



THE CITY OF



City of Kalamazoo, Michigan

Cost Allocation Plan

- Full Cost -

Based on Actual Expenditures for the Fiscal Year Ending December 31, 2020

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



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Section 1: Introduction

Introduction

The enclosed Central Services Cost Allocation Plan identifies the costs of indirect services provided by central service departments of the City of Kalamazoo, Michigan (“the City”) based on actual expenditures for fiscal year ending December 31, 2020. MGT Consulting Group, LLC (MGT) prepared these documents at the request of the City.

This Cost Allocation Plan is used by the City to claim indirect costs as charges against 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, 2020 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2022 and are allowable in accordance with Generally Accepted Cost Accounting Principles.
- (2) All costs included in this plan are properly allocated to the various programs and funds on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

City of Kalamazoo, Michigan

Signature:

Stephen J. Vicenzi

Name of Official:

Stephen J. Vicenzi

Title:

CFo

Date:

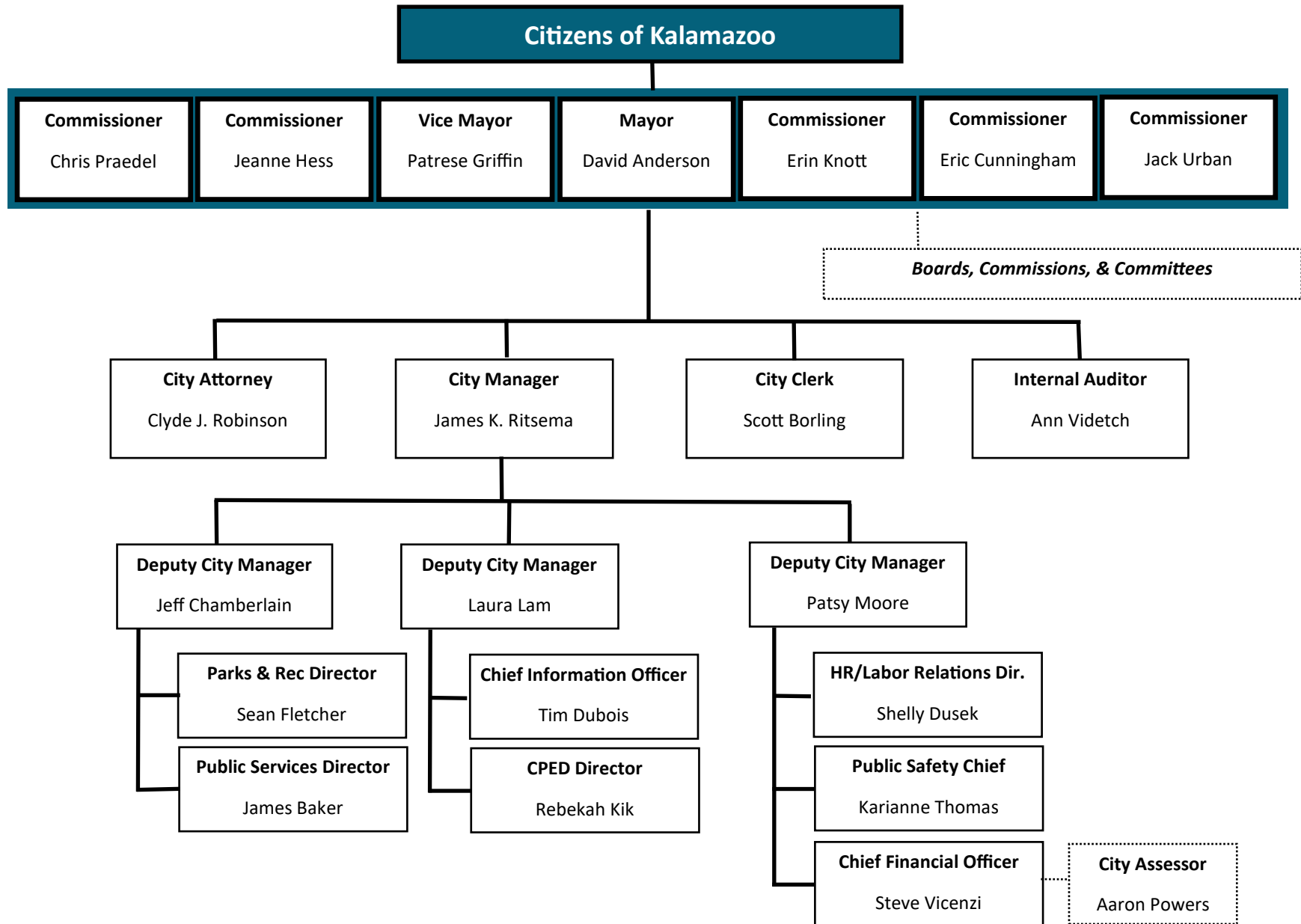
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Section 3: Organizational Chart

City of Kalamazoo

2020 Organizational Chart





Section 4: Reading a Cost Allocation Plan

Reading a Cost Allocation Plan

Overview

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 FY2020 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**

CY 2020
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Summary Schedule

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1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,685	\$0
2 Equipment Depreciation	0	148	0	0	891	742	445	0	397	891
3 101-101 City Commission	26,760	600	1,017	0	675	606	636	0	118	1,737
4 101-635 City Maintenance	450,424	0	0	0	0	0	0	0	17,331	2,658
5 101-172 City Manager	691,683	11,800	0	0	23,600	19,591	11,943	0	4,124	60,261
6 101-636 Info Tech	91,675	11,904	0	0	60,486	51,133	44,243	0	10,378	107,564
7 101-191 Budget and Accounting	220,822	19,284	4,054	0	8,113	6,944	7,826	0	3,396	63,133
8 101-215 City Clerk	0	27,363	0	0	2,514	0	36,711	0	2,383	1,083
9 101-223 Internal Auditor	26,341	590	1,001	0	664	597	626	0	116	1,710
10 101-233 Purchasing	40,858	2,363	0	0	2,363	2,779	4,030	0	1,529	23,069
11 101-261 311 Customer Service	0	5,891	0	0	90,512	91,134	17,389	0	770	15,422
12 101-253 Treasury	301,334	6,870	11,374	0	37,847	22,733	7,114	1	1,319	20,385
13 101-257 Assessing	387,366	8,681	14,715	0	9,766	8,774	9,203	0	1,707	25,141
14 101-266 City Attorney	91,272	1,968	3,092	0	2,233	1,995	1,951	0	361	5,547
15 101-270 Human Resources	419,838	6,882	0	0	14,139	11,613	6,249	0	2,134	33,358
16 101-345-01 Public Safety Admin	2,654,334	0	0	0	0	0	0	0	0	0
17 101-640 Fleet	0	102,612	0	0	0	0	14,013	0	0	56,222
18 101-297 OPEB	2,668,751	45,529	0	0	91,058	75,587	46,082	0	15,913	232,507
19 101-299 Non-Departmental	3,841	86	146	0	97	87	91	0	7,370	249
Total Current Allocations	\$8,075,300	\$252,570	\$35,397	\$0	\$344,956	\$294,314	\$208,553	\$1	\$72,031	\$650,937

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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	371	297	0	148	0	0
3 101-101 City Commission	518	17	38	34	5,949	2,285	337	1,944	120	28
4 101-635 City Maintenance	0	0	0	45,785	0	0	0	0	0	0
5 101-172 City Manager	3,265	0	0	0	44,165	35,687	2,119	15,609	0	0
6 101-636 Info Tech	433	0	0	0	39,705	33,341	2,831	12,550	0	0
7 101-191 Budget and Accounting	7,834	652	121	109	62,659	36,187	8,456	21,579	624	439
8 101-215 City Clerk	0	0	0	0	401	0	32	4,215	0	0
9 101-223 Internal Auditor	510	17	38	34	5,855	2,249	331	1,914	118	28
10 101-233 Purchasing	7,504	139	0	0	12,091	5,559	3,196	3,752	1,946	0
11 101-261 311 Customer Service	0	0	0	0	22,047	17,815	1,150	117,984	0	0
12 101-253 Treasury	5,795	814	7	7	800	3,194	2,302	77,880	24	13
13 101-257 Assessing	7,497	0	0	0	0	0	0	98,327	0	0
14 101-266 City Attorney	1,604	51	117	104	18,568	7,362	1,040	6,078	364	85
15 101-270 Human Resources	1,736	0	0	0	26,140	21,182	1,291	9,454	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	14,353	57,631	0	437	0	0
18 101-297 OPEB	12,598	0	0	0	0	0	0	0	0	0
19 101-299 Non-Departmental	74	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$49,368	\$1,690	\$321	\$46,073	\$253,103	\$222,788	\$23,085	\$371,872	\$3,194	\$593

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Department	244 Econ Initiative	251 FFE Aspirational Projects	252-172 City Managers	252-215 City Clerk	252-345 Public Safety	252-724 Public Safety Comm Dev	252-728 Econ Development	252-751 Recreation	252-752 Parks	253-101 City Commission
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	7,117	4	185	1,643	232	4	669	59	6
4 101-635 City Maintenance	0	0	0	0	0	0	0	0	0	0
5 101-172 City Manager	0	12,144	0	0	61,664	888	0	11,571	0	0
6 101-636 Info Tech	0	1,610	0	0	8,173	2,668	0	1,534	0	0
7 101-191 Budget and Accounting	154	31,821	37	1,872	12,051	2,663	84	7,221	209	822
8 101-215 City Clerk	0	2,454	0	0	0	0	0	0	0	0
9 101-223 Internal Auditor	0	7,006	4	182	1,617	229	4	659	58	5
10 101-233 Purchasing	0	7,643	0	4,308	1,946	556	0	4,725	0	1,112
11 101-261 311 Customer Service	0	0	0	0	0	0	0	0	0	0
12 101-253 Treasury	341	206	20	8	232	114	13	96	13	39
13 101-257 Assessing	0	0	0	0	0	0	0	0	0	0
14 101-266 City Attorney	0	21,681	12	562	5,749	706	13	2,035	180	17
15 101-270 Human Resources	0	6,563	0	0	37,553	459	0	5,986	0	0
16 101-345-01 Public Safety Admin	0	0	0	0	236,637	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	\$495	\$98,244	\$77	\$7,116	\$367,265	\$8,515	\$118	\$34,496	\$519	\$2,001

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Department	253-172 City Manager	253-345 Public Safety	253-441 Public Works	253-724 Public Safety	253-751 Recreation	253-752 Parks	254 Light Grant	265-345 Public Safety	271-724 Comm Dev	280 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	742	0
3 101-101 City Commission	55	51	0	18	3	0	80	26	482	0
4 101-635 City Maintenance	0	0	0	0	0	0	0	0	0	0
5 101-172 City Manager	0	0	0	0	0	0	0	0	18,789	0
6 101-636 Info Tech	0	0	0	0	0	0	0	0	30,398	0
7 101-191 Budget and Accounting	316	570	0	342	535	18	335	1,191	9,428	0
8 101-215 City Clerk	0	0	0	0	0	0	0	0	0	0
9 101-223 Internal Auditor	55	51	0	18	3	0	79	26	474	0
10 101-233 Purchasing	139	278	0	278	2,640	0	139	0	1,529	0
11 101-261 311 Customer Service	0	0	0	0	0	0	0	0	0	0
12 101-253 Treasury	13	175	38	97	35	23	0	539	149	3
13 101-257 Assessing	0	0	0	0	0	0	0	0	0	0
14 101-266 City Attorney	169	156	0	56	10	1	244	83	1,556	0
15 101-270 Human Resources	0	0	0	0	0	0	0	0	10,631	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	\$747	\$1,281	\$38	\$809	\$3,226	\$43	\$877	\$1,864	\$74,177	\$3

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Department	284 Community Dev	285 Community Dev	286 Community Dev	288 Economic Development	289 Home Development	299 CDBG	300 Debt Service	400 Capital Projects	551 Parks	590 Wastewater Fund
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	1,930
3 101-101 City Commission	0	0	0	601	159	399	0	0	0	27,235
4 101-635 City Maintenance	0	0	0	0	0	0	0	0	0	0
5 101-172 City Manager	0	0	0	0	0	2,205	0	0	0	221,539
6 101-636 Info Tech	0	0	0	0	0	2,842	0	0	0	413,986
7 101-191 Budget and Accounting	188	0	154	3,438	770	4,853	549	7,542	0	311,015
8 101-215 City Clerk	0	0	0	0	0	0	0	0	0	114
9 101-223 Internal Auditor	0	0	0	591	157	393	0	0	0	26,808
10 101-233 Purchasing	0	0	0	8,338	417	1,529	0	13,341	0	120,766
11 101-261 311 Customer Service	0	0	0	0	0	0	0	0	0	22,774
12 101-253 Treasury	342	0	277	314	24	2,632	194	408	0	536,088
13 101-257 Assessing	0	0	0	0	0	0	0	0	0	0
14 101-266 City Attorney	0	0	0	1,826	484	1,247	0	0	0	84,803
15 101-270 Human Resources	0	0	0	0	0	1,343	0	0	0	128,924
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	131,210
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	\$529	\$0	\$430	\$15,109	\$2,011	\$17,443	\$743	\$21,291	\$0	\$2,027,191

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Summary Schedule

Department	591 Water Fund	677-XXX Insurance Fund	701-XXX General Trust Fund	702-XXX Economic Dev	709-XXX Brownfield Dev	712-XXX LFDA	715 KMGA Fund	731-XXX Pension Fund	737-000 OPEB Trust Fund	760 Foundation for Excellence
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	1,633	0	0	0	0	0	0	0	0	0
3 101-101 City Commission	19,729	11,317	2	5	1,041	0	0	2,190	348	232
4 101-635 City Maintenance	0	0	0	0	0	0	0	0	0	0
5 101-172 City Manager	186,568	0	0	0	3,208	0	0	0	0	0
6 101-636 Info Tech	581,672	0	0	0	5,525	0	0	0	0	0
7 101-191 Budget and Accounting	260,648	49,896	124	441	7,382	0	0	256,923	108,862	913
8 101-215 City Clerk	2,383	33	0	0	0	0	0	0	0	0
9 101-223 Internal Auditor	19,420	11,140	2	5	1,025	0	0	2,155	343	228
10 101-233 Purchasing	78,102	15,009	417	139	1,668	0	0	0	0	0
11 101-261 311 Customer Service	107,444	0	0	0	0	0	0	0	0	0
12 101-253 Treasury	688,782	3,642	59	21	271	0	0	795	795	327
13 101-257 Assessing	0	0	0	0	0	0	0	0	0	0
14 101-266 City Attorney	61,486	40,285	6	14	3,168	0	0	20,864	1,060	704
15 101-270 Human Resources	107,958	0	0	0	1,659	0	0	19,914	0	0
16 101-345-01 Public Safety Admin	0	0	0	0	0	0	0	0	0	0
17 101-640 Fleet	91,067	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	\$2,206,892	\$131,322	\$611	\$625	\$24,947	\$0	\$0	\$302,840	\$111,407	\$2,404

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2020
8/20/2021

Summary Schedule

Department	98X-XXX GASB 34 Govt	CCTA	Kalamazoo County - Space	All Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$2,685
2 Equipment Depreciation	0	1,856	0	0	0	10,491
3 101-101 City Commission	0	0	0	0	0	117,311
4 101-635 City Maintenance	0	0	206,788	0	0	722,986
5 101-172 City Manager	0	0	0	0	0	1,442,423
6 101-636 Info Tech	0	220,265	0	38,547	0	1,773,461
7 101-191 Budget and Accounting	448	0	0	0	0	1,556,044
8 101-215 City Clerk	0	5,933	0	0	0	85,620
9 101-223 Internal Auditor	0	0	0	0	0	115,473
10 101-233 Purchasing	0	0	0	0	0	376,195
11 101-261 311 Customer Service	0	0	0	0	0	510,333
12 101-253 Treasury	27	0	0	6,308	0	1,743,272
13 101-257 Assessing	0	0	0	0	0	571,176
14 101-266 City Attorney	0	0	0	0	0	392,969
15 101-270 Human Resources	0	0	0	0	0	875,006
16 101-345-01 Public Safety Admin	0	0	0	0	0	2,890,971
17 101-640 Fleet	0	0	0	25,258	0	492,804
18 101-297 OPEB	0	0	0	0	0	3,188,025
19 101-299 Non-Departmental	0	0	0	0	0	12,042
Total Current Allocations	\$474	\$228,054	\$206,788	\$70,113	\$0	\$16,879,287

**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 2020
8/20/2021

A. Department Costs

Dept:1 Building Depreciation

Description		Amount	General Admin	City Hall
<hr/>				
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				
Building Depreciation	P	103,542	0	103,542
Subtotal - Services & Supplies		103,542	0	103,542
Department Cost Total		103,542	0	103,542
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		103,542	0	103,542
General Admin Distribution			0	0
Grand Total		<u>\$103,542</u>		<u>\$103,542</u>

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2020
8/20/2021

B. Incoming Costs - (Default Spread Custom%)

Dept:1 Building Depreciation

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2020
8/20/2021

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%	\$6,296	\$0	\$6,296	\$79	\$6,374
4 101-635 City Maintenance	1,110.00	3.89%	4,032	0	4,032	50	4,083
5 101-172 City Manager	2,330.00	8.17%	8,464	0	8,464	106	8,570
6 101-636 Info Tech	1,945.00	6.82%	7,066	0	7,066	88	7,154
7 101-191 Budget and Accounting	2,831.50	9.93%	10,286	0	10,286	129	10,415
8 101-215 City Clerk	1,452.00	5.09%	5,275	0	5,275	66	5,341
9 101-223 Internal Auditor	132.00	0.46%	480	0	480	6	486
10 101-233 Purchasing	1,089.50	3.82%	3,958	0	3,958	49	4,007
11 101-261 311 Customer Service	10,230.00	35.89%	37,163	0	37,163	465	37,628
12 101-253 Treasury	1,988.00	6.97%	7,222	0	7,222	90	7,312
14 101-266 City Attorney	1,357.00	4.76%	4,930	0	4,930	62	4,991
15 101-270 Human Resources	1,574.00	5.52%	5,718	0	5,718	72	5,790
28 101-728 Econ Dev	730.00	2.56%	2,652	0	2,652	33	2,685
Subtotal	28,502.00	100.00%	103,542	0	103,542	1,295	104,836
Direct Bills					0		0
Total					\$103,542		\$104,836

Basis Units: Assigned Square Footage
Source: Maintenance Records

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
8/20/2021

Allocation Summary

Dept:1 Building Depreciation

Department	City Hall	Total
3 101-101 City Commission	\$6,374	\$6,374
4 101-635 City Maintenance	4,083	4,083
5 101-172 City Manager	8,570	8,570
6 101-636 Info Tech	7,154	7,154
7 101-191 Budget and Accounting	10,415	10,415
8 101-215 City Clerk	5,341	5,341
9 101-223 Internal Auditor	486	486
10 101-233 Purchasing	4,007	4,007
11 101-261 311 Customer Service	37,628	37,628
12 101-253 Treasury	7,312	7,312
14 101-266 City Attorney	4,991	4,991
15 101-270 Human Resources	5,790	5,790
28 101-728 Econ Dev	2,685	2,685
Total	\$104,836	\$104,836

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 2020
8/20/2021

**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 2020
8/20/2021

A. Department Costs

Dept:2 Equipment Depreciation

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2020
8/20/2021

B. Incoming Costs - (Default Spread Expense%)

Dept:2 Equipment Depreciation

Department	First Incoming	Second Incoming	City Hall Equipment	IT Equipment	Management Services	Department Specific Equipment	Voice over IP System
7 Cost Plan	\$0	\$1,295	\$133	\$700	\$22	\$132	\$309
Subtotal - 101-191 Budget and Accoun	0	1,295	133	700	22	132	309
Total Incoming	0	1,295	133	700	22	132	309
C. Total Allocated		\$94,934	\$9,721	\$51,290	\$1,606	\$9,679	\$22,637
			10.24%	54.03%	1.69%	10.20%	23.85%

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2020
8/20/2021

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%	\$583	\$0	\$583	\$8	\$591
4 101-635 City Maintenance	1,110.00	3.89%	373	0	373	5	379
5 101-172 City Manager	2,330.00	8.17%	784	0	784	11	795
6 101-636 Info Tech	1,945.00	6.82%	654	0	654	9	663
7 101-191 Budget and Accounting	2,831.50	9.93%	953	0	953	13	966
8 101-215 City Clerk	1,452.00	5.09%	488	0	488	7	495
9 101-223 Internal Auditor	132.00	0.46%	44	0	44	1	45
10 101-233 Purchasing	1,089.50	3.82%	367	0	367	5	372
11 101-261 311 Customer Service	10,230.00	35.89%	3,442	0	3,442	48	3,489
12 101-253 Treasury	1,988.00	6.97%	669	0	669	9	678
14 101-266 City Attorney	1,357.00	4.76%	457	0	457	6	463
15 101-270 Human Resources	1,574.00	5.52%	530	0	530	7	537
28 101-728 Econ Dev	730.00	2.56%	246	0	246	3	249
Subtotal	28,502.00	100.00%	9,589	0	9,589	133	9,721
Direct Bills					0		0
Total					\$9,589		\$9,721

Basis Units: Assigned Square Footage
Source:

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
8/20/2021

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%	\$50,591	\$0	\$50,591	\$700	\$51,290
Subtotal	1	100.00%	50,591	0	50,591	700	51,290
Direct Bills					0		0
Total					\$50,591		\$51,290

Basis Units: Direct to IT
Source: Fixed Asset records

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2020
8/20/2021

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	14.65	77.55%	\$1,229	\$0	\$1,229	\$17	\$1,246
10 101-233 Purchasing	4.24	22.45%	356	0	356	5	361
Subtotal	18.89	100.00%	1,584	0	1,584	22	1,606
Direct Bills					0		0
Total					\$1,584		\$1,606

Basis Units: FTEs of Management Services Depts

Source: City payroll records

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
8/20/2021

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	40.75%	\$3,890	\$0	\$3,890	\$54	\$3,944
8 101-215 City Clerk	3,457.20	36.21%	3,457	0	3,457	48	3,505
12 101-253 Treasury	699.30	7.32%	699	0	699	10	709
15 101-270 Human Resources	1,500.40	15.72%	1,500	0	1,500	21	1,521
Subtotal	9,546.90	100.00%	9,547	0	9,547	132	9,679
Direct Bills					0		0
Total					\$9,547		\$9,679

Basis Units: \$ Depreciation

Source: Fixed Asset records

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
8/20/2021

Voice over IP System Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	2	0.66%	\$146	\$0	\$146	\$2	\$148
5 101-172 City Manager	15	4.92%	1,098	0	1,098	15	1,113
6 101-636 Info Tech	13	4.26%	952	0	952	13	965
7 101-191 Budget and Accounting	11	3.61%	805	0	805	11	816
8 101-215 City Clerk	6	1.97%	439	0	439	6	445
9 101-223 Internal Auditor	1	0.33%	73	0	73	1	74
10 101-233 Purchasing	6	1.97%	439	0	439	6	445
11 101-261 311 Customer Service	1	0.33%	73	0	73	1	74
12 101-253 Treasury	11	3.61%	805	0	805	11	816
13 101-257 Assessing	4	1.31%	293	0	293	4	297
14 101-266 City Attorney	7	2.30%	512	0	512	7	520
15 101-270 Human Resources	7	2.30%	512	0	512	7	520
16 101-345-01 Public Safety Admin	80	26.23%	5,857	0	5,857	81	5,938
17 101-640 Fleet	3	0.98%	220	0	220	3	223
21 101-441-00 PW General	2	0.66%	146	0	146	2	148
24 101-699.00 Code Enforcement	12	3.93%	879	0	879	12	891
25 101-699.01 Building Trades	10	3.28%	732	0	732	10	742
26 101-721 Planning	6	1.97%	439	0	439	6	445
28 101-728 Econ Dev	2	0.66%	146	0	146	2	148
29 101-751-01 Parks & Rec Admin	12	3.93%	879	0	879	12	891
34 202 Act 51 Major Street	5	1.64%	366	0	366	5	371
35 203 Act 51 Local Street	4	1.31%	293	0	293	4	297
37 226 Solid Waste	2	0.66%	146	0	146	2	148
58 271-724 Comm Dev	10	3.28%	732	0	732	10	742
69 590 Wastewater Fund	26	8.52%	1,903	0	1,903	26	1,930
70 591 Water Fund	22	7.21%	1,611	0	1,611	22	1,633
81 CCTA	25	8.20%	1,830	0	1,830	25	1,856
Subtotal	305	100.00%	22,329	0	22,329	309	22,637
Direct Bills					0		0
Total					\$22,329		\$22,637

Basis Units: Number of phone lines
Source: Phone directory

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
8/20/2021

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	\$591	\$0	\$0	\$0	\$0	\$591
4 101-635 City Maintenance	379	0	0	3,944	148	4,471
5 101-172 City Manager	795	0	0	0	1,113	1,908
6 101-636 Info Tech	663	51,290	0	0	965	52,919
7 101-191 Budget and Accounting	966	0	1,246	0	816	3,028
8 101-215 City Clerk	495	0	0	3,505	445	4,446
9 101-223 Internal Auditor	45	0	0	0	74	119
10 101-233 Purchasing	372	0	361	0	445	1,177
11 101-261 311 Customer Service	3,489	0	0	0	74	3,563
12 101-253 Treasury	678	0	0	709	816	2,203
13 101-257 Assessing	0	0	0	0	297	297
14 101-266 City Attorney	463	0	0	0	520	982
15 101-270 Human Resources	537	0	0	1,521	520	2,578
16 101-345-01 Public Safety Admin	0	0	0	0	5,938	5,938
17 101-640 Fleet	0	0	0	0	223	223
21 101-441-00 PW General	0	0	0	0	148	148
24 101-699.00 Code Enforcement	0	0	0	0	891	891
25 101-699.01 Building Trades	0	0	0	0	742	742
26 101-721 Planning	0	0	0	0	445	445
28 101-728 Econ Dev	249	0	0	0	148	397
29 101-751-01 Parks & Rec Admin	0	0	0	0	891	891
34 202 Act 51 Major Street	0	0	0	0	371	371
35 203 Act 51 Local Street	0	0	0	0	297	297
37 226 Solid Waste	0	0	0	0	148	148
58 271-724 Comm Dev	0	0	0	0	742	742
69 590 Wastewater Fund	0	0	0	0	1,930	1,930
70 591 Water Fund	0	0	0	0	1,633	1,633
81 CCTA	0	0	0	0	1,856	1,856
Total	\$9,721	\$51,290	\$1,606	\$9,679	\$22,637	\$94,934

**City 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 2020
8/20/2021

A. Department Costs

Dept:3 101-101 City Commission

Description		Amount	General Admin	City Commission	General Gov't
Personnel Costs					
Salaries	S1	58,231	0	58,231	0
Salary % Split			.00%	100.00%	.00%
Benefits	S	4,455	0	4,455	0
Subtotal - Personnel Costs		62,686	0	62,686	0
Services & Supplies Cost					
728 Supplies	S	55	0	55	0
729 Other Supplies	S	76	0	76	0
805 Travel & Training	S	688	0	688	0
815 Telephone	S	1,455	0	1,455	0
845 Outside Consultants	S	4,910	0	4,910	0
854 Grant Match	P	0	0	0	0
860 Memberships & Dues	S	5,416	0	5,416	0
Subtotal - Services & Supplies		12,601	0	12,601	0
Department Cost Total		75,287	0	75,287	0
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		75,287	0	75,287	0
General Admin Distribution			0	0	0
Grand Total		\$75,287		\$75,287	\$0
not allocated					

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2020
8/20/2021

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	\$6,296	\$79	\$6,374	\$0
Subtotal - Building Depreciation	6,296	79	6,374	0
2 City Hall Equipment	583	8	591	0
Subtotal - Equipment Depreciation	583	8	591	0
3 City Commission	0	40	40	0
Subtotal - 101-101 City Commission	0	40	40	0
4 Maintenance Admin	0	1,537	1,537	0
4 City Hall	0	32,227	32,227	0
Subtotal - 101-635 City Maintenance	0	33,765	33,765	0
5 Management & Leadership	0	451	451	0
Subtotal - 101-172 City Manager	0	451	451	0
6 App - Intellitime / Kronos	0	861	861	0
6 County Wide	0	66	66	0
Subtotal - 101-636 Info Tech	0	928	928	0
7 Accounts Payable	0	321	321	0
7 Payroll	0	34	34	0
7 Budgeting	0	134	134	0
7 Risk Managment	0	7	7	0
7 Audit and Accounting	0	253	253	0
7 Cost Plan	0	1,295	1,295	0
Subtotal - 101-191 Budget and Accoun	0	2,045	2,045	0
9 Internal Audit	0	53	53	0
Subtotal - 101-223 Internal Auditor	0	53	53	0
10 Purchasing	0	331	331	0
Subtotal - 101-233 Purchasing	0	331	331	0
12 Tax Collection - General Fund	0	469	469	0

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2020
8/20/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:3 101-101 City Commission

Department	First Incoming	Second Incoming	City Commission	General Gov't
Subtotal - 101-253 Treasury	\$0	\$469	\$469	\$0
13 Assessing - General Fund	0	757	757	0
Subtotal - 101-257 Assessing	0	757	757	0
14 Advise and Counsel	0	168	168	0
Subtotal - 101-266 City Attorney	0	168	168	0
15 Human Resources	0	254	254	0
Subtotal - 101-270 Human Resources	0	254	254	0
18 General Fund OPEB	0	2,210	2,210	0
Subtotal - 101-297 OPEB	0	2,210	2,210	0
19 Security	0	7,849	7,849	0
19 Contractual	0	9	9	0
19 Parking	0	143	143	0
Subtotal - 101-299 Non-Departmental	0	8,001	8,001	0
Total Incoming	6,879	49,558	56,436	0
C. Total Allocated		\$131,723	\$131,723	\$0
		100.00%		

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
8/20/2021

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	75,287	0.05%	\$40	\$0	\$40	\$0	\$40
4 101-635 City Maintenance	1,262,730	0.81%	664	0	664	401	1,065
5 101-172 City Manager	1,668,313	1.07%	878	0	878	530	1,407
6 101-636 Info Tech	4,045,558	2.59%	2,128	0	2,128	1,284	3,413
7 101-191 Budget and Accounting	1,461,957	0.94%	769	0	769	464	1,233
8 101-215 City Clerk	840,928	0.54%	442	0	442	267	709
9 101-223 Internal Auditor	97,821	0.06%	51	0	51	31	83
10 101-233 Purchasing	386,489	0.25%	203	0	203	123	326
11 101-261 311 Customer Service	544,211	0.35%	286	0	286	173	459
12 101-253 Treasury	1,243,545	0.80%	654	0	654	395	1,049
13 101-257 Assessing	471,571	0.30%	248	0	248	150	398
14 101-266 City Attorney	728,296	0.47%	383	0	383	231	614
15 101-270 Human Resources	590,655	0.38%	311	0	311	188	498
16 101-345-01 Public Safety Admin	1,280,848	0.82%	674	0	674	407	1,081
17 101-640 Fleet	2,247,137	1.44%	1,182	0	1,182	713	1,896
19 101-299 Non-Departmental	167,618	0.11%	88	0	88	53	141
20 101-345 Public Safety Ops	31,721,777	20.31%	16,689	0	16,689	10,071	26,760
21 101-441-00 PW General	710,870	0.46%	374	0	374	226	600
22 101-448-31 Street Lights	1,205,034	0.77%	634	0	634	383	1,017
24 101-699.00 Code Enforcement	799,746	0.51%	421	0	421	254	675
25 101-699.01 Building Trades	718,488	0.46%	378	0	378	228	606
26 101-721 Planning	753,683	0.48%	397	0	397	239	636
28 101-728 Econ Dev	139,756	0.09%	74	0	74	44	118
29 101-751-01 Parks & Rec Admin	2,058,800	1.32%	1,083	0	1,083	654	1,737
30 101-801 Emergency Recovery	613,936	0.39%	323	0	323	195	518
31 150-273 Cemeteries	20,000	0.01%	11	0	11	6	17
32 155-751 Recreation	45,625	0.03%	24	0	24	14	38
33 160-751 Mayor's Riverfront Pk	40,625	0.03%	21	0	21	13	34
34 202 Act 51 Major Street	7,051,510	4.52%	3,710	0	3,710	2,239	5,949
35 203 Act 51 Local Street	2,708,664	1.73%	1,425	0	1,425	860	2,285
36 209 Cemeteries	399,188	0.26%	210	0	210	127	337
37 226 Solid Waste	2,304,892	1.48%	1,213	0	1,213	732	1,944
38 231-XXX Blight Abatement	141,808	0.09%	75	0	75	45	120
39 243 Brownfield	33,322	0.02%	18	0	18	11	28
41 251 FFE Aspirational Projects	8,436,758	5.40%	4,439	0	4,439	2,678	7,117
42 252-172 City Managers	4,800	0.00%	3	0	3	2	4
43 252-215 City Clerk	218,869	0.14%	115	0	115	69	185
44 252-345 Public Safety	1,947,370	1.25%	1,025	0	1,025	618	1,643
45 252-724 Public Safety Comm Dev	275,199	0.18%	145	0	145	87	232
46 252-728 Econ Development	5,000	0.00%	3	0	3	2	4
47 252-751 Recreation	793,085	0.51%	417	0	417	252	669
48 252-752 Parks	70,000	0.04%	37	0	37	22	59

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
49 253-101 City Commission	6,594	0.00%	\$3	\$0	\$3	\$2	\$6
50 253-172 City Manager	65,717	0.04%	35	0	35	21	55
51 253-345 Public Safety	60,854	0.04%	32	0	32	19	51
53 253-724 Public Safety	21,735	0.01%	11	0	11	7	18
54 253-751 Recreation	3,820	0.00%	2	0	2	1	3
55 253-752 Parks	409	0.00%	0	0	0	0	0
56 254 Light Grant	95,000	0.06%	50	0	50	30	80
57 265-345 Public Safety	30,833	0.02%	16	0	16	10	26
58 271-724 Comm Dev	571,164	0.37%	301	0	301	181	482
63 288 Economic Development	711,855	0.46%	375	0	375	226	601
64 289 Home Development	188,597	0.12%	99	0	99	60	159
65 299 CDBG	473,129	0.30%	249	0	249	150	399
69 590 Wastewater Fund	32,284,095	20.67%	16,985	0	16,985	10,250	27,235
70 591 Water Fund	23,386,942	14.98%	12,304	0	12,304	7,425	19,729
71 677-XXX Insurance Fund	13,415,032	8.59%	7,058	0	7,058	4,259	11,317
72 701-XXX General Trust Fund	2,456	0.00%	1	0	1	1	2
73 702-XXX Economic Dev	5,487	0.00%	3	0	3	2	5
74 709-XXX Brownfield Dev	1,234,089	0.79%	649	0	649	392	1,041
77 731-XXX Pension Fund	2,595,541	1.66%	1,366	0	1,366	824	2,190
78 737-000 OPEB Trust Fund	412,953	0.26%	217	0	217	131	348
79 760 Foundation for Excellence	274,423	0.18%	144	0	144	87	232
Subtotal	156,172,494	100.00%	82,165	0	82,165	49,558	131,723
Direct Bills					0		0
Total					\$82,165		\$131,723

