

# CITY OF KALAMAZOO, MICHIGAN



## FULL COST COST ALLOCATION PLAN

Based on Actual Expenditures  
For the Fiscal Year Ended December 31, 2021



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2343 Delta Road

Bay City, Michigan 48706

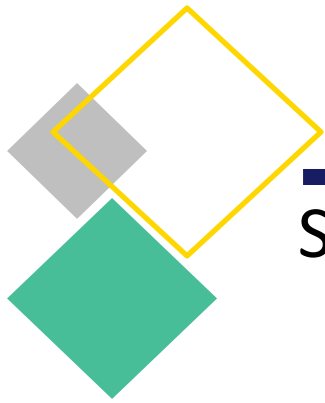
989.316.2220

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## Section 1: Introduction

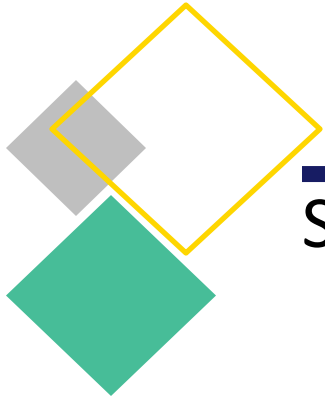
## Introduction

The enclosed Central Services Cost Allocation Plan identifies the costs of indirect services provided by central service departments of City of Kalamazoo, Michigan (“the City”) based on actual expenditures for fiscal year ending December 31, 2021. MGT of America Consulting, LLC (MGT) prepared these documents at the request of the City.

This Cost Allocation Plan is used by the City to claim indirect costs as charges against awards (grants), special revenue funds, and enterprise funds. The Cost Allocation Plan is kept on file by the City for review by interested parties.

This document is prepared 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.

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## 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, 2021 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2023 and are allowable in accordance with Generally Accepted Cost Accounting Principles.
- (2) All costs included in this plan are properly allocable to the various programs on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

### City of Kalamazoo, Michigan

Signature:

Stephen J. Vicenzi

Name of Official:

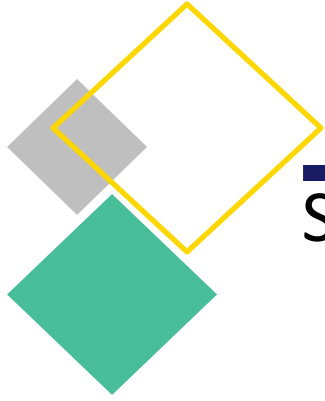
Stephen J. Vicenzi

Title:

CFO

Date:

8-15-2022

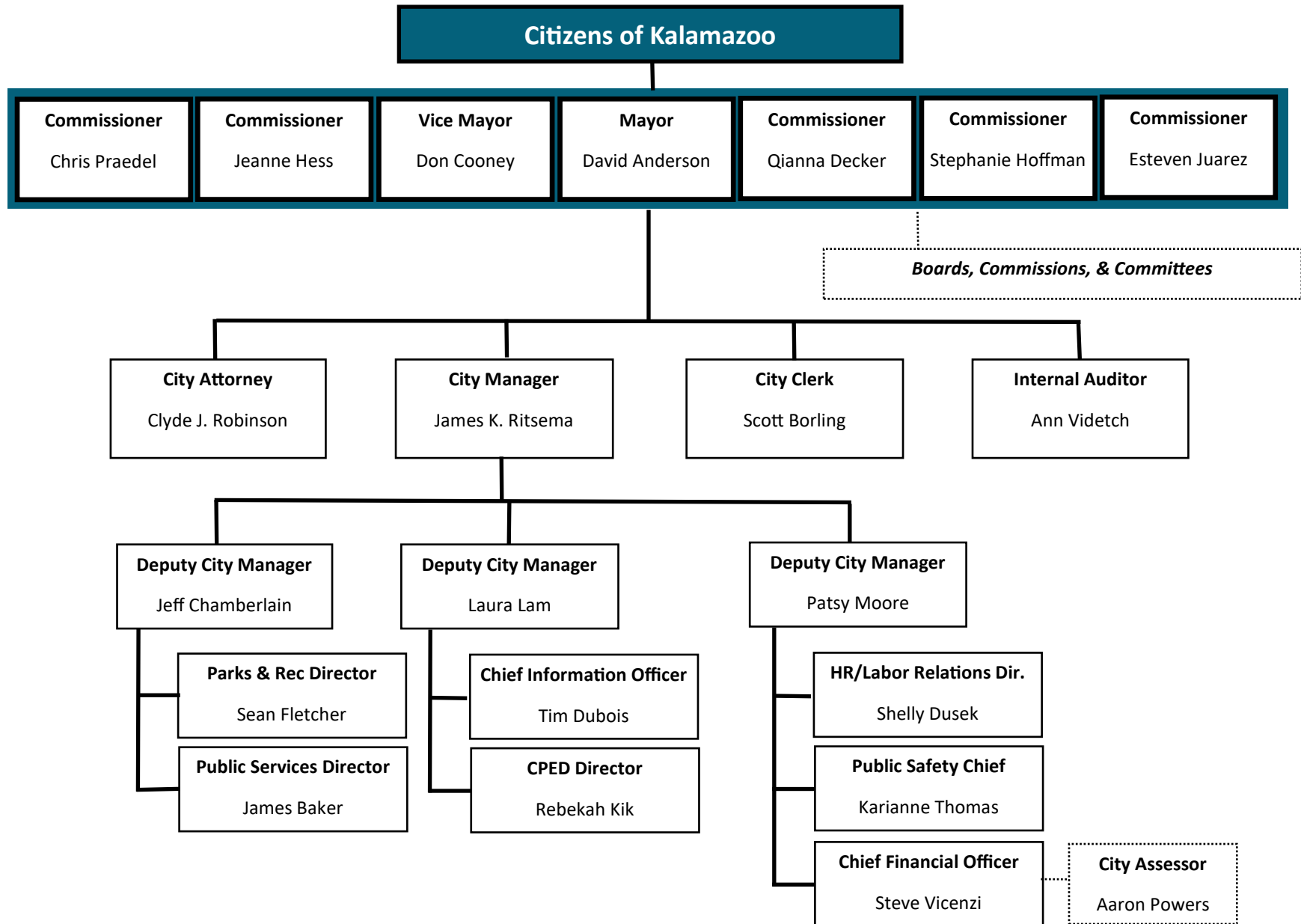


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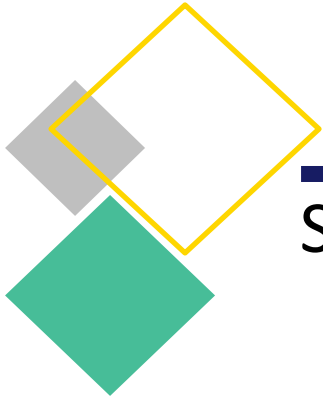
## Section 3: Organizational Chart

# City of Kalamazoo

## 2021 Organizational Chart







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## Section 4: Reading a Cost Allocation Plan

# Reading a Cost Allocation Plan

## Overview

This 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 FY 2021 and (2) calculate corresponding indirect cost rates if needed.

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

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

## Process

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

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

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

## Sections

### **Table of Contents**

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

### **Summary Schedule**

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

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## 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

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## Section 5: Full-Cost Cost Allocation Plan

**City of Kalamazoo  
Full Cost Allocation Plan**

CY 2021  
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**Summary Schedule**

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1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	64	0	0	256	234	128	0	43
3 101-101 City Commission	286	31,423	928	1,443	0	873	916	835	0	369
4 101-299 Non-Departmental	0	0	0	0	0	0	0	0	0	0
5 101-635 City Maintenance	0	370,434	0	0	0	0	0	0	0	0
6 101-172 City Manager	3,905	824,226	19,828	0	0	28,452	26,551	14,566	0	4,753
7 101-636 Info Tech	500	105,557	21,394	0	0	68,668	63,181	37,054	0	10,932
8 101-191 Budget and Accounting	2,577	242,893	18,153	4,596	0	11,101	7,874	8,555	5	3,918
9 101-215 City Clerk	0	0	16,367	0	0	3,485	0	23,615	0	1,000
10 101-223 Internal Auditor	221	24,341	719	1,118	0	676	709	647	0	285
11 101-233 Purchasing	260	41,209	1,950	0	0	2,730	1,560	4,940	0	1,690
12 101-261 311 Customer Service	0	2,346	40,304	3,066	0	97,353	76,535	19,713	1,203	10,294
13 101-253 Treasury	3,184	352,547	10,332	16,066	0	37,172	27,820	9,857	5	4,104
14 101-257 Assessing	2,808	308,588	9,111	14,168	0	8,576	8,993	8,196	4	3,619
15 101-266 City Attorney	669	99,563	2,864	3,320	0	2,411	2,516	1,950	1	879
16 101-270 Human Resources	1,808	440,367	10,329	0	0	14,801	13,857	6,744	0	2,201
17 101-345-01 Public Safety Admin	0	4,495,080	0	0	0	0	0	0	0	0
18 101-640 Fleet	0	0	156,531	0	0	0	0	20,366	0	0
19 101-297 OPEB	12,645	2,669,203	64,212	0	0	92,140	85,983	47,170	0	15,393
<b>Total Current Allocations</b>	<b>\$28,862</b>	<b>\$10,007,778</b>	<b>\$373,084</b>	<b>\$43,776</b>	<b>\$0</b>	<b>\$368,694</b>	<b>\$316,727</b>	<b>\$204,335</b>	<b>\$1,219</b>	<b>\$59,481</b>

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**Summary Schedule**

Department	101-751-01 Parks & Rec Admin	101-801 Emergency Recovery	150-273 Cemeteries	155-751 Recreation	160-751 Mayor's Riverfront Pk	202 Act 51 Major Street	203 Act 51 Local Street	209 Cemeteries	226 Solid Waste	231-XXX Blight Abatement
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	756	0	0	0	0	170	170	21	43	0
3 101-101 City Commission	2,669	128	20	98	63	7,553	3,067	493	2,363	128
4 101-299 Non-Departmental	0	0	0	0	0	0	0	0	0	0
5 101-635 City Maintenance	55,821	0	0	0	41,441	0	0	0	0	0
6 101-172 City Manager	73,201	0	0	0	0	47,465	47,024	4,074	15,652	0
7 101-636 Info Tech	110,494	0	0	0	0	50,964	50,908	3,510	18,468	0
8 101-191 Budget and Accounting	69,925	2,474	690	205	136	57,359	39,017	10,732	22,106	527
9 101-215 City Clerk	1,709	0	0	0	0	84	335	62	2,403	0
10 101-223 Internal Auditor	2,067	99	16	76	49	5,851	2,376	382	1,830	99
11 101-233 Purchasing	29,769	3,510	130	0	0	14,300	7,410	5,980	4,680	260
12 101-261 311 Customer Service	31,114	0	0	0	0	17,158	17,158	1,131	51,622	0
13 101-253 Treasury	30,993	1,423	776	6	6	631	2,864	2,822	99,390	38
14 101-257 Assessing	26,209	1,255	0	0	0	0	0	0	84,825	0
15 101-266 City Attorney	6,861	303	47	225	145	18,544	8,314	1,208	5,783	295
16 101-270 Human Resources	35,451	0	0	0	0	24,688	24,514	2,162	8,298	0
17 101-345-01 Public Safety Admin	0	0	0	0	0	0	0	0	0	0
18 101-640 Fleet	101,055	0	0	0	0	63,728	77,129	0	19,667	0
19 101-297 OPEB	237,057	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>\$815,153</b>	<b>\$9,192</b>	<b>\$1,680</b>	<b>\$609</b>	<b>\$41,839</b>	<b>\$308,496</b>	<b>\$280,285</b>	<b>\$32,578</b>	<b>\$337,130</b>	<b>\$1,347</b>

**City of Kalamazoo**  
**Full Cost Allocation Plan**

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**Summary Schedule**

Department	243 Brownfield	244 Econ Initiative	251 FFE Aspirational Projects	252-172 City Managers	252-215 City Clerk	252-345 Public Safety	252-441 Public Works	252-724 Public Safety Comm Dev	252-728 Econ Development	252-751 Recreation
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	0	12,022	0	0	846	20	451	0	850
4 101-299 Non-Departmental	0	0	0	0	0	0	0	0	0	0
5 101-635 City Maintenance	0	0	0	0	0	0	0	0	0	0
6 101-172 City Manager	0	0	14,599	0	0	6,383	0	815	0	11,068
7 101-636 Info Tech	0	0	1,869	0	0	817	0	444	0	1,417
8 101-191 Budget and Accounting	169	165	44,237	0	13	4,529	148	3,126	27	10,029
9 101-215 City Clerk	0	0	2,810	0	0	0	0	0	0	0
10 101-223 Internal Auditor	0	0	9,312	0	0	655	16	349	0	658
11 101-233 Purchasing	0	0	16,640	0	0	2,860	130	520	0	7,410
12 101-261 311 Customer Service	0	0	0	0	0	0	0	0	0	0
13 101-253 Treasury	12	271	132	0	0	89	7	50	12	125
14 101-257 Assessing	0	0	0	0	0	0	0	0	0	0
15 101-266 City Attorney	0	0	27,968	0	0	2,449	47	1,037	0	1,956
16 101-270 Human Resources	0	0	7,008	0	0	3,423	0	377	0	5,125
17 101-345-01 Public Safety Admin	0	0	0	0	0	34,811	0	0	0	0
18 101-640 Fleet	0	0	0	0	0	0	0	0	0	0
19 101-297 OPEB	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>\$181</b>	<b>\$436</b>	<b>\$136,597</b>	<b>\$0</b>	<b>\$13</b>	<b>\$56,862</b>	<b>\$369</b>	<b>\$7,169</b>	<b>\$38</b>	<b>\$38,638</b>

**City of Kalamazoo**  
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**Summary Schedule**

Department	252-752 Parks	253-101 City Commission	253-172 City Manager	253-345 Public Safety	253-441 Public Works	253-724 Public Safety	253-751 Recreation	253-752 Parks	254 Light Grant	262 Recovery Programs & Grants
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	3	0	15	0	4	3	0	97	31
4 101-299 Non-Departmental	0	0	0	0	0	0	0	0	0	0
5 101-635 City Maintenance	0	0	0	0	0	0	0	0	0	0
6 101-172 City Manager	0	0	0	0	0	0	0	0	0	0
7 101-636 Info Tech	0	0	0	0	0	0	0	0	0	0
8 101-191 Budget and Accounting	18	332	18	615	0	169	1,177	10	337	73
9 101-215 City Clerk	0	0	0	0	0	0	0	0	0	0
10 101-223 Internal Auditor	0	2	0	12	0	3	2	0	75	24
11 101-233 Purchasing	0	1,300	0	520	0	260	4,940	0	130	130
12 101-261 311 Customer Service	0	0	0	0	0	0	0	0	0	0
13 101-253 Treasury	12	58	0	199	0	61	70	6	0	24
14 101-257 Assessing	0	0	0	0	0	0	0	0	0	0
15 101-266 City Attorney	0	6	0	35	0	10	7	1	224	71
16 101-270 Human Resources	0	0	0	0	0	0	0	0	0	0
17 101-345-01 Public Safety Admin	0	0	0	0	0	0	0	0	0	0
18 101-640 Fleet	0	0	0	0	0	0	0	0	0	0
19 101-297 OPEB	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>\$29</b>	<b>\$1,702</b>	<b>\$18</b>	<b>\$1,395</b>	<b>\$0</b>	<b>\$509</b>	<b>\$6,199</b>	<b>\$17</b>	<b>\$863</b>	<b>\$353</b>

