270 Human Resources	7.04	1.13%	14,691	0	14,691	3,789	18,480
16 101-345-01 Public Safety Admin	6.91	1.11%	14,420	0	14,420	3,719	18,139
17 101-640 Fleet	7.55	1.21%	15,756	0	15,756	4,063	19,819
19 101-299 Non-Departmental	1.67	0.27%	3,485	0	3,485	899	4,384
20 101-345 Public Safety Ops	236.54	38.01%	493,624	0	493,624	127,295	620,918
21 101-441-00 PW General	5.02	0.81%	10,476	0	10,476	2,702	13,178
24 101-699.00 Code Enforcement	8.02	1.29%	16,737	0	16,737	4,316	21,053
25 101-699.01 Building Trades	6.20	1.00%	12,938	0	12,938	3,337	16,275
26 101-721 Planning	5.26	0.85%	10,977	0	10,977	2,831	13,808
28 101-728 Econ Dev	2.70	0.43%	5,634	0	5,634	1,453	7,088
29 101-751-01 Parks & Rec Admin	29.81	4.79%	62,209	0	62,209	16,042	78,251
30 101-801 Emergency Recovery	0.07	0.01%	146	0	146	38	184
34 202 Act 51 Major Street	16.15	2.60%	33,703	0	33,703	8,691	42,394
35 203 Act 51 Local Street	15.29	2.46%	31,908	0	31,908	8,228	40,136
36 209 Cemeteries	0.64	0.10%	1,336	0	1,336	344	1,680
37 226 Solid Waste	5.95	0.96%	12,417	0	12,417	3,202	15,619
41 251 FFE Aspirational Projects	1.52	0.24%	3,172	0	3,172	818	3,990
43 252-345 Public Safety	22.28	3.58%	46,495	0	46,495	11,990	58,485
44 252-724 Public Safety Comm Dev	0.12	0.02%	250	0	250	65	315
46 252-751 Recreation	8.65	1.39%	18,051	0	18,051	4,655	22,706
52 253-751 Recreation	0.07	0.01%	146	0	146	38	184
56 271-724 Comm Dev	8.43	1.35%	17,592	0	17,592	4,537	22,129
63 299 CDBG	1.14	0.18%	2,379	0	2,379	613	2,993
65 400 Capital Projects	0.12	0.02%	250	0	250	65	315
67 590 Wastewater Fund	78.52	12.62%	163,859	0	163,859	42,256	206,115
68 591 Water Fund	66.61	10.70%	139,005	0	139,005	35,846	174,851
71 702-XXX Economic Dev	0.17	0.03%	355	0	355	91	446
72 709-XXX Brownfield Dev	1.43	0.23%	2,984	0	2,984	770	3,754

**City of Kalamazoo
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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
<hr/>							
Subtotal	622.29	100.00%	1,298,626	0	1,298,626	326,982	1,625,608
Direct Bills					0		0
Total					\$1,298,626		\$1,625,608
<hr/>							

Basis Units: Full Time Equivalents
Source: City Payroll Records

**City of Kalamazoo
Full Cost Allocation Plan**

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Allocation Summary

Dept:5 101-172 City Manager

Department	Management & Leadership	General Government	Total
4 101-635 City Maintenance	\$10,872	\$0	\$10,872
5 101-172 City Manager	19,783	0	19,783
6 101-636 Info Tech	32,419	0	32,419
7 101-191 Budget and Accounting	37,433	0	37,433
8 101-215 City Clerk	16,328	0	16,328
9 101-223 Internal Auditor	2,520	0	2,520
10 101-233 Purchasing	11,445	0	11,445
11 101-261 311 Customer Service	21,551	0	21,551
12 101-253 Treasury	29,321	0	29,321
13 101-257 Assessing	1,260	0	1,260
14 101-266 City Attorney	14,989	0	14,989
15 101-270 Human Resources	18,480	0	18,480
16 101-345-01 Public Safety Admin	18,139	0	18,139
17 101-640 Fleet	19,819	0	19,819
19 101-299 Non-Departmental	4,384	0	4,384
20 101-345 Public Safety Ops	620,918	0	620,918
21 101-441-00 PW General	13,178	0	13,178
24 101-699.00 Code Enforcement	21,053	0	21,053
25 101-699.01 Building Trades	16,275	0	16,275
26 101-721 Planning	13,808	0	13,808
28 101-728 Econ Dev	7,088	0	7,088
29 101-751-01 Parks & Rec Admin	78,251	0	78,251
30 101-801 Emergency Recovery	184	0	184
34 202 Act 51 Major Street	42,394	0	42,394
35 203 Act 51 Local Street	40,136	0	40,136
36 209 Cemeteries	1,680	0	1,680
37 226 Solid Waste	15,619	0	15,619
41 251 FFE Aspirational Projects	3,990	0	3,990
43 252-345 Public Safety	58,485	0	58,485
44 252-724 Public Safety Comm Dev	315	0	315
46 252-751 Recreation	22,706	0	22,706
52 253-751 Recreation	184	0	184
56 271-724 Comm Dev	22,129	0	22,129
63 299 CDBG	2,993	0	2,993
65 400 Capital Projects	315	0	315
67 590 Wastewater Fund	206,115	0	206,115
68 591 Water Fund	174,851	0	174,851
71 702-XXX Economic Dev	446	0	446
72 709-XXX Brownfield Dev	3,754	0	3,754

City of Kalamazoo
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Allocation Summary

Dept:5 101-172 City Manager

Department	Management & Leadership	General Government	Total
Total	\$1,625,608	\$0	\$1,625,608

**Information Technology
Nature and Extent of Services**

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

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

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

- **PC/Network Support** – Costs associated with the support of the network, infrastructure, hardware, common software, internet connectivity, and telecom service are allocated to all users of the services based on the number of users assigned by department.
- **Application Software** - The costs of specific applications, including maintenance agreements and licenses, and the share of employee costs related to maintaining the applications and supporting the users of those applications are identified in the following functions and allocated based on the number of users by department.
 - Eden
 - BS&A
 - Intellitime
 - Multifactor Authentication
 - NeoGov

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

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

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

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

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A. Department Costs

Dept:6 101-636 Info Tech

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

City of Kalamazoo
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A. Department Costs

Dept:6 101-636 Info Tech

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

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	Multifactor Auth	NeoGov
1 City Hall	\$6,544	\$118	\$2,550	\$529	\$896	\$155	\$549	\$868	\$5	\$172
Subtotal - Building Depreciation	6,544	118	2,550	529	896	155	549	868	5	172
2 City Hall Equipment	693	9	269	56	95	16	58	92	1	18
2 IT Equipment	58,437	793	22,677	4,705	7,967	1,378	4,884	7,719	46	1,529
2 Voice over IP System	2,189	30	850	176	298	52	183	289	2	57
Subtotal - Equipment Depreciation	61,319	832	23,796	4,937	8,360	1,446	5,125	8,100	48	1,604
3 City Commission	1,760	831	992	206	349	60	214	338	2	67
Subtotal - 101-101 City Commission	1,760	831	992	206	349	60	214	338	2	67
4 Maintenance Admin	1,673	736	922	191	324	56	199	314	2	62
4 City Hall	33,511	7,142	15,565	3,229	5,468	946	3,352	5,298	31	1,049
Subtotal - 101-635 City Maintenance	35,184	7,877	16,487	3,420	5,792	1,002	3,551	5,612	33	1,111
5 Management & Leadership	25,773	6,646	12,412	2,575	4,361	754	2,673	4,225	25	837
Subtotal - 101-172 City Manager	25,773	6,646	12,412	2,575	4,361	754	2,673	4,225	25	837
6 PC/Network Support	0	70,818	27,114	5,625	9,526	1,648	5,840	9,229	55	1,828
6 Application - Eden	0	20,357	7,794	1,617	2,738	474	1,679	2,653	16	525
6 Application - BS & A	0	9,990	3,825	794	1,344	232	824	1,302	8	258
6 Application - Intellitime	0	1,179	451	94	159	27	97	154	1	30
6 Multifactor Auth	0	979	375	78	132	23	81	128	1	25
6 NeoGov	0	4,625	1,771	367	622	108	381	603	4	119
6 County Wide	0	3,554	1,361	282	478	83	293	463	3	92
6 Dept Specific Exp	0	36,322	13,907	2,885	4,886	845	2,995	4,734	28	937
Subtotal - 101-636 Info Tech	0	147,825	56,598	11,742	19,884	3,439	12,190	19,265	114	3,815
7 Accounts Payable	0	14,818	5,673	1,177	1,993	345	1,222	1,931	11	382
7 Payroll	0	3,498	1,339	278	471	81	288	456	3	90
7 Budgeting	0	1,078	413	86	145	25	89	141	1	28
7 Audit and Accounting	0	7,325	2,805	582	985	170	604	955	6	189
7 Cost Plan	0	1,725	661	137	232	40	142	225	1	45
Subtotal - 101-191 Budget and Accoun	0	28,445	10,891	2,259	3,826	662	2,346	3,707	22	734
8 Records Management	0	25,080	9,602	1,992	3,373	583	2,068	3,269	19	647

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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	Multifactor Auth	NeoGov
8 Mail	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - 101-215 City Clerk	0	25,080	9,603	1,992	3,374	584	2,068	3,269	19	647
9 Internal Audit	0	2,010	770	160	270	47	166	262	2	52
Subtotal - 101-223 Internal Auditor	0	2,010	770	160	270	47	166	262	2	52
10 Purchasing	0	26,775	10,252	2,127	3,602	623	2,208	3,489	21	691
Subtotal - 101-233 Purchasing	0	26,775	10,252	2,127	3,602	623	2,208	3,489	21	691
11 Customer Service (exc Public Wks)	0	18	7	1	2	0	1	2	0	0
Subtotal - 101-261 311 Customer Servi	0	18	7	1	2	0	1	2	0	0
12 Tax Collection - General Fund	0	16,913	6,476	1,343	2,275	393	1,395	2,204	13	436
Subtotal - 101-253 Treasury	0	16,913	6,476	1,343	2,275	393	1,395	2,204	13	436
13 Assessing - General Fund	0	29,669	11,360	2,357	3,991	690	2,447	3,867	23	766
Subtotal - 101-257 Assessing	0	29,669	11,360	2,357	3,991	690	2,447	3,867	23	766
14 Advise and Counsel	0	5,554	2,126	441	747	129	458	724	4	143
14 Risk Management	0	9	3	1	1	0	1	1	0	0
Subtotal - 101-266 City Attorney	0	5,562	2,130	442	748	129	459	725	4	144
15 Human Resources	0	10,724	4,106	852	1,442	249	884	1,398	8	277
Subtotal - 101-270 Human Resources	0	10,724	4,106	852	1,442	249	884	1,398	8	277
18 General Fund OPEB	0	135,178	51,756	10,737	18,183	3,145	11,147	17,617	104	3,489
Subtotal - 101-297 OPEB	0	135,178	51,756	10,737	18,183	3,145	11,147	17,617	104	3,489
19 Security	0	7,303	2,796	580	982	170	602	952	6	188
19 Contractual	0	4,320	1,654	343	581	101	356	563	3	111
19 Parking	0	8,601	3,293	683	1,157	200	709	1,121	7	222
Subtotal - 101-299 Non-Departmental	0	20,224	7,743	1,606	2,720	471	1,668	2,636	16	522
Total Incoming	130,580	464,728	227,926	47,284	80,074	13,850	49,090	77,583	459	15,364
C. Total Allocated		\$3,212,800	\$1,230,089	\$255,188	\$432,151	\$74,748	\$264,933	\$418,708	\$2,480	\$82,916
			38.29%	7.94%	13.45%	2.33%	8.25%	13.03%	0.08%	2.58%

**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	County Wide	Dept Specific Exp
1 City Hall	\$6,544	\$118	\$434	\$502
Subtotal - Building Depreciation	6,544	118	434	502
2 City Hall Equipment	693	9	46	53
2 IT Equipment	58,437	793	3,860	4,466
2 Voice over IP System	2,189	30	145	167
Subtotal - Equipment Depreciation	61,319	832	4,050	4,686
3 City Commission	1,760	831	169	195
Subtotal - 101-101 City Commission	1,760	831	169	195
4 Maintenance Admin	1,673	736	157	182
4 City Hall	33,511	7,142	2,649	3,065
Subtotal - 101-635 City Maintenance	35,184	7,877	2,806	3,247
5 Management & Leadership	25,773	6,646	2,112	2,444
Subtotal - 101-172 City Manager	25,773	6,646	2,112	2,444
6 PC/Network Support	0	70,818	4,615	5,339
6 Application - Eden	0	20,357	1,327	1,535
6 Application - BS & A	0	9,990	651	753
6 Application - Intellitime	0	1,179	77	89
6 Multifactor Auth	0	979	64	74
6 NeoGov	0	4,625	301	349
6 County Wide	0	3,554	232	268
6 Dept Specific Exp	0	36,322	2,367	2,739
Subtotal - 101-636 Info Tech	0	147,825	9,633	11,145
7 Accounts Payable	0	14,818	966	1,117
7 Payroll	0	3,498	228	264
7 Budgeting	0	1,078	70	81
7 Audit and Accounting	0	7,325	477	552
7 Cost Plan	0	1,725	112	130
Subtotal - 101-191 Budget and Accoun	0	28,445	1,854	2,145
8 Records Management	0	25,080	1,634	1,891

**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	County Wide	Dept Specific Exp
8 Mail	\$0	\$1	\$0	\$0
Subtotal - 101-215 City Clerk	0	25,080	1,634	1,891
9 Internal Audit	0	2,010	131	152
Subtotal - 101-223 Internal Auditor	0	2,010	131	152
10 Purchasing	0	26,775	1,745	2,019
Subtotal - 101-233 Purchasing	0	26,775	1,745	2,019
11 Customer Service (exc Public Wks)	0	18	1	1
Subtotal - 101-261 311 Customer Servi	0	18	1	1
12 Tax Collection - General Fund	0	16,913	1,102	1,275
Subtotal - 101-253 Treasury	0	16,913	1,102	1,275
13 Assessing - General Fund	0	29,669	1,933	2,237
Subtotal - 101-257 Assessing	0	29,669	1,933	2,237
14 Advise and Counsel	0	5,554	362	419
14 Risk Management	0	9	1	1
Subtotal - 101-266 City Attorney	0	5,562	362	419
15 Human Resources	0	10,724	699	809
Subtotal - 101-270 Human Resources	0	10,724	699	809
18 General Fund OPEB	0	135,178	8,809	10,192
Subtotal - 101-297 OPEB	0	135,178	8,809	10,192
19 Security	0	7,303	476	551
19 Contractual	0	4,320	281	326
19 Parking	0	8,601	560	649
Subtotal - 101-299 Non-Departmental	0	20,224	1,318	1,525
Total Incoming	130,580	464,728	38,792	44,884
C. Total Allocated		\$3,212,800	\$209,354	\$242,233
			6.52%	7.54%

City of Kalamazoo
Full Cost Allocation Plan

CY 2019
08/06/20

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	0.77%	\$8,094	\$0	\$8,094	\$0	\$8,094
5 101-172 City Manager	13.00	2.50%	26,304	0	26,304	0	26,304
6 101-636 Info Tech	35.00	6.73%	70,818	0	70,818	0	70,818
7 101-191 Budget and Accounting	14.00	2.69%	28,327	0	28,327	5,323	33,650
8 101-215 City Clerk	8.00	1.54%	16,187	0	16,187	3,042	19,229
9 101-223 Internal Auditor	1.00	0.19%	2,023	0	2,023	380	2,404
10 101-233 Purchasing	4.00	0.77%	8,094	0	8,094	1,521	9,614
11 101-261 311 Customer Service	9.00	1.73%	18,210	0	18,210	3,422	21,632
12 101-253 Treasury	14.00	2.69%	28,327	0	28,327	5,323	33,650
13 101-257 Assessing	3.00	0.58%	6,070	0	6,070	1,141	7,211
14 101-266 City Attorney	6.00	1.15%	12,140	0	12,140	2,281	14,421
15 101-270 Human Resources	8.00	1.54%	16,187	0	16,187	3,042	19,229
16 101-345-01 Public Safety Admin	6.02	1.16%	12,181	0	12,181	2,289	14,470
17 101-640 Fleet	9.00	1.73%	18,210	0	18,210	3,422	21,632
20 101-345 Public Safety Ops	205.98	39.61%	416,776	0	416,776	78,313	495,089
21 101-441-00 PW General	5.00	0.96%	10,117	0	10,117	1,901	12,018
24 101-699.00 Code Enforcement	11.28	2.17%	22,824	0	22,824	4,289	27,112
25 101-699.01 Building Trades	8.72	1.68%	17,644	0	17,644	3,315	20,959
26 101-721 Planning	11.00	2.12%	22,257	0	22,257	4,182	26,439
28 101-728 Econ Dev	2.00	0.38%	4,047	0	4,047	760	4,807
29 101-751-01 Parks & Rec Admin	20.00	3.85%	40,468	0	40,468	7,604	48,072
34 202 Act 51 Major Street	13.00	2.50%	26,304	0	26,304	4,943	31,246
35 203 Act 51 Local Street	2.00	0.38%	4,047	0	4,047	760	4,807
36 209 Cemeteries	3.00	0.58%	6,070	0	6,070	1,141	7,211
37 226 Solid Waste	1.00	0.19%	2,023	0	2,023	380	2,404
56 271-724 Comm Dev	1.00	0.19%	2,023	0	2,023	380	2,404
67 590 Wastewater Fund	66.00	12.69%	133,543	0	133,543	25,093	158,636
68 591 Water Fund	36.00	6.92%	72,842	0	72,842	13,687	86,529
Subtotal	520.00	100.00%	1,052,158	0	1,052,158	177,931	1,230,089
Direct Bills					0		0
Total					\$1,052,158		\$1,230,089

Basis Units: Number of PCs
Source: IT Log

City of Kalamazoo
Full Cost Allocation Plan

CY 2019
08/06/20

Application - Eden 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	12.00	6.22%	\$13,572	\$0	\$13,572	\$0	\$13,572
6 101-636 Info Tech	18.00	9.33%	20,357	0	20,357	0	20,357
7 101-191 Budget and Accounting	14.00	7.25%	15,833	0	15,833	3,170	19,004
8 101-215 City Clerk	5.00	2.59%	5,655	0	5,655	1,132	6,787
9 101-223 Internal Auditor	1.00	0.52%	1,131	0	1,131	226	1,357
10 101-233 Purchasing	6.00	3.11%	6,786	0	6,786	1,359	8,145
11 101-261 311 Customer Service	9.00	4.66%	10,179	0	10,179	2,038	12,217
12 101-253 Treasury	4.00	2.07%	4,524	0	4,524	906	5,430
13 101-257 Assessing	1.00	0.52%	1,131	0	1,131	226	1,357
14 101-266 City Attorney	3.00	1.55%	3,393	0	3,393	679	4,072
15 101-270 Human Resources	6.00	3.11%	6,786	0	6,786	1,359	8,145
16 101-345-01 Public Safety Admin	0.32	0.17%	362	0	362	72	434
20 101-345 Public Safety Ops	10.68	5.53%	12,079	0	12,079	2,419	14,497
21 101-441-00 PW General	73.00	37.82%	82,560	0	82,560	16,531	99,092
26 101-721 Planning	13.00	6.74%	14,702	0	14,702	2,944	17,646
29 101-751-01 Parks & Rec Admin	4.00	2.07%	4,524	0	4,524	906	5,430
79 CCTA	13.00	6.74%	14,702	0	14,702	2,944	17,646
Subtotal	193.00	100.00%	218,275	0	218,275	36,913	255,188
Direct Bills					0		0
Total					\$218,275		\$255,188

Basis Units: Number of Users
Source: IT Log

City of Kalamazoo
Full Cost Allocation Plan

CY 2019
08/06/20

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%	\$6,660	\$0	\$6,660	\$0	\$6,660
6 101-636 Info Tech	3.00	2.70%	9,990	0	9,990	0	9,990
7 101-191 Budget and Accounting	9.00	8.11%	29,971	0	29,971	5,307	35,278
9 101-223 Internal Auditor	1.00	0.90%	3,330	0	3,330	590	3,920
12 101-253 Treasury	12.00	10.81%	39,961	0	39,961	7,077	47,038
13 101-257 Assessing	23.00	20.72%	76,592	0	76,592	13,564	90,156
15 101-270 Human Resources	1.00	0.90%	3,330	0	3,330	590	3,920
16 101-345-01 Public Safety Admin	0.34	0.31%	1,132	0	1,132	201	1,333
20 101-345 Public Safety Ops	11.66	10.50%	38,829	0	38,829	6,876	45,705
21 101-441-00 PW General	5.00	4.50%	16,650	0	16,650	2,949	19,599
24 101-699.00 Code Enforcement	9.02	8.13%	30,037	0	30,037	5,319	35,357
25 101-699.01 Building Trades	6.98	6.29%	23,244	0	23,244	4,116	27,360
26 101-721 Planning	9.00	8.11%	29,971	0	29,971	5,307	35,278
29 101-751-01 Parks & Rec Admin	1.00	0.90%	3,330	0	3,330	590	3,920
34 202 Act 51 Major Street	2.00	1.80%	6,660	0	6,660	1,179	7,840
35 203 Act 51 Local Street	2.00	1.80%	6,660	0	6,660	1,179	7,840
36 209 Cemeteries	1.00	0.90%	3,330	0	3,330	590	3,920
37 226 Solid Waste	1.00	0.90%	3,330	0	3,330	590	3,920
67 590 Wastewater Fund	5.00	4.50%	16,650	0	16,650	2,949	19,599
68 591 Water Fund	6.00	5.41%	19,981	0	19,981	3,538	23,519
Subtotal	111.00	100.00%	369,641	0	369,641	62,510	432,151
Direct Bills					0		0
Total					\$369,641		\$432,151

Basis Units: Number of Users
Source: IT Log

City of Kalamazoo
Full Cost Allocation Plan

CY 2019
08/06/20

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	1.43%	\$917	\$0	\$917	\$0	\$917
4 101-635 City Maintenance	4.00	0.82%	524	0	524	0	524
5 101-172 City Manager	10.00	2.05%	1,310	0	1,310	0	1,310
6 101-636 Info Tech	9.00	1.84%	1,179	0	1,179	0	1,179
7 101-191 Budget and Accounting	13.00	2.66%	1,703	0	1,703	307	2,010
8 101-215 City Clerk	6.00	1.23%	786	0	786	142	928
9 101-223 Internal Auditor	1.00	0.20%	131	0	131	24	155
10 101-233 Purchasing	3.00	0.61%	393	0	393	71	464
11 101-261 311 Customer Service	9.00	1.84%	1,179	0	1,179	212	1,392
12 101-253 Treasury	13.00	2.66%	1,703	0	1,703	307	2,010
13 101-257 Assessing	1.00	0.20%	131	0	131	24	155
14 101-266 City Attorney	6.00	1.23%	786	0	786	142	928
15 101-270 Human Resources	7.00	1.43%	917	0	917	165	1,082
16 101-345-01 Public Safety Admin	7.86	1.61%	1,030	0	1,030	186	1,215
17 101-640 Fleet	4.00	0.82%	524	0	524	94	618
20 101-345 Public Safety Ops	269.14	55.15%	35,262	0	35,262	6,354	41,615
21 101-441-00 PW General	6.00	1.23%	786	0	786	142	928
24 101-699.00 Code Enforcement	11.28	2.31%	1,478	0	1,478	266	1,744
25 101-699.01 Building Trades	8.72	1.79%	1,142	0	1,142	206	1,348
26 101-721 Planning	11.00	2.25%	1,441	0	1,441	260	1,701
28 101-728 Econ Dev	7.00	1.43%	917	0	917	165	1,082
29 101-751-01 Parks & Rec Admin	14.00	2.87%	1,834	0	1,834	331	2,165
34 202 Act 51 Major Street	3.00	0.61%	393	0	393	71	464
35 203 Act 51 Local Street	3.00	0.61%	393	0	393	71	464
36 209 Cemeteries	1.00	0.20%	131	0	131	24	155
67 590 Wastewater Fund	40.00	8.20%	5,241	0	5,241	944	6,185
68 591 Water Fund	13.00	2.66%	1,703	0	1,703	307	2,010
Subtotal	488.00	100.00%	63,936	0	63,936	10,812	74,748
Direct Bills					0		0
Total					\$63,936		\$74,748

Basis Units: Number of Users

Source: IT Log

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2019
08/06/20

KDPS Allocations

Dept:6 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 101-345-01 Public Safety Admin	6.02	2.84%	\$6,435	\$0	\$6,435	\$1,088	\$7,523
20 101-345 Public Safety Ops	205.98	97.16%	220,176	0	220,176	37,234	257,410
Subtotal	212.00	100.00%	226,611	0	226,611	38,322	264,933
Direct Bills					0		0
Total					\$226,611		\$264,933

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2019
08/06/20

Water / Wastewater Allocations

Dept:6 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
67 590 Wastewater Fund	50	50.00%	\$179,071	\$0	\$179,071	\$30,283	\$209,354
68 591 Water Fund	50	50.00%	179,071	0	179,071	30,283	209,354
Subtotal	100	100.00%	358,142	0	358,142	60,566	418,708
Direct Bills					0		0
Total					\$358,142		\$418,708

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2019
08/06/20

Multifactor Auth Allocations

Dept:6 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-636 Info Tech	12.00	46.15%	\$979	\$0	\$979	\$0	\$979
7 101-191 Budget and Accounting	2.50	9.62%	204	0	204	64	268
8 101-215 City Clerk	2.00	7.69%	163	0	163	51	214
10 101-233 Purchasing	0.50	1.92%	41	0	41	13	54
12 101-253 Treasury	3.50	13.46%	286	0	286	90	375
13 101-257 Assessing	0.50	1.92%	41	0	41	13	54
20 101-345 Public Safety Ops	4.00	15.38%	326	0	326	102	429
68 591 Water Fund	1.00	3.85%	82	0	82	26	107
Subtotal	26.00	100.00%	2,121	0	2,121	359	2,480
Direct Bills					0		0
Total					\$2,121		\$2,480

Basis Units: Number of Users
Source: IT Log

City of Kalamazoo
Full Cost Allocation Plan

CY 2019
08/06/20

NeoGov 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	10.00	10.87%	\$7,709	\$0	\$7,709	\$0	\$7,709
6 101-636 Info Tech	6.00	6.52%	4,625	0	4,625	0	4,625
7 101-191 Budget and Accounting	10.00	10.87%	7,709	0	7,709	1,578	9,287
8 101-215 City Clerk	2.00	2.17%	1,542	0	1,542	316	1,857
14 101-266 City Attorney	1.00	1.09%	771	0	771	158	929
15 101-270 Human Resources	3.00	3.26%	2,313	0	2,313	473	2,786
16 101-345-01 Public Safety Admin	0.48	0.52%	370	0	370	76	446
20 101-345 Public Safety Ops	16.52	17.96%	12,735	0	12,735	2,607	15,342
21 101-441-00 PW General	26.00	28.26%	20,043	0	20,043	4,103	24,146
26 101-721 Planning	10.00	10.87%	7,709	0	7,709	1,578	9,287
29 101-751-01 Parks & Rec Admin	7.00	7.61%	5,396	0	5,396	1,105	6,501
Subtotal	92.00	100.00%	70,922	0	70,922	11,994	82,916
Direct Bills					0		0
Total					\$70,922		\$82,916