Basis Units: Department Expenditures exc. Transfers and Indirect

Source: Financial Statements

**City of Kalamazoo
Full Cost Allocation Plan**

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Allocation Summary

Dept:3 101-101 City Commission

Department	City Commission	General Gov't	Total
3 101-101 City Commission	\$40	\$0	\$40
4 101-635 City Maintenance	1,065	0	1,065
5 101-172 City Manager	1,407	0	1,407
6 101-636 Info Tech	3,413	0	3,413
7 101-191 Budget and Accounting	1,233	0	1,233
8 101-215 City Clerk	709	0	709
9 101-223 Internal Auditor	83	0	83
10 101-233 Purchasing	326	0	326
11 101-261 311 Customer Service	459	0	459
12 101-253 Treasury	1,049	0	1,049
13 101-257 Assessing	398	0	398
14 101-266 City Attorney	614	0	614
15 101-270 Human Resources	498	0	498
16 101-345-01 Public Safety Admin	1,081	0	1,081
17 101-640 Fleet	1,896	0	1,896
19 101-299 Non-Departmental	141	0	141
20 101-345 Public Safety Ops	26,760	0	26,760
21 101-441-00 PW General	600	0	600
22 101-448-31 Street Lights	1,017	0	1,017
24 101-699.00 Code Enforcement	675	0	675
25 101-699.01 Building Trades	606	0	606
26 101-721 Planning	636	0	636
28 101-728 Econ Dev	118	0	118
29 101-751-01 Parks & Rec Admin	1,737	0	1,737
30 101-801 Emergency Recovery	518	0	518
31 150-273 Cemeteries	17	0	17
32 155-751 Recreation	38	0	38
33 160-751 Mayor's Riverfront Pk	34	0	34
34 202 Act 51 Major Street	5,949	0	5,949
35 203 Act 51 Local Street	2,285	0	2,285
36 209 Cemeteries	337	0	337
37 226 Solid Waste	1,944	0	1,944
38 231-XXX Blight Abatement	120	0	120
39 243 Brownfield	28	0	28
41 251 FFE Aspirational Projects	7,117	0	7,117
42 252-172 City Managers	4	0	4
43 252-215 City Clerk	185	0	185
44 252-345 Public Safety	1,643	0	1,643
45 252-724 Public Safety Comm Dev	232	0	232
46 252-728 Econ Development	4	0	4
47 252-751 Recreation	669	0	669

**City of Kalamazoo
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Allocation Summary

Dept:3 101-101 City Commission

Department	City Commission	General Gov't	Total
48 252-752 Parks	\$59	\$0	\$59
49 253-101 City Commission	6	0	6
50 253-172 City Manager	55	0	55
51 253-345 Public Safety	51	0	51
53 253-724 Public Safety	18	0	18
54 253-751 Recreation	3	0	3
55 253-752 Parks	0	0	0
56 254 Light Grant	80	0	80
57 265-345 Public Safety	26	0	26
58 271-724 Comm Dev	482	0	482
63 288 Economic Development	601	0	601
64 289 Home Development	159	0	159
65 299 CDBG	399	0	399
69 590 Wastewater Fund	27,235	0	27,235
70 591 Water Fund	19,729	0	19,729
71 677-XXX Insurance Fund	11,317	0	11,317
72 701-XXX General Trust Fund	2	0	2
73 702-XXX Economic Dev	5	0	5
74 709-XXX Brownfield Dev	1,041	0	1,041
77 731-XXX Pension Fund	2,190	0	2,190
78 737-000 OPEB Trust Fund	348	0	348
79 760 Foundation for Excellence	232	0	232
Total	\$131,723	\$0	\$131,723

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
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A. Department Costs

Dept:4 101-635 City Maintenance

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

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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	\$4,032	\$50	\$993	\$2,038	\$1,051
Subtotal - Building Depreciation	4,032	50	993	2,038	1,051
2 City Hall Equipment	373	5	92	189	97
2 Department Specific Equipment	3,890	54	960	1,969	1,016
2 Voice over IP System	146	2	36	74	38
Subtotal - Equipment Depreciation	4,410	61	1,088	2,232	1,151
3 City Commission	664	401	259	532	274
Subtotal - 101-101 City Commission	664	401	259	532	274
4 Maintenance Admin	0	985	240	492	254
4 City Hall	0	20,642	5,022	10,304	5,315
Subtotal - 101-635 City Maintenance	0	21,627	5,262	10,796	5,569
5 Management & Leadership	0	11,610	2,825	5,796	2,990
Subtotal - 101-172 City Manager	0	11,610	2,825	5,796	2,990
6 PC / Network Support	0	8,429	2,051	4,208	2,170
6 App - Intellitime / Kronos	0	738	180	369	190
6 County Wide	0	1,711	416	854	441
Subtotal - 101-636 Info Tech	0	10,878	2,647	5,430	2,801
7 Accounts Payable	0	15,715	3,823	7,845	4,047
7 Payroll	0	869	212	434	224
7 Budgeting	0	2,250	547	1,123	579
7 Risk Management	0	125	31	63	32
7 Audit and Accounting	0	15,116	3,678	7,546	3,892
7 Cost Plan	0	1,295	315	646	333
Subtotal - 101-191 Budget and Accoun	0	35,371	8,606	17,657	9,108
9 Internal Audit	0	896	218	448	231
Subtotal - 101-223 Internal Auditor	0	896	218	448	231
10 Purchasing	0	22,812	5,550	11,388	5,874

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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 - 101-233 Purchasing	\$0	\$22,812	\$5,550	\$11,388	\$5,874
12 Tax Collection - General Fund	0	7,869	1,915	3,928	2,026
Subtotal - 101-253 Treasury	0	7,869	1,915	3,928	2,026
13 Assessing - General Fund	0	12,695	3,089	6,337	3,269
Subtotal - 101-257 Assessing	0	12,695	3,089	6,337	3,269
14 Advise and Counsel	0	2,824	687	1,410	727
14 Labor Relations	0	68	17	34	18
14 Risk Management	0	72	18	36	19
Subtotal - 101-266 City Attorney	0	2,965	721	1,480	763
15 Human Resources	0	6,531	1,589	3,260	1,682
15 Labor Relations	0	952	232	475	245
Subtotal - 101-270 Human Resources	0	7,483	1,821	3,736	1,927
18 General Fund OPEB	0	56,910	13,846	28,410	14,654
Subtotal - 101-297 OPEB	0	56,910	13,846	28,410	14,654
19 Security	0	5,027	1,223	2,510	1,295
19 Contractual	0	150	36	75	39
19 Parking	0	3,685	896	1,839	949
Subtotal - 101-299 Non-Departmental	0	8,862	2,156	4,424	2,282
Total Incoming	9,107	200,491	50,995	104,631	53,971
C. Total Allocated		\$1,510,212	\$172,548	\$630,116	\$707,547
			11.43%	41.72%	46.85%

**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%	\$1,537	\$0	\$1,537	\$0	\$1,537
4 101-635 City Maintenance	1,110.00	0.80%	985	0	985	0	985
5 101-172 City Manager	2,330.00	1.67%	2,067	0	2,067	832	2,898
6 101-636 Info Tech	1,945.00	1.39%	1,725	0	1,725	694	2,419
7 101-191 Budget and Accounting	2,831.50	2.03%	2,512	0	2,512	1,011	3,522
8 101-215 City Clerk	1,452.00	1.04%	1,288	0	1,288	518	1,806
9 101-223 Internal Auditor	132.00	0.09%	117	0	117	47	164
10 101-233 Purchasing	1,089.50	0.78%	966	0	966	389	1,355
11 101-261 311 Customer Service	10,230.00	7.33%	9,075	0	9,075	3,651	12,726
12 101-253 Treasury	1,988.00	1.42%	1,763	0	1,763	709	2,473
14 101-266 City Attorney	1,357.00	0.97%	1,204	0	1,204	484	1,688
15 101-270 Human Resources	1,574.00	1.13%	1,396	0	1,396	562	1,958
20 101-345 Public Safety Ops	59,135.00	42.38%	52,457	0	52,457	21,104	73,561
28 101-728 Econ Dev	730.00	0.52%	648	0	648	261	908
29 101-751-01 Parks & Rec Admin	349.00	0.25%	310	0	310	125	434
33 160-751 Mayor's Riverfront Pk	6,011.00	4.31%	5,332	0	5,332	2,145	7,477
82 Kalamazoo County - Space	45,529.00	32.63%	40,387	0	40,387	16,248	56,636
Subtotal	139,526.00	100.00%	123,769	0	123,769	48,779	172,548
Direct Bills					0		0
Total					\$123,769		\$172,548

Basis Units: Assigned Square Footage
Source: Maintenance Department

City of Kalamazoo
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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%	\$32,227	\$0	\$32,227	\$0	\$32,227
4 101-635 City Maintenance	1,110.00	3.89%	20,642	0	20,642	0	20,642
5 101-172 City Manager	2,330.00	8.17%	43,329	0	43,329	9,088	52,418
6 101-636 Info Tech	1,945.00	6.82%	36,170	0	36,170	7,587	43,756
7 101-191 Budget and Accounting	2,831.50	9.93%	52,655	0	52,655	11,044	63,700
8 101-215 City Clerk	1,452.00	5.09%	27,002	0	27,002	5,664	32,665
9 101-223 Internal Auditor	132.00	0.46%	2,455	0	2,455	515	2,970
10 101-233 Purchasing	1,089.50	3.82%	20,261	0	20,261	4,250	24,510
11 101-261 311 Customer Service	10,230.00	35.89%	190,240	0	190,240	39,903	230,143
12 101-253 Treasury	1,988.00	6.97%	36,969	0	36,969	7,754	44,724
14 101-266 City Attorney	1,357.00	4.76%	25,235	0	25,235	5,293	30,528
15 101-270 Human Resources	1,574.00	5.52%	29,271	0	29,271	6,140	35,410
28 101-728 Econ Dev	730.00	2.56%	13,575	0	13,575	2,847	16,423
Subtotal	28,502.00	100.00%	530,031	0	530,031	100,085	630,116
Direct Bills					0		0
Total					\$530,031		\$630,116

Basis Units: Assigned Square Footage
Source: Maintenance Department

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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%	\$349,365	\$0	\$349,365	\$27,498	\$376,863
29 101-751-01 Parks & Rec Admin	349	0.31%	2,062	0	2,062	162	2,224
33 160-751 Mayor's Riverfront Pk	6,011	5.41%	35,513	0	35,513	2,795	38,308
82 Kalamazoo County - Space	45,529	41.01%	268,982	(140,000)	128,982	21,171	150,153
Subtotal	111,024	100.00%	655,921	(140,000)	515,921	51,626	567,547
Direct Bills					140,000		140,000
Total					\$655,921		\$707,547

Basis Units: Assigned Square Footage
Source: Maintenance Department

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2020
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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	1,537	32,227	0	33,765
4 101-635 City Maintenance	985	20,642	0	21,627
5 101-172 City Manager	2,898	52,418	0	55,316
6 101-636 Info Tech	2,419	43,756	0	46,176
7 101-191 Budget and Accounting	3,522	63,700	0	67,222
8 101-215 City Clerk	1,806	32,665	0	34,472
9 101-223 Internal Auditor	164	2,970	0	3,134
10 101-233 Purchasing	1,355	24,510	0	25,866
11 101-261 311 Customer Service	12,726	230,143	0	242,868
12 101-253 Treasury	2,473	44,724	0	47,197
14 101-266 City Attorney	1,688	30,528	0	32,216
15 101-270 Human Resources	1,958	35,410	0	37,368
20 101-345 Public Safety Ops	73,561	0	376,863	450,424
28 101-728 Econ Dev	908	16,423	0	17,331
29 101-751-01 Parks & Rec Admin	434	0	2,224	2,658
33 160-751 Mayor's Riverfront Pk	7,477	0	38,308	45,785
82 Kalamazoo County - Space	56,636	0	150,153	206,788
Total	\$172,548	\$630,116	\$707,547	\$1,510,212

**101-172 City Manager
Nature and Extent of Services**

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

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

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

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

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

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

**City of Kalamazoo
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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	\$8,464	\$106	\$8,570	\$0
Subtotal - Building Depreciation	8,464	106	8,570	0
2 City Hall Equipment	784	11	795	0
2 Voice over IP System	1,098	15	1,113	0
Subtotal - Equipment Depreciation	1,882	26	1,908	0
3 City Commission	878	530	1,407	0
Subtotal - 101-101 City Commission	878	530	1,407	0
4 Maintenance Admin	2,067	832	2,898	0
4 City Hall	43,329	9,088	52,418	0
Subtotal - 101-635 City Maintenance	45,396	9,920	55,316	0
5 Management & Leadership	0	22,025	22,025	0
Subtotal - 101-172 City Manager	0	22,025	22,025	0
6 PC / Network Support	0	37,929	37,929	0
6 App - Eden	0	17,618	17,618	0
6 App - BS & A	0	5,256	5,256	0
6 App - Intellitime / Kronos	0	1,723	1,723	0
6 NeoGov	0	10,983	10,983	0
6 County Wide	0	3,245	3,245	0
6 Dept Specific Exp	0	59,845	59,845	0
Subtotal - 101-636 Info Tech	0	136,598	136,598	0
7 Accounts Payable	0	3,055	3,055	0
7 Payroll	0	1,649	1,649	0
7 Budgeting	0	2,973	2,973	0
7 Risk Management	0	166	166	0
7 Audit and Accounting	0	2,938	2,938	0
7 Cost Plan	0	1,295	1,295	0
Subtotal - 101-191 Budget and Accoun	0	12,076	12,076	0
8 Records Management	0	564	564	0

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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
8 Mailroom	\$0	\$26	\$26	\$0
Subtotal - 101-215 City Clerk	0	590	590	0
9 Internal Audit	0	1,184	1,184	0
Subtotal - 101-223 Internal Auditor	0	1,184	1,184	0
10 Purchasing	0	4,518	4,518	0
Subtotal - 101-233 Purchasing	0	4,518	4,518	0
11 Customer Service (exc Public Wks)	0	3,998	3,998	0
Subtotal - 101-261 311 Customer Servi	0	3,998	3,998	0
12 Tax Collection - General Fund	0	10,397	10,397	0
Subtotal - 101-253 Treasury	0	10,397	10,397	0
13 Assessing - General Fund	0	16,773	16,773	0
Subtotal - 101-257 Assessing	0	16,773	16,773	0
14 Advise and Counsel	0	3,732	3,732	0
14 Risk Management	0	20	20	0
Subtotal - 101-266 City Attorney	0	3,752	3,752	0
15 Human Resources	0	12,391	12,391	0
Subtotal - 101-270 Human Resources	0	12,391	12,391	0
18 General Fund OPEB	0	107,964	107,964	0
Subtotal - 101-297 OPEB	0	107,964	107,964	0
19 Security	0	10,553	10,553	0
19 Contractual	0	198	198	0
19 Parking	0	6,990	6,990	0
Subtotal - 101-299 Non-Departmental	0	17,741	17,741	0
Total Incoming	56,620	360,589	417,209	0
C. Total Allocated		\$2,085,523	\$1,727,921	\$357,602
			82.85%	17.15%

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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
3 101-101 City Commission	0.20	0.03%	\$451	\$0	\$451	\$0	\$451
4 101-635 City Maintenance	5.15	0.85%	11,610	0	11,610	0	11,610
5 101-172 City Manager	9.77	1.61%	22,025	0	22,025	0	22,025
6 101-636 Info Tech	13.30	2.19%	29,983	0	29,983	8,109	38,093
7 101-191 Budget and Accounting	14.65	2.42%	33,027	0	33,027	8,932	41,959
8 101-215 City Clerk	6.42	1.06%	14,473	0	14,473	3,914	18,388
9 101-223 Internal Auditor	0.99	0.16%	2,232	0	2,232	604	2,835
10 101-233 Purchasing	4.24	0.70%	9,559	0	9,559	2,585	12,144
11 101-261 311 Customer Service	8.01	1.32%	18,058	0	18,058	4,884	22,942
12 101-253 Treasury	11.10	1.83%	25,024	0	25,024	6,768	31,792
13 101-257 Assessing	0.40	0.07%	902	0	902	244	1,146
14 101-266 City Attorney	5.77	0.95%	13,008	0	13,008	3,518	16,526
15 101-270 Human Resources	5.03	0.83%	11,340	0	11,340	3,067	14,406
16 101-345-01 Public Safety Admin	7.39	1.22%	16,660	0	16,660	4,506	21,166
17 101-640 Fleet	8.75	1.44%	19,726	0	19,726	5,335	25,061
19 101-299 Non-Departmental	1.73	0.29%	3,900	0	3,900	1,055	4,955
20 101-345 Public Safety Ops	241.50	39.82%	544,435	0	544,435	147,248	691,683
21 101-441-00 PW General	4.12	0.68%	9,288	0	9,288	2,512	11,800
24 101-699.00 Code Enforcement	8.24	1.36%	18,576	0	18,576	5,024	23,600
25 101-699.01 Building Trades	6.84	1.13%	15,420	0	15,420	4,170	19,591
26 101-721 Planning	4.17	0.69%	9,401	0	9,401	2,543	11,943
28 101-728 Econ Dev	1.44	0.24%	3,246	0	3,246	878	4,124
29 101-751-01 Parks & Rec Admin	21.04	3.47%	47,432	0	47,432	12,829	60,261
30 101-801 Emergency Recovery	1.14	0.19%	2,570	0	2,570	695	3,265
34 202 Act 51 Major Street	15.42	2.54%	34,763	0	34,763	9,402	44,165
35 203 Act 51 Local Street	12.46	2.05%	28,090	0	28,090	7,597	35,687
36 209 Cemeteries	0.74	0.12%	1,668	0	1,668	451	2,119
37 226 Solid Waste	5.45	0.90%	12,286	0	12,286	3,323	15,609
41 251 FFE Aspirational Projects	4.24	0.70%	9,559	0	9,559	2,585	12,144
44 252-345 Public Safety	21.53	3.55%	48,537	0	48,537	13,127	61,664
45 252-724 Public Safety Comm Dev	0.31	0.05%	699	0	699	189	888
47 252-751 Recreation	4.04	0.67%	9,108	0	9,108	2,463	11,571
58 271-724 Comm Dev	6.56	1.08%	14,789	0	14,789	4,000	18,789
65 299 CDBG	0.77	0.13%	1,736	0	1,736	469	2,205
69 590 Wastewater Fund	77.35	12.75%	174,377	0	174,377	47,162	221,539
70 591 Water Fund	65.14	10.74%	146,851	0	146,851	39,717	186,568
74 709-XXX Brownfield Dev	1.12	0.18%	2,525	0	2,525	683	3,208

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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
Subtotal	606.52	100.00%	1,367,332	0	1,367,332	360,589	1,727,921
Direct Bills					0		0
Total					\$1,367,332		\$1,727,921

Basis Units: Full Time Equivalents
Source: City Payroll Records

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Allocation Summary

Dept:5 101-172 City Manager

Department	Management & Leadership	General Government	Total
3 101-101 City Commission	\$451	\$0	\$451
4 101-635 City Maintenance	11,610	0	11,610
5 101-172 City Manager	22,025	0	22,025
6 101-636 Info Tech	38,093	0	38,093
7 101-191 Budget and Accounting	41,959	0	41,959
8 101-215 City Clerk	18,388	0	18,388
9 101-223 Internal Auditor	2,835	0	2,835
10 101-233 Purchasing	12,144	0	12,144
11 101-261 311 Customer Service	22,942	0	22,942
12 101-253 Treasury	31,792	0	31,792
13 101-257 Assessing	1,146	0	1,146
14 101-266 City Attorney	16,526	0	16,526
15 101-270 Human Resources	14,406	0	14,406
16 101-345-01 Public Safety Admin	21,166	0	21,166
17 101-640 Fleet	25,061	0	25,061
19 101-299 Non-Departmental	4,955	0	4,955
20 101-345 Public Safety Ops	691,683	0	691,683
21 101-441-00 PW General	11,800	0	11,800
24 101-699.00 Code Enforcement	23,600	0	23,600
25 101-699.01 Building Trades	19,591	0	19,591
26 101-721 Planning	11,943	0	11,943
28 101-728 Econ Dev	4,124	0	4,124
29 101-751-01 Parks & Rec Admin	60,261	0	60,261
30 101-801 Emergency Recovery	3,265	0	3,265
34 202 Act 51 Major Street	44,165	0	44,165
35 203 Act 51 Local Street	35,687	0	35,687
36 209 Cemeteries	2,119	0	2,119
37 226 Solid Waste	15,609	0	15,609
41 251 FFE Aspirational Projects	12,144	0	12,144
44 252-345 Public Safety	61,664	0	61,664
45 252-724 Public Safety Comm Dev	888	0	888
47 252-751 Recreation	11,571	0	11,571
58 271-724 Comm Dev	18,789	0	18,789
65 299 CDBG	2,205	0	2,205
69 590 Wastewater Fund	221,539	0	221,539
70 591 Water Fund	186,568	0	186,568
74 709-XXX Brownfield Dev	3,208	0	3,208
Total	\$1,727,921	\$0	\$1,727,921

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Information Technology
Nature and Extent of Services

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

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

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

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

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

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

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

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

- **County-Wide** - Costs of software applications that benefit all county employees are identified in this function and allocated to all departments based on full-time equivalents (FTEs).
- **Department-Specific Costs** - Certain software programs are used by single departments and costs related to the purchase or maintenance of those programs are identified in this function, and then allocated to benefitting departments based on the dollar of expenditures.
- **COVID** - Certain costs related to expanding work-from-home capabilities for the City, including hardware, software, and staff costs, are identified in this function and are not allocated, as they were submitted for reimbursement through CARES Act and related State grants.

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

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

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A. Department Costs

Dept:6 101-636 Info Tech

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

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A. Department Costs

Dept:6 101-636 Info Tech

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

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B. Incoming Costs - (Default Spread Custom%)

Dept:6 101-636 Info Tech

Department	First Incoming	Second Incoming	PC / Network Support	App - Eden	App - BS & A	App - Intellitime / Kronos	KDPS	Water / Wastewater	NeoGov	County Wide
1 City Hall	\$7,066	\$88	\$3,320	\$581	\$284	\$241	\$517	\$805	\$212	\$433
Subtotal - Building Depreciation	7,066	88	3,320	581	284	241	517	805	212	433
2 City Hall Equipment	654	9	308	54	26	22	48	75	20	40
2 IT Equipment	50,591	700	23,801	4,163	2,038	1,726	3,705	5,769	1,523	3,105
2 Voice over IP System	952	13	448	78	38	32	70	109	29	58
Subtotal - Equipment Depreciation	52,197	722	24,556	4,295	2,103	1,780	3,823	5,952	1,571	3,203
3 City Commission	2,128	1,284	1,584	277	136	115	247	384	101	207
Subtotal - 101-101 City Commission	2,128	1,284	1,584	277	136	115	247	384	101	207
4 Maintenance Admin	1,725	694	1,123	196	96	81	175	272	72	146
4 City Hall	36,170	7,587	20,305	3,551	1,739	1,472	3,161	4,922	1,299	2,649
Subtotal - 101-635 City Maintenance	37,895	8,281	21,427	3,748	1,835	1,554	3,336	5,194	1,371	2,795
5 Management & Leadership	29,983	8,109	17,676	3,092	1,514	1,282	2,752	4,285	1,131	2,306
Subtotal - 101-172 City Manager	29,983	8,109	17,676	3,092	1,514	1,282	2,752	4,285	1,131	2,306
6 PC / Network Support	0	31,607	14,667	2,565	1,256	1,063	2,283	3,555	939	1,913
6 App - Eden	0	20,554	9,538	1,668	817	692	1,485	2,312	610	1,244
6 App - BS & A	0	9,636	4,472	782	383	324	696	1,084	286	583
6 App - Intellitime / Kronos	0	2,092	971	170	83	70	151	235	62	127
6 NeoGov	0	5,491	2,548	446	218	185	397	618	163	332
6 County Wide	0	4,418	2,050	359	176	149	319	497	131	267
Subtotal - 101-636 Info Tech	0	73,799	34,245	5,989	2,933	2,483	5,331	8,301	2,192	4,467
7 Accounts Payable	0	7,356	3,414	597	292	248	531	827	218	445
7 Payroll	0	2,245	1,042	182	89	76	162	253	67	136
7 Budgeting	0	7,209	3,345	585	287	243	521	811	214	436
7 Risk Managment	0	402	186	33	16	14	29	45	12	24
7 Audit and Accounting	0	6,497	3,015	527	258	219	469	731	193	393
7 Cost Plan	0	1,295	601	105	51	44	94	146	38	78
Subtotal - 101-191 Budget and Accoun	0	25,005	11,603	2,029	994	841	1,806	2,813	743	1,514
8 Records Management	0	48,152	22,344	3,908	1,914	1,620	3,478	5,416	1,430	2,915

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B. Incoming Costs - (Default Spread Custom%)

Dept:6 101-636 Info Tech

Department	First Incoming	Second Incoming	PC / Network Support	App - Eden	App - BS & A	App - Intellitime / Kronos	KDPS	Water / Wastewater	NeoGov	County Wide
Subtotal - 101-215 City Clerk	\$0	\$48,152	\$22,344	\$3,908	\$1,914	\$1,620	\$3,478	\$5,416	\$1,430	\$2,915
9 Internal Audit	0	2,872	1,333	233	114	97	207	323	85	174
Subtotal - 101-223 Internal Auditor	0	2,872	1,333	233	114	97	207	323	85	174
10 Purchasing	0	27,110	12,580	2,200	1,077	912	1,958	3,049	805	1,641
Subtotal - 101-233 Purchasing	0	27,110	12,580	2,200	1,077	912	1,958	3,049	805	1,641
12 Tax Collection - General Fund	0	25,212	11,699	2,046	1,002	848	1,821	2,836	749	1,526
Subtotal - 101-253 Treasury	0	25,212	11,699	2,046	1,002	848	1,821	2,836	749	1,526
13 Assessing - General Fund	0	40,673	18,874	3,301	1,616	1,368	2,938	4,575	1,208	2,462
Subtotal - 101-257 Assessing	0	40,673	18,874	3,301	1,616	1,368	2,938	4,575	1,208	2,462
14 Advise and Counsel	0	9,049	4,199	734	360	304	654	1,018	269	548
14 Risk Management	0	24	11	2	1	1	2	3	1	1
Subtotal - 101-266 City Attorney	0	9,073	4,210	736	361	305	655	1,021	269	549
15 Human Resources	0	16,868	7,827	1,369	670	568	1,218	1,897	501	1,021
Subtotal - 101-270 Human Resources	0	16,868	7,827	1,369	670	568	1,218	1,897	501	1,021
18 General Fund OPEB	0	146,973	68,201	11,928	5,841	4,945	10,617	16,532	4,365	8,896
Subtotal - 101-297 OPEB	0	146,973	68,201	11,928	5,841	4,945	10,617	16,532	4,365	8,896
19 Security	0	8,809	4,088	715	350	296	636	991	262	533
19 Contractual	0	479	222	39	19	16	35	54	14	29
19 Parking	0	9,516	4,416	772	378	320	687	1,070	283	576
Subtotal - 101-299 Non-Departmental	0	18,804	8,726	1,526	747	633	1,358	2,115	558	1,138
Total Incoming	129,270	453,025	270,206	47,258	23,142	19,592	42,064	65,497	17,292	35,246
C. Total Allocated		\$4,062,505	\$1,754,771	\$306,902	\$150,285	\$127,220	\$273,170	\$425,351	\$112,299	\$228,892
			43.19%	7.55%	3.70%	3.13%	6.72%	10.47%	2.76%	5.63%

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

Dept:6 101-636 Info Tech

Department	First Incoming	Second Incoming	Dept Specific Exp	COVID
1 City Hall	\$7,066	\$88	\$762	\$0
Subtotal - Building Depreciation	7,066	88	762	0
2 City Hall Equipment	654	9	71	0
2 IT Equipment	50,591	700	5,461	0
2 Voice over IP System	952	13	103	0
Subtotal - Equipment Depreciation	52,197	722	5,634	0
3 City Commission	2,128	1,284	363	0
Subtotal - 101-101 City Commission	2,128	1,284	363	0
4 Maintenance Admin	1,725	694	258	0
4 City Hall	36,170	7,587	4,659	0
Subtotal - 101-635 City Maintenance	37,895	8,281	4,916	0
5 Management & Leadership	29,983	8,109	4,056	0
Subtotal - 101-172 City Manager	29,983	8,109	4,056	0
6 PC / Network Support	0	31,607	3,365	0
6 App - Eden	0	20,554	2,188	0
6 App - BS & A	0	9,636	1,026	0
6 App - Intellitime / Kronos	0	2,092	223	0
6 NeoGov	0	5,491	585	0
6 County Wide	0	4,418	470	0
Subtotal - 101-636 Info Tech	0	73,799	7,858	0
7 Accounts Payable	0	7,356	783	0
7 Payroll	0	2,245	239	0
7 Budgeting	0	7,209	768	0
7 Risk Managment	0	402	43	0
7 Audit and Accounting	0	6,497	692	0
7 Cost Plan	0	1,295	138	0
Subtotal - 101-191 Budget and Accoun	0	25,005	2,662	0
8 Records Management	0	48,152	5,127	0

City of Kalamazoo
Full Cost Allocation Plan

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B. Incoming Costs - (Default Spread Custom%)

Dept:6 101-636 Info Tech

Department	First Incoming	Second Incoming	Dept Specific Exp	COVID
Subtotal - 101-215 City Clerk	\$0	\$48,152	\$5,127	\$0
9 Internal Audit	0	2,872	306	0
Subtotal - 101-223 Internal Auditor	0	2,872	306	0
10 Purchasing	0	27,110	2,887	0
Subtotal - 101-233 Purchasing	0	27,110	2,887	0
12 Tax Collection - General Fund	0	25,212	2,684	0
Subtotal - 101-253 Treasury	0	25,212	2,684	0
13 Assessing - General Fund	0	40,673	4,331	0
Subtotal - 101-257 Assessing	0	40,673	4,331	0
14 Advise and Counsel	0	9,049	963	0
14 Risk Management	0	24	3	0
Subtotal - 101-266 City Attorney	0	9,073	966	0
15 Human Resources	0	16,868	1,796	0
Subtotal - 101-270 Human Resources	0	16,868	1,796	0
18 General Fund OPEB	0	146,973	15,649	0
Subtotal - 101-297 OPEB	0	146,973	15,649	0
19 Security	0	8,809	938	0
19 Contractual	0	479	51	0
19 Parking	0	9,516	1,013	0
Subtotal - 101-299 Non-Departmental	0	18,804	2,002	0
Total Incoming	129,270	453,025	61,999	0
C. Total Allocated		<u>\$4,062,505</u>	<u>\$402,632</u>	<u>\$280,985</u>
			9.91%	6.92%

City of Kalamazoo
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PC / Network Support Allocations

Dept:6 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-635 City Maintenance	4	0.55%	\$8,429	\$0	\$8,429	\$0	\$8,429
5 101-172 City Manager	18	2.46%	37,929	0	37,929	0	37,929
6 101-636 Info Tech	15	2.05%	31,607	0	31,607	0	31,607
7 101-191 Budget and Accounting	12	1.64%	25,286	0	25,286	3,624	28,910
8 101-215 City Clerk	15	2.05%	31,607	0	31,607	4,531	36,138
9 101-223 Internal Auditor	1	0.14%	2,107	0	2,107	302	2,409
10 101-233 Purchasing	10	1.36%	21,072	0	21,072	3,020	24,092
11 101-261 311 Customer Service	18	2.46%	37,929	0	37,929	5,437	43,366
12 101-253 Treasury	13	1.77%	27,393	0	27,393	3,927	31,320
13 101-257 Assessing	6	0.82%	12,643	0	12,643	1,812	14,455
14 101-266 City Attorney	10	1.36%	21,072	0	21,072	3,020	24,092
15 101-270 Human Resources	9	1.23%	18,964	0	18,964	2,718	21,683
16 101-345-01 Public Safety Admin	285	38.88%	600,541	0	600,541	86,082	686,623
17 101-640 Fleet	7	0.95%	14,750	0	14,750	2,114	16,864
21 101-441-00 PW General	4	0.55%	8,429	0	8,429	1,208	9,637
24 101-699.00 Code Enforcement	13	1.77%	27,393	0	27,393	3,927	31,320
25 101-699.01 Building Trades	11	1.50%	23,179	0	23,179	3,322	26,501
26 101-721 Planning	7	0.95%	14,750	0	14,750	2,114	16,864
28 101-728 Econ Dev	2	0.27%	4,214	0	4,214	604	4,818
29 101-751-01 Parks & Rec Admin	29	3.96%	61,108	0	61,108	8,759	69,867
34 202 Act 51 Major Street	13	1.77%	27,393	0	27,393	3,927	31,320
35 203 Act 51 Local Street	11	1.50%	23,179	0	23,179	3,322	26,501
36 209 Cemeteries	1	0.14%	2,107	0	2,107	302	2,409
37 226 Solid Waste	4	0.55%	8,429	0	8,429	1,208	9,637
45 252-724 Public Safety Comm Dev	1	0.14%	2,107	0	2,107	302	2,409
58 271-724 Comm Dev	11	1.50%	23,179	0	23,179	3,322	26,501
65 299 CDBG	1	0.14%	2,107	0	2,107	302	2,409
69 590 Wastewater Fund	66	9.00%	139,073	0	139,073	19,935	159,007
70 591 Water Fund	56	7.64%	118,001	0	118,001	16,914	134,915
74 709-XXX Brownfield Dev	2	0.27%	4,214	0	4,214	604	4,818
81 CCTA	62	8.46%	130,644	0	130,644	18,727	149,371
83 All Other	16	2.18%	33,715	0	33,715	4,833	38,547
Subtotal	733	100.00%	1,544,550	0	1,544,550	210,220	1,754,771
Direct Bills					0		0
Total					\$1,544,550		\$1,754,771