**City of Kalamazoo**  
**Full Cost Allocation Plan**

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7/11/2022

**Summary Schedule**

Department	265-345 Public Safety	271-724 Comm Dev	280 Community Dev	284 Community Dev	285 Community Dev	286 Community Dev	288 Economic Development	289 Home Development	299 CDBG	300 Debt Service
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	192	0	0	0	0	0	0	0	0
3 101-101 City Commission	175	497	0	0	7	0	1,664	170	1,113	0
4 101-299 Non-Departmental	0	0	0	0	0	0	0	0	0	0
5 101-635 City Maintenance	0	0	0	0	0	0	0	0	0	0
6 101-172 City Manager	0	20,609	0	0	0	0	0	0	747	0
7 101-636 Info Tech	0	51,564	0	0	0	0	0	0	96	0
8 101-191 Budget and Accounting	1,928	8,946	0	129	107	134	4,948	1,330	7,618	603
9 101-215 City Clerk	0	0	0	0	0	0	0	0	0	0
10 101-223 Internal Auditor	135	385	0	0	5	0	1,289	132	862	0
11 101-233 Purchasing	130	650	0	0	260	0	6,240	260	3,510	0
12 101-261 311 Customer Service	0	0	0	0	0	0	0	0	0	0
13 101-253 Treasury	781	122	0	181	32	188	208	49	3,399	239
14 101-257 Assessing	0	0	0	0	0	0	0	0	0	0
15 101-266 City Attorney	402	1,352	0	0	16	0	3,830	392	2,585	0
16 101-270 Human Resources	0	10,402	0	0	0	0	0	0	401	0
17 101-345-01 Public Safety Admin	0	0	0	0	0	0	0	0	0	0
18 101-640 Fleet	0	0	0	0	0	0	0	0	0	0
19 101-297 OPEB	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>\$3,551</b>	<b>\$94,718</b>	<b>\$0</b>	<b>\$310</b>	<b>\$427</b>	<b>\$322</b>	<b>\$18,181</b>	<b>\$2,334</b>	<b>\$20,330</b>	<b>\$842</b>

**City of Kalamazoo**  
**Full Cost Allocation Plan**

CY 2021  
7/11/2022

**Summary Schedule**

Department	400 Capital Projects	551 Parks	590 Wastewater Fund	591 Water Fund	677-XXX Insurance Fund	701-XXX General Trust Fund	702-XXX Economic Dev	709-XXX Brownfield Dev	712-XXX LFDA	715 KMGA Fund
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	490	426	0	0	0	21	0	0
3 101-101 City Commission	0	0	33,509	27,418	12,387	82	31	1,928	0	2,314
4 101-299 Non-Departmental	0	0	0	0	0	0	0	0	0	0
5 101-635 City Maintenance	0	0	0	0	0	0	0	0	0	0
6 101-172 City Manager	0	0	254,099	187,790	0	0	781	3,090	0	0
7 101-636 Info Tech	0	0	535,978	461,890	0	0	100	5,354	0	0
8 101-191 Budget and Accounting	5,637	0	278,746	254,813	44,822	348	1,327	8,195	0	4,582
9 101-215 City Clerk	0	0	25	6,775	28	0	0	0	0	0
10 101-223 Internal Auditor	0	0	25,957	21,239	9,595	64	24	1,493	0	1,793
11 101-233 Purchasing	10,920	0	129,088	76,049	7,540	520	130	1,820	0	0
12 101-261 311 Customer Service	0	0	23,438	86,082	0	0	0	0	0	0
13 101-253 Treasury	311	0	499,813	644,625	4,303	12	7	230	0	18
14 101-257 Assessing	0	0	0	0	0	0	0	0	0	0
15 101-266 City Attorney	0	0	81,720	66,009	33,258	189	72	4,441	0	5,325
16 101-270 Human Resources	0	0	128,434	94,186	0	0	362	1,431	0	0
17 101-345-01 Public Safety Admin	0	0	0	0	0	0	0	0	0	0
18 101-640 Fleet	0	0	131,171	208,199	0	0	0	0	0	0
19 101-297 OPEB	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>\$16,868</b>	<b>\$0</b>	<b>\$2,122,469</b>	<b>\$2,135,501</b>	<b>\$111,934</b>	<b>\$1,215</b>	<b>\$2,832</b>	<b>\$28,002</b>	<b>\$0</b>	<b>\$14,031</b>

**City of Kalamazoo**  
**Full Cost Allocation Plan**

CY 2021  
7/11/2022

**Summary Schedule**

Department	731-XXX Pension Fund	737-000 OPEB Trust Fund	760 Foundation for Excellence	98X-XXX GASB 34 Govt	CCTA	Kalamazoo County - Space	All Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	660	0	0	0	3,674
3 101-101 City Commission	2,310	422	315	0	0	0	0	0	152,337
4 101-299 Non-Departmental	0	0	0	0	0	0	0	0	0
5 101-635 City Maintenance	0	0	0	0	0	283,855	0	0	751,551
6 101-172 City Manager	0	0	0	0	0	0	0	0	1,609,678
7 101-636 Info Tech	0	0	0	0	213,401	0	10,199	0	1,824,758
8 101-191 Budget and Accounting	208,785	88,811	1,109	507	0	0	0	0	1,491,461
9 101-215 City Clerk	0	0	0	0	4,974	0	0	0	63,673
10 101-223 Internal Auditor	1,789	327	244	0	0	0	0	0	118,006
11 101-233 Purchasing	0	0	0	0	0	0	0	0	392,333
12 101-261 311 Customer Service	0	0	0	0	148	0	33,215	0	511,882
13 101-253 Treasury	665	706	432	29	0	0	2,886	0	1,760,398
14 101-257 Assessing	0	0	0	0	0	0	0	0	476,352
15 101-266 City Attorney	20,892	971	724	0	0	0	0	0	411,889
16 101-270 Human Resources	137,025	0	0	0	0	0	0	0	973,394
17 101-345-01 Public Safety Admin	0	0	0	0	0	0	0	0	4,529,891
18 101-640 Fleet	0	0	0	0	0	0	11,891	0	789,737
19 101-297 OPEB	0	0	0	0	0	0	0	0	3,223,803
<b>Total Current Allocations</b>	<b>\$371,467</b>	<b>\$91,238</b>	<b>\$2,824</b>	<b>\$537</b>	<b>\$219,184</b>	<b>\$283,855</b>	<b>\$58,191</b>	<b>\$0</b>	<b>\$19,084,817</b>



**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 2021  
7/11/2022

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

**City of Kalamazoo  
Full Cost Allocation Plan**

CY 2021  
7/11/2022

**B. Incoming Costs - (Default Spread Custom%)**

**Dept:1 Building Depreciation**

Department	First Incoming	Second Incoming	City Hall
8 Cost Plan	\$0	\$346	\$346
Subtotal - 101-191 Budget and Accoun	0	346	346
<b>Total Incoming</b>	0	346	346
<b>C. Total Allocated</b>		<u>\$103,888</u>	<u>\$103,888</u>
		100.00%	

**City of Kalamazoo  
Full Cost Allocation Plan**

CY 2021  
7/11/2022

**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	1,997	7.88%	\$8,162	\$0	\$8,162	\$27	\$8,189
5 101-635 City Maintenance	1,110	4.38%	4,537	0	4,537	15	4,552
6 101-172 City Manager	2,861	11.29%	11,693	0	11,693	39	11,732
7 101-636 Info Tech	4,100	16.18%	16,757	0	16,757	56	16,813
8 101-191 Budget and Accounting	3,352	13.23%	13,700	0	13,700	46	13,746
9 101-215 City Clerk	2,301	9.08%	9,404	0	9,404	31	9,436
10 101-223 Internal Auditor	173	0.68%	707	0	707	2	709
11 101-233 Purchasing	418	1.65%	1,708	0	1,708	6	1,714
12 101-261 311 Customer Service	1,532	6.05%	6,261	0	6,261	21	6,282
13 101-253 Treasury	2,458	9.70%	10,046	0	10,046	34	10,080
15 101-266 City Attorney	3,099	12.23%	12,666	0	12,666	42	12,708
16 101-270 Human Resources	1,933	7.63%	7,900	0	7,900	26	7,927
<b>Subtotal</b>	25,334	100.00%	103,542	0	103,542	346	103,888
Direct Bills					0		0
<b>Total</b>					<b>\$103,542</b>		<b>\$103,888</b>

Basis Units: Assigned Square Footage  
Source: Maintenance Records

**City of Kalamazoo  
Full Cost Allocation Plan**

CY 2021  
7/11/2022

**Allocation Summary**

**Dept:1 Building Depreciation**

Department	City Hall	Total
3 101-101 City Commission	\$8,189	\$8,189
5 101-635 City Maintenance	4,552	4,552
6 101-172 City Manager	11,732	11,732
7 101-636 Info Tech	16,813	16,813
8 101-191 Budget and Accounting	13,746	13,746
9 101-215 City Clerk	9,436	9,436
10 101-223 Internal Auditor	709	709
11 101-233 Purchasing	1,714	1,714
12 101-261 311 Customer Service	6,282	6,282
13 101-253 Treasury	10,080	10,080
15 101-266 City Attorney	12,708	12,708
16 101-270 Human Resources	7,927	7,927
<b>Total</b>	<b>\$103,888</b>	<b>\$103,888</b>

**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.
- **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.

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 2021  
7/11/2022

**A. Department Costs**

**Dept:2 Equipment Depreciation**

Description		Amount	General Admin	City Hall Equipment	IT Equipment	Department Specific Equipment	Voice over IP System
Personnel Costs							
Salaries	S	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost							
City Hall Equipment	P	10,218	0	10,218	0	0	0
IT Equipment	P	150,309	0	0	150,309	0	0
Air Purifier / Ionizers	P	1,913	0	0	0	1,913	0
City Maintenance Equipment	P	3,890	0	0	0	3,890	0
VoIP System	P	6,981	0	0	0	0	6,981
HR Security Camera	P	1,500	0	0	0	1,500	0
Clerk Equipment	P	3,028	0	0	0	3,028	0
Subtotal - Services & Supplies		177,840	0	10,218	150,309	10,332	6,981
<b>Department Cost Total</b>		177,840	0	10,218	150,309	10,332	6,981
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		177,840	0	10,218	150,309	10,332	6,981
General Admin Distribution			0	0	0	0	0
<b>Grand Total</b>		<b>\$177,840</b>		<b>\$10,218</b>	<b>\$150,309</b>	<b>\$10,332</b>	<b>\$6,981</b>

**City of Kalamazoo  
Full Cost Allocation Plan**

CY 2021  
7/11/2022

**B. Incoming Costs - (Default Spread Expense%)**

**Dept:2 Equipment Depreciation**

Department	First Incoming	Second Incoming	City Hall Equipment	IT Equipment	Department Specific Equipment	Voice over IP System
8 Cost Plan	\$0	\$1,732	\$100	\$1,464	\$101	\$68
Subtotal - 101-191 Budget and Accoun	0	1,732	100	1,464	101	68
<b>Total Incoming</b>	0	1,732	100	1,464	101	68
<b>C. Total Allocated</b>		<b>\$179,572</b>	<b>\$10,318</b>	<b>\$151,773</b>	<b>\$10,432</b>	<b>\$7,048</b>
			5.75%	84.52%	5.81%	3.93%



**City of Kalamazoo**  
**Full Cost Allocation Plan**

CY 2021  
7/11/2022

**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	1,997	7.88%	\$805	\$0	\$805	\$8	\$813
5 101-635 City Maintenance	1,110	4.38%	448	0	448	4	452
6 101-172 City Manager	2,861	11.29%	1,154	0	1,154	11	1,165
7 101-636 Info Tech	4,100	16.18%	1,654	0	1,654	16	1,670
8 101-191 Budget and Accounting	3,352	13.23%	1,352	0	1,352	13	1,365
9 101-215 City Clerk	2,301	9.08%	928	0	928	9	937
10 101-223 Internal Auditor	173	0.68%	70	0	70	1	70
11 101-233 Purchasing	418	1.65%	169	0	169	2	170
12 101-261 311 Customer Service	1,532	6.05%	618	0	618	6	624
13 101-253 Treasury	2,458	9.70%	991	0	991	10	1,001
15 101-266 City Attorney	3,099	12.23%	1,250	0	1,250	12	1,262
16 101-270 Human Resources	1,933	7.63%	780	0	780	8	787
<b>Subtotal</b>	25,334	100.00%	10,218	0	10,218	100	10,318
Direct Bills					0		0
<b>Total</b>					<b>\$10,218</b>		<b>\$10,318</b>

Basis Units: Assigned Square Footage  
Source:

**City of Kalamazoo**  
**Full Cost Allocation Plan**

CY 2021  
7/11/2022

**IT Equipment Allocations**

**Dept:2 Equipment Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 101-636 Info Tech	1	100.00%	\$150,309	\$0	\$150,309	\$1,464	\$151,773
<b>Subtotal</b>	1	100.00%	150,309	0	150,309	1,464	151,773
Direct Bills					0		0
<b>Total</b>					<b>\$150,309</b>		<b>\$151,773</b>

Basis Units: Direct to IT  
Source: Fixed Asset records

**City of Kalamazoo**  
**Full Cost Allocation Plan**

CY 2021  
7/11/2022

**Department Specific Equipment Allocations**

**Dept:2 Equipment Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-635 City Maintenance	3,890.00	37.65%	\$3,890	\$0	\$3,890	\$38	\$3,928
9 101-215 City Clerk	3,028.20	29.31%	3,028	0	3,028	29	3,058
16 101-270 Human Resources	1,500.40	14.52%	1,500	0	1,500	15	1,515
17 101-345-01 Public Safety Admin	1,417.10	13.72%	1,417	0	1,417	14	1,431
30 101-751-01 Parks & Rec Admin	496.00	4.80%	496	0	496	5	501
<b>Subtotal</b>	10,331.70	100.00%	10,332	0	10,332	101	10,432
Direct Bills					0		0
<b>Total</b>					<b>\$10,332</b>		<b>\$10,432</b>

Basis Units: \$ Depreciation  
Source: Fixed Asset records

**City of Kalamazoo**  
**Full Cost Allocation Plan**

CY 2021  
7/11/2022

**Voice over IP System Allocations**

**Dept:2 Equipment Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-635 City Maintenance	4	1.21%	\$84	\$0	\$84	\$1	\$85
6 101-172 City Manager	16	4.83%	337	0	337	3	341
7 101-636 Info Tech	14	4.23%	295	0	295	3	298
8 101-191 Budget and Accounting	15	4.53%	316	0	316	3	319
9 101-215 City Clerk	10	3.02%	211	0	211	2	213
10 101-223 Internal Auditor	1	0.30%	21	0	21	0	21
11 101-233 Purchasing	4	1.21%	84	0	84	1	85
12 101-261 311 Customer Service	9	2.72%	190	0	190	2	192
13 101-253 Treasury	12	3.63%	253	0	253	2	256
14 101-257 Assessing	6	1.81%	127	0	127	1	128
15 101-266 City Attorney	7	2.11%	148	0	148	1	149
16 101-270 Human Resources	9	2.72%	190	0	190	2	192
17 101-345-01 Public Safety Admin	73	22.05%	1,540	0	1,540	15	1,555
18 101-640 Fleet	2	0.60%	42	0	42	0	43
22 101-441-00 PW General	3	0.91%	63	0	63	1	64
25 101-699.00 Code Enforcement	12	3.63%	253	0	253	2	256
26 101-699.01 Building Trades	11	3.32%	232	0	232	2	234
27 101-721 Planning	6	1.81%	127	0	127	1	128
29 101-728 Econ Dev	2	0.60%	42	0	42	0	43
30 101-751-01 Parks & Rec Admin	12	3.63%	253	0	253	2	256
35 202 Act 51 Major Street	8	2.42%	169	0	169	2	170
36 203 Act 51 Local Street	8	2.42%	169	0	169	2	170
37 209 Cemeteries	1	0.30%	21	0	21	0	21
38 226 Solid Waste	2	0.60%	42	0	42	0	43
61 271-724 Comm Dev	9	2.72%	190	0	190	2	192
72 590 Wastewater Fund	23	6.95%	485	0	485	5	490
73 591 Water Fund	20	6.04%	422	0	422	4	426
77 709-XXX Brownfield Dev	1	0.30%	21	0	21	0	21
84 CCTA	31	9.37%	654	0	654	6	660
<b>Subtotal</b>	<b>331</b>	<b>100.00%</b>	<b>6,981</b>	<b>0</b>	<b>6,981</b>	<b>68</b>	<b>7,048</b>
Direct Bills					0		0
<b>Total</b>					<b>\$6,981</b>		<b>\$7,048</b>