Basis Units: Number of Users
Source: IT Log

City of Kalamazoo
Full Cost Allocation Plan

CY 2019
08/06/20

County Wide 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	5.21	0.84%	\$1,499	\$0	\$1,499	\$0	\$1,499
5 101-172 City Manager	9.48	1.52%	2,728	0	2,728	0	2,728
6 101-636 Info Tech	12.35	1.98%	3,554	0	3,554	0	3,554
7 101-191 Budget and Accounting	14.26	2.29%	4,103	0	4,103	725	4,829
8 101-215 City Clerk	6.22	1.00%	1,790	0	1,790	316	2,106
9 101-223 Internal Auditor	0.96	0.15%	276	0	276	49	325
10 101-233 Purchasing	4.36	0.70%	1,255	0	1,255	222	1,476
11 101-261 311 Customer Service	8.21	1.32%	2,363	0	2,363	418	2,780
12 101-253 Treasury	11.17	1.79%	3,214	0	3,214	568	3,783
13 101-257 Assessing	0.48	0.08%	138	0	138	24	163
14 101-266 City Attorney	5.71	0.92%	1,643	0	1,643	290	1,934
15 101-270 Human Resources	7.04	1.13%	2,026	0	2,026	358	2,384
16 101-345-01 Public Safety Admin	6.91	1.11%	1,988	0	1,988	352	2,340
17 101-640 Fleet	7.55	1.21%	2,173	0	2,173	384	2,557
19 101-299 Non-Departmental	1.67	0.27%	481	0	481	85	566
20 101-345 Public Safety Ops	236.54	38.01%	68,067	0	68,067	12,034	80,101
21 101-441-00 PW General	5.02	0.81%	1,445	0	1,445	255	1,700
24 101-699.00 Code Enforcement	8.02	1.29%	2,308	0	2,308	408	2,716
25 101-699.01 Building Trades	6.20	1.00%	1,784	0	1,784	315	2,100
26 101-721 Planning	5.26	0.85%	1,514	0	1,514	268	1,781
28 101-728 Econ Dev	2.70	0.43%	777	0	777	137	914
29 101-751-01 Parks & Rec Admin	29.81	4.79%	8,578	0	8,578	1,517	10,095
30 101-801 Emergency Recovery	0.07	0.01%	20	0	20	4	24
34 202 Act 51 Major Street	16.15	2.60%	4,647	0	4,647	822	5,469
35 203 Act 51 Local Street	15.29	2.46%	4,400	0	4,400	778	5,178
36 209 Cemeteries	0.64	0.10%	184	0	184	33	217
37 226 Solid Waste	5.95	0.96%	1,712	0	1,712	303	2,015
41 251 FFE Aspirational Projects	1.52	0.24%	437	0	437	77	515
43 252-345 Public Safety	22.28	3.58%	6,411	0	6,411	1,133	7,545
44 252-724 Public Safety Comm Dev	0.12	0.02%	35	0	35	6	41
46 252-751 Recreation	8.65	1.39%	2,489	0	2,489	440	2,929
52 253-751 Recreation	0.07	0.01%	20	0	20	4	24
56 271-724 Comm Dev	8.43	1.35%	2,426	0	2,426	429	2,855
63 299 CDBG	1.14	0.18%	328	0	328	58	386
65 400 Capital Projects	0.12	0.02%	35	0	35	6	41
67 590 Wastewater Fund	78.52	12.62%	22,595	0	22,595	3,995	26,590
68 591 Water Fund	66.61	10.70%	19,168	0	19,168	3,389	22,556
71 702-XXX Economic Dev	0.17	0.03%	49	0	49	9	58
72 709-XXX Brownfield Dev	1.43	0.23%	411	0	411	73	484

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2019
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County Wide Allocations

Dept:6 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	622.29	100.00%	179,071	0	179,071	30,283	209,354
Direct Bills					0		0
Total					\$179,071		\$209,354
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Basis Units: Full Time Equivalents							
Source: Payroll							

City of Kalamazoo
Full Cost Allocation Plan

CY 2019
08/06/20

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	37,400.02	27.31%	\$56,593	\$0	\$56,593	\$0	\$56,593
6 101-636 Info Tech	24,003.33	17.53%	36,322	0	36,322	0	36,322
7 101-191 Budget and Accounting	20,000.00	14.61%	30,264	0	30,264	9,279	39,543
8 101-215 City Clerk	373.00	0.27%	564	0	564	173	737
11 101-261 311 Customer Service	37,505.75	27.39%	56,753	0	56,753	17,401	74,154
12 101-253 Treasury	5,562.00	4.06%	8,416	0	8,416	2,581	10,997
29 101-751-01 Parks & Rec Admin	33.34	0.02%	50	0	50	15	66
79 CCTA	12,048.06	8.80%	18,231	0	18,231	5,590	23,821
Subtotal	136,925.50	100.00%	207,194	0	207,194	35,039	242,233
Direct Bills					0		0
Total					\$207,194		\$242,233

Basis Units: \$ Expenditures

Source: IT Log

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2019
08/06/20

Allocation Summary

Dept:6 101-636 Info Tech

Department	PC/Network Support	Application - Eden	Application - BS & A	Application - Intellitime	KDPS	Water / Wastewater	Multifactor Auth	NeoGov	County Wide	Dept Specific Exp
3 101-101 City Commission	\$0	\$0	\$0	\$917	\$0	\$0	\$0	\$0	\$0	\$0
4 101-635 City Maintenance	8,094	0	0	524	0	0	0	0	1,499	0
5 101-172 City Manager	26,304	13,572	6,660	1,310	0	0	0	7,709	2,728	56,593
6 101-636 Info Tech	70,818	20,357	9,990	1,179	0	0	979	4,625	3,554	36,322
7 101-191 Budget and Accounting	33,650	19,004	35,278	2,010	0	0	268	9,287	4,829	39,543
8 101-215 City Clerk	19,229	6,787	0	928	0	0	214	1,857	2,106	737
9 101-223 Internal Auditor	2,404	1,357	3,920	155	0	0	0	0	325	0
10 101-233 Purchasing	9,614	8,145	0	464	0	0	54	0	1,476	0
11 101-261 311 Customer Service	21,632	12,217	0	1,392	0	0	0	0	2,780	74,154
12 101-253 Treasury	33,650	5,430	47,038	2,010	0	0	375	0	3,783	10,997
13 101-257 Assessing	7,211	1,357	90,156	155	0	0	54	0	163	0
14 101-266 City Attorney	14,421	4,072	0	928	0	0	0	929	1,934	0
15 101-270 Human Resources	19,229	8,145	3,920	1,082	0	0	0	2,786	2,384	0
16 101-345-01 Public Safety Admin	14,470	434	1,333	1,215	7,523	0	0	446	2,340	0
17 101-640 Fleet	21,632	0	0	618	0	0	0	0	2,557	0
19 101-299 Non-Departmental	0	0	0	0	0	0	0	0	566	0
20 101-345 Public Safety Ops	495,089	14,497	45,705	41,615	257,410	0	429	15,342	80,101	0
21 101-441-00 PW General	12,018	99,092	19,599	928	0	0	0	24,146	1,700	0
24 101-699.00 Code Enforcement	27,112	0	35,357	1,744	0	0	0	0	2,716	0
25 101-699.01 Building Trades	20,959	0	27,360	1,348	0	0	0	0	2,100	0
26 101-721 Planning	26,439	17,646	35,278	1,701	0	0	0	9,287	1,781	0
28 101-728 Econ Dev	4,807	0	0	1,082	0	0	0	0	914	0
29 101-751-01 Parks & Rec Admin	48,072	5,430	3,920	2,165	0	0	0	6,501	10,095	66
30 101-801 Emergency Recovery	0	0	0	0	0	0	0	0	24	0
34 202 Act 51 Major Street	31,246	0	7,840	464	0	0	0	0	5,469	0
35 203 Act 51 Local Street	4,807	0	7,840	464	0	0	0	0	5,178	0
36 209 Cemeteries	7,211	0	3,920	155	0	0	0	0	217	0
37 226 Solid Waste	2,404	0	3,920	0	0	0	0	0	2,015	0
41 251 FFE Aspirational Projects	0	0	0	0	0	0	0	0	515	0
43 252-345 Public Safety	0	0	0	0	0	0	0	0	7,545	0
44 252-724 Public Safety Comm Dev	0	0	0	0	0	0	0	0	41	0
46 252-751 Recreation	0	0	0	0	0	0	0	0	2,929	0
52 253-751 Recreation	0	0	0	0	0	0	0	0	24	0
56 271-724 Comm Dev	2,404	0	0	0	0	0	0	0	2,855	0
63 299 CDBG	0	0	0	0	0	0	0	0	386	0
65 400 Capital Projects	0	0	0	0	0	0	0	0	41	0
67 590 Wastewater Fund	158,636	0	19,599	6,185	0	209,354	0	0	26,590	0
68 591 Water Fund	86,529	0	23,519	2,010	0	209,354	107	0	22,556	0
71 702-XXX Economic Dev	0	0	0	0	0	0	0	0	58	0
72 709-XXX Brownfield Dev	0	0	0	0	0	0	0	0	484	0
79 CCTA	0	17,646	0	0	0	0	0	0	0	23,821

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2019
08/06/20

Allocation Summary

Dept:6 101-636 Info Tech

Department	PC/Network Support	Application - Eden	Application - BS & A	Application - Intellitime	KDPS	Water / Wastewater	Multifactor Auth	NeoGov	County Wide	Dept Specific Exp
Total	\$1,230,089	\$255,188	\$432,151	\$74,748	\$264,933	\$418,708	\$2,480	\$82,916	\$209,354	\$242,233

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2019
08/06/20

Allocation Summary

Dept:6 101-636 Info Tech

Department	Total
<hr/>	
3 101-101 City Commission	\$917
4 101-635 City Maintenance	10,117
5 101-172 City Manager	114,876
6 101-636 Info Tech	147,825
7 101-191 Budget and Accounting	143,869
8 101-215 City Clerk	31,859
9 101-223 Internal Auditor	8,161
10 101-233 Purchasing	19,753
11 101-261 311 Customer Service	112,175
12 101-253 Treasury	103,282
13 101-257 Assessing	99,095
14 101-266 City Attorney	22,284
15 101-270 Human Resources	37,545
16 101-345-01 Public Safety Admin	27,761
17 101-640 Fleet	24,807
19 101-299 Non-Departmental	566
20 101-345 Public Safety Ops	950,188
21 101-441-00 PW General	157,482
24 101-699.00 Code Enforcement	66,929
25 101-699.01 Building Trades	51,767
26 101-721 Planning	92,133
28 101-728 Econ Dev	6,804
29 101-751-01 Parks & Rec Admin	76,247
30 101-801 Emergency Recovery	24
34 202 Act 51 Major Street	45,019
35 203 Act 51 Local Street	18,288
36 209 Cemeteries	11,502
37 226 Solid Waste	8,338
41 251 FFE Aspirational Projects	515
43 252-345 Public Safety	7,545
44 252-724 Public Safety Comm Dev	41
46 252-751 Recreation	2,929
52 253-751 Recreation	24
56 271-724 Comm Dev	5,258
63 299 CDBG	386
65 400 Capital Projects	41
67 590 Wastewater Fund	420,364
68 591 Water Fund	344,075
71 702-XXX Economic Dev	58
72 709-XXX Brownfield Dev	484
79 CCTA	41,467

City of Kalamazoo
Full Cost Allocation Plan

CY 2019
08/06/20

Allocation Summary

Dept:6 101-636 Info Tech

Department	Total
<hr/>	
Total	<u>\$3,212,800</u>

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

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

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

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

**Budget & Accounting
Nature and Extent of Services
(Continued)**

- **Pension** – Costs associated with the management of the Pension system by Budget and Accounting staff are identified and allocated directly to the Pension Fund.
- **Audit & Accounting** – The staff work to properly account for the fiscal resources of the City. These duties include, but are not limited to, the recording of journal entries, the reconciliation of accounts, the development of the periodic financial statements and the work related to the City's annual audit. The costs for this function are allocated to all departments and programs based on the number of transactions posted to the General Ledger during the year.
- **Cost Allocation Plan** - The cost of the 2018 annual cost plan is identified in this function and allocated equally to the central service departments of that plan.

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

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2019
08/06/20

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2019
08/06/20

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	\$9,526	\$171	\$3,091	\$1,075	\$363	\$1,295	\$3,695	\$179
Subtotal - Building Depreciation	9,526	171	3,091	1,075	363	1,295	3,695	179
2 City Hall Equipment	1,009	14	326	113	38	137	390	19
2 Management Services	2,427	33	784	273	92	328	937	45
2 Voice over IP System	1,642	22	530	184	62	222	634	31
Subtotal - Equipment Depreciation	5,078	69	1,641	570	193	687	1,961	95
3 City Commission	957	452	449	156	53	188	537	26
Subtotal - 101-101 City Commission	957	452	449	156	53	188	537	26
4 Maintenance Admin	2,435	1,071	1,118	389	131	468	1,336	65
4 City Hall	48,785	10,397	18,863	6,558	2,217	7,903	22,550	1,091
Subtotal - 101-635 City Maintenance	51,220	11,468	19,981	6,947	2,348	8,371	23,886	1,156
5 Management & Leadership	29,758	7,674	11,931	4,148	1,402	4,999	14,263	690
Subtotal - 101-172 City Manager	29,758	7,674	11,931	4,148	1,402	4,999	14,263	690
6 PC/Network Support	28,327	5,323	10,726	3,729	1,260	4,493	12,821	620
6 Application - Eden	15,833	3,170	6,057	2,106	712	2,538	7,241	350
6 Application - BS & A	29,971	5,307	11,245	3,909	1,321	4,711	13,442	651
6 Application - Intellitime	1,703	307	641	223	75	268	766	37
6 Multifactor Auth	204	64	85	30	10	36	102	5
6 NeoGov	7,709	1,578	2,960	1,029	348	1,240	3,539	171
6 County Wide	4,103	725	1,539	535	181	645	1,840	89
6 Dept Specific Exp	30,264	9,279	12,604	4,382	1,481	5,280	15,067	729
Subtotal - 101-636 Info Tech	118,115	25,754	45,857	15,942	5,389	19,211	54,817	2,653
7 Accounts Payable	0	6,612	2,107	733	248	883	2,519	122
7 Payroll	0	4,039	1,287	448	151	539	1,539	74
7 Budgeting	0	586	187	65	22	78	223	11
7 Audit and Accounting	0	6,394	2,038	709	239	854	2,436	118
7 Cost Plan	0	1,725	550	191	65	230	657	32
Subtotal - 101-191 Budget and Accoun	0	19,356	6,170	2,145	725	2,585	7,375	357
8 Records Management	0	53,528	17,061	5,932	2,005	7,148	20,395	987

City of Kalamazoo
Full Cost Allocation Plan

CY 2019
08/06/20

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
8 Mail	\$0	\$1,080	\$344	\$120	\$40	\$144	\$412	\$20
Subtotal - 101-215 City Clerk	0	54,608	17,406	6,051	2,045	7,292	20,807	1,007
9 Internal Audit	0	1,092	348	121	41	146	416	20
Subtotal - 101-223 Internal Auditor	0	1,092	348	121	41	146	416	20
10 Purchasing	0	6,845	2,182	758	256	914	2,608	126
Subtotal - 101-233 Purchasing	0	6,845	2,182	758	256	914	2,608	126
11 Customer Service (exc Public Wks)	0	11,407	3,636	1,264	427	1,523	4,346	210
Subtotal - 101-261 311 Customer Servi	0	11,407	3,636	1,264	427	1,523	4,346	210
12 Tax Collection - General Fund	0	9,192	2,930	1,019	344	1,227	3,502	169
Subtotal - 101-253 Treasury	0	9,192	2,930	1,019	344	1,227	3,502	169
13 Assessing - General Fund	0	16,125	5,140	1,787	604	2,153	6,144	297
Subtotal - 101-257 Assessing	0	16,125	5,140	1,787	604	2,153	6,144	297
14 Advise and Counsel	0	3,018	962	334	113	403	1,150	56
14 Labor Relations	0	105	33	12	4	14	40	2
14 Risk Management	0	10	3	1	0	1	4	0
Subtotal - 101-266 City Attorney	0	3,133	999	347	117	418	1,194	58
15 Human Resources	0	12,382	3,947	1,372	464	1,653	4,718	228
15 Labor Relations	0	4,525	1,442	501	170	604	1,724	83
Subtotal - 101-270 Human Resources	0	16,908	5,389	1,874	633	2,258	6,442	312
18 General Fund OPEB	0	156,084	49,750	17,296	5,846	20,842	59,471	2,878
Subtotal - 101-297 OPEB	0	156,084	49,750	17,296	5,846	20,842	59,471	2,878
19 Security	0	10,631	3,389	1,178	398	1,420	4,051	196
19 Contractual	0	2,348	748	260	88	314	895	43
19 Parking	0	9,932	3,166	1,101	372	1,326	3,784	183
Subtotal - 101-299 Non-Departmental	0	22,911	7,302	2,539	858	3,059	8,729	422
Total Incoming	214,655	363,250	184,200	64,038	21,646	77,170	220,195	10,656
C. Total Allocated		\$1,953,850	\$622,765	\$216,508	\$73,183	\$260,905	\$744,461	\$36,027
			31.87%	11.08%	3.75%	13.35%	38.10%	1.84%

City of Kalamazoo
Full Cost Allocation Plan

CY 2019
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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	165	0.29%	\$1,494	\$0	\$1,494	\$0	\$1,494
4 101-635 City Maintenance	2,955	5.28%	26,765	0	26,765	0	26,765
5 101-172 City Manager	687	1.23%	6,222	0	6,222	0	6,222
6 101-636 Info Tech	1,636	2.92%	14,818	0	14,818	0	14,818
7 101-191 Budget and Accounting	730	1.30%	6,612	0	6,612	0	6,612
8 101-215 City Clerk	1,026	1.83%	9,293	0	9,293	2,385	11,678
9 101-223 Internal Auditor	47	0.08%	426	0	426	109	535
10 101-233 Purchasing	111	0.20%	1,005	0	1,005	258	1,263
11 101-261 311 Customer Service	122	0.22%	1,105	0	1,105	284	1,389
12 101-253 Treasury	308	0.55%	2,790	0	2,790	716	3,506
13 101-257 Assessing	244	0.44%	2,210	0	2,210	567	2,777
14 101-266 City Attorney	285	0.51%	2,581	0	2,581	663	3,244
15 101-270 Human Resources	493	0.88%	4,465	0	4,465	1,146	5,612
16 101-345-01 Public Safety Admin	505	0.90%	4,574	0	4,574	1,174	5,748
17 101-640 Fleet	4,894	8.74%	44,327	0	44,327	11,378	55,705
18 101-297 OPEB	1	0.00%	9	0	9	2	11
19 101-299 Non-Departmental	100	0.18%	906	0	906	232	1,138
20 101-345 Public Safety Ops	6,892	12.31%	62,424	0	62,424	16,023	78,447
21 101-441-00 PW General	846	1.51%	7,663	0	7,663	1,967	9,629
22 101-448-31 Street Lights	76	0.14%	688	0	688	177	865
24 101-699.00 Code Enforcement	327	0.58%	2,962	0	2,962	760	3,722
25 101-699.01 Building Trades	344	0.61%	3,116	0	3,116	800	3,916
26 101-721 Planning	388	0.69%	3,514	0	3,514	902	4,416
27 101-724 Community Develop	18	0.03%	163	0	163	42	205
28 101-728 Econ Dev	195	0.35%	1,766	0	1,766	453	2,220
29 101-751-01 Parks & Rec Admin	3,112	5.56%	28,187	0	28,187	7,235	35,422
30 101-801 Emergency Recovery	22	0.04%	199	0	199	51	250
34 202 Act 51 Major Street	1,943	3.47%	17,599	0	17,599	4,517	22,116
35 203 Act 51 Local Street	1,310	2.34%	11,865	0	11,865	3,046	14,911
36 209 Cemeteries	427	0.76%	3,868	0	3,868	993	4,860
37 226 Solid Waste	528	0.94%	4,782	0	4,782	1,228	6,010
38 231-XXX Blight Abatement	45	0.08%	408	0	408	105	512
39 243 Brownfield	28	0.05%	254	0	254	65	319
41 251 FFE Aspirational Projects	319	0.57%	2,889	0	2,889	742	3,631
42 252-172 City Managers	1	0.00%	9	0	9	2	11
43 252-345 Public Safety	106	0.19%	960	0	960	246	1,207
44 252-724 Public Safety Comm Dev	17	0.03%	154	0	154	40	194
45 252-728 Econ Development	6	0.01%	54	0	54	14	68
46 252-751 Recreation	293	0.52%	2,654	0	2,654	681	3,335
48 253-101 City Commission	29	0.05%	263	0	263	67	330
49 253-172 City Manager	33	0.06%	299	0	299	77	376
50 253-345 Public Safety	38	0.07%	344	0	344	88	433

City of Kalamazoo
Full Cost Allocation Plan

CY 2019
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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
51 253-724 Public Safety	28	0.05%	\$254	\$0	\$254	\$65	\$319
52 253-751 Recreation	317	0.57%	2,871	0	2,871	737	3,608
54 254 Light Grant	11	0.02%	100	0	100	26	125
55 265-345 Public Safety	23	0.04%	208	0	208	53	262
56 271-724 Comm Dev	173	0.31%	1,567	0	1,567	402	1,969
57 280 Community Dev	25	0.04%	226	0	226	58	285
61 288 Economic Development	131	0.23%	1,187	0	1,187	305	1,491
62 289 Home Development	28	0.05%	254	0	254	65	319
63 299 CDBG	126	0.23%	1,141	0	1,141	293	1,434
64 300 Debt Service	13	0.02%	118	0	118	30	148
65 400 Capital Projects	980	1.75%	8,876	0	8,876	2,278	11,155
67 590 Wastewater Fund	11,115	19.86%	100,674	0	100,674	25,841	126,515
68 591 Water Fund	10,252	18.32%	92,857	0	92,857	23,835	116,692
69 677-XXX Insurance Fund	731	1.31%	6,621	0	6,621	1,699	8,321
70 701-XXX General Trust Fund	14	0.03%	127	0	127	33	159
71 702-XXX Economic Dev	1	0.00%	9	0	9	2	11
72 709-XXX Brownfield Dev	251	0.45%	2,273	0	2,273	584	2,857
81 All Other	103	0.18%	933	0	933	239	1,172
Subtotal	55,974	100.00%	506,984	0	506,984	115,781	622,765
Direct Bills					0		0
Total					\$506,984		\$622,765

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	5.21	0.84%	\$1,476	\$0	\$1,476	\$0	\$1,476
5 101-172 City Manager	9.48	1.52%	2,685	0	2,685	0	2,685
6 101-636 Info Tech	12.35	1.98%	3,498	0	3,498	0	3,498
7 101-191 Budget and Accounting	14.26	2.29%	4,039	0	4,039	0	4,039
8 101-215 City Clerk	6.22	1.00%	1,762	0	1,762	431	2,193
9 101-223 Internal Auditor	0.96	0.15%	272	0	272	67	338
10 101-233 Purchasing	4.36	0.70%	1,235	0	1,235	302	1,537
11 101-261 311 Customer Service	8.21	1.32%	2,325	0	2,325	569	2,894
12 101-253 Treasury	11.17	1.79%	3,164	0	3,164	774	3,938
13 101-257 Assessing	0.48	0.08%	136	0	136	33	169
14 101-266 City Attorney	5.71	0.92%	1,617	0	1,617	396	2,013
15 101-270 Human Resources	7.04	1.13%	1,994	0	1,994	488	2,482
16 101-345-01 Public Safety Admin	6.91	1.11%	1,957	0	1,957	479	2,436
17 101-640 Fleet	7.55	1.21%	2,138	0	2,138	523	2,662
19 101-299 Non-Departmental	1.67	0.27%	473	0	473	116	589
20 101-345 Public Safety Ops	236.54	38.01%	66,997	0	66,997	16,388	83,385
21 101-441-00 PW General	5.02	0.81%	1,422	0	1,422	348	1,770
24 101-699.00 Code Enforcement	8.02	1.29%	2,272	0	2,272	556	2,827
25 101-699.01 Building Trades	6.20	1.00%	1,756	0	1,756	430	2,186
26 101-721 Planning	5.26	0.85%	1,490	0	1,490	364	1,854
28 101-728 Econ Dev	2.70	0.43%	765	0	765	187	952
29 101-751-01 Parks & Rec Admin	29.81	4.79%	8,443	0	8,443	2,065	10,509
30 101-801 Emergency Recovery	0.07	0.01%	20	0	20	5	25
34 202 Act 51 Major Street	16.15	2.60%	4,574	0	4,574	1,119	5,693
35 203 Act 51 Local Street	15.29	2.46%	4,331	0	4,331	1,059	5,390
36 209 Cemeteries	0.64	0.10%	181	0	181	44	226
37 226 Solid Waste	5.95	0.96%	1,685	0	1,685	412	2,097
41 251 FFE Aspirational Projects	1.52	0.24%	431	0	431	105	536
43 252-345 Public Safety	22.28	3.58%	6,311	0	6,311	1,544	7,854
44 252-724 Public Safety Comm Dev	0.12	0.02%	34	0	34	8	42
46 252-751 Recreation	8.65	1.39%	2,450	0	2,450	599	3,049
52 253-751 Recreation	0.07	0.01%	20	0	20	5	25
56 271-724 Comm Dev	8.43	1.35%	2,388	0	2,388	584	2,972
63 299 CDBG	1.14	0.18%	323	0	323	79	402
65 400 Capital Projects	0.12	0.02%	34	0	34	8	42
67 590 Wastewater Fund	78.52	12.62%	22,240	0	22,240	5,440	27,680
68 591 Water Fund	66.61	10.70%	18,866	0	18,866	4,615	23,481
71 702-XXX Economic Dev	0.17	0.03%	48	0	48	12	60
72 709-XXX Brownfield Dev	1.43	0.23%	405	0	405	99	504

**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
<hr/>							
Subtotal	622.29	100.00%	176,256	0	176,256	40,252	216,508
Direct Bills					0		0
Total					\$176,256		\$216,508
<hr/> <hr/>							

Basis Units: Full Time Equivalents
Source: City Payroll Records

City of Kalamazoo
Full Cost Allocation Plan

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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	90,898	0.06%	\$36	\$0	\$36	\$0	\$36
4 101-635 City Maintenance	1,193,686	0.79%	473	0	473	0	473
5 101-172 City Manager	1,563,045	1.04%	619	0	619	0	619
6 101-636 Info Tech	2,721,332	1.81%	1,078	0	1,078	0	1,078
7 101-191 Budget and Accounting	1,479,045	0.98%	586	0	586	0	586
8 101-215 City Clerk	700,184	0.47%	277	0	277	66	344
9 101-223 Internal Auditor	95,605	0.06%	38	0	38	9	47
10 101-233 Purchasing	404,280	0.27%	160	0	160	38	199
11 101-261 311 Customer Service	584,776	0.39%	232	0	232	56	287
12 101-253 Treasury	1,296,764	0.86%	514	0	514	123	637
13 101-257 Assessing	459,454	0.31%	182	0	182	44	226
14 101-266 City Attorney	717,415	0.48%	284	0	284	68	352
15 101-270 Human Resources	850,410	0.57%	337	0	337	81	418
16 101-345-01 Public Safety Admin	1,308,006	0.87%	518	0	518	124	642
17 101-640 Fleet	2,737,532	1.82%	1,085	0	1,085	260	1,345
19 101-299 Non-Departmental	223,014	0.15%	88	0	88	21	110
20 101-345 Public Safety Ops	30,638,744	20.38%	12,139	0	12,139	2,909	15,048
21 101-441-00 PW General	990,281	0.66%	392	0	392	94	486
22 101-448-31 Street Lights	1,302,441	0.87%	516	0	516	124	640
24 101-699.00 Code Enforcement	863,022	0.57%	342	0	342	82	424
25 101-699.01 Building Trades	811,403	0.54%	321	0	321	77	399
26 101-721 Planning	723,105	0.48%	287	0	287	69	355
27 101-724 Community Develop	6,356	0.00%	3	0	3	1	3
28 101-728 Econ Dev	308,461	0.21%	122	0	122	29	151
29 101-751-01 Parks & Rec Admin	2,414,891	1.61%	957	0	957	229	1,186
30 101-801 Emergency Recovery	32,338	0.02%	13	0	13	3	16
31 150-273 Cemeteries	20,000	0.01%	8	0	8	2	10
32 155-751 Recreation	86,625	0.06%	34	0	34	8	43
33 160-751 Mayor's Riverfront Pk	50,179	0.03%	20	0	20	5	25
34 202 Act 51 Major Street	6,023,266	4.01%	2,386	0	2,386	572	2,958
35 203 Act 51 Local Street	3,565,691	2.37%	1,413	0	1,413	339	1,751
36 209 Cemeteries	671,315	0.45%	266	0	266	64	330
37 226 Solid Waste	2,484,250	1.65%	984	0	984	236	1,220
38 231-XXX Blight Abatement	170,312	0.11%	67	0	67	16	84
39 243 Brownfield	22,993	0.02%	9	0	9	2	11
41 251 FFE Aspirational Projects	7,486,656	4.98%	2,966	0	2,966	711	3,677
42 252-172 City Managers	5,200	0.00%	2	0	2	0	3
43 252-345 Public Safety	1,737,060	1.16%	688	0	688	165	853
44 252-724 Public Safety Comm Dev	89,387	0.06%	35	0	35	8	44
45 252-728 Econ Development	14,000	0.01%	6	0	6	1	7
46 252-751 Recreation	1,032,304	0.69%	409	0	409	98	507
48 253-101 City Commission	4,656	0.00%	2	0	2	0	2