Basis Units: Number of PCs
Source: IT Log

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
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App - 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	6.52%	\$17,618	\$0	\$17,618	\$0	\$17,618
6 101-636 Info Tech	14	7.61%	20,554	0	20,554	0	20,554
7 101-191 Budget and Accounting	11	5.98%	16,149	0	16,149	2,560	18,709
8 101-215 City Clerk	5	2.72%	7,341	0	7,341	1,163	8,504
9 101-223 Internal Auditor	1	0.54%	1,468	0	1,468	233	1,701
10 101-233 Purchasing	6	3.26%	8,809	0	8,809	1,396	10,205
11 101-261 311 Customer Service	8	4.35%	11,745	0	11,745	1,862	13,607
12 101-253 Treasury	5	2.72%	7,341	0	7,341	1,163	8,504
13 101-257 Assessing	1	0.54%	1,468	0	1,468	233	1,701
14 101-266 City Attorney	2	1.09%	2,936	0	2,936	465	3,402
15 101-270 Human Resources	7	3.80%	10,277	0	10,277	1,629	11,906
16 101-345-01 Public Safety Admin	11	5.98%	16,149	0	16,149	2,560	18,709
24 101-699.00 Code Enforcement	6	3.26%	8,809	0	8,809	1,396	10,205
25 101-699.01 Building Trades	5	2.72%	7,341	0	7,341	1,163	8,504
26 101-721 Planning	3	1.63%	4,404	0	4,404	698	5,102
28 101-728 Econ Dev	1	0.54%	1,468	0	1,468	233	1,701
29 101-751-01 Parks & Rec Admin	5	2.72%	7,341	0	7,341	1,163	8,504
70 591 Water Fund	72	39.13%	105,705	0	105,705	16,754	122,459
81 CCTA	9	4.89%	13,213	0	13,213	2,094	15,307
Subtotal	184	100.00%	270,135	0	270,135	36,767	306,902
Direct Bills					0		0
Total					\$270,135		\$306,902

Basis Units: Number of Users

Source: IT Log

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
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App - 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	6	3.97%	\$5,256	\$0	\$5,256	\$0	\$5,256
6 101-636 Info Tech	11	7.28%	9,636	0	9,636	0	9,636
7 101-191 Budget and Accounting	10	6.62%	8,760	0	8,760	1,344	10,104
8 101-215 City Clerk	2	1.32%	1,752	0	1,752	269	2,021
9 101-223 Internal Auditor	1	0.66%	876	0	876	134	1,010
10 101-233 Purchasing	3	1.99%	2,628	0	2,628	403	3,031
11 101-261 311 Customer Service	8	5.30%	7,008	0	7,008	1,075	8,083
12 101-253 Treasury	9	5.96%	7,884	0	7,884	1,209	9,093
13 101-257 Assessing	5	3.31%	4,380	0	4,380	672	5,052
15 101-270 Human Resources	2	1.32%	1,752	0	1,752	269	2,021
16 101-345-01 Public Safety Admin	14	9.27%	12,264	0	12,264	1,881	14,145
24 101-699.00 Code Enforcement	14	9.27%	12,264	0	12,264	1,881	14,145
25 101-699.01 Building Trades	12	7.95%	10,512	0	10,512	1,612	12,125
26 101-721 Planning	7	4.64%	6,132	0	6,132	941	7,073
28 101-728 Econ Dev	3	1.99%	2,628	0	2,628	403	3,031
29 101-751-01 Parks & Rec Admin	1	0.66%	876	0	876	134	1,010
70 591 Water Fund	41	27.15%	35,917	0	35,917	5,509	41,426
81 CCTA	2	1.32%	1,752	0	1,752	269	2,021
Subtotal	151	100.00%	132,280	0	132,280	18,004	150,285
Direct Bills					0		0
Total					\$132,280		\$150,285

Basis Units: Number of Users
Source: IT Log

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
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App - Intellitime / Kronos 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	0.77%	\$861	\$0	\$861	\$0	\$861
4 101-635 City Maintenance	6	0.66%	738	0	738	0	738
5 101-172 City Manager	14	1.54%	1,723	0	1,723	0	1,723
6 101-636 Info Tech	17	1.87%	2,092	0	2,092	0	2,092
7 101-191 Budget and Accounting	14	1.54%	1,723	0	1,723	246	1,969
8 101-215 City Clerk	6	0.66%	738	0	738	106	844
9 101-223 Internal Auditor	1	0.11%	123	0	123	18	141
10 101-233 Purchasing	4	0.44%	492	0	492	70	563
11 101-261 311 Customer Service	11	1.21%	1,354	0	1,354	194	1,547
12 101-253 Treasury	11	1.21%	1,354	0	1,354	194	1,547
13 101-257 Assessing	1	0.11%	123	0	123	18	141
14 101-266 City Attorney	7	0.77%	861	0	861	123	985
15 101-270 Human Resources	9	0.99%	1,107	0	1,107	158	1,266
16 101-345-01 Public Safety Admin	315	34.62%	38,761	0	38,761	5,544	44,306
17 101-640 Fleet	11	1.21%	1,354	0	1,354	194	1,547
21 101-441-00 PW General	5	0.55%	615	0	615	88	703
24 101-699.00 Code Enforcement	12	1.32%	1,477	0	1,477	211	1,688
25 101-699.01 Building Trades	10	1.10%	1,231	0	1,231	176	1,407
26 101-721 Planning	6	0.66%	738	0	738	106	844
28 101-728 Econ Dev	2	0.22%	246	0	246	35	281
29 101-751-01 Parks & Rec Admin	80	8.79%	9,844	0	9,844	1,408	11,252
34 202 Act 51 Major Street	18	1.98%	2,215	0	2,215	317	2,532
35 203 Act 51 Local Street	15	1.65%	1,846	0	1,846	264	2,110
36 209 Cemeteries	1	0.11%	123	0	123	18	141
37 226 Solid Waste	6	0.66%	738	0	738	106	844
45 252-724 Public Safety Comm Dev	1	0.11%	123	0	123	18	141
58 271-724 Comm Dev	10	1.10%	1,231	0	1,231	176	1,407
65 299 CDBG	1	0.11%	123	0	123	18	141
69 590 Wastewater Fund	92	10.11%	11,321	0	11,321	1,619	12,940
70 591 Water Fund	78	8.57%	9,598	0	9,598	1,373	10,971
74 709-XXX Brownfield Dev	2	0.22%	246	0	246	35	281
81 CCTA	137	15.05%	16,858	0	16,858	2,411	19,269
Subtotal	910	100.00%	111,977	0	111,977	15,242	127,220
Direct Bills					0		0
Total					\$111,977		\$127,220

Basis Units: Number of Kronos Users
Source: IT Log

City of Kalamazoo
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KDPS Allocations

Dept:6 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 101-345-01 Public Safety Admin	285	100.00%	\$240,444	\$0	\$240,444	\$32,726	\$273,170
Subtotal	285	100.00%	240,444	0	240,444	32,726	273,170
Direct Bills					0		0
Total					\$240,444		\$273,170

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

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Water / Wastewater Allocations

Dept:6 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 590 Wastewater Fund	50	50.00%	\$187,197	\$0	\$187,197	\$25,478	\$212,676
70 591 Water Fund	50	50.00%	187,197	0	187,197	25,478	212,676
Subtotal	100	100.00%	374,394	0	374,394	50,957	425,351
Direct Bills					0		0
Total					\$374,394		\$425,351

Basis Units: 50% Water / 50% Wastewater

Source:

City of Kalamazoo
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NeoGov Allocations

Dept:6 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-172 City Manager	10	11.11%	\$10,983	\$0	\$10,983	\$0	\$10,983
6 101-636 Info Tech	5	5.56%	5,491	0	5,491	0	5,491
7 101-191 Budget and Accounting	10	11.11%	10,983	0	10,983	1,794	12,777
8 101-215 City Clerk	2	2.22%	2,197	0	2,197	359	2,555
14 101-266 City Attorney	1	1.11%	1,098	0	1,098	179	1,278
15 101-270 Human Resources	4	4.44%	4,393	0	4,393	717	5,111
16 101-345-01 Public Safety Admin	14	15.56%	15,376	0	15,376	2,511	17,887
26 101-721 Planning	10	11.11%	10,983	0	10,983	1,794	12,777
29 101-751-01 Parks & Rec Admin	7	7.78%	7,688	0	7,688	1,256	8,944
70 591 Water Fund	27	30.00%	29,654	0	29,654	4,843	34,497
Subtotal	90	100.00%	98,846	0	98,846	13,453	112,299
Direct Bills					0		0
Total					\$98,846		\$112,299

Basis Units: Number of Users
Source: IT Log

City of Kalamazoo
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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
3 101-101 City Commission	0.20	0.03%	\$66	\$0	\$66	\$0	\$66
4 101-635 City Maintenance	5.15	0.85%	1,711	0	1,711	0	1,711
5 101-172 City Manager	9.77	1.61%	3,245	0	3,245	0	3,245
6 101-636 Info Tech	13.30	2.19%	4,418	0	4,418	0	4,418
7 101-191 Budget and Accounting	14.65	2.42%	4,866	0	4,866	695	5,561
8 101-215 City Clerk	6.42	1.06%	2,133	0	2,133	305	2,437
9 101-223 Internal Auditor	0.99	0.16%	329	0	329	47	376
10 101-233 Purchasing	4.24	0.70%	1,408	0	1,408	201	1,610
11 101-261 311 Customer Service	8.01	1.32%	2,661	0	2,661	380	3,041
12 101-253 Treasury	11.10	1.83%	3,687	0	3,687	527	4,214
13 101-257 Assessing	0.40	0.07%	133	0	133	19	152
14 101-266 City Attorney	5.77	0.95%	1,917	0	1,917	274	2,190
15 101-270 Human Resources	5.03	0.83%	1,671	0	1,671	239	1,909
16 101-345-01 Public Safety Admin	7.39	1.22%	2,455	0	2,455	351	2,805
17 101-640 Fleet	8.75	1.44%	2,907	0	2,907	415	3,322
19 101-299 Non-Departmental	1.73	0.29%	575	0	575	82	657
20 101-345 Public Safety Ops	241.50	39.82%	80,220	0	80,220	11,455	91,675
21 101-441-00 PW General	4.12	0.68%	1,369	0	1,369	195	1,564
24 101-699.00 Code Enforcement	8.24	1.36%	2,737	0	2,737	391	3,128
25 101-699.01 Building Trades	6.84	1.13%	2,272	0	2,272	324	2,597
26 101-721 Planning	4.17	0.69%	1,385	0	1,385	198	1,583
28 101-728 Econ Dev	1.44	0.24%	478	0	478	68	547
29 101-751-01 Parks & Rec Admin	21.04	3.47%	6,989	0	6,989	998	7,987
30 101-801 Emergency Recovery	1.14	0.19%	379	0	379	54	433
34 202 Act 51 Major Street	15.42	2.54%	5,122	0	5,122	731	5,854
35 203 Act 51 Local Street	12.46	2.05%	4,139	0	4,139	591	4,730
36 209 Cemeteries	0.74	0.12%	246	0	246	35	281
37 226 Solid Waste	5.45	0.90%	1,810	0	1,810	259	2,069
41 251 FFE Aspirational Projects	4.24	0.70%	1,408	0	1,408	201	1,610
44 252-345 Public Safety	21.53	3.55%	7,152	0	7,152	1,021	8,173
45 252-724 Public Safety Comm Dev	0.31	0.05%	103	0	103	15	118
47 252-751 Recreation	4.04	0.67%	1,342	0	1,342	192	1,534
58 271-724 Comm Dev	6.56	1.08%	2,179	0	2,179	311	2,490
65 299 CDBG	0.77	0.13%	256	0	256	37	292
69 590 Wastewater Fund	77.35	12.75%	25,694	0	25,694	3,669	29,363
70 591 Water Fund	65.14	10.74%	21,638	0	21,638	3,090	24,728
74 709-XXX Brownfield Dev	1.12	0.18%	372	0	372	53	425

**City of Kalamazoo
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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
Subtotal	606.52	100.00%	201,470	0	201,470	27,421	228,892
Direct Bills					0		0
Total					\$201,470		\$228,892

Basis Units: Full Time Equivalents
Source: Payroll

City of Kalamazoo
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Dept Specific Exp Allocations

Dept:6 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-172 City Manager	43,862.29	16.89%	\$59,845	\$0	\$59,845	\$0	\$59,845
7 101-191 Budget and Accounting	20,000.00	7.70%	27,287	0	27,287	4,469	31,756
11 101-261 311 Customer Service	49,500.00	19.06%	67,537	0	67,537	11,060	78,596
15 101-270 Human Resources	124,788.37	48.04%	170,258	0	170,258	27,881	198,139
81 CCTA	21,600.00	8.32%	29,470	0	29,470	4,826	34,296
Subtotal	259,750.66	100.00%	354,397	0	354,397	48,235	402,632
Direct Bills					0		0
Total					\$354,397		\$402,632

Basis Units: \$ Expenditures
Source: IT Log

**City of Kalamazoo
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CY 2020
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Allocation Summary

Dept:6 101-636 Info Tech

Department	PC / Network Support	App - Eden	App - BS & A	App - Intellitime / Kronos	KDPS	Water / Wastewater	NeoGov	County Wide	Dept Specific Exp	COVID
3 101-101 City Commission	\$0	\$0	\$0	\$861	\$0	\$0	\$0	\$66	\$0	\$0
4 101-635 City Maintenance	8,429	0	0	738	0	0	0	1,711	0	0
5 101-172 City Manager	37,929	17,618	5,256	1,723	0	0	10,983	3,245	59,845	0
6 101-636 Info Tech	31,607	20,554	9,636	2,092	0	0	5,491	4,418	0	0
7 101-191 Budget and Accounting	28,910	18,709	10,104	1,969	0	0	12,777	5,561	31,756	0
8 101-215 City Clerk	36,138	8,504	2,021	844	0	0	2,555	2,437	0	0
9 101-223 Internal Auditor	2,409	1,701	1,010	141	0	0	0	376	0	0
10 101-233 Purchasing	24,092	10,205	3,031	563	0	0	0	1,610	0	0
11 101-261 311 Customer Service	43,366	13,607	8,083	1,547	0	0	0	3,041	78,596	0
12 101-253 Treasury	31,320	8,504	9,093	1,547	0	0	0	4,214	0	0
13 101-257 Assessing	14,455	1,701	5,052	141	0	0	0	152	0	0
14 101-266 City Attorney	24,092	3,402	0	985	0	0	1,278	2,190	0	0
15 101-270 Human Resources	21,683	11,906	2,021	1,266	0	0	5,111	1,909	198,139	0
16 101-345-01 Public Safety Admin	686,623	18,709	14,145	44,306	273,170	0	17,887	2,805	0	0
17 101-640 Fleet	16,864	0	0	1,547	0	0	0	3,322	0	0
19 101-299 Non-Departmental	0	0	0	0	0	0	0	657	0	0
20 101-345 Public Safety Ops	0	0	0	0	0	0	0	91,675	0	0
21 101-441-00 PW General	9,637	0	0	703	0	0	0	1,564	0	0
24 101-699.00 Code Enforcement	31,320	10,205	14,145	1,688	0	0	0	3,128	0	0
25 101-699.01 Building Trades	26,501	8,504	12,125	1,407	0	0	0	2,597	0	0
26 101-721 Planning	16,864	5,102	7,073	844	0	0	12,777	1,583	0	0
28 101-728 Econ Dev	4,818	1,701	3,031	281	0	0	0	547	0	0
29 101-751-01 Parks & Rec Admin	69,867	8,504	1,010	11,252	0	0	8,944	7,987	0	0
30 101-801 Emergency Recovery	0	0	0	0	0	0	0	433	0	0
34 202 Act 51 Major Street	31,320	0	0	2,532	0	0	0	5,854	0	0
35 203 Act 51 Local Street	26,501	0	0	2,110	0	0	0	4,730	0	0
36 209 Cemeteries	2,409	0	0	141	0	0	0	281	0	0
37 226 Solid Waste	9,637	0	0	844	0	0	0	2,069	0	0
41 251 FFE Aspirational Projects	0	0	0	0	0	0	0	1,610	0	0
44 252-345 Public Safety	0	0	0	0	0	0	0	8,173	0	0
45 252-724 Public Safety Comm Dev	2,409	0	0	141	0	0	0	118	0	0
47 252-751 Recreation	0	0	0	0	0	0	0	1,534	0	0
58 271-724 Comm Dev	26,501	0	0	1,407	0	0	0	2,490	0	0
65 299 CDBG	2,409	0	0	141	0	0	0	292	0	0
69 590 Wastewater Fund	159,007	0	0	12,940	0	212,676	0	29,363	0	0
70 591 Water Fund	134,915	122,459	41,426	10,971	0	212,676	34,497	24,728	0	0
74 709-XXX Brownfield Dev	4,818	0	0	281	0	0	0	425	0	0
81 CCTA	149,371	15,307	2,021	19,269	0	0	0	0	34,296	0
83 All Other	38,547	0	0	0	0	0	0	0	0	0

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2020
8/20/2021

Allocation Summary

Dept:6 101-636 Info Tech

Department	PC / Network Support	App - Eden	App - BS & A	App - Intellitime / Kronos	KDPS	Water / Wastewater	NeoGov	County Wide	Dept Specific Exp	COVID
Total	\$1,754,771	\$306,902	\$150,285	\$127,220	\$273,170	\$425,351	\$112,299	\$228,892	\$402,632	\$0

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2020
8/20/2021

Allocation Summary

Dept:6 101-636 Info Tech

Department	Total
<hr/>	
3 101-101 City Commission	\$928
4 101-635 City Maintenance	10,878
5 101-172 City Manager	136,598
6 101-636 Info Tech	73,799
7 101-191 Budget and Accounting	109,786
8 101-215 City Clerk	52,499
9 101-223 Internal Auditor	5,637
10 101-233 Purchasing	39,500
11 101-261 311 Customer Service	148,239
12 101-253 Treasury	54,678
13 101-257 Assessing	21,500
14 101-266 City Attorney	31,946
15 101-270 Human Resources	242,034
16 101-345-01 Public Safety Admin	1,057,646
17 101-640 Fleet	21,733
19 101-299 Non-Departmental	657
20 101-345 Public Safety Ops	91,675
21 101-441-00 PW General	11,904
24 101-699.00 Code Enforcement	60,486
25 101-699.01 Building Trades	51,133
26 101-721 Planning	44,243
28 101-728 Econ Dev	10,378
29 101-751-01 Parks & Rec Admin	107,564
30 101-801 Emergency Recovery	433
34 202 Act 51 Major Street	39,705
35 203 Act 51 Local Street	33,341
36 209 Cemeteries	2,831
37 226 Solid Waste	12,550
41 251 FFE Aspirational Projects	1,610
44 252-345 Public Safety	8,173
45 252-724 Public Safety Comm Dev	2,668
47 252-751 Recreation	1,534
58 271-724 Comm Dev	30,398
65 299 CDBG	2,842
69 590 Wastewater Fund	413,986
70 591 Water Fund	581,672
74 709-XXX Brownfield Dev	5,525
81 CCTA	220,265
83 All Other	38,547

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
8/20/2021

Allocation Summary

Dept:6 101-636 Info Tech

Department	Total
<hr/>	
Total	<u><u>\$3,781,520</u></u>

Budget & Accounting
Nature and Extent of Services

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

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

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

Budget & Accounting
Nature and Extent of Services
(Continued)

- **Pension & OPEB** – Costs associated with the management of the Pension and OPEB funds by Budget and Accounting staff are identified and allocated 70% to Pension and 30% to OPEB.
- **Risk Management** - Costs associated with the review of contracts. These costs are allocated to all departments on expenditures.
- **Audit & Accounting** – The staff work to properly account for the fiscal resources of the City. These duties include, but are not limited to, recording of journal entries, reconciliation of accounts, development of periodic financial statements and work related to the City's annual audit. The costs for this function are allocated to all departments and programs based on the number of transactions posted to the General Ledger during the year.
- **Cost Allocation Plan** - The cost of the 2019 annual cost plan is identified in this function and allocated equally to the central service departments of that plan.

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

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
8/20/2021

A. Department Costs

Dept:7 101-191 Budget and Accounting

Description		Amount	General Admin	Accounts Payable	Payroll	Budgeting	Pension & OPEB	Risk Management	Audit and Accounting	Cost Plan
Personnel Costs										
Salaries	S1	985,513	120,561	197,665	62,922	171,037	175,544	9,534	248,251	0
Salary % Split			12.23%	20.06%	6.38%	17.36%	17.81%	.97%	25.19%	.00%
Benefits	S	342,472	41,896	68,690	21,866	59,437	61,003	3,313	86,269	0
Subtotal - Personnel Costs		1,327,986	162,456	266,355	84,788	230,474	236,546	12,847	334,520	0
Services & Supplies Cost										
728 Office Supplies	S	10,003	1,224	2,006	639	1,736	1,782	97	2,520	0
805 Travel & Training	S	1,380	169	277	88	240	246	13	348	0
810 Audit Fees	P	68,000	0	0	0	0	0	0	68,000	0
815 Telephone	S	1,579	193	317	101	274	281	15	398	0
825 Insurance	S	18,684	2,286	3,747	1,193	3,243	3,328	181	4,707	0
845.001 Contract Svc - Cost Plan	P	24,600	0	0	0	0	0	0	0	24,600
845 Outside Contractors	S	1,620	198	325	103	281	289	16	408	0
860 Memberships and Dues	S	3,436	420	689	219	596	612	33	865	0
880 Rental/Lease	S	3,791	464	760	242	658	675	37	955	0
885 Application Software	S	221	27	44	14	38	39	2	56	0
976 Office Equip & Furniture	S	658	80	132	42	114	117	6	166	0
CCTA Admin Services Contract	P	(159,204)	(159,204)	0	0	0	0	0	0	0
Subtotal - Services & Supplies		(25,233)	(154,143)	8,298	2,641	7,180	7,369	400	78,421	24,600
Department Cost Total		1,302,753	8,313	274,653	87,429	237,654	243,915	13,247	412,941	24,600
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		1,302,753	8,313	274,653	87,429	237,654	243,915	13,247	412,941	24,600
General Admin Distribution			(8,313)	1,900	605	1,644	1,687	92	2,386	0
Grand Total		\$1,302,753		\$276,553	\$88,034	\$239,298	\$245,603	\$13,338	\$415,327	\$24,600

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
8/20/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:7 101-191 Budget and Accounting

Department	First Incoming	Second Incoming	Accounts Payable	Payroll	Budgeting	Pension & OPEB	Risk Management	Audit and Accounting	Cost Plan
1 City Hall	\$10,286	\$129	\$2,380	\$758	\$2,059	\$2,114	\$115	\$2,989	\$0
Subtotal - Building Depreciation	10,286	129	2,380	758	2,059	2,114	115	2,989	0
2 City Hall Equipment	953	13	221	70	191	196	11	277	0
2 Management Services	1,229	17	285	91	246	253	14	358	0
2 Voice over IP System	805	11	187	59	161	166	9	234	0
Subtotal - Equipment Depreciation	2,987	41	692	220	599	615	33	869	0
3 City Commission	769	464	282	90	244	250	14	354	0
Subtotal - 101-101 City Commission	769	464	282	90	244	250	14	354	0
4 Maintenance Admin	2,512	1,011	805	256	696	715	39	1,011	0
4 City Hall	52,655	11,044	14,557	4,634	12,596	12,928	702	18,283	0
Subtotal - 101-635 City Maintenance	55,167	12,055	15,362	4,890	13,293	13,643	741	19,293	0
5 Management & Leadership	33,027	8,932	9,589	3,052	8,297	8,516	462	12,043	0
Subtotal - 101-172 City Manager	33,027	8,932	9,589	3,052	8,297	8,516	462	12,043	0
6 PC / Network Support	25,286	3,624	6,607	2,103	5,717	5,867	319	8,298	0
6 App - Eden	16,149	2,560	4,276	1,361	3,700	3,797	206	5,370	0
6 App - BS & A	8,760	1,344	2,309	735	1,998	2,051	111	2,900	0
6 App - Intellitime / Kronos	1,723	246	450	143	389	400	22	565	0
6 NeoGov	10,983	1,794	2,920	929	2,526	2,593	141	3,667	0
6 County Wide	4,866	695	1,271	405	1,100	1,129	61	1,596	0
6 Dept Specific Exp	27,287	4,469	7,257	2,310	6,279	6,445	350	9,114	0
Subtotal - 101-636 Info Tech	95,055	14,731	25,089	7,987	21,709	22,281	1,210	31,510	0
7 Accounts Payable	0	2,433	556	177	481	494	27	698	0
7 Payroll	0	2,473	565	180	489	502	27	710	0
7 Budgeting	0	2,605	595	190	515	529	29	748	0
7 Risk Management	0	145	33	11	29	29	2	42	0
7 Audit and Accounting	0	4,823	1,102	351	954	979	53	1,384	0
7 Cost Plan	0	1,295	296	94	256	263	14	372	0
Subtotal - 101-191 Budget and Accoun	0	13,774	3,148	1,002	2,724	2,796	152	3,953	0
8 Records Management	0	52,124	11,912	3,792	10,307	10,579	575	14,960	0

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2020
8/20/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:7 101-191 Budget and Accounting

Department	First Incoming	Second Incoming	Accounts Payable	Payroll	Budgeting	Pension & OPEB	Risk Management	Audit and Accounting	Cost Plan
8 Mailroom	\$0	\$1,184	\$271	\$86	\$234	\$240	\$13	\$340	\$0
Subtotal - 101-215 City Clerk	0	53,308	12,182	3,878	10,541	10,819	588	15,300	0
9 Internal Audit	0	1,038	237	76	205	211	11	298	0
Subtotal - 101-223 Internal Auditor	0	1,038	237	76	205	211	11	298	0
10 Purchasing	0	2,204	504	160	436	447	24	633	0
Subtotal - 101-233 Purchasing	0	2,204	504	160	436	447	24	633	0
11 Customer Service (exc Public Wks)	0	12,136	2,773	883	2,400	2,463	134	3,483	0
Subtotal - 101-261 311 Customer Servi	0	12,136	2,773	883	2,400	2,463	134	3,483	0
12 Tax Collection - General Fund	0	9,111	2,082	663	1,802	1,849	100	2,615	0
Subtotal - 101-253 Treasury	0	9,111	2,082	663	1,802	1,849	100	2,615	0
13 Assessing - General Fund	0	14,698	3,359	1,069	2,906	2,983	162	4,219	0
Subtotal - 101-257 Assessing	0	14,698	3,359	1,069	2,906	2,983	162	4,219	0
14 Advise and Counsel	0	3,270	747	238	647	664	36	939	0
14 Labor Relations	0	110	25	8	22	22	1	32	0
14 Risk Management	0	25	6	2	5	5	0	7	0
Subtotal - 101-266 City Attorney	0	3,405	778	248	673	691	38	977	0
15 Human Resources	0	18,580	4,246	1,352	3,674	3,771	205	5,333	0
15 Labor Relations	0	1,536	351	112	304	312	17	441	0
Subtotal - 101-270 Human Resources	0	20,115	4,597	1,463	3,978	4,082	222	5,773	0
18 General Fund OPEB	0	161,891	36,996	11,777	32,013	32,856	1,784	46,465	0
Subtotal - 101-297 OPEB	0	161,891	36,996	11,777	32,013	32,856	1,784	46,465	0
19 Security	0	12,824	2,931	933	2,536	2,603	141	3,681	0
19 Contractual	0	173	40	13	34	35	2	50	0
19 Parking	0	10,482	2,395	763	2,073	2,127	116	3,008	0
Subtotal - 101-299 Non-Departmental	0	23,479	5,366	1,708	4,643	4,765	259	6,739	0
Total Incoming	197,291	351,513	125,417	39,923	108,522	111,381	6,049	157,513	0
C. Total Allocated		\$1,851,557	\$401,969	\$127,957	\$347,819	\$356,983	\$19,387	\$572,840	\$24,600
			21.71%	6.91%	18.79%	19.28%	1.05%	30.94%	1.33%

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
8/20/2021

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	33	0.10%	\$321	\$0	\$321	\$0	\$321
4 101-635 City Maintenance	1,615	4.89%	15,715	0	15,715	0	15,715
5 101-172 City Manager	314	0.95%	3,055	0	3,055	0	3,055
6 101-636 Info Tech	756	2.29%	7,356	0	7,356	0	7,356
7 101-191 Budget and Accounting	250	0.76%	2,433	0	2,433	0	2,433
8 101-215 City Clerk	607	1.84%	5,907	0	5,907	1,621	7,527
9 101-223 Internal Auditor	17	0.05%	165	0	165	45	211
10 101-233 Purchasing	36	0.11%	350	0	350	96	446
11 101-261 311 Customer Service	83	0.25%	808	0	808	222	1,029
12 101-253 Treasury	152	0.46%	1,479	0	1,479	406	1,885
13 101-257 Assessing	116	0.35%	1,129	0	1,129	310	1,438
14 101-266 City Attorney	106	0.32%	1,031	0	1,031	283	1,314
15 101-270 Human Resources	178	0.54%	1,732	0	1,732	475	2,207
16 101-345-01 Public Safety Admin	253	0.77%	2,462	0	2,462	676	3,137
17 101-640 Fleet	3,424	10.36%	33,318	0	33,318	9,142	42,460
18 101-297 OPEB	1	0.00%	10	0	10	3	12
19 101-299 Non-Departmental	27	0.08%	263	0	263	72	335
20 101-345 Public Safety Ops	4,572	13.83%	44,489	0	44,489	12,207	56,696
21 101-441-00 PW General	591	1.79%	5,751	0	5,751	1,578	7,329
22 101-448-31 Street Lights	71	0.21%	691	0	691	190	880
24 101-699.00 Code Enforcement	147	0.44%	1,430	0	1,430	392	1,823
25 101-699.01 Building Trades	109	0.33%	1,061	0	1,061	291	1,352
26 101-721 Planning	181	0.55%	1,761	0	1,761	483	2,245
28 101-728 Econ Dev	76	0.23%	740	0	740	203	942
29 101-751-01 Parks & Rec Admin	1,930	5.84%	18,780	0	18,780	5,153	23,933
30 101-801 Emergency Recovery	290	0.88%	2,822	0	2,822	774	3,596
31 150-273 Cemeteries	4	0.01%	39	0	39	11	50
34 202 Act 51 Major Street	1,130	3.42%	10,996	0	10,996	3,017	14,013
35 203 Act 51 Local Street	771	2.33%	7,502	0	7,502	2,059	9,561
36 209 Cemeteries	228	0.69%	2,219	0	2,219	609	2,827
37 226 Solid Waste	208	0.63%	2,024	0	2,024	555	2,579
38 231-XXX Blight Abatement	9	0.03%	88	0	88	24	112
39 243 Brownfield	8	0.02%	78	0	78	21	99
41 251 FFE Aspirational Projects	245	0.74%	2,384	0	2,384	654	3,038
43 252-215 City Clerk	109	0.33%	1,061	0	1,061	291	1,352
44 252-345 Public Safety	18	0.05%	175	0	175	48	223
45 252-724 Public Safety Comm Dev	28	0.08%	272	0	272	75	347
46 252-728 Econ Development	2	0.01%	19	0	19	5	25
47 252-751 Recreation	205	0.62%	1,995	0	1,995	547	2,542
49 253-101 City Commission	42	0.13%	409	0	409	112	521
50 253-172 City Manager	6	0.02%	58	0	58	16	74
51 253-345 Public Safety	13	0.04%	126	0	126	35	161

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
8/20/2021

Accounts Payable Allocations

Dept:7 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 253-724 Public Safety	9	0.03%	\$88	\$0	\$88	\$24	\$112
54 253-751 Recreation	19	0.06%	185	0	185	51	236
56 254 Light Grant	4	0.01%	39	0	39	11	50
58 271-724 Comm Dev	58	0.18%	564	0	564	155	719
63 288 Economic Development	62	0.19%	603	0	603	166	769
64 289 Home Development	7	0.02%	68	0	68	19	87
65 299 CDBG	39	0.12%	379	0	379	104	484
66 300 Debt Service	13	0.04%	126	0	126	35	161
67 400 Capital Projects	286	0.87%	2,783	0	2,783	764	3,547
69 590 Wastewater Fund	7,127	21.56%	69,351	0	69,351	19,029	88,380
70 591 Water Fund	5,635	17.05%	54,833	0	54,833	15,046	69,878
71 677-XXX Insurance Fund	699	2.11%	6,802	0	6,802	1,866	8,668
72 701-XXX General Trust Fund	3	0.01%	29	0	29	8	37
73 702-XXX Economic Dev	6	0.02%	58	0	58	16	74
74 709-XXX Brownfield Dev	126	0.38%	1,226	0	1,226	336	1,562
Subtotal	33,054	100.00%	321,639	0	321,639	80,330	401,969
Direct Bills					0		0
Total					\$321,639		\$401,969

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

Source: General Ledger Detail

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
8/20/2021

Payroll 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	0.20	0.03%	\$34	\$0	\$34	\$0	\$34
4 101-635 City Maintenance	5.15	0.85%	869	0	869	0	869
5 101-172 City Manager	9.77	1.61%	1,649	0	1,649	0	1,649
6 101-636 Info Tech	13.30	2.19%	2,245	0	2,245	0	2,245
7 101-191 Budget and Accounting	14.65	2.42%	2,473	0	2,473	0	2,473
8 101-215 City Clerk	6.42	1.06%	1,084	0	1,084	291	1,375
9 101-223 Internal Auditor	0.99	0.16%	167	0	167	45	212
10 101-233 Purchasing	4.24	0.70%	716	0	716	192	908
11 101-261 311 Customer Service	8.01	1.32%	1,352	0	1,352	364	1,716
12 101-253 Treasury	11.10	1.83%	1,874	0	1,874	504	2,378
13 101-257 Assessing	0.40	0.07%	68	0	68	18	86
14 101-266 City Attorney	5.77	0.95%	974	0	974	262	1,236
15 101-270 Human Resources	5.03	0.83%	849	0	849	228	1,077
16 101-345-01 Public Safety Admin	7.39	1.22%	1,247	0	1,247	335	1,583
17 101-640 Fleet	8.75	1.44%	1,477	0	1,477	397	1,874
19 101-299 Non-Departmental	1.73	0.29%	292	0	292	79	371
20 101-345 Public Safety Ops	241.50	39.82%	40,767	0	40,767	10,960	51,727
21 101-441-00 PW General	4.12	0.68%	695	0	695	187	882
24 101-699.00 Code Enforcement	8.24	1.36%	1,391	0	1,391	374	1,765
25 101-699.01 Building Trades	6.84	1.13%	1,155	0	1,155	310	1,465
26 101-721 Planning	4.17	0.69%	704	0	704	189	893
28 101-728 Econ Dev	1.44	0.24%	243	0	243	65	308
29 101-751-01 Parks & Rec Admin	21.04	3.47%	3,552	0	3,552	955	4,507
30 101-801 Emergency Recovery	1.14	0.19%	192	0	192	52	244
34 202 Act 51 Major Street	15.42	2.54%	2,603	0	2,603	700	3,303
35 203 Act 51 Local Street	12.46	2.05%	2,103	0	2,103	565	2,669
36 209 Cemeteries	0.74	0.12%	125	0	125	34	159
37 226 Solid Waste	5.45	0.90%	920	0	920	247	1,167
41 251 FFE Aspirational Projects	4.24	0.70%	716	0	716	192	908
44 252-345 Public Safety	21.53	3.55%	3,634	0	3,634	977	4,612
45 252-724 Public Safety Comm Dev	0.31	0.05%	52	0	52	14	66
47 252-751 Recreation	4.04	0.67%	682	0	682	183	865
58 271-724 Comm Dev	6.56	1.08%	1,107	0	1,107	298	1,405
65 299 CDBG	0.77	0.13%	130	0	130	35	165
69 590 Wastewater Fund	77.35	12.75%	13,057	0	13,057	3,510	16,568
70 591 Water Fund	65.14	10.74%	10,996	0	10,996	2,956	13,952
74 709-XXX Brownfield Dev	1.12	0.18%	189	0	189	51	240