Basis Units: Number of phone lines  
Source: Phone directory

**City of Kalamazoo**  
**Full Cost Allocation Plan**

CY 2021  
7/11/2022

**Allocation Summary**

**Dept:2 Equipment Depreciation**

Department	City Hall Equipment	IT Equipment	Department Specific Equipment	Voice over IP System	Total
3 101-101 City Commission	\$813	\$0	\$0	\$0	\$813
5 101-635 City Maintenance	452	0	3,928	85	4,465
6 101-172 City Manager	1,165	0	0	341	1,506
7 101-636 Info Tech	1,670	151,773	0	298	153,741
8 101-191 Budget and Accounting	1,365	0	0	319	1,685
9 101-215 City Clerk	937	0	3,058	213	4,208
10 101-223 Internal Auditor	70	0	0	21	92
11 101-233 Purchasing	170	0	0	85	255
12 101-261 311 Customer Service	624	0	0	192	816
13 101-253 Treasury	1,001	0	0	256	1,257
14 101-257 Assessing	0	0	0	128	128
15 101-266 City Attorney	1,262	0	0	149	1,411
16 101-270 Human Resources	787	0	1,515	192	2,494
17 101-345-01 Public Safety Admin	0	0	1,431	1,555	2,985
18 101-640 Fleet	0	0	0	43	43
22 101-441-00 PW General	0	0	0	64	64
25 101-699.00 Code Enforcement	0	0	0	256	256
26 101-699.01 Building Trades	0	0	0	234	234
27 101-721 Planning	0	0	0	128	128
29 101-728 Econ Dev	0	0	0	43	43
30 101-751-01 Parks & Rec Admin	0	0	501	256	756
35 202 Act 51 Major Street	0	0	0	170	170
36 203 Act 51 Local Street	0	0	0	170	170
37 209 Cemeteries	0	0	0	21	21
38 226 Solid Waste	0	0	0	43	43
61 271-724 Comm Dev	0	0	0	192	192
72 590 Wastewater Fund	0	0	0	490	490
73 591 Water Fund	0	0	0	426	426
77 709-XXX Brownfield Dev	0	0	0	21	21
84 CCTA	0	0	0	660	660
<b>Total</b>	<b>\$10,318</b>	<b>\$151,773</b>	<b>\$10,432</b>	<b>\$7,048</b>	<b>\$179,572</b>

**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 2021  
7/11/2022

**A. Department Costs**

Dept:3 101-101 City Commission

Description		Amount	General Admin	City Commission	General Gov't
<b>Personnel Costs</b>					
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
<b>Services &amp; Supplies Cost</b>					
728 Supplies	S	131	0	131	0
729 Other Supplies	S	197	0	197	0
805 Travel & Training	P	30,378	0	878	29,500
815 Telephone	S	1,873	0	1,873	0
830 Commission Initiative	P	62	0	0	62
845 Outside Consultants	S	635	0	635	0
860 Memberships & Dues	P	5,354	0	0	5,354
Subtotal - Services & Supplies		38,630	0	3,714	34,916
<b>Department Cost Total</b>		101,315	0	66,400	34,916
<b>Adjustments to Cost</b>					
Subtotal - Adjustments		0	0	0	0
<b>Total Costs After Adjustments</b>		101,315	0	66,400	34,916
General Admin Distribution			0	0	0
<b>Grand Total</b>		<b>\$101,315</b>		<b>\$66,400</b>	<b>\$34,916</b>
not allocated					

**City of Kalamazoo  
Full Cost Allocation Plan**

CY 2021  
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**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	\$8,162	\$27	\$8,189	\$0
Subtotal - Building Depreciation	8,162	27	8,189	0
2 City Hall Equipment	805	8	813	0
Subtotal - Equipment Depreciation	805	8	813	0
3 City Commission	0	46	46	0
Subtotal - 101-101 City Commission	0	46	46	0
4 Security	0	8,286	8,286	0
4 Parking	0	1,107	1,107	0
Subtotal - 101-299 Non-Departmental	0	9,393	9,393	0
5 Maintenance Admin	0	1,227	1,227	0
5 City Hall	0	49,005	49,005	0
Subtotal - 101-635 City Maintenance	0	50,232	50,232	0
6 Management & Leadership	0	4,997	4,997	0
Subtotal - 101-172 City Manager	0	4,997	4,997	0
7 App - Kronos	0	2,633	2,633	0
7 NeoGov	0	843	843	0
7 City Hall	0	451	451	0
7 City Wide	0	765	765	0
Subtotal - 101-636 Info Tech	0	4,692	4,692	0
8 Accounts Payable	0	355	355	0
8 Payroll	0	491	491	0
8 Budgeting	0	155	155	0
8 Risk Managment	0	13	13	0
8 Audit and Accounting	0	769	769	0
8 Cost Plan	0	693	693	0
Subtotal - 101-191 Budget and Accoun	0	2,475	2,475	0
10 Internal Audit	0	69	69	0



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

Dept:3 101-101 City Commission

Department	First Incoming	Second Incoming	City Commission	General Gov't
Subtotal - 101-223 Internal Auditor	\$0	\$69	\$69	\$0
11 Purchasing	0	212	212	0
Subtotal - 101-233 Purchasing	0	212	212	0
13 Tax Collection - General Fund	0	867	867	0
Subtotal - 101-253 Treasury	0	867	867	0
14 Assessing - General Fund	0	916	916	0
Subtotal - 101-257 Assessing	0	916	916	0
15 Advise and Counsel	0	209	209	0
Subtotal - 101-266 City Attorney	0	209	209	0
16 Human Resources	0	2,431	2,431	0
Subtotal - 101-270 Human Resources	0	2,431	2,431	0
19 General Fund OPEB	0	19,352	19,352	0
Subtotal - 101-297 OPEB	0	19,352	19,352	0
<b>Total Incoming</b>	<b>8,967</b>	<b>95,927</b>	<b>104,894</b>	<b>0</b>
<b>C. Total Allocated</b>		<b>\$206,210</b>	<b>\$171,294</b>	<b>\$34,916</b>
			83.07%	16.93%

**City of Kalamazoo**  
**Full Cost Allocation Plan**

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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
3 101-101 City Commission	101,315	0.06%	\$46	\$0	\$46	\$0	\$46
4 101-299 Non-Departmental	160,116	0.10%	72	0	72	92	164
5 101-635 City Maintenance	1,348,407	0.80%	606	0	606	772	1,379
6 101-172 City Manager	2,054,620	1.23%	924	0	924	1,177	2,101
7 101-636 Info Tech	3,725,958	2.22%	1,676	0	1,676	2,134	3,810
8 101-191 Budget and Accounting	1,516,336	0.90%	682	0	682	869	1,551
9 101-215 City Clerk	898,055	0.54%	404	0	404	514	918
10 101-223 Internal Auditor	97,874	0.06%	44	0	44	56	100
11 101-233 Purchasing	414,759	0.25%	187	0	187	238	424
12 101-261 311 Customer Service	562,028	0.34%	253	0	253	322	575
13 101-253 Treasury	1,226,381	0.73%	552	0	552	702	1,254
14 101-257 Assessing	494,838	0.30%	223	0	223	283	506
15 101-266 City Attorney	753,010	0.45%	339	0	339	431	770
16 101-270 Human Resources	814,202	0.49%	366	0	366	466	833
17 101-345-01 Public Safety Admin	1,828,976	1.09%	823	0	823	1,048	1,870
18 101-640 Fleet	2,598,082	1.55%	1,169	0	1,169	1,488	2,657
19 101-297 OPEB	500	0.00%	0	0	0	0	1
20 101-175 Diversity & Inclusion	279,613	0.17%	126	0	126	160	286
21 101-345 Public Safety Ops	30,728,906	18.34%	13,821	0	13,821	17,602	31,423
22 101-441-00 PW General	907,257	0.54%	408	0	408	520	928
23 101-448-31 Street Lights	1,410,826	0.84%	635	0	635	808	1,443
25 101-699.00 Code Enforcement	853,985	0.51%	384	0	384	489	873
26 101-699.01 Building Trades	895,475	0.53%	403	0	403	513	916
27 101-721 Planning	816,181	0.49%	367	0	367	468	835
28 101-724 Community Develop	445	0.00%	0	0	0	0	0
29 101-728 Econ Dev	360,401	0.22%	162	0	162	206	369
30 101-751-01 Parks & Rec Admin	2,609,860	1.56%	1,174	0	1,174	1,495	2,669
31 101-801 Emergency Recovery	124,977	0.07%	56	0	56	72	128
32 150-273 Cemeteries	20,000	0.01%	9	0	9	11	20
33 155-751 Recreation	95,625	0.06%	43	0	43	55	98
34 160-751 Mayor's Riverfront Pk	61,435	0.04%	28	0	28	35	63
35 202 Act 51 Major Street	7,386,466	4.41%	3,322	0	3,322	4,231	7,553
36 203 Act 51 Local Street	2,999,161	1.79%	1,349	0	1,349	1,718	3,067
37 209 Cemeteries	481,819	0.29%	217	0	217	276	493
38 226 Solid Waste	2,310,792	1.38%	1,039	0	1,039	1,324	2,363
39 231-XXX Blight Abatement	125,179	0.07%	56	0	56	72	128
42 251 FFE Aspirational Projects	11,756,169	7.02%	5,288	0	5,288	6,734	12,022
45 252-345 Public Safety	827,193	0.49%	372	0	372	474	846
46 252-441 Public Works	20,000	0.01%	9	0	9	11	20
47 252-724 Public Safety Comm Dev	440,839	0.26%	198	0	198	253	451
49 252-751 Recreation	831,254	0.50%	374	0	374	476	850
51 253-101 City Commission	2,710	0.00%	1	0	1	2	3

**City of Kalamazoo**  
**Full Cost Allocation Plan**

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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
53 253-345 Public Safety	14,693	0.01%	\$7	\$0	\$7	\$8	\$15
55 253-724 Public Safety	4,304	0.00%	2	0	2	2	4
56 253-751 Recreation	3,060	0.00%	1	0	1	2	3
57 253-752 Parks	401	0.00%	0	0	0	0	0
58 254 Light Grant	95,000	0.06%	43	0	43	54	97
59 262 Recovery Programs & Grants	30,000	0.02%	13	0	13	17	31
60 265-345 Public Safety	170,915	0.10%	77	0	77	98	175
61 271-724 Comm Dev	485,909	0.29%	219	0	219	278	497
64 285 Community Dev	6,750	0.00%	3	0	3	4	7
66 288 Economic Development	1,627,716	0.97%	732	0	732	932	1,664
67 289 Home Development	166,710	0.10%	75	0	75	95	170
68 299 CDBG	1,088,519	0.65%	490	0	490	624	1,113
72 590 Wastewater Fund	32,768,443	19.56%	14,738	0	14,738	18,770	33,509
73 591 Water Fund	26,812,065	16.00%	12,059	0	12,059	15,358	27,418
74 677-XXX Insurance Fund	12,113,311	7.23%	5,448	0	5,448	6,939	12,387
75 701-XXX General Trust Fund	80,275	0.05%	36	0	36	46	82
76 702-XXX Economic Dev	29,878	0.02%	13	0	13	17	31
77 709-XXX Brownfield Dev	1,884,948	1.12%	848	0	848	1,080	1,928
79 715 KMGa Fund	2,263,011	1.35%	1,018	0	1,018	1,296	2,314
80 731-XXX Pension Fund	2,258,563	1.35%	1,016	0	1,016	1,294	2,310
81 737-000 OPEB Trust Fund	412,801	0.25%	186	0	186	236	422
82 760 Foundation for Excellence	307,724	0.18%	138	0	138	176	315
<b>Subtotal</b>	<b>167,567,021</b>	<b>100.00%</b>	<b>75,367</b>	<b>0</b>	<b>75,367</b>	<b>95,927</b>	<b>171,294</b>
Direct Bills					0		0
<b>Total</b>					<b>\$75,367</b>		<b>\$171,294</b>

Basis Units: Department Expenditures exc. Transfers and Indirect

Source: Financial Statements

**City of Kalamazoo  
Full Cost Allocation Plan**

CY 2021  
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**Allocation Summary**

Dept:3 101-101 City Commission

Department	City Commission	General Gov't	Total
3 101-101 City Commission	\$46	\$0	\$46
4 101-299 Non-Departmental	164	0	164
5 101-635 City Maintenance	1,379	0	1,379
6 101-172 City Manager	2,101	0	2,101
7 101-636 Info Tech	3,810	0	3,810
8 101-191 Budget and Accounting	1,551	0	1,551
9 101-215 City Clerk	918	0	918
10 101-223 Internal Auditor	100	0	100
11 101-233 Purchasing	424	0	424
12 101-261 311 Customer Service	575	0	575
13 101-253 Treasury	1,254	0	1,254
14 101-257 Assessing	506	0	506
15 101-266 City Attorney	770	0	770
16 101-270 Human Resources	833	0	833
17 101-345-01 Public Safety Admin	1,870	0	1,870
18 101-640 Fleet	2,657	0	2,657
19 101-297 OPEB	1	0	1
20 101-175 Diversity & Inclusion	286	0	286
21 101-345 Public Safety Ops	31,423	0	31,423
22 101-441-00 PW General	928	0	928
23 101-448-31 Street Lights	1,443	0	1,443
25 101-699.00 Code Enforcement	873	0	873
26 101-699.01 Building Trades	916	0	916
27 101-721 Planning	835	0	835
28 101-724 Community Develop	0	0	0
29 101-728 Econ Dev	369	0	369
30 101-751-01 Parks & Rec Admin	2,669	0	2,669
31 101-801 Emergency Recovery	128	0	128
32 150-273 Cemeteries	20	0	20
33 155-751 Recreation	98	0	98
34 160-751 Mayor's Riverfront Pk	63	0	63
35 202 Act 51 Major Street	7,553	0	7,553
36 203 Act 51 Local Street	3,067	0	3,067
37 209 Cemeteries	493	0	493
38 226 Solid Waste	2,363	0	2,363
39 231-XXX Blight Abatement	128	0	128
42 251 FFE Aspirational Projects	12,022	0	12,022
45 252-345 Public Safety	846	0	846
46 252-441 Public Works	20	0	20
47 252-724 Public Safety Comm Dev	451	0	451
49 252-751 Recreation	850	0	850

**City of Kalamazoo  
Full Cost Allocation Plan**

CY 2021  
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**Allocation Summary**

Dept:3 101-101 City Commission

Department	City Commission	General Gov't	Total
51 253-101 City Commission	\$3	\$0	\$3
53 253-345 Public Safety	15	0	15
55 253-724 Public Safety	4	0	4
56 253-751 Recreation	3	0	3
57 253-752 Parks	0	0	0
58 254 Light Grant	97	0	97
59 262 Recovery Programs & Grants	31	0	31
60 265-345 Public Safety	175	0	175
61 271-724 Comm Dev	497	0	497
64 285 Community Dev	7	0	7
66 288 Economic Development	1,664	0	1,664
67 289 Home Development	170	0	170
68 299 CDBG	1,113	0	1,113
72 590 Wastewater Fund	33,509	0	33,509
73 591 Water Fund	27,418	0	27,418
74 677-XXX Insurance Fund	12,387	0	12,387
75 701-XXX General Trust Fund	82	0	82
76 702-XXX Economic Dev	31	0	31
77 709-XXX Brownfield Dev	1,928	0	1,928
79 715 KMGA Fund	2,314	0	2,314
80 731-XXX Pension Fund	2,310	0	2,310
81 737-000 OPEB Trust Fund	422	0	422
82 760 Foundation for Excellence	315	0	315
<b>Total</b>	<b>\$171,294</b>	<b>\$0</b>	<b>\$171,294</b>

**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.
- **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 2021  
7/11/2022

**A. Department Costs**

Dept:4 101-299 Non-Departmental

Description		Amount	General Admin	Security	Parking
<hr/>					
Personnel Costs					
Salaries	S1	74,910	0	74,910	0
Salary % Split			.00%	100.00%	.00%
Benefits	S	30,159	0	30,159	0
Subtotal - Personnel Costs		105,070	0	105,070	0
<hr/>					
Services & Supplies Cost					
880 Parking Fees	P	55,046	0	0	55,046
Subtotal - Services & Supplies		55,046	0	0	55,046
<hr/>					
<b>Department Cost Total</b>		160,116	0	105,070	55,046
<hr/>					
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
<hr/>					
<b>Total Costs After Adjustments</b>		160,116	0	105,070	55,046
<hr/>					
General Admin Distribution			0	0	0
<hr/>					
<b>Grand Total</b>		<b>\$160,116</b>		<b>\$105,070</b>	<b>\$55,046</b>
<hr/>					

**City of Kalamazoo  
Full Cost Allocation Plan**

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**B. Incoming Costs - (Default Spread Expense%)**