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
49 253-172 City Manager	126,164	0.08%	\$50	\$0	\$50	\$12	\$62
50 253-345 Public Safety	37,772	0.03%	15	0	15	4	19
51 253-724 Public Safety	557,806	0.37%	221	0	221	53	274
52 253-751 Recreation	19,555	0.01%	8	0	8	2	10
53 253-752 Parks	388	0.00%	0	0	0	0	0
54 254 Light Grant	106,068	0.07%	42	0	42	10	52
55 265-345 Public Safety	262,738	0.17%	104	0	104	25	129
56 271-724 Comm Dev	798,218	0.53%	316	0	316	76	392
57 280 Community Dev	5,005	0.00%	2	0	2	0	2
59 285 Community Dev	1,162	0.00%	0	0	0	0	1
61 288 Economic Development	752,641	0.50%	298	0	298	71	370
62 289 Home Development	397,665	0.26%	158	0	158	38	195
63 299 CDBG	597,045	0.40%	237	0	237	57	293
67 590 Wastewater Fund	29,954,959	19.92%	11,868	0	11,868	2,844	14,712
68 591 Water Fund	21,380,473	14.22%	8,471	0	8,471	2,030	10,501
69 677-XXX Insurance Fund	10,370,656	6.90%	4,109	0	4,109	985	5,093
70 701-XXX General Trust Fund	21,807	0.01%	9	0	9	2	11
71 702-XXX Economic Dev	33,969	0.02%	13	0	13	3	17
72 709-XXX Brownfield Dev	1,396,967	0.93%	553	0	553	133	686
74 715 KMGGA Fund	2,250,535	1.50%	892	0	892	214	1,105
75 731-XXX Pension Fund	2,846,510	1.89%	1,128	0	1,128	270	1,398
76 737-000 OPEB Trust Fund	469,262	0.31%	186	0	186	45	230
77 760 Foundation for Excellence	561	0.00%	0	0	0	0	0
Subtotal	150,368,308	100.00%	59,577	0	59,577	13,606	73,183
Direct Bills					0		0
Total					\$59,577		\$73,183

Basis Units: Department Expenditures excluding Transfers

Source: Financial Statements

City of Kalamazoo
Full Cost Allocation Plan

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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
75 731-XXX Pension Fund	100	100.00%	\$212,399	\$0	\$212,399	\$48,506	\$260,905
Subtotal	100	100.00%	212,399	0	212,399	48,506	260,905
Direct Bills					0		0
Total					\$212,399		\$260,905
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	203	0.12%	\$733	\$0	\$733	\$0	\$733
4 101-635 City Maintenance	4,753	2.83%	17,160	0	17,160	0	17,160
5 101-172 City Manager	1,159	0.69%	4,184	0	4,184	0	4,184
6 101-636 Info Tech	2,029	1.21%	7,325	0	7,325	0	7,325
7 101-191 Budget and Accounting	1,771	1.06%	6,394	0	6,394	0	6,394
8 101-215 City Clerk	2,162	1.29%	7,806	0	7,806	1,895	9,700
9 101-223 Internal Auditor	290	0.17%	1,047	0	1,047	254	1,301
10 101-233 Purchasing	477	0.28%	1,722	0	1,722	418	2,140
11 101-261 311 Customer Service	479	0.29%	1,729	0	1,729	420	2,149
12 101-253 Treasury	711	0.42%	2,567	0	2,567	623	3,190
13 101-257 Assessing	518	0.31%	1,870	0	1,870	454	2,324
14 101-266 City Attorney	658	0.39%	2,376	0	2,376	577	2,952
15 101-270 Human Resources	847	0.50%	3,058	0	3,058	742	3,800
16 101-345-01 Public Safety Admin	928	0.55%	3,350	0	3,350	813	4,164
17 101-640 Fleet	13,824	8.24%	49,910	0	49,910	12,114	62,024
18 101-297 OPEB	23	0.01%	83	0	83	20	103
19 101-299 Non-Departmental	393	0.23%	1,419	0	1,419	344	1,763
20 101-345 Public Safety Ops	9,704	5.78%	35,035	0	35,035	8,503	43,539
21 101-441-00 PW General	2,566	1.53%	9,264	0	9,264	2,249	11,513
22 101-448-31 Street Lights	76	0.05%	274	0	274	67	341
24 101-699.00 Code Enforcement	717	0.43%	2,589	0	2,589	628	3,217
25 101-699.01 Building Trades	705	0.42%	2,545	0	2,545	618	3,163
26 101-721 Planning	899	0.54%	3,246	0	3,246	788	4,034
27 101-724 Community Develop	20	0.01%	72	0	72	18	90
28 101-728 Econ Dev	535	0.32%	1,932	0	1,932	469	2,400
29 101-751-01 Parks & Rec Admin	8,069	4.81%	29,132	0	29,132	7,071	36,203
30 101-801 Emergency Recovery	46	0.03%	166	0	166	40	206
31 150-273 Cemeteries	101	0.06%	365	0	365	89	453
32 155-751 Recreation	3	0.00%	11	0	11	3	13
33 160-751 Mayor's Riverfront Pk	3	0.00%	11	0	11	3	13
34 202 Act 51 Major Street	7,978	4.75%	28,804	0	28,804	6,991	35,795
35 203 Act 51 Local Street	5,336	3.18%	19,265	0	19,265	4,676	23,941
36 209 Cemeteries	1,067	0.64%	3,852	0	3,852	935	4,787
37 226 Solid Waste	3,627	2.16%	13,095	0	13,095	3,178	16,273
38 231-XXX Blight Abatement	48	0.03%	173	0	173	42	215
39 243 Brownfield	67	0.04%	242	0	242	59	301
40 244 Econ Initiative	49	0.03%	177	0	177	43	220
41 251 FFE Aspirational Projects	1,209	0.72%	4,365	0	4,365	1,059	5,424
42 252-172 City Managers	7	0.00%	25	0	25	6	31
43 252-345 Public Safety	783	0.47%	2,827	0	2,827	686	3,513
44 252-724 Public Safety Comm Dev	131	0.08%	473	0	473	115	588
45 252-728 Econ Development	10	0.01%	36	0	36	9	45

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
46 252-751 Recreation	543	0.32%	\$1,960	\$0	\$1,960	\$476	\$2,436
47 252-752 Parks	7	0.00%	25	0	25	6	31
48 253-101 City Commission	44	0.03%	159	0	159	39	197
49 253-172 City Manager	38	0.02%	137	0	137	33	170
50 253-345 Public Safety	90	0.05%	325	0	325	79	404
51 253-724 Public Safety	62	0.04%	224	0	224	54	278
52 253-751 Recreation	350	0.21%	1,264	0	1,264	307	1,570
53 253-752 Parks	17	0.01%	61	0	61	15	76
54 254 Light Grant	13	0.01%	47	0	47	11	58
55 265-345 Public Safety	312	0.19%	1,126	0	1,126	273	1,400
56 271-724 Comm Dev	1,158	0.69%	4,181	0	4,181	1,015	5,196
57 280 Community Dev	36	0.02%	130	0	130	32	162
58 284 Community Dev	55	0.03%	199	0	199	48	247
59 285 Community Dev	1	0.00%	4	0	4	1	4
60 286 Community Dev	33	0.02%	119	0	119	29	148
61 288 Economic Development	181	0.11%	653	0	653	159	812
62 289 Home Development	44	0.03%	159	0	159	39	197
63 299 CDBG	682	0.41%	2,462	0	2,462	598	3,060
64 300 Debt Service	88	0.05%	318	0	318	77	395
65 400 Capital Projects	1,376	0.82%	4,968	0	4,968	1,206	6,174
67 590 Wastewater Fund	35,697	21.27%	128,880	0	128,880	31,280	160,161
68 591 Water Fund	36,872	21.97%	133,122	0	133,122	32,310	165,432
69 677-XXX Insurance Fund	1,685	1.00%	6,084	0	6,084	1,477	7,560
70 701-XXX General Trust Fund	17	0.01%	61	0	61	15	76
71 702-XXX Economic Dev	99	0.06%	357	0	357	87	444
72 709-XXX Brownfield Dev	642	0.38%	2,318	0	2,318	563	2,880
74 715 KMGGA Fund	19	0.01%	69	0	69	17	85
75 731-XXX Pension Fund	203	0.12%	733	0	733	178	911
76 737-000 OPEB Trust Fund	193	0.11%	697	0	697	169	866
77 760 Foundation for Excellence	2	0.00%	7	0	7	2	9
78 98X-XXX GASB 34 Govt	129	0.08%	466	0	466	113	579
81 All Other	12,195	7.26%	44,029	0	44,029	10,686	54,715
Subtotal	167,864	100.00%	606,055	0	606,055	138,406	744,461
Direct Bills					0		0
Total					\$606,055		\$744,461

Basis Units: Total Transactions Posted, exc Fund 888

Source: General Ledger

City of Kalamazoo
Full Cost Allocation Plan

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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	5.88%	\$1,725	\$0	\$1,725	\$0	\$1,725
2 Equipment Depreciation	1	5.88%	1,725	0	1,725	0	1,725
3 101-101 City Commission	1	5.88%	1,725	0	1,725	0	1,725
4 101-635 City Maintenance	1	5.88%	1,725	0	1,725	0	1,725
5 101-172 City Manager	1	5.88%	1,725	0	1,725	0	1,725
6 101-636 Info Tech	1	5.88%	1,725	0	1,725	0	1,725
7 101-191 Budget and Accounting	1	5.88%	1,725	0	1,725	0	1,725
8 101-215 City Clerk	1	5.88%	1,725	0	1,725	670	2,395
9 101-223 Internal Auditor	1	5.88%	1,725	0	1,725	670	2,395
10 101-233 Purchasing	1	5.88%	1,725	0	1,725	670	2,395
12 101-253 Treasury	1	5.88%	1,725	0	1,725	670	2,395
13 101-257 Assessing	1	5.88%	1,725	0	1,725	670	2,395
14 101-266 City Attorney	1	5.88%	1,725	0	1,725	670	2,395
15 101-270 Human Resources	1	5.88%	1,725	0	1,725	670	2,395
16 101-345-01 Public Safety Admin	1	5.88%	1,725	0	1,725	670	2,395
17 101-640 Fleet	1	5.88%	1,725	0	1,725	670	2,395
18 101-297 OPEB	1	5.88%	1,725	0	1,725	670	2,395
Subtotal	17	100.00%	29,329	0	29,329	6,698	36,027
Direct Bills					0		0
Total					\$29,329		\$36,027

Basis Units: Central Service Departments
Source: 2018 Year Plan

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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$1,725	\$1,725
2 Equipment Depreciation	0	0	0	0	0	1,725	1,725
3 101-101 City Commission	1,494	0	36	0	733	1,725	3,989
4 101-635 City Maintenance	26,765	1,476	473	0	17,160	1,725	47,599
5 101-172 City Manager	6,222	2,685	619	0	4,184	1,725	15,437
6 101-636 Info Tech	14,818	3,498	1,078	0	7,325	1,725	28,445
7 101-191 Budget and Accounting	6,612	4,039	586	0	6,394	1,725	19,356
8 101-215 City Clerk	11,678	2,193	344	0	9,700	2,395	26,310
9 101-223 Internal Auditor	535	338	47	0	1,301	2,395	4,617
10 101-233 Purchasing	1,263	1,537	199	0	2,140	2,395	7,534
11 101-261 311 Customer Service	1,389	2,894	287	0	2,149	0	6,719
12 101-253 Treasury	3,506	3,938	637	0	3,190	2,395	13,665
13 101-257 Assessing	2,777	169	226	0	2,324	2,395	7,891
14 101-266 City Attorney	3,244	2,013	352	0	2,952	2,395	10,957
15 101-270 Human Resources	5,612	2,482	418	0	3,800	2,395	14,706
16 101-345-01 Public Safety Admin	5,748	2,436	642	0	4,164	2,395	15,385
17 101-640 Fleet	55,705	2,662	1,345	0	62,024	2,395	124,130
18 101-297 OPEB	11	0	0	0	103	2,395	2,510
19 101-299 Non-Departmental	1,138	589	110	0	1,763	0	3,600
20 101-345 Public Safety Ops	78,447	83,385	15,048	0	43,539	0	220,419
21 101-441-00 PW General	9,629	1,770	486	0	11,513	0	23,398
22 101-448-31 Street Lights	865	0	640	0	341	0	1,846
24 101-699.00 Code Enforcement	3,722	2,827	424	0	3,217	0	10,190
25 101-699.01 Building Trades	3,916	2,186	399	0	3,163	0	9,663
26 101-721 Planning	4,416	1,854	355	0	4,034	0	10,659
27 101-724 Community Develop	205	0	3	0	90	0	298
28 101-728 Econ Dev	2,220	952	151	0	2,400	0	5,723
29 101-751-01 Parks & Rec Admin	35,422	10,509	1,186	0	36,203	0	83,320
30 101-801 Emergency Recovery	250	25	16	0	206	0	497
31 150-273 Cemeteries	0	0	10	0	453	0	463
32 155-751 Recreation	0	0	43	0	13	0	56
33 160-751 Mayor's Riverfront Pk	0	0	25	0	13	0	38
34 202 Act 51 Major Street	22,116	5,693	2,958	0	35,795	0	66,562
35 203 Act 51 Local Street	14,911	5,390	1,751	0	23,941	0	45,993
36 209 Cemeteries	4,860	226	330	0	4,787	0	10,203
37 226 Solid Waste	6,010	2,097	1,220	0	16,273	0	25,601
38 231-XXX Blight Abatement	512	0	84	0	215	0	811
39 243 Brownfield	319	0	11	0	301	0	631
40 244 Econ Initiative	0	0	0	0	220	0	220
41 251 FFE Aspirational Projects	3,631	536	3,677	0	5,424	0	13,268
42 252-172 City Managers	11	0	3	0	31	0	45

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
43 252-345 Public Safety	\$1,207	\$7,854	\$853	\$0	\$3,513	\$0	\$13,427
44 252-724 Public Safety Comm Dev	194	42	44	0	588	0	867
45 252-728 Econ Development	68	0	7	0	45	0	120
46 252-751 Recreation	3,335	3,049	507	0	2,436	0	9,328
47 252-752 Parks	0	0	0	0	31	0	31
48 253-101 City Commission	330	0	2	0	197	0	530
49 253-172 City Manager	376	0	62	0	170	0	608
50 253-345 Public Safety	433	0	19	0	404	0	855
51 253-724 Public Safety	319	0	274	0	278	0	871
52 253-751 Recreation	3,608	25	10	0	1,570	0	5,213
53 253-752 Parks	0	0	0	0	76	0	76
54 254 Light Grant	125	0	52	0	58	0	236
55 265-345 Public Safety	262	0	129	0	1,400	0	1,791
56 271-724 Comm Dev	1,969	2,972	392	0	5,196	0	10,528
57 280 Community Dev	285	0	2	0	162	0	449
58 284 Community Dev	0	0	0	0	247	0	247
59 285 Community Dev	0	0	1	0	4	0	5
60 286 Community Dev	0	0	0	0	148	0	148
61 288 Economic Development	1,491	0	370	0	812	0	2,673
62 289 Home Development	319	0	195	0	197	0	711
63 299 CDBG	1,434	402	293	0	3,060	0	5,189
64 300 Debt Service	148	0	0	0	395	0	543
65 400 Capital Projects	11,155	42	0	0	6,174	0	17,371
67 590 Wastewater Fund	126,515	27,680	14,712	0	160,161	0	329,068
68 591 Water Fund	116,692	23,481	10,501	0	165,432	0	316,107
69 677-XXX Insurance Fund	8,321	0	5,093	0	7,560	0	20,974
70 701-XXX General Trust Fund	159	0	11	0	76	0	246
71 702-XXX Economic Dev	11	60	17	0	444	0	532
72 709-XXX Brownfield Dev	2,857	504	686	0	2,880	0	6,928
74 715 KMGa Fund	0	0	1,105	0	85	0	1,191
75 731-XXX Pension Fund	0	0	1,398	260,905	911	0	263,213
76 737-000 OPEB Trust Fund	0	0	230	0	866	0	1,096
77 760 Foundation for Excellence	0	0	0	0	9	0	9
78 98X-XXX GASB 34 Govt	0	0	0	0	579	0	579
81 All Other	1,172	0	0	0	54,715	0	55,887
Total	\$622,765	\$216,508	\$73,183	\$260,905	\$744,461	\$36,027	\$1,953,850

**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
Personnel Costs							
Salaries	S1	354,892	0	105,304	19,573	117,346	112,669
Salary % Split			.00%	29.67%	5.52%	33.07%	31.75%
Benefits	P	130,818	0	46,679	13,202	36,578	34,359
Subtotal - Personnel Costs		485,710	0	151,983	32,775	153,924	147,027
Services & Supplies Cost							
728 Supplies	P	22,199	0	2,268	892	13,359	5,680
805 Travel & Training	P	11,957	0	1,365	0	1,249	9,343
810 Fees	P	5,155	0	0	0	771	4,384
815 Telephone & Utilities	P	11,031	0	9,180	0	304	1,547
825 Insurance	P	5,748	0	1,836	0	1,152	2,760
845 Outside Contractual Services	P	59,828	0	9,180	3,962	9,021	37,665
860 Memberships and Dues	P	730	0	0	0	0	730
865 Subscriptions	P	1,020	0	0	0	219	801
880 Property Rental	P	53,137	0	46,202	2,720	2,100	2,115
885 Application Software	P	18,938	0	0	0	0	18,938
975 Machinery and Equipment	P	10,415	0	0	0	10,415	0
976 Equipment & Furniture	P	3,968	0	0	0	0	3,968
984 Software (Capital)	P	10,348	0	0	0	0	10,348
CCTA Admin Services Contract	P	(4,834)	(4,834)	0	0	0	0
Subtotal - Services & Supplies		209,640	(4,834)	70,030	7,574	38,591	98,278
Department Cost Total		695,350	(4,834)	222,014	40,349	192,516	245,305
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		695,350	(4,834)	222,014	40,349	192,516	245,305
General Admin Distribution			4,834	(1,434)	(267)	(1,598)	(1,535)
Grand Total		\$695,350		\$220,579	\$40,083	\$190,917	\$243,771
					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	\$4,885	\$88	\$1,476	\$274	\$1,644	\$1,579
Subtotal - Building Depreciation	4,885	88	1,476	274	1,644	1,579
2 City Hall Equipment	518	7	156	29	173	167
2 Department Specific Equipment	3,886	53	1,169	217	1,302	1,251
2 Voice over IP System	1,095	15	329	61	367	352
Subtotal - Equipment Depreciation	5,498	75	1,654	307	1,843	1,769
3 City Commission	453	214	198	37	220	212
Subtotal - 101-101 City Commission	453	214	198	37	220	212
4 Maintenance Admin	1,249	549	534	99	595	571
4 City Hall	25,017	5,331	9,005	1,674	10,035	9,635
Subtotal - 101-635 City Maintenance	26,266	5,881	9,539	1,773	10,629	10,206
5 Management & Leadership	12,980	3,347	4,845	900	5,399	5,184
Subtotal - 101-172 City Manager	12,980	3,347	4,845	900	5,399	5,184
6 PC/Network Support	16,187	3,042	5,706	1,060	6,358	6,105
6 Application - Eden	5,655	1,132	2,014	374	2,244	2,155
6 Application - Intellitime	786	142	275	51	307	295
6 Multifactor Auth	163	51	64	12	71	68
6 NeoGov	1,542	316	551	102	614	590
6 County Wide	1,790	316	625	116	696	669
6 Dept Specific Exp	564	173	219	41	244	234
Subtotal - 101-636 Info Tech	26,687	5,172	9,453	1,757	10,534	10,114
7 Accounts Payable	9,293	2,385	3,465	644	3,861	3,708
7 Payroll	1,762	431	651	121	725	696
7 Budgeting	277	66	102	19	114	109
7 Audit and Accounting	7,806	1,895	2,878	535	3,207	3,080
7 Cost Plan	1,725	670	711	132	792	760
Subtotal - 101-191 Budget and Accoun	20,863	5,447	7,807	1,451	8,700	8,353
8 Records Management	0	31,543	9,359	1,740	10,430	10,014

City of Kalamazoo
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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
8 Mail	\$0	\$1,614	\$479	\$89	\$534	\$512
Subtotal - 101-215 City Clerk	0	33,157	9,838	1,829	10,964	10,526
9 Internal Audit	0	517	153	29	171	164
Subtotal - 101-223 Internal Auditor	0	517	153	29	171	164
10 Purchasing	0	5,335	1,583	294	1,764	1,694
Subtotal - 101-233 Purchasing	0	5,335	1,583	294	1,764	1,694
11 Customer Service (exc Public Wks)	0	18,874	5,600	1,041	6,241	5,992
Subtotal - 101-261 311 Customer Servi	0	18,874	5,600	1,041	6,241	5,992
12 Non-Tax Revenue	0	7,378	2,189	407	2,439	2,342
12 Tax Collection - General Fund	0	4,352	1,291	240	1,439	1,382
12 Cashier	0	1	0	0	0	0
Subtotal - 101-253 Treasury	0	11,731	3,481	647	3,879	3,724
13 Assessing - General Fund	0	7,634	2,265	421	2,524	2,424
Subtotal - 101-257 Assessing	0	7,634	2,265	421	2,524	2,424
14 Advise and Counsel	0	1,429	424	79	472	454
14 Labor Relations	0	43	13	2	14	14
14 Risk Management	0	3	1	0	1	1
Subtotal - 101-266 City Attorney	0	1,474	437	81	488	468
15 Human Resources	0	5,401	1,603	298	1,786	1,715
15 Labor Relations	0	1,838	545	101	608	584
Subtotal - 101-270 Human Resources	0	7,239	2,148	399	2,394	2,298
18 General Fund OPEB	0	68,081	20,201	3,755	22,511	21,614
Subtotal - 101-297 OPEB	0	68,081	20,201	3,755	22,511	21,614
19 Security	0	5,452	1,618	301	1,803	1,731
19 Contractual	0	1,111	330	61	368	353
19 Parking	0	4,332	1,285	239	1,432	1,375
Subtotal - 101-299 Non-Departmental	0	10,895	3,233	601	3,603	3,459
Total Incoming	97,633	185,161	83,911	15,597	93,507	89,779
C. Total Allocated		\$978,144	\$304,490	\$55,679	\$284,424	\$333,550
			31.13%	5.69%	29.08%	34.10%

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	0.76	0.76%	\$1,897	\$0	\$1,897	\$0	\$1,897
6 101-636 Info Tech	10.05	10.05%	25,080	0	25,080	0	25,080
7 101-191 Budget and Accounting	21.45	21.45%	53,528	0	53,528	0	53,528
8 101-215 City Clerk	12.64	12.64%	31,543	0	31,543	0	31,543
14 101-266 City Attorney	13.11	13.11%	32,716	0	32,716	13,072	45,788
15 101-270 Human Resources	3.12	3.12%	7,786	0	7,786	3,111	10,897
16 101-345-01 Public Safety Admin	3.88	3.88%	9,683	0	9,683	3,869	13,551
20 101-345 Public Safety Ops	8.04	8.04%	20,064	0	20,064	8,017	28,081
26 101-721 Planning	22.37	22.37%	55,824	0	55,824	22,306	78,130
28 101-728 Econ Dev	0.12	0.12%	299	0	299	120	419
29 101-751-01 Parks & Rec Admin	0.11	0.11%	275	0	275	110	384
69 677-XXX Insurance Fund	0.01	0.01%	25	0	25	10	35
79 CCTA	4.34	4.34%	10,830	0	10,830	4,327	15,158
Subtotal	100.00	100.00%	249,549	0	249,549	54,941	304,490
Direct Bills					0		0
Total					\$249,549		\$304,490

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	462.18	0.31%	\$139	\$0	\$139	\$0	\$139
6 101-636 Info Tech	2.35	0.00%	1	0	1	0	1
7 101-191 Budget and Accounting	3,591.46	2.38%	1,080	0	1,080	0	1,080
8 101-215 City Clerk	5,367.38	3.55%	1,614	0	1,614	0	1,614
10 101-233 Purchasing	2,059.42	1.36%	619	0	619	148	768
11 101-261 311 Customer Service	15.01	0.01%	5	0	5	1	6
12 101-253 Treasury	96,554.84	63.86%	29,037	0	29,037	6,955	35,992
13 101-257 Assessing	458.33	0.30%	138	0	138	33	171
14 101-266 City Attorney	528.47	0.35%	159	0	159	38	197
15 101-270 Human Resources	135.65	0.09%	41	0	41	10	51
16 101-345-01 Public Safety Admin	6,504.05	4.30%	1,956	0	1,956	469	2,424
21 101-441-00 PW General	586.00	0.39%	176	0	176	42	218
24 101-699.00 Code Enforcement	11,679.47	7.72%	3,512	0	3,512	841	4,354
26 101-721 Planning	2,263.82	1.50%	681	0	681	163	844
28 101-728 Econ Dev	0.47	0.00%	0	0	0	0	0
29 101-751-01 Parks & Rec Admin	349.85	0.23%	105	0	105	25	130
36 209 Cemeteries	154.23	0.10%	46	0	46	11	57
37 226 Solid Waste	12,904.62	8.54%	3,881	0	3,881	930	4,810
67 590 Wastewater Fund	1,394.80	0.92%	419	0	419	100	520
68 591 Water Fund	6,179.11	4.09%	1,858	0	1,858	445	2,303
Subtotal	151,191.51	100.00%	45,467	0	45,467	10,212	55,679
Direct Bills					0		0
Total					\$45,467		\$55,679

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	\$1,897	\$139	\$0	\$0	\$2,036
6 101-636 Info Tech	25,080	1	0	0	25,080
7 101-191 Budget and Accounting	53,528	1,080	0	0	54,608
8 101-215 City Clerk	31,543	1,614	0	0	33,157
10 101-233 Purchasing	0	768	0	0	768
11 101-261 311 Customer Service	0	6	0	0	6
12 101-253 Treasury	0	35,992	0	0	35,992
13 101-257 Assessing	0	171	0	0	171
14 101-266 City Attorney	45,788	197	0	0	45,985
15 101-270 Human Resources	10,897	51	0	0	10,948
16 101-345-01 Public Safety Admin	13,551	2,424	0	0	15,976
20 101-345 Public Safety Ops	28,081	0	0	0	28,081
21 101-441-00 PW General	0	218	0	0	218
24 101-699.00 Code Enforcement	0	4,354	0	0	4,354
26 101-721 Planning	78,130	844	0	0	78,973
28 101-728 Econ Dev	419	0	0	0	419
29 101-751-01 Parks & Rec Admin	384	130	0	0	515
36 209 Cemeteries	0	57	0	0	57
37 226 Solid Waste	0	4,810	0	0	4,810
67 590 Wastewater Fund	0	520	0	0	520
68 591 Water Fund	0	2,303	0	0	2,303
69 677-XXX Insurance Fund	35	0	0	0	35
79 CCTA	15,158	0	0	0	15,158
Total	\$304,490	\$55,679	\$0	\$0	\$360,170

**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 2019
08/06/20

A. Department Costs

Dept:9 101-223 Internal Auditor

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

**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	\$444	\$8	\$452
Subtotal - Building Depreciation	444	8	452
2 City Hall Equipment	47	1	48
2 Voice over IP System	109	1	111
Subtotal - Equipment Depreciation	157	2	159
3 City Commission	62	29	91
Subtotal - 101-101 City Commission	62	29	91
4 Maintenance Admin	114	50	163
4 City Hall	2,274	485	2,759
Subtotal - 101-635 City Maintenance	2,388	535	2,922
5 Management & Leadership	2,003	517	2,520
Subtotal - 101-172 City Manager	2,003	517	2,520
6 PC/Network Support	2,023	380	2,404
6 Application - Eden	1,131	226	1,357
6 Application - BS & A	3,330	590	3,920
6 Application - Intellitime	131	24	155
6 County Wide	276	49	325
Subtotal - 101-636 Info Tech	6,892	1,269	8,161
7 Accounts Payable	426	109	535
7 Payroll	272	67	338
7 Budgeting	38	9	47
7 Audit and Accounting	1,047	254	1,301
7 Cost Plan	1,725	670	2,395
Subtotal - 101-191 Budget and Accoun	3,508	1,109	4,617
9 Internal Audit	0	71	71
Subtotal - 101-223 Internal Auditor	0	71	71
10 Purchasing	0	101	101