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2020
8/20/2021

Payroll Allocations

Dept:7 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	606.52	100.00%	102,386	0	102,386	25,571	127,957
Direct Bills					0		0
Total					\$102,386		\$127,957
<hr/> <hr/>							

Basis Units: Full Time Equivalents
Source: City Payroll Records

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
8/20/2021

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	75,287	0.05%	\$134	\$0	\$134	\$0	\$134
4 101-635 City Maintenance	1,262,730	0.81%	2,250	0	2,250	0	2,250
5 101-172 City Manager	1,668,313	1.07%	2,973	0	2,973	0	2,973
6 101-636 Info Tech	4,045,558	2.59%	7,209	0	7,209	0	7,209
7 101-191 Budget and Accounting	1,461,957	0.94%	2,605	0	2,605	0	2,605
8 101-215 City Clerk	840,928	0.54%	1,499	0	1,499	396	1,894
9 101-223 Internal Auditor	97,821	0.06%	174	0	174	46	220
10 101-233 Purchasing	386,489	0.25%	689	0	689	182	871
11 101-261 311 Customer Service	544,211	0.35%	970	0	970	256	1,226
12 101-253 Treasury	1,243,545	0.80%	2,216	0	2,216	585	2,801
13 101-257 Assessing	471,571	0.30%	840	0	840	222	1,062
14 101-266 City Attorney	728,296	0.47%	1,298	0	1,298	343	1,641
15 101-270 Human Resources	590,655	0.38%	1,053	0	1,053	278	1,331
16 101-345-01 Public Safety Admin	1,280,848	0.82%	2,283	0	2,283	603	2,886
17 101-640 Fleet	2,247,137	1.44%	4,005	0	4,005	1,058	5,062
19 101-299 Non-Departmental	167,618	0.11%	299	0	299	79	378
20 101-345 Public Safety Ops	31,721,777	20.31%	56,530	0	56,530	14,933	71,463
21 101-441-00 PW General	710,870	0.46%	1,267	0	1,267	335	1,601
22 101-448-31 Street Lights	1,205,034	0.77%	2,147	0	2,147	567	2,715
24 101-699.00 Code Enforcement	799,746	0.51%	1,425	0	1,425	376	1,802
25 101-699.01 Building Trades	718,488	0.46%	1,280	0	1,280	338	1,619
26 101-721 Planning	753,683	0.48%	1,343	0	1,343	355	1,698
28 101-728 Econ Dev	139,756	0.09%	249	0	249	66	315
29 101-751-01 Parks & Rec Admin	2,058,800	1.32%	3,669	0	3,669	969	4,638
30 101-801 Emergency Recovery	613,936	0.39%	1,094	0	1,094	289	1,383
31 150-273 Cemeteries	20,000	0.01%	36	0	36	9	45
32 155-751 Recreation	45,625	0.03%	81	0	81	21	103
33 160-751 Mayor's Riverfront Pk	40,625	0.03%	72	0	72	19	92
34 202 Act 51 Major Street	7,051,510	4.52%	12,566	0	12,566	3,319	15,886
35 203 Act 51 Local Street	2,708,664	1.73%	4,827	0	4,827	1,275	6,102
36 209 Cemeteries	399,188	0.26%	711	0	711	188	899
37 226 Solid Waste	2,304,892	1.48%	4,107	0	4,107	1,085	5,192
38 231-XXX Blight Abatement	141,808	0.09%	253	0	253	67	319
39 243 Brownfield	33,322	0.02%	59	0	59	16	75
41 251 FFE Aspirational Projects	8,436,758	5.40%	15,035	0	15,035	3,972	19,006
42 252-172 City Managers	4,800	0.00%	9	0	9	2	11
43 252-215 City Clerk	218,869	0.14%	390	0	390	103	493
44 252-345 Public Safety	1,947,370	1.25%	3,470	0	3,470	917	4,387
45 252-724 Public Safety Comm Dev	275,199	0.18%	490	0	490	130	620
46 252-728 Econ Development	5,000	0.00%	9	0	9	2	11
47 252-751 Recreation	793,085	0.51%	1,413	0	1,413	373	1,787
48 252-752 Parks	70,000	0.04%	125	0	125	33	158

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
8/20/2021

Budgeting Allocations

Dept:7 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 253-101 City Commission	6,594	0.00%	\$12	\$0	\$12	\$3	\$15
50 253-172 City Manager	65,717	0.04%	117	0	117	31	148
51 253-345 Public Safety	60,854	0.04%	108	0	108	29	137
53 253-724 Public Safety	21,735	0.01%	39	0	39	10	49
54 253-751 Recreation	3,820	0.00%	7	0	7	2	9
55 253-752 Parks	409	0.00%	1	0	1	0	1
56 254 Light Grant	95,000	0.06%	169	0	169	45	214
57 265-345 Public Safety	30,833	0.02%	55	0	55	15	69
58 271-724 Comm Dev	571,164	0.37%	1,018	0	1,018	269	1,287
63 288 Economic Development	711,855	0.46%	1,269	0	1,269	335	1,604
64 289 Home Development	188,597	0.12%	336	0	336	89	425
65 299 CDBG	473,129	0.30%	843	0	843	223	1,066
69 590 Wastewater Fund	32,284,095	20.67%	57,533	0	57,533	15,197	72,730
70 591 Water Fund	23,386,942	14.98%	41,677	0	41,677	11,009	52,686
71 677-XXX Insurance Fund	13,415,032	8.59%	23,907	0	23,907	6,315	30,222
72 701-XXX General Trust Fund	2,456	0.00%	4	0	4	1	6
73 702-XXX Economic Dev	5,487	0.00%	10	0	10	3	12
74 709-XXX Brownfield Dev	1,234,089	0.79%	2,199	0	2,199	581	2,780
77 731-XXX Pension Fund	2,595,541	1.66%	4,625	0	4,625	1,222	5,847
78 737-000 OPEB Trust Fund	412,953	0.26%	736	0	736	194	930
79 760 Foundation for Excellence	274,423	0.18%	489	0	489	129	618
Subtotal	156,172,494	100.00%	278,311	0	278,311	69,509	347,819
Direct Bills					0		0
Total					\$278,311		\$347,819

Basis Units: Department Expenditures exc. Transfers and Indirect

Source: Financial Statements

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
8/20/2021

Pension & OPEB Allocations

Dept:7 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
77 731-XXX Pension Fund	70	70.00%	\$199,950	\$0	\$199,950	\$49,938	\$249,888
78 737-000 OPEB Trust Fund	30	30.00%	85,693	0	85,693	21,402	107,095
Subtotal	100	100.00%	285,643	0	285,643	71,340	356,983
Direct Bills					0		0
Total					\$285,643		\$356,983

Basis Units: 70% Pension / 30% OPEB

Source:

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
8/20/2021

Risk Managment 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	75,287	0.05%	\$7	\$0	\$7	\$0	\$7
4 101-635 City Maintenance	1,262,730	0.81%	125	0	125	0	125
5 101-172 City Manager	1,668,313	1.07%	166	0	166	0	166
6 101-636 Info Tech	4,045,558	2.59%	402	0	402	0	402
7 101-191 Budget and Accounting	1,461,957	0.94%	145	0	145	0	145
8 101-215 City Clerk	840,928	0.54%	84	0	84	22	106
9 101-223 Internal Auditor	97,821	0.06%	10	0	10	3	12
10 101-233 Purchasing	386,489	0.25%	38	0	38	10	49
11 101-261 311 Customer Service	544,211	0.35%	54	0	54	14	68
12 101-253 Treasury	1,243,545	0.80%	124	0	124	33	156
13 101-257 Assessing	471,571	0.30%	47	0	47	12	59
14 101-266 City Attorney	728,296	0.47%	72	0	72	19	91
15 101-270 Human Resources	590,655	0.38%	59	0	59	15	74
16 101-345-01 Public Safety Admin	1,280,848	0.82%	127	0	127	34	161
17 101-640 Fleet	2,247,137	1.44%	223	0	223	59	282
19 101-299 Non-Departmental	167,618	0.11%	17	0	17	4	21
20 101-345 Public Safety Ops	31,721,777	20.31%	3,151	0	3,151	832	3,983
21 101-441-00 PW General	710,870	0.46%	71	0	71	19	89
22 101-448-31 Street Lights	1,205,034	0.77%	120	0	120	32	151
24 101-699.00 Code Enforcement	799,746	0.51%	79	0	79	21	100
25 101-699.01 Building Trades	718,488	0.46%	71	0	71	19	90
26 101-721 Planning	753,683	0.48%	75	0	75	20	95
28 101-728 Econ Dev	139,756	0.09%	14	0	14	4	18
29 101-751-01 Parks & Rec Admin	2,058,800	1.32%	205	0	205	54	259
30 101-801 Emergency Recovery	613,936	0.39%	61	0	61	16	77
31 150-273 Cemeteries	20,000	0.01%	2	0	2	1	3
32 155-751 Recreation	45,625	0.03%	5	0	5	1	6
33 160-751 Mayor's Riverfront Pk	40,625	0.03%	4	0	4	1	5
34 202 Act 51 Major Street	7,051,510	4.52%	700	0	700	185	885
35 203 Act 51 Local Street	2,708,664	1.73%	269	0	269	71	340
36 209 Cemeteries	399,188	0.26%	40	0	40	10	50
37 226 Solid Waste	2,304,892	1.48%	229	0	229	60	289
38 231-XXX Blight Abatement	141,808	0.09%	14	0	14	4	18
39 243 Brownfield	33,322	0.02%	3	0	3	1	4
41 251 FFE Aspirational Projects	8,436,758	5.40%	838	0	838	221	1,059
42 252-172 City Managers	4,800	0.00%	0	0	0	0	1
43 252-215 City Clerk	218,869	0.14%	22	0	22	6	27
44 252-345 Public Safety	1,947,370	1.25%	193	0	193	51	245
45 252-724 Public Safety Comm Dev	275,199	0.18%	27	0	27	7	35
46 252-728 Econ Development	5,000	0.00%	0	0	0	0	1
47 252-751 Recreation	793,085	0.51%	79	0	79	21	100
48 252-752 Parks	70,000	0.04%	7	0	7	2	9

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
8/20/2021

Risk Managment Allocations

Dept:7 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 253-101 City Commission	6,594	0.00%	\$1	\$0	\$1	\$0	\$1
50 253-172 City Manager	65,717	0.04%	7	0	7	2	8
51 253-345 Public Safety	60,854	0.04%	6	0	6	2	8
53 253-724 Public Safety	21,735	0.01%	2	0	2	1	3
54 253-751 Recreation	3,820	0.00%	0	0	0	0	0
55 253-752 Parks	409	0.00%	0	0	0	0	0
56 254 Light Grant	95,000	0.06%	9	0	9	2	12
57 265-345 Public Safety	30,833	0.02%	3	0	3	1	4
58 271-724 Comm Dev	571,164	0.37%	57	0	57	15	72
63 288 Economic Development	711,855	0.46%	71	0	71	19	89
64 289 Home Development	188,597	0.12%	19	0	19	5	24
65 299 CDBG	473,129	0.30%	47	0	47	12	59
69 590 Wastewater Fund	32,284,095	20.67%	3,207	0	3,207	847	4,054
70 591 Water Fund	23,386,942	14.98%	2,323	0	2,323	614	2,937
71 677-XXX Insurance Fund	13,415,032	8.59%	1,333	0	1,333	352	1,685
72 701-XXX General Trust Fund	2,456	0.00%	0	0	0	0	0
73 702-XXX Economic Dev	5,487	0.00%	1	0	1	0	1
74 709-XXX Brownfield Dev	1,234,089	0.79%	123	0	123	32	155
77 731-XXX Pension Fund	2,595,541	1.66%	258	0	258	68	326
78 737-000 OPEB Trust Fund	412,953	0.26%	41	0	41	11	52
79 760 Foundation for Excellence	274,423	0.18%	27	0	27	7	34
Subtotal	156,172,494	100.00%	15,513	0	15,513	3,874	19,387
Direct Bills					0		0
Total					\$15,513		\$19,387

Basis Units: Department Expenditures exc. Transfers and Indirect

Source: Financial Statements

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
8/20/2021

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	73	0.05%	\$253	\$0	\$253	\$0	\$253
4 101-635 City Maintenance	4,353	3.20%	15,116	0	15,116	0	15,116
5 101-172 City Manager	846	0.62%	2,938	0	2,938	0	2,938
6 101-636 Info Tech	1,871	1.38%	6,497	0	6,497	0	6,497
7 101-191 Budget and Accounting	1,389	1.02%	4,823	0	4,823	0	4,823
8 101-215 City Clerk	2,048	1.51%	7,112	0	7,112	1,622	8,734
9 101-223 Internal Auditor	254	0.19%	882	0	882	201	1,083
10 101-233 Purchasing	429	0.32%	1,490	0	1,490	340	1,829
11 101-261 311 Customer Service	442	0.33%	1,535	0	1,535	350	1,885
12 101-253 Treasury	678	0.50%	2,354	0	2,354	537	2,891
13 101-257 Assessing	495	0.36%	1,719	0	1,719	392	2,111
14 101-266 City Attorney	522	0.38%	1,813	0	1,813	413	2,226
15 101-270 Human Resources	602	0.44%	2,090	0	2,090	477	2,567
16 101-345-01 Public Safety Admin	672	0.49%	2,334	0	2,334	532	2,866
17 101-640 Fleet	15,477	11.39%	53,744	0	53,744	12,258	66,002
18 101-297 OPEB	23	0.02%	80	0	80	18	98
19 101-299 Non-Departmental	364	0.27%	1,264	0	1,264	288	1,552
20 101-345 Public Safety Ops	8,665	6.38%	30,089	0	30,089	6,863	36,952
21 101-441-00 PW General	2,200	1.62%	7,640	0	7,640	1,742	9,382
22 101-448-31 Street Lights	72	0.05%	250	0	250	57	307
24 101-699.00 Code Enforcement	615	0.45%	2,136	0	2,136	487	2,623
25 101-699.01 Building Trades	567	0.42%	1,969	0	1,969	449	2,418
26 101-721 Planning	679	0.50%	2,358	0	2,358	538	2,896
28 101-728 Econ Dev	425	0.31%	1,476	0	1,476	337	1,812
29 101-751-01 Parks & Rec Admin	6,987	5.14%	24,262	0	24,262	5,534	29,796
30 101-801 Emergency Recovery	594	0.44%	2,063	0	2,063	470	2,533
31 150-273 Cemeteries	130	0.10%	451	0	451	103	554
32 155-751 Recreation	3	0.00%	10	0	10	2	13
33 160-751 Mayor's Riverfront Pk	3	0.00%	10	0	10	2	13
34 202 Act 51 Major Street	6,700	4.93%	23,266	0	23,266	5,307	28,572
35 203 Act 51 Local Street	4,107	3.02%	14,262	0	14,262	3,253	17,514
36 209 Cemeteries	1,060	0.78%	3,681	0	3,681	840	4,520
37 226 Solid Waste	2,896	2.13%	10,056	0	10,056	2,294	12,350
38 231-XXX Blight Abatement	41	0.03%	142	0	142	32	175
39 243 Brownfield	61	0.04%	212	0	212	48	260
40 244 Econ Initiative	36	0.03%	125	0	125	29	154
41 251 FFE Aspirational Projects	1,831	1.35%	6,358	0	6,358	1,450	7,808
42 252-172 City Managers	6	0.00%	21	0	21	5	26
44 252-345 Public Safety	606	0.45%	2,104	0	2,104	480	2,584
45 252-724 Public Safety Comm Dev	374	0.28%	1,299	0	1,299	296	1,595
46 252-728 Econ Development	11	0.01%	38	0	38	9	47
47 252-751 Recreation	452	0.33%	1,570	0	1,570	358	1,928

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
8/20/2021

Audit and Accounting Allocations

Dept:7 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 252-752 Parks	10	0.01%	\$35	\$0	\$35	\$8	\$43
49 253-101 City Commission	67	0.05%	233	0	233	53	286
50 253-172 City Manager	20	0.01%	69	0	69	16	85
51 253-345 Public Safety	62	0.05%	215	0	215	49	264
53 253-724 Public Safety	42	0.03%	146	0	146	33	179
54 253-751 Recreation	68	0.05%	236	0	236	54	290
55 253-752 Parks	4	0.00%	14	0	14	3	17
56 254 Light Grant	14	0.01%	49	0	49	11	60
57 265-345 Public Safety	262	0.19%	910	0	910	208	1,117
58 271-724 Comm Dev	1,394	1.03%	4,841	0	4,841	1,104	5,945
60 284 Community Dev	44	0.03%	153	0	153	35	188
62 286 Community Dev	36	0.03%	125	0	125	29	154
63 288 Economic Development	229	0.17%	795	0	795	181	977
64 289 Home Development	55	0.04%	191	0	191	44	235
65 299 CDBG	722	0.53%	2,507	0	2,507	572	3,079
66 300 Debt Service	91	0.07%	316	0	316	72	388
67 400 Capital Projects	937	0.69%	3,254	0	3,254	742	3,996
69 590 Wastewater Fund	30,316	22.31%	105,273	0	105,273	24,011	129,284
70 591 Water Fund	28,419	20.91%	98,685	0	98,685	22,509	121,194
71 677-XXX Insurance Fund	2,186	1.61%	7,591	0	7,591	1,731	9,322
72 701-XXX General Trust Fund	19	0.01%	66	0	66	15	81
73 702-XXX Economic Dev	83	0.06%	288	0	288	66	354
74 709-XXX Brownfield Dev	620	0.46%	2,153	0	2,153	491	2,644
77 731-XXX Pension Fund	202	0.15%	701	0	701	160	861
78 737-000 OPEB Trust Fund	184	0.14%	639	0	639	146	785
79 760 Foundation for Excellence	61	0.04%	212	0	212	48	260
80 98X-XXX GASB 34 Govt	105	0.08%	365	0	365	83	448
Subtotal	135,911	100.00%	471,952	0	471,952	100,888	572,840
Direct Bills					0		0
Total					\$471,952		\$572,840

Basis Units: Total Transactions Posted, exc Fund 888

Source: General Ledger

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
8/20/2021

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

Basis Units: Central Service Departments
Source: 2019 Year Plan

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
8/20/2021

Allocation Summary

Dept:7 101-191 Budget and Accounting

Department	Accounts Payable	Payroll	Budgeting	Pension & OPEB	Risk Management	Audit and Accounting	Cost Plan	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$1,295	\$1,295
2 Equipment Depreciation	0	0	0	0	0	0	1,295	1,295
3 101-101 City Commission	321	34	134	0	7	253	1,295	2,045
4 101-635 City Maintenance	15,715	869	2,250	0	125	15,116	1,295	35,371
5 101-172 City Manager	3,055	1,649	2,973	0	166	2,938	1,295	12,076
6 101-636 Info Tech	7,356	2,245	7,209	0	402	6,497	1,295	25,005
7 101-191 Budget and Accounting	2,433	2,473	2,605	0	145	4,823	1,295	13,774
8 101-215 City Clerk	7,527	1,375	1,894	0	106	8,734	1,295	20,931
9 101-223 Internal Auditor	211	212	220	0	12	1,083	1,295	3,033
10 101-233 Purchasing	446	908	871	0	49	1,829	1,295	5,398
11 101-261 311 Customer Service	1,029	1,716	1,226	0	68	1,885	1,295	7,219
12 101-253 Treasury	1,885	2,378	2,801	0	156	2,891	1,295	11,406
13 101-257 Assessing	1,438	86	1,062	0	59	2,111	1,295	6,051
14 101-266 City Attorney	1,314	1,236	1,641	0	91	2,226	1,295	7,803
15 101-270 Human Resources	2,207	1,077	1,331	0	74	2,567	1,295	8,552
16 101-345-01 Public Safety Admin	3,137	1,583	2,886	0	161	2,866	1,295	11,927
17 101-640 Fleet	42,460	1,874	5,062	0	282	66,002	1,295	116,976
18 101-297 OPEB	12	0	0	0	0	98	1,295	1,405
19 101-299 Non-Departmental	335	371	378	0	21	1,552	1,295	3,951
20 101-345 Public Safety Ops	56,696	51,727	71,463	0	3,983	36,952	0	220,822
21 101-441-00 PW General	7,329	882	1,601	0	89	9,382	0	19,284
22 101-448-31 Street Lights	880	0	2,715	0	151	307	0	4,054
24 101-699.00 Code Enforcement	1,823	1,765	1,802	0	100	2,623	0	8,113
25 101-699.01 Building Trades	1,352	1,465	1,619	0	90	2,418	0	6,944
26 101-721 Planning	2,245	893	1,698	0	95	2,896	0	7,826
28 101-728 Econ Dev	942	308	315	0	18	1,812	0	3,396
29 101-751-01 Parks & Rec Admin	23,933	4,507	4,638	0	259	29,796	0	63,133
30 101-801 Emergency Recovery	3,596	244	1,383	0	77	2,533	0	7,834
31 150-273 Cemeteries	50	0	45	0	3	554	0	652
32 155-751 Recreation	0	0	103	0	6	13	0	121
33 160-751 Mayor's Riverfront Pk	0	0	92	0	5	13	0	109
34 202 Act 51 Major Street	14,013	3,303	15,886	0	885	28,572	0	62,659
35 203 Act 51 Local Street	9,561	2,669	6,102	0	340	17,514	0	36,187
36 209 Cemeteries	2,827	159	899	0	50	4,520	0	8,456
37 226 Solid Waste	2,579	1,167	5,192	0	289	12,350	0	21,579
38 231-XXX Blight Abatement	112	0	319	0	18	175	0	624
39 243 Brownfield	99	0	75	0	4	260	0	439
40 244 Econ Initiative	0	0	0	0	0	154	0	154
41 251 FFE Aspirational Projects	3,038	908	19,006	0	1,059	7,808	0	31,821
42 252-172 City Managers	0	0	11	0	1	26	0	37
43 252-215 City Clerk	1,352	0	493	0	27	0	0	1,872

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
8/20/2021

Allocation Summary

Dept:7 101-191 Budget and Accounting

Department	Accounts Payable	Payroll	Budgeting	Pension & OPEB	Risk Managment	Audit and Accounting	Cost Plan	Total
44 252-345 Public Safety	\$223	\$4,612	\$4,387	\$0	\$245	\$2,584	\$0	\$12,051
45 252-724 Public Safety Comm Dev	347	66	620	0	35	1,595	0	2,663
46 252-728 Econ Development	25	0	11	0	1	47	0	84
47 252-751 Recreation	2,542	865	1,787	0	100	1,928	0	7,221
48 252-752 Parks	0	0	158	0	9	43	0	209
49 253-101 City Commission	521	0	15	0	1	286	0	822
50 253-172 City Manager	74	0	148	0	8	85	0	316
51 253-345 Public Safety	161	0	137	0	8	264	0	570
53 253-724 Public Safety	112	0	49	0	3	179	0	342
54 253-751 Recreation	236	0	9	0	0	290	0	535
55 253-752 Parks	0	0	1	0	0	17	0	18
56 254 Light Grant	50	0	214	0	12	60	0	335
57 265-345 Public Safety	0	0	69	0	4	1,117	0	1,191
58 271-724 Comm Dev	719	1,405	1,287	0	72	5,945	0	9,428
60 284 Community Dev	0	0	0	0	0	188	0	188
62 286 Community Dev	0	0	0	0	0	154	0	154
63 288 Economic Development	769	0	1,604	0	89	977	0	3,438
64 289 Home Development	87	0	425	0	24	235	0	770
65 299 CDBG	484	165	1,066	0	59	3,079	0	4,853
66 300 Debt Service	161	0	0	0	0	388	0	549
67 400 Capital Projects	3,547	0	0	0	0	3,996	0	7,542
69 590 Wastewater Fund	88,380	16,568	72,730	0	4,054	129,284	0	311,015
70 591 Water Fund	69,878	13,952	52,686	0	2,937	121,194	0	260,648
71 677-XXX Insurance Fund	8,668	0	30,222	0	1,685	9,322	0	49,896
72 701-XXX General Trust Fund	37	0	6	0	0	81	0	124
73 702-XXX Economic Dev	74	0	12	0	1	354	0	441
74 709-XXX Brownfield Dev	1,562	240	2,780	0	155	2,644	0	7,382
77 731-XXX Pension Fund	0	0	5,847	249,888	326	861	0	256,923
78 737-000 OPEB Trust Fund	0	0	930	107,095	52	785	0	108,862
79 760 Foundation for Excellence	0	0	618	0	34	260	0	913
80 98X-XXX GASB 34 Govt	0	0	0	0	0	448	0	448
Total	\$401,969	\$127,957	\$347,819	\$356,983	\$19,387	\$572,840	\$24,600	\$1,851,557

**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**

CY 2020
8/20/2021

**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

CY 2020
8/20/2021

A. Department Costs

Dept:8 101-215 City Clerk

Description		Amount	General Admin	Records Management	Mailroom	Elections	City Clerk
Personnel Costs							
Salaries	S1	501,173	118,728	100,786	23,605	215,955	42,099
Salary % Split			23.69%	20.11%	4.71%	43.09%	8.40%
Benefits	S	128,589	30,463	25,859	6,057	55,409	10,801
Subtotal - Personnel Costs		629,761	149,190	126,645	29,662	271,364	52,900
Services & Supplies Cost							
728 Supplies	P	78,699	0	1,958	1,164	73,557	2,021
805 Travel & Training	P	6,014	0	134	0	4,875	1,005
810 Fees	P	2,941	0	0	0	918	2,023
815 Telephone & Utilities	P	7,870	0	6,232	0	435	1,203
825 Insurance	P	5,748	0	1,836	0	1,152	2,760
845 Outside Contractual Services	P	28,580	0	4,436	3,543	19,056	1,545
860 Memberships and Dues	P	1,158	0	0	0	278	880
865 Subscriptions	P	1,012	0	0	0	219	793
880 Property Rental	P	58,208	0	46,355	2,720	5,828	3,304
885 Application Software	P	17,997	0	850	0	0	17,147
975 Machinery and Equipment	P	0	0	0	0	0	0
976 Equipment & Furniture	P	2,941	0	0	0	2,941	0
984 Software (Capital)	P	0	0	0	0	0	0
CCTA Admin Services Contract	P	(7,464)	(7,464)	0	0	0	0
Subtotal - Services & Supplies		203,703	(7,464)	61,801	7,427	109,258	32,681
Department Cost Total		833,464	141,726	188,446	37,089	380,622	85,581
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		833,464	141,726	188,446	37,089	380,622	85,581
General Admin Distribution			(141,726)	37,349	8,748	80,029	15,601
Grand Total		\$833,464		\$225,795	\$45,836	\$460,650	\$101,182
				not allocated		not allocated	

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
8/20/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:8 101-215 City Clerk

Department	First Incoming	Second Incoming	Records Management	Mailroom	Elections	City Clerk
1 City Hall	\$5,275	\$66	\$1,407	\$330	\$3,016	\$588
Subtotal - Building Depreciation	5,275	66	1,407	330	3,016	588
2 City Hall Equipment	488	7	131	31	280	55
2 Department Specific Equipment	3,457	48	924	216	1,979	386
2 Voice over IP System	439	6	117	27	251	49
Subtotal - Equipment Depreciation	4,385	61	1,172	274	2,510	489
3 City Commission	442	267	187	44	401	78
Subtotal - 101-101 City Commission	442	267	187	44	401	78
4 Maintenance Admin	1,288	518	476	111	1,020	199
4 City Hall	27,002	5,664	8,608	2,016	18,445	3,596
Subtotal - 101-635 City Maintenance	28,290	6,182	9,084	2,128	19,465	3,795
5 Management & Leadership	14,473	3,914	4,846	1,135	10,383	2,024
Subtotal - 101-172 City Manager	14,473	3,914	4,846	1,135	10,383	2,024
6 PC / Network Support	31,607	4,531	9,523	2,231	20,406	3,978
6 App - Eden	7,341	1,163	2,241	525	4,802	936
6 App - BS & A	1,752	269	533	125	1,141	222
6 App - Intellitime / Kronos	738	106	222	52	477	93
6 NeoGov	2,197	359	673	158	1,443	281
6 County Wide	2,133	305	642	150	1,376	268
Subtotal - 101-636 Info Tech	45,768	6,732	13,835	3,240	29,645	5,779
7 Accounts Payable	5,907	1,621	1,984	465	4,250	829
7 Payroll	1,084	291	362	85	776	151
7 Budgeting	1,499	396	499	117	1,070	209
7 Risk Managment	84	22	28	7	60	12
7 Audit and Accounting	7,112	1,622	2,302	539	4,932	961
7 Cost Plan	1,295	0	341	80	731	143
Subtotal - 101-191 Budget and Accoun	16,979	3,952	5,516	1,292	11,819	2,304
8 Records Management	0	8,482	2,235	524	4,790	934

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
8/20/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:8 101-215 City Clerk

Department	First Incoming	Second Incoming	Records Management	Mailroom	Elections	City Clerk
8 Mailroom	\$0	\$11,851	\$3,123	\$731	\$6,692	\$1,305
Subtotal - 101-215 City Clerk	0	20,333	5,358	1,255	11,482	2,238
9 Internal Audit	0	597	157	37	337	66
Subtotal - 101-223 Internal Auditor	0	597	157	37	337	66
10 Purchasing	0	5,841	1,539	361	3,298	643
Subtotal - 101-233 Purchasing	0	5,841	1,539	361	3,298	643
11 Customer Service (exc Public Wks) *	0	61,628	2,313	430	58,119	766
Subtotal - 101-261 311 Customer Servi	0	61,628	2,313	430	58,119	766
12 Non-Tax Revenue	0	264	69	16	149	29
12 Tax Collection - General Fund	0	5,241	1,381	323	2,959	577
12 Cashier	0	30	8	2	17	3
Subtotal - 101-253 Treasury	0	5,534	1,458	342	3,125	609
13 Assessing - General Fund	0	8,454	2,228	522	4,774	931
Subtotal - 101-257 Assessing	0	8,454	2,228	522	4,774	931
14 Advise and Counsel	0	1,881	496	116	1,062	207
14 Labor Relations	0	47	12	3	27	5
14 Risk Management	0	8	2	0	4	1
Subtotal - 101-266 City Attorney	0	1,936	510	119	1,093	213
15 Human Resources	0	8,142	2,146	503	4,598	896
15 Labor Relations	0	659	174	41	372	73
Subtotal - 101-270 Human Resources	0	8,801	2,319	543	4,970	969
18 General Fund OPEB	0	70,945	18,696	4,379	40,060	7,809
Subtotal - 101-297 OPEB	0	70,945	18,696	4,379	40,060	7,809
19 Security	0	6,576	1,733	406	3,713	724
19 Contractual	0	100	26	6	56	11
19 Parking	0	4,593	1,210	284	2,594	506
Subtotal - 101-299 Non-Departmental	0	11,269	2,970	696	6,363	1,240
Total Incoming	115,612	216,512	73,597	17,125	210,860	30,542
C. Total Allocated		\$1,165,588	\$299,392	\$62,962	\$671,510	\$131,724
			25.69%	5.40%	57.61%	11.30%

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
8/20/2021

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	0.22	0.22%	\$564	\$0	\$564	\$0	\$564
6 101-636 Info Tech	18.79	18.79%	48,152	0	48,152	0	48,152
7 101-191 Budget and Accounting	20.34	20.34%	52,124	0	52,124	0	52,124
8 101-215 City Clerk	3.31	3.31%	8,482	0	8,482	0	8,482
14 101-266 City Attorney	20.49	20.49%	52,508	0	52,508	15,412	67,920
15 101-270 Human Resources	5.97	5.97%	15,299	0	15,299	4,490	19,789
16 101-345-01 Public Safety Admin	9.02	9.02%	23,115	0	23,115	6,785	29,899
21 101-441-00 PW General	8.23	8.23%	21,090	0	21,090	6,190	27,281
26 101-721 Planning	10.84	10.84%	27,779	0	27,779	8,154	35,932
28 101-728 Econ Dev	0.67	0.67%	1,717	0	1,717	504	2,221
29 101-751-01 Parks & Rec Admin	0.32	0.32%	820	0	820	241	1,061
71 677-XXX Insurance Fund	0.01	0.01%	26	0	26	8	33
81 CCTA	1.79	1.79%	4,587	0	4,587	1,346	5,933
Subtotal	100.00	100.00%	256,262	0	256,262	43,130	299,392
Direct Bills					0		0
Total					\$256,262		\$299,392

Basis Units: Pro-rated Services
Source: Records Log

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
8/20/2021

Mailroom 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	85.36	0.05%	\$26	\$0	\$26	\$0	\$26
7 101-191 Budget and Accounting	3,917.79	2.24%	1,184	0	1,184	0	1,184
8 101-215 City Clerk	39,204.46	22.37%	11,851	0	11,851	0	11,851
10 101-233 Purchasing	211.28	0.12%	64	0	64	16	80
12 101-253 Treasury	92,539.14	52.81%	27,974	0	27,974	7,002	34,975
13 101-257 Assessing	488.83	0.28%	148	0	148	37	185
14 101-266 City Attorney	416.17	0.24%	126	0	126	31	157
15 101-270 Human Resources	39.87	0.02%	12	0	12	3	15
16 101-345-01 Public Safety Admin	3,519.03	2.01%	1,064	0	1,064	266	1,330
21 101-441-00 PW General	216.88	0.12%	66	0	66	16	82
24 101-699.00 Code Enforcement	6,651.20	3.80%	2,011	0	2,011	503	2,514
26 101-721 Planning	2,060.17	1.18%	623	0	623	156	779
28 101-728 Econ Dev	428.24	0.24%	129	0	129	32	162
29 101-751-01 Parks & Rec Admin	60.08	0.03%	18	0	18	5	23
34 202 Act 51 Major Street	1,061.10	0.61%	321	0	321	80	401
36 209 Cemeteries	85.85	0.05%	26	0	26	6	32
37 226 Solid Waste	11,152.78	6.36%	3,371	0	3,371	844	4,215
41 251 FFE Aspirational Projects	6,491.84	3.70%	1,962	0	1,962	491	2,454
69 590 Wastewater Fund	301.18	0.17%	91	0	91	23	114
70 591 Water Fund	6,305.87	3.60%	1,906	0	1,906	477	2,383
Subtotal	175,237.12	100.00%	52,972	0	52,972	9,989	62,962
Direct Bills					0		0
Total					\$52,972		\$62,962