**Dept:4 101-299 Non-Departmental**

Department	First Incoming	Second Incoming	Security	Parking
3 City Commission	\$72	\$92	\$107	\$56
Subtotal - 101-101 City Commission	72	92	107	56
4 Parking	0	824	541	283
Subtotal - 101-299 Non-Departmental	0	824	541	283
6 Management & Leadership	0	3,720	2,441	1,279
Subtotal - 101-172 City Manager	0	3,720	2,441	1,279
7 City Hall	0	336	221	116
7 City Wide	0	569	374	196
Subtotal - 101-636 Info Tech	0	905	594	311
8 Accounts Payable	0	421	276	145
8 Payroll *	0	365	365	0
8 Budgeting	0	245	161	84
8 Risk Managment	0	20	13	7
8 Audit and Accounting	0	1,365	896	469
8 Cost Plan	0	1,039	682	357
Subtotal - 101-191 Budget and Accoun	0	3,456	2,393	1,063
10 Internal Audit	0	109	72	38
Subtotal - 101-223 Internal Auditor	0	109	72	38
11 Purchasing	0	106	70	36
Subtotal - 101-233 Purchasing	0	106	70	36
13 Non-Tax Revenue	0	27	18	9
13 Tax Collection - General Fund	0	1,370	899	471
Subtotal - 101-253 Treasury	0	1,397	917	480
14 Assessing - General Fund	0	1,448	950	498
Subtotal - 101-257 Assessing	0	1,448	950	498
15 Advise and Counsel	0	331	217	114



**City of Kalamazoo  
Full Cost Allocation Plan**

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**B. Incoming Costs - (Default Spread Expense%)**

Dept:4 101-299 Non-Departmental

Department	First Incoming	Second Incoming	Security	Parking
15 Risk Management *	\$0	\$4	\$4	\$0
Subtotal - 101-266 City Attorney	0	335	222	114
16 Human Resources *	0	1,810	1,810	0
Subtotal - 101-270 Human Resources	0	1,810	1,810	0
19 General Fund OPEB *	0	14,404	14,404	0
Subtotal - 101-297 OPEB	0	14,404	14,404	0
<b>Total Incoming</b>	72	28,606	24,520	4,158
<b>C. Total Allocated</b>		<u>\$188,794</u>	<u>\$129,589</u>	<u>\$59,204</u>
		68.64%	31.36%	

**City of Kalamazoo**  
**Full Cost Allocation Plan**

CY 2021  
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**Security Allocations**

Dept:4 101-299 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	1,997	7.88%	\$8,286	\$0	\$8,286	\$0	\$8,286
5 101-635 City Maintenance	1,110	4.38%	4,606	0	4,606	1,164	5,770
6 101-172 City Manager	2,861	11.29%	11,871	0	11,871	3,000	14,871
7 101-636 Info Tech	4,100	16.18%	17,012	0	17,012	4,299	21,311
8 101-191 Budget and Accounting	3,352	13.23%	13,908	0	13,908	3,515	17,423
9 101-215 City Clerk	2,301	9.08%	9,547	0	9,547	2,413	11,960
10 101-223 Internal Auditor	173	0.68%	718	0	718	181	899
11 101-233 Purchasing	418	1.65%	1,734	0	1,734	438	2,173
12 101-261 311 Customer Service	1,532	6.05%	6,357	0	6,357	1,607	7,963
13 101-253 Treasury	2,458	9.70%	10,199	0	10,199	2,578	12,776
15 101-266 City Attorney	3,099	12.23%	12,858	0	12,858	3,250	16,108
16 101-270 Human Resources	1,933	7.63%	8,020	0	8,020	2,027	10,048
<b>Subtotal</b>	25,334	100.00%	105,117	0	105,117	24,472	129,589
Direct Bills					0		0
<b>Total</b>					<b>\$105,117</b>		<b>\$129,589</b>

Basis Units: Assigned Square Footage  
Source:

**City of Kalamazoo**  
**Full Cost Allocation Plan**

CY 2021  
7/11/2022

**Parking Allocations**

**Dept:4 101-299 Non-Departmental**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	1.76	2.01%	\$1,107	\$0	\$1,107	\$0	\$1,107
4 101-299 Non-Departmental	1.31	1.50%	824	0	824	0	824
5 101-635 City Maintenance	6.39	7.30%	4,021	0	4,021	313	4,334
6 101-172 City Manager	8.77	10.02%	5,518	0	5,518	429	5,948
7 101-636 Info Tech	13.00	14.85%	8,180	0	8,180	636	8,816
8 101-191 Budget and Accounting	13.72	15.68%	8,633	0	8,633	672	9,305
9 101-215 City Clerk	7.36	8.41%	4,631	0	4,631	360	4,991
10 101-223 Internal Auditor	1.00	1.14%	629	0	629	49	678
11 101-233 Purchasing	4.48	5.12%	2,819	0	2,819	219	3,038
12 101-261 311 Customer Service	8.38	9.57%	5,273	0	5,273	410	5,683
13 101-253 Treasury	8.74	9.99%	5,500	0	5,500	428	5,927
15 101-266 City Attorney	6.00	6.86%	3,775	0	3,775	294	4,069
16 101-270 Human Resources	6.61	7.55%	4,159	0	4,159	324	4,483
<b>Subtotal</b>	87.52	100.00%	55,071	0	55,071	4,133	59,204
Direct Bills					0		0
<b>Total</b>					<b>\$55,071</b>		<b>\$59,204</b>

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

**City of Kalamazoo  
Full Cost Allocation Plan**

CY 2021  
7/11/2022

**Allocation Summary**

**Dept:4 101-299 Non-Departmental**

Department	Security	Parking	Total
3 101-101 City Commission	\$8,286	\$1,107	\$9,393
4 101-299 Non-Departmental	0	824	824
5 101-635 City Maintenance	5,770	4,334	10,103
6 101-172 City Manager	14,871	5,948	20,819
7 101-636 Info Tech	21,311	8,816	30,128
8 101-191 Budget and Accounting	17,423	9,305	26,728
9 101-215 City Clerk	11,960	4,991	16,952
10 101-223 Internal Auditor	899	678	1,577
11 101-233 Purchasing	2,173	3,038	5,211
12 101-261 311 Customer Service	7,963	5,683	13,646
13 101-253 Treasury	12,776	5,927	18,704
15 101-266 City Attorney	16,108	4,069	20,177
16 101-270 Human Resources	10,048	4,483	14,530
<b>Total</b>	<b>\$129,589</b>	<b>\$59,204</b>	<b>\$188,794</b>

**City Maintenance  
Nature and Extent of Services**

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

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

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

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

**City of Kalamazoo**  
**Full Cost Allocation Plan**

CY 2021  
7/11/2022

**A. Department Costs**

**Dept:5 101-635 City Maintenance**

Description		Amount	General Admin	Maintenance Admin	City Hall	Other Maintenance
<b>Personnel Costs</b>						
Salaries	S1	379,108	0	74,684	214,272	90,152
Salary % Split			.00%	19.70%	56.52%	23.78%
Benefits	S	150,389	0	29,627	85,000	35,763
Subtotal - Personnel Costs		529,498	0	104,311	299,272	125,915
<b>Services &amp; Supplies Cost</b>						
729 Operating Supplies	P	135,617	0	469	57,157	77,991
815 Utilities	P	440,230	0	652	125,491	314,087
825 General Insurance	P	5,100	5,100	0	0	0
845 Contractual Services	P	230,126	0	0	89,879	140,247
850 Charges for Services	P	64,967	64,967	0	0	0
880 Rental / Lease Equipment	P	1,401	0	0	0	1,401
974 Bldgs, Additions, and Improvemen	P	3,715	0	0	0	3,715
975 Machinery & Equipment	P	2,720	0	0	0	2,720
Subtotal - Services & Supplies		883,876	70,067	1,121	272,527	540,161
<b>Department Cost Total</b>		1,413,374	70,067	105,432	571,799	666,076
<b>Adjustments to Cost</b>						
Subtotal - Adjustments		0	0	0	0	0
<b>Total Costs After Adjustments</b>		1,413,374	70,067	105,432	571,799	666,076
General Admin Distribution			(70,067)	13,803	39,602	16,662
<b>Grand Total</b>		<u>\$1,413,374</u>		<u>\$119,235</u>	<u>\$611,401</u>	<u>\$682,738</u>

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

**Dept:5 101-635 City Maintenance**

Department	First Incoming	Second Incoming	Maintenance Admin	City Hall	Other Maintenance
1 City Hall	\$4,537	\$15	\$897	\$2,573	\$1,082
Subtotal - Building Depreciation	4,537	15	897	2,573	1,082
2 City Hall Equipment	448	4	89	256	108
2 Department Specific Equipment	3,890	38	774	2,220	934
2 Voice over IP System	84	1	17	48	20
Subtotal - Equipment Depreciation	4,422	43	880	2,524	1,062
3 City Commission	606	772	272	779	328
Subtotal - 101-101 City Commission	606	772	272	779	328
4 Security	4,606	1,164	1,137	3,261	1,372
4 Parking	4,021	313	854	2,449	1,031
Subtotal - 101-299 Non-Departmental	8,626	1,477	1,990	5,710	2,403
5 Maintenance Admin	0	682	134	385	162
5 City Hall	0	27,239	5,366	15,395	6,477
Subtotal - 101-635 City Maintenance	0	27,921	5,500	15,781	6,640
6 Management & Leadership	0	18,143	3,574	10,255	4,314
Subtotal - 101-172 City Manager	0	18,143	3,574	10,255	4,314
7 PC / Network Support	0	12,509	2,464	7,070	2,975
7 App - Eden	0	1,485	293	839	353
7 App - BS & A	0	2,703	532	1,528	643
7 App - Kronos	0	1,915	377	1,082	455
7 NeoGov	0	613	121	346	146
7 City Hall	0	1,639	323	926	390
7 City Wide	0	2,777	547	1,570	660
Subtotal - 101-636 Info Tech	0	23,640	4,657	13,361	5,622
8 Accounts Payable	0	17,475	3,443	9,877	4,155
8 Payroll	0	1,781	351	1,007	424
8 Budgeting	0	2,061	406	1,165	490
8 Risk Management	0	171	34	97	41

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

**Dept:5 101-635 City Maintenance**

Department	First Incoming	Second Incoming	Maintenance Admin	City Hall	Other Maintenance
8 Audit and Accounting	\$0	\$14,686	\$2,893	\$8,301	\$3,492
8 Cost Plan	0	1,039	205	587	247
Subtotal - 101-191 Budget and Accoun	0	37,214	7,331	21,033	8,849
10 Internal Audit	0	920	181	520	219
Subtotal - 101-223 Internal Auditor	0	920	181	520	219
11 Purchasing	0	18,534	3,651	10,476	4,408
Subtotal - 101-233 Purchasing	0	18,534	3,651	10,476	4,408
13 Non-Tax Revenue	0	9	2	5	2
13 Tax Collection - General Fund	0	11,539	2,273	6,522	2,744
13 Cashier	0	0	0	0	0
Subtotal - 101-253 Treasury	0	11,548	2,275	6,527	2,746
14 Assessing - General Fund	0	12,194	2,402	6,892	2,900
Subtotal - 101-257 Assessing	0	12,194	2,402	6,892	2,900
15 Advise and Counsel	0	2,787	549	1,575	663
15 Labor Relations	0	151	30	85	36
15 Risk Management	0	275	54	155	65
Subtotal - 101-266 City Attorney	0	3,213	633	1,816	764
16 Human Resources	0	8,827	1,739	4,989	2,099
16 Labor Relations	0	964	190	545	229
Subtotal - 101-270 Human Resources	0	9,790	1,929	5,533	2,328
19 General Fund OPEB	0	70,259	13,841	39,710	16,708
Subtotal - 101-297 OPEB	0	70,259	13,841	39,710	16,708
<b>Total Incoming</b>	<b>18,192</b>	<b>235,683</b>	<b>50,013</b>	<b>143,490</b>	<b>60,372</b>
<b>C. Total Allocated</b>		<b>\$1,667,249</b>	<b>\$169,249</b>	<b>\$754,891</b>	<b>\$743,109</b>
			10.15%	45.28%	44.57%



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**Maintenance Admin Allocations**

**Dept:5 101-635 City Maintenance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	1,997	1.00%	\$1,227	\$0	\$1,227	\$0	\$1,227
5 101-635 City Maintenance	1,110	0.56%	682	0	682	0	682
6 101-172 City Manager	2,861	1.43%	1,758	0	1,758	675	2,433
7 101-636 Info Tech	4,100	2.05%	2,519	0	2,519	967	3,486
8 101-191 Budget and Accounting	3,352	1.68%	2,059	0	2,059	791	2,850
9 101-215 City Clerk	2,301	1.15%	1,414	0	1,414	543	1,956
10 101-223 Internal Auditor	173	0.09%	106	0	106	41	147
11 101-233 Purchasing	418	0.21%	257	0	257	99	355
12 101-261 311 Customer Service	1,532	0.77%	941	0	941	361	1,303
13 101-253 Treasury	2,458	1.23%	1,510	0	1,510	580	2,090
15 101-266 City Attorney	3,099	1.55%	1,904	0	1,904	731	2,635
16 101-270 Human Resources	1,933	0.97%	1,188	0	1,188	456	1,644
21 101-345 Public Safety Ops	72,539	36.28%	44,564	0	44,564	17,113	61,676
30 101-751-01 Parks & Rec Admin	10,931	5.47%	6,715	0	6,715	2,579	9,294
34 160-751 Mayor's Riverfront Pk	8,115	4.06%	4,985	0	4,985	1,914	6,900
85 Kalamazoo County - Space	83,000	41.52%	50,991	0	50,991	19,580	70,571
<b>Subtotal</b>	199,919	100.00%	122,819	0	122,819	46,430	169,249
Direct Bills					0		0
<b>Total</b>					<b>\$122,819</b>		<b>\$169,249</b>

Basis Units: Assigned Square Footage  
Source: Maintenance Department

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**City Hall Allocations**

**Dept:5 101-635 City Maintenance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	1,997	7.88%	\$49,005	\$0	\$49,005	\$0	\$49,005
5 101-635 City Maintenance	1,110	4.38%	27,239	0	27,239	0	27,239
6 101-172 City Manager	2,861	11.29%	70,207	0	70,207	17,146	87,354
7 101-636 Info Tech	4,100	16.18%	100,612	0	100,612	24,572	125,183
8 101-191 Budget and Accounting	3,352	13.23%	82,256	0	82,256	20,089	102,345
9 101-215 City Clerk	2,301	9.08%	56,465	0	56,465	13,790	70,255
10 101-223 Internal Auditor	173	0.68%	4,245	0	4,245	1,037	5,282
11 101-233 Purchasing	418	1.65%	10,257	0	10,257	2,505	12,763
12 101-261 311 Customer Service	1,532	6.05%	37,594	0	37,594	9,181	46,776
13 101-253 Treasury	2,458	9.70%	60,318	0	60,318	14,731	75,049
15 101-266 City Attorney	3,099	12.23%	76,048	0	76,048	18,573	94,620
16 101-270 Human Resources	1,933	7.63%	47,435	0	47,435	11,585	59,019
<b>Subtotal</b>	<b>25,334</b>	<b>100.00%</b>	<b>621,683</b>	<b>0</b>	<b>621,683</b>	<b>133,208</b>	<b>754,891</b>
Direct Bills					0		0
<b>Total</b>					<b>\$621,683</b>		<b>\$754,891</b>

Basis Units: Assigned Square Footage  
Source: Maintenance Department

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**Other Maintenance Allocations**

**Dept:5 101-635 City Maintenance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 101-345 Public Safety Ops	72,539	41.55%	\$285,471	\$0	\$285,471	\$23,287	\$308,757
30 101-751-01 Parks & Rec Admin	10,931	6.26%	43,018	0	43,018	3,509	46,527
34 160-751 Mayor's Riverfront Pk	8,115	4.65%	31,936	0	31,936	2,605	34,541
85 Kalamazoo County - Space	83,000	47.54%	326,639	(140,000)	186,639	26,645	213,284
<b>Subtotal</b>	174,585	100.00%	687,064	(140,000)	547,064	56,046	603,109
Direct Bills					140,000		140,000
<b>Total</b>					<b>\$687,064</b>		<b>\$743,109</b>