**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	\$101	\$101
12 Tax Collection - General Fund	0	594	594
Subtotal - 101-253 Treasury	0	594	594
13 Assessing - General Fund	0	1,042	1,042
Subtotal - 101-257 Assessing	0	1,042	1,042
14 Advise and Counsel	0	195	195
14 Risk Management	0	1	1
Subtotal - 101-266 City Attorney	0	196	196
15 Human Resources	0	834	834
Subtotal - 101-270 Human Resources	0	834	834
18 General Fund OPEB	0	10,508	10,508
Subtotal - 101-297 OPEB	0	10,508	10,508
19 Security	0	496	496
19 Contractual	0	152	152
19 Parking	0	669	669
Subtotal - 101-299 Non-Departmental	0	1,316	1,316
Total Incoming	15,453	18,129	33,582
C. Total Allocated		\$129,187	\$129,187
		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	90,898	0.06%	\$67	\$0	\$67	\$0	\$67
4 101-635 City Maintenance	1,193,686	0.79%	882	0	882	0	882
5 101-172 City Manager	1,563,045	1.04%	1,154	0	1,154	0	1,154
6 101-636 Info Tech	2,721,332	1.81%	2,010	0	2,010	0	2,010
7 101-191 Budget and Accounting	1,479,045	0.98%	1,092	0	1,092	0	1,092
8 101-215 City Clerk	700,184	0.47%	517	0	517	0	517
9 101-223 Internal Auditor	95,605	0.06%	71	0	71	0	71
10 101-233 Purchasing	404,280	0.27%	299	0	299	51	350
11 101-261 311 Customer Service	584,776	0.39%	432	0	432	74	506
12 101-253 Treasury	1,296,764	0.86%	958	0	958	165	1,123
13 101-257 Assessing	459,454	0.31%	339	0	339	58	398
14 101-266 City Attorney	717,415	0.48%	530	0	530	91	621
15 101-270 Human Resources	850,410	0.57%	628	0	628	108	736
16 101-345-01 Public Safety Admin	1,308,006	0.87%	966	0	966	166	1,132
17 101-640 Fleet	2,737,532	1.82%	2,022	0	2,022	348	2,370
19 101-299 Non-Departmental	223,014	0.15%	165	0	165	28	193
20 101-345 Public Safety Ops	30,638,744	20.38%	22,629	0	22,629	3,897	26,526
21 101-441-00 PW General	990,281	0.66%	731	0	731	126	857
22 101-448-31 Street Lights	1,302,441	0.87%	962	0	962	166	1,128
24 101-699.00 Code Enforcement	863,022	0.57%	637	0	637	110	747
25 101-699.01 Building Trades	811,403	0.54%	599	0	599	103	702
26 101-721 Planning	723,105	0.48%	534	0	534	92	626
27 101-724 Community Develop	6,356	0.00%	5	0	5	1	6
28 101-728 Econ Dev	308,461	0.21%	228	0	228	39	267
29 101-751-01 Parks & Rec Admin	2,414,891	1.61%	1,784	0	1,784	307	2,091
30 101-801 Emergency Recovery	32,338	0.02%	24	0	24	4	28
31 150-273 Cemeteries	20,000	0.01%	15	0	15	3	17
32 155-751 Recreation	86,625	0.06%	64	0	64	11	75
33 160-751 Mayor's Riverfront Pk	50,179	0.03%	37	0	37	6	43
34 202 Act 51 Major Street	6,023,266	4.01%	4,449	0	4,449	766	5,215
35 203 Act 51 Local Street	3,565,691	2.37%	2,634	0	2,634	454	3,087
36 209 Cemeteries	671,315	0.45%	496	0	496	85	581
37 226 Solid Waste	2,484,250	1.65%	1,835	0	1,835	316	2,151
38 231-XXX Blight Abatement	170,312	0.11%	126	0	126	22	147
39 243 Brownfield	22,993	0.02%	17	0	17	3	20
41 251 FFE Aspirational Projects	7,486,656	4.98%	5,529	0	5,529	952	6,482
42 252-172 City Managers	5,200	0.00%	4	0	4	1	5
43 252-345 Public Safety	1,737,060	1.16%	1,283	0	1,283	221	1,504
44 252-724 Public Safety Comm Dev	89,387	0.06%	66	0	66	11	77
45 252-728 Econ Development	14,000	0.01%	10	0	10	2	12
46 252-751 Recreation	1,032,304	0.69%	762	0	762	131	894
48 253-101 City Commission	4,656	0.00%	3	0	3	1	4

City of Kalamazoo
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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
49 253-172 City Manager	126,164	0.08%	\$93	\$0	\$93	\$16	\$109
50 253-345 Public Safety	37,772	0.03%	28	0	28	5	33
51 253-724 Public Safety	557,806	0.37%	412	0	412	71	483
52 253-751 Recreation	19,555	0.01%	14	0	14	2	17
53 253-752 Parks	388	0.00%	0	0	0	0	0
54 254 Light Grant	106,068	0.07%	78	0	78	13	92
55 265-345 Public Safety	262,738	0.17%	194	0	194	33	227
56 271-724 Comm Dev	798,218	0.53%	590	0	590	102	691
57 280 Community Dev	5,005	0.00%	4	0	4	1	4
59 285 Community Dev	1,162	0.00%	1	0	1	0	1
61 288 Economic Development	752,641	0.50%	556	0	556	96	652
62 289 Home Development	397,665	0.26%	294	0	294	51	344
63 299 CDBG	597,045	0.40%	441	0	441	76	517
67 590 Wastewater Fund	29,954,959	19.92%	22,124	0	22,124	3,810	25,934
68 591 Water Fund	21,380,473	14.22%	15,791	0	15,791	2,720	18,511
69 677-XXX Insurance Fund	10,370,656	6.90%	7,659	0	7,659	1,319	8,979
70 701-XXX General Trust Fund	21,807	0.01%	16	0	16	3	19
71 702-XXX Economic Dev	33,969	0.02%	25	0	25	4	29
72 709-XXX Brownfield Dev	1,396,967	0.93%	1,032	0	1,032	178	1,209
74 715 KMGa Fund	2,250,535	1.50%	1,662	0	1,662	286	1,948
75 731-XXX Pension Fund	2,846,510	1.89%	2,102	0	2,102	362	2,464
76 737-000 OPEB Trust Fund	469,262	0.31%	347	0	347	60	406
77 760 Foundation for Excellence	561	0.00%	0	0	0	0	0
Subtotal	150,368,308	100.00%	111,058	0	111,058	18,129	129,187
Direct Bills					0		0
Total					\$111,058		\$129,187

Basis Units: Department Expenditures excluding Transfers

Source: Financial Statements

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2019
08/06/20

Allocation Summary

Dept:9 101-223 Internal Auditor

Department	Internal Audit	Total
3 101-101 City Commission	\$67	\$67
4 101-635 City Maintenance	882	882
5 101-172 City Manager	1,154	1,154
6 101-636 Info Tech	2,010	2,010
7 101-191 Budget and Accounting	1,092	1,092
8 101-215 City Clerk	517	517
9 101-223 Internal Auditor	71	71
10 101-233 Purchasing	350	350
11 101-261 311 Customer Service	506	506
12 101-253 Treasury	1,123	1,123
13 101-257 Assessing	398	398
14 101-266 City Attorney	621	621
15 101-270 Human Resources	736	736
16 101-345-01 Public Safety Admin	1,132	1,132
17 101-640 Fleet	2,370	2,370
19 101-299 Non-Departmental	193	193
20 101-345 Public Safety Ops	26,526	26,526
21 101-441-00 PW General	857	857
22 101-448-31 Street Lights	1,128	1,128
24 101-699.00 Code Enforcement	747	747
25 101-699.01 Building Trades	702	702
26 101-721 Planning	626	626
27 101-724 Community Develop	6	6
28 101-728 Econ Dev	267	267
29 101-751-01 Parks & Rec Admin	2,091	2,091
30 101-801 Emergency Recovery	28	28
31 150-273 Cemeteries	17	17
32 155-751 Recreation	75	75
33 160-751 Mayor's Riverfront Pk	43	43
34 202 Act 51 Major Street	5,215	5,215
35 203 Act 51 Local Street	3,087	3,087
36 209 Cemeteries	581	581
37 226 Solid Waste	2,151	2,151
38 231-XXX Blight Abatement	147	147
39 243 Brownfield	20	20
41 251 FFE Aspirational Projects	6,482	6,482
42 252-172 City Managers	5	5
43 252-345 Public Safety	1,504	1,504
44 252-724 Public Safety Comm Dev	77	77
45 252-728 Econ Development	12	12
46 252-751 Recreation	894	894

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2019
08/06/20

Allocation Summary

Dept:9 101-223 Internal Auditor

Department	Internal Audit	Total
48 253-101 City Commission	\$4	\$4
49 253-172 City Manager	109	109
50 253-345 Public Safety	33	33
51 253-724 Public Safety	483	483
52 253-751 Recreation	17	17
53 253-752 Parks	0	0
54 254 Light Grant	92	92
55 265-345 Public Safety	227	227
56 271-724 Comm Dev	691	691
57 280 Community Dev	4	4
59 285 Community Dev	1	1
61 288 Economic Development	652	652
62 289 Home Development	344	344
63 299 CDBG	517	517
67 590 Wastewater Fund	25,934	25,934
68 591 Water Fund	18,511	18,511
69 677-XXX Insurance Fund	8,979	8,979
70 701-XXX General Trust Fund	19	19
71 702-XXX Economic Dev	29	29
72 709-XXX Brownfield Dev	1,209	1,209
74 715 KMGA Fund	1,948	1,948
75 731-XXX Pension Fund	2,464	2,464
76 737-000 OPEB Trust Fund	406	406
77 760 Foundation for Excellence	0	0
Total	\$129,187	\$129,187

**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 2019
08/06/20

A. Department Costs

Dept:10 101-233 Purchasing

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2019
08/06/20

B. Incoming Costs - (Default Spread Salary%)

Dept:10 101-233 Purchasing

Department	First Incoming	Second Incoming	Purchasing
1 City Hall	\$3,665	\$66	\$3,731
Subtotal - Building Depreciation	3,665	66	3,731
2 City Hall Equipment	388	5	394
2 Management Services	742	10	752
2 Voice over IP System	657	9	666
Subtotal - Equipment Depreciation	1,787	24	1,811
3 City Commission	262	123	385
Subtotal - 101-101 City Commission	262	123	385
4 Maintenance Admin	937	412	1,349
4 City Hall	18,771	4,000	22,772
Subtotal - 101-635 City Maintenance	19,709	4,412	24,121
5 Management & Leadership	9,099	2,346	11,445
Subtotal - 101-172 City Manager	9,099	2,346	11,445
6 PC/Network Support	8,094	1,521	9,614
6 Application - Eden	6,786	1,359	8,145
6 Application - Intellitime	393	71	464
6 Multifactor Auth	41	13	54
6 County Wide	1,255	222	1,476
Subtotal - 101-636 Info Tech	16,568	3,185	19,753
7 Accounts Payable	1,005	258	1,263
7 Payroll	1,235	302	1,537
7 Budgeting	160	38	199
7 Audit and Accounting	1,722	418	2,140
7 Cost Plan	1,725	670	2,395
Subtotal - 101-191 Budget and Accoun	5,848	1,686	7,534
8 Mail	619	148	768
Subtotal - 101-215 City Clerk	619	148	768
9 Internal Audit	299	51	350

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2019
08/06/20

B. Incoming Costs - (Default Spread Salary%)

Dept:10 101-233 Purchasing

Department	First Incoming	Second Incoming	Purchasing
Subtotal - 101-223 Internal Auditor	\$299	\$51	\$350
10 Purchasing	0	705	705
Subtotal - 101-233 Purchasing	0	705	705
11 Customer Service (exc Public Wks)	0	730	730
Subtotal - 101-261 311 Customer Servi	0	730	730
12 Tax Collection - General Fund	0	2,513	2,513
Subtotal - 101-253 Treasury	0	2,513	2,513
13 Assessing - General Fund	0	4,408	4,408
Subtotal - 101-257 Assessing	0	4,408	4,408
14 Advise and Counsel	0	825	825
14 Labor Relations	0	45	45
14 Risk Management	0	3	3
Subtotal - 101-266 City Attorney	0	873	873
15 Human Resources	0	3,786	3,786
15 Labor Relations	0	1,952	1,952
Subtotal - 101-270 Human Resources	0	5,738	5,738
18 General Fund OPEB	0	47,723	47,723
Subtotal - 101-297 OPEB	0	47,723	47,723
19 Security	0	4,091	4,091
19 Contractual	0	642	642
19 Parking	0	3,037	3,037
Subtotal - 101-299 Non-Departmental	0	7,769	7,769
Total Incoming	57,855	82,500	140,355
C. Total Allocated		\$492,787	\$492,787
		100.00%	

City of Kalamazoo
Full Cost Allocation Plan

CY 2019
08/06/20

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	10	0.25%	\$1,007	\$0	\$1,007	\$0	\$1,007
4 101-635 City Maintenance	274	6.72%	27,581	0	27,581	0	27,581
5 101-172 City Manager	31	0.76%	3,120	0	3,120	0	3,120
6 101-636 Info Tech	266	6.53%	26,775	0	26,775	0	26,775
7 101-191 Budget and Accounting	68	1.67%	6,845	0	6,845	0	6,845
8 101-215 City Clerk	53	1.30%	5,335	0	5,335	0	5,335
9 101-223 Internal Auditor	1	0.02%	101	0	101	0	101
10 101-233 Purchasing	7	0.17%	705	0	705	0	705
11 101-261 311 Customer Service	4	0.10%	403	0	403	98	501
12 101-253 Treasury	17	0.42%	1,711	0	1,711	417	2,128
13 101-257 Assessing	18	0.44%	1,812	0	1,812	441	2,253
14 101-266 City Attorney	6	0.15%	604	0	604	147	751
15 101-270 Human Resources	39	0.96%	3,926	0	3,926	956	4,882
16 101-345-01 Public Safety Admin	22	0.54%	2,215	0	2,215	539	2,754
17 101-640 Fleet	328	8.05%	33,016	0	33,016	8,039	41,055
19 101-299 Non-Departmental	4	0.10%	403	0	403	98	501
20 101-345 Public Safety Ops	277	6.80%	27,883	0	27,883	6,789	34,672
21 101-441-00 PW General	21	0.52%	2,114	0	2,114	515	2,629
24 101-699.00 Code Enforcement	25	0.61%	2,516	0	2,516	613	3,129
25 101-699.01 Building Trades	27	0.66%	2,718	0	2,718	662	3,380
26 101-721 Planning	30	0.74%	3,020	0	3,020	735	3,755
28 101-728 Econ Dev	9	0.22%	906	0	906	221	1,127
29 101-751-01 Parks & Rec Admin	199	4.88%	20,031	0	20,031	4,877	24,909
30 101-801 Emergency Recovery	4	0.10%	403	0	403	98	501
34 202 Act 51 Major Street	128	3.14%	12,884	0	12,884	3,137	16,022
35 203 Act 51 Local Street	69	1.69%	6,945	0	6,945	1,691	8,637
36 209 Cemeteries	27	0.66%	2,718	0	2,718	662	3,380
37 226 Solid Waste	43	1.05%	4,328	0	4,328	1,054	5,382
38 231-XXX Blight Abatement	4	0.10%	403	0	403	98	501
39 243 Brownfield	2	0.05%	201	0	201	49	250
41 251 FFE Aspirational Projects	41	1.01%	4,127	0	4,127	1,005	5,132
43 252-345 Public Safety	12	0.29%	1,208	0	1,208	294	1,502
46 252-751 Recreation	24	0.59%	2,416	0	2,416	588	3,004
48 253-101 City Commission	8	0.20%	805	0	805	196	1,001
49 253-172 City Manager	3	0.07%	302	0	302	74	376
50 253-345 Public Safety	1	0.02%	101	0	101	25	125
51 253-724 Public Safety	5	0.12%	503	0	503	123	626
52 253-751 Recreation	92	2.26%	9,261	0	9,261	2,255	11,516
54 254 Light Grant	1	0.02%	101	0	101	25	125
55 265-345 Public Safety	2	0.05%	201	0	201	49	250
56 271-724 Comm Dev	9	0.22%	906	0	906	221	1,127
57 280 Community Dev	1	0.02%	101	0	101	25	125

City of Kalamazoo
Full Cost Allocation Plan

CY 2019
08/06/20

Purchasing Allocations

Dept:10 101-233 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
61 288 Economic Development	33	0.81%	\$3,322	\$0	\$3,322	\$809	\$4,131
62 289 Home Development	1	0.02%	101	0	101	25	125
63 299 CDBG	6	0.15%	604	0	604	147	751
65 400 Capital Projects	144	3.53%	14,495	0	14,495	3,529	18,024
67 590 Wastewater Fund	853	20.93%	85,862	0	85,862	20,907	106,769
68 591 Water Fund	745	18.28%	74,991	0	74,991	18,260	93,251
69 677-XXX Insurance Fund	58	1.42%	5,838	0	5,838	1,422	7,260
70 701-XXX General Trust Fund	5	0.12%	503	0	503	123	626
72 709-XXX Brownfield Dev	18	0.44%	1,812	0	1,812	441	2,253
81 All Other	1	0.02%	101	0	101	25	125
Subtotal	4,076	100.00%	410,287	0	410,287	82,500	492,787
Direct Bills					0		0
Total					\$410,287		\$492,787

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2019
08/06/20

Allocation Summary

Dept:10 101-233 Purchasing

Department	Purchasing	Total
3 101-101 City Commission	\$1,007	\$1,007
4 101-635 City Maintenance	27,581	27,581
5 101-172 City Manager	3,120	3,120
6 101-636 Info Tech	26,775	26,775
7 101-191 Budget and Accounting	6,845	6,845
8 101-215 City Clerk	5,335	5,335
9 101-223 Internal Auditor	101	101
10 101-233 Purchasing	705	705
11 101-261 311 Customer Service	501	501
12 101-253 Treasury	2,128	2,128
13 101-257 Assessing	2,253	2,253
14 101-266 City Attorney	751	751
15 101-270 Human Resources	4,882	4,882
16 101-345-01 Public Safety Admin	2,754	2,754
17 101-640 Fleet	41,055	41,055
19 101-299 Non-Departmental	501	501
20 101-345 Public Safety Ops	34,672	34,672
21 101-441-00 PW General	2,629	2,629
24 101-699.00 Code Enforcement	3,129	3,129
25 101-699.01 Building Trades	3,380	3,380
26 101-721 Planning	3,755	3,755
28 101-728 Econ Dev	1,127	1,127
29 101-751-01 Parks & Rec Admin	24,909	24,909
30 101-801 Emergency Recovery	501	501
34 202 Act 51 Major Street	16,022	16,022
35 203 Act 51 Local Street	8,637	8,637
36 209 Cemeteries	3,380	3,380
37 226 Solid Waste	5,382	5,382
38 231-XXX Blight Abatement	501	501
39 243 Brownfield	250	250
41 251 FFE Aspirational Projects	5,132	5,132
43 252-345 Public Safety	1,502	1,502
46 252-751 Recreation	3,004	3,004
48 253-101 City Commission	1,001	1,001
49 253-172 City Manager	376	376
50 253-345 Public Safety	125	125
51 253-724 Public Safety	626	626
52 253-751 Recreation	11,516	11,516
54 254 Light Grant	125	125
55 265-345 Public Safety	250	250
56 271-724 Comm Dev	1,127	1,127

City of Kalamazoo
Full Cost Allocation Plan

CY 2019
08/06/20

Allocation Summary

Dept:10 101-233 Purchasing

Department	Purchasing	Total
57 280 Community Dev	\$125	\$125
61 288 Economic Development	4,131	4,131
62 289 Home Development	125	125
63 299 CDBG	751	751
65 400 Capital Projects	18,024	18,024
67 590 Wastewater Fund	106,769	106,769
68 591 Water Fund	93,251	93,251
69 677-XXX Insurance Fund	7,260	7,260
70 701-XXX General Trust Fund	626	626
72 709-XXX Brownfield Dev	2,253	2,253
81 All Other	125	125
Total	\$492,787	\$492,787

Customer Service 311
Nature and Extent of Services

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

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

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

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

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

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2019
08/06/20

A. Department Costs

Dept:11 101-261 311 Customer Service

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2019
08/06/20

B. Incoming Costs - (Default Spread Expense%)

Dept:11 101-261 311 Customer Service

Department	First Incoming	Second Incoming	Customer Service (exc Public Wks)	Public Works	Cemeteries
1 City Hall	\$34,417	\$619	\$34,501	\$533	\$4
Subtotal - Building Depreciation	34,417	619	34,501	533	4
2 City Hall Equipment	3,647	50	3,640	56	0
2 Voice over IP System	985	13	983	15	0
Subtotal - Equipment Depreciation	4,632	63	4,623	71	0
3 City Commission	378	179	548	8	0
Subtotal - 101-101 City Commission	378	179	548	8	0
4 Maintenance Admin	8,799	3,869	12,474	193	1
4 City Hall	176,257	37,562	210,548	3,250	21
Subtotal - 101-635 City Maintenance	185,056	41,431	223,022	3,443	23
5 Management & Leadership	17,133	4,418	21,222	328	2
Subtotal - 101-172 City Manager	17,133	4,418	21,222	328	2
6 PC/Network Support	18,210	3,422	21,301	329	2
6 Application - Eden	10,179	2,038	12,030	186	1
6 Application - Intellitime	1,179	212	1,370	21	0
6 County Wide	2,363	418	2,738	42	0
6 Dept Specific Exp	56,753	17,401	73,020	1,127	7
Subtotal - 101-636 Info Tech	88,684	23,491	110,459	1,705	11
7 Accounts Payable	1,105	284	1,367	21	0
7 Payroll	2,325	569	2,850	44	0
7 Budgeting	232	56	283	4	0
7 Audit and Accounting	1,729	420	2,116	33	0
Subtotal - 101-191 Budget and Accoun	5,391	1,328	6,616	102	1
8 Mail	5	1	6	0	0
Subtotal - 101-215 City Clerk	5	1	6	0	0
9 Internal Audit	432	74	499	8	0
Subtotal - 101-223 Internal Auditor	432	74	499	8	0
10 Purchasing	403	98	493	8	0

City of Kalamazoo
Full Cost Allocation Plan

CY 2019
08/06/20

B. Incoming Costs - (Default Spread Expense%)

Dept:11 101-261 311 Customer Service

Department	First Incoming	Second Incoming	Customer Service (exc Public Wks)	Public Works	Cemeteries
Subtotal - 101-233 Purchasing	\$403	\$98	\$493	\$8	\$0
11 Customer Service (exc Public Wks)	0	70,211	69,137	1,067	7
Subtotal - 101-261 311 Customer Servi	0	70,211	69,137	1,067	7
12 Tax Collection - General Fund	0	3,634	3,579	55	0
Subtotal - 101-253 Treasury	0	3,634	3,579	55	0
13 Assessing - General Fund	0	6,376	6,278	97	1
Subtotal - 101-257 Assessing	0	6,376	6,278	97	1
14 Advise and Counsel	0	1,193	1,175	18	0
14 Labor Relations	0	97	95	1	0
14 Risk Management	0	4	3	0	0
Subtotal - 101-266 City Attorney	0	1,294	1,274	20	0
15 Human Resources	0	7,129	7,020	108	1
15 Labor Relations	0	4,185	4,120	64	0
Subtotal - 101-270 Human Resources	0	11,313	11,140	172	1
18 General Fund OPEB	0	89,863	88,488	1,366	9
Subtotal - 101-297 OPEB	0	89,863	88,488	1,366	9
19 Security	0	38,409	37,822	584	4
19 Contractual	0	928	914	14	0
19 Parking	0	5,718	5,631	87	1
Subtotal - 101-299 Non-Departmental	0	45,056	44,366	685	5
Total Incoming	336,531	299,449	626,250	9,667	64
C. Total Allocated		\$1,220,757	\$1,202,079	\$18,556	\$122
			98.47%	1.52%	0.01%

City of Kalamazoo
Full Cost Allocation Plan

CY 2019
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Customer Service (exc Public Wks) Allocations

Dept:11 101-261 311 Customer Service

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-172 City Manager	162.12	0.08%	\$700	\$0	\$700	\$0	\$700
6 101-636 Info Tech	4.10	0.00%	18	0	18	0	18
7 101-191 Budget and Accounting	2,641.17	1.26%	11,407	0	11,407	0	11,407
8 101-215 City Clerk	4,370.01	2.08%	18,874	0	18,874	0	18,874
10 101-233 Purchasing	168.97	0.08%	730	0	730	0	730
11 101-261 311 Customer Service	16,256.73	7.74%	70,211	0	70,211	0	70,211
12 101-253 Treasury	127,397.58	60.65%	550,216	0	550,216	201,474	751,690
13 101-257 Assessing	6,305.70	3.00%	27,234	0	27,234	9,972	37,206
14 101-266 City Attorney	310.80	0.15%	1,342	0	1,342	492	1,834
15 101-270 Human Resources	3,078.23	1.47%	13,295	0	13,295	4,868	18,163
16 101-345-01 Public Safety Admin	414.67	0.20%	1,791	0	1,791	656	2,447
24 101-699.00 Code Enforcement	5,631.35	2.68%	24,321	0	24,321	8,906	33,227
25 101-699.01 Building Trades	2,934.63	1.40%	12,674	0	12,674	4,641	17,315
26 101-721 Planning	867.00	0.41%	3,744	0	3,744	1,371	5,116
28 101-728 Econ Dev	43.15	0.02%	186	0	186	68	255
29 101-751-01 Parks & Rec Admin	3,590.07	1.71%	15,505	0	15,505	5,678	21,183
37 226 Solid Waste	4,844.62	2.31%	20,923	0	20,923	7,662	28,585
67 590 Wastewater Fund	123.38	0.06%	533	0	533	195	728
68 591 Water Fund	30,912.17	14.72%	133,506	0	133,506	48,886	182,393
Subtotal	210,056.45	100.00%	907,211	0	907,211	294,868	1,202,079
Direct Bills					0		0
Total					\$907,211		\$1,202,079

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

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Public Works Allocations

Dept:11 101-261 311 Customer Service

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 101-441-00 PW General	5.02	13.77%	\$1,928	\$0	\$1,928	\$627	\$2,555
34 202 Act 51 Major Street	16.15	44.30%	6,203	0	6,203	2,016	8,219
35 203 Act 51 Local Street	15.29	41.94%	5,873	0	5,873	1,909	7,782
Subtotal	36.46	100.00%	14,004	0	14,004	4,552	18,556
Direct Bills					0		0
Total					\$14,004		\$18,556

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

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Cemeteries Allocations

Dept:11 101-261 311 Customer Service

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
36 209 Cemeteries	1	100.00%	\$92	\$0	\$92	\$30	\$122
Subtotal	1	100.00%	92	0	92	30	122
Direct Bills					0		0
Total					\$92		\$122
Basis Units: Direct							
Source:							

City of Kalamazoo
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Allocation Summary

Dept:11 101-261 311 Customer Service

Department	Customer Service (exc Public Wks)	Public Works	Cemeteries	Total
5 101-172 City Manager	\$700	\$0	\$0	\$700
6 101-636 Info Tech	18	0	0	18
7 101-191 Budget and Accounting	11,407	0	0	11,407
8 101-215 City Clerk	18,874	0	0	18,874
10 101-233 Purchasing	730	0	0	730
11 101-261 311 Customer Service	70,211	0	0	70,211
12 101-253 Treasury	751,690	0	0	751,690
13 101-257 Assessing	37,206	0	0	37,206
14 101-266 City Attorney	1,834	0	0	1,834
15 101-270 Human Resources	18,163	0	0	18,163
16 101-345-01 Public Safety Admin	2,447	0	0	2,447
21 101-441-00 PW General	0	2,555	0	2,555
24 101-699.00 Code Enforcement	33,227	0	0	33,227
25 101-699.01 Building Trades	17,315	0	0	17,315
26 101-721 Planning	5,116	0	0	5,116
28 101-728 Econ Dev	255	0	0	255
29 101-751-01 Parks & Rec Admin	21,183	0	0	21,183
34 202 Act 51 Major Street	0	8,219	0	8,219
35 203 Act 51 Local Street	0	7,782	0	7,782
36 209 Cemeteries	0	0	122	122
37 226 Solid Waste	28,585	0	0	28,585
67 590 Wastewater Fund	728	0	0	728
68 591 Water Fund	182,393	0	0	182,393
Total	\$1,202,079	\$18,556	\$122	\$1,220,757