Basis Units: Postage Expenditures by Department
Source: Financial Statements

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
8/20/2021

Allocation Summary

Dept:8 101-215 City Clerk

Department	Records Management	Mailroom	Elections	City Clerk	Total
5 101-172 City Manager	\$564	\$26	\$0	\$0	\$590
6 101-636 Info Tech	48,152	0	0	0	48,152
7 101-191 Budget and Accounting	52,124	1,184	0	0	53,308
8 101-215 City Clerk	8,482	11,851	0	0	20,333
10 101-233 Purchasing	0	80	0	0	80
12 101-253 Treasury	0	34,975	0	0	34,975
13 101-257 Assessing	0	185	0	0	185
14 101-266 City Attorney	67,920	157	0	0	68,078
15 101-270 Human Resources	19,789	15	0	0	19,804
16 101-345-01 Public Safety Admin	29,899	1,330	0	0	31,230
21 101-441-00 PW General	27,281	82	0	0	27,363
24 101-699.00 Code Enforcement	0	2,514	0	0	2,514
26 101-721 Planning	35,932	779	0	0	36,711
28 101-728 Econ Dev	2,221	162	0	0	2,383
29 101-751-01 Parks & Rec Admin	1,061	23	0	0	1,083
34 202 Act 51 Major Street	0	401	0	0	401
36 209 Cemeteries	0	32	0	0	32
37 226 Solid Waste	0	4,215	0	0	4,215
41 251 FFE Aspirational Projects	0	2,454	0	0	2,454
69 590 Wastewater Fund	0	114	0	0	114
70 591 Water Fund	0	2,383	0	0	2,383
71 677-XXX Insurance Fund	33	0	0	0	33
81 CCTA	5,933	0	0	0	5,933
Total	\$299,392	\$62,962	\$0	\$0	\$362,354

**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 2020
8/20/2021

A. Department Costs

Dept:9 101-223 Internal Auditor

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2020
8/20/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:9 101-223 Internal Auditor

Department	First Incoming	Second Incoming	Internal Audit
1 City Hall	\$480	\$6	\$486
Subtotal - Building Depreciation	480	6	486
2 City Hall Equipment	44	1	45
2 Voice over IP System	73	1	74
Subtotal - Equipment Depreciation	118	2	119
3 City Commission	51	31	83
Subtotal - 101-101 City Commission	51	31	83
4 Maintenance Admin	117	47	164
4 City Hall	2,455	515	2,970
Subtotal - 101-635 City Maintenance	2,572	562	3,134
5 Management & Leadership	2,232	604	2,835
Subtotal - 101-172 City Manager	2,232	604	2,835
6 PC / Network Support	2,107	302	2,409
6 App - Eden	1,468	233	1,701
6 App - BS & A	876	134	1,010
6 App - Intellitime / Kronos	123	18	141
6 County Wide	329	47	376
Subtotal - 101-636 Info Tech	4,903	734	5,637
7 Accounts Payable	165	45	211
7 Payroll	167	45	212
7 Budgeting	174	46	220
7 Risk Managment	10	3	12
7 Audit and Accounting	882	201	1,083
7 Cost Plan	1,295	0	1,295
Subtotal - 101-191 Budget and Accoun	2,693	340	3,033
9 Internal Audit	0	69	69
Subtotal - 101-223 Internal Auditor	0	69	69
12 Tax Collection - General Fund	0	610	610

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2020
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B. Incoming Costs - (Default Spread Salary%)

Dept:9 101-223 Internal Auditor

Department	First Incoming	Second Incoming	Internal Audit
Subtotal - 101-253 Treasury	\$0	\$610	\$610
13 Assessing - General Fund	0	983	983
Subtotal - 101-257 Assessing	0	983	983
14 Advise and Counsel	0	219	219
14 Risk Management	0	2	2
Subtotal - 101-266 City Attorney	0	221	221
15 Human Resources	0	1,256	1,256
Subtotal - 101-270 Human Resources	0	1,256	1,256
18 General Fund OPEB	0	10,940	10,940
Subtotal - 101-297 OPEB	0	10,940	10,940
19 Security	0	598	598
19 Contractual	0	12	12
19 Parking	0	708	708
Subtotal - 101-299 Non-Departmental	0	1,318	1,318
Total Incoming	13,049	17,674	30,723
C. Total Allocated		\$128,545	\$128,545
			100.00%

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
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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	75,287	0.05%	\$53	\$0	\$53	\$0	\$53
4 101-635 City Maintenance	1,262,730	0.81%	896	0	896	0	896
5 101-172 City Manager	1,668,313	1.07%	1,184	0	1,184	0	1,184
6 101-636 Info Tech	4,045,558	2.59%	2,872	0	2,872	0	2,872
7 101-191 Budget and Accounting	1,461,957	0.94%	1,038	0	1,038	0	1,038
8 101-215 City Clerk	840,928	0.54%	597	0	597	0	597
9 101-223 Internal Auditor	97,821	0.06%	69	0	69	0	69
10 101-233 Purchasing	386,489	0.25%	274	0	274	47	321
11 101-261 311 Customer Service	544,211	0.35%	386	0	386	66	452
12 101-253 Treasury	1,243,545	0.80%	883	0	883	150	1,033
13 101-257 Assessing	471,571	0.30%	335	0	335	57	392
14 101-266 City Attorney	728,296	0.47%	517	0	517	88	605
15 101-270 Human Resources	590,655	0.38%	419	0	419	71	490
16 101-345-01 Public Safety Admin	1,280,848	0.82%	909	0	909	154	1,064
17 101-640 Fleet	2,247,137	1.44%	1,595	0	1,595	271	1,866
19 101-299 Non-Departmental	167,618	0.11%	119	0	119	20	139
20 101-345 Public Safety Ops	31,721,777	20.31%	22,520	0	22,520	3,821	26,341
21 101-441-00 PW General	710,870	0.46%	505	0	505	86	590
22 101-448-31 Street Lights	1,205,034	0.77%	855	0	855	145	1,001
24 101-699.00 Code Enforcement	799,746	0.51%	568	0	568	96	664
25 101-699.01 Building Trades	718,488	0.46%	510	0	510	87	597
26 101-721 Planning	753,683	0.48%	535	0	535	91	626
28 101-728 Econ Dev	139,756	0.09%	99	0	99	17	116
29 101-751-01 Parks & Rec Admin	2,058,800	1.32%	1,462	0	1,462	248	1,710
30 101-801 Emergency Recovery	613,936	0.39%	436	0	436	74	510
31 150-273 Cemeteries	20,000	0.01%	14	0	14	2	17
32 155-751 Recreation	45,625	0.03%	32	0	32	5	38
33 160-751 Mayor's Riverfront Pk	40,625	0.03%	29	0	29	5	34
34 202 Act 51 Major Street	7,051,510	4.52%	5,006	0	5,006	849	5,855
35 203 Act 51 Local Street	2,708,664	1.73%	1,923	0	1,923	326	2,249
36 209 Cemeteries	399,188	0.26%	283	0	283	48	331
37 226 Solid Waste	2,304,892	1.48%	1,636	0	1,636	278	1,914
38 231-XXX Blight Abatement	141,808	0.09%	101	0	101	17	118
39 243 Brownfield	33,322	0.02%	24	0	24	4	28
41 251 FFE Aspirational Projects	8,436,758	5.40%	5,989	0	5,989	1,016	7,006
42 252-172 City Managers	4,800	0.00%	3	0	3	1	4
43 252-215 City Clerk	218,869	0.14%	155	0	155	26	182
44 252-345 Public Safety	1,947,370	1.25%	1,382	0	1,382	235	1,617
45 252-724 Public Safety Comm Dev	275,199	0.18%	195	0	195	33	229
46 252-728 Econ Development	5,000	0.00%	4	0	4	1	4
47 252-751 Recreation	793,085	0.51%	563	0	563	96	659
48 252-752 Parks	70,000	0.04%	50	0	50	8	58

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
49 253-101 City Commission	6,594	0.00%	\$5	\$0	\$5	\$1	\$5
50 253-172 City Manager	65,717	0.04%	47	0	47	8	55
51 253-345 Public Safety	60,854	0.04%	43	0	43	7	51
53 253-724 Public Safety	21,735	0.01%	15	0	15	3	18
54 253-751 Recreation	3,820	0.00%	3	0	3	0	3
55 253-752 Parks	409	0.00%	0	0	0	0	0
56 254 Light Grant	95,000	0.06%	67	0	67	11	79
57 265-345 Public Safety	30,833	0.02%	22	0	22	4	26
58 271-724 Comm Dev	571,164	0.37%	405	0	405	69	474
63 288 Economic Development	711,855	0.46%	505	0	505	86	591
64 289 Home Development	188,597	0.12%	134	0	134	23	157
65 299 CDBG	473,129	0.30%	336	0	336	57	393
69 590 Wastewater Fund	32,284,095	20.67%	22,919	0	22,919	3,889	26,808
70 591 Water Fund	23,386,942	14.98%	16,603	0	16,603	2,817	19,420
71 677-XXX Insurance Fund	13,415,032	8.59%	9,524	0	9,524	1,616	11,140
72 701-XXX General Trust Fund	2,456	0.00%	2	0	2	0	2
73 702-XXX Economic Dev	5,487	0.00%	4	0	4	1	5
74 709-XXX Brownfield Dev	1,234,089	0.79%	876	0	876	149	1,025
77 731-XXX Pension Fund	2,595,541	1.66%	1,843	0	1,843	313	2,155
78 737-000 OPEB Trust Fund	412,953	0.26%	293	0	293	50	343
79 760 Foundation for Excellence	274,423	0.18%	195	0	195	33	228
Subtotal	156,172,494	100.00%	110,870	0	110,870	17,674	128,545
Direct Bills					0		0
Total					\$110,870		\$128,545

Basis Units: Department Expenditures exc. Transfers and Indirect

Source: Financial Statements

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2020
8/20/2021

Allocation Summary

Dept:9 101-223 Internal Auditor

Department	Internal Audit	Total
3 101-101 City Commission	\$53	\$53
4 101-635 City Maintenance	896	896
5 101-172 City Manager	1,184	1,184
6 101-636 Info Tech	2,872	2,872
7 101-191 Budget and Accounting	1,038	1,038
8 101-215 City Clerk	597	597
9 101-223 Internal Auditor	69	69
10 101-233 Purchasing	321	321
11 101-261 311 Customer Service	452	452
12 101-253 Treasury	1,033	1,033
13 101-257 Assessing	392	392
14 101-266 City Attorney	605	605
15 101-270 Human Resources	490	490
16 101-345-01 Public Safety Admin	1,064	1,064
17 101-640 Fleet	1,866	1,866
19 101-299 Non-Departmental	139	139
20 101-345 Public Safety Ops	26,341	26,341
21 101-441-00 PW General	590	590
22 101-448-31 Street Lights	1,001	1,001
24 101-699.00 Code Enforcement	664	664
25 101-699.01 Building Trades	597	597
26 101-721 Planning	626	626
28 101-728 Econ Dev	116	116
29 101-751-01 Parks & Rec Admin	1,710	1,710
30 101-801 Emergency Recovery	510	510
31 150-273 Cemeteries	17	17
32 155-751 Recreation	38	38
33 160-751 Mayor's Riverfront Pk	34	34
34 202 Act 51 Major Street	5,855	5,855
35 203 Act 51 Local Street	2,249	2,249
36 209 Cemeteries	331	331
37 226 Solid Waste	1,914	1,914
38 231-XXX Blight Abatement	118	118
39 243 Brownfield	28	28
41 251 FFE Aspirational Projects	7,006	7,006
42 252-172 City Managers	4	4
43 252-215 City Clerk	182	182
44 252-345 Public Safety	1,617	1,617
45 252-724 Public Safety Comm Dev	229	229
46 252-728 Econ Development	4	4
47 252-751 Recreation	659	659

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2020
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Allocation Summary

Dept:9 101-223 Internal Auditor

Department	Internal Audit	Total
48 252-752 Parks	\$58	\$58
49 253-101 City Commission	5	5
50 253-172 City Manager	55	55
51 253-345 Public Safety	51	51
53 253-724 Public Safety	18	18
54 253-751 Recreation	3	3
55 253-752 Parks	0	0
56 254 Light Grant	79	79
57 265-345 Public Safety	26	26
58 271-724 Comm Dev	474	474
63 288 Economic Development	591	591
64 289 Home Development	157	157
65 299 CDBG	393	393
69 590 Wastewater Fund	26,808	26,808
70 591 Water Fund	19,420	19,420
71 677-XXX Insurance Fund	11,140	11,140
72 701-XXX General Trust Fund	2	2
73 702-XXX Economic Dev	5	5
74 709-XXX Brownfield Dev	1,025	1,025
77 731-XXX Pension Fund	2,155	2,155
78 737-000 OPEB Trust Fund	343	343
79 760 Foundation for Excellence	228	228
Total	\$128,545	\$128,545

**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 2020
8/20/2021

A. Department Costs

Dept:10 101-233 Purchasing

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2020
8/20/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:10 101-233 Purchasing

Department	First Incoming	Second Incoming	Purchasing
1 City Hall	\$3,958	\$49	\$4,007
Subtotal - Building Depreciation	3,958	49	4,007
2 City Hall Equipment	367	5	372
2 Management Services	356	5	361
2 Voice over IP System	439	6	445
Subtotal - Equipment Depreciation	1,161	16	1,177
3 City Commission	203	123	326
Subtotal - 101-101 City Commission	203	123	326
4 Maintenance Admin	966	389	1,355
4 City Hall	20,261	4,250	24,510
Subtotal - 101-635 City Maintenance	21,227	4,639	25,866
5 Management & Leadership	9,559	2,585	12,144
Subtotal - 101-172 City Manager	9,559	2,585	12,144
6 PC / Network Support	21,072	3,020	24,092
6 App - Eden	8,809	1,396	10,205
6 App - BS & A	2,628	403	3,031
6 App - Intellitime / Kronos	492	70	563
6 County Wide	1,408	201	1,610
Subtotal - 101-636 Info Tech	34,409	5,091	39,500
7 Accounts Payable	350	96	446
7 Payroll	716	192	908
7 Budgeting	689	182	871
7 Risk Managment	38	10	49
7 Audit and Accounting	1,490	340	1,829
7 Cost Plan	1,295	0	1,295
Subtotal - 101-191 Budget and Accoun	4,578	820	5,398
8 Mailroom	64	16	80
Subtotal - 101-215 City Clerk	64	16	80
9 Internal Audit	274	47	321

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2020
8/20/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:10 101-233 Purchasing

Department	First Incoming	Second Incoming	Purchasing
Subtotal - 101-223 Internal Auditor	\$274	\$47	\$321
10 Purchasing	0	441	441
Subtotal - 101-233 Purchasing	0	441	441
11 Customer Service (exc Public Wks)	0	1,232	1,232
Subtotal - 101-261 311 Customer Servi	0	1,232	1,232
12 Tax Collection - General Fund	0	2,409	2,409
Subtotal - 101-253 Treasury	0	2,409	2,409
13 Assessing - General Fund	0	3,886	3,886
Subtotal - 101-257 Assessing	0	3,886	3,886
14 Advise and Counsel	0	864	864
14 Labor Relations	0	46	46
14 Risk Management	0	6	6
Subtotal - 101-266 City Attorney	0	917	917
15 Human Resources	0	5,377	5,377
15 Labor Relations	0	647	647
Subtotal - 101-270 Human Resources	0	6,025	6,025
18 General Fund OPEB	0	46,854	46,854
Subtotal - 101-297 OPEB	0	46,854	46,854
19 Security	0	4,934	4,934
19 Contractual	0	46	46
19 Parking	0	3,034	3,034
Subtotal - 101-299 Non-Departmental	0	8,014	8,014
Total Incoming	75,433	83,163	158,597
C. Total Allocated		\$465,024	\$465,024
			100.00%

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
8/20/2021

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	3	0.09%	\$331	\$0	\$331	\$0	\$331
4 101-635 City Maintenance	207	5.97%	22,812	0	22,812	0	22,812
5 101-172 City Manager	41	1.18%	4,518	0	4,518	0	4,518
6 101-636 Info Tech	246	7.10%	27,110	0	27,110	0	27,110
7 101-191 Budget and Accounting	20	0.58%	2,204	0	2,204	0	2,204
8 101-215 City Clerk	53	1.53%	5,841	0	5,841	0	5,841
10 101-233 Purchasing	4	0.12%	441	0	441	0	441
11 101-261 311 Customer Service	2	0.06%	220	0	220	58	278
12 101-253 Treasury	14	0.40%	1,543	0	1,543	403	1,946
13 101-257 Assessing	13	0.38%	1,433	0	1,433	374	1,807
14 101-266 City Attorney	6	0.17%	661	0	661	173	834
15 101-270 Human Resources	18	0.52%	1,984	0	1,984	518	2,501
16 101-345-01 Public Safety Admin	13	0.38%	1,433	0	1,433	374	1,807
17 101-640 Fleet	117	3.38%	12,894	0	12,894	3,366	16,260
19 101-299 Non-Departmental	1	0.03%	110	0	110	29	139
20 101-345 Public Safety Ops	294	8.48%	32,400	0	32,400	8,457	40,858
21 101-441-00 PW General	17	0.49%	1,873	0	1,873	489	2,363
24 101-699.00 Code Enforcement	17	0.49%	1,873	0	1,873	489	2,363
25 101-699.01 Building Trades	20	0.58%	2,204	0	2,204	575	2,779
26 101-721 Planning	29	0.84%	3,196	0	3,196	834	4,030
28 101-728 Econ Dev	11	0.32%	1,212	0	1,212	316	1,529
29 101-751-01 Parks & Rec Admin	166	4.79%	18,294	0	18,294	4,775	23,069
30 101-801 Emergency Recovery	54	1.56%	5,951	0	5,951	1,553	7,504
31 150-273 Cemeteries	1	0.03%	110	0	110	29	139
34 202 Act 51 Major Street	87	2.51%	9,588	0	9,588	2,503	12,091
35 203 Act 51 Local Street	40	1.15%	4,408	0	4,408	1,151	5,559
36 209 Cemeteries	23	0.66%	2,535	0	2,535	662	3,196
37 226 Solid Waste	27	0.78%	2,976	0	2,976	777	3,752
38 231-XXX Blight Abatement	14	0.40%	1,543	0	1,543	403	1,946
41 251 FFE Aspirational Projects	55	1.59%	6,061	0	6,061	1,582	7,643
43 252-215 City Clerk	31	0.89%	3,416	0	3,416	892	4,308
44 252-345 Public Safety	14	0.40%	1,543	0	1,543	403	1,946
45 252-724 Public Safety Comm Dev	4	0.12%	441	0	441	115	556
47 252-751 Recreation	34	0.98%	3,747	0	3,747	978	4,725
49 253-101 City Commission	8	0.23%	882	0	882	230	1,112
50 253-172 City Manager	1	0.03%	110	0	110	29	139
51 253-345 Public Safety	2	0.06%	220	0	220	58	278
53 253-724 Public Safety	2	0.06%	220	0	220	58	278
54 253-751 Recreation	19	0.55%	2,094	0	2,094	547	2,640
56 254 Light Grant	1	0.03%	110	0	110	29	139
58 271-724 Comm Dev	11	0.32%	1,212	0	1,212	316	1,529
63 288 Economic Development	60	1.73%	6,612	0	6,612	1,726	8,338

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
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Purchasing Allocations

Dept:10 101-233 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 289 Home Development	3	0.09%	\$331	\$0	\$331	\$86	\$417
65 299 CDBG	11	0.32%	1,212	0	1,212	316	1,529
67 400 Capital Projects	96	2.77%	10,580	0	10,580	2,762	13,341
69 590 Wastewater Fund	869	25.08%	95,768	0	95,768	24,998	120,766
70 591 Water Fund	562	16.22%	61,935	0	61,935	16,167	78,102
71 677-XXX Insurance Fund	108	3.12%	11,902	0	11,902	3,107	15,009
72 701-XXX General Trust Fund	3	0.09%	331	0	331	86	417
73 702-XXX Economic Dev	1	0.03%	110	0	110	29	139
74 709-XXX Brownfield Dev	12	0.35%	1,322	0	1,322	345	1,668
Subtotal	3,465	100.00%	381,860	0	381,860	83,163	465,024
Direct Bills					0		0
Total					\$381,860		\$465,024

Basis Units: Number of Purchase Orders

Source: General Ledger Detail

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2020
8/20/2021

Allocation Summary

Dept:10 101-233 Purchasing

Department	Purchasing	Total
3 101-101 City Commission	\$331	\$331
4 101-635 City Maintenance	22,812	22,812
5 101-172 City Manager	4,518	4,518
6 101-636 Info Tech	27,110	27,110
7 101-191 Budget and Accounting	2,204	2,204
8 101-215 City Clerk	5,841	5,841
10 101-233 Purchasing	441	441
11 101-261 311 Customer Service	278	278
12 101-253 Treasury	1,946	1,946
13 101-257 Assessing	1,807	1,807
14 101-266 City Attorney	834	834
15 101-270 Human Resources	2,501	2,501
16 101-345-01 Public Safety Admin	1,807	1,807
17 101-640 Fleet	16,260	16,260
19 101-299 Non-Departmental	139	139
20 101-345 Public Safety Ops	40,858	40,858
21 101-441-00 PW General	2,363	2,363
24 101-699.00 Code Enforcement	2,363	2,363
25 101-699.01 Building Trades	2,779	2,779
26 101-721 Planning	4,030	4,030
28 101-728 Econ Dev	1,529	1,529
29 101-751-01 Parks & Rec Admin	23,069	23,069
30 101-801 Emergency Recovery	7,504	7,504
31 150-273 Cemeteries	139	139
34 202 Act 51 Major Street	12,091	12,091
35 203 Act 51 Local Street	5,559	5,559
36 209 Cemeteries	3,196	3,196
37 226 Solid Waste	3,752	3,752
38 231-XXX Blight Abatement	1,946	1,946
41 251 FFE Aspirational Projects	7,643	7,643
43 252-215 City Clerk	4,308	4,308
44 252-345 Public Safety	1,946	1,946
45 252-724 Public Safety Comm Dev	556	556
47 252-751 Recreation	4,725	4,725
49 253-101 City Commission	1,112	1,112
50 253-172 City Manager	139	139
51 253-345 Public Safety	278	278
53 253-724 Public Safety	278	278
54 253-751 Recreation	2,640	2,640
56 254 Light Grant	139	139
58 271-724 Comm Dev	1,529	1,529

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
8/20/2021

Allocation Summary

Dept:10 101-233 Purchasing

Department	Purchasing	Total
63 288 Economic Development	\$8,338	\$8,338
64 289 Home Development	417	417
65 299 CDBG	1,529	1,529
67 400 Capital Projects	13,341	13,341
69 590 Wastewater Fund	120,766	120,766
70 591 Water Fund	78,102	78,102
71 677-XXX Insurance Fund	15,009	15,009
72 701-XXX General Trust Fund	417	417
73 702-XXX Economic Dev	139	139
74 709-XXX Brownfield Dev	1,668	1,668
Total	\$465,024	\$465,024

Customer Service 311
Nature and Extent of Services

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

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

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

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

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

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

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

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
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A. Department Costs

Dept:11 101-261 311 Customer Service

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

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B. Incoming Costs - (Default Spread Salary%)

Dept:11 101-261 311 Customer Service

Department	First Incoming	Second Incoming	Customer Service (exc Public Wks)	Public Works	Cemeteries
1 City Hall	\$37,163	\$465	\$36,247	\$1,347	\$34
Subtotal - Building Depreciation	37,163	465	36,247	1,347	34
2 City Hall Equipment	3,442	48	3,361	125	3
2 Voice over IP System	73	1	71	3	0
Subtotal - Equipment Depreciation	3,515	49	3,433	128	3
3 City Commission	286	173	442	16	0
Subtotal - 101-101 City Commission	286	173	442	16	0
4 Maintenance Admin	9,075	3,651	12,259	456	11
4 City Hall	190,240	39,903	221,697	8,239	207
Subtotal - 101-635 City Maintenance	199,315	43,554	233,955	8,695	219
5 Management & Leadership	18,058	4,884	22,100	821	21
Subtotal - 101-172 City Manager	18,058	4,884	22,100	821	21
6 PC / Network Support	37,929	5,437	41,774	1,552	39
6 App - Eden	11,745	1,862	13,107	487	12
6 App - BS & A	7,008	1,075	7,786	289	7
6 App - Intellitime / Kronos	1,354	194	1,490	55	1
6 County Wide	2,661	380	2,929	109	3
6 Dept Specific Exp	67,537	11,060	75,712	2,814	71
Subtotal - 101-636 Info Tech	128,233	20,006	142,799	5,307	133
7 Accounts Payable	808	222	991	37	1
7 Payroll	1,352	364	1,653	61	2
7 Budgeting	970	256	1,181	44	1
7 Risk Managment	54	14	66	2	0
7 Audit and Accounting	1,535	350	1,816	67	2
7 Cost Plan	1,295	0	1,247	46	1
Subtotal - 101-191 Budget and Accoun	6,013	1,206	6,954	258	6
9 Internal Audit	386	66	435	16	0
Subtotal - 101-223 Internal Auditor	386	66	435	16	0
10 Purchasing	220	58	268	10	0

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B. Incoming Costs - (Default Spread Salary%)

Dept:11 101-261 311 Customer Service

Department	First Incoming	Second Incoming	Customer Service (exc Public Wks)	Public Works	Cemeteries
Subtotal - 101-233 Purchasing	\$220	\$58	\$268	\$10	\$0
11 Customer Service (exc Public Wks)	0	107,560	103,613	3,851	97
Subtotal - 101-261 311 Customer Servi	0	107,560	103,613	3,851	97
12 Tax Collection - General Fund	0	3,392	3,267	121	3
Subtotal - 101-253 Treasury	0	3,392	3,267	121	3
13 Assessing - General Fund	0	5,471	5,271	196	5
Subtotal - 101-257 Assessing	0	5,471	5,271	196	5
14 Advise and Counsel	0	1,217	1,173	44	1
14 Labor Relations	0	115	110	4	0
14 Risk Management	0	8	8	0	0
Subtotal - 101-266 City Attorney	0	1,340	1,291	48	1
15 Human Resources	0	10,159	9,786	364	9
15 Labor Relations	0	1,601	1,543	57	1
Subtotal - 101-270 Human Resources	0	11,760	11,328	421	11
18 General Fund OPEB	0	88,515	85,267	3,169	80
Subtotal - 101-297 OPEB	0	88,515	85,267	3,169	80
19 Security	0	46,332	44,632	1,659	42
19 Contractual	0	64	62	2	0
19 Parking	0	5,731	5,521	205	5
Subtotal - 101-299 Non-Departmental	0	52,128	50,214	1,866	47
Total Incoming	393,190	340,625	706,884	26,271	660
C. Total Allocated		\$1,278,026	\$1,231,122	\$45,753	\$1,150
			96.33%	3.58%	0.09%

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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	1,532	0.44%	\$3,998	\$0	\$3,998	\$0	\$3,998
7 101-191 Budget and Accounting	4,650	1.34%	12,136	0	12,136	0	12,136
8 101-215 City Clerk	25,484	7.37%	66,511	(4,884)	61,628	0	61,628
10 101-233 Purchasing	472	0.14%	1,232	0	1,232	0	1,232
11 101-261 311 Customer Service	41,212	11.91%	107,560	0	107,560	0	107,560
12 101-253 Treasury	140,741	40.68%	367,324	0	367,324	169,385	536,709
13 101-257 Assessing	6,694	1.93%	17,471	0	17,471	8,056	25,527
14 101-266 City Attorney	428	0.12%	1,117	0	1,117	515	1,632
15 101-270 Human Resources	2,131	0.62%	5,562	0	5,562	2,565	8,126
16 101-345-01 Public Safety Admin	1,117	0.32%	2,915	0	2,915	1,344	4,260
24 101-699.00 Code Enforcement	23,735	6.86%	61,947	0	61,947	28,566	90,512
25 101-699.01 Building Trades	23,898	6.91%	62,372	0	62,372	28,762	91,134
26 101-721 Planning	4,560	1.32%	11,901	0	11,901	5,488	17,389
28 101-728 Econ Dev	202	0.06%	527	0	527	243	770
29 101-751-01 Parks & Rec Admin	4,044	1.17%	10,555	0	10,555	4,867	15,422
37 226 Solid Waste	30,939	8.94%	80,749	0	80,749	37,236	117,984
69 590 Wastewater Fund	5,972	1.73%	15,586	0	15,586	7,187	22,774
70 591 Water Fund	28,175	8.14%	73,535	0	73,535	33,909	107,444
Subtotal	345,986	100.00%	902,998	(4,884)	898,115	328,124	1,226,239
Direct Bills					4,884		4,884
Total					\$902,998		\$1,231,122

Basis Units: Minutes on 311 calls with customers

Source: 311 Customer Service Records

**City of Kalamazoo
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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	4.12	12.88%	\$4,321	\$0	\$4,321	\$1,570	\$5,891
34 202 Act 51 Major Street	15.42	48.19%	16,171	0	16,171	5,876	22,047
35 203 Act 51 Local Street	12.46	38.94%	13,067	0	13,067	4,748	17,815
Subtotal	32.00	100.00%	33,559	0	33,559	12,194	45,753
Direct Bills					0		0
Total					\$33,559		\$45,753

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

Source: Payroll

**City of Kalamazoo
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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%	\$844	\$0	\$844	\$307	\$1,150
Subtotal	1	100.00%	844	0	844	307	1,150
Direct Bills					0		0
Total					\$844		\$1,150
Basis Units: Direct							
Source:							

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
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Allocation Summary

Dept:11 101-261 311 Customer Service

Department	Customer Service (exc Public Wks)	Public Works	Cemeteries	Total
0 Direct Billed	\$4,884	\$0	\$0	\$4,884
5 101-172 City Manager	3,998	0	0	3,998
7 101-191 Budget and Accounting	12,136	0	0	12,136
8 101-215 City Clerk	61,628	0	0	61,628
10 101-233 Purchasing	1,232	0	0	1,232
11 101-261 311 Customer Service	107,560	0	0	107,560
12 101-253 Treasury	536,709	0	0	536,709
13 101-257 Assessing	25,527	0	0	25,527
14 101-266 City Attorney	1,632	0	0	1,632
15 101-270 Human Resources	8,126	0	0	8,126
16 101-345-01 Public Safety Admin	4,260	0	0	4,260
21 101-441-00 PW General	0	5,891	0	5,891
24 101-699.00 Code Enforcement	90,512	0	0	90,512
25 101-699.01 Building Trades	91,134	0	0	91,134
26 101-721 Planning	17,389	0	0	17,389
28 101-728 Econ Dev	770	0	0	770
29 101-751-01 Parks & Rec Admin	15,422	0	0	15,422
34 202 Act 51 Major Street	0	22,047	0	22,047
35 203 Act 51 Local Street	0	17,815	0	17,815
36 209 Cemeteries	0	0	1,150	1,150
37 226 Solid Waste	117,984	0	0	117,984
69 590 Wastewater Fund	22,774	0	0	22,774
70 591 Water Fund	107,444	0	0	107,444
Total	\$1,231,122	\$45,753	\$1,150	\$1,278,026

**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
Full Cost Allocation Plan

CY 2020
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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
Personnel Costs									
Salaries	S1	593,821	83,610	60,273	24,050	102,197	15,321	142,280	166,092
Salary % Split			14.08%	10.15%	4.05%	17.21%	2.58%	23.96%	27.97%
Benefits	S	249,506	35,130	25,325	10,105	42,940	6,437	59,782	69,787
Subtotal - Personnel Costs		843,327	118,740	85,598	34,155	145,137	21,758	202,061	235,879
Services & Supplies Cost									
728 Supplies	S	2,116	298	215	86	364	55	507	592
728 Postage	P	119,365	16,475	0	0	14,131	2,119	0	86,641
805 Education and Training	S	1,297	183	132	53	223	33	311	363
810 Fees	S	56,271	7,923	5,711	2,279	9,684	1,452	13,482	15,739
815 Telephone	S	842	119	85	34	145	22	202	235
825 Insurance	S	13,824	1,946	1,403	560	2,379	357	3,312	3,867
845 Outside Contractual Service	S	250,962	35,336	25,473	10,164	43,191	6,475	60,131	70,194
860 Memberships & Dues	S	467	66	47	19	80	12	112	130
880 Rental/Lease of Equipment	S	3,258	459	331	132	561	84	781	911
976 Office Equip & Furniture	S	0	0	0	0	0	0	0	0
CCTA Admin Services Contract	P	(50,699)	(50,699)	0	0	0	0	0	0
Subtotal - Services & Supplies		397,702	12,104	33,397	13,326	70,758	10,608	78,837	178,672
Department Cost Total		1,241,029	130,844	118,995	47,481	215,895	32,366	280,898	414,550
Adjustments to Cost									
Subtotal - Adjustments		0	0	0	0	0	0	0	0
Total Costs After Adjustments		1,241,029	130,844	118,995	47,481	215,895	32,366	280,898	414,550
General Admin Distribution			(130,844)	15,457	6,168	26,208	3,929	36,488	42,594
Grand Total		\$1,241,029		\$134,452	\$53,648	\$242,103	\$36,295	\$317,386	\$457,145

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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	\$7,222	\$90	\$864	\$345	\$1,465	\$220	\$2,039	\$2,380
Subtotal - Building Depreciation	7,222	90	864	345	1,465	220	2,039	2,380
2 City Hall Equipment	669	9	80	32	136	20	189	221
2 Department Specific Equipment	699	10	84	33	142	21	198	231
2 Voice over IP System	805	11	96	38	164	25	228	266
Subtotal - Equipment Depreciation	2,173	30	260	104	441	66	614	717
3 City Commission	654	395	124	49	210	32	293	342
Subtotal - 101-101 City Commission	654	395	124	49	210	32	293	342
4 Maintenance Admin	1,763	709	292	117	495	74	690	805
4 City Hall	36,969	7,754	5,283	2,108	8,958	1,343	12,472	14,559
Subtotal - 101-635 City Maintenance	38,733	8,464	5,575	2,225	9,454	1,417	13,161	15,364
5 Management & Leadership	25,024	6,768	3,756	1,499	6,368	955	8,866	10,349
Subtotal - 101-172 City Manager	25,024	6,768	3,756	1,499	6,368	955	8,866	10,349
6 PC / Network Support	27,393	3,927	3,700	1,476	6,273	940	8,734	10,196
6 App - Eden	7,341	1,163	1,005	401	1,703	255	2,371	2,768
6 App - BS & A	7,884	1,209	1,074	429	1,821	273	2,536	2,960
6 App - Intellitime / Kronos	1,354	194	183	73	310	46	431	504
6 County Wide	3,687	527	498	199	844	127	1,175	1,372
Subtotal - 101-636 Info Tech	47,659	7,019	6,459	2,577	10,952	1,642	15,248	17,800
7 Accounts Payable	1,479	406	223	89	378	57	526	614
7 Payroll	1,874	504	281	112	476	71	663	774
7 Budgeting	2,216	585	331	132	561	84	781	912
7 Risk Managment	124	33	18	7	31	5	44	51
7 Audit and Accounting	2,354	537	342	136	579	87	806	941
7 Cost Plan	1,295	0	153	61	259	39	361	421
Subtotal - 101-191 Budget and Accoun	9,342	2,065	1,347	538	2,285	343	3,181	3,713
8 Mailroom	27,974	7,002	4,132	1,649	7,006	1,050	9,753	11,386
Subtotal - 101-215 City Clerk	27,974	7,002	4,132	1,649	7,006	1,050	9,753	11,386
9 Internal Audit	883	150	122	49	207	31	288	336