Basis Units: Assigned Square Footage  
Source: Maintenance Department

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**Allocation Summary**

**Dept:5 101-635 City Maintenance**

Department	Maintenance Admin	City Hall	Other Maintenance	Total
0 Direct Billed	\$0	\$0	\$140,000	\$140,000
3 101-101 City Commission	1,227	49,005	0	50,232
5 101-635 City Maintenance	682	27,239	0	27,921
6 101-172 City Manager	2,433	87,354	0	89,786
7 101-636 Info Tech	3,486	125,183	0	128,669
8 101-191 Budget and Accounting	2,850	102,345	0	105,195
9 101-215 City Clerk	1,956	70,255	0	72,212
10 101-223 Internal Auditor	147	5,282	0	5,429
11 101-233 Purchasing	355	12,763	0	13,118
12 101-261 311 Customer Service	1,303	46,776	0	48,078
13 101-253 Treasury	2,090	75,049	0	77,139
15 101-266 City Attorney	2,635	94,620	0	97,255
16 101-270 Human Resources	1,644	59,019	0	60,663
21 101-345 Public Safety Ops	61,676	0	308,757	370,434
30 101-751-01 Parks & Rec Admin	9,294	0	46,527	55,821
34 160-751 Mayor's Riverfront Pk	6,900	0	34,541	41,441
85 Kalamazoo County - Space	70,571	0	213,284	283,855
<b>Total</b>	<b>\$169,249</b>	<b>\$754,891</b>	<b>\$743,109</b>	<b>\$1,667,249</b>

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

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

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

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

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

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

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**A. Department Costs**

Dept:6 101-172 City Manager

Description		Amount	General Admin	Management & Leadership	General Government
<b>Personnel Costs</b>					
Salaries	S1	1,034,987	0	1,034,987	0
Salary % Split			.00%	100.00%	.00%
Benefits	S	282,708	0	282,708	0
Subtotal - Personnel Costs		1,317,695	0	1,317,695	0
<b>Services &amp; Supplies Cost</b>					
728 Supplies	S	2,921	0	2,921	0
729 Operating Supplies	S	295	0	295	0
805 Travel & Training	S	18,189	0	18,189	0
815 Telephone	S	7,375	0	7,375	0
825 Insurance	S	19,858	0	19,858	0
845 Contractual Services	P	270,330	0	115,667	154,664
860 Memberships & Dues	S	31,055	0	31,055	0
865 Subscriptions	S	100	0	100	0
880 Rental/Lease Equipment	S	1,247	0	1,247	0
885.002 Application Software	S	12,990	0	12,990	0
885.003 Cable Franchise Fee	P	322,563	0	0	322,563
885.014 Contrib - Communities in Schc P		50,000	0	0	50,000
Subtotal - Services & Supplies		736,924	0	209,698	527,226
<b>Department Cost Total</b>		2,054,620	0	1,527,393	527,226
<b>Adjustments to Cost</b>					
Subtotal - Adjustments		0	0	0	0
<b>Total Costs After Adjustments</b>		2,054,620	0	1,527,393	527,226
General Admin Distribution			0	0	0
<b>Grand Total</b>		<b>\$2,054,620</b>		<b>\$1,527,393</b>	<b>\$527,226</b>
not allocated					

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

**Dept:6 101-172 City Manager**

Department	First Incoming	Second Incoming	Management & Leadership	General Government
1 City Hall	\$11,693	\$39	\$11,732	\$0
Subtotal - Building Depreciation	11,693	39	11,732	0
2 City Hall Equipment	1,154	11	1,165	0
2 Voice over IP System	337	3	341	0
Subtotal - Equipment Depreciation	1,491	15	1,506	0
3 City Commission	924	1,177	2,101	0
Subtotal - 101-101 City Commission	924	1,177	2,101	0
4 Security	11,871	3,000	14,871	0
4 Parking	5,518	429	5,948	0
Subtotal - 101-299 Non-Departmental	17,389	3,429	20,819	0
5 Maintenance Admin	1,758	675	2,433	0
5 City Hall	70,207	17,146	87,354	0
Subtotal - 101-635 City Maintenance	71,965	17,821	89,786	0
6 Management & Leadership	0	24,901	24,901	0
Subtotal - 101-172 City Manager	0	24,901	24,901	0
7 PC / Network Support	0	39,610	39,610	0
7 App - Eden	0	8,909	8,909	0
7 App - BS & A	0	6,756	6,756	0
7 App - Kronos	0	3,830	3,830	0
7 NeoGov	0	1,226	1,226	0
7 City Hall	0	2,250	2,250	0
7 City Wide	0	3,812	3,812	0
7 Dept Specific Exp	0	19,474	19,474	0
Subtotal - 101-636 Info Tech	0	85,867	85,867	0
8 Accounts Payable	0	3,703	3,703	0
8 Payroll	0	2,445	2,445	0
8 Budgeting	0	3,141	3,141	0
8 Risk Management	0	261	261	0

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

Dept:6 101-172 City Manager

Department	First Incoming	Second Incoming	Management & Leadership	General Government
8 Audit and Accounting	\$0	\$2,892	\$2,892	\$0
8 Cost Plan	0	693	693	0
Subtotal - 101-191 Budget and Accoun	0	13,135	13,135	0
9 Records Management	0	2,042	2,042	0
9 Mailroom	0	39	39	0
Subtotal - 101-215 City Clerk	0	2,082	2,082	0
10 Internal Audit	0	1,402	1,402	0
Subtotal - 101-223 Internal Auditor	0	1,402	1,402	0
11 Purchasing	0	2,860	2,860	0
Subtotal - 101-233 Purchasing	0	2,860	2,860	0
12 Customer Service	0	7,393	7,393	0
Subtotal - 101-261 311 Customer Servi	0	7,393	7,393	0
13 Non-Tax Revenue	0	9	9	0
13 Tax Collection - General Fund	0	17,582	17,582	0
13 Cashier	0	0	0	0
Subtotal - 101-253 Treasury	0	17,591	17,591	0
14 Assessing - General Fund	0	18,580	18,580	0
Subtotal - 101-257 Assessing	0	18,580	18,580	0
15 Advise and Counsel	0	4,247	4,247	0
15 Risk Management	0	83	83	0
Subtotal - 101-266 City Attorney	0	4,329	4,329	0
16 Human Resources	0	12,114	12,114	0
Subtotal - 101-270 Human Resources	0	12,114	12,114	0
19 General Fund OPEB	0	96,428	96,428	0
Subtotal - 101-297 OPEB	0	96,428	96,428	0
<b>Total Incoming</b>	103,463	309,161	412,624	0
<b>C. Total Allocated</b>		\$2,467,244	\$1,940,018	\$527,226
			78.63%	21.37%



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**Management & Leadership Allocations**

Dept:6 101-172 City Manager

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	1.76	0.31%	\$4,997	\$0	\$4,997	\$0	\$4,997
4 101-299 Non-Departmental	1.31	0.23%	3,720	0	3,720	0	3,720
5 101-635 City Maintenance	6.39	1.11%	18,143	0	18,143	0	18,143
6 101-172 City Manager	8.77	1.53%	24,901	0	24,901	0	24,901
7 101-636 Info Tech	13.00	2.26%	36,911	0	36,911	7,227	44,138
8 101-191 Budget and Accounting	13.72	2.39%	38,956	0	38,956	7,627	46,583
9 101-215 City Clerk	7.36	1.28%	20,897	0	20,897	4,091	24,989
10 101-223 Internal Auditor	1.00	0.17%	2,839	0	2,839	556	3,395
11 101-233 Purchasing	4.48	0.78%	12,720	0	12,720	2,490	15,211
12 101-261 311 Customer Service	8.38	1.46%	23,794	0	23,794	4,658	28,452
13 101-253 Treasury	8.74	1.52%	24,816	0	24,816	4,859	29,674
14 101-257 Assessing	0.44	0.08%	1,249	0	1,249	245	1,494
15 101-266 City Attorney	6.00	1.04%	17,036	0	17,036	3,335	20,371
16 101-270 Human Resources	6.61	1.15%	18,768	0	18,768	3,674	22,442
17 101-345-01 Public Safety Admin	8.68	1.51%	24,645	0	24,645	4,825	29,471
18 101-640 Fleet	3.64	0.63%	10,335	0	10,335	2,023	12,359
20 101-175 Diversity & Inclusion	1.15	0.20%	3,265	0	3,265	639	3,905
21 101-345 Public Safety Ops	242.76	42.26%	689,277	0	689,277	134,949	824,226
22 101-441-00 PW General	5.84	1.02%	16,582	0	16,582	3,246	19,828
25 101-699.00 Code Enforcement	8.38	1.46%	23,794	0	23,794	4,658	28,452
26 101-699.01 Building Trades	7.82	1.36%	22,204	0	22,204	4,347	26,551
27 101-721 Planning	4.29	0.75%	12,181	0	12,181	2,385	14,566
29 101-728 Econ Dev	1.40	0.24%	3,975	0	3,975	778	4,753
30 101-751-01 Parks & Rec Admin	21.56	3.75%	61,216	0	61,216	11,985	73,201
35 202 Act 51 Major Street	13.98	2.43%	39,694	0	39,694	7,771	47,465
36 203 Act 51 Local Street	13.85	2.41%	39,325	0	39,325	7,699	47,024
37 209 Cemeteries	1.20	0.21%	3,407	0	3,407	667	4,074
38 226 Solid Waste	4.61	0.80%	13,089	0	13,089	2,563	15,652
42 251 FFE Aspirational Projects	4.30	0.75%	12,209	0	12,209	2,390	14,599
45 252-345 Public Safety	1.88	0.33%	5,338	0	5,338	1,045	6,383
47 252-724 Public Safety Comm Dev	0.24	0.04%	681	0	681	133	815
49 252-751 Recreation	3.26	0.57%	9,256	0	9,256	1,812	11,068
61 271-724 Comm Dev	6.07	1.06%	17,235	0	17,235	3,374	20,609
68 299 CDBG	0.22	0.04%	625	0	625	122	747
72 590 Wastewater Fund	74.84	13.03%	212,496	0	212,496	41,603	254,099
73 591 Water Fund	55.31	9.63%	157,044	0	157,044	30,747	187,790
76 702-XXX Economic Dev	0.23	0.04%	653	0	653	128	781
77 709-XXX Brownfield Dev	0.91	0.16%	2,584	0	2,584	506	3,090

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**Management & Leadership Allocations**

Dept:6 101-172 City Manager

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	574.38	100.00%	1,630,856	0	1,630,856	309,161	1,940,018
Direct Bills					0		0
<b>Total</b>					<b>\$1,630,856</b>		<b>\$1,940,018</b>
Basis Units: Full Time Equivalents							
Source: City Payroll Records							

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**Allocation Summary**

Dept:6 101-172 City Manager

Department	Management & Leadership	General Government	Total
3 101-101 City Commission	\$4,997	\$0	\$4,997
4 101-299 Non-Departmental	3,720	0	3,720
5 101-635 City Maintenance	18,143	0	18,143
6 101-172 City Manager	24,901	0	24,901
7 101-636 Info Tech	44,138	0	44,138
8 101-191 Budget and Accounting	46,583	0	46,583
9 101-215 City Clerk	24,989	0	24,989
10 101-223 Internal Auditor	3,395	0	3,395
11 101-233 Purchasing	15,211	0	15,211
12 101-261 311 Customer Service	28,452	0	28,452
13 101-253 Treasury	29,674	0	29,674
14 101-257 Assessing	1,494	0	1,494
15 101-266 City Attorney	20,371	0	20,371
16 101-270 Human Resources	22,442	0	22,442
17 101-345-01 Public Safety Admin	29,471	0	29,471
18 101-640 Fleet	12,359	0	12,359
20 101-175 Diversity & Inclusion	3,905	0	3,905
21 101-345 Public Safety Ops	824,226	0	824,226
22 101-441-00 PW General	19,828	0	19,828
25 101-699.00 Code Enforcement	28,452	0	28,452
26 101-699.01 Building Trades	26,551	0	26,551
27 101-721 Planning	14,566	0	14,566
29 101-728 Econ Dev	4,753	0	4,753
30 101-751-01 Parks & Rec Admin	73,201	0	73,201
35 202 Act 51 Major Street	47,465	0	47,465
36 203 Act 51 Local Street	47,024	0	47,024
37 209 Cemeteries	4,074	0	4,074
38 226 Solid Waste	15,652	0	15,652
42 251 FFE Aspirational Projects	14,599	0	14,599
45 252-345 Public Safety	6,383	0	6,383
47 252-724 Public Safety Comm Dev	815	0	815
49 252-751 Recreation	11,068	0	11,068
61 271-724 Comm Dev	20,609	0	20,609
68 299 CDBG	747	0	747
72 590 Wastewater Fund	254,099	0	254,099
73 591 Water Fund	187,790	0	187,790
76 702-XXX Economic Dev	781	0	781
77 709-XXX Brownfield Dev	3,090	0	3,090
<b>Total</b>	<b>\$1,940,018</b>	<b>\$0</b>	<b>\$1,940,018</b>

City of Kalamazoo  
Full Cost Allocation Plan

CY 2021  
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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	2021 Audited Expenditures	\$ 3,725,958
CCTA Administration 2021 Revenue	CCTA Administration Contract	(169,487)
Amortized 123.NET Fiber Upfront	Amortization schedule	45,000
<b>TOTAL Expenditures for Allocation</b>		<b>\$ 3,601,471</b>

**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
  - Kronos
  - 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)**

- **City Hall** - Costs of telecom and other services that benefit all employees within City Hall are identified to this function and allocated based on full-time equivalents (FTEs) of departments located within City Hall.
- **City-Wide** - Costs of software applications that benefit all city employees are identified in this function and allocated to all departments based on full-time equivalents (FTEs).
- **Department-Specific Costs** - Certain software programs are used by single departments and costs related to the purchase or maintenance of those programs are identified in this function, and then allocated to benefitting departments based on the dollar of expenditures.

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

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

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**A. Department Costs**

**Dept:7 101-636 Info Tech**

Description		Amount	General Admin	PC / Network Support	App - Eden	App - BS & A	App - Kronos	KDPS	Water / Wastewater	NeoGov
<b>Personnel Costs</b>										
Salaries	S1	1,039,052	397,645	220,487	54,239	60,992	35,639	150,559	119,491	0
Salary % Split			38.27%	21.22%	5.22%	5.87%	3.43%	14.49%	11.50%	.00%
Benefits	P	324,026	124,005	68,758	16,914	19,020	11,114	46,951	37,263	0
Subtotal - Personnel Costs		1,363,078	521,650	289,245	71,153	80,013	46,754	197,510	156,754	0
<b>Services &amp; Supplies Cost</b>										
728 Supplies	P	1,810	1,810	0	0	0	0	0	0	0
729 Operating Supplies	P	7,572	7,572	0	0	0	0	0	0	0
805 Travel & Training	P	50,989	50,989	0	0	0	0	0	0	0
815 Telecom	P	297,515	9,455	48,069	0	0	0	111,812	0	0
825 Insurance	P	14,196	5,433	3,012	741	833	487	2,057	1,633	0
845 Outside Consultants	P	197,583	1,254	15,000	0	0	0	1,800	0	6,000
860 Memberships	P	1,631	624	346	85	96	56	236	188	0
880 Rental/Lease Equipment	P	17,722	4,122	0	0	0	13,600	0	0	0
885 Software	P	1,605,267	56,676	843,610	1,720	75,090	161,692	16,431	93,210	80,021
975 Machinery & Equipment	P	5,743	2,198	1,219	300	337	197	832	660	0
975 Machinery & Equip - Capitalized	D	148,350	0	0	0	0	0	0	0	0
979 Infrastructure	D	0	0	0	0	0	0	0	0	0
984 Software (Capital)	D	14,500	0	0	0	0	0	0	0	0
CCTA Admin Services Contract	P	(169,487)	(169,487)	0	0	0	0	0	0	0
123NET Equipment Lease - 10 yr amo	P	45,000	0	45,000	0	0	0	0	0	0
Subtotal - Services & Supplies		2,238,393	(29,353)	956,257	2,846	76,356	176,032	133,168	95,691	86,021
<b>Department Cost Total</b>		3,601,471	492,297	1,245,502	73,999	156,369	222,786	330,679	252,445	86,021
<b>Adjustments to Cost</b>										
975 Machinery & Equip - Capitalized	D	(148,350)	0	0	0	0	0	0	0	0
979 Infrastructure	D	0	0	0	0	0	0	0	0	0
984 Software (Capital)	D	(14,500)	0	0	0	0	0	0	0	0

**City of Kalamazoo**  
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**A. Department Costs**

**Dept:7 101-636 Info Tech**

Description	Amount	General Admin	PC / Network Support	App - Eden	App - BS & A	App - Kronos	KDPS	Water / Wastewater	NeoGov
Subtotal - Adjustments	(162,850)	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>	3,438,620	492,297	1,245,502	73,999	156,369	222,786	330,679	252,445	86,021
General Admin Distribution		(492,297)	169,230	41,630	46,813	27,354	115,558	91,713	0
<b>Grand Total</b>	<b>\$3,438,620</b>		<b>\$1,414,731</b>	<b>\$115,628</b>	<b>\$203,182</b>	<b>\$250,140</b>	<b>\$446,236</b>	<b>\$344,157</b>	<b>\$86,021</b>