**City Treasurer
Nature and Extent of Services**

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

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

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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
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A. Department Costs

Dept:12 101-253 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	550,785	53,316	41,749	16,193	84,656	12,723	280,735	61,412
<i>Salary % Split</i>			<i>9.68%</i>	<i>7.58%</i>	<i>2.94%</i>	<i>15.37%</i>	<i>2.31%</i>	<i>50.97%</i>	<i>11.15%</i>
Benefits	S	250,367	24,236	18,978	7,361	38,481	5,783	127,612	27,916
Subtotal - Personnel Costs		801,152	77,552	60,727	23,554	123,137	18,507	408,347	89,328
<hr/>									
Services & Supplies Cost									
728 Supplies	S	2,051	199	155	60	315	47	1,045	229
728 Postage	P	122,434	14,818	0	0	14,496	2,174	0	90,946
805 Education and Training	S	6,426	622	487	189	988	148	3,275	716
810 Fees	S	62,954	6,094	4,772	1,851	9,676	1,454	32,088	7,019
815 Telephone	S	2,641	256	200	78	406	61	1,346	294
825 Insurance	S	13,824	1,338	1,048	406	2,125	319	7,046	1,541
845 Outside Contractual Service	S	280,184	27,122	21,238	8,237	43,064	6,472	142,810	31,241
860 Memberships & Dues	S	864	84	65	25	133	20	440	96
880 Rental/Lease of Equipment	S	2,808	272	213	83	432	65	1,431	313
976 Office Equip & Furniture	S	1,428	138	108	42	219	33	728	159
CCTA Admin Services Contract	P	(32,833)	(32,833)	0	0	0	0	0	0
Subtotal - Services & Supplies		462,779	18,109	28,287	10,971	71,853	10,794	190,209	132,555
<hr/>									
Department Cost Total		1,263,931	95,660	89,014	34,525	194,991	29,301	598,556	221,884
<hr/>									
Adjustments to Cost									
Subtotal - Adjustments		0	0	0	0	0	0	0	0
<hr/>									
Total Costs After Adjustments		1,263,931	95,660	89,014	34,525	194,991	29,301	598,556	221,884
<hr/>									
General Admin Distribution			(95,660)	8,028	3,114	16,279	2,447	53,984	11,809
<hr/>									
Grand Total		\$1,263,931		\$97,042	\$37,639	\$211,269	\$31,748	\$652,540	\$233,693

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

Dept:12 101-253 Treasury

Department	First Incoming	Second Incoming	Assessor	Non-Tax Revenue	Tax Collection - General Fund	Tax Collection - Solid Waste	Cashier	Utility Billing
1 City Hall	\$6,688	\$120	\$571	\$222	\$1,159	\$174	\$3,842	\$841
Subtotal - Building Depreciation	6,688	120	571	222	1,159	174	3,842	841
2 City Hall Equipment	709	10	60	23	122	18	405	89
2 Department Specific Equipment	1,399	19	119	46	241	36	800	175
2 Voice over IP System	1,532	21	130	51	264	40	876	192
Subtotal - Equipment Depreciation	3,640	49	310	120	628	94	2,082	455
3 City Commission	839	396	104	40	210	32	697	152
Subtotal - 101-101 City Commission	839	396	104	40	210	32	697	152
4 Maintenance Admin	1,710	752	207	80	419	63	1,389	304
4 City Hall	34,252	7,299	3,487	1,353	7,071	1,063	23,449	5,130
Subtotal - 101-635 City Maintenance	35,962	8,051	3,694	1,433	7,490	1,126	24,838	5,433
5 Management & Leadership	23,310	6,011	2,461	954	4,990	750	16,547	3,620
Subtotal - 101-172 City Manager	23,310	6,011	2,461	954	4,990	750	16,547	3,620
6 PC/Network Support	28,327	5,323	2,824	1,095	5,726	861	18,990	4,154
6 Application - Eden	4,524	906	456	177	924	139	3,064	670
6 Application - BS & A	39,961	7,077	3,948	1,531	8,005	1,203	26,545	5,807
6 Application - Intellitime	1,703	307	169	65	342	51	1,134	248
6 Multifactor Auth	286	90	31	12	64	10	212	46
6 County Wide	3,214	568	317	123	644	97	2,135	467
6 Dept Specific Exp	8,416	2,581	923	358	1,871	281	6,206	1,358
Subtotal - 101-636 Info Tech	86,432	16,851	8,668	3,362	17,576	2,642	58,285	12,750
7 Accounts Payable	2,790	716	294	114	597	90	1,978	433
7 Payroll	3,164	774	330	128	670	101	2,222	486
7 Budgeting	514	123	53	21	108	16	359	79
7 Audit and Accounting	2,567	623	268	104	543	82	1,800	394
7 Cost Plan	1,725	670	201	78	408	61	1,352	296
Subtotal - 101-191 Budget and Accoun	10,760	2,906	1,147	445	2,325	350	7,712	1,687
8 Mail	29,037	6,955	3,021	1,172	6,125	921	20,311	4,443

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B. Incoming Costs - (Default Spread Salary%)

Dept:12 101-253 Treasury

Department	First Incoming	Second Incoming	Assessor	Non-Tax Revenue	Tax Collection - General Fund	Tax Collection - Solid Waste	Cashier	Utility Billing
Subtotal - 101-215 City Clerk	\$29,037	\$6,955	\$3,021	\$1,172	\$6,125	\$921	\$20,311	\$4,443
9 Internal Audit	958	165	94	37	191	29	634	139
Subtotal - 101-223 Internal Auditor	958	165	94	37	191	29	634	139
10 Purchasing	1,711	417	179	69	362	54	1,201	263
Subtotal - 101-233 Purchasing	1,711	417	179	69	362	54	1,201	263
11 Customer Service (exc Public Wks)	550,216	201,474	63,085	24,468	127,917	19,225	424,199	92,796
Subtotal - 101-261 311 Customer Servi	550,216	201,474	63,085	24,468	127,917	19,225	424,199	92,796
12 Non-Tax Revenue	0	1,912	161	62	325	49	1,079	236
12 Tax Collection - General Fund	0	8,059	676	262	1,371	206	4,548	995
12 Cashier	0	699,731	58,724	22,777	119,075	17,896	394,877	86,382
Subtotal - 101-253 Treasury	0	709,703	59,561	23,101	120,772	18,151	400,504	87,613
13 Assessing - General Fund	0	14,138	1,187	460	2,406	362	7,978	1,745
Subtotal - 101-257 Assessing	0	14,138	1,187	460	2,406	362	7,978	1,745
14 Advise and Counsel	0	2,646	222	86	450	68	1,493	327
14 Labor Relations	0	135	11	4	23	3	76	17
14 Risk Management	0	5	0	0	1	0	3	1
Subtotal - 101-266 City Attorney	0	2,786	234	91	474	71	1,572	344
15 Human Resources	0	9,699	814	316	1,651	248	5,474	1,197
15 Labor Relations	0	5,816	488	189	990	149	3,282	718
Subtotal - 101-270 Human Resources	0	15,515	1,302	505	2,640	397	8,755	1,915
18 General Fund OPEB	0	122,262	10,261	3,980	20,806	3,127	68,996	15,093
Subtotal - 101-297 OPEB	0	122,262	10,261	3,980	20,806	3,127	68,996	15,093
19 Security	0	7,464	626	243	1,270	191	4,212	921
19 Contractual	0	2,058	173	67	350	53	1,162	254
19 Parking	0	7,780	653	253	1,324	199	4,390	960
Subtotal - 101-299 Non-Departmental	0	17,302	1,452	563	2,944	443	9,764	2,136
Total Incoming	749,552	1,125,101	157,328	61,022	319,015	47,946	1,057,917	231,426
C. Total Allocated		\$3,138,584	\$254,370	\$98,661	\$530,284	\$79,693	\$1,710,457	\$465,119
			8.10%	3.14%	16.90%	2.54%	54.50%	14.82%

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Assessor Allocations

Dept:12 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13 101-257 Assessing	1	100.00%	\$159,948	\$(45,986)	\$113,962	\$94,423	\$208,385
Subtotal	1	100.00%	159,948	(45,986)	113,962	94,423	208,385
Direct Bills					45,986		45,986
Total					\$159,948		\$254,370
Basis Units: Direct to Assessor							
Source:							

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Non-Tax Revenue Allocations

Dept:12 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-172 City Manager	1	0.00%	\$2	\$0	\$2	\$0	\$2
8 101-215 City Clerk	3,009	11.89%	7,378	0	7,378	0	7,378
12 101-253 Treasury	780	3.08%	1,912	0	1,912	0	1,912
16 101-345-01 Public Safety Admin	472	1.87%	1,157	0	1,157	804	1,961
17 101-640 Fleet	72	0.28%	177	0	177	123	299
18 101-297 OPEB	11	0.04%	27	0	27	19	46
19 101-299 Non-Departmental	12	0.05%	29	0	29	20	50
20 101-345 Public Safety Ops	648	2.56%	1,589	0	1,589	1,103	2,692
21 101-441-00 PW General	24	0.09%	59	0	59	41	100
24 101-699.00 Code Enforcement	3,411	13.48%	8,363	0	8,363	5,807	14,170
25 101-699.01 Building Trades	1,667	6.59%	4,087	0	4,087	2,838	6,925
29 101-751-01 Parks & Rec Admin	177	0.70%	434	0	434	301	735
31 150-273 Cemeteries	91	0.36%	223	0	223	155	378
32 155-751 Recreation	1	0.00%	2	0	2	2	4
33 160-751 Mayor's Riverfront Pk	1	0.00%	2	0	2	2	4
34 202 Act 51 Major Street	202	0.80%	495	0	495	344	839
35 203 Act 51 Local Street	527	2.08%	1,292	0	1,292	897	2,189
36 209 Cemeteries	297	1.17%	728	0	728	506	1,234
37 226 Solid Waste	1,051	4.15%	2,577	0	2,577	1,789	4,366
38 231-XXX Blight Abatement	2	0.01%	5	0	5	3	8
39 243 Brownfield	2	0.01%	5	0	5	3	8
40 244 Econ Initiative	49	0.19%	120	0	120	83	204
41 251 FFE Aspirational Projects	14	0.06%	34	0	34	24	58
42 252-172 City Managers	4	0.02%	10	0	10	7	17
43 252-345 Public Safety	45	0.18%	110	0	110	77	187
44 252-724 Public Safety Comm Dev	12	0.05%	29	0	29	20	50
45 252-728 Econ Development	3	0.01%	7	0	7	5	12
46 252-751 Recreation	38	0.15%	93	0	93	65	158
47 252-752 Parks	3	0.01%	7	0	7	5	12
48 253-101 City Commission	12	0.05%	29	0	29	20	50
49 253-172 City Manager	4	0.02%	10	0	10	7	17
50 253-345 Public Safety	44	0.17%	108	0	108	75	183
51 253-724 Public Safety	29	0.11%	71	0	71	49	120
52 253-751 Recreation	15	0.06%	37	0	37	26	62
53 253-752 Parks	16	0.06%	39	0	39	27	66
55 265-345 Public Safety	84	0.33%	206	0	206	143	349
56 271-724 Comm Dev	36	0.14%	88	0	88	61	150
57 280 Community Dev	2	0.01%	5	0	5	3	8
58 284 Community Dev	52	0.21%	127	0	127	89	216
60 286 Community Dev	30	0.12%	74	0	74	51	125
61 288 Economic Development	33	0.13%	81	0	81	56	137
62 289 Home Development	6	0.02%	15	0	15	10	25

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Non-Tax Revenue Allocations

Dept:12 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 299 CDBG	221	0.87%	\$542	\$0	\$542	\$376	\$918
64 300 Debt Service	27	0.11%	66	0	66	46	112
65 400 Capital Projects	158	0.62%	387	0	387	269	656
67 590 Wastewater Fund	3,498	13.82%	8,577	0	8,577	5,955	14,532
68 591 Water Fund	6,593	26.06%	16,165	0	16,165	11,224	27,390
69 677-XXX Insurance Fund	418	1.65%	1,025	0	1,025	712	1,737
70 701-XXX General Trust Fund	3	0.01%	7	0	7	5	12
71 702-XXX Economic Dev	3	0.01%	7	0	7	5	12
72 709-XXX Brownfield Dev	36	0.14%	88	0	88	61	150
74 715 KMGA Fund	6	0.02%	15	0	15	10	25
75 731-XXX Pension Fund	127	0.50%	311	0	311	216	528
76 737-000 OPEB Trust Fund	130	0.51%	319	0	319	221	540
77 760 Foundation for Excellence	6	0.02%	15	0	15	10	25
78 98X-XXX GASB 34 Govt	3	0.01%	7	0	7	5	12
81 All Other	1,084	4.28%	2,658	0	2,658	1,845	4,503
Subtotal	25,302	100.00%	62,038	0	62,038	36,623	98,661
Direct Bills					0		0
Total					\$62,038		\$98,661

Basis Units: Number of Receipts Processed

Source: Detailed Revenue Report

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Tax Collection - General Fund Allocations

Dept:12 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	90,898	0.17%	\$565	\$0	\$565	\$0	\$565
4 101-635 City Maintenance	1,193,686	2.19%	7,419	0	7,419	0	7,419
5 101-172 City Manager	1,563,045	2.87%	9,714	0	9,714	0	9,714
6 101-636 Info Tech	2,721,332	4.99%	16,913	0	16,913	0	16,913
7 101-191 Budget and Accounting	1,479,045	2.71%	9,192	0	9,192	0	9,192
8 101-215 City Clerk	700,184	1.28%	4,352	0	4,352	0	4,352
9 101-223 Internal Auditor	95,605	0.18%	594	0	594	0	594
10 101-233 Purchasing	404,280	0.74%	2,513	0	2,513	0	2,513
11 101-261 311 Customer Service	584,776	1.07%	3,634	0	3,634	0	3,634
12 101-253 Treasury	1,296,764	2.38%	8,059	0	8,059	0	8,059
13 101-257 Assessing	459,454	0.84%	2,856	0	2,856	1,982	4,837
14 101-266 City Attorney	717,415	1.32%	4,459	0	4,459	3,095	7,553
15 101-270 Human Resources	850,410	1.56%	5,285	0	5,285	3,668	8,954
16 101-345-01 Public Safety Admin	1,308,006	2.40%	8,129	0	8,129	5,642	13,771
17 101-640 Fleet	2,737,532	5.02%	17,014	0	17,014	11,808	28,822
19 101-299 Non-Departmental	223,014	0.41%	1,386	0	1,386	962	2,348
20 101-345 Public Safety Ops	30,638,744	56.20%	190,421	0	190,421	132,159	322,581
21 101-441-00 PW General	990,281	1.82%	6,155	0	6,155	4,272	10,426
22 101-448-31 Street Lights	1,302,441	2.39%	8,095	0	8,095	5,618	13,713
24 101-699.00 Code Enforcement	863,022	1.58%	5,364	0	5,364	3,723	9,086
25 101-699.01 Building Trades	811,403	1.49%	5,043	0	5,043	3,500	8,543
26 101-721 Planning	723,105	1.33%	4,494	0	4,494	3,119	7,613
27 101-724 Community Develop	6,356	0.01%	40	0	40	27	67
28 101-728 Econ Dev	308,461	0.57%	1,917	0	1,917	1,331	3,248
29 101-751-01 Parks & Rec Admin	2,414,891	4.43%	15,009	0	15,009	10,417	25,425
30 101-801 Emergency Recovery	32,338	0.06%	201	0	201	139	340
Subtotal	54,516,488	100.00%	338,823	0	338,823	191,461	530,284
Direct Bills					0		0
Total					\$338,823		\$530,284

Basis Units: Department Expenditures excluding Transfers

Source: Financial Statements

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2019
08/06/20

Tax Collection - Solid Waste Allocations

Dept:12 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
37 226 Solid Waste	100	100.00%	\$50,918	\$0	\$50,918	\$28,775	\$79,693
Subtotal	100	100.00%	50,918	0	50,918	28,775	79,693
Direct Bills					0		0
Total					\$50,918		\$79,693
Basis Units: Direct to Solid Waste							
Source:							

City of Kalamazoo
Full Cost Allocation Plan

CY 2019
08/06/20

Cashier Allocations

Dept:12 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-215 City Clerk	1	0.00%	\$1	\$0	\$1	\$0	\$1
12 101-253 Treasury	604,708	65.06%	699,731	0	699,731	0	699,731
16 101-345-01 Public Safety Admin	791	0.09%	915	0	915	1,546	2,462
19 101-299 Non-Departmental	3	0.00%	3	0	3	6	9
27 101-724 Community Develop	2	0.00%	2	0	2	4	6
29 101-751-01 Parks & Rec Admin	12	0.00%	14	0	14	23	37
31 150-273 Cemeteries	10	0.00%	12	0	12	20	31
34 202 Act 51 Major Street	73	0.01%	84	0	84	143	227
35 203 Act 51 Local Street	26	0.00%	30	0	30	51	81
36 209 Cemeteries	47	0.01%	54	0	54	92	146
37 226 Solid Waste	910	0.10%	1,053	0	1,053	1,779	2,832
38 231-XXX Blight Abatement	5	0.00%	6	0	6	10	16
40 244 Econ Initiative	88	0.01%	102	0	102	172	274
41 251 FFE Aspirational Projects	3	0.00%	3	0	3	6	9
43 252-345 Public Safety	17	0.00%	20	0	20	33	53
44 252-724 Public Safety Comm Dev	6	0.00%	7	0	7	12	19
46 252-751 Recreation	7	0.00%	8	0	8	14	22
48 253-101 City Commission	15	0.00%	17	0	17	29	47
50 253-345 Public Safety	1	0.00%	1	0	1	2	3
51 253-724 Public Safety	22	0.00%	25	0	25	43	68
52 253-751 Recreation	4	0.00%	5	0	5	8	12
53 253-752 Parks	18	0.00%	21	0	21	35	56
55 265-345 Public Safety	6	0.00%	7	0	7	12	19
56 271-724 Comm Dev	11	0.00%	13	0	13	22	34
57 280 Community Dev	2	0.00%	2	0	2	4	6
58 284 Community Dev	48	0.01%	56	0	56	94	149
60 286 Community Dev	27	0.00%	31	0	31	53	84
61 288 Economic Development	20	0.00%	23	0	23	39	62
62 289 Home Development	9	0.00%	10	0	10	18	28
63 299 CDBG	200	0.02%	231	0	231	391	622
65 400 Capital Projects	16	0.00%	19	0	19	31	50
67 590 Wastewater Fund	144,018	15.49%	166,649	0	166,649	281,557	448,206
68 591 Water Fund	176,315	18.97%	204,021	0	204,021	344,699	548,719
69 677-XXX Insurance Fund	237	0.03%	274	0	274	463	738
71 702-XXX Economic Dev	1	0.00%	1	0	1	2	3
72 709-XXX Brownfield Dev	37	0.00%	43	0	43	72	115
81 All Other	1,760	0.19%	2,037	0	2,037	3,441	5,477

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2019
08/06/20

Cashier Allocations

Dept:12 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	929,476	100.00%	1,075,532	0	1,075,532	634,925	1,710,457
Direct Bills					0		0
Total					\$1,075,532		\$1,710,457

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2019
08/06/20

Utility Billing Allocations

Dept:12 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
67 590 Wastewater Fund	43.89	43.89%	\$143,180	\$0	\$143,180	\$60,960	\$204,141
68 591 Water Fund	56.11	56.11%	183,045	0	183,045	77,933	260,978
Subtotal	100.00	100.00%	326,225	0	326,225	138,894	465,119
Direct Bills					0		0
Total					\$326,225		\$465,119

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2019
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Allocation Summary

Dept:12 101-253 Treasury

Department	Assessor	Non-Tax Revenue	Tax Collection - General Fund	Tax Collection - Solid Waste	Cashier	Utility Billing	Total
0 Direct Billed	\$45,986	\$0	\$0	\$0	\$0	\$0	\$45,986
3 101-101 City Commission	0	0	565	0	0	0	565
4 101-635 City Maintenance	0	0	7,419	0	0	0	7,419
5 101-172 City Manager	0	2	9,714	0	0	0	9,717
6 101-636 Info Tech	0	0	16,913	0	0	0	16,913
7 101-191 Budget and Accounting	0	0	9,192	0	0	0	9,192
8 101-215 City Clerk	0	7,378	4,352	0	1	0	11,731
9 101-223 Internal Auditor	0	0	594	0	0	0	594
10 101-233 Purchasing	0	0	2,513	0	0	0	2,513
11 101-261 311 Customer Service	0	0	3,634	0	0	0	3,634
12 101-253 Treasury	0	1,912	8,059	0	699,731	0	709,703
13 101-257 Assessing	208,385	0	4,837	0	0	0	213,222
14 101-266 City Attorney	0	0	7,553	0	0	0	7,553
15 101-270 Human Resources	0	0	8,954	0	0	0	8,954
16 101-345-01 Public Safety Admin	0	1,961	13,771	0	2,462	0	18,194
17 101-640 Fleet	0	299	28,822	0	0	0	29,121
18 101-297 OPEB	0	46	0	0	0	0	46
19 101-299 Non-Departmental	0	50	2,348	0	9	0	2,407
20 101-345 Public Safety Ops	0	2,692	322,581	0	0	0	325,273
21 101-441-00 PW General	0	100	10,426	0	0	0	10,526
22 101-448-31 Street Lights	0	0	13,713	0	0	0	13,713
24 101-699.00 Code Enforcement	0	14,170	9,086	0	0	0	23,257
25 101-699.01 Building Trades	0	6,925	8,543	0	0	0	15,468
26 101-721 Planning	0	0	7,613	0	0	0	7,613
27 101-724 Community Develop	0	0	67	0	6	0	73
28 101-728 Econ Dev	0	0	3,248	0	0	0	3,248
29 101-751-01 Parks & Rec Admin	0	735	25,425	0	37	0	26,198
30 101-801 Emergency Recovery	0	0	340	0	0	0	340
31 150-273 Cemeteries	0	378	0	0	31	0	409
32 155-751 Recreation	0	4	0	0	0	0	4
33 160-751 Mayor's Riverfront Pk	0	4	0	0	0	0	4
34 202 Act 51 Major Street	0	839	0	0	227	0	1,066
35 203 Act 51 Local Street	0	2,189	0	0	81	0	2,270
36 209 Cemeteries	0	1,234	0	0	146	0	1,380
37 226 Solid Waste	0	4,366	0	79,693	2,832	0	86,892
38 231-XXX Blight Abatement	0	8	0	0	16	0	24
39 243 Brownfield	0	8	0	0	0	0	8
40 244 Econ Initiative	0	204	0	0	274	0	477
41 251 FFE Aspirational Projects	0	58	0	0	9	0	67
42 252-172 City Managers	0	17	0	0	0	0	17
43 252-345 Public Safety	0	187	0	0	53	0	240

City of Kalamazoo
Full Cost Allocation Plan

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Allocation Summary

Dept:12 101-253 Treasury

Department	Assessor	Non-Tax Revenue	Tax Collection - General Fund	Tax Collection - Solid Waste	Cashier	Utility Billing	Total
44 252-724 Public Safety Comm Dev	\$0	\$50	\$0	\$0	\$19	\$0	\$69
45 252-728 Econ Development	0	12	0	0	0	0	12
46 252-751 Recreation	0	158	0	0	22	0	180
47 252-752 Parks	0	12	0	0	0	0	12
48 253-101 City Commission	0	50	0	0	47	0	97
49 253-172 City Manager	0	17	0	0	0	0	17
50 253-345 Public Safety	0	183	0	0	3	0	186
51 253-724 Public Safety	0	120	0	0	68	0	189
52 253-751 Recreation	0	62	0	0	12	0	75
53 253-752 Parks	0	66	0	0	56	0	122
55 265-345 Public Safety	0	349	0	0	19	0	368
56 271-724 Comm Dev	0	150	0	0	34	0	184
57 280 Community Dev	0	8	0	0	6	0	15
58 284 Community Dev	0	216	0	0	149	0	365
60 286 Community Dev	0	125	0	0	84	0	209
61 288 Economic Development	0	137	0	0	62	0	199
62 289 Home Development	0	25	0	0	28	0	53
63 299 CDBG	0	918	0	0	622	0	1,541
64 300 Debt Service	0	112	0	0	0	0	112
65 400 Capital Projects	0	656	0	0	50	0	706
67 590 Wastewater Fund	0	14,532	0	0	448,206	204,141	666,879
68 591 Water Fund	0	27,390	0	0	548,719	260,978	837,087
69 677-XXX Insurance Fund	0	1,737	0	0	738	0	2,474
70 701-XXX General Trust Fund	0	12	0	0	0	0	12
71 702-XXX Economic Dev	0	12	0	0	3	0	16
72 709-XXX Brownfield Dev	0	150	0	0	115	0	265
74 715 KMGa Fund	0	25	0	0	0	0	25
75 731-XXX Pension Fund	0	528	0	0	0	0	528
76 737-000 OPEB Trust Fund	0	540	0	0	0	0	540
77 760 Foundation for Excellence	0	25	0	0	0	0	25
78 98X-XXX GASB 34 Govt	0	12	0	0	0	0	12
81 All Other	0	4,503	0	0	5,477	0	9,981
Total	\$254,370	\$98,661	\$530,284	\$79,693	\$1,710,457	\$465,119	\$3,138,584

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2019
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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 departments' expenditures, excluding transfers.