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
Subtotal - 101-223 Internal Auditor	\$883	\$150	\$122	\$49	\$207	\$31	\$288	\$336
10 Purchasing	1,543	403	230	92	390	58	543	633
Subtotal - 101-233 Purchasing	1,543	403	230	92	390	58	543	633
11 Customer Service (exc Public Wks)	367,324	169,385	63,403	25,299	107,504	16,116	149,669	174,718
Subtotal - 101-261 311 Customer Servi	367,324	169,385	63,403	25,299	107,504	16,116	149,669	174,718
12 Non-Tax Revenue	0	3,109	367	147	623	93	867	1,012
12 Tax Collection - General Fund	0	7,750	916	365	1,552	233	2,161	2,523
12 Cashier	0	323,789	38,250	15,262	64,856	9,723	90,293	105,405
Subtotal - 101-253 Treasury	0	334,648	39,533	15,774	67,031	10,049	93,321	108,940
13 Assessing - General Fund	0	12,502	1,477	589	2,504	375	3,486	4,070
Subtotal - 101-257 Assessing	0	12,502	1,477	589	2,504	375	3,486	4,070
14 Advise and Counsel	0	2,781	329	131	557	84	776	905
14 Labor Relations	0	141	17	7	28	4	39	46
14 Risk Management	0	13	2	1	3	0	4	4
Subtotal - 101-266 City Attorney	0	2,935	347	138	588	88	818	955
15 Human Resources	0	14,077	1,663	664	2,820	423	3,926	4,583
15 Labor Relations	0	1,963	232	93	393	59	547	639
Subtotal - 101-270 Human Resources	0	16,040	1,895	756	3,213	482	4,473	5,222
18 General Fund OPEB	0	122,661	14,490	5,782	24,569	3,683	34,206	39,931
Subtotal - 101-297 OPEB	0	122,661	14,490	5,782	24,569	3,683	34,206	39,931
19 Security	0	9,004	1,064	424	1,803	270	2,511	2,931
19 Contractual	0	147	17	7	30	4	41	48
19 Parking	0	7,942	938	374	1,591	238	2,215	2,585
Subtotal - 101-299 Non-Departmental	0	17,093	2,019	806	3,424	513	4,767	5,564
Total Incoming	528,529	707,650	146,034	58,270	247,610	37,120	344,726	402,420
C. Total Allocated		\$2,477,208	\$280,486	\$111,918	\$489,713	\$73,415	\$662,112	\$859,565
			11.32%	4.52%	19.77%	2.96%	26.73%	34.70%

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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%	\$196,889	\$(48,183)	\$148,706	\$83,597	\$232,303
Subtotal	1	100.00%	196,889	(48,183)	148,706	83,597	232,303
Direct Bills					48,183		48,183
Total					\$196,889		\$280,486
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
8 101-215 City Clerk	57	0.34%	\$264	\$0	\$264	\$0	\$264
12 101-253 Treasury	672	3.96%	3,109	0	3,109	0	3,109
16 101-345-01 Public Safety Admin	210	1.24%	972	0	972	431	1,403
17 101-640 Fleet	74	0.44%	342	0	342	152	494
18 101-297 OPEB	11	0.06%	51	0	51	23	73
19 101-299 Non-Departmental	6	0.04%	28	0	28	12	40
20 101-345 Public Safety Ops	231	1.36%	1,069	0	1,069	474	1,543
21 101-441-00 PW General	24	0.14%	111	0	111	49	160
24 101-699.00 Code Enforcement	4,536	26.71%	20,986	0	20,986	9,310	30,295
25 101-699.01 Building Trades	1,937	11.41%	8,961	0	8,961	3,976	12,937
29 101-751-01 Parks & Rec Admin	136	0.80%	629	0	629	279	908
31 150-273 Cemeteries	117	0.69%	541	0	541	240	781
32 155-751 Recreation	1	0.01%	5	0	5	2	7
33 160-751 Mayor's Riverfront Pk	1	0.01%	5	0	5	2	7
34 202 Act 51 Major Street	103	0.61%	477	0	477	211	688
35 203 Act 51 Local Street	470	2.77%	2,174	0	2,174	965	3,139
36 209 Cemeteries	322	1.90%	1,490	0	1,490	661	2,151
37 226 Solid Waste	570	3.36%	2,637	0	2,637	1,170	3,807
38 231-XXX Blight Abatement	1	0.01%	5	0	5	2	7
39 243 Brownfield	2	0.01%	9	0	9	4	13
40 244 Econ Initiative	36	0.21%	167	0	167	74	240
41 251 FFE Aspirational Projects	30	0.18%	139	0	139	62	200
42 252-172 City Managers	3	0.02%	14	0	14	6	20
43 252-215 City Clerk	1	0.01%	5	0	5	2	7
44 252-345 Public Safety	32	0.19%	148	0	148	66	214
45 252-724 Public Safety Comm Dev	16	0.09%	74	0	74	33	107
46 252-728 Econ Development	2	0.01%	9	0	9	4	13
47 252-751 Recreation	14	0.08%	65	0	65	29	94
48 252-752 Parks	2	0.01%	9	0	9	4	13
49 253-101 City Commission	5	0.03%	23	0	23	10	33
50 253-172 City Manager	2	0.01%	9	0	9	4	13
51 253-345 Public Safety	26	0.15%	120	0	120	53	174
52 253-441 Public Works	1	0.01%	5	0	5	2	7
53 253-724 Public Safety	13	0.08%	60	0	60	27	87
54 253-751 Recreation	5	0.03%	23	0	23	10	33
55 253-752 Parks	3	0.02%	14	0	14	6	20
57 265-345 Public Safety	74	0.44%	342	0	342	152	494
58 271-724 Comm Dev	18	0.11%	83	0	83	37	120
60 284 Community Dev	43	0.25%	199	0	199	88	287
62 286 Community Dev	35	0.21%	162	0	162	72	234
63 288 Economic Development	39	0.23%	180	0	180	80	260
64 289 Home Development	3	0.02%	14	0	14	6	20

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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
65 299 CDBG	331	1.95%	\$1,531	\$0	\$1,531	\$679	\$2,211
66 300 Debt Service	29	0.17%	134	0	134	60	194
67 400 Capital Projects	58	0.34%	268	0	268	119	387
69 590 Wastewater Fund	2,009	11.83%	9,295	0	9,295	4,123	13,418
70 591 Water Fund	2,942	17.33%	13,611	0	13,611	6,038	19,649
71 677-XXX Insurance Fund	496	2.92%	2,295	0	2,295	1,018	3,313
72 701-XXX General Trust Fund	8	0.05%	37	0	37	16	53
73 702-XXX Economic Dev	3	0.02%	14	0	14	6	20
74 709-XXX Brownfield Dev	32	0.19%	148	0	148	66	214
77 731-XXX Pension Fund	119	0.70%	551	0	551	244	795
78 737-000 OPEB Trust Fund	119	0.70%	551	0	551	244	795
79 760 Foundation for Excellence	49	0.29%	227	0	227	101	327
80 98X-XXX GASB 34 Govt	4	0.02%	19	0	19	8	27
83 All Other	898	5.29%	4,155	0	4,155	1,843	5,998
Subtotal	16,981	100.00%	78,561	0	78,561	33,356	111,918
Direct Bills					0		0
Total					\$78,561		\$111,918

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	75,287	0.13%	\$469	\$0	\$469	\$0	\$469
4 101-635 City Maintenance	1,262,730	2.26%	7,869	0	7,869	0	7,869
5 101-172 City Manager	1,668,313	2.99%	10,397	0	10,397	0	10,397
6 101-636 Info Tech	4,045,558	7.25%	25,212	0	25,212	0	25,212
7 101-191 Budget and Accounting	1,461,957	2.62%	9,111	0	9,111	0	9,111
8 101-215 City Clerk	840,928	1.51%	5,241	0	5,241	0	5,241
9 101-223 Internal Auditor	97,821	0.18%	610	0	610	0	610
10 101-233 Purchasing	386,489	0.69%	2,409	0	2,409	0	2,409
11 101-261 311 Customer Service	544,211	0.97%	3,392	0	3,392	0	3,392
12 101-253 Treasury	1,243,545	2.23%	7,750	0	7,750	0	7,750
13 101-257 Assessing	471,571	0.84%	2,939	0	2,939	1,512	4,451
14 101-266 City Attorney	728,296	1.30%	4,539	0	4,539	2,335	6,874
15 101-270 Human Resources	590,655	1.06%	3,681	0	3,681	1,894	5,575
16 101-345-01 Public Safety Admin	1,280,848	2.29%	7,982	0	7,982	4,107	12,089
17 101-640 Fleet	2,247,137	4.02%	14,004	0	14,004	7,205	21,209
19 101-299 Non-Departmental	167,618	0.30%	1,045	0	1,045	537	1,582
20 101-345 Public Safety Ops	31,721,777	56.81%	197,693	0	197,693	101,709	299,402
21 101-441-00 PW General	710,870	1.27%	4,430	0	4,430	2,279	6,709
22 101-448-31 Street Lights	1,205,034	2.16%	7,510	0	7,510	3,864	11,374
24 101-699.00 Code Enforcement	799,746	1.43%	4,984	0	4,984	2,564	7,548
25 101-699.01 Building Trades	718,488	1.29%	4,478	0	4,478	2,304	6,781
26 101-721 Planning	753,683	1.35%	4,697	0	4,697	2,417	7,114
28 101-728 Econ Dev	139,756	0.25%	871	0	871	448	1,319
29 101-751-01 Parks & Rec Admin	2,058,800	3.69%	12,831	0	12,831	6,601	19,432
30 101-801 Emergency Recovery	613,936	1.10%	3,826	0	3,826	1,968	5,795
Subtotal	55,835,054	100.00%	347,969	0	347,969	141,744	489,713
Direct Bills					0		0
Total					\$347,969		\$489,713

Basis Units: Department Expenditures excluding Transfers

Source: Financial Statements

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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	1	100.00%	\$52,166	\$0	\$52,166	\$21,249	\$73,415
Subtotal	1	100.00%	52,166	0	52,166	21,249	73,415
Direct Bills					0		0
Total					\$52,166		\$73,415

Basis Units: Direct to Solid Waste
Source:

City of Kalamazoo
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CY 2020
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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	50	0.01%	\$30	\$0	\$30	\$0	\$30
12 101-253 Treasury	540,554	69.67%	323,789	0	323,789	0	323,789
16 101-345-01 Public Safety Admin	6	0.00%	4	0	4	5	9
20 101-345 Public Safety Ops	271	0.03%	162	0	162	227	390
24 101-699.00 Code Enforcement	2	0.00%	1	0	1	2	3
25 101-699.01 Building Trades	2,097	0.27%	1,256	0	1,256	1,759	3,015
27 101-724 Community Develop	1	0.00%	1	0	1	1	1
29 101-751-01 Parks & Rec Admin	31	0.00%	19	0	19	26	45
31 150-273 Cemeteries	23	0.00%	14	0	14	19	33
34 202 Act 51 Major Street	78	0.01%	47	0	47	65	112
35 203 Act 51 Local Street	38	0.00%	23	0	23	32	55
36 209 Cemeteries	105	0.01%	63	0	63	88	151
37 226 Solid Waste	458	0.06%	274	0	274	384	658
38 231-XXX Blight Abatement	12	0.00%	7	0	7	10	17
40 244 Econ Initiative	70	0.01%	42	0	42	59	101
41 251 FFE Aspirational Projects	4	0.00%	2	0	2	3	6
43 252-215 City Clerk	1	0.00%	1	0	1	1	1
44 252-345 Public Safety	13	0.00%	8	0	8	11	19
45 252-724 Public Safety Comm Dev	5	0.00%	3	0	3	4	7
47 252-751 Recreation	2	0.00%	1	0	1	2	3
49 253-101 City Commission	4	0.00%	2	0	2	3	6
51 253-345 Public Safety	1	0.00%	1	0	1	1	1
52 253-441 Public Works	22	0.00%	13	0	13	18	32
53 253-724 Public Safety	7	0.00%	4	0	4	6	10
54 253-751 Recreation	1	0.00%	1	0	1	1	1
55 253-752 Parks	2	0.00%	1	0	1	2	3
57 265-345 Public Safety	31	0.00%	19	0	19	26	45
58 271-724 Comm Dev	20	0.00%	12	0	12	17	29
59 280 Community Dev	2	0.00%	1	0	1	2	3
60 284 Community Dev	38	0.00%	23	0	23	32	55
62 286 Community Dev	30	0.00%	18	0	18	25	43
63 288 Economic Development	37	0.00%	22	0	22	31	53
64 289 Home Development	3	0.00%	2	0	2	3	4
65 299 CDBG	293	0.04%	176	0	176	246	421
67 400 Capital Projects	14	0.00%	8	0	8	12	20
69 590 Wastewater Fund	103,059	13.28%	61,732	0	61,732	86,425	148,157
70 591 Water Fund	128,047	16.50%	76,700	0	76,700	107,380	184,080
71 677-XXX Insurance Fund	229	0.03%	137	0	137	192	329
72 701-XXX General Trust Fund	4	0.00%	2	0	2	3	6
73 702-XXX Economic Dev	1	0.00%	1	0	1	1	1
74 709-XXX Brownfield Dev	40	0.01%	24	0	24	34	58
83 All Other	216	0.03%	129	0	129	181	311

**City of Kalamazoo
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Cashier Allocations

Dept:12 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	775,922	100.00%	464,774	0	464,774	197,338	662,112
Direct Bills					0		0
Total					\$464,774		\$662,112

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

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Utility Billing Allocations

Dept:12 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 590 Wastewater Fund	43.57	43.57%	\$274,142	\$0	\$274,142	\$100,370	\$374,512
70 591 Water Fund	56.43	56.43%	355,057	0	355,057	129,995	485,053
Subtotal	100.00	100.00%	629,200	0	629,200	230,365	859,565
Direct Bills					0		0
Total					\$629,200		\$859,565
Basis Units: % of Utility Bills Processed							
Source: Utility Billings							

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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	\$48,183	\$0	\$0	\$0	\$0	\$0	\$48,183
3 101-101 City Commission	0	0	469	0	0	0	469
4 101-635 City Maintenance	0	0	7,869	0	0	0	7,869
5 101-172 City Manager	0	0	10,397	0	0	0	10,397
6 101-636 Info Tech	0	0	25,212	0	0	0	25,212
7 101-191 Budget and Accounting	0	0	9,111	0	0	0	9,111
8 101-215 City Clerk	0	264	5,241	0	30	0	5,534
9 101-223 Internal Auditor	0	0	610	0	0	0	610
10 101-233 Purchasing	0	0	2,409	0	0	0	2,409
11 101-261 311 Customer Service	0	0	3,392	0	0	0	3,392
12 101-253 Treasury	0	3,109	7,750	0	323,789	0	334,648
13 101-257 Assessing	232,303	0	4,451	0	0	0	236,754
14 101-266 City Attorney	0	0	6,874	0	0	0	6,874
15 101-270 Human Resources	0	0	5,575	0	0	0	5,575
16 101-345-01 Public Safety Admin	0	1,403	12,089	0	9	0	13,500
17 101-640 Fleet	0	494	21,209	0	0	0	21,704
18 101-297 OPEB	0	73	0	0	0	0	73
19 101-299 Non-Departmental	0	40	1,582	0	0	0	1,622
20 101-345 Public Safety Ops	0	1,543	299,402	0	390	0	301,334
21 101-441-00 PW General	0	160	6,709	0	0	0	6,870
22 101-448-31 Street Lights	0	0	11,374	0	0	0	11,374
24 101-699.00 Code Enforcement	0	30,295	7,548	0	3	0	37,847
25 101-699.01 Building Trades	0	12,937	6,781	0	3,015	0	22,733
26 101-721 Planning	0	0	7,114	0	0	0	7,114
27 101-724 Community Develop	0	0	0	0	1	0	1
28 101-728 Econ Dev	0	0	1,319	0	0	0	1,319
29 101-751-01 Parks & Rec Admin	0	908	19,432	0	45	0	20,385
30 101-801 Emergency Recovery	0	0	5,795	0	0	0	5,795
31 150-273 Cemeteries	0	781	0	0	33	0	814
32 155-751 Recreation	0	7	0	0	0	0	7
33 160-751 Mayor's Riverfront Pk	0	7	0	0	0	0	7
34 202 Act 51 Major Street	0	688	0	0	112	0	800
35 203 Act 51 Local Street	0	3,139	0	0	55	0	3,194
36 209 Cemeteries	0	2,151	0	0	151	0	2,302
37 226 Solid Waste	0	3,807	0	73,415	658	0	77,880
38 231-XXX Blight Abatement	0	7	0	0	17	0	24
39 243 Brownfield	0	13	0	0	0	0	13
40 244 Econ Initiative	0	240	0	0	101	0	341
41 251 FFE Aspirational Projects	0	200	0	0	6	0	206
42 252-172 City Managers	0	20	0	0	0	0	20
43 252-215 City Clerk	0	7	0	0	1	0	8

City of Kalamazoo
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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
44 252-345 Public Safety	\$0	\$214	\$0	\$0	\$19	\$0	\$232
45 252-724 Public Safety Comm Dev	0	107	0	0	7	0	114
46 252-728 Econ Development	0	13	0	0	0	0	13
47 252-751 Recreation	0	94	0	0	3	0	96
48 252-752 Parks	0	13	0	0	0	0	13
49 253-101 City Commission	0	33	0	0	6	0	39
50 253-172 City Manager	0	13	0	0	0	0	13
51 253-345 Public Safety	0	174	0	0	1	0	175
52 253-441 Public Works	0	7	0	0	32	0	38
53 253-724 Public Safety	0	87	0	0	10	0	97
54 253-751 Recreation	0	33	0	0	1	0	35
55 253-752 Parks	0	20	0	0	3	0	23
57 265-345 Public Safety	0	494	0	0	45	0	539
58 271-724 Comm Dev	0	120	0	0	29	0	149
59 280 Community Dev	0	0	0	0	3	0	3
60 284 Community Dev	0	287	0	0	55	0	342
62 286 Community Dev	0	234	0	0	43	0	277
63 288 Economic Development	0	260	0	0	53	0	314
64 289 Home Development	0	20	0	0	4	0	24
65 299 CDBG	0	2,211	0	0	421	0	2,632
66 300 Debt Service	0	194	0	0	0	0	194
67 400 Capital Projects	0	387	0	0	20	0	408
69 590 Wastewater Fund	0	13,418	0	0	148,157	374,512	536,088
70 591 Water Fund	0	19,649	0	0	184,080	485,053	688,782
71 677-XXX Insurance Fund	0	3,313	0	0	329	0	3,642
72 701-XXX General Trust Fund	0	53	0	0	6	0	59
73 702-XXX Economic Dev	0	20	0	0	1	0	21
74 709-XXX Brownfield Dev	0	214	0	0	58	0	271
77 731-XXX Pension Fund	0	795	0	0	0	0	795
78 737-000 OPEB Trust Fund	0	795	0	0	0	0	795
79 760 Foundation for Excellence	0	327	0	0	0	0	327
80 98X-XXX GASB 34 Govt	0	27	0	0	0	0	27
83 All Other	0	5,998	0	0	311	0	6,308
Total	\$280,486	\$111,918	\$489,713	\$73,415	\$662,112	\$859,565	\$2,477,208

**City of Kalamazoo
Full Cost Allocation Plan**

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**City Assessor
Nature and Extent of Services**

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

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

City of Kalamazoo Millage Rate Ratios for 2020		
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**

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

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

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
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A. Department Costs

Dept:13 101-257 Assessing

Description		Amount	General Admin	Assessing - General Fund	Assessing - Solid Waste
Personnel Costs					
Salaries	S1	37,398	0	32,521	4,877
Salary % Split			.00%	86.96%	13.04%
Benefits	S	11,223	0	9,760	1,464
Subtotal - Personnel Costs		48,621	0	42,281	6,340
Services & Supplies Cost					
728 Supplies	S	10,391	0	9,036	1,355
805 Travel & Training	S	0	0	0	0
815 Telephone	S	340	0	296	44
825 Insurance	S	612	0	532	80
845 Outside Consultants	S	408,956	0	355,628	53,328
860 Memberships	S	285	0	248	37
880 Rental/Lease Equipment	S	2,365	0	2,057	308
976 Office Equipment	S	0	0	0	0
CCTA Admin Services Contract	P	(22,362)	(22,362)	0	0
Subtotal - Services & Supplies		400,588	(22,362)	367,797	55,153
Department Cost Total		449,209	(22,362)	410,078	61,493
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		449,209	(22,362)	410,078	61,493
General Admin Distribution			22,362	(19,446)	(2,916)
Grand Total		\$449,209		\$390,632	\$58,577

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	\$293	\$4	\$258	\$39
Subtotal - Equipment Depreciation	293	4	258	39
3 City Commission	248	150	346	52
Subtotal - 101-101 City Commission	248	150	346	52
5 Management & Leadership	902	244	996	149
Subtotal - 101-172 City Manager	902	244	996	149
6 PC / Network Support	12,643	1,812	12,570	1,885
6 App - Eden	1,468	233	1,479	222
6 App - BS & A	4,380	672	4,393	659
6 App - Intellitime / Kronos	123	18	122	18
6 County Wide	133	19	132	20
Subtotal - 101-636 Info Tech	18,747	2,753	18,697	2,804
7 Accounts Payable	1,129	310	1,251	188
7 Payroll	68	18	75	11
7 Budgeting	840	222	924	139
7 Risk Managment	47	12	51	8
7 Audit and Accounting	1,719	392	1,836	275
7 Cost Plan	1,295	0	1,126	169
Subtotal - 101-191 Budget and Accoun	5,097	954	5,262	789
8 Mailroom	148	37	161	24
Subtotal - 101-215 City Clerk	148	37	161	24
9 Internal Audit	335	57	341	51
Subtotal - 101-223 Internal Auditor	335	57	341	51
10 Purchasing	1,433	374	1,571	236
Subtotal - 101-233 Purchasing	1,433	374	1,571	236
11 Customer Service (exc Public Wks)	17,471	8,056	22,198	3,329
Subtotal - 101-261 311 Customer Servi	17,471	8,056	22,198	3,329
12 Assessor	148,706	83,597	202,011	30,292

**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
12 Tax Collection - General Fund	\$2,939	\$1,512	\$3,870	\$580
Subtotal - 101-253 Treasury	151,645	85,109	205,881	30,873
13 Assessing - General Fund	0	4,741	4,123	618
Subtotal - 101-257 Assessing	0	4,741	4,123	618
14 Advise and Counsel	0	1,055	917	138
14 Risk Management	0	1	1	0
Subtotal - 101-266 City Attorney	0	1,056	918	138
15 Human Resources	0	507	441	66
Subtotal - 101-270 Human Resources	0	507	441	66
18 General Fund OPEB	0	4,420	3,844	576
Subtotal - 101-297 OPEB	0	4,420	3,844	576
19 Contractual	0	56	49	7
Subtotal - 101-299 Non-Departmental	0	56	49	7
Total Incoming	196,318	108,518	265,086	39,751
C. Total Allocated		\$754,045	\$655,718	\$98,327
			86.96%	13.04%

City of Kalamazoo
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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	75,287	0.13%	\$757	\$0	\$757	\$0	\$757
4 101-635 City Maintenance	1,262,730	2.26%	12,695	0	12,695	0	12,695
5 101-172 City Manager	1,668,313	2.99%	16,773	0	16,773	0	16,773
6 101-636 Info Tech	4,045,558	7.25%	40,673	0	40,673	0	40,673
7 101-191 Budget and Accounting	1,461,957	2.62%	14,698	0	14,698	0	14,698
8 101-215 City Clerk	840,928	1.51%	8,454	0	8,454	0	8,454
9 101-223 Internal Auditor	97,821	0.18%	983	0	983	0	983
10 101-233 Purchasing	386,489	0.69%	3,886	0	3,886	0	3,886
11 101-261 311 Customer Service	544,211	0.97%	5,471	0	5,471	0	5,471
12 101-253 Treasury	1,243,545	2.23%	12,502	0	12,502	0	12,502
13 101-257 Assessing	471,571	0.84%	4,741	0	4,741	0	4,741
14 101-266 City Attorney	728,296	1.30%	7,322	0	7,322	1,571	8,893
15 101-270 Human Resources	590,655	1.06%	5,938	0	5,938	1,274	7,213
16 101-345-01 Public Safety Admin	1,280,848	2.29%	12,877	0	12,877	2,764	15,641
17 101-640 Fleet	2,247,137	4.02%	22,592	0	22,592	4,848	27,441
19 101-299 Non-Departmental	167,618	0.30%	1,685	0	1,685	362	2,047
20 101-345 Public Safety Ops	31,721,777	56.81%	318,922	0	318,922	68,444	387,366
21 101-441-00 PW General	710,870	1.27%	7,147	0	7,147	1,534	8,681
22 101-448-31 Street Lights	1,205,034	2.16%	12,115	0	12,115	2,600	14,715
24 101-699.00 Code Enforcement	799,746	1.43%	8,040	0	8,040	1,726	9,766
25 101-699.01 Building Trades	718,488	1.29%	7,223	0	7,223	1,550	8,774
26 101-721 Planning	753,683	1.35%	7,577	0	7,577	1,626	9,203
28 101-728 Econ Dev	139,756	0.25%	1,405	0	1,405	302	1,707
29 101-751-01 Parks & Rec Admin	2,058,800	3.69%	20,699	0	20,699	4,442	25,141
30 101-801 Emergency Recovery	613,936	1.10%	6,172	0	6,172	1,325	7,497
Subtotal	55,835,054	100.00%	561,350	0	561,350	94,368	655,718
Direct Bills					0		0
Total					\$561,350		\$655,718

Basis Units: Department Expenditures excluding Transfers

Source: Financial Statements

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
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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%	\$84,177	\$0	\$84,177	\$14,151	\$98,327
Subtotal	100	100.00%	84,177	0	84,177	14,151	98,327
Direct Bills					0		0
Total					\$84,177		\$98,327
Basis Units: Direct to Solid Waste							
Source:							

**City of Kalamazoo
Full Cost Allocation Plan**

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Allocation Summary

Dept:13 101-257 Assessing

Department	Assessing - General Fund	Assessing - Solid Waste	Total
3 101-101 City Commission	\$757	\$0	\$757
4 101-635 City Maintenance	12,695	0	12,695
5 101-172 City Manager	16,773	0	16,773
6 101-636 Info Tech	40,673	0	40,673
7 101-191 Budget and Accounting	14,698	0	14,698
8 101-215 City Clerk	8,454	0	8,454
9 101-223 Internal Auditor	983	0	983
10 101-233 Purchasing	3,886	0	3,886
11 101-261 311 Customer Service	5,471	0	5,471
12 101-253 Treasury	12,502	0	12,502
13 101-257 Assessing	4,741	0	4,741
14 101-266 City Attorney	8,893	0	8,893
15 101-270 Human Resources	7,213	0	7,213
16 101-345-01 Public Safety Admin	15,641	0	15,641
17 101-640 Fleet	27,441	0	27,441
19 101-299 Non-Departmental	2,047	0	2,047
20 101-345 Public Safety Ops	387,366	0	387,366
21 101-441-00 PW General	8,681	0	8,681
22 101-448-31 Street Lights	14,715	0	14,715
24 101-699.00 Code Enforcement	9,766	0	9,766
25 101-699.01 Building Trades	8,774	0	8,774
26 101-721 Planning	9,203	0	9,203
28 101-728 Econ Dev	1,707	0	1,707
29 101-751-01 Parks & Rec Admin	25,141	0	25,141
30 101-801 Emergency Recovery	7,497	0	7,497
37 226 Solid Waste	0	98,327	98,327
Total	\$655,718	\$98,327	\$754,045

**City Attorney
Nature and Extent of Services**

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

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

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

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

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

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

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

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

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

City of Kalamazoo
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A. Department Costs

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

City of Kalamazoo
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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	\$4,930	\$62	\$1,992	\$43	\$71	\$74	\$2,811
Subtotal - Building Depreciation	4,930	62	1,992	43	71	74	2,811
2 City Hall Equipment	457	6	185	4	7	7	261
2 Voice over IP System	512	7	207	4	7	8	293
Subtotal - Equipment Depreciation	969	13	392	8	14	15	553
3 City Commission	383	231	245	5	9	9	346
Subtotal - 101-101 City Commission	383	231	245	5	9	9	346
4 Maintenance Admin	1,204	484	674	14	24	25	951
4 City Hall	25,235	5,293	12,185	261	437	455	17,191
Subtotal - 101-635 City Maintenance	26,439	5,777	12,859	275	461	481	18,141
5 Management & Leadership	13,008	3,518	6,596	141	236	247	9,306
Subtotal - 101-172 City Manager	13,008	3,518	6,596	141	236	247	9,306
6 PC / Network Support	21,072	3,020	9,616	206	344	359	13,566
6 App - Eden	2,936	465	1,358	29	49	51	1,916
6 App - Intellitime / Kronos	861	123	393	8	14	15	554
6 NeoGov	1,098	179	510	11	18	19	719
6 County Wide	1,917	274	874	19	31	33	1,233
Subtotal - 101-636 Info Tech	27,884	4,062	12,751	273	457	477	17,989
7 Accounts Payable	1,031	283	525	11	19	20	740
7 Payroll	974	262	493	11	18	18	696
7 Budgeting	1,298	343	655	14	23	24	924
7 Risk Managment	72	19	37	1	1	1	51
7 Audit and Accounting	1,813	413	889	19	32	33	1,254
7 Cost Plan	1,295	0	517	11	19	19	729
Subtotal - 101-191 Budget and Accoun	6,483	1,320	3,115	67	112	116	4,394
8 Records Management	52,508	15,412	27,109	580	971	1,013	38,247
8 Mailroom	126	31	63	1	2	2	89
Subtotal - 101-215 City Clerk	52,634	15,444	27,172	581	973	1,015	38,335
9 Internal Audit	517	88	241	5	9	9	341

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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	\$517	\$88	\$241	\$5	\$9	\$9	\$341
10 Purchasing	661	173	333	7	12	12	470
Subtotal - 101-233 Purchasing	661	173	333	7	12	12	470
11 Customer Service (exc Public Wks)	1,117	515	651	14	23	24	919
Subtotal - 101-261 311 Customer Servi	1,117	515	651	14	23	24	919
12 Tax Collection - General Fund	4,539	2,335	2,744	59	98	103	3,871
Subtotal - 101-253 Treasury	4,539	2,335	2,744	59	98	103	3,871
13 Assessing - General Fund	7,322	1,571	3,550	76	127	133	5,008
Subtotal - 101-257 Assessing	7,322	1,571	3,550	76	127	133	5,008
14 Advise and Counsel	0	1,629	650	14	23	24	917
14 Risk Management	0	11	5	0	0	0	6
Subtotal - 101-266 City Attorney	0	1,640	655	14	23	24	924
15 Human Resources	0	7,318	2,921	62	105	109	4,121
Subtotal - 101-270 Human Resources	0	7,318	2,921	62	105	109	4,121
18 General Fund OPEB	0	63,762	25,450	544	912	951	35,905
Subtotal - 101-297 OPEB	0	63,762	25,450	544	912	951	35,905
19 Security	0	6,146	2,453	52	88	92	3,461
19 Contractual	0	86	34	1	1	1	49
19 Parking	0	4,128	1,648	35	59	62	2,325
Subtotal - 101-299 Non-Departmental	0	10,361	4,135	88	148	155	5,834
Total Incoming	146,886	118,190	105,801	2,263	3,790	3,954	149,267
C. Total Allocated		\$993,372	\$396,490	\$8,482	\$14,204	\$14,817	\$559,378
			39.91%	0.85%	1.43%	1.49%	56.31%

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
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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	75,287	0.05%	\$168	\$0	\$168	\$0	\$168
4 101-635 City Maintenance	1,262,730	0.81%	2,824	0	2,824	0	2,824
5 101-172 City Manager	1,668,313	1.07%	3,732	0	3,732	0	3,732
6 101-636 Info Tech	4,045,558	2.59%	9,049	0	9,049	0	9,049
7 101-191 Budget and Accounting	1,461,957	0.94%	3,270	0	3,270	0	3,270
8 101-215 City Clerk	840,928	0.54%	1,881	0	1,881	0	1,881
9 101-223 Internal Auditor	97,821	0.06%	219	0	219	0	219
10 101-233 Purchasing	386,489	0.25%	864	0	864	0	864
11 101-261 311 Customer Service	544,211	0.35%	1,217	0	1,217	0	1,217
12 101-253 Treasury	1,243,545	0.80%	2,781	0	2,781	0	2,781
13 101-257 Assessing	471,571	0.30%	1,055	0	1,055	0	1,055
14 101-266 City Attorney	728,296	0.47%	1,629	0	1,629	0	1,629
15 101-270 Human Resources	590,655	0.38%	1,321	0	1,321	194	1,516
16 101-345-01 Public Safety Admin	1,280,848	0.82%	2,865	0	2,865	422	3,286
17 101-640 Fleet	2,247,137	1.44%	5,026	0	5,026	740	5,766
19 101-299 Non-Departmental	167,618	0.11%	375	0	375	55	430
20 101-345 Public Safety Ops	31,721,777	20.31%	70,953	0	70,953	10,439	81,393
21 101-441-00 PW General	710,870	0.46%	1,590	0	1,590	234	1,824
22 101-448-31 Street Lights	1,205,034	0.77%	2,695	0	2,695	397	3,092
24 101-699.00 Code Enforcement	799,746	0.51%	1,789	0	1,789	263	2,052
25 101-699.01 Building Trades	718,488	0.46%	1,607	0	1,607	236	1,844
26 101-721 Planning	753,683	0.48%	1,686	0	1,686	248	1,934
28 101-728 Econ Dev	139,756	0.09%	313	0	313	46	359
29 101-751-01 Parks & Rec Admin	2,058,800	1.32%	4,605	0	4,605	678	5,283
30 101-801 Emergency Recovery	613,936	0.39%	1,373	0	1,373	202	1,575
31 150-273 Cemeteries	20,000	0.01%	45	0	45	7	51
32 155-751 Recreation	45,625	0.03%	102	0	102	15	117
33 160-751 Mayor's Riverfront Pk	40,625	0.03%	91	0	91	13	104
34 202 Act 51 Major Street	7,051,510	4.52%	15,772	0	15,772	2,321	18,093
35 203 Act 51 Local Street	2,708,664	1.73%	6,059	0	6,059	891	6,950
36 209 Cemeteries	399,188	0.26%	893	0	893	131	1,024
37 226 Solid Waste	2,304,892	1.48%	5,155	0	5,155	759	5,914
38 231-XXX Blight Abatement	141,808	0.09%	317	0	317	47	364
39 243 Brownfield	33,322	0.02%	75	0	75	11	85
41 251 FFE Aspirational Projects	8,436,758	5.40%	18,871	0	18,871	2,776	21,647
42 252-172 City Managers	4,800	0.00%	11	0	11	2	12
43 252-215 City Clerk	218,869	0.14%	490	0	490	72	562
44 252-345 Public Safety	1,947,370	1.25%	4,356	0	4,356	641	4,997
45 252-724 Public Safety Comm Dev	275,199	0.18%	616	0	616	91	706
46 252-728 Econ Development	5,000	0.00%	11	0	11	2	13
47 252-751 Recreation	793,085	0.51%	1,774	0	1,774	261	2,035
48 252-752 Parks	70,000	0.04%	157	0	157	23	180