**City of Kalamazoo**  
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**A. Department Costs**

Dept:7 101-636 Info Tech

Description		Amount	City Hall	City Wide	Dept Specific Exp
<b>Personnel Costs</b>					
Salaries	S1	1,039,052	0	0	0
Salary % Split			.00%	.00%	.00%
Benefits	P	324,026	0	0	0
Subtotal - Personnel Costs		1,363,078	0	0	0
<b>Services &amp; Supplies Cost</b>					
728 Supplies	P	1,810	0	0	0
729 Operating Supplies	P	7,572	0	0	0
805 Travel & Training	P	50,989	0	0	0
815 Telecom	P	297,515	17,480	106,389	4,310
825 Insurance	P	14,196	0	0	0
845 Outside Consultants	P	197,583	4,969	27,222	141,338
860 Memberships	P	1,631	0	0	0
880 Rental/Lease Equipment	P	17,722	0	0	0
885 Software	P	1,605,267	0	116,047	160,769
975 Machinery & Equipment	P	5,743	0	0	0
975 Machinery & Equip - Capitalized	D	148,350	0	0	0
979 Infrastructure	D	0	0	0	0
984 Software (Capital)	D	14,500	0	0	0
CCTA Admin Services Contract	P	(169,487)	0	0	0
123NET Equipment Lease - 10 yr amort	P	45,000	0	0	0
Subtotal - Services & Supplies		2,238,393	22,449	249,658	306,417
<b>Department Cost Total</b>		3,601,471	22,449	249,658	306,417
<b>Adjustments to Cost</b>					
975 Machinery & Equip - Capitalized	D	(148,350)	0	0	0
979 Infrastructure	D	0	0	0	0
984 Software (Capital)	D	(14,500)	0	0	0

**City of Kalamazoo  
Full Cost Allocation Plan**

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**A. Department Costs**

**Dept:7 101-636 Info Tech**

Description	Amount	City Hall	City Wide	Dept Specific Exp
Subtotal - Adjustments	(162,850)	0	0	0
<b>Total Costs After Adjustments</b>	3,438,620	22,449	249,658	306,417
General Admin Distribution		0	0	0
<b>Grand Total</b>	<u>\$3,438,620</u>	<u>\$22,449</u>	<u>\$249,658</u>	<u>\$306,417</u>

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

**Dept:7 101-636 Info Tech**

Department	First Incoming	Second Incoming	PC / Network Support	App - Eden	App - BS & A	App - Kronos	KDPS	Water / Wastewater	NeoGov	City Hall
1 City Hall	\$16,757	\$56	\$5,780	\$1,422	\$1,599	\$934	\$3,947	\$3,132	\$0	\$0
Subtotal - Building Depreciation	16,757	56	5,780	1,422	1,599	934	3,947	3,132	0	0
2 City Hall Equipment	1,654	16	574	141	159	93	392	311	0	0
2 IT Equipment	150,309	1,464	52,173	12,834	14,432	8,433	35,626	28,275	0	0
2 Voice over IP System	295	3	102	25	28	17	70	56	0	0
Subtotal - Equipment Depreciation	152,258	1,483	52,849	13,001	14,619	8,543	36,088	28,641	0	0
3 City Commission	1,676	2,134	1,310	322	362	212	894	710	0	0
Subtotal - 101-101 City Commission	1,676	2,134	1,310	322	362	212	894	710	0	0
4 Security	17,012	4,299	7,326	1,802	2,027	1,184	5,002	3,970	0	0
4 Parking	8,180	636	3,031	746	838	490	2,069	1,642	0	0
Subtotal - 101-299 Non-Departmental	25,192	4,936	10,357	2,548	2,865	1,674	7,072	5,613	0	0
5 Maintenance Admin	2,519	967	1,198	295	331	194	818	649	0	0
5 City Hall	100,612	24,572	43,032	10,586	11,904	6,956	29,385	23,321	0	0
Subtotal - 101-635 City Maintenance	103,131	25,539	44,231	10,881	12,235	7,149	30,203	23,971	0	0
6 Management & Leadership	36,911	7,227	15,173	3,732	4,197	2,453	10,361	8,223	0	0
Subtotal - 101-172 City Manager	36,911	7,227	15,173	3,732	4,197	2,453	10,361	8,223	0	0
7 PC / Network Support	0	39,610	13,616	3,350	3,767	2,201	9,298	7,379	0	0
7 App - Eden	0	9,652	3,318	816	918	536	2,266	1,798	0	0
7 App - BS & A	0	13,513	4,645	1,143	1,285	751	3,172	2,517	0	0
7 App - Kronos	0	3,590	1,234	304	341	200	843	669	0	0
7 NeoGov	0	1,149	395	97	109	64	270	214	0	0
7 City Hall	0	3,335	1,146	282	317	185	783	621	0	0
7 City Wide	0	5,651	1,942	478	537	314	1,326	1,053	0	0
Subtotal - 101-636 Info Tech	0	76,500	26,297	6,469	7,274	4,251	17,957	14,252	0	0
8 Accounts Payable	0	7,939	2,729	671	755	441	1,864	1,479	0	0
8 Payroll	0	3,624	1,246	306	345	201	851	675	0	0
8 Budgeting	0	5,695	1,958	482	542	316	1,337	1,061	0	0
8 Risk Management	0	474	163	40	45	26	111	88	0	0

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

Dept:7 101-636 Info Tech

Department	First Incoming	Second Incoming	PC / Network Support	App - Eden	App - BS & A	App - Kronos	KDPS	Water / Wastewater	NeoGov	City Hall
8 Audit and Accounting	\$0	\$7,794	\$2,679	\$659	\$741	\$433	\$1,829	\$1,452	\$0	\$0
8 Cost Plan	0	3,465	1,191	293	329	193	813	645	0	0
Subtotal - 101-191 Budget and Accoun	0	28,990	9,965	2,451	2,757	1,611	6,805	5,401	0	0
9 Records Management	0	49,616	17,056	4,196	4,718	2,757	11,646	9,243	0	0
Subtotal - 101-215 City Clerk	0	49,616	17,056	4,196	4,718	2,757	11,646	9,243	0	0
10 Internal Audit	0	2,542	874	215	242	141	597	473	0	0
Subtotal - 101-223 Internal Auditor	0	2,542	874	215	242	141	597	473	0	0
11 Purchasing	0	17,793	6,116	1,505	1,692	989	4,177	3,315	0	0
Subtotal - 101-233 Purchasing	0	17,793	6,116	1,505	1,692	989	4,177	3,315	0	0
13 Tax Collection - General Fund	0	31,884	10,960	2,696	3,032	1,772	7,484	5,940	0	0
Subtotal - 101-253 Treasury	0	31,884	10,960	2,696	3,032	1,772	7,484	5,940	0	0
14 Assessing - General Fund	0	33,694	11,582	2,849	3,204	1,872	7,909	6,277	0	0
Subtotal - 101-257 Assessing	0	33,694	11,582	2,849	3,204	1,872	7,909	6,277	0	0
15 Advise and Counsel	0	7,701	2,647	651	732	428	1,808	1,435	0	0
15 Risk Management	0	75	26	6	7	4	18	14	0	0
Subtotal - 101-266 City Attorney	0	7,776	2,673	658	739	432	1,825	1,449	0	0
16 Human Resources	0	17,957	6,173	1,518	1,708	998	4,215	3,345	0	0
Subtotal - 101-270 Human Resources	0	17,957	6,173	1,518	1,708	998	4,215	3,345	0	0
19 General Fund OPEB	0	142,937	49,135	12,087	13,592	7,942	33,552	26,629	0	0
Subtotal - 101-297 OPEB	0	142,937	49,135	12,087	13,592	7,942	33,552	26,629	0	0
<b>Total Incoming</b>	<b>335,925</b>	<b>451,062</b>	<b>270,531</b>	<b>66,549</b>	<b>74,836</b>	<b>43,729</b>	<b>184,731</b>	<b>146,612</b>	<b>0</b>	<b>0</b>
<b>C. Total Allocated</b>		<b>\$4,225,607</b>	<b>\$1,685,262</b>	<b>\$182,177</b>	<b>\$278,018</b>	<b>\$293,869</b>	<b>\$630,967</b>	<b>\$490,769</b>	<b>\$86,021</b>	<b>\$22,449</b>
			39.88%	4.31%	6.58%	6.95%	14.93%	11.61%	2.04%	0.53%

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

**Dept:7 101-636 Info Tech**

Department	First Incoming	Second Incoming	City Wide	Dept Specific Exp
1 City Hall	\$16,757	\$56	\$0	\$0
Subtotal - Building Depreciation	16,757	56	0	0
2 City Hall Equipment	1,654	16	0	0
2 IT Equipment	150,309	1,464	0	0
2 Voice over IP System	295	3	0	0
Subtotal - Equipment Depreciation	152,258	1,483	0	0
3 City Commission	1,676	2,134	0	0
Subtotal - 101-101 City Commission	1,676	2,134	0	0
4 Security	17,012	4,299	0	0
4 Parking	8,180	636	0	0
Subtotal - 101-299 Non-Departmental	25,192	4,936	0	0
5 Maintenance Admin	2,519	967	0	0
5 City Hall	100,612	24,572	0	0
Subtotal - 101-635 City Maintenance	103,131	25,539	0	0
6 Management & Leadership	36,911	7,227	0	0
Subtotal - 101-172 City Manager	36,911	7,227	0	0
7 PC / Network Support	0	39,610	0	0
7 App - Eden	0	9,652	0	0
7 App - BS & A	0	13,513	0	0
7 App - Kronos	0	3,590	0	0
7 NeoGov	0	1,149	0	0
7 City Hall	0	3,335	0	0
7 City Wide	0	5,651	0	0
Subtotal - 101-636 Info Tech	0	76,500	0	0
8 Accounts Payable	0	7,939	0	0
8 Payroll	0	3,624	0	0
8 Budgeting	0	5,695	0	0
8 Risk Management	0	474	0	0

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

Dept:7 101-636 Info Tech

Department	First Incoming	Second Incoming	City Wide	Dept Specific Exp
8 Audit and Accounting	\$0	\$7,794	\$0	\$0
8 Cost Plan	0	3,465	0	0
Subtotal - 101-191 Budget and Accoun	0	28,990	0	0
9 Records Management	0	49,616	0	0
Subtotal - 101-215 City Clerk	0	49,616	0	0
10 Internal Audit	0	2,542	0	0
Subtotal - 101-223 Internal Auditor	0	2,542	0	0
11 Purchasing	0	17,793	0	0
Subtotal - 101-233 Purchasing	0	17,793	0	0
13 Tax Collection - General Fund	0	31,884	0	0
Subtotal - 101-253 Treasury	0	31,884	0	0
14 Assessing - General Fund	0	33,694	0	0
Subtotal - 101-257 Assessing	0	33,694	0	0
15 Advise and Counsel	0	7,701	0	0
15 Risk Management	0	75	0	0
Subtotal - 101-266 City Attorney	0	7,776	0	0
16 Human Resources	0	17,957	0	0
Subtotal - 101-270 Human Resources	0	17,957	0	0
19 General Fund OPEB	0	142,937	0	0
Subtotal - 101-297 OPEB	0	142,937	0	0
<b>Total Incoming</b>	<b>335,925</b>	<b>451,062</b>	<b>0</b>	<b>0</b>
<b>C. Total Allocated</b>		<b>\$4,225,607</b>	<b>\$249,658</b>	<b>\$306,417</b>
			5.91%	7.25%

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PC / Network Support Allocations

Dept:7 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-635 City Maintenance	6	0.82%	\$12,509	\$0	\$12,509	\$0	\$12,509
6 101-172 City Manager	19	2.59%	39,610	0	39,610	0	39,610
7 101-636 Info Tech	19	2.59%	39,610	0	39,610	0	39,610
8 101-191 Budget and Accounting	15	2.04%	31,271	0	31,271	3,371	34,642
9 101-215 City Clerk	16	2.18%	33,356	0	33,356	3,595	36,951
10 101-223 Internal Auditor	1	0.14%	2,085	0	2,085	225	2,309
11 101-233 Purchasing	9	1.23%	18,763	0	18,763	2,022	20,785
12 101-261 311 Customer Service	18	2.45%	37,526	0	37,526	4,045	41,570
13 101-253 Treasury	15	2.04%	31,271	0	31,271	3,371	34,642
14 101-257 Assessing	6	0.82%	12,509	0	12,509	1,348	13,857
15 101-266 City Attorney	8	1.09%	16,678	0	16,678	1,798	18,476
16 101-270 Human Resources	11	1.50%	22,932	0	22,932	2,472	25,404
17 101-345-01 Public Safety Admin	294	40.05%	612,917	0	612,917	66,067	678,984
18 101-640 Fleet	3	0.41%	6,254	0	6,254	674	6,928
22 101-441-00 PW General	5	0.68%	10,424	0	10,424	1,124	11,547
25 101-699.00 Code Enforcement	15	2.04%	31,271	0	31,271	3,371	34,642
26 101-699.01 Building Trades	14	1.91%	29,187	0	29,187	3,146	32,333
27 101-721 Planning	8	1.09%	16,678	0	16,678	1,798	18,476
29 101-728 Econ Dev	2	0.27%	4,170	0	4,170	449	4,619
30 101-751-01 Parks & Rec Admin	22	3.00%	45,865	0	45,865	4,944	50,808
35 202 Act 51 Major Street	13	1.77%	27,102	0	27,102	2,921	30,023
36 203 Act 51 Local Street	13	1.77%	27,102	0	27,102	2,921	30,023
37 209 Cemeteries	1	0.14%	2,085	0	2,085	225	2,309
38 226 Solid Waste	4	0.54%	8,339	0	8,339	899	9,238
61 271-724 Comm Dev	11	1.50%	22,932	0	22,932	2,472	25,404
72 590 Wastewater Fund	69	9.40%	143,848	0	143,848	15,505	159,353
73 591 Water Fund	50	6.81%	104,238	0	104,238	11,236	115,473
77 709-XXX Brownfield Dev	2	0.27%	4,170	0	4,170	449	4,619
84 CCTA	65	8.86%	135,509	0	135,509	14,607	150,115
<b>Subtotal</b>	<b>734</b>	<b>100.00%</b>	<b>1,530,207</b>	<b>0</b>	<b>1,530,207</b>	<b>155,055</b>	<b>1,685,262</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,530,207</b>		<b>\$1,685,262</b>

Basis Units: Number of PCs  
Source: IT Log

**City of Kalamazoo**  
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App - Eden Allocations

Dept:7 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-635 City Maintenance	2	1.03%	\$1,485	\$0	\$1,485	\$0	\$1,485
6 101-172 City Manager	12	6.19%	8,909	0	8,909	0	8,909
7 101-636 Info Tech	13	6.70%	9,652	0	9,652	0	9,652
8 101-191 Budget and Accounting	11	5.67%	8,167	0	8,167	2,512	10,679
9 101-215 City Clerk	4	2.06%	2,970	0	2,970	914	3,883
10 101-223 Internal Auditor	1	0.52%	742	0	742	228	971
11 101-233 Purchasing	7	3.61%	5,197	0	5,197	1,599	6,796
12 101-261 311 Customer Service	9	4.64%	6,682	0	6,682	2,056	8,738
13 101-253 Treasury	7	3.61%	5,197	0	5,197	1,599	6,796
14 101-257 Assessing	1	0.52%	742	0	742	228	971
15 101-266 City Attorney	3	1.55%	2,227	0	2,227	685	2,913
16 101-270 Human Resources	9	4.64%	6,682	0	6,682	2,056	8,738
17 101-345-01 Public Safety Admin	11	5.67%	8,167	0	8,167	2,512	10,679
18 101-640 Fleet	1	0.52%	742	0	742	228	971
22 101-441-00 PW General	2	1.03%	1,485	0	1,485	457	1,942
25 101-699.00 Code Enforcement	5	2.58%	3,712	0	3,712	1,142	4,854
26 101-699.01 Building Trades	4	2.06%	2,970	0	2,970	914	3,883
27 101-721 Planning	3	1.55%	2,227	0	2,227	685	2,913
29 101-728 Econ Dev	1	0.52%	742	0	742	228	971
30 101-751-01 Parks & Rec Admin	5	2.58%	3,712	0	3,712	1,142	4,854
35 202 Act 51 Major Street	4	2.06%	2,970	0	2,970	914	3,883
36 203 Act 51 Local Street	4	2.06%	2,970	0	2,970	914	3,883
38 226 Solid Waste	2	1.03%	1,485	0	1,485	457	1,942
61 271-724 Comm Dev	4	2.06%	2,970	0	2,970	914	3,883
72 590 Wastewater Fund	41	21.13%	30,440	0	30,440	9,364	39,805
73 591 Water Fund	19	9.79%	14,106	0	14,106	4,340	18,446
84 CCTA	9	4.64%	6,682	0	6,682	2,056	8,738
<b>Subtotal</b>	<b>194</b>	<b>100.00%</b>	<b>144,035</b>	<b>0</b>	<b>144,035</b>	<b>38,143</b>	<b>182,177</b>
Direct Bills					0		0
<b>Total</b>					<b>\$144,035</b>		<b>\$182,177</b>