City of Kalamazoo Millage Rate Ratios for 2019		
Fund	Millage Rate	Percentage Distribution
General Fund	12.000	86.96%
Solid Waste	1.8000	13.04%
Total		100%

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2019
08/06/20

**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

CY 2019
08/06/20

A. Department Costs

Dept:13 101-257 Assessing

Description		Amount	General Admin	Assessing - General Fund	Assessing - Solid Waste
Personnel Costs					
Salaries	S1	36,230	0	31,505	4,724
<i>Salary % Split</i>			<i>.00%</i>	<i>86.96%</i>	<i>13.04%</i>
Benefits	S	11,810	0	10,270	1,540
Subtotal - Personnel Costs		48,040	0	41,776	6,264
Services & Supplies Cost					
728 Supplies	S	10,652	0	9,263	1,389
805 Travel & Training	S	0	0	0	0
815 Telephone	S	444	0	386	58
825 Insurance	S	612	0	532	80
845 Outside Consultants	S	396,677	0	344,950	51,727
860 Memberships	S	265	0	230	35
880 Rental/Lease Equipment	S	2,764	0	2,404	360
976 Office Equipment	S	0	0	0	0
CCTA Admin Services Contract	P	(14,481)	(14,481)	0	0
Subtotal - Services & Supplies		396,933	(14,481)	357,766	53,648
Department Cost Total		444,973	(14,481)	399,542	59,913
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		444,973	(14,481)	399,542	59,913
General Admin Distribution			14,481	(12,593)	(1,888)
Grand Total		\$444,973		\$386,949	\$58,025

**City of Kalamazoo
Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Salary%)

Dept:13 101-257 Assessing

Department	First Incoming	Second Incoming	Assessing - General Fund	Assessing - Solid Waste
2 Voice over IP System	\$657	\$9	\$579	\$87
Subtotal - Equipment Depreciation	657	9	579	87
3 City Commission	297	140	380	57
Subtotal - 101-101 City Commission	297	140	380	57
5 Management & Leadership	1,002	258	1,096	164
Subtotal - 101-172 City Manager	1,002	258	1,096	164
6 PC/Network Support	6,070	1,141	6,270	940
6 Application - Eden	1,131	226	1,180	177
6 Application - BS & A	76,592	13,564	78,399	11,756
6 Application - Intellitime	131	24	134	20
6 Multifactor Auth	41	13	47	7
6 County Wide	138	24	141	21
Subtotal - 101-636 Info Tech	84,103	14,991	86,173	12,922
7 Accounts Payable	2,210	567	2,415	362
7 Payroll	136	33	147	22
7 Budgeting	182	44	196	29
7 Audit and Accounting	1,870	454	2,021	303
7 Cost Plan	1,725	670	2,083	312
Subtotal - 101-191 Budget and Accoun	6,123	1,768	6,862	1,029
8 Mail	138	33	149	22
Subtotal - 101-215 City Clerk	138	33	149	22
9 Internal Audit	339	58	346	52
Subtotal - 101-223 Internal Auditor	339	58	346	52
10 Purchasing	1,812	441	1,959	294
Subtotal - 101-233 Purchasing	1,812	441	1,959	294
11 Customer Service (exc Public Wks)	27,234	9,972	32,354	4,852
Subtotal - 101-261 311 Customer Servi	27,234	9,972	32,354	4,852
12 Assessor	113,962	94,423	181,211	27,173

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2019
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B. Incoming Costs - (Default Spread Salary%)

Dept:13 101-257 Assessing

Department	First Incoming	Second Incoming	Assessing - General Fund	Assessing - Solid Waste
12 Tax Collection - General Fund	\$2,856	\$1,982	\$4,207	\$631
Subtotal - 101-253 Treasury	116,817	96,405	185,418	27,804
13 Assessing - General Fund	0	5,009	4,356	653
Subtotal - 101-257 Assessing	0	5,009	4,356	653
14 Advise and Counsel	0	938	815	122
14 Risk Management	0	0	0	0
Subtotal - 101-266 City Attorney	0	938	816	122
15 Human Resources	0	417	362	54
Subtotal - 101-270 Human Resources	0	417	362	54
18 General Fund OPEB	0	5,254	4,569	685
Subtotal - 101-297 OPEB	0	5,254	4,569	685
19 Contractual	0	729	634	95
Subtotal - 101-299 Non-Departmental	0	729	634	95
Total Incoming	238,522	136,423	326,053	48,893
C. Total Allocated		\$819,919	\$713,002	\$106,917
		86.96%	13.04%	

City of Kalamazoo
Full Cost Allocation Plan

CY 2019
08/06/20

Assessing - General Fund Allocations

Dept:13 101-257 Assessing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	90,898	0.17%	\$991	\$0	\$991	\$0	\$991
4 101-635 City Maintenance	1,193,686	2.19%	13,014	0	13,014	0	13,014
5 101-172 City Manager	1,563,045	2.87%	17,041	0	17,041	0	17,041
6 101-636 Info Tech	2,721,332	4.99%	29,669	0	29,669	0	29,669
7 101-191 Budget and Accounting	1,479,045	2.71%	16,125	0	16,125	0	16,125
8 101-215 City Clerk	700,184	1.28%	7,634	0	7,634	0	7,634
9 101-223 Internal Auditor	95,605	0.18%	1,042	0	1,042	0	1,042
10 101-233 Purchasing	404,280	0.74%	4,408	0	4,408	0	4,408
11 101-261 311 Customer Service	584,776	1.07%	6,376	0	6,376	0	6,376
12 101-253 Treasury	1,296,764	2.38%	14,138	0	14,138	0	14,138
13 101-257 Assessing	459,454	0.84%	5,009	0	5,009	0	5,009
14 101-266 City Attorney	717,415	1.32%	7,822	0	7,822	1,938	9,759
15 101-270 Human Resources	850,410	1.56%	9,272	0	9,272	2,297	11,568
16 101-345-01 Public Safety Admin	1,308,006	2.40%	14,261	0	14,261	3,533	17,793
17 101-640 Fleet	2,737,532	5.02%	29,846	0	29,846	7,393	37,239
19 101-299 Non-Departmental	223,014	0.41%	2,431	0	2,431	602	3,034
20 101-345 Public Safety Ops	30,638,744	56.20%	334,040	0	334,040	82,745	416,785
21 101-441-00 PW General	990,281	1.82%	10,797	0	10,797	2,674	13,471
22 101-448-31 Street Lights	1,302,441	2.39%	14,200	0	14,200	3,517	17,717
24 101-699.00 Code Enforcement	863,022	1.58%	9,409	0	9,409	2,331	11,740
25 101-699.01 Building Trades	811,403	1.49%	8,846	0	8,846	2,191	11,038
26 101-721 Planning	723,105	1.33%	7,884	0	7,884	1,953	9,837
27 101-724 Community Develop	6,356	0.01%	69	0	69	17	86
28 101-728 Econ Dev	308,461	0.57%	3,363	0	3,363	833	4,196
29 101-751-01 Parks & Rec Admin	2,414,891	4.43%	26,328	0	26,328	6,522	32,850
30 101-801 Emergency Recovery	32,338	0.06%	353	0	353	87	440
Subtotal	54,516,488	100.00%	594,368	0	594,368	118,634	713,002
Direct Bills					0		0
Total					\$594,368		\$713,002

Basis Units: Department Expenditures excluding Transfers

Source: Financial Statements

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2019
08/06/20

Assessing - Solid Waste Allocations

Dept:13 101-257 Assessing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
37 226 Solid Waste	100	100.00%	\$89,128	\$0	\$89,128	\$17,790	\$106,917
Subtotal	100	100.00%	89,128	0	89,128	17,790	106,917
Direct Bills					0		0
Total					\$89,128		\$106,917
Basis Units: Direct to Solid Waste							
Source:							

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2019
08/06/20

Allocation Summary

Dept:13 101-257 Assessing

Department	Assessing - General Fund	Assessing - Solid Waste	Total
3 101-101 City Commission	\$991	\$0	\$991
4 101-635 City Maintenance	13,014	0	13,014
5 101-172 City Manager	17,041	0	17,041
6 101-636 Info Tech	29,669	0	29,669
7 101-191 Budget and Accounting	16,125	0	16,125
8 101-215 City Clerk	7,634	0	7,634
9 101-223 Internal Auditor	1,042	0	1,042
10 101-233 Purchasing	4,408	0	4,408
11 101-261 311 Customer Service	6,376	0	6,376
12 101-253 Treasury	14,138	0	14,138
13 101-257 Assessing	5,009	0	5,009
14 101-266 City Attorney	9,759	0	9,759
15 101-270 Human Resources	11,568	0	11,568
16 101-345-01 Public Safety Admin	17,793	0	17,793
17 101-640 Fleet	37,239	0	37,239
19 101-299 Non-Departmental	3,034	0	3,034
20 101-345 Public Safety Ops	416,785	0	416,785
21 101-441-00 PW General	13,471	0	13,471
22 101-448-31 Street Lights	17,717	0	17,717
24 101-699.00 Code Enforcement	11,740	0	11,740
25 101-699.01 Building Trades	11,038	0	11,038
26 101-721 Planning	9,837	0	9,837
27 101-724 Community Develop	86	0	86
28 101-728 Econ Dev	4,196	0	4,196
29 101-751-01 Parks & Rec Admin	32,850	0	32,850
30 101-801 Emergency Recovery	440	0	440
37 226 Solid Waste	0	106,917	106,917
Total	\$713,002	\$106,917	\$819,919

**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
Full Cost Allocation Plan

CY 2019
08/06/20

A. Department Costs

Dept:14 101-266 City Attorney

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

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B. Incoming Costs - (Default Spread Salary%)

Dept:14 101-266 City Attorney

Department	First Incoming	Second Incoming	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government
1 City Hall	\$4,565	\$82	\$1,708	\$39	\$65	\$26	\$2,810
Subtotal - Building Depreciation	4,565	82	1,708	39	65	26	2,810
2 City Hall Equipment	484	7	180	4	7	3	297
2 Voice over IP System	876	12	326	7	12	5	537
Subtotal - Equipment Depreciation	1,359	18	506	12	19	8	833
3 City Commission	464	219	251	6	10	4	413
Subtotal - 101-101 City Commission	464	219	251	6	10	4	413
4 Maintenance Admin	1,167	513	617	14	23	9	1,016
4 City Hall	23,380	4,983	10,421	237	396	158	17,151
Subtotal - 101-635 City Maintenance	24,547	5,496	11,038	251	419	168	18,167
5 Management & Leadership	11,916	3,073	5,507	125	209	84	9,064
Subtotal - 101-172 City Manager	11,916	3,073	5,507	125	209	84	9,064
6 PC/Network Support	12,140	2,281	5,298	121	201	80	8,721
6 Application - Eden	3,393	679	1,496	34	57	23	2,462
6 Application - Intellitime	786	142	341	8	13	5	561
6 NeoGov	771	158	341	8	13	5	562
6 County Wide	1,643	290	710	16	27	11	1,169
Subtotal - 101-636 Info Tech	18,733	3,550	8,187	187	311	124	13,475
7 Accounts Payable	2,581	663	1,192	27	45	18	1,962
7 Payroll	1,617	396	740	17	28	11	1,217
7 Budgeting	284	68	129	3	5	2	213
7 Audit and Accounting	2,376	577	1,085	25	41	16	1,785
7 Cost Plan	1,725	670	880	20	33	13	1,448
Subtotal - 101-191 Budget and Accoun	8,584	2,373	4,025	92	153	61	6,625
8 Records Management	32,716	13,072	16,823	383	639	256	27,688
8 Mail	159	38	72	2	3	1	119
Subtotal - 101-215 City Clerk	32,875	13,110	16,895	385	642	257	27,807
9 Internal Audit	530	91	228	5	9	3	376

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B. Incoming Costs - (Default Spread Salary%)

Dept:14 101-266 City Attorney

Department	First Incoming	Second Incoming	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government
Subtotal - 101-223 Internal Auditor	\$530	\$91	\$228	\$5	\$9	\$3	\$376
10 Purchasing	604	147	276	6	10	4	454
Subtotal - 101-233 Purchasing	604	147	276	6	10	4	454
11 Customer Service (exc Public Wks)	1,342	492	674	15	26	10	1,109
Subtotal - 101-261 311 Customer Servi	1,342	492	674	15	26	10	1,109
12 Tax Collection - General Fund	4,459	3,095	2,775	63	105	42	4,567
Subtotal - 101-253 Treasury	4,459	3,095	2,775	63	105	42	4,567
13 Assessing - General Fund	7,822	1,938	3,586	82	136	54	5,901
Subtotal - 101-257 Assessing	7,822	1,938	3,586	82	136	54	5,901
14 Advise and Counsel	0	1,464	538	12	20	8	885
14 Risk Management	0	4	2	0	0	0	3
Subtotal - 101-266 City Attorney	0	1,468	539	12	20	8	888
15 Human Resources	0	4,958	1,822	42	69	28	2,998
Subtotal - 101-270 Human Resources	0	4,958	1,822	42	69	28	2,998
18 General Fund OPEB	0	62,499	22,962	523	872	349	37,793
Subtotal - 101-297 OPEB	0	62,499	22,962	523	872	349	37,793
19 Security	0	5,095	1,872	43	71	28	3,081
19 Contractual	0	1,139	418	10	16	6	689
19 Parking	0	3,977	1,461	33	55	22	2,405
Subtotal - 101-299 Non-Departmental	0	10,211	3,751	85	142	57	6,174
Total Incoming	117,801	112,820	84,731	1,931	3,218	1,287	139,454
C. Total Allocated		\$948,036	\$348,312	\$7,936	\$13,227	\$5,291	\$573,270
			36.74%	0.84%	1.40%	0.56%	60.47%

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Advise and Counsel Allocations

Dept:14 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	90,898	0.06%	\$185	\$0	\$185	\$0	\$185
4 101-635 City Maintenance	1,193,686	0.79%	2,436	0	2,436	0	2,436
5 101-172 City Manager	1,563,045	1.04%	3,190	0	3,190	0	3,190
6 101-636 Info Tech	2,721,332	1.81%	5,554	0	5,554	0	5,554
7 101-191 Budget and Accounting	1,479,045	0.98%	3,018	0	3,018	0	3,018
8 101-215 City Clerk	700,184	0.47%	1,429	0	1,429	0	1,429
9 101-223 Internal Auditor	95,605	0.06%	195	0	195	0	195
10 101-233 Purchasing	404,280	0.27%	825	0	825	0	825
11 101-261 311 Customer Service	584,776	0.39%	1,193	0	1,193	0	1,193
12 101-253 Treasury	1,296,764	0.86%	2,646	0	2,646	0	2,646
13 101-257 Assessing	459,454	0.31%	938	0	938	0	938
14 101-266 City Attorney	717,415	0.48%	1,464	0	1,464	0	1,464
15 101-270 Human Resources	850,410	0.57%	1,735	0	1,735	253	1,989
16 101-345-01 Public Safety Admin	1,308,006	0.87%	2,669	0	2,669	390	3,059
17 101-640 Fleet	2,737,532	1.82%	5,587	0	5,587	816	6,403
19 101-299 Non-Departmental	223,014	0.15%	455	0	455	66	522
20 101-345 Public Safety Ops	30,638,744	20.38%	62,525	0	62,525	9,133	71,658
21 101-441-00 PW General	990,281	0.66%	2,021	0	2,021	295	2,316
22 101-448-31 Street Lights	1,302,441	0.87%	2,658	0	2,658	388	3,046
24 101-699.00 Code Enforcement	863,022	0.57%	1,761	0	1,761	257	2,018
25 101-699.01 Building Trades	811,403	0.54%	1,656	0	1,656	242	1,898
26 101-721 Planning	723,105	0.48%	1,476	0	1,476	216	1,691
27 101-724 Community Develop	6,356	0.00%	13	0	13	2	15
28 101-728 Econ Dev	308,461	0.21%	629	0	629	92	721
29 101-751-01 Parks & Rec Admin	2,414,891	1.61%	4,928	0	4,928	720	5,648
30 101-801 Emergency Recovery	32,338	0.02%	66	0	66	10	76
31 150-273 Cemeteries	20,000	0.01%	41	0	41	6	47
32 155-751 Recreation	86,625	0.06%	177	0	177	26	203
33 160-751 Mayor's Riverfront Pk	50,179	0.03%	102	0	102	15	117
34 202 Act 51 Major Street	6,023,266	4.01%	12,292	0	12,292	1,795	14,087
35 203 Act 51 Local Street	3,565,691	2.37%	7,277	0	7,277	1,063	8,339
36 209 Cemeteries	671,315	0.45%	1,370	0	1,370	200	1,570
37 226 Solid Waste	2,484,250	1.65%	5,070	0	5,070	740	5,810
38 231-XXX Blight Abatement	170,312	0.11%	348	0	348	51	398
39 243 Brownfield	22,993	0.02%	47	0	47	7	54
41 251 FFE Aspirational Projects	7,486,656	4.98%	15,278	0	15,278	2,232	17,510
42 252-172 City Managers	5,200	0.00%	11	0	11	2	12
43 252-345 Public Safety	1,737,060	1.16%	3,545	0	3,545	518	4,063
44 252-724 Public Safety Comm Dev	89,387	0.06%	182	0	182	27	209
45 252-728 Econ Development	14,000	0.01%	29	0	29	4	33
46 252-751 Recreation	1,032,304	0.69%	2,107	0	2,107	308	2,414
48 253-101 City Commission	4,656	0.00%	10	0	10	1	11

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Advise and Counsel Allocations

Dept:14 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 253-172 City Manager	126,164	0.08%	\$257	\$0	\$257	\$38	\$295
50 253-345 Public Safety	37,772	0.03%	77	0	77	11	88
51 253-724 Public Safety	557,806	0.37%	1,138	0	1,138	166	1,305
52 253-751 Recreation	19,555	0.01%	40	0	40	6	46
53 253-752 Parks	388	0.00%	1	0	1	0	1
54 254 Light Grant	106,068	0.07%	216	0	216	32	248
55 265-345 Public Safety	262,738	0.17%	536	0	536	78	614
56 271-724 Comm Dev	798,218	0.53%	1,629	0	1,629	238	1,867
57 280 Community Dev	5,005	0.00%	10	0	10	1	12
59 285 Community Dev	1,162	0.00%	2	0	2	0	3
61 288 Economic Development	752,641	0.50%	1,536	0	1,536	224	1,760
62 289 Home Development	397,665	0.26%	812	0	812	119	930
63 299 CDBG	597,045	0.40%	1,218	0	1,218	178	1,396
67 590 Wastewater Fund	29,954,959	19.92%	61,130	0	61,130	8,929	70,059
68 591 Water Fund	21,380,473	14.22%	43,632	0	43,632	6,373	50,005
69 677-XXX Insurance Fund	10,370,656	6.90%	21,164	0	21,164	3,091	24,255
70 701-XXX General Trust Fund	21,807	0.01%	45	0	45	7	51
71 702-XXX Economic Dev	33,969	0.02%	69	0	69	10	79
72 709-XXX Brownfield Dev	1,396,967	0.93%	2,851	0	2,851	416	3,267
74 715 KMGa Fund	2,250,535	1.50%	4,593	0	4,593	671	5,264
75 731-XXX Pension Fund	2,846,510	1.89%	5,809	0	5,809	848	6,657
76 737-000 OPEB Trust Fund	469,262	0.31%	958	0	958	140	1,098
77 760 Foundation for Excellence	561	0.00%	1	0	1	0	1
Subtotal	150,368,308	100.00%	306,861	0	306,861	41,450	348,312
Direct Bills					0		0
Total					\$306,861		\$348,312

Basis Units: Department Expenditures excluding Transfers

Source: Financial Statements

City of Kalamazoo
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Labor Relations Allocations

Dept:14 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	4.03	0.89%	\$62	\$0	\$62	\$0	\$62
7 101-191 Budget and Accounting	6.77	1.50%	105	0	105	0	105
8 101-215 City Clerk	2.75	0.61%	43	0	43	0	43
10 101-233 Purchasing	2.92	0.65%	45	0	45	0	45
11 101-261 311 Customer Service	6.26	1.39%	97	0	97	0	97
12 101-253 Treasury	8.70	1.93%	135	0	135	0	135
16 101-345-01 Public Safety Admin	1.15	0.25%	18	0	18	3	20
17 101-640 Fleet	5.61	1.24%	87	0	87	13	99
20 101-345 Public Safety Ops	230.62	51.07%	3,571	0	3,571	518	4,089
21 101-441-00 PW General	3.39	0.75%	52	0	52	8	60
24 101-699.00 Code Enforcement	6.27	1.39%	97	0	97	14	111
25 101-699.01 Building Trades	4.29	0.95%	66	0	66	10	76
26 101-721 Planning	0.02	0.00%	0	0	0	0	0
29 101-751-01 Parks & Rec Admin	10.35	2.29%	160	0	160	23	184
30 101-801 Emergency Recovery	0.07	0.02%	1	0	1	0	1
34 202 Act 51 Major Street	12.02	2.66%	186	0	186	27	213
35 203 Act 51 Local Street	12.15	2.69%	188	0	188	27	215
36 209 Cemeteries	0.64	0.14%	10	0	10	1	11
37 226 Solid Waste	5.05	1.12%	78	0	78	11	90
41 251 FFE Aspirational Projects	0.38	0.08%	6	0	6	1	7
43 252-345 Public Safety	22.28	4.93%	345	0	345	50	395
56 271-724 Comm Dev	5.38	1.19%	83	0	83	12	95
63 299 CDBG	1.14	0.25%	18	0	18	3	20
65 400 Capital Projects	0.12	0.03%	2	0	2	0	2
67 590 Wastewater Fund	54.74	12.12%	848	0	848	123	971
68 591 Water Fund	44.47	9.85%	689	0	689	100	789
Subtotal	451.57	100.00%	6,992	0	6,992	944	7,936
Direct Bills					0		0
Total					\$6,992		\$7,936

Basis Units: Union FTEs
Source: Payroll Records

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Pension Fund 731 Allocations

Dept:14 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
75 731-XXX Pension Fund	100	100.00%	\$11,653	\$0	\$11,653	\$1,574	\$13,227
Subtotal	100	100.00%	11,653	0	11,653	1,574	13,227
Direct Bills					0		0
Total					\$11,653		\$13,227
Basis Units: Direct to Pension Fund							
Source:							

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Risk Management Allocations

Dept:14 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	22,712	0.56%	\$26	\$0	\$26	\$0	\$26
5 101-172 City Manager	7,367	0.18%	8	0	8	0	8
6 101-636 Info Tech	7,643	0.19%	9	0	9	0	9
7 101-191 Budget and Accounting	8,845	0.22%	10	0	10	0	10
8 101-215 City Clerk	2,600	0.06%	3	0	3	0	3
9 101-223 Internal Auditor	553	0.01%	1	0	1	0	1
10 101-233 Purchasing	2,219	0.05%	3	0	3	0	3
11 101-261 311 Customer Service	3,085	0.08%	4	0	4	0	4
12 101-253 Treasury	4,338	0.11%	5	0	5	0	5
13 101-257 Assessing	284	0.01%	0	0	0	0	0
14 101-266 City Attorney	3,660	0.09%	4	0	4	0	4
15 101-270 Human Resources	4,815	0.12%	6	0	6	1	6
16 101-345-01 Public Safety Admin	71,644	1.76%	82	0	82	11	93
17 101-640 Fleet	28,313	0.70%	32	0	32	4	37
19 101-299 Non-Departmental	419	0.01%	0	0	0	0	1
20 101-345 Public Safety Ops	1,555,507	38.19%	1,780	0	1,780	244	2,024
21 101-441-00 PW General	39,574	0.97%	45	0	45	6	52
24 101-699.00 Code Enforcement	12,238	0.30%	14	0	14	2	16
25 101-699.01 Building Trades	9,974	0.24%	11	0	11	2	13
26 101-721 Planning	5,304	0.13%	6	0	6	1	7
28 101-728 Econ Dev	1,414	0.03%	2	0	2	0	2
29 101-751-01 Parks & Rec Admin	34,448	0.85%	39	0	39	5	45
30 101-801 Emergency Recovery	268	0.01%	0	0	0	0	0
34 202 Act 51 Major Street	79,655	1.96%	91	0	91	13	104
35 203 Act 51 Local Street	68,396	1.68%	78	0	78	11	89
36 209 Cemeteries	365	0.01%	0	0	0	0	0
37 226 Solid Waste	20,022	0.49%	23	0	23	3	26
41 251 FFE Aspirational Projects	1,766	0.04%	2	0	2	0	2
43 252-345 Public Safety	93,645	2.30%	107	0	107	15	122
44 252-724 Public Safety Comm Dev	122	0.00%	0	0	0	0	0
46 252-751 Recreation	10	0.00%	0	0	0	0	0
55 265-345 Public Safety	1,371	0.03%	2	0	2	0	2
56 271-724 Comm Dev	11,096	0.27%	13	0	13	2	14
63 299 CDBG	16,887	0.41%	19	0	19	3	22
65 400 Capital Projects	780	0.02%	1	0	1	0	1
67 590 Wastewater Fund	277,759	6.82%	318	0	318	44	362
68 591 Water Fund	201,725	4.95%	231	0	231	32	263
69 677-XXX Insurance Fund	1,470,890	36.11%	1,683	0	1,683	231	1,914
71 702-XXX Economic Dev	266	0.01%	0	0	0	0	0
72 709-XXX Brownfield Dev	839	0.02%	1	0	1	0	1

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Risk Management Allocations

Dept:14 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	4,072,818	100.00%	4,661	0	4,661	630	5,291
Direct Bills					0		0
<hr/>							
Total					\$4,661		\$5,291
<hr/>							
Basis Units: Worker's Comp Expenditures							
Source:							

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Allocation Summary

Dept:14 101-266 City Attorney

Department	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government	Total
3 101-101 City Commission	\$185	\$0	\$0	\$0	\$0	\$185
4 101-635 City Maintenance	2,436	62	0	26	0	2,524
5 101-172 City Manager	3,190	0	0	8	0	3,198
6 101-636 Info Tech	5,554	0	0	9	0	5,562
7 101-191 Budget and Accounting	3,018	105	0	10	0	3,133
8 101-215 City Clerk	1,429	43	0	3	0	1,474
9 101-223 Internal Auditor	195	0	0	1	0	196
10 101-233 Purchasing	825	45	0	3	0	873
11 101-261 311 Customer Service	1,193	97	0	4	0	1,294
12 101-253 Treasury	2,646	135	0	5	0	2,786
13 101-257 Assessing	938	0	0	0	0	938
14 101-266 City Attorney	1,464	0	0	4	0	1,468
15 101-270 Human Resources	1,989	0	0	6	0	1,995
16 101-345-01 Public Safety Admin	3,059	20	0	93	0	3,173
17 101-640 Fleet	6,403	99	0	37	0	6,539
19 101-299 Non-Departmental	522	0	0	1	0	522
20 101-345 Public Safety Ops	71,658	4,089	0	2,024	0	77,772
21 101-441-00 PW General	2,316	60	0	52	0	2,428
22 101-448-31 Street Lights	3,046	0	0	0	0	3,046
24 101-699.00 Code Enforcement	2,018	111	0	16	0	2,146
25 101-699.01 Building Trades	1,898	76	0	13	0	1,987
26 101-721 Planning	1,691	0	0	7	0	1,698
27 101-724 Community Develop	15	0	0	0	0	15
28 101-728 Econ Dev	721	0	0	2	0	723
29 101-751-01 Parks & Rec Admin	5,648	184	0	45	0	5,876
30 101-801 Emergency Recovery	76	1	0	0	0	77
31 150-273 Cemeteries	47	0	0	0	0	47
32 155-751 Recreation	203	0	0	0	0	203
33 160-751 Mayor's Riverfront Pk	117	0	0	0	0	117
34 202 Act 51 Major Street	14,087	213	0	104	0	14,404
35 203 Act 51 Local Street	8,339	215	0	89	0	8,644
36 209 Cemeteries	1,570	11	0	0	0	1,582
37 226 Solid Waste	5,810	90	0	26	0	5,926
38 231-XXX Blight Abatement	398	0	0	0	0	398
39 243 Brownfield	54	0	0	0	0	54
41 251 FFE Aspirational Projects	17,510	7	0	2	0	17,519
42 252-172 City Managers	12	0	0	0	0	12
43 252-345 Public Safety	4,063	395	0	122	0	4,580
44 252-724 Public Safety Comm Dev	209	0	0	0	0	209
45 252-728 Econ Development	33	0	0	0	0	33
46 252-751 Recreation	2,414	0	0	0	0	2,414

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Allocation Summary

Dept:14 101-266 City Attorney

Department	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government	Total
48 253-101 City Commission	\$11	\$0	\$0	\$0	\$0	\$11
49 253-172 City Manager	295	0	0	0	0	295
50 253-345 Public Safety	88	0	0	0	0	88
51 253-724 Public Safety	1,305	0	0	0	0	1,305
52 253-751 Recreation	46	0	0	0	0	46
53 253-752 Parks	1	0	0	0	0	1
54 254 Light Grant	248	0	0	0	0	248
55 265-345 Public Safety	614	0	0	2	0	616
56 271-724 Comm Dev	1,867	95	0	14	0	1,977
57 280 Community Dev	12	0	0	0	0	12
59 285 Community Dev	3	0	0	0	0	3
61 288 Economic Development	1,760	0	0	0	0	1,760
62 289 Home Development	930	0	0	0	0	930
63 299 CDBG	1,396	20	0	22	0	1,439
65 400 Capital Projects	0	2	0	1	0	3
67 590 Wastewater Fund	70,059	971	0	362	0	71,391
68 591 Water Fund	50,005	789	0	263	0	51,056
69 677-XXX Insurance Fund	24,255	0	0	1,914	0	26,169
70 701-XXX General Trust Fund	51	0	0	0	0	51
71 702-XXX Economic Dev	79	0	0	0	0	80
72 709-XXX Brownfield Dev	3,267	0	0	1	0	3,268
74 715 KMGA Fund	5,264	0	0	0	0	5,264
75 731-XXX Pension Fund	6,657	0	13,227	0	0	19,884
76 737-000 OPEB Trust Fund	1,098	0	0	0	0	1,098
77 760 Foundation for Excellence	1	0	0	0	0	1
Total	\$348,312	\$7,936	\$13,227	\$5,291	\$0	\$374,766

Human Resources
Nature and Extent of Services

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

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

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

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

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2019
08/06/20

A. Department Costs

Dept:15 101-270 Human Resources

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

CY 2019
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B. Incoming Costs - (Default Spread Salary%)