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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
49 253-101 City Commission	6,594	0.00%	\$15	\$0	\$15	\$2	\$17
50 253-172 City Manager	65,717	0.04%	147	0	147	22	169
51 253-345 Public Safety	60,854	0.04%	136	0	136	20	156
53 253-724 Public Safety	21,735	0.01%	49	0	49	7	56
54 253-751 Recreation	3,820	0.00%	9	0	9	1	10
55 253-752 Parks	409	0.00%	1	0	1	0	1
56 254 Light Grant	95,000	0.06%	212	0	212	31	244
57 265-345 Public Safety	30,833	0.02%	69	0	69	10	79
58 271-724 Comm Dev	571,164	0.37%	1,278	0	1,278	188	1,466
63 288 Economic Development	711,855	0.46%	1,592	0	1,592	234	1,826
64 289 Home Development	188,597	0.12%	422	0	422	62	484
65 299 CDBG	473,129	0.30%	1,058	0	1,058	156	1,214
69 590 Wastewater Fund	32,284,095	20.67%	72,211	0	72,211	10,624	82,835
70 591 Water Fund	23,386,942	14.98%	52,310	0	52,310	7,696	60,007
71 677-XXX Insurance Fund	13,415,032	8.59%	30,006	0	30,006	4,415	34,421
72 701-XXX General Trust Fund	2,456	0.00%	5	0	5	1	6
73 702-XXX Economic Dev	5,487	0.00%	12	0	12	2	14
74 709-XXX Brownfield Dev	1,234,089	0.79%	2,760	0	2,760	406	3,166
77 731-XXX Pension Fund	2,595,541	1.66%	5,806	0	5,806	854	6,660
78 737-000 OPEB Trust Fund	412,953	0.26%	924	0	924	136	1,060
79 760 Foundation for Excellence	274,423	0.18%	614	0	614	90	704
Subtotal	156,172,494	100.00%	349,316	0	349,316	47,174	396,490
Direct Bills					0		0
Total					\$349,316		\$396,490

Basis Units: Department Expenditures exc. Transfers and Indirect

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	4.19	0.91%	\$68	\$0	\$68	\$0	\$68
7 101-191 Budget and Accounting	6.76	1.47%	110	0	110	0	110
8 101-215 City Clerk	2.90	0.63%	47	0	47	0	47
10 101-233 Purchasing	2.85	0.62%	46	0	46	0	46
11 101-261 311 Customer Service	7.05	1.53%	115	0	115	0	115
12 101-253 Treasury	8.64	1.88%	141	0	141	0	141
15 101-270 Human Resources	0.07	0.02%	1	0	1	0	1
16 101-345-01 Public Safety Admin	5.39	1.17%	88	0	88	13	100
17 101-640 Fleet	6.80	1.48%	111	0	111	16	127
20 101-345 Public Safety Ops	236.19	51.41%	3,842	0	3,842	558	4,400
21 101-441-00 PW General	2.96	0.64%	48	0	48	7	55
24 101-699.00 Code Enforcement	7.35	1.60%	120	0	120	17	137
25 101-699.01 Building Trades	5.63	1.23%	92	0	92	13	105
26 101-721 Planning	0.27	0.06%	4	0	4	1	5
29 101-751-01 Parks & Rec Admin	8.32	1.81%	135	0	135	20	155
30 101-801 Emergency Recovery	0.18	0.04%	3	0	3	0	3
34 202 Act 51 Major Street	12.54	2.73%	204	0	204	30	234
35 203 Act 51 Local Street	10.36	2.26%	169	0	169	24	193
36 209 Cemeteries	0.74	0.16%	12	0	12	2	14
37 226 Solid Waste	5.25	1.14%	85	0	85	12	98
41 251 FFE Aspirational Projects	1.07	0.23%	17	0	17	3	20
44 252-345 Public Safety	21.53	4.69%	350	0	350	51	401
58 271-724 Comm Dev	3.47	0.76%	56	0	56	8	65
65 299 CDBG	0.77	0.17%	13	0	13	2	14
69 590 Wastewater Fund	54.53	11.87%	887	0	887	129	1,016
70 591 Water Fund	43.58	9.49%	709	0	709	103	812
Subtotal	459.39	100.00%	7,472	0	7,472	1,009	8,482
Direct Bills					0		0
Total					\$7,472		\$8,482

Basis Units: Union FTEs

Source: Payroll Records

**City of Kalamazoo
Full Cost Allocation Plan**

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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
77 731-XXX Pension Fund	100	100.00%	\$12,514	\$0	\$12,514	\$1,690	\$14,204
Subtotal	100	100.00%	12,514	0	12,514	1,690	14,204
Direct Bills					0		0
Total					\$12,514		\$14,204
Basis Units: Direct to Pension Fund							
Source:							

City of Kalamazoo
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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	19,411	0.55%	\$72	\$0	\$72	\$0	\$72
5 101-172 City Manager	5,511	0.16%	20	0	20	0	20
6 101-636 Info Tech	6,439	0.18%	24	0	24	0	24
7 101-191 Budget and Accounting	6,829	0.19%	25	0	25	0	25
8 101-215 City Clerk	2,132	0.06%	8	0	8	0	8
9 101-223 Internal Auditor	459	0.01%	2	0	2	0	2
10 101-233 Purchasing	1,717	0.05%	6	0	6	0	6
11 101-261 311 Customer Service	2,286	0.07%	8	0	8	0	8
12 101-253 Treasury	3,435	0.10%	13	0	13	0	13
13 101-257 Assessing	218	0.01%	1	0	1	0	1
14 101-266 City Attorney	3,039	0.09%	11	0	11	0	11
15 101-270 Human Resources	2,490	0.07%	9	0	9	1	11
16 101-345-01 Public Safety Admin	62,365	1.77%	232	0	232	32	263
17 101-640 Fleet	27,231	0.77%	101	0	101	14	115
19 101-299 Non-Departmental	359	0.01%	1	0	1	0	2
20 101-345 Public Safety Ops	1,297,353	36.92%	4,819	0	4,819	660	5,479
21 101-441-00 PW General	21,119	0.60%	78	0	78	11	89
24 101-699.00 Code Enforcement	10,488	0.30%	39	0	39	5	44
25 101-699.01 Building Trades	11,030	0.31%	41	0	41	6	47
26 101-721 Planning	2,992	0.09%	11	0	11	2	13
28 101-728 Econ Dev	527	0.01%	2	0	2	0	2
29 101-751-01 Parks & Rec Admin	25,809	0.73%	96	0	96	13	109
30 101-801 Emergency Recovery	6,044	0.17%	22	0	22	3	26
34 202 Act 51 Major Street	57,131	1.63%	212	0	212	29	241
35 203 Act 51 Local Street	51,833	1.47%	193	0	193	26	219
36 209 Cemeteries	376	0.01%	1	0	1	0	2
37 226 Solid Waste	15,573	0.44%	58	0	58	8	66
41 251 FFE Aspirational Projects	3,243	0.09%	12	0	12	2	14
44 252-345 Public Safety	83,252	2.37%	309	0	309	42	352
57 265-345 Public Safety	1,003	0.03%	4	0	4	1	4
58 271-724 Comm Dev	6,191	0.18%	23	0	23	3	26
65 299 CDBG	4,307	0.12%	16	0	16	2	18
69 590 Wastewater Fund	225,248	6.41%	837	0	837	115	951
70 591 Water Fund	157,994	4.50%	587	0	587	80	667
71 677-XXX Insurance Fund	1,388,482	39.51%	5,158	0	5,158	707	5,864
73 702-XXX Economic Dev	24	0.00%	0	0	0	0	0
74 709-XXX Brownfield Dev	482	0.01%	2	0	2	0	2

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2020
8/20/2021

Risk Management Allocations

Dept:14 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	3,514,422	100.00%	13,054	0	13,054	1,763	14,817
Direct Bills					0		0
Total					\$13,054		\$14,817
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Basis Units: Worker's Comp Expenditures							
Source:							

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
8/20/2021

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	\$168	\$0	\$0	\$0	\$0	\$168
4 101-635 City Maintenance	2,824	68	0	72	0	2,965
5 101-172 City Manager	3,732	0	0	20	0	3,752
6 101-636 Info Tech	9,049	0	0	24	0	9,073
7 101-191 Budget and Accounting	3,270	110	0	25	0	3,405
8 101-215 City Clerk	1,881	47	0	8	0	1,936
9 101-223 Internal Auditor	219	0	0	2	0	221
10 101-233 Purchasing	864	46	0	6	0	917
11 101-261 311 Customer Service	1,217	115	0	8	0	1,340
12 101-253 Treasury	2,781	141	0	13	0	2,935
13 101-257 Assessing	1,055	0	0	1	0	1,056
14 101-266 City Attorney	1,629	0	0	11	0	1,640
15 101-270 Human Resources	1,516	1	0	11	0	1,527
16 101-345-01 Public Safety Admin	3,286	100	0	263	0	3,650
17 101-640 Fleet	5,766	127	0	115	0	6,007
19 101-299 Non-Departmental	430	0	0	2	0	432
20 101-345 Public Safety Ops	81,393	4,400	0	5,479	0	91,272
21 101-441-00 PW General	1,824	55	0	89	0	1,968
22 101-448-31 Street Lights	3,092	0	0	0	0	3,092
24 101-699.00 Code Enforcement	2,052	137	0	44	0	2,233
25 101-699.01 Building Trades	1,844	105	0	47	0	1,995
26 101-721 Planning	1,934	5	0	13	0	1,951
28 101-728 Econ Dev	359	0	0	2	0	361
29 101-751-01 Parks & Rec Admin	5,283	155	0	109	0	5,547
30 101-801 Emergency Recovery	1,575	3	0	26	0	1,604
31 150-273 Cemeteries	51	0	0	0	0	51
32 155-751 Recreation	117	0	0	0	0	117
33 160-751 Mayor's Riverfront Pk	104	0	0	0	0	104
34 202 Act 51 Major Street	18,093	234	0	241	0	18,568
35 203 Act 51 Local Street	6,950	193	0	219	0	7,362
36 209 Cemeteries	1,024	14	0	2	0	1,040
37 226 Solid Waste	5,914	98	0	66	0	6,078
38 231-XXX Blight Abatement	364	0	0	0	0	364
39 243 Brownfield	85	0	0	0	0	85
41 251 FFE Aspirational Projects	21,647	20	0	14	0	21,681
42 252-172 City Managers	12	0	0	0	0	12
43 252-215 City Clerk	562	0	0	0	0	562
44 252-345 Public Safety	4,997	401	0	352	0	5,749
45 252-724 Public Safety Comm Dev	706	0	0	0	0	706
46 252-728 Econ Development	13	0	0	0	0	13
47 252-751 Recreation	2,035	0	0	0	0	2,035

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2020
8/20/2021

Allocation Summary

Dept:14 101-266 City Attorney

Department	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government	Total
48 252-752 Parks	\$180	\$0	\$0	\$0	\$0	\$180
49 253-101 City Commission	17	0	0	0	0	17
50 253-172 City Manager	169	0	0	0	0	169
51 253-345 Public Safety	156	0	0	0	0	156
53 253-724 Public Safety	56	0	0	0	0	56
54 253-751 Recreation	10	0	0	0	0	10
55 253-752 Parks	1	0	0	0	0	1
56 254 Light Grant	244	0	0	0	0	244
57 265-345 Public Safety	79	0	0	4	0	83
58 271-724 Comm Dev	1,466	65	0	26	0	1,556
63 288 Economic Development	1,826	0	0	0	0	1,826
64 289 Home Development	484	0	0	0	0	484
65 299 CDBG	1,214	14	0	18	0	1,247
69 590 Wastewater Fund	82,835	1,016	0	951	0	84,803
70 591 Water Fund	60,007	812	0	667	0	61,486
71 677-XXX Insurance Fund	34,421	0	0	5,864	0	40,285
72 701-XXX General Trust Fund	6	0	0	0	0	6
73 702-XXX Economic Dev	14	0	0	0	0	14
74 709-XXX Brownfield Dev	3,166	0	0	2	0	3,168
77 731-XXX Pension Fund	6,660	0	14,204	0	0	20,864
78 737-000 OPEB Trust Fund	1,060	0	0	0	0	1,060
79 760 Foundation for Excellence	704	0	0	0	0	704
Total	\$396,490	\$8,482	\$14,204	\$14,817	\$0	\$433,993

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 2020
8/20/2021

A. Department Costs

Dept:15 101-270 Human Resources

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

CY 2020
8/20/2021

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	\$5,718	\$72	\$4,997	\$679	\$113
Subtotal - Building Depreciation	5,718	72	4,997	679	113
2 City Hall Equipment	530	7	463	63	10
2 Department Specific Equipment	1,500	21	1,313	178	30
2 Voice over IP System	512	7	448	61	10
Subtotal - Equipment Depreciation	2,542	35	2,225	302	50
3 City Commission	311	188	430	58	10
Subtotal - 101-101 City Commission	311	188	430	58	10
4 Maintenance Admin	1,396	562	1,690	230	38
4 City Hall	29,271	6,140	30,563	4,155	692
Subtotal - 101-635 City Maintenance	30,667	6,701	32,253	4,384	731
5 Management & Leadership	11,340	3,067	12,434	1,690	282
Subtotal - 101-172 City Manager	11,340	3,067	12,434	1,690	282
6 PC / Network Support	18,964	2,718	18,715	2,544	424
6 App - Eden	10,277	1,629	10,276	1,397	233
6 App - BS & A	1,752	269	1,744	237	40
6 App - Intellitime / Kronos	1,107	158	1,093	149	25
6 NeoGov	4,393	717	4,411	600	100
6 County Wide	1,671	239	1,648	224	37
6 Dept Specific Exp	170,258	27,881	171,016	23,248	3,875
Subtotal - 101-636 Info Tech	208,423	33,611	208,903	28,398	4,733
7 Accounts Payable	1,732	475	1,905	259	43
7 Payroll	849	228	930	126	21
7 Budgeting	1,053	278	1,148	156	26
7 Risk Management	59	15	64	9	1
7 Audit and Accounting	2,090	477	2,216	301	50
7 Cost Plan	1,295	0	1,118	152	25
Subtotal - 101-191 Budget and Accoun	7,078	1,474	7,381	1,003	167
8 Records Management	15,299	4,490	17,080	2,322	387

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
8/20/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:15 101-270 Human Resources

Department	First Incoming	Second Incoming	Human Resources	Labor Relations	Pension
8 Mailroom	\$12	\$3	\$13	\$2	\$0
Subtotal - 101-215 City Clerk	15,311	4,494	17,093	2,324	387
9 Internal Audit	419	71	423	58	10
Subtotal - 101-223 Internal Auditor	419	71	423	58	10
10 Purchasing	1,984	518	2,159	294	49
Subtotal - 101-233 Purchasing	1,984	518	2,159	294	49
11 Customer Service (exc Public Wks)	5,562	2,565	7,014	953	159
Subtotal - 101-261 311 Customer Servi	5,562	2,565	7,014	953	159
12 Tax Collection - General Fund	3,681	1,894	4,812	654	109
Subtotal - 101-253 Treasury	3,681	1,894	4,812	654	109
13 Assessing - General Fund	5,938	1,274	6,225	846	141
Subtotal - 101-257 Assessing	5,938	1,274	6,225	846	141
14 Advise and Counsel	1,321	194	1,308	178	30
14 Labor Relations	1	0	1	0	0
14 Risk Management	9	1	9	1	0
Subtotal - 101-266 City Attorney	1,332	196	1,318	179	30
15 Human Resources	0	6,379	5,506	748	125
15 Labor Relations	0	16	14	2	0
Subtotal - 101-270 Human Resources	0	6,395	5,520	750	125
18 General Fund OPEB	0	55,584	47,976	6,522	1,087
Subtotal - 101-297 OPEB	0	55,584	47,976	6,522	1,087
19 Security	0	7,129	6,153	836	139
19 Contractual	0	70	60	8	1
19 Parking	0	3,599	3,106	422	70
Subtotal - 101-299 Non-Departmental	0	10,798	9,320	1,267	211
Total Incoming	300,304	128,936	370,483	50,364	8,394
C. Total Allocated		\$1,019,896	\$880,499	\$119,483	\$19,914
		86.33%	11.72%	1.95%	

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
8/20/2021

Human Resources Allocations

Dept:15 101-270 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	0.20	0.03%	\$254	\$0	\$254	\$0	\$254
4 101-635 City Maintenance	5.15	0.85%	6,531	0	6,531	0	6,531
5 101-172 City Manager	9.77	1.61%	12,391	0	12,391	0	12,391
6 101-636 Info Tech	13.30	2.19%	16,868	0	16,868	0	16,868
7 101-191 Budget and Accounting	14.65	2.42%	18,580	0	18,580	0	18,580
8 101-215 City Clerk	6.42	1.06%	8,142	0	8,142	0	8,142
9 101-223 Internal Auditor	0.99	0.16%	1,256	0	1,256	0	1,256
10 101-233 Purchasing	4.24	0.70%	5,377	0	5,377	0	5,377
11 101-261 311 Customer Service	8.01	1.32%	10,159	0	10,159	0	10,159
12 101-253 Treasury	11.10	1.83%	14,077	0	14,077	0	14,077
13 101-257 Assessing	0.40	0.07%	507	0	507	0	507
14 101-266 City Attorney	5.77	0.95%	7,318	0	7,318	0	7,318
15 101-270 Human Resources	5.03	0.83%	6,379	0	6,379	0	6,379
16 101-345-01 Public Safety Admin	7.39	1.22%	9,372	0	9,372	1,577	10,949
17 101-640 Fleet	8.75	1.44%	11,097	0	11,097	1,867	12,964
19 101-299 Non-Departmental	1.73	0.29%	2,194	0	2,194	369	2,563
20 101-345 Public Safety Ops	241.50	39.82%	306,280	0	306,280	51,536	357,816
21 101-441-00 PW General	4.12	0.68%	5,225	0	5,225	879	6,104
24 101-699.00 Code Enforcement	8.24	1.36%	10,450	0	10,450	1,758	12,209
25 101-699.01 Building Trades	6.84	1.13%	8,675	0	8,675	1,460	10,134
26 101-721 Planning	4.17	0.69%	5,289	0	5,289	890	6,178
28 101-728 Econ Dev	1.44	0.24%	1,826	0	1,826	307	2,134
29 101-751-01 Parks & Rec Admin	21.04	3.47%	26,684	0	26,684	4,490	31,174
30 101-801 Emergency Recovery	1.14	0.19%	1,446	0	1,446	243	1,689
34 202 Act 51 Major Street	15.42	2.54%	19,556	0	19,556	3,291	22,847
35 203 Act 51 Local Street	12.46	2.05%	15,802	0	15,802	2,659	18,461
36 209 Cemeteries	0.74	0.12%	938	0	938	158	1,096
37 226 Solid Waste	5.45	0.90%	6,912	0	6,912	1,163	8,075
41 251 FFE Aspirational Projects	4.24	0.70%	5,377	0	5,377	905	6,282
44 252-345 Public Safety	21.53	3.55%	27,305	0	27,305	4,595	31,900
45 252-724 Public Safety Comm Dev	0.31	0.05%	393	0	393	66	459
47 252-751 Recreation	4.04	0.67%	5,124	0	5,124	862	5,986
58 271-724 Comm Dev	6.56	1.08%	8,320	0	8,320	1,400	9,720
65 299 CDBG	0.77	0.13%	977	0	977	164	1,141
69 590 Wastewater Fund	77.35	12.75%	98,098	0	98,098	16,507	114,605
70 591 Water Fund	65.14	10.74%	82,613	0	82,613	13,901	96,514
74 709-XXX Brownfield Dev	1.12	0.18%	1,420	0	1,420	239	1,659

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2020
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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
Subtotal	606.52	100.00%	769,213	0	769,213	111,286	880,499
Direct Bills					0		0
Total					\$769,213		\$880,499

Basis Units: Full Time Equivalents
Source: City Payroll Records

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
8/20/2021

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	4.19	0.91%	\$952	\$0	\$952	\$0	\$952
7 101-191 Budget and Accounting	6.76	1.47%	1,536	0	1,536	0	1,536
8 101-215 City Clerk	2.90	0.63%	659	0	659	0	659
10 101-233 Purchasing	2.85	0.62%	647	0	647	0	647
11 101-261 311 Customer Service	7.05	1.53%	1,601	0	1,601	0	1,601
12 101-253 Treasury	8.64	1.88%	1,963	0	1,963	0	1,963
15 101-270 Human Resources	0.07	0.02%	16	0	16	0	16
16 101-345-01 Public Safety Admin	5.39	1.17%	1,224	0	1,224	191	1,415
17 101-640 Fleet	6.80	1.48%	1,545	0	1,545	241	1,786
20 101-345 Public Safety Ops	236.19	51.41%	53,653	0	53,653	8,369	62,022
21 101-441-00 PW General	2.96	0.64%	672	0	672	105	777
24 101-699.00 Code Enforcement	7.35	1.60%	1,670	0	1,670	260	1,930
25 101-699.01 Building Trades	5.63	1.23%	1,279	0	1,279	199	1,478
26 101-721 Planning	0.27	0.06%	61	0	61	10	71
29 101-751-01 Parks & Rec Admin	8.32	1.81%	1,890	0	1,890	295	2,185
30 101-801 Emergency Recovery	0.18	0.04%	41	0	41	6	47
34 202 Act 51 Major Street	12.54	2.73%	2,849	0	2,849	444	3,293
35 203 Act 51 Local Street	10.36	2.26%	2,353	0	2,353	367	2,720
36 209 Cemeteries	0.74	0.16%	168	0	168	26	194
37 226 Solid Waste	5.25	1.14%	1,193	0	1,193	186	1,379
41 251 FFE Aspirational Projects	1.07	0.23%	243	0	243	38	281
44 252-345 Public Safety	21.53	4.69%	4,891	0	4,891	763	5,654
58 271-724 Comm Dev	3.47	0.76%	788	0	788	123	911
65 299 CDBG	0.77	0.17%	175	0	175	27	202
69 590 Wastewater Fund	54.53	11.87%	12,387	0	12,387	1,932	14,319
70 591 Water Fund	43.58	9.49%	9,900	0	9,900	1,544	11,444
Subtotal	459.39	100.00%	104,354	0	104,354	15,128	119,483
Direct Bills					0		0
Total					\$104,354		\$119,483

Basis Units: Union FTEs
Source: Payroll Records

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2020
8/20/2021

Pension Allocations

Dept:15 101-270 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
77 731-XXX Pension Fund	100	100.00%	\$17,392	\$0	\$17,392	\$2,521	\$19,914
Subtotal	100	100.00%	17,392	0	17,392	2,521	19,914
Direct Bills					0		0
Total					\$17,392		\$19,914
Basis Units: Direct to Pension							
Source:							

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
8/20/2021

Allocation Summary

Dept:15 101-270 Human Resources

Department	Human Resources	Labor Relations	Pension	Total
3 101-101 City Commission	\$254	\$0	\$0	\$254
4 101-635 City Maintenance	6,531	952	0	7,483
5 101-172 City Manager	12,391	0	0	12,391
6 101-636 Info Tech	16,868	0	0	16,868
7 101-191 Budget and Accounting	18,580	1,536	0	20,115
8 101-215 City Clerk	8,142	659	0	8,801
9 101-223 Internal Auditor	1,256	0	0	1,256
10 101-233 Purchasing	5,377	647	0	6,025
11 101-261 311 Customer Service	10,159	1,601	0	11,760
12 101-253 Treasury	14,077	1,963	0	16,040
13 101-257 Assessing	507	0	0	507
14 101-266 City Attorney	7,318	0	0	7,318
15 101-270 Human Resources	6,379	16	0	6,395
16 101-345-01 Public Safety Admin	10,949	1,415	0	12,365
17 101-640 Fleet	12,964	1,786	0	14,750
19 101-299 Non-Departmental	2,563	0	0	2,563
20 101-345 Public Safety Ops	357,816	62,022	0	419,838
21 101-441-00 PW General	6,104	777	0	6,882
24 101-699.00 Code Enforcement	12,209	1,930	0	14,139
25 101-699.01 Building Trades	10,134	1,478	0	11,613
26 101-721 Planning	6,178	71	0	6,249
28 101-728 Econ Dev	2,134	0	0	2,134
29 101-751-01 Parks & Rec Admin	31,174	2,185	0	33,358
30 101-801 Emergency Recovery	1,689	47	0	1,736
34 202 Act 51 Major Street	22,847	3,293	0	26,140
35 203 Act 51 Local Street	18,461	2,720	0	21,182
36 209 Cemeteries	1,096	194	0	1,291
37 226 Solid Waste	8,075	1,379	0	9,454
41 251 FFE Aspirational Projects	6,282	281	0	6,563
44 252-345 Public Safety	31,900	5,654	0	37,553
45 252-724 Public Safety Comm Dev	459	0	0	459
47 252-751 Recreation	5,986	0	0	5,986
58 271-724 Comm Dev	9,720	911	0	10,631
65 299 CDBG	1,141	202	0	1,343
69 590 Wastewater Fund	114,605	14,319	0	128,924
70 591 Water Fund	96,514	11,444	0	107,958
74 709-XXX Brownfield Dev	1,659	0	0	1,659
77 731-XXX Pension Fund	0	0	19,914	19,914
Total	\$880,499	\$119,483	\$19,914	\$1,019,896

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

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

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

Salary and benefit costs reimbursed through the Public Safety and Public Health Payroll Reimbursement Program (PSPHPR), part of the CARES Act for Coronavirus relief, are identified separately, and are not allocated through this cost plan.

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

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
8/20/2021

A. Department Costs

Dept:16 101-345-01 Public Safety Admin

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2020
8/20/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:16 101-345-01 Public Safety Admin

Department	First Incoming	Second Incoming	Management & Leadership	COVID
2 Voice over IP System	\$5,857	\$81	\$5,166	\$772
Subtotal - Equipment Depreciation	5,857	81	5,166	772
3 City Commission	674	407	940	140
Subtotal - 101-101 City Commission	674	407	940	140
5 Management & Leadership	16,660	4,506	18,414	2,752
Subtotal - 101-172 City Manager	16,660	4,506	18,414	2,752
6 PC / Network Support	600,541	86,082	597,357	89,266
6 App - Eden	16,149	2,560	16,277	2,432
6 App - BS & A	12,264	1,881	12,306	1,839
6 App - Intellitime / Kronos	38,761	5,544	38,546	5,760
6 KDPS	240,444	32,726	237,656	35,514
6 NeoGov	15,376	2,511	15,562	2,325
6 County Wide	2,455	351	2,441	365
Subtotal - 101-636 Info Tech	925,992	131,654	920,145	137,501
7 Accounts Payable	2,462	676	2,730	408
7 Payroll	1,247	335	1,377	206
7 Budgeting	2,283	603	2,510	375
7 Risk Managment	127	34	140	21
7 Audit and Accounting	2,334	532	2,493	373
7 Cost Plan	1,295	0	1,126	168
Subtotal - 101-191 Budget and Accoun	9,747	2,180	10,377	1,551
8 Records Management	23,115	6,785	26,012	3,887
8 Mailroom	1,064	266	1,157	173
Subtotal - 101-215 City Clerk	24,179	7,051	27,169	4,060
9 Internal Audit	909	154	925	138
Subtotal - 101-223 Internal Auditor	909	154	925	138
10 Purchasing	1,433	374	1,572	235
Subtotal - 101-233 Purchasing	1,433	374	1,572	235
11 Customer Service (exc Public Wks)	2,915	1,344	3,706	554

City of Kalamazoo
Full Cost Allocation Plan

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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	COVID
Subtotal - 101-261 311 Customer Servi	\$2,915	\$1,344	\$3,706	\$554
12 Non-Tax Revenue	972	431	1,220	182
12 Tax Collection - General Fund	7,982	4,107	10,517	1,572
12 Cashier	4	5	8	1
Subtotal - 101-253 Treasury	8,957	4,543	11,745	1,755
13 Assessing - General Fund	12,877	2,764	13,607	2,033
Subtotal - 101-257 Assessing	12,877	2,764	13,607	2,033
14 Advise and Counsel	2,865	422	2,859	427
14 Labor Relations	88	13	87	13
14 Risk Management	232	32	229	34
Subtotal - 101-266 City Attorney	3,184	466	3,176	475
15 Human Resources	9,372	1,577	9,526	1,423
15 Labor Relations	1,224	191	1,231	184
Subtotal - 101-270 Human Resources	10,597	1,768	10,757	1,607
16 Management & Leadership	0	55,111	47,947	7,165
Subtotal - 101-345-01 Public Safety Ad	0	55,111	47,947	7,165
17 Fleet Overhead (exc Pub Wrks)	0	543,898	473,187	70,710
17 Rent / Lease Vehicle Equip	0	230,175	200,251	29,924
Subtotal - 101-640 Fleet	0	774,073	673,438	100,635
18 General Fund OPEB	0	81,664	71,047	10,617
Subtotal - 101-297 OPEB	0	81,664	71,047	10,617
19 Contractual	0	152	132	20
Subtotal - 101-299 Non-Departmental	0	152	132	20
Total Incoming	1,023,981	1,068,291	1,820,263	272,009
C. Total Allocated		\$3,370,229	\$2,946,082	\$424,146
		87.41%	12.59%	

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2020
8/20/2021

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	7.39	2.73%	\$55,111	\$0	\$55,111	\$0	\$55,111
20 101-345 Public Safety Ops	241.50	89.31%	1,801,003	0	1,801,003	853,331	2,654,334
44 252-345 Public Safety	21.53	7.96%	160,561	0	160,561	76,075	236,637
Subtotal	270.42	100.00%	2,016,676	0	2,016,676	929,406	2,946,082
Direct Bills					0		0
Total					\$2,016,676		\$2,946,082

Basis Units: Number of Positions Supervised
Source: Payroll Records

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
8/20/2021

Allocation Summary

Dept:16 101-345-01 Public Safety Admin

Department	Management & Leadership	COVID	Total
16 101-345-01 Public Safety Admin	\$55,111	\$0	\$55,111
20 101-345 Public Safety Ops	2,654,334	0	2,654,334
44 252-345 Public Safety	236,637	0	236,637
Total	\$2,946,082	\$0	\$2,946,082

**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

CY 2020
8/20/2021

A. Department Costs

Dept:17 101-640 Fleet

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2020
8/20/2021

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
2 Voice over IP System	\$220	\$3	\$151	\$72	\$0
Subtotal - Equipment Depreciation	220	3	151	72	0
3 City Commission	1,182	713	1,285	611	0
Subtotal - 101-101 City Commission	1,182	713	1,285	611	0
5 Management & Leadership	19,726	5,335	16,989	8,072	0
Subtotal - 101-172 City Manager	19,726	5,335	16,989	8,072	0
6 PC / Network Support	14,750	2,114	11,432	5,432	0
6 App - Intellitime / Kronos	1,354	194	1,049	498	0
6 County Wide	2,907	415	2,252	1,070	0
Subtotal - 101-636 Info Tech	19,010	2,723	14,733	7,000	0
7 Accounts Payable	33,318	9,142	28,784	13,676	0
7 Payroll	1,477	397	1,271	604	0
7 Budgeting	4,005	1,058	3,432	1,631	0
7 Risk Managment	223	59	191	91	0
7 Audit and Accounting	53,744	12,258	44,743	21,259	0
7 Cost Plan	1,295	0	878	417	0
Subtotal - 101-191 Budget and Accoun	94,062	22,914	79,298	37,678	0
9 Internal Audit	1,595	271	1,265	601	0
Subtotal - 101-223 Internal Auditor	1,595	271	1,265	601	0
10 Purchasing	12,894	3,366	11,022	5,237	0
Subtotal - 101-233 Purchasing	12,894	3,366	11,022	5,237	0
12 Non-Tax Revenue	342	152	335	159	0
12 Tax Collection - General Fund	14,004	7,205	14,378	6,832	0
Subtotal - 101-253 Treasury	14,347	7,357	14,713	6,991	0
13 Assessing - General Fund	22,592	4,848	18,602	8,839	0
Subtotal - 101-257 Assessing	22,592	4,848	18,602	8,839	0
14 Advise and Counsel	5,026	740	3,909	1,857	0

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2020
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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
14 Labor Relations	\$111	\$16	\$86	\$41	\$0
14 Risk Management	101	14	78	37	0
Subtotal - 101-266 City Attorney	5,238	769	4,072	1,935	0
15 Human Resources	11,097	1,867	8,789	4,176	0
15 Labor Relations	1,545	241	1,210	575	0
Subtotal - 101-270 Human Resources	12,642	2,108	9,999	4,751	0
18 General Fund OPEB	0	96,693	65,548	31,145	0
Subtotal - 101-297 OPEB	0	96,693	65,548	31,145	0
19 Contractual	0	266	181	86	0
Subtotal - 101-299 Non-Departmental	0	266	181	86	0
Total Incoming	203,507	147,367	237,858	113,017	0
C. Total Allocated		\$2,598,012	\$1,409,101	\$932,725	\$256,185
			54.24%	35.90%	9.86%

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2020
8/20/2021

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	352,991.01	41.54%	\$543,898	\$0	\$543,898	\$0	\$543,898
26 101-721 Planning	5,853.21	0.69%	9,019	0	9,019	1,177	10,196
29 101-751-01 Parks & Rec Admin	23,484.38	2.76%	36,185	0	36,185	4,724	40,909
69 590 Wastewater Fund	207,300.39	24.40%	319,414	(229,899)	89,515	41,695	131,210
70 591 Water Fund	249,495.79	29.36%	384,430	(343,544)	40,885	50,182	91,067
83 All Other	10,550.28	1.24%	16,256	0	16,256	2,122	18,378
Subtotal	849,675.06	100.00%	1,309,201	(573,443)	735,758	99,900	835,658
Direct Bills					573,443		573,443
Total					\$1,309,201		\$1,409,101

Basis Units: Fleet Charges

Source: Project Accounting Status Report

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2020
8/20/2021

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	4.12	11.00%	\$97,390	\$0	\$97,390	\$5,222	\$102,612
34 202 Act 51 Major Street	15.42	41.17%	364,504	(369,696)	(5,192)	19,544	14,353
35 203 Act 51 Local Street	12.46	33.27%	294,535	(252,696)	41,839	15,793	57,631
37 226 Solid Waste	5.45	14.55%	128,829	(135,300)	(6,471)	6,908	437
Subtotal	37.45	100.00%	885,258	(757,692)	127,566	47,467	175,033
Direct Bills					757,692		757,692
Total					\$885,258		\$932,725