Basis Units: Number of Users  
Source: IT Log



**City of Kalamazoo**  
**Full Cost Allocation Plan**

CY 2021  
7/11/2022

App - BS & A Allocations

Dept:7 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-635 City Maintenance	2	1.15%	\$2,703	\$0	\$2,703	\$0	\$2,703
6 101-172 City Manager	5	2.87%	6,756	0	6,756	0	6,756
7 101-636 Info Tech	10	5.75%	13,513	0	13,513	0	13,513
8 101-191 Budget and Accounting	10	5.75%	13,513	0	13,513	2,732	16,245
9 101-215 City Clerk	2	1.15%	2,703	0	2,703	546	3,249
10 101-223 Internal Auditor	1	0.57%	1,351	0	1,351	273	1,624
11 101-233 Purchasing	4	2.30%	5,405	0	5,405	1,093	6,498
12 101-261 311 Customer Service	9	5.17%	12,162	0	12,162	2,459	14,620
13 101-253 Treasury	12	6.90%	16,216	0	16,216	3,278	19,494
14 101-257 Assessing	6	3.45%	8,108	0	8,108	1,639	9,747
16 101-270 Human Resources	4	2.30%	5,405	0	5,405	1,093	6,498
17 101-345-01 Public Safety Admin	15	8.62%	20,269	0	20,269	4,098	24,367
18 101-640 Fleet	1	0.57%	1,351	0	1,351	273	1,624
22 101-441-00 PW General	1	0.57%	1,351	0	1,351	273	1,624
25 101-699.00 Code Enforcement	13	7.47%	17,567	0	17,567	3,552	21,118
26 101-699.01 Building Trades	12	6.90%	16,216	0	16,216	3,278	19,494
27 101-721 Planning	7	4.02%	9,459	0	9,459	1,912	11,371
29 101-728 Econ Dev	2	1.15%	2,703	0	2,703	546	3,249
30 101-751-01 Parks & Rec Admin	1	0.57%	1,351	0	1,351	273	1,624
35 202 Act 51 Major Street	3	1.72%	4,054	0	4,054	820	4,873
36 203 Act 51 Local Street	3	1.72%	4,054	0	4,054	820	4,873
38 226 Solid Waste	2	1.15%	2,703	0	2,703	546	3,249
61 271-724 Comm Dev	10	5.75%	13,513	0	13,513	2,732	16,245
72 590 Wastewater Fund	16	9.20%	21,621	0	21,621	4,371	25,992
73 591 Water Fund	21	12.07%	28,377	0	28,377	5,737	34,114
84 CCTA	2	1.15%	2,703	0	2,703	546	3,249
<b>Subtotal</b>	<b>174</b>	<b>100.00%</b>	<b>235,126</b>	<b>0</b>	<b>235,126</b>	<b>42,892</b>	<b>278,018</b>
Direct Bills					0		0
<b>Total</b>					<b>\$235,126</b>		<b>\$278,018</b>

Basis Units: Number of Users  
Source: IT Log

**City of Kalamazoo**  
**Full Cost Allocation Plan**

CY 2021  
7/11/2022

**App - Kronos Allocations**

**Dept:7 101-636 Info Tech**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	11	0.98%	\$2,633	\$0	\$2,633	\$0	\$2,633
5 101-635 City Maintenance	8	0.71%	1,915	0	1,915	0	1,915
6 101-172 City Manager	16	1.42%	3,830	0	3,830	0	3,830
7 101-636 Info Tech	15	1.34%	3,590	0	3,590	0	3,590
8 101-191 Budget and Accounting	21	1.87%	5,027	0	5,027	491	5,517
9 101-215 City Clerk	145	12.91%	34,708	0	34,708	3,387	38,095
10 101-223 Internal Auditor	1	0.09%	239	0	239	23	263
12 101-261 311 Customer Service	12	1.07%	2,872	0	2,872	280	3,153
13 101-253 Treasury	16	1.42%	3,830	0	3,830	374	4,204
15 101-266 City Attorney	8	0.71%	1,915	0	1,915	187	2,102
16 101-270 Human Resources	13	1.16%	3,112	0	3,112	304	3,415
17 101-345-01 Public Safety Admin	312	27.78%	74,682	0	74,682	7,288	81,969
18 101-640 Fleet	5	0.45%	1,197	0	1,197	117	1,314
22 101-441-00 PW General	8	0.71%	1,915	0	1,915	187	2,102
25 101-699.00 Code Enforcement	13	1.16%	3,112	0	3,112	304	3,415
26 101-699.01 Building Trades	12	1.07%	2,872	0	2,872	280	3,153
27 101-721 Planning	7	0.62%	1,676	0	1,676	164	1,839
29 101-728 Econ Dev	3	0.27%	718	0	718	70	788
30 101-751-01 Parks & Rec Admin	129	11.49%	30,878	0	30,878	3,013	33,891
35 202 Act 51 Major Street	18	1.60%	4,309	0	4,309	420	4,729
36 203 Act 51 Local Street	18	1.60%	4,309	0	4,309	420	4,729
37 209 Cemeteries	2	0.18%	479	0	479	47	525
38 226 Solid Waste	6	0.53%	1,436	0	1,436	140	1,576
47 252-724 Public Safety Comm Dev	1	0.09%	239	0	239	23	263
61 271-724 Comm Dev	10	0.89%	2,394	0	2,394	234	2,627
72 590 Wastewater Fund	97	8.64%	23,218	0	23,218	2,266	25,484
73 591 Water Fund	72	6.41%	17,234	0	17,234	1,682	18,916
77 709-XXX Brownfield Dev	1	0.09%	239	0	239	23	263
84 CCTA	143	12.73%	34,229	0	34,229	3,340	37,569
<b>Subtotal</b>	<b>1,123</b>	<b>100.00%</b>	<b>268,806</b>	<b>0</b>	<b>268,806</b>	<b>25,063</b>	<b>293,869</b>
Direct Bills					0		0
<b>Total</b>					<b>\$268,806</b>		<b>\$293,869</b>

Basis Units: Number of Kronos Users  
Source: IT Log

**City of Kalamazoo  
Full Cost Allocation Plan**

CY 2021  
7/11/2022

**KDPS Allocations**

**Dept:7 101-636 Info Tech**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17 101-345-01 Public Safety Admin	285	100.00%	\$525,089	\$0	\$525,089	\$105,879	\$630,967
<b>Subtotal</b>	285	100.00%	525,089	0	525,089	105,879	630,967
Direct Bills					0		0
<b>Total</b>					<b>\$525,089</b>		<b>\$630,967</b>
Basis Units: Direct to KDPS Administration Source:							

**City of Kalamazoo**  
**Full Cost Allocation Plan**

CY 2021  
7/11/2022

**Water / Wastewater Allocations**

Dept:7 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
72 590 Wastewater Fund	50	50.00%	\$203,369	\$0	\$203,369	\$42,015	\$245,385
73 591 Water Fund	50	50.00%	203,369	0	203,369	42,015	245,385
<b>Subtotal</b>	100	100.00%	406,738	0	406,738	84,031	490,769
Direct Bills					0		0
<b>Total</b>					<b>\$406,738</b>		<b>\$490,769</b>
Basis Units: 50% Water / 50% Wastewater							
Source:							

**City of Kalamazoo**  
**Full Cost Allocation Plan**

CY 2021  
7/11/2022

NeoGov Allocations

Dept:7 101-636 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	11	0.98%	\$843	\$0	\$843	\$0	\$843
5 101-635 City Maintenance	8	0.71%	613	0	613	0	613
6 101-172 City Manager	16	1.42%	1,226	0	1,226	0	1,226
7 101-636 Info Tech	15	1.34%	1,149	0	1,149	0	1,149
8 101-191 Budget and Accounting	21	1.87%	1,609	0	1,609	0	1,609
9 101-215 City Clerk	145	12.91%	11,107	0	11,107	0	11,107
10 101-223 Internal Auditor	1	0.09%	77	0	77	0	77
12 101-261 311 Customer Service	12	1.07%	919	0	919	0	919
13 101-253 Treasury	16	1.42%	1,226	0	1,226	0	1,226
15 101-266 City Attorney	8	0.71%	613	0	613	0	613
16 101-270 Human Resources	13	1.16%	996	0	996	0	996
17 101-345-01 Public Safety Admin	312	27.78%	23,899	0	23,899	0	23,899
18 101-640 Fleet	5	0.45%	383	0	383	0	383
22 101-441-00 PW General	8	0.71%	613	0	613	0	613
25 101-699.00 Code Enforcement	13	1.16%	996	0	996	0	996
26 101-699.01 Building Trades	12	1.07%	919	0	919	0	919
27 101-721 Planning	7	0.62%	536	0	536	0	536
29 101-728 Econ Dev	3	0.27%	230	0	230	0	230
30 101-751-01 Parks & Rec Admin	129	11.49%	9,881	0	9,881	0	9,881
35 202 Act 51 Major Street	18	1.60%	1,379	0	1,379	0	1,379
36 203 Act 51 Local Street	18	1.60%	1,379	0	1,379	0	1,379
37 209 Cemeteries	2	0.18%	153	0	153	0	153
38 226 Solid Waste	6	0.53%	460	0	460	0	460
47 252-724 Public Safety Comm Dev	1	0.09%	77	0	77	0	77
61 271-724 Comm Dev	10	0.89%	766	0	766	0	766
72 590 Wastewater Fund	97	8.64%	7,430	0	7,430	0	7,430
73 591 Water Fund	72	6.41%	5,515	0	5,515	0	5,515
77 709-XXX Brownfield Dev	1	0.09%	77	0	77	0	77
84 CCTA	143	12.73%	10,954	0	10,954	0	10,954
<b>Subtotal</b>	<b>1,123</b>	<b>100.00%</b>	<b>86,021</b>	<b>0</b>	<b>86,021</b>	<b>0</b>	<b>86,021</b>
Direct Bills					0		0
<b>Total</b>					<b>\$86,021</b>		<b>\$86,021</b>

Basis Units: Number of Users  
Source: IT Log

**City of Kalamazoo  
Full Cost Allocation Plan**

CY 2021  
7/11/2022

**City Hall Allocations**

**Dept:7 101-636 Info Tech**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	1.76	2.01%	\$451	\$0	\$451	\$0	\$451
4 101-299 Non-Departmental	1.31	1.50%	336	0	336	0	336
5 101-635 City Maintenance	6.39	7.30%	1,639	0	1,639	0	1,639
6 101-172 City Manager	8.77	10.02%	2,250	0	2,250	0	2,250
7 101-636 Info Tech	13.00	14.85%	3,335	0	3,335	0	3,335
8 101-191 Budget and Accounting	13.72	15.68%	3,519	0	3,519	0	3,519
9 101-215 City Clerk	7.36	8.41%	1,888	0	1,888	0	1,888
10 101-223 Internal Auditor	1.00	1.14%	257	0	257	0	257
11 101-233 Purchasing	4.48	5.12%	1,149	0	1,149	0	1,149
12 101-261 311 Customer Service	8.38	9.57%	2,150	0	2,150	0	2,150
13 101-253 Treasury	8.74	9.99%	2,242	0	2,242	0	2,242
15 101-266 City Attorney	6.00	6.86%	1,539	0	1,539	0	1,539
16 101-270 Human Resources	6.61	7.55%	1,696	0	1,696	0	1,696
<b>Subtotal</b>	87.52	100.00%	22,449	0	22,449	0	22,449
Direct Bills					0		0
<b>Total</b>					<b>\$22,449</b>		<b>\$22,449</b>

Basis Units: FTEs in City Hall  
Source:

**City of Kalamazoo**  
**Full Cost Allocation Plan**

CY 2021  
7/11/2022

**City Wide Allocations**

**Dept:7 101-636 Info Tech**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	1.76	0.31%	\$765	\$0	\$765	\$0	\$765
4 101-299 Non-Departmental	1.31	0.23%	569	0	569	0	569
5 101-635 City Maintenance	6.39	1.11%	2,777	0	2,777	0	2,777
6 101-172 City Manager	8.77	1.53%	3,812	0	3,812	0	3,812
7 101-636 Info Tech	13.00	2.26%	5,651	0	5,651	0	5,651
8 101-191 Budget and Accounting	13.72	2.39%	5,963	0	5,963	0	5,963
9 101-215 City Clerk	7.36	1.28%	3,199	0	3,199	0	3,199
10 101-223 Internal Auditor	1.00	0.17%	435	0	435	0	435
11 101-233 Purchasing	4.48	0.78%	1,947	0	1,947	0	1,947
12 101-261 311 Customer Service	8.38	1.46%	3,642	0	3,642	0	3,642
13 101-253 Treasury	8.74	1.52%	3,799	0	3,799	0	3,799
14 101-257 Assessing	0.44	0.08%	191	0	191	0	191
15 101-266 City Attorney	6.00	1.04%	2,608	0	2,608	0	2,608
16 101-270 Human Resources	6.61	1.15%	2,873	0	2,873	0	2,873
17 101-345-01 Public Safety Admin	8.68	1.51%	3,773	0	3,773	0	3,773
18 101-640 Fleet	3.64	0.63%	1,582	0	1,582	0	1,582
20 101-175 Diversity & Inclusion	1.15	0.20%	500	0	500	0	500
21 101-345 Public Safety Ops	242.76	42.26%	105,517	0	105,517	0	105,517
22 101-441-00 PW General	5.84	1.02%	2,538	0	2,538	0	2,538
25 101-699.00 Code Enforcement	8.38	1.46%	3,642	0	3,642	0	3,642
26 101-699.01 Building Trades	7.82	1.36%	3,399	0	3,399	0	3,399
27 101-721 Planning	4.29	0.75%	1,865	0	1,865	0	1,865
29 101-728 Econ Dev	1.40	0.24%	609	0	609	0	609
30 101-751-01 Parks & Rec Admin	21.56	3.75%	9,371	0	9,371	0	9,371
35 202 Act 51 Major Street	13.98	2.43%	6,076	0	6,076	0	6,076
36 203 Act 51 Local Street	13.85	2.41%	6,020	0	6,020	0	6,020
37 209 Cemeteries	1.20	0.21%	522	0	522	0	522
38 226 Solid Waste	4.61	0.80%	2,004	0	2,004	0	2,004
42 251 FFE Aspirational Projects	4.30	0.75%	1,869	0	1,869	0	1,869
45 252-345 Public Safety	1.88	0.33%	817	0	817	0	817
47 252-724 Public Safety Comm Dev	0.24	0.04%	104	0	104	0	104
49 252-751 Recreation	3.26	0.57%	1,417	0	1,417	0	1,417
61 271-724 Comm Dev	6.07	1.06%	2,638	0	2,638	0	2,638
68 299 CDBG	0.22	0.04%	96	0	96	0	96
72 590 Wastewater Fund	74.84	13.03%	32,530	0	32,530	0	32,530
73 591 Water Fund	55.31	9.63%	24,041	0	24,041	0	24,041
76 702-XXX Economic Dev	0.23	0.04%	100	0	100	0	100
77 709-XXX Brownfield Dev	0.91	0.16%	396	0	396	0	396

**City of Kalamazoo  
Full Cost Allocation Plan**

CY 2021  
7/11/2022

**City Wide Allocations**

**Dept:7 101-636 Info Tech**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
<b>Subtotal</b>	574.38	100.00%	249,658	0	249,658	0	249,658
Direct Bills					0		0
<hr/>							
<b>Total</b>					<b>\$249,658</b>		<b>\$249,658</b>
<hr/>							
Basis Units: Full Time Equivalents							
Source: Payroll							