Dept:15 101-270 Human Resources

Department	First Incoming	Second Incoming	Human Resources	Labor Relations	Pension
1 City Hall	\$5,296	\$95	\$3,346	\$1,894	\$151
Subtotal - Building Depreciation	5,296	95	3,346	1,894	151
2 City Hall Equipment	561	8	353	200	16
2 Department Specific Equipment	1,500	20	944	534	43
2 Voice over IP System	876	12	551	312	25
Subtotal - Equipment Depreciation	2,937	40	1,848	1,046	83
3 City Commission	550	260	503	284	23
Subtotal - 101-101 City Commission	550	260	503	284	23
4 Maintenance Admin	1,354	595	1,210	685	55
4 City Hall	27,119	5,779	20,420	11,557	921
Subtotal - 101-635 City Maintenance	28,473	6,375	21,630	12,241	976
5 Management & Leadership	14,691	3,789	11,471	6,492	518
Subtotal - 101-172 City Manager	14,691	3,789	11,471	6,492	518
6 PC/Network Support	16,187	3,042	11,935	6,755	539
6 Application - Eden	6,786	1,359	5,055	2,861	228
6 Application - BS & A	3,330	590	2,433	1,377	110
6 Application - Intellitime	917	165	672	380	30
6 NeoGov	2,313	473	1,729	979	78
6 County Wide	2,026	358	1,480	837	67
Subtotal - 101-636 Info Tech	31,559	5,987	23,305	13,189	1,052
7 Accounts Payable	4,465	1,146	3,483	1,971	157
7 Payroll	1,994	488	1,540	872	70
7 Budgeting	337	81	259	147	12
7 Audit and Accounting	3,058	742	2,359	1,335	106
7 Cost Plan	1,725	670	1,487	841	67
Subtotal - 101-191 Budget and Accoun	11,580	3,127	9,128	5,166	412
8 Records Management	7,786	3,111	6,764	3,828	305
8 Mail	41	10	31	18	1

City of Kalamazoo
Full Cost Allocation Plan

CY 2019
08/06/20

B. Incoming Costs - (Default Spread Salary%)

Dept:15 101-270 Human Resources

Department	First Incoming	Second Incoming	Human Resources	Labor Relations	Pension
Subtotal - 101-215 City Clerk	\$7,827	\$3,121	\$6,795	\$3,846	\$307
9 Internal Audit	628	108	457	259	21
Subtotal - 101-223 Internal Auditor	628	108	457	259	21
10 Purchasing	3,926	956	3,030	1,715	137
Subtotal - 101-233 Purchasing	3,926	956	3,030	1,715	137
11 Customer Service (exc Public Wks)	13,295	4,868	11,274	6,380	509
Subtotal - 101-261 311 Customer Servi	13,295	4,868	11,274	6,380	509
12 Tax Collection - General Fund	5,285	3,668	5,558	3,145	251
Subtotal - 101-253 Treasury	5,285	3,668	5,558	3,145	251
13 Assessing - General Fund	9,272	2,297	7,181	4,064	324
Subtotal - 101-257 Assessing	9,272	2,297	7,181	4,064	324
14 Advise and Counsel	1,735	253	1,235	699	56
14 Risk Management	6	1	4	2	0
Subtotal - 101-266 City Attorney	1,741	254	1,238	701	56
15 Human Resources	0	6,113	3,794	2,147	171
Subtotal - 101-270 Human Resources	0	6,113	3,794	2,147	171
18 General Fund OPEB	0	77,057	47,830	27,069	2,158
Subtotal - 101-297 OPEB	0	77,057	47,830	27,069	2,158
19 Security	0	5,910	3,668	2,076	166
19 Contractual	0	1,350	838	474	38
19 Parking	0	4,903	3,043	1,722	137
Subtotal - 101-299 Non-Departmental	0	12,163	7,550	4,273	341
Total Incoming	137,058	130,276	165,936	93,910	7,488
C. Total Allocated		\$996,550	\$621,215	\$347,617	\$27,718
			62.34%	34.88%	2.78%

City of Kalamazoo
Full Cost Allocation Plan

CY 2019
08/06/20

Human Resources Allocations

Dept:15 101-270 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	5.21	0.84%	\$4,524	\$0	\$4,524	\$0	\$4,524
5 101-172 City Manager	9.48	1.52%	8,232	0	8,232	0	8,232
6 101-636 Info Tech	12.35	1.98%	10,724	0	10,724	0	10,724
7 101-191 Budget and Accounting	14.26	2.29%	12,382	0	12,382	0	12,382
8 101-215 City Clerk	6.22	1.00%	5,401	0	5,401	0	5,401
9 101-223 Internal Auditor	0.96	0.15%	834	0	834	0	834
10 101-233 Purchasing	4.36	0.70%	3,786	0	3,786	0	3,786
11 101-261 311 Customer Service	8.21	1.32%	7,129	0	7,129	0	7,129
12 101-253 Treasury	11.17	1.79%	9,699	0	9,699	0	9,699
13 101-257 Assessing	0.48	0.08%	417	0	417	0	417
14 101-266 City Attorney	5.71	0.92%	4,958	0	4,958	0	4,958
15 101-270 Human Resources	7.04	1.13%	6,113	0	6,113	0	6,113
16 101-345-01 Public Safety Admin	6.91	1.11%	6,000	0	6,000	1,041	7,041
17 101-640 Fleet	7.55	1.21%	6,556	0	6,556	1,137	7,693
19 101-299 Non-Departmental	1.67	0.27%	1,450	0	1,450	252	1,702
20 101-345 Public Safety Ops	236.54	38.01%	205,394	0	205,394	35,630	241,024
21 101-441-00 PW General	5.02	0.81%	4,359	0	4,359	756	5,115
24 101-699.00 Code Enforcement	8.02	1.29%	6,964	0	6,964	1,208	8,172
25 101-699.01 Building Trades	6.20	1.00%	5,384	0	5,384	934	6,318
26 101-721 Planning	5.26	0.85%	4,567	0	4,567	792	5,360
28 101-728 Econ Dev	2.70	0.43%	2,344	0	2,344	407	2,751
29 101-751-01 Parks & Rec Admin	29.81	4.79%	25,885	0	25,885	4,490	30,375
30 101-801 Emergency Recovery	0.07	0.01%	61	0	61	11	71
34 202 Act 51 Major Street	16.15	2.60%	14,023	0	14,023	2,433	16,456
35 203 Act 51 Local Street	15.29	2.46%	13,277	0	13,277	2,303	15,580
36 209 Cemeteries	0.64	0.10%	556	0	556	96	652
37 226 Solid Waste	5.95	0.96%	5,167	0	5,167	896	6,063
41 251 FFE Aspirational Projects	1.52	0.24%	1,320	0	1,320	229	1,549
43 252-345 Public Safety	22.28	3.58%	19,346	0	19,346	3,356	22,702
44 252-724 Public Safety Comm Dev	0.12	0.02%	104	0	104	18	122
46 252-751 Recreation	8.65	1.39%	7,511	0	7,511	1,303	8,814
52 253-751 Recreation	0.07	0.01%	61	0	61	11	71
56 271-724 Comm Dev	8.43	1.35%	7,320	0	7,320	1,270	8,590
63 299 CDBG	1.14	0.18%	990	0	990	172	1,162
65 400 Capital Projects	0.12	0.02%	104	0	104	18	122
67 590 Wastewater Fund	78.52	12.62%	68,181	0	68,181	11,827	80,008
68 591 Water Fund	66.61	10.70%	57,839	0	57,839	10,033	67,873
71 702-XXX Economic Dev	0.17	0.03%	148	0	148	26	173
72 709-XXX Brownfield Dev	1.43	0.23%	1,242	0	1,242	215	1,457

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2019
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Human Resources Allocations

Dept:15 101-270 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	622.29	100.00%	540,352	0	540,352	80,863	621,215
Direct Bills					0		0
Total					\$540,352		\$621,215
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Basis Units: Full Time Equivalents
Source: City Payroll Records

City of Kalamazoo
Full Cost Allocation Plan

CY 2019
08/06/20

Labor Relations Allocations

Dept:15 101-270 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	4.03	0.89%	\$2,694	\$0	\$2,694	\$0	\$2,694
7 101-191 Budget and Accounting	6.77	1.50%	4,525	0	4,525	0	4,525
8 101-215 City Clerk	2.75	0.61%	1,838	0	1,838	0	1,838
10 101-233 Purchasing	2.92	0.65%	1,952	0	1,952	0	1,952
11 101-261 311 Customer Service	6.26	1.39%	4,185	0	4,185	0	4,185
12 101-253 Treasury	8.70	1.93%	5,816	0	5,816	0	5,816
16 101-345-01 Public Safety Admin	1.15	0.25%	769	0	769	125	894
17 101-640 Fleet	5.61	1.24%	3,750	0	3,750	611	4,361
20 101-345 Public Safety Ops	230.62	51.07%	154,159	0	154,159	25,120	179,279
21 101-441-00 PW General	3.39	0.75%	2,266	0	2,266	369	2,635
24 101-699.00 Code Enforcement	6.27	1.39%	4,191	0	4,191	683	4,874
25 101-699.01 Building Trades	4.29	0.95%	2,868	0	2,868	467	3,335
26 101-721 Planning	0.02	0.00%	13	0	13	2	16
29 101-751-01 Parks & Rec Admin	10.35	2.29%	6,918	0	6,918	1,127	8,046
30 101-801 Emergency Recovery	0.07	0.02%	47	0	47	8	54
34 202 Act 51 Major Street	12.02	2.66%	8,035	0	8,035	1,309	9,344
35 203 Act 51 Local Street	12.15	2.69%	8,122	0	8,122	1,323	9,445
36 209 Cemeteries	0.64	0.14%	428	0	428	70	498
37 226 Solid Waste	5.05	1.12%	3,376	0	3,376	550	3,926
41 251 FFE Aspirational Projects	0.38	0.08%	254	0	254	41	295
43 252-345 Public Safety	22.28	4.93%	14,893	0	14,893	2,427	17,320
56 271-724 Comm Dev	5.38	1.19%	3,596	0	3,596	586	4,182
63 299 CDBG	1.14	0.25%	762	0	762	124	886
65 400 Capital Projects	0.12	0.03%	80	0	80	13	93
67 590 Wastewater Fund	54.74	12.12%	36,591	0	36,591	5,963	42,554
68 591 Water Fund	44.47	9.85%	29,726	0	29,726	4,844	34,570
Subtotal	451.57	100.00%	301,853	0	301,853	45,764	347,617
Direct Bills					0		0
Total					\$301,853		\$347,617

Basis Units: Union FTEs
Source: Payroll Records

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2019
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Pension Allocations

Dept:15 101-270 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
75 731-XXX Pension Fund	100	100.00%	\$24,068	\$0	\$24,068	\$3,649	\$27,718
Subtotal	100	100.00%	24,068	0	24,068	3,649	27,718
Direct Bills					0		0
Total					\$24,068		\$27,718
Basis Units: Direct to Pension							
Source:							

City of Kalamazoo
Full Cost Allocation Plan

CY 2019
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Allocation Summary

Dept:15 101-270 Human Resources

Department	Human Resources	Labor Relations	Pension	Total
4 101-635 City Maintenance	\$4,524	\$2,694	\$0	\$7,218
5 101-172 City Manager	8,232	0	0	8,232
6 101-636 Info Tech	10,724	0	0	10,724
7 101-191 Budget and Accounting	12,382	4,525	0	16,908
8 101-215 City Clerk	5,401	1,838	0	7,239
9 101-223 Internal Auditor	834	0	0	834
10 101-233 Purchasing	3,786	1,952	0	5,738
11 101-261 311 Customer Service	7,129	4,185	0	11,313
12 101-253 Treasury	9,699	5,816	0	15,515
13 101-257 Assessing	417	0	0	417
14 101-266 City Attorney	4,958	0	0	4,958
15 101-270 Human Resources	6,113	0	0	6,113
16 101-345-01 Public Safety Admin	7,041	894	0	7,935
17 101-640 Fleet	7,693	4,361	0	12,054
19 101-299 Non-Departmental	1,702	0	0	1,702
20 101-345 Public Safety Ops	241,024	179,279	0	420,303
21 101-441-00 PW General	5,115	2,635	0	7,750
24 101-699.00 Code Enforcement	8,172	4,874	0	13,046
25 101-699.01 Building Trades	6,318	3,335	0	9,652
26 101-721 Planning	5,360	16	0	5,375
28 101-728 Econ Dev	2,751	0	0	2,751
29 101-751-01 Parks & Rec Admin	30,375	8,046	0	38,421
30 101-801 Emergency Recovery	71	54	0	126
34 202 Act 51 Major Street	16,456	9,344	0	25,800
35 203 Act 51 Local Street	15,580	9,445	0	25,025
36 209 Cemeteries	652	498	0	1,150
37 226 Solid Waste	6,063	3,926	0	9,989
41 251 FFE Aspirational Projects	1,549	295	0	1,844
43 252-345 Public Safety	22,702	17,320	0	40,022
44 252-724 Public Safety Comm Dev	122	0	0	122
46 252-751 Recreation	8,814	0	0	8,814
52 253-751 Recreation	71	0	0	71
56 271-724 Comm Dev	8,590	4,182	0	12,772
63 299 CDBG	1,162	886	0	2,048
65 400 Capital Projects	122	93	0	216
67 590 Wastewater Fund	80,008	42,554	0	122,562
68 591 Water Fund	67,873	34,570	0	102,443
71 702-XXX Economic Dev	173	0	0	173
72 709-XXX Brownfield Dev	1,457	0	0	1,457
75 731-XXX Pension Fund	0	0	27,718	27,718

City of Kalamazoo
Full Cost Allocation Plan

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Allocation Summary

Dept:15 101-270 Human Resources

Department	Human Resources	Labor Relations	Pension	Total
Total	\$621,215	\$347,617	\$27,718	\$996,550

**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 2019
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A. Department Costs

Dept:16 101-345-01 Public Safety Admin

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2019
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B. Incoming Costs - (Default Spread Salary%)

Dept:16 101-345-01 Public Safety Admin

Department	First Incoming	Second Incoming	Management & Leadership	General Gov't
2 Voice over IP System	\$438	\$6	\$444	\$0
Subtotal - Equipment Depreciation	438	6	444	0
3 City Commission	846	399	1,246	0
Subtotal - 101-101 City Commission	846	399	1,246	0
5 Management & Leadership	14,420	3,719	18,139	0
Subtotal - 101-172 City Manager	14,420	3,719	18,139	0
6 PC/Network Support	12,181	2,289	14,470	0
6 Application - Eden	362	72	434	0
6 Application - BS & A	1,132	201	1,333	0
6 Application - Intellitime	1,030	186	1,215	0
6 KDPS	6,435	1,088	7,523	0
6 NeoGov	370	76	446	0
6 County Wide	1,988	352	2,340	0
Subtotal - 101-636 Info Tech	23,498	4,263	27,761	0
7 Accounts Payable	4,574	1,174	5,748	0
7 Payroll	1,957	479	2,436	0
7 Budgeting	518	124	642	0
7 Audit and Accounting	3,350	813	4,164	0
7 Cost Plan	1,725	670	2,395	0
Subtotal - 101-191 Budget and Accoun	12,125	3,260	15,385	0
8 Records Management	9,683	3,869	13,551	0
8 Mail	1,956	469	2,424	0
Subtotal - 101-215 City Clerk	11,638	4,337	15,976	0
9 Internal Audit	966	166	1,132	0
Subtotal - 101-223 Internal Auditor	966	166	1,132	0
10 Purchasing	2,215	539	2,754	0
Subtotal - 101-233 Purchasing	2,215	539	2,754	0
11 Customer Service (exc Public Wks)	1,791	656	2,447	0

City of Kalamazoo
Full Cost Allocation Plan

CY 2019
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B. Incoming Costs - (Default Spread Salary%)

Dept:16 101-345-01 Public Safety Admin

Department	First Incoming	Second Incoming	Management & Leadership	General Gov't
Subtotal - 101-261 311 Customer Servi	\$1,791	\$656	\$2,447	\$0
12 Non-Tax Revenue	1,157	804	1,961	0
12 Tax Collection - General Fund	8,129	5,642	13,771	0
12 Cashier	915	1,546	2,462	0
Subtotal - 101-253 Treasury	10,202	7,992	18,194	0
13 Assessing - General Fund	14,261	3,533	17,793	0
Subtotal - 101-257 Assessing	14,261	3,533	17,793	0
14 Advise and Counsel	2,669	390	3,059	0
14 Labor Relations	18	3	20	0
14 Risk Management	82	11	93	0
Subtotal - 101-266 City Attorney	2,769	404	3,173	0
15 Human Resources	6,000	1,041	7,041	0
15 Labor Relations	769	125	894	0
Subtotal - 101-270 Human Resources	6,769	1,166	7,935	0
16 Management & Leadership	0	36,664	36,664	0
Subtotal - 101-345-01 Public Safety Ad	0	36,664	36,664	0
17 Fleet Overhead (exc Pub Wrks)	0	661,854	661,854	0
17 Rent / Lease Vehicle Equip	0	224,958	224,958	0
Subtotal - 101-640 Fleet	0	886,812	886,812	0
18 General Fund OPEB	0	75,634	75,634	0
Subtotal - 101-297 OPEB	0	75,634	75,634	0
19 Contractual	0	2,076	2,076	0
Subtotal - 101-299 Non-Departmental	0	2,076	2,076	0
Total Incoming	101,938	1,031,626	1,133,564	0
C. Total Allocated		\$2,441,569	\$2,441,569	\$0
		100.00%		

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2019
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Management & Leadership Allocations

Dept:16 101-345-01 Public Safety Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 101-345-01 Public Safety Admin	6.91	2.60%	\$36,664	\$0	\$36,664	\$0	\$36,664
20 101-345 Public Safety Ops	236.54	89.02%	1,255,063	0	1,255,063	942,821	2,197,884
43 252-345 Public Safety	22.28	8.38%	118,216	0	118,216	88,805	207,021
Subtotal	265.73	100.00%	1,409,943	0	1,409,943	1,031,626	2,441,569
Direct Bills					0		0
Total					\$1,409,943		\$2,441,569

Basis Units: Number of Positions Supervised
Source: Payroll Records

City of Kalamazoo
Full Cost Allocation Plan

CY 2019
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Allocation Summary

Dept:16 101-345-01 Public Safety Admin

Department	Management & Leadership	General Gov't	Total
16 101-345-01 Public Safety Admin	\$36,664	\$0	\$36,664
20 101-345 Public Safety Ops	2,197,884	0	2,197,884
43 252-345 Public Safety	207,021	0	207,021
Total	\$2,441,569	\$0	\$2,441,569

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

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

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

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

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

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

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

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

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

City of Kalamazoo
Full Cost Allocation Plan

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A. Department Costs

Dept:17 101-640 Fleet

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

**City of Kalamazoo
Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Salary%)

Dept:17 101-640 Fleet

Department	First Incoming	Second Incoming	Fleet Overhead (exc Pub	Fleet Overhead - Pub Wrks	Rent / Lease Vehicle Equip
3 City Commission	\$1,771	\$836	\$1,851	\$756	\$0
Subtotal - 101-101 City Commission	1,771	836	1,851	756	0
5 Management & Leadership	15,756	4,063	14,073	5,745	0
Subtotal - 101-172 City Manager	15,756	4,063	14,073	5,745	0
6 PC/Network Support	18,210	3,422	15,361	6,271	0
6 Application - Intellitime	524	94	439	179	0
6 County Wide	2,173	384	1,816	741	0
Subtotal - 101-636 Info Tech	20,907	3,900	17,616	7,192	0
7 Accounts Payable	44,327	11,378	39,556	16,149	0
7 Payroll	2,138	523	1,890	772	0
7 Budgeting	1,085	260	955	390	0
7 Audit and Accounting	49,910	12,114	44,043	17,981	0
7 Cost Plan	1,725	670	1,701	694	0
Subtotal - 101-191 Budget and Accoun	99,186	24,944	88,145	35,985	0
9 Internal Audit	2,022	348	1,683	687	0
Subtotal - 101-223 Internal Auditor	2,022	348	1,683	687	0
10 Purchasing	33,016	8,039	29,153	11,902	0
Subtotal - 101-233 Purchasing	33,016	8,039	29,153	11,902	0
12 Non-Tax Revenue	177	123	212	87	0
12 Tax Collection - General Fund	17,014	11,808	20,467	8,356	0
Subtotal - 101-253 Treasury	17,190	11,931	20,679	8,442	0
13 Assessing - General Fund	29,846	7,393	26,444	10,796	0
Subtotal - 101-257 Assessing	29,846	7,393	26,444	10,796	0
14 Advise and Counsel	5,587	816	4,546	1,856	0
14 Labor Relations	87	13	71	29	0
14 Risk Management	32	4	26	11	0
Subtotal - 101-266 City Attorney	5,706	833	4,643	1,896	0
15 Human Resources	6,556	1,137	5,463	2,230	0

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2019
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B. Incoming Costs - (Default Spread Salary%)

Dept:17 101-640 Fleet

Department	First Incoming	Second Incoming	Fleet Overhead (exc Pub Wrks)	Fleet Overhead - Pub Wrks	Rent / Lease Vehicle Equip
15 Labor Relations	\$3,750	\$611	\$3,097	\$1,264	\$0
Subtotal - 101-270 Human Resources	10,306	1,748	8,560	3,495	0
18 General Fund OPEB	0	82,639	58,682	23,957	0
Subtotal - 101-297 OPEB	0	82,639	58,682	23,957	0
19 Contractual	0	4,346	3,086	1,260	0
Subtotal - 101-299 Non-Departmental	0	4,346	3,086	1,260	0
Total Incoming	235,706	151,021	274,615	112,112	0
C. Total Allocated		\$3,124,259	\$1,868,944	\$1,007,424	\$247,891
			59.82%	32.25%	7.93%

City of Kalamazoo
Full Cost Allocation Plan

CY 2019
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Fleet Overhead (exc Pub Wrks) Allocations

Dept:17 101-640 Fleet

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 101-345-01 Public Safety Admin	420,441	37.57%	\$661,854	\$0	\$661,854	\$0	\$661,854
26 101-721 Planning	6,868	0.61%	10,812	0	10,812	1,054	11,866
29 101-751-01 Parks & Rec Admin	28,391	2.54%	44,693	0	44,693	4,358	49,051
67 590 Wastewater Fund	296,688	26.51%	467,044	(333,828)	133,216	45,539	178,754
68 591 Water Fund	359,126	32.09%	565,333	(356,886)	208,447	55,122	263,569
81 All Other	7,603	0.68%	11,969	0	11,969	1,167	13,136
Subtotal	1,119,117	100.00%	1,761,704	(690,714)	1,070,990	107,240	1,178,230
Direct Bills					690,714		690,714
Total					\$1,761,704		\$1,868,944

Basis Units: Fleet Charges

Source: Project Accounting Status Report

City of Kalamazoo
Full Cost Allocation Plan

CY 2019
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Fleet Overhead - Pub Wrks Allocations

Dept:17 101-640 Fleet

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 101-441-00 PW General	5.02	11.84%	\$114,065	\$0	\$114,065	\$5,182	\$119,247
34 202 Act 51 Major Street	16.15	38.08%	366,961	(369,696)	(2,735)	16,672	13,937
35 203 Act 51 Local Street	15.29	36.05%	347,420	(358,104)	(10,684)	15,784	5,101
37 226 Solid Waste	5.95	14.03%	135,196	(140,304)	(5,108)	6,142	1,035
Subtotal	42.41	100.00%	963,643	(868,104)	95,539	43,781	139,320
Direct Bills					868,104		868,104
Total					\$963,643		\$1,007,424

Basis Units: Department Total Expenditures
Source: Financials

City of Kalamazoo
Full Cost Allocation Plan

CY 2019
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Rent / Lease Vehicle Equip Allocations

Dept:17 101-640 Fleet

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 101-345-01 Public Safety Admin	420,441	90.75%	\$224,958	\$0	\$224,958	\$0	\$224,958
26 101-721 Planning	6,868	1.48%	3,675	0	3,675	0	3,675
29 101-751-01 Parks & Rec Admin	28,391	6.13%	15,191	0	15,191	0	15,191
81 All Other	7,603	1.64%	4,068	0	4,068	0	4,068
Subtotal	463,303	100.00%	247,891	0	247,891	0	247,891
Direct Bills					0		0
Total					\$247,891		\$247,891

Basis Units: Fleet Charges
Source: Project Accounting

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2019
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Allocation Summary

Dept:17 101-640 Fleet

Department	Fleet Overhead (exc Pub	Fleet Overhead - Pub Wrks	Rent / Lease Vehicle Equip	Total
0 Direct Billed	\$690,714	\$868,104	\$0	\$1,558,818
16 101-345-01 Public Safety Admin	661,854	0	224,958	886,812
21 101-441-00 PW General	0	119,247	0	119,247
26 101-721 Planning	11,866	0	3,675	15,540
29 101-751-01 Parks & Rec Admin	49,051	0	15,191	64,241
34 202 Act 51 Major Street	0	13,937	0	13,937
35 203 Act 51 Local Street	0	5,101	0	5,101
37 226 Solid Waste	0	1,035	0	1,035
67 590 Wastewater Fund	178,754	0	0	178,754
68 591 Water Fund	263,569	0	0	263,569
81 All Other	13,136	0	4,068	17,204
Total	\$1,868,944	\$1,007,424	\$247,891	\$3,124,259

**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 is identified below and allocated to the benefitting departments in the General Fund based on full time equivalents (FTEs).