Basis Units: Department Total Expenditures
Source: Financials

City of Kalamazoo
Full Cost Allocation Plan

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

Basis Units: Fleet Charges
Source: Project Accounting

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2020
8/20/2021

Allocation Summary

Dept:17 101-640 Fleet

Department	Fleet Overhead (exc Pub	Fleet Overhead - Pub Wrks	Rent / Lease Vehicle Equip	Total
0 Direct Billed	\$573,443	\$757,692	\$0	\$1,331,135
16 101-345-01 Public Safety Admin	543,898	0	230,175	774,073
21 101-441-00 PW General	0	102,612	0	102,612
26 101-721 Planning	10,196	0	3,817	14,013
29 101-751-01 Parks & Rec Admin	40,909	0	15,314	56,222
34 202 Act 51 Major Street	0	14,353	0	14,353
35 203 Act 51 Local Street	0	57,631	0	57,631
37 226 Solid Waste	0	437	0	437
69 590 Wastewater Fund	131,210	0	0	131,210
70 591 Water Fund	91,067	0	0	91,067
83 All Other	18,378	0	6,880	25,258
Total	\$1,409,101	\$932,725	\$256,185	\$2,598,012

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	\$ 4,323,652
General Fund OPEB	101-297	6,257,524
Total Expenditures		\$ 10,581,175

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

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2020
8/20/2021

A. Department Costs

Dept:18 101-297 OPEB

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2020
8/20/2021

B. Incoming Costs - (Default Spread Expense%)

Dept:18 101-297 OPEB

Department	First Incoming	Second Incoming	General Fund OPEB
7 Accounts Payable	\$10	\$3	\$12
7 Audit and Accounting	80	18	98
7 Cost Plan	1,295	0	1,295
Subtotal - 101-191 Budget and Accoun	1,384	21	1,405
12 Non-Tax Revenue	51	23	73
Subtotal - 101-253 Treasury	51	23	73
Total Incoming	1,435	43	1,479
C. Total Allocated		\$4,325,130	\$4,325,130
			100.00%

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
8/20/2021

General Fund OPEB Allocations

Dept:18 101-297 OPEB

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	0.20	0.05%	\$2,210	\$0	\$2,210	\$0	\$2,210
4 101-635 City Maintenance	5.15	1.32%	56,910	0	56,910	0	56,910
5 101-172 City Manager	9.77	2.50%	107,964	0	107,964	0	107,964
6 101-636 Info Tech	13.30	3.40%	146,973	0	146,973	0	146,973
7 101-191 Budget and Accounting	14.65	3.74%	161,891	0	161,891	0	161,891
8 101-215 City Clerk	6.42	1.64%	70,945	0	70,945	0	70,945
9 101-223 Internal Auditor	0.99	0.25%	10,940	0	10,940	0	10,940
10 101-233 Purchasing	4.24	1.08%	46,854	0	46,854	0	46,854
11 101-261 311 Customer Service	8.01	2.05%	88,515	0	88,515	0	88,515
12 101-253 Treasury	11.10	2.84%	122,661	0	122,661	0	122,661
13 101-257 Assessing	0.40	0.10%	4,420	0	4,420	0	4,420
14 101-266 City Attorney	5.77	1.47%	63,762	0	63,762	0	63,762
15 101-270 Human Resources	5.03	1.29%	55,584	0	55,584	0	55,584
16 101-345-01 Public Safety Admin	7.39	1.89%	81,664	0	81,664	0	81,664
17 101-640 Fleet	8.75	2.24%	96,693	0	96,693	0	96,693
19 101-299 Non-Departmental	1.73	0.44%	19,118	0	19,118	0	19,118
20 101-345 Public Safety Ops	241.50	61.70%	2,668,715	0	2,668,715	36	2,668,751
21 101-441-00 PW General	4.12	1.05%	45,528	0	45,528	1	45,529
24 101-699.00 Code Enforcement	8.24	2.11%	91,057	0	91,057	1	91,058
25 101-699.01 Building Trades	6.84	1.75%	75,586	0	75,586	1	75,587
26 101-721 Planning	4.17	1.07%	46,081	0	46,081	1	46,082
28 101-728 Econ Dev	1.44	0.37%	15,913	0	15,913	0	15,913
29 101-751-01 Parks & Rec Admin	21.04	5.38%	232,504	0	232,504	3	232,507
30 101-801 Emergency Recovery	1.14	0.29%	12,598	0	12,598	0	12,598
Subtotal	391.39	100.00%	4,325,087	0	4,325,087	43	4,325,130
Direct Bills					0		0
Total					\$4,325,087		\$4,325,130

Basis Units: General Fund FTEs
Source: Payroll Records

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2020
8/20/2021

Allocation Summary

Dept:18 101-297 OPEB

Department	General Fund OPEB	Total
3 101-101 City Commission	\$2,210	\$2,210
4 101-635 City Maintenance	56,910	56,910
5 101-172 City Manager	107,964	107,964
6 101-636 Info Tech	146,973	146,973
7 101-191 Budget and Accounting	161,891	161,891
8 101-215 City Clerk	70,945	70,945
9 101-223 Internal Auditor	10,940	10,940
10 101-233 Purchasing	46,854	46,854
11 101-261 311 Customer Service	88,515	88,515
12 101-253 Treasury	122,661	122,661
13 101-257 Assessing	4,420	4,420
14 101-266 City Attorney	63,762	63,762
15 101-270 Human Resources	55,584	55,584
16 101-345-01 Public Safety Admin	81,664	81,664
17 101-640 Fleet	96,693	96,693
19 101-299 Non-Departmental	19,118	19,118
20 101-345 Public Safety Ops	2,668,751	2,668,751
21 101-441-00 PW General	45,529	45,529
24 101-699.00 Code Enforcement	91,058	91,058
25 101-699.01 Building Trades	75,587	75,587
26 101-721 Planning	46,082	46,082
28 101-728 Econ Dev	15,913	15,913
29 101-751-01 Parks & Rec Admin	232,507	232,507
30 101-801 Emergency Recovery	12,598	12,598
Total	\$4,325,130	\$4,325,130

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**

CY 2020
8/20/2021

A. Department Costs

Dept:19 101-299 Non-Departmental

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
8/20/2021

B. Incoming Costs - (Default Spread Expense%)

Dept:19 101-299 Non-Departmental

Department	First Incoming	Second Incoming	Security	Contractual	Parking
3 City Commission	\$88	\$53	\$87	\$5	\$50
Subtotal - 101-101 City Commission	88	53	87	5	50
5 Management & Leadership	3,900	1,055	3,031	187	1,737
Subtotal - 101-172 City Manager	3,900	1,055	3,031	187	1,737
6 County Wide	575	82	402	25	230
Subtotal - 101-636 Info Tech	575	82	402	25	230
7 Accounts Payable	263	72	205	13	117
7 Payroll *	292	79	371	0	0
7 Budgeting	299	79	231	14	132
7 Risk Managment	17	4	13	1	7
7 Audit and Accounting	1,264	288	950	58	544
7 Cost Plan	1,295	0	792	49	454
Subtotal - 101-191 Budget and Accoun	3,429	522	2,561	135	1,255
9 Internal Audit	119	20	85	5	49
Subtotal - 101-223 Internal Auditor	119	20	85	5	49
10 Purchasing	110	29	85	5	49
Subtotal - 101-233 Purchasing	110	29	85	5	49
12 Non-Tax Revenue	28	12	25	2	14
12 Tax Collection - General Fund	1,045	537	968	60	555
Subtotal - 101-253 Treasury	1,072	550	992	61	569
13 Assessing - General Fund	1,685	362	1,252	77	717
Subtotal - 101-257 Assessing	1,685	362	1,252	77	717
14 Advise and Counsel	375	55	263	16	151
14 Risk Management *	1	0	2	0	0
Subtotal - 101-266 City Attorney	376	55	265	16	151
15 Human Resources *	2,194	369	2,563	0	0

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2020
8/20/2021

B. Incoming Costs - (Default Spread Expense%)

Dept:19 101-299 Non-Departmental

Department	First Incoming	Second Incoming	Security	Contractual	Parking
Subtotal - 101-270 Human Resources	\$2,194	\$369	\$2,563	\$0	\$0
18 General Fund OPEB *	19,118	0	19,118	0	0
Subtotal - 101-297 OPEB	19,118	0	19,118	0	0
19 Contractual	0	20	12	1	7
Subtotal - 101-299 Non-Departmental	0	20	12	1	7
Total Incoming	32,666	3,117	30,454	517	4,813
C. Total Allocated		\$200,402	\$131,168	\$6,717	\$62,517
			65.45%	3.35%	31.20%

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
8/20/2021

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%	\$7,849	\$0	\$7,849	\$0	\$7,849
4 101-635 City Maintenance	1,110.00	3.89%	5,027	0	5,027	0	5,027
5 101-172 City Manager	2,330.00	8.17%	10,553	0	10,553	0	10,553
6 101-636 Info Tech	1,945.00	6.82%	8,809	0	8,809	0	8,809
7 101-191 Budget and Accounting	2,831.50	9.93%	12,824	0	12,824	0	12,824
8 101-215 City Clerk	1,452.00	5.09%	6,576	0	6,576	0	6,576
9 101-223 Internal Auditor	132.00	0.46%	598	0	598	0	598
10 101-233 Purchasing	1,089.50	3.82%	4,934	0	4,934	0	4,934
11 101-261 311 Customer Service	10,230.00	35.89%	46,332	0	46,332	0	46,332
12 101-253 Treasury	1,988.00	6.97%	9,004	0	9,004	0	9,004
14 101-266 City Attorney	1,357.00	4.76%	6,146	0	6,146	0	6,146
15 101-270 Human Resources	1,574.00	5.52%	7,129	0	7,129	0	7,129
28 101-728 Econ Dev	730.00	2.56%	3,306	0	3,306	2,081	5,387
Subtotal	28,502.00	100.00%	129,087	0	129,087	2,081	131,168
Direct Bills					0		0
Total					\$129,087		\$131,168

Basis Units: Assigned Square Footage
Source:

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
8/20/2021

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	75,287	0.13%	\$9	\$0	\$9	\$0	\$9
4 101-635 City Maintenance	1,262,730	2.26%	150	0	150	0	150
5 101-172 City Manager	1,668,313	2.99%	198	0	198	0	198
6 101-636 Info Tech	4,045,558	7.25%	479	0	479	0	479
7 101-191 Budget and Accounting	1,461,957	2.62%	173	0	173	0	173
8 101-215 City Clerk	840,928	1.51%	100	0	100	0	100
9 101-223 Internal Auditor	97,821	0.18%	12	0	12	0	12
10 101-233 Purchasing	386,489	0.69%	46	0	46	0	46
11 101-261 311 Customer Service	544,211	0.97%	64	0	64	0	64
12 101-253 Treasury	1,243,545	2.23%	147	0	147	0	147
13 101-257 Assessing	471,571	0.84%	56	0	56	0	56
14 101-266 City Attorney	728,296	1.30%	86	0	86	0	86
15 101-270 Human Resources	590,655	1.06%	70	0	70	0	70
16 101-345-01 Public Safety Admin	1,280,848	2.29%	152	0	152	0	152
17 101-640 Fleet	2,247,137	4.02%	266	0	266	0	266
19 101-299 Non-Departmental	167,618	0.30%	20	0	20	0	20
20 101-345 Public Safety Ops	31,721,777	56.81%	3,759	0	3,759	82	3,841
21 101-441-00 PW General	710,870	1.27%	84	0	84	2	86
22 101-448-31 Street Lights	1,205,034	2.16%	143	0	143	3	146
24 101-699.00 Code Enforcement	799,746	1.43%	95	0	95	2	97
25 101-699.01 Building Trades	718,488	1.29%	85	0	85	2	87
26 101-721 Planning	753,683	1.35%	89	0	89	2	91
28 101-728 Econ Dev	139,756	0.25%	17	0	17	0	17
29 101-751-01 Parks & Rec Admin	2,058,800	3.69%	244	0	244	5	249
30 101-801 Emergency Recovery	613,936	1.10%	73	0	73	2	74
Subtotal	55,835,054	100.00%	6,617	0	6,617	101	6,717
Direct Bills					0		0
Total					\$6,617		\$6,717

Basis Units: \$ Expenditures, General Fund Departments

Source: Expenditure Report

City of Kalamazoo
Full Cost Allocation Plan

CY 2020
8/20/2021

Parking 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	0.20	0.23%	\$143	\$0	\$143	\$0	\$143
4 101-635 City Maintenance	5.15	5.98%	3,685	0	3,685	0	3,685
5 101-172 City Manager	9.77	11.35%	6,990	0	6,990	0	6,990
6 101-636 Info Tech	13.30	15.45%	9,516	0	9,516	0	9,516
7 101-191 Budget and Accounting	14.65	17.02%	10,482	0	10,482	0	10,482
8 101-215 City Clerk	6.42	7.46%	4,593	0	4,593	0	4,593
9 101-223 Internal Auditor	0.99	1.15%	708	0	708	0	708
10 101-233 Purchasing	4.24	4.93%	3,034	0	3,034	0	3,034
11 101-261 311 Customer Service	8.01	9.31%	5,731	0	5,731	0	5,731
12 101-253 Treasury	11.10	12.90%	7,942	0	7,942	0	7,942
14 101-266 City Attorney	5.77	6.70%	4,128	0	4,128	0	4,128
15 101-270 Human Resources	5.03	5.84%	3,599	0	3,599	0	3,599
28 101-728 Econ Dev	1.44	1.67%	1,030	0	1,030	936	1,966
Subtotal	86.07	100.00%	61,581	0	61,581	936	62,517
Direct Bills					0		0
Total					\$61,581		\$62,517

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2020
8/20/2021

Allocation Summary

Dept:19 101-299 Non-Departmental

Department	Security	Contractual	Parking	Total
3 101-101 City Commission	\$7,849	\$9	\$143	\$8,001
4 101-635 City Maintenance	5,027	150	3,685	8,862
5 101-172 City Manager	10,553	198	6,990	17,741
6 101-636 Info Tech	8,809	479	9,516	18,804
7 101-191 Budget and Accounting	12,824	173	10,482	23,479
8 101-215 City Clerk	6,576	100	4,593	11,269
9 101-223 Internal Auditor	598	12	708	1,318
10 101-233 Purchasing	4,934	46	3,034	8,014
11 101-261 311 Customer Service	46,332	64	5,731	52,128
12 101-253 Treasury	9,004	147	7,942	17,093
13 101-257 Assessing	0	56	0	56
14 101-266 City Attorney	6,146	86	4,128	10,361
15 101-270 Human Resources	7,129	70	3,599	10,798
16 101-345-01 Public Safety Admin	0	152	0	152
17 101-640 Fleet	0	266	0	266
19 101-299 Non-Departmental	0	20	0	20
20 101-345 Public Safety Ops	0	3,841	0	3,841
21 101-441-00 PW General	0	86	0	86
22 101-448-31 Street Lights	0	146	0	146
24 101-699.00 Code Enforcement	0	97	0	97
25 101-699.01 Building Trades	0	87	0	87
26 101-721 Planning	0	91	0	91
28 101-728 Econ Dev	5,387	17	1,966	7,370
29 101-751-01 Parks & Rec Admin	0	249	0	249
30 101-801 Emergency Recovery	0	74	0	74
Total	\$131,168	\$6,717	\$62,517	\$200,402



THE CITY OF



City of Kalamazoo, Michigan

Water Fund

- Department Study -

Based on Actual Expenditures for the Fiscal Year Ending December 31, 2020

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



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

CY2020
8/20/2021

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

CY2020
8/20/2021

Summary Schedule

Department	101-441-00 Public Works General	101-448 Street Lights	101-635 City Maintenance	101-640 City Fleet	202 Major Street Fund	203 Local Street Fund	209 Cemeteries	226 Solid Waste	590 Wastewater Admin	591 Water Fund Admin
1 Building Depreciation	\$274	\$0	\$0	\$0	\$881	\$834	\$35	\$325	\$263	\$0
2 591-551 Administration	18,130	30,734	32,205	57,312	179,844	69,083	10,181	58,785	380,611	355,659
3 591-564 Water Building Services	24,997	0	0	193,433	80,419	76,137	3,187	29,628	23,952	0
4 591-562 Distribution	0	26,747	0	0	0	0	0	0	136,337	159,837
5 City Wide Indirect Costs	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$43,402	\$57,480	\$32,205	\$250,745	\$261,145	\$146,054	\$13,403	\$88,738	\$541,162	\$515,497

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

CY2020
8/20/2021

Summary Schedule

Department	County Road Commission	Comstock Township	Kalamazoo Township	Oshtemo Township	Parchment Township	Pavilion Township	Texas Township	Bronson Utilities	Other	2nd Allocation Orphans
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,033	\$0
2 591-551 Administration	0	0	0	0	0	0	0	0	5,631	0
3 591-564 Water Building Services	0	0	0	0	0	0	0	0	185,458	0
4 591-562 Distribution	10,890	12,259	22,725	18,691	6,578	2,810	26,759	981	1,066	0
5 City Wide Indirect Costs	0	0	0	0	0	0	0	0	1,643,084	0
Total Current Allocations	\$10,890	\$12,259	\$22,725	\$18,691	\$6,578	\$2,810	\$26,759	\$981	\$1,837,271	\$0

City of Kalamazoo - Water Fund
Departmental Study

CY2020
8/20/2021

Summary Schedule

Department	Total
1 Building Depreciation	\$4,645
2 591-551 Administration	1,198,175
3 591-564 Water Building Services	617,211
4 591-562 Distribution	425,679
5 City Wide Indirect Costs	1,643,084
Total Current Allocations	<u>\$3,888,794</u>

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

CY2020
8/20/2021

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**

CY2020
8/20/2021

A. Department Costs

Dept:1 Building Depreciation

Description		Amount	General Admin	Depreciation
<hr/>				
Personnel Costs				
Salaries	S	0	0	0
Salary % Split			.00%	.00%
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
<hr/>				
Services & Supplies Cost				
Depreciation - Stockbridge HVAC	P	4,645	0	4,645
Subtotal - Services & Supplies		4,645	0	4,645
<hr/>				
Department Cost Total		4,645	0	4,645
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		4,645	0	4,645
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		\$4,645		\$4,645
		<hr/>		

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

CY2020
8/20/2021

B. Incoming Costs - (Default Spread Custom%)

Dept:1 Building Depreciation

No Indirect Costs

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

CY2020
8/20/2021

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
10 202 Major Street Fund	6,030.44	18.98%	881	0	881	0	881
11 203 Local Street Fund	5,709.31	17.97%	834	0	834	0	834
12 209 Cemeteries	238.98	0.75%	35	0	35	0	35
13 226 Solid Waste	2,221.74	6.99%	325	0	325	0	325
14 590 Wastewater Admin	1,796.06	5.65%	263	0	263	0	263
24 Other	13,907.00	43.76%	2,033	0	2,033	0	2,033
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

CY2020
8/20/2021

Allocation Summary

Dept:1 Building Depreciation

Department	Depreciation	Total
6 101-441-00 Public Works General	\$274	\$274
10 202 Major Street Fund	881	881
11 203 Local Street Fund	834	834
12 209 Cemeteries	35	35
13 226 Solid Waste	325	325
14 590 Wastewater Admin	263	263
24 Other	2,033	2,033
Total	\$4,645	\$4,645

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

CY2020
8/20/2021

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) and Wastewater (590) Funds 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**

CY2020
8/20/2021

A. Department Costs

Dept:2 591-551 Administration

Description		Amount	General Admin	Interfund Transfer	Retiree Health Care
Personnel Costs					
Salaries	S1	845,571	0	845,571	0
Salary % Split			.00%	100.00%	.00%
Benefits	P	189,659	0	174,398	15,261
Subtotal - Personnel Costs		1,035,230	0	1,019,969	15,261
Services & Supplies Cost					
728 Office Supplies	P	1,742	0	1,742	0
729 Operating Expenses	P	19,734	0	19,734	0
805 Travel	P	5,331	0	5,331	0
810 Fees	P	810	0	810	0
815 Utilities	P	8,690	0	8,690	0
840 Bonds, Fees, Depreciation	D	4,620,057	0	0	0
845 Outside Contractual Services	D	588,777	0	0	0
850 Charges for Services	D	2,749,980	0	0	0
860 Memberships and Dues	D	10,461	0	0	0
865 Subscriptions	D	0	0	0	0
871 Pension Expense (GASB Adj)	D	(490,111)	0	0	0
872 OPEB Contribution	D	294,195	0	0	0
872.100 OPEB Contrib. (GASB Adj)	D	2,880,565	0	0	0
880 Property Taxes	D	5,820	0	0	0
885 Application Software	P	21,386	0	21,386	0
975 Machinery and Equipment	D	11,404	0	0	0
991 Principal Payments	D	1,605,897	0	0	0
992 Bond Principal	D	(1,545,897)	0	0	0
995 Interest / Amortization	D	2,078,852	0	0	0
998 Interest on Deposits	D	42,729	0	0	0
Subtotal - Services & Supplies		12,910,421	0	57,692	0
Department Cost Total		13,945,650	0	1,077,661	15,261
Adjustments to Cost					
840 Bonds, Fees, Depreciation	D	(4,620,057)	0	0	0

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

CY2020
8/20/2021

A. Department Costs

Dept:2 591-551 Administration

Description		Amount	General Admin	Interfund Transfer	Retiree Health Care
845 Outside Contractual Services	D	(588,777)	0	0	0
850 Charges for Services	D	(2,749,980)	0	0	0
860 Memberships and Dues	D	(10,461)	0	0	0
865 Subscriptions	D	0	0	0	0
871 Pension Expense (GASB Adj)	D	490,111	0	0	0
872 OPEB Contribution	D	(294,195)	0	0	0
872.100 OPEB Contrib. (GASB Adj)	D	(2,880,565)	0	0	0
880 Property Taxes	D	(5,820)	0	0	0
975 Machinery and Equipment	D	(11,404)	0	0	0
991 Principal Payments	D	(1,605,897)	0	0	0
992 Bond Principal	D	1,545,897	0	0	0
995 Interest / Amortization	D	(2,078,852)	0	0	0
998 Interest on Deposits	D	(42,729)	0	0	0
Subtotal - Adjustments		(12,852,729)	0	0	0
Total Costs After Adjustments		1,092,921	0	1,077,661	15,261
General Admin Distribution			0	0	0
Grand Total		\$1,092,921		\$1,077,661	\$15,261

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

CY2020
8/20/2021

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	\$3,080	\$3,080	\$0
Subtotal - 591-551 Administration	0	3,080	3,080	0
5 City Wide Cost Allocation	0	111,804	111,804	0
Subtotal - City Wide Indirect Costs	0	111,804	111,804	0
Total Incoming	0	114,883	114,883	0
C. Total Allocated		\$1,207,805	\$1,192,544	\$15,261
			98.74%	1.26%

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

CY2020
8/20/2021

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	710,870	1.52%	\$16,384	\$0	\$16,384	\$1,747	\$18,130
7 101-448 Street Lights	1,205,034	2.58%	27,773	0	27,773	2,961	30,734
8 101-635 City Maintenance	1,262,730	2.70%	29,103	0	29,103	3,102	32,205
9 101-640 City Fleet	2,247,137	4.81%	51,791	0	51,791	5,521	57,312
10 202 Major Street Fund	7,051,510	15.08%	162,519	0	162,519	17,325	179,844
11 203 Local Street Fund	2,708,664	5.79%	62,428	0	62,428	6,655	69,083
12 209 Cemeteries	399,188	0.85%	9,200	0	9,200	981	10,181
13 226 Solid Waste	2,304,892	4.93%	53,122	0	53,122	5,663	58,785
14 590 Wastewater Admin	14,923,381	31.92%	343,945	0	343,945	36,666	380,611
15 591 Water Fund Admin	13,945,050	29.82%	321,397	0	321,397	34,262	355,659
Subtotal	46,758,456	100.00%	1,077,661	0	1,077,661	114,883	1,192,544
Direct Bills					0		0
Total					\$1,077,661		\$1,192,544

Basis Units: Departmental Expenditures Excluding Transfers
Source: Financial Statements

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

CY2020
8/20/2021

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	845,571	20.18%	\$3,080	\$0	\$3,080	\$0	\$3,080
3 591-564 Water Building Services	75,852	1.81%	276	0	276	0	276
4 591-562 Distribution	1,722,707	41.11%	6,274	0	6,274	0	6,274
24 Other	1,546,124	36.90%	5,631	0	5,631	0	5,631
Subtotal	4,190,254	100.00%	15,261	0	15,261	0	15,261
Direct Bills					0		0
Total					\$15,261		\$15,261

Basis Units: Wages by Division
Source: Year End Expenditure Report

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

CY2020
8/20/2021

Allocation Summary

Dept:2 591-551 Administration

Department	Interfund Transfer	Retiree Health Care	Total
2 591-551 Administration	\$0	\$3,080	\$3,080
3 591-564 Water Building Services	0	276	276
4 591-562 Distribution	0	6,274	6,274
6 101-441-00 Public Works General	18,130	0	18,130
7 101-448 Street Lights	30,734	0	30,734
8 101-635 City Maintenance	32,205	0	32,205
9 101-640 City Fleet	57,312	0	57,312
10 202 Major Street Fund	179,844	0	179,844
11 203 Local Street Fund	69,083	0	69,083
12 209 Cemeteries	10,181	0	10,181
13 226 Solid Waste	58,785	0	58,785
14 590 Wastewater Admin	380,611	0	380,611
15 591 Water Fund Admin	355,659	0	355,659
24 Other	0	5,631	5,631
Total	\$1,192,544	\$15,261	\$1,207,805

**City of Kalamazoo - Water Fund
Departmental Study
Water Building Services - Water Fund (591-564)
Nature and Extent of Services**

CY2020
8/20/2021

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**

CY2020
8/20/2021

A. Department Costs

Dept:3 591-564 Water Building Services

Description		Amount	General Admin	Building Maintenance
<hr/>				
Personnel Costs				
Salaries	S1	75,852	0	75,852
Salary % Split			.00%	100.00%
Benefits	S	31,249	0	31,249
Subtotal - Personnel Costs		107,101	0	107,101
<hr/>				
Services & Supplies Cost				
729 Operating Supplies	S	69,058	0	69,058
815 Utilities	S	140,341	0	140,341
825 Insurance	S	111,300	0	111,300
845 Outside Contractual Services	S	111,020	0	111,020
974 Bldg, Additions & Imp	S	7,883	0	7,883
975 Machinery & Equip	S	12,214	0	12,214
Subtotal - Services & Supplies		451,816	0	451,816
<hr/>				
Department Cost Total		558,917	0	558,917
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		558,917	0	558,917
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		\$558,917		\$558,917
		<hr/> <hr/>		

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

CY2020
8/20/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:3 591-564 Water Building Services

Department	First Incoming	Second Incoming	Building Maintenance
2 Retiree Health Care	\$276	\$0	\$276
Subtotal - 591-551 Administration	276	0	276
5 City Wide Cost Allocation	0	58,018	58,018
Subtotal - City Wide Indirect Costs	0	58,018	58,018
Total Incoming	276	58,018	58,294
C. Total Allocated		\$617,211	\$617,211
			100.00%

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

CY2020
8/20/2021

Building Maintenance Allocations

Dept:3 591-564 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%	\$22,648	\$0	\$22,648	\$2,350	\$24,997
9 101-640 City Fleet	14,505.00	31.34%	175,250	0	175,250	18,183	193,433
10 202 Major Street Fund	6,030.44	13.03%	72,860	0	72,860	7,559	80,419
11 203 Local Street Fund	5,709.31	12.34%	68,980	0	68,980	7,157	76,137
12 209 Cemeteries	238.98	0.52%	2,887	0	2,887	300	3,187
13 226 Solid Waste	2,221.74	4.80%	26,843	0	26,843	2,785	29,628
14 590 Wastewater Admin	1,796.06	3.88%	21,700	0	21,700	2,251	23,952
24 Other	13,907.00	30.05%	168,025	0	168,025	17,433	185,458
Subtotal	46,283.01	100.00%	559,193	0	559,193	58,018	617,211
Direct Bills					0		0
Total					\$559,193		\$617,211

Basis Units: Assigned Sq Footages
Source: Maintenance Records

City of Kalamazoo - Water Fund
Departmental Study

CY2020
8/20/2021

Allocation Summary

Dept:3 591-564 Water Building Services

Department	Building Maintenance	Total
6 101-441-00 Public Works General	\$24,997	\$24,997
9 101-640 City Fleet	193,433	193,433
10 202 Major Street Fund	80,419	80,419
11 203 Local Street Fund	76,137	76,137
12 209 Cemeteries	3,187	3,187
13 226 Solid Waste	29,628	29,628
14 590 Wastewater Admin	23,952	23,952
24 Other	185,458	185,458
Total	\$617,211	\$617,211

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

CY2020
8/20/2021

**Water Distribution - Water Fund (591-562)
Nature and Extent of Services**

Included in the costs of the Water Distribution department (591-562) are costs identified to the personnel and supply costs for the Utility Staking activity (591-562-01-565). Calls to the Miss Dig system are tracked through a ticketing system and the costs associated with identifying and marking underground utilities are identified here and allocated based on the number of tickets.

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**

CY2020
8/20/2021

A. Department Costs

Dept:4 591-562 Distribution

Description		Amount	General Admin	Utilities Staking	Other
Personnel Costs					
Salaries	S1	1,722,707	0	238,585	1,484,122
Salary % Split			.00%	13.85%	86.15%
Benefits	P	662,303	0	94,368	567,934
Subtotal - Personnel Costs		2,385,009	0	332,953	2,052,056
Services & Supplies Cost					
728 Postage	P	4,643	0	0	4,643
729 Operating Supplies	P	455,976	0	14,685	441,292
805 Education & Training	P	16,373	0	0	16,373
815 Comm & Network Services	P	19,765	0	0	19,765
845 Contractual Services	P	135,639	0	37,433	98,206
880 Rent/Lease Space	P	94,045	0	0	94,045
977 Vehicular Equipment	P	198,596	0	0	198,596
980 Water System	P	485,409	0	0	485,409
Subtotal - Services & Supplies		1,410,447	0	52,117	1,358,330
Department Cost Total		3,795,456	0	385,071	3,410,386
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		3,795,456	0	385,071	3,410,386
General Admin Distribution			0	0	0
Grand Total		<u>\$3,795,456</u>		<u>\$385,071</u>	<u>\$3,410,386</u>
				not allocated	

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

CY2020
8/20/2021

B. Incoming Costs - (Default Spread Expense%)

Dept:4 591-562 Distribution

Department	First Incoming	Second Incoming	Utilities Staking	Other
2 Retiree Health Care	\$6,274	\$0	\$637	\$5,638
Subtotal - 591-551 Administration	6,274	0	637	5,638
5 City Wide Cost Allocation	0	393,986	39,972	354,014
Subtotal - City Wide Indirect Costs	0	393,986	39,972	354,014
Total Incoming	6,274	393,986	40,609	359,651
C. Total Allocated		\$4,195,716	\$425,679	\$3,770,037
			10.15%	89.85%

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

CY2020
8/20/2021

Utilities Staking Allocations

Dept:4 591-562 Distribution

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 101-448 Street Lights	2,208	6.28%	\$24,235	\$0	\$24,235	\$2,512	\$26,747
14 590 Wastewater Admin	11,255	32.03%	123,535	0	123,535	12,802	136,337
15 591 Water Fund Admin	13,195	37.55%	144,828	0	144,828	15,009	159,837
16 County Road Commission	899	2.56%	9,867	0	9,867	1,023	10,890
17 Comstock Township	1,012	2.88%	11,108	0	11,108	1,151	12,259
18 Kalamazoo Township	1,876	5.34%	20,591	0	20,591	2,134	22,725
19 Oshtemo Township	1,543	4.39%	16,936	0	16,936	1,755	18,691
20 Parchment Township	543	1.55%	5,960	0	5,960	618	6,578
21 Pavilion Township	232	0.66%	2,546	0	2,546	264	2,810
22 Texas Township	2,209	6.29%	24,246	0	24,246	2,513	26,759
23 Bronson Utilities	81	0.23%	889	0	889	92	981
24 Other	88	0.25%	966	0	966	100	1,066
Subtotal	35,141	100.00%	385,707	0	385,707	39,972	425,679
Direct Bills					0		0
Total					\$385,707		\$425,679

Basis Units: # Miss Dig Tickets
Source:

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

CY2020
8/20/2021

Allocation Summary

Dept:4 591-562 Distribution

Department	Utilities Staking	Other	Total
7 101-448 Street Lights	\$26,747	\$0	\$26,747
14 590 Wastewater Admin	136,337	0	136,337
15 591 Water Fund Admin	159,837	0	159,837
16 County Road Commission	10,890	0	10,890
17 Comstock Township	12,259	0	12,259
18 Kalamazoo Township	22,725	0	22,725
19 Oshtemo Township	18,691	0	18,691
20 Parchment Township	6,578	0	6,578
21 Pavilion Township	2,810	0	2,810
22 Texas Township	26,759	0	26,759
23 Bronson Utilities	981	0	981
24 Other	1,066	0	1,066
Total	\$425,679	\$0	\$425,679

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

CY2020
8/20/2021

A portion of the costs of the Water Fund (591) are the indirect costs identified in the City's Cost Allocation Plan. For this plan, the costs for the Water Fund identified in the 2020 City-Wide Cost Allocation 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**

CY2020
8/20/2021

A. Department Costs

Dept:5 City Wide Indirect Costs

Description		Amount	General Admin	City Wide Cost Allocation
<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				
City Wide Indirect	P	2,206,892	0	2,206,892
Subtotal - Services & Supplies		2,206,892	0	2,206,892
Department Cost Total		2,206,892	0	2,206,892
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		2,206,892	0	2,206,892
General Admin Distribution			0	0
Grand Total		<u>\$2,206,892</u>		<u>\$2,206,892</u>

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

CY2020
8/20/2021

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**

CY2020
8/20/2021

City Wide Cost Allocation Allocations

Dept:5 City Wide Indirect Costs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 591-551 Administration	1,077,061	5.07%	\$111,804	\$0	\$111,804	\$0	\$111,804
3 591-564 Water Building Services	558,917	2.63%	58,018	0	58,018	0	58,018
4 591-562 Distribution	3,795,456	17.85%	393,986	0	393,986	0	393,986
24 Other	15,828,616	74.45%	1,643,084	0	1,643,084	0	1,643,084
Subtotal	21,260,050	100.00%	2,206,892	0	2,206,892	0	2,206,892
Direct Bills					0		0
Total					\$2,206,892		\$2,206,892

Basis Units: Based on Expenditures
Source: Financials

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

CY2020
8/20/2021

Allocation Summary

Dept:5 City Wide Indirect Costs

Department	City Wide Cost Allocation	Total
2 591-551 Administration	\$111,804	\$111,804
3 591-564 Water Building Services	58,018	58,018
4 591-562 Distribution	393,986	393,986
24 Other	1,643,084	1,643,084
Total	\$2,206,892	\$2,206,892