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

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 2019
08/06/20

A. Department Costs

Dept:18 101-297 OPEB

Description		Amount	General Admin	General Fund OPEB
Personnel Costs				
Salaries	S	0	0	0
Salary % Split			.00%	.00%
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
101-297-840 Bond Issuance Exp	P	0	0	0
101-297-872 Employer OPEB Contribu D		2,356,917	0	0
101-297-999 Transfer	D	0	0	0
380-906-840 Paying Agent Fees	P	500	0	500
380-906-991 OPEB Debt Service Princ P		1,539,330	0	1,539,330
380-906-995 OPEB Debt Service Inter P		2,784,011	0	2,784,011
Subtotal - Services & Supplies		6,680,758	0	4,323,841
Department Cost Total		6,680,758	0	4,323,841
Adjustments to Cost				
101-297-872 Employer OPEB Contribu D		(2,356,917)	0	0
101-297-999 Transfer	D	0	0	0
Subtotal - Adjustments		(2,356,917)	0	0
Total Costs After Adjustments		4,323,841	0	4,323,841
General Admin Distribution			0	0
Grand Total		<u>\$4,323,841</u>		<u>\$4,323,841</u>

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2019
08/06/20

B. Incoming Costs - (Default Spread Expense%)

Dept:18 101-297 OPEB

Department	First Incoming	Second Incoming	General Fund OPEB
7 Accounts Payable	\$9	\$2	\$11
7 Audit and Accounting	83	20	103
7 Cost Plan	1,725	670	2,395
Subtotal - 101-191 Budget and Accoun	1,817	692	2,510
12 Non-Tax Revenue	27	19	46
Subtotal - 101-253 Treasury	27	19	46
Total Incoming	1,844	711	2,555
C. Total Allocated		\$4,326,396	\$4,326,396
		100.00%	

City of Kalamazoo
Full Cost Allocation Plan

CY 2019
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General Fund OPEB Allocations

Dept:18 101-297 OPEB

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	5.21	1.32%	\$57,026	\$0	\$57,026	\$0	\$57,026
5 101-172 City Manager	9.48	2.40%	103,764	0	103,764	0	103,764
6 101-636 Info Tech	12.35	3.13%	135,178	0	135,178	0	135,178
7 101-191 Budget and Accounting	14.26	3.61%	156,084	0	156,084	0	156,084
8 101-215 City Clerk	6.22	1.57%	68,081	0	68,081	0	68,081
9 101-223 Internal Auditor	0.96	0.24%	10,508	0	10,508	0	10,508
10 101-233 Purchasing	4.36	1.10%	47,723	0	47,723	0	47,723
11 101-261 311 Customer Service	8.21	2.08%	89,863	0	89,863	0	89,863
12 101-253 Treasury	11.17	2.83%	122,262	0	122,262	0	122,262
13 101-257 Assessing	0.48	0.12%	5,254	0	5,254	0	5,254
14 101-266 City Attorney	5.71	1.44%	62,499	0	62,499	0	62,499
15 101-270 Human Resources	7.04	1.78%	77,057	0	77,057	0	77,057
16 101-345-01 Public Safety Admin	6.91	1.75%	75,634	0	75,634	0	75,634
17 101-640 Fleet	7.55	1.91%	82,639	0	82,639	0	82,639
19 101-299 Non-Departmental	1.67	0.42%	18,279	0	18,279	4	18,283
20 101-345 Public Safety Ops	236.54	59.85%	2,589,063	0	2,589,063	570	2,589,632
21 101-441-00 PW General	5.02	1.27%	54,947	0	54,947	12	54,959
24 101-699.00 Code Enforcement	8.02	2.03%	87,783	0	87,783	19	87,803
25 101-699.01 Building Trades	6.20	1.57%	67,862	0	67,862	15	67,877
26 101-721 Planning	5.26	1.33%	57,574	0	57,574	13	57,586
28 101-728 Econ Dev	2.70	0.68%	29,553	0	29,553	7	29,560
29 101-751-01 Parks & Rec Admin	29.81	7.54%	326,287	0	326,287	72	326,359
30 101-801 Emergency Recovery	0.07	0.02%	766	0	766	0	766
Subtotal	395.20	100.00%	4,325,685	0	4,325,685	711	4,326,396
Direct Bills					0		0
Total					\$4,325,685		\$4,326,396
Basis Units: General Fund FTEs							
Source: Payroll Records							

**City of Kalamazoo
Full Cost Allocation Plan**

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Allocation Summary

Dept:18 101-297 OPEB

Department	General Fund OPEB	Total
4 101-635 City Maintenance	\$57,026	\$57,026
5 101-172 City Manager	103,764	103,764
6 101-636 Info Tech	135,178	135,178
7 101-191 Budget and Accounting	156,084	156,084
8 101-215 City Clerk	68,081	68,081
9 101-223 Internal Auditor	10,508	10,508
10 101-233 Purchasing	47,723	47,723
11 101-261 311 Customer Service	89,863	89,863
12 101-253 Treasury	122,262	122,262
13 101-257 Assessing	5,254	5,254
14 101-266 City Attorney	62,499	62,499
15 101-270 Human Resources	77,057	77,057
16 101-345-01 Public Safety Admin	75,634	75,634
17 101-640 Fleet	82,639	82,639
19 101-299 Non-Departmental	18,283	18,283
20 101-345 Public Safety Ops	2,589,632	2,589,632
21 101-441-00 PW General	54,959	54,959
24 101-699.00 Code Enforcement	87,803	87,803
25 101-699.01 Building Trades	67,877	67,877
26 101-721 Planning	57,586	57,586
28 101-728 Econ Dev	29,560	29,560
29 101-751-01 Parks & Rec Admin	326,359	326,359
30 101-801 Emergency Recovery	766	766
Total	\$4,326,396	\$4,326,396

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

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

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

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

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A. Department Costs

Dept:19 101-299 Non-Departmental

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2019
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B. Incoming Costs - (Default Spread Expense%)

Dept:19 101-299 Non-Departmental

Department	First Incoming	Second Incoming	Security	Contractual	Parking
3 City Commission	\$144	\$68	\$89	\$72	\$51
Subtotal - 101-101 City Commission	144	68	89	72	51
5 Management & Leadership	3,485	899	1,842	1,490	1,051
Subtotal - 101-172 City Manager	3,485	899	1,842	1,490	1,051
6 County Wide	481	85	238	192	136
Subtotal - 101-636 Info Tech	481	85	238	192	136
7 Accounts Payable	906	232	478	387	273
7 Payroll	473	116	247	200	141
7 Budgeting	88	21	46	37	26
7 Audit and Accounting	1,419	344	741	599	423
Subtotal - 101-191 Budget and Accoun	2,886	714	1,513	1,224	863
9 Internal Audit	165	28	81	66	46
Subtotal - 101-223 Internal Auditor	165	28	81	66	46
10 Purchasing	403	98	210	170	120
Subtotal - 101-233 Purchasing	403	98	210	170	120
12 Non-Tax Revenue	29	20	21	17	12
12 Tax Collection - General Fund	1,386	962	987	798	563
12 Cashier	3	6	4	3	2
Subtotal - 101-253 Treasury	1,419	988	1,012	818	577
13 Assessing - General Fund	2,431	602	1,275	1,031	728
Subtotal - 101-257 Assessing	2,431	602	1,275	1,031	728
14 Advise and Counsel	455	66	219	177	125
14 Risk Management	0	0	0	0	0
Subtotal - 101-266 City Attorney	456	67	219	177	125
15 Human Resources	1,450	252	715	578	408
Subtotal - 101-270 Human Resources	1,450	252	715	578	408
18 General Fund OPEB	18,279	4	7,684	6,214	4,385

**City of Kalamazoo
Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:19 101-299 Non-Departmental

Department	First Incoming	Second Incoming	Security	Contractual	Parking
Subtotal - 101-297 OPEB	\$18,279	\$4	\$7,684	\$6,214	\$4,385
19 Contractual	0	354	149	120	85
Subtotal - 101-299 Non-Departmental	0	354	149	120	85
Total Incoming	31,598	4,159	15,029	12,153	8,575
C. Total Allocated		\$258,771	\$108,761	\$87,953	\$62,057
			42.03%	33.99%	23.98%

City of Kalamazoo
Full Cost Allocation Plan

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08/06/20

Security Allocations

Dept:19 101-299 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	1,733.00	6.08%	\$6,507	\$0	\$6,507	\$0	\$6,507
4 101-635 City Maintenance	1,110.00	3.89%	4,168	0	4,168	0	4,168
5 101-172 City Manager	2,330.00	8.17%	8,748	0	8,748	0	8,748
6 101-636 Info Tech	1,945.00	6.82%	7,303	0	7,303	0	7,303
7 101-191 Budget and Accounting	2,831.50	9.93%	10,631	0	10,631	0	10,631
8 101-215 City Clerk	1,452.00	5.09%	5,452	0	5,452	0	5,452
9 101-223 Internal Auditor	132.00	0.46%	496	0	496	0	496
10 101-233 Purchasing	1,089.50	3.82%	4,091	0	4,091	0	4,091
11 101-261 311 Customer Service	10,230.00	35.89%	38,409	0	38,409	0	38,409
12 101-253 Treasury	1,988.00	6.97%	7,464	0	7,464	0	7,464
14 101-266 City Attorney	1,357.00	4.76%	5,095	0	5,095	0	5,095
15 101-270 Human Resources	1,574.00	5.52%	5,910	0	5,910	0	5,910
28 101-728 Econ Dev	730.00	2.56%	2,741	0	2,741	1,748	4,489
Subtotal	28,502.00	100.00%	107,013	0	107,013	1,748	108,761
Direct Bills					0		0
Total					\$107,013		\$108,761

Basis Units: Assigned Square Footage
Source:

City of Kalamazoo
Full Cost Allocation Plan

CY 2019
08/06/20

Contractual Allocations

Dept:19 101-299 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	90,898	0.17%	\$144	\$0	\$144	\$0	\$144
4 101-635 City Maintenance	1,193,686	2.19%	1,895	0	1,895	0	1,895
5 101-172 City Manager	1,563,045	2.87%	2,481	0	2,481	0	2,481
6 101-636 Info Tech	2,721,332	4.99%	4,320	0	4,320	0	4,320
7 101-191 Budget and Accounting	1,479,045	2.71%	2,348	0	2,348	0	2,348
8 101-215 City Clerk	700,184	1.28%	1,111	0	1,111	0	1,111
9 101-223 Internal Auditor	95,605	0.18%	152	0	152	0	152
10 101-233 Purchasing	404,280	0.74%	642	0	642	0	642
11 101-261 311 Customer Service	584,776	1.07%	928	0	928	0	928
12 101-253 Treasury	1,296,764	2.38%	2,058	0	2,058	0	2,058
13 101-257 Assessing	459,454	0.84%	729	0	729	0	729
14 101-266 City Attorney	717,415	1.32%	1,139	0	1,139	0	1,139
15 101-270 Human Resources	850,410	1.56%	1,350	0	1,350	0	1,350
16 101-345-01 Public Safety Admin	1,308,006	2.40%	2,076	0	2,076	0	2,076
17 101-640 Fleet	2,737,532	5.02%	4,346	0	4,346	0	4,346
19 101-299 Non-Departmental	223,014	0.41%	354	0	354	0	354
20 101-345 Public Safety Ops	30,638,744	56.20%	48,636	0	48,636	1,137	49,773
21 101-441-00 PW General	990,281	1.82%	1,572	0	1,572	37	1,609
22 101-448-31 Street Lights	1,302,441	2.39%	2,068	0	2,068	48	2,116
24 101-699.00 Code Enforcement	863,022	1.58%	1,370	0	1,370	32	1,402
25 101-699.01 Building Trades	811,403	1.49%	1,288	0	1,288	30	1,318
26 101-721 Planning	723,105	1.33%	1,148	0	1,148	27	1,175
27 101-724 Community Develop	6,356	0.01%	10	0	10	0	10
28 101-728 Econ Dev	308,461	0.57%	490	0	490	11	501
29 101-751-01 Parks & Rec Admin	2,414,891	4.43%	3,833	0	3,833	90	3,923
30 101-801 Emergency Recovery	32,338	0.06%	51	0	51	1	53
Subtotal	54,516,488	100.00%	86,540	0	86,540	1,413	87,953
Direct Bills					0		0
Total					\$86,540		\$87,953

Basis Units: \$ Expenditures, General Fund Departments

Source: Expenditure Report

City of Kalamazoo
Full Cost Allocation Plan

CY 2019
08/06/20

Parking Allocations

Dept:19 101-299 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	5.21	5.94%	\$3,629	\$0	\$3,629	\$0	\$3,629
5 101-172 City Manager	9.48	10.81%	6,603	0	6,603	0	6,603
6 101-636 Info Tech	12.35	14.09%	8,601	0	8,601	0	8,601
7 101-191 Budget and Accounting	14.26	16.27%	9,932	0	9,932	0	9,932
8 101-215 City Clerk	6.22	7.09%	4,332	0	4,332	0	4,332
9 101-223 Internal Auditor	0.96	1.10%	669	0	669	0	669
10 101-233 Purchasing	4.36	4.97%	3,037	0	3,037	0	3,037
11 101-261 311 Customer Service	8.21	9.36%	5,718	0	5,718	0	5,718
12 101-253 Treasury	11.17	12.74%	7,780	0	7,780	0	7,780
14 101-266 City Attorney	5.71	6.51%	3,977	0	3,977	0	3,977
15 101-270 Human Resources	7.04	8.03%	4,903	0	4,903	0	4,903
28 101-728 Econ Dev	2.70	3.08%	1,880	0	1,880	997	2,878
Subtotal	87.67	100.00%	61,060	0	61,060	997	62,057
Direct Bills					0		0
Total					\$61,060		\$62,057

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2019
08/06/20

Allocation Summary

Dept:19 101-299 Non-Departmental

Department	Security	Contractual	Parking	Total
3 101-101 City Commission	\$6,507	\$144	\$0	\$6,651
4 101-635 City Maintenance	4,168	1,895	3,629	9,691
5 101-172 City Manager	8,748	2,481	6,603	17,832
6 101-636 Info Tech	7,303	4,320	8,601	20,224
7 101-191 Budget and Accounting	10,631	2,348	9,932	22,911
8 101-215 City Clerk	5,452	1,111	4,332	10,895
9 101-223 Internal Auditor	496	152	669	1,316
10 101-233 Purchasing	4,091	642	3,037	7,769
11 101-261 311 Customer Service	38,409	928	5,718	45,056
12 101-253 Treasury	7,464	2,058	7,780	17,302
13 101-257 Assessing	0	729	0	729
14 101-266 City Attorney	5,095	1,139	3,977	10,211
15 101-270 Human Resources	5,910	1,350	4,903	12,163
16 101-345-01 Public Safety Admin	0	2,076	0	2,076
17 101-640 Fleet	0	4,346	0	4,346
19 101-299 Non-Departmental	0	354	0	354
20 101-345 Public Safety Ops	0	49,773	0	49,773
21 101-441-00 PW General	0	1,609	0	1,609
22 101-448-31 Street Lights	0	2,116	0	2,116
24 101-699.00 Code Enforcement	0	1,402	0	1,402
25 101-699.01 Building Trades	0	1,318	0	1,318
26 101-721 Planning	0	1,175	0	1,175
27 101-724 Community Develop	0	10	0	10
28 101-728 Econ Dev	4,489	501	2,878	7,868
29 101-751-01 Parks & Rec Admin	0	3,923	0	3,923
30 101-801 Emergency Recovery	0	53	0	53
Total	\$108,761	\$87,953	\$62,057	\$258,771



THE CITY OF



City of Kalamazoo, Michigan

Water Fund

- Department Study -

Based on Actual Expenditures for the Fiscal Year Ending December 31, 2019

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



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

CY2019
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**City of Kalamazoo - Water Fund
Departmental Study**

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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	\$274	\$659	\$0	\$0	\$1,373	\$881	\$834	\$35	\$325	\$263
2 591-551 Administration	24,912	0	30,029	68,867	18,191	151,525	89,701	1,688	62,495	324,731
3 591-552 Accounting	1,863	0	3,450	10,034	653	5,791	3,873	774	2,633	25,910
4 591-564 Water Building Services	23,876	57,471	0	184,757	119,669	76,813	72,722	3,044	28,299	22,877
5 City Wide Indirect Costs	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$50,925	\$58,131	\$33,479	\$263,658	\$139,885	\$235,009	\$167,130	\$5,542	\$93,752	\$373,781

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

CY2019
08/06/20

Summary Schedule

Department	591 Water Fund Admin	Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$0	\$4,645
2 591-551 Administration	291,616	9,113	0	1,072,868
3 591-552 Accounting	26,763	0	0	81,744
4 591-564 Water Building Services	0	0	0	589,528
5 City Wide Indirect Costs	0	2,222,400	0	2,222,400
Total Current Allocations	\$318,380	\$2,231,513	\$0	\$3,971,184

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

CY2019
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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**

CY2019
08/06/20

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	4,645	0	4,645
Subtotal - Services & Supplies		4,645	0	4,645
Department Cost Total		4,645	0	4,645
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		4,645	0	4,645
General Admin Distribution			0	0
Grand Total		\$4,645		\$4,645

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

CY2019
08/06/20

B. Incoming Costs - (Default Spread Custom%)

No Indirect Costs

Dept:1 Building Depreciation

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

CY2019
08/06/20

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	1,874.48	5.90%	\$274	\$0	\$274	\$0	\$274
7 101-630 Engineering	4,512.00	14.20%	659	0	659	0	659
10 101-721 Planning and Community Dev	9,395.00	29.56%	1,373	0	1,373	0	1,373
11 202 Major Street Fund	6,030.44	18.98%	881	0	881	0	881
12 203 Local Street Fund	5,709.31	17.97%	834	0	834	0	834
13 209 Cemeteries	238.98	0.75%	35	0	35	0	35
14 226 Solid Waste	2,221.74	6.99%	325	0	325	0	325
15 590 Wastewater Admin	1,796.06	5.65%	263	0	263	0	263
Subtotal	31,778.01	100.00%	4,645	0	4,645	0	4,645
Direct Bills					0		0
Total					\$4,645		\$4,645

Basis Units: Assigned Sq Footages
Source: Maintenance Records

City of Kalamazoo - Water Fund
Departmental Study

CY2019
08/06/20

Allocation Summary

Dept:1 Building Depreciation

Department	Depreciation	Total
6 101-441-00 Public Works General	\$274	\$274
7 101-630 Engineering	659	659
10 101-721 Planning and Community Dev	1,373	1,373
11 202 Major Street Fund	881	881
12 203 Local Street Fund	834	834
13 209 Cemeteries	35	35
14 226 Solid Waste	325	325
15 590 Wastewater Admin	263	263
Total	<u>\$4,645</u>	<u>\$4,645</u>

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

CY2019
08/06/20

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**

CY2019
08/06/20

A. Department Costs

Dept:2 591-551 Administration

Description		Amount	General Admin	Interfund Transfer	Retiree Health Care
Personnel Costs					
Salaries	S1	725,792	0	725,792	0
Salary % Split			.00%	100.00%	.00%
Benefits	P	166,007	0	154,621	11,386
Subtotal - Personnel Costs		891,799	0	880,413	11,386
Services & Supplies Cost					
728 Office Supplies	P	15,045	0	15,045	0
729 Operating Expenses	P	23,953	0	23,953	0
805 Travel	P	18,548	0	18,548	0
810 Fees	P	735	0	735	0
815 Utilities	P	8,452	0	8,452	0
840 Bonds, Fees, Depreciation	D	4,049,496	0	0	0
845 Outside Contractual Services	D	236,488	0	0	0
850 Charges for Services	D	2,096,352	0	0	0
860 Memberships and Dues	D	16,879	0	0	0
865 Subscriptions	D	0	0	0	0
871 Pension Expense (GASB Adj)	D	473,900	0	0	0
872 OPEB Contribution	D	315,080	0	0	0
872.100 OPEB Contrib. (GASB Adj)	D	1,768,572	0	0	0
880 Property Taxes	D	5,323	0	0	0
885 Application Software	P	296	0	296	0
975 Machinery and Equipment	D	17,734	0	0	0
991 Principal Payments	D	1,721,365	0	0	0
992 Bond Principal	D	(1,721,365)	0	0	0
995 Interest / Amortization	D	1,616,321	0	0	0
998 Interest on Deposits	D	37,088	0	0	0
Subtotal - Services & Supplies		10,700,262	0	67,029	0
Department Cost Total		11,592,061	0	947,442	11,386
Adjustments to Cost					
840 Bonds, Fees, Depreciation	D	(4,049,496)	0	0	0

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

CY2019
08/06/20

A. Department Costs

Dept:2 591-551 Administration

Description		Amount	General Admin	Interfund Transfer	Retiree Health Care
845 Outside Contractual Services	D	(236,488)	0	0	0
850 Charges for Services	D	(2,096,352)	0	0	0
860 Memberships and Dues	D	(16,879)	0	0	0
865 Subscriptions	D	0	0	0	0
871 Pension Expense (GASB Adj)	D	(473,900)	0	0	0
872 OPEB Contribution	D	(315,080)	0	0	0
872.100 OPEB Contrib. (GASB Adj)	D	(1,768,572)	0	0	0
880 Property Taxes	D	(5,323)	0	0	0
975 Machinery and Equipment	D	(17,734)	0	0	0
991 Principal Payments	D	(1,721,365)	0	0	0
992 Bond Principal	D	1,721,365	0	0	0
995 Interest / Amortization	D	(1,616,321)	0	0	0
998 Interest on Deposits	D	(37,088)	0	0	0
Subtotal - Adjustments		(10,633,232)	0	0	0
Total Costs After Adjustments		958,829	0	947,442	11,386
General Admin Distribution			0	0	0
Grand Total		\$958,829		\$947,442	\$11,386

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

CY2019
08/06/20

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	\$1,968	\$1,968	\$0
Subtotal - 591-551 Administration	0	1,968	1,968	0
5 City Wide Cost Allocation	0	114,344	114,344	0
Subtotal - City Wide Indirect Costs	0	114,344	114,344	0
Total Incoming	0	116,312	116,312	0
C. Total Allocated		\$1,075,141	\$1,063,755	\$11,386
			98.94%	1.06%

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

CY2019
08/06/20

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	990,281	2.34%	\$22,188	\$0	\$22,188	\$2,724	\$24,912
8 101-635 City Maintenance	1,193,686	2.82%	26,746	0	26,746	3,283	30,029
9 101-640 City Fleet	2,737,532	6.47%	61,337	0	61,337	7,530	68,867
10 101-721 Planning and Community Dev	723,105	1.71%	16,202	0	16,202	1,989	18,191
11 202 Major Street Fund	6,023,266	14.24%	134,957	0	134,957	16,568	151,525
12 203 Local Street Fund	3,565,691	8.43%	79,893	0	79,893	9,808	89,701
13 209 Cemeteries	67,115	0.16%	1,504	0	1,504	185	1,688
14 226 Solid Waste	2,484,250	5.87%	55,662	0	55,662	6,833	62,495
15 590 Wastewater Admin	12,908,391	30.53%	289,224	0	289,224	35,507	324,731
16 591 Water Fund Admin	11,592,061	27.41%	259,731	0	259,731	31,886	291,616
Subtotal	42,285,378	100.00%	947,442	0	947,442	116,312	1,063,755
Direct Bills					0		0
Total					\$947,442		\$1,063,755

Basis Units: Departmental Expenditures Excluding Transfers

Source: Financial Statements

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

CY2019
08/06/20

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	725,792.31	17.29%	\$1,968	\$0	\$1,968	\$0	\$1,968
3 591-552 Accounting	53,334.13	1.27%	145	0	145	0	145
4 591-564 Water Building Services	59,134.70	1.41%	160	0	160	0	160
17 Other	3,359,977.26	80.03%	9,113	0	9,113	0	9,113
Subtotal	4,198,238.40	100.00%	11,386	0	11,386	0	11,386
Direct Bills					0		0
Total					\$11,386		\$11,386

Basis Units: Wages by Division

Source: Year End Expenditure Report

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

CY2019
08/06/20

Allocation Summary

Dept:2 591-551 Administration

Department	Interfund Transfer	Retiree Health Care	Total
2 591-551 Administration	\$0	\$1,968	\$1,968
3 591-552 Accounting	0	145	145
4 591-564 Water Building Services	0	160	160
6 101-441-00 Public Works General	24,912	0	24,912
8 101-635 City Maintenance	30,029	0	30,029
9 101-640 City Fleet	68,867	0	68,867
10 101-721 Planning and Community Dev	18,191	0	18,191
11 202 Major Street Fund	151,525	0	151,525
12 203 Local Street Fund	89,701	0	89,701
13 209 Cemeteries	1,688	0	1,688
14 226 Solid Waste	62,495	0	62,495
15 590 Wastewater Admin	324,731	0	324,731
16 591 Water Fund Admin	291,616	0	291,616
17 Other	0	9,113	9,113
Total	\$1,063,755	\$11,386	\$1,075,141

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

CY2019
08/06/20

**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**

CY2019
08/06/20

A. Department Costs

Dept:3 591-552 Accounting

Description		Amount	General Admin	Interfund Transfers
<hr/>				
Personnel Costs				
Salaries	S1	53,334	0	53,334
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	P	19,478	0	19,478
Subtotal - Personnel Costs		<u>72,812</u>	0	<u>72,812</u>
Services & Supplies Cost				
729 Operating Expenses	P	0	0	0
850.003 Computer Services	P	0	0	0
850.005 Charges for Services	D	0	0	0
Subtotal - Services & Supplies		<u>0</u>	0	<u>0</u>
Department Cost Total		72,812	0	72,812
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		72,812	0	72,812
General Admin Distribution			0	0
Grand Total		<u><u>\$72,812</u></u>		<u><u>\$72,812</u></u>

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

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B. Incoming Costs - (Default Spread Expense%)

Dept:3 591-552 Accounting

Department	First Incoming	Second Incoming	Interfund Transfers
2 Retiree Health Care	\$145	\$0	\$145
Subtotal - 591-551 Administration	145	0	145
5 City Wide Cost Allocation	0	8,787	8,787
Subtotal - City Wide Indirect Costs	0	8,787	8,787
Total Incoming	145	8,787	8,932
C. Total Allocated		\$81,744	\$81,744
			100.00%

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

CY2019
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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	2,566	2.28%	\$1,662	\$0	\$1,662	\$200	\$1,863
8 101-635 City Maintenance	4,753	4.22%	3,079	0	3,079	371	3,450
9 101-640 City Fleet	13,824	12.28%	8,955	0	8,955	1,079	10,034
10 101-721 Planning and Community Dev	899	0.80%	582	0	582	70	653
11 202 Major Street Fund	7,978	7.08%	5,168	0	5,168	623	5,791
12 203 Local Street Fund	5,336	4.74%	3,457	0	3,457	416	3,873
13 209 Cemeteries	1,067	0.95%	691	0	691	83	774
14 226 Solid Waste	3,627	3.22%	2,350	0	2,350	283	2,633
15 590 Wastewater Admin	35,697	31.70%	23,125	0	23,125	2,785	25,910
16 591 Water Fund Admin	36,872	32.74%	23,886	0	23,886	2,877	26,763
Subtotal	112,619	100.00%	72,956	0	72,956	8,787	81,744
Direct Bills					0		0
Total					\$72,956		\$81,744

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

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

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Allocation Summary

Dept:3 591-552 Accounting

Department	Interfund Transfers	Total
6 101-441-00 Public Works General	\$1,863	\$1,863
8 101-635 City Maintenance	3,450	3,450
9 101-640 City Fleet	10,034	10,034
10 101-721 Planning and Community Dev	653	653
11 202 Major Street Fund	5,791	5,791
12 203 Local Street Fund	3,873	3,873
13 209 Cemeteries	774	774
14 226 Solid Waste	2,633	2,633
15 590 Wastewater Admin	25,910	25,910
16 591 Water Fund Admin	26,763	26,763
Total	\$81,744	\$81,744

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

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**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**

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A. Department Costs

Dept:4 591-564 Water Building Services

Description		Amount	General Admin	Building Maintenance
<hr/>				
Personnel Costs				
Salaries	S1	59,135	0	59,135
Salary % Split			.00%	100.00%
Benefits	S	27,452	0	27,452
Subtotal - Personnel Costs		86,586	0	86,586
<hr/>				
Services & Supplies Cost				
729 Operating Supplies	S	67,868	0	67,868
815 Utilities	S	157,518	0	157,518
825 Insurance	S	111,300	0	111,300
845 Outside Contractual Services	S	102,529	0	102,529
880 Rental / Lease Equipment	S	97	0	97
974 Bldg. Additions & Imp	S	0	0	0
Subtotal - Services & Supplies		439,312	0	439,312
<hr/>				
Department Cost Total		525,899	0	525,899
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		525,899	0	525,899
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		\$525,899		\$525,899
		<hr/> <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	\$160	\$0	\$160
Subtotal - 591-551 Administration	160	0	160
5 City Wide Cost Allocation	0	63,469	63,469
Subtotal - City Wide Indirect Costs	0	63,469	63,469
Total Incoming	160	63,469	63,630
C. Total Allocated		\$589,528	\$589,528
			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	1,874.48	4.05%	\$21,306	\$0	\$21,306	\$2,571	\$23,876
7 101-630 Engineering	4,512.00	9.75%	51,284	0	51,284	6,187	57,471
9 101-640 City Fleet	14,505.00	31.34%	164,866	0	164,866	19,891	184,757
10 101-721 Planning and Community Dev	9,395.00	20.30%	106,785	0	106,785	12,884	119,669
11 202 Major Street Fund	6,030.44	13.03%	68,543	0	68,543	8,270	76,813
12 203 Local Street Fund	5,709.31	12.34%	64,893	0	64,893	7,829	72,722
13 209 Cemeteries	238.98	0.52%	2,716	0	2,716	328	3,044
14 226 Solid Waste	2,221.74	4.80%	25,253	0	25,253	3,047	28,299
15 590 Wastewater Admin	1,796.06	3.88%	20,414	0	20,414	2,463	22,877
Subtotal	46,283.01	100.00%	526,059	0	526,059	63,469	589,528
Direct Bills					0		0
Total					\$526,059		\$589,528

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	\$23,876	\$23,876
7 101-630 Engineering	57,471	57,471
9 101-640 City Fleet	184,757	184,757
10 101-721 Planning and Community Dev	119,669	119,669
11 202 Major Street Fund	76,813	76,813
12 203 Local Street Fund	72,722	72,722
13 209 Cemeteries	3,044	3,044
14 226 Solid Waste	28,299	28,299
15 590 Wastewater Admin	22,877	22,877
Total	\$589,528	\$589,528

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

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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**

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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	2,409,001	0	2,409,001
Subtotal - Services & Supplies		2,409,001	0	2,409,001
Department Cost Total		2,409,001	0	2,409,001
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		2,409,001	0	2,409,001
General Admin Distribution			0	0
Grand Total		\$2,409,001		\$2,409,001

**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	947,442	4.75%	\$114,344	\$0	\$114,344	\$0	\$114,344
3 591-552 Accounting	72,812	0.36%	8,787	0	8,787	0	8,787
4 591-564 Water Building Services	525,899	2.63%	63,469	0	63,469	0	63,469
17 Other	18,414,564	92.25%	2,222,400	0	2,222,400	0	2,222,400
Subtotal	19,960,717	100.00%	2,409,001	0	2,409,001	0	2,409,001
Direct Bills					0		0
Total					\$2,409,001		\$2,409,001

Basis Units: Based on Expenditures
Source: Financials

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

CY2019
08/06/20

Allocation Summary

Dept:5 City Wide Indirect Costs

Department	City Wide Cost Allocation	Total
2 591-551 Administration	\$114,344	\$114,344
3 591-552 Accounting	8,787	8,787
4 591-564 Water Building Services	63,469	63,469
17 Other	2,222,400	2,222,400
Total	\$2,409,001	\$2,409,001