**City of Kalamazoo**  
**Full Cost Allocation Plan**

CY 2021  
7/11/2022

**Dept Specific Exp Allocations**

**Dept:7 101-636 Info Tech**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-172 City Manager	19,474.00	6.36%	\$19,474	\$0	\$19,474	\$0	\$19,474
9 101-215 City Clerk	10,050.00	3.28%	10,050	0	10,050	0	10,050
12 101-261 311 Customer Service	191,139.00	62.38%	191,139	0	191,139	0	191,139
13 101-253 Treasury	5,900.73	1.93%	5,901	0	5,901	0	5,901
18 101-640 Fleet	65,226.53	21.29%	65,227	0	65,227	0	65,227
21 101-345 Public Safety Ops	40.04	0.01%	40	0	40	0	40
22 101-441-00 PW General	1,027.41	0.34%	1,027	0	1,027	0	1,027
27 101-721 Planning	54.51	0.02%	55	0	55	0	55
29 101-728 Econ Dev	466.80	0.15%	467	0	467	0	467
30 101-751-01 Parks & Rec Admin	63.51	0.02%	64	0	64	0	64
84 CCTA	2,775.65	0.91%	2,776	0	2,776	0	2,776
86 All Other	10,198.93	3.33%	10,199	0	10,199	0	10,199
<b>Subtotal</b>	<b>306,417.11</b>	<b>100.00%</b>	<b>306,417</b>	<b>0</b>	<b>306,417</b>	<b>0</b>	<b>306,417</b>
Direct Bills					0		0
<b>Total</b>					<b>\$306,417</b>		<b>\$306,417</b>

Basis Units: \$ Expenditures  
Source: IT Log

**City of Kalamazoo**  
**Full Cost Allocation Plan**

CY 2021  
7/11/2022

**Allocation Summary**

**Dept:7 101-636 Info Tech**

Department	PC / Network Support	App - Eden	App - BS & A	App - Kronos	KDPS	Water / Wastewater	NeoGov	City Hall	City Wide	Dept Specific Exp
3 101-101 City Commission	\$0	\$0	\$0	\$2,633	\$0	\$0	\$843	\$451	\$765	\$0
4 101-299 Non-Departmental	0	0	0	0	0	0	0	336	569	0
5 101-635 City Maintenance	12,509	1,485	2,703	1,915	0	0	613	1,639	2,777	0
6 101-172 City Manager	39,610	8,909	6,756	3,830	0	0	1,226	2,250	3,812	19,474
7 101-636 Info Tech	39,610	9,652	13,513	3,590	0	0	1,149	3,335	5,651	0
8 101-191 Budget and Accounting	34,642	10,679	16,245	5,517	0	0	1,609	3,519	5,963	0
9 101-215 City Clerk	36,951	3,883	3,249	38,095	0	0	11,107	1,888	3,199	10,050
10 101-223 Internal Auditor	2,309	971	1,624	263	0	0	77	257	435	0
11 101-233 Purchasing	20,785	6,796	6,498	0	0	0	0	1,149	1,947	0
12 101-261 311 Customer Service	41,570	8,738	14,620	3,153	0	0	919	2,150	3,642	191,139
13 101-253 Treasury	34,642	6,796	19,494	4,204	0	0	1,226	2,242	3,799	5,901
14 101-257 Assessing	13,857	971	9,747	0	0	0	0	0	191	0
15 101-266 City Attorney	18,476	2,913	0	2,102	0	0	613	1,539	2,608	0
16 101-270 Human Resources	25,404	8,738	6,498	3,415	0	0	996	1,696	2,873	0
17 101-345-01 Public Safety Admin	678,984	10,679	24,367	81,969	630,967	0	23,899	0	3,773	0
18 101-640 Fleet	6,928	971	1,624	1,314	0	0	383	0	1,582	65,227
20 101-175 Diversity & Inclusion	0	0	0	0	0	0	0	0	500	0
21 101-345 Public Safety Ops	0	0	0	0	0	0	0	0	105,517	40
22 101-441-00 PW General	11,547	1,942	1,624	2,102	0	0	613	0	2,538	1,027
25 101-699.00 Code Enforcement	34,642	4,854	21,118	3,415	0	0	996	0	3,642	0
26 101-699.01 Building Trades	32,333	3,883	19,494	3,153	0	0	919	0	3,399	0
27 101-721 Planning	18,476	2,913	11,371	1,839	0	0	536	0	1,865	55
29 101-728 Econ Dev	4,619	971	3,249	788	0	0	230	0	609	467
30 101-751-01 Parks & Rec Admin	50,808	4,854	1,624	33,891	0	0	9,881	0	9,371	64
35 202 Act 51 Major Street	30,023	3,883	4,873	4,729	0	0	1,379	0	6,076	0
36 203 Act 51 Local Street	30,023	3,883	4,873	4,729	0	0	1,379	0	6,020	0
37 209 Cemeteries	2,309	0	0	525	0	0	153	0	522	0
38 226 Solid Waste	9,238	1,942	3,249	1,576	0	0	460	0	2,004	0
42 251 FFE Aspirational Projects	0	0	0	0	0	0	0	0	1,869	0
45 252-345 Public Safety	0	0	0	0	0	0	0	0	817	0
47 252-724 Public Safety Comm Dev	0	0	0	263	0	0	77	0	104	0
49 252-751 Recreation	0	0	0	0	0	0	0	0	1,417	0
61 271-724 Comm Dev	25,404	3,883	16,245	2,627	0	0	766	0	2,638	0
68 299 CDBG	0	0	0	0	0	0	0	0	96	0
72 590 Wastewater Fund	159,353	39,805	25,992	25,484	0	245,385	7,430	0	32,530	0
73 591 Water Fund	115,473	18,446	34,114	18,916	0	245,385	5,515	0	24,041	0
76 702-XXX Economic Dev	0	0	0	0	0	0	0	0	100	0
77 709-XXX Brownfield Dev	4,619	0	0	263	0	0	77	0	396	0
84 CCTA	150,115	8,738	3,249	37,569	0	0	10,954	0	0	2,776
86 All Other	0	0	0	0	0	0	0	0	0	10,199

**City of Kalamazoo  
Full Cost Allocation Plan**

CY 2021  
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**Allocation Summary**

Dept:7 101-636 Info Tech

Department	PC / Network Support	App - Eden	App - BS & A	App - Kronos	KDPS	Water / Wastewater	NeoGov	City Hall	City Wide	Dept Specific Exp
<b>Total</b>	\$1,685,262	\$182,177	\$278,018	\$293,869	\$630,967	\$490,769	\$86,021	\$22,449	\$249,658	\$306,417

**City of Kalamazoo**  
**Full Cost Allocation Plan**

CY 2021  
7/11/2022

**Allocation Summary**

**Dept:7 101-636 Info Tech**

Department	Total
<hr/>	
3 101-101 City Commission	\$4,692
4 101-299 Non-Departmental	905
5 101-635 City Maintenance	23,640
6 101-172 City Manager	85,867
7 101-636 Info Tech	76,500
8 101-191 Budget and Accounting	78,175
9 101-215 City Clerk	108,422
10 101-223 Internal Auditor	5,935
11 101-233 Purchasing	37,176
12 101-261 311 Customer Service	265,931
13 101-253 Treasury	78,303
14 101-257 Assessing	24,766
15 101-266 City Attorney	28,250
16 101-270 Human Resources	49,619
17 101-345-01 Public Safety Admin	1,454,639
18 101-640 Fleet	78,029
20 101-175 Diversity & Inclusion	500
21 101-345 Public Safety Ops	105,557
22 101-441-00 PW General	21,394
25 101-699.00 Code Enforcement	68,668
26 101-699.01 Building Trades	63,181
27 101-721 Planning	37,054
29 101-728 Econ Dev	10,932
30 101-751-01 Parks & Rec Admin	110,494
35 202 Act 51 Major Street	50,964
36 203 Act 51 Local Street	50,908
37 209 Cemeteries	3,510
38 226 Solid Waste	18,468
42 251 FFE Aspirational Projects	1,869
45 252-345 Public Safety	817
47 252-724 Public Safety Comm Dev	444
49 252-751 Recreation	1,417
61 271-724 Comm Dev	51,564
68 299 CDBG	96
72 590 Wastewater Fund	535,978
73 591 Water Fund	461,890
76 702-XXX Economic Dev	100
77 709-XXX Brownfield Dev	5,354
84 CCTA	213,401
86 All Other	10,199

City of Kalamazoo  
Full Cost Allocation Plan

CY 2021  
7/11/2022

Allocation Summary

Dept:7 101-636 Info Tech

Department	Total
<hr/>	
Total	<u><u>\$4,225,607</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 2020 annual cost plan is identified in this function and allocated to the central service departments on the number of functions.

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 2021  
7/11/2022

**A. Department Costs**

**Dept:8 101-191 Budget and Accounting**

Description		Amount	General Admin	Accounts Payable	Payroll	Budgeting	Pension & OPEB	Risk Management	Audit and Accounting	Cost Plan
Personnel Costs										
Salaries	S1	1,024,972	125,149	227,544	97,065	155,283	147,289	12,915	259,728	0
Salary % Split			12.21%	22.20%	9.47%	15.15%	14.37%	1.26%	25.34%	.00%
Benefits	S	329,356	40,214	73,117	31,190	49,897	47,329	4,150	83,459	0
Subtotal - Personnel Costs		1,354,329	165,364	300,661	128,255	205,181	194,617	17,065	343,187	0
Services & Supplies Cost										
728 Office Supplies	S	11,256	1,374	2,499	1,066	1,705	1,617	142	2,852	0
805 Travel & Training	S	14,479	1,768	3,214	1,371	2,194	2,081	182	3,669	0
810 Audit Fees	P	70,200	0	0	0	0	0	0	70,200	0
815 Telephone	S	1,794	219	398	170	272	258	23	454	0
825 Insurance	S	17,700	2,161	3,929	1,676	2,682	2,543	223	4,485	0
845.001 Contract Svc - Cost Plan	P	24,600	0	0	0	0	0	0	0	24,600
845 Outside Contractors	S	13,867	1,693	3,079	1,313	2,101	1,993	175	3,514	0
860 Memberships and Dues	S	4,088	499	907	387	619	587	52	1,036	0
880 Rental/Lease	S	2,433	297	540	230	369	350	31	616	0
885 Application Software	S	900	110	200	85	136	129	11	228	0
976 Office Equip & Furniture	S	692	84	154	66	105	99	9	175	0
CCTA Admin Services Contract	P	(168,278)	(168,278)	0	0	0	0	0	0	0
Subtotal - Services & Supplies		(6,270)	(160,072)	14,920	6,365	10,182	9,658	847	87,230	24,600
<b>Department Cost Total</b>		1,348,058	5,292	315,581	134,619	215,363	204,275	17,911	430,417	24,600
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		1,348,058	5,292	315,581	134,619	215,363	204,275	17,911	430,417	24,600
General Admin Distribution			(5,292)	1,338	571	913	866	76	1,527	0
<b>Grand Total</b>		<b>\$1,348,058</b>		<b>\$316,919</b>	<b>\$135,190</b>	<b>\$216,276</b>	<b>\$205,141</b>	<b>\$17,987</b>	<b>\$431,945</b>	<b>\$24,600</b>



**City of Kalamazoo**  
**Full Cost Allocation Plan**

CY 2021  
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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:8 101-191 Budget and Accounting**

Department	First Incoming	Second Incoming	Accounts Payable	Payroll	Budgeting	Pension & OPEB	Risk Managment	Audit and Accounting	Cost Plan
1 City Hall	\$13,700	\$46	\$3,476	\$1,483	\$2,372	\$2,250	\$197	\$3,968	\$0
Subtotal - Building Depreciation	13,700	46	3,476	1,483	2,372	2,250	197	3,968	0
2 City Hall Equipment	1,352	13	345	147	236	223	20	394	0
2 Voice over IP System	316	3	81	34	55	52	5	92	0
Subtotal - Equipment Depreciation	1,668	16	426	182	291	276	24	486	0
3 City Commission	682	869	392	167	268	254	22	448	0
Subtotal - 101-101 City Commission	682	869	392	167	268	254	22	448	0
4 Security	13,908	3,515	4,406	1,879	3,007	2,852	250	5,029	0
4 Parking	8,633	672	2,353	1,004	1,606	1,523	134	2,686	0
Subtotal - 101-299 Non-Departmental	22,541	4,187	6,759	2,883	4,612	4,375	384	7,715	0
5 Maintenance Admin	2,059	791	721	307	492	467	41	823	0
5 City Hall	82,256	20,089	25,881	11,040	17,662	16,752	1,469	29,541	0
Subtotal - 101-635 City Maintenance	84,316	20,880	26,601	11,348	18,154	17,219	1,510	30,364	0
6 Management & Leadership	38,956	7,627	11,780	5,025	8,039	7,625	669	13,446	0
Subtotal - 101-172 City Manager	38,956	7,627	11,780	5,025	8,039	7,625	669	13,446	0
7 PC / Network Support	31,271	3,371	8,760	3,737	5,978	5,670	497	9,999	0
7 App - Eden	8,167	2,512	2,701	1,152	1,843	1,748	153	3,083	0
7 App - BS & A	13,513	2,732	4,108	1,752	2,803	2,659	233	4,689	0
7 App - Kronos	5,027	491	1,395	595	952	903	79	1,592	0
7 NeoGov	1,609	0	407	174	278	263	23	464	0
7 City Hall	3,519	0	890	380	607	576	51	1,016	0
7 City Wide	5,963	0	1,508	643	1,029	976	86	1,721	0
Subtotal - 101-636 Info Tech	69,069	9,106	19,769	8,433	13,491	12,796	1,122	22,565	0
8 Accounts Payable	0	4,213	1,065	455	727	690	60	1,216	0
8 Payroll	0	3,824	967	413	660	626	55	1,104	0
8 Budgeting	0	2,318	586	250	400	379	33	669	0
8 Risk Managment	0	193	49	21	33	32	3	56	0
8 Audit and Accounting	0	5,294	1,339	571	914	867	76	1,528	0

**City of Kalamazoo**  
**Full Cost Allocation Plan**

CY 2021  
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**B. Incoming Costs - (Default Spread Salary%)**

Dept:8 101-191 Budget and Accounting

Department	First Incoming	Second Incoming	Accounts Payable	Payroll	Budgeting	Pension & OPEB	Risk Management	Audit and Accounting	Cost Plan
8 Cost Plan	\$0	\$2,425	\$613	\$262	\$419	\$397	\$35	\$700	\$0
Subtotal - 101-191 Budget and Account	0	18,267	4,619	1,971	3,152	2,990	262	5,273	0
9 Records Management	0	23,201	5,867	2,503	4,004	3,798	333	6,697	0
9 Mailroom	0	953	241	103	164	156	14	275	0
Subtotal - 101-215 City Clerk	0	24,154	6,108	2,606	4,168	3,954	347	6,972	0
10 Internal Audit	0	1,034	262	112	179	169	15	299	0
Subtotal - 101-223 Internal Auditor	0	1,034	262	112	179	169	15	299	0
11 Purchasing	0	2,330	589	251	402	381	33	673	0
Subtotal - 101-233 Purchasing	0	2,330	589	251	402	381	33	673	0
12 Customer Service	0	1,550	392	167	268	254	22	447	0
Subtotal - 101-261 311 Customer Servi	0	1,550	392	167	268	254	22	447	0
13 Tax Collection - General Fund	0	12,976	3,281	1,400	2,239	2,124	186	3,745	0
Subtotal - 101-253 Treasury	0	12,976	3,281	1,400	2,239	2,124	186	3,745	0
14 Assessing - General Fund	0	13,712	3,467	1,479	2,366	2,244	197	3,958	0
Subtotal - 101-257 Assessing	0	13,712	3,467	1,479	2,366	2,244	197	3,958	0
15 Advise and Counsel	0	3,134	793	338	541	513	45	905	0
15 Labor Relations	0	226	57	24	39	37	3	65	0
15 Risk Management	0	77	20	8	13	13	1	22	0
Subtotal - 101-266 City Attorney	0	3,437	869	371	593	563	49	992	0
16 Human Resources	0	18,952	4,792	2,044	3,270	3,102	272	5,470	0
16 Labor Relations	0	1,439	364	155	248	236	21	415	0
Subtotal - 101-270 Human Resources	0	20,390	5,156	2,200	3,519	3,338	293	5,886	0
19 General Fund OPEB	0	150,854	38,147	16,273	26,033	24,693	2,165	43,543	0
Subtotal - 101-297 OPEB	0	150,854	38,147	16,273	26,033	24,693	2,165	43,543	0
<b>Total Incoming</b>	230,932	291,434	132,094	56,348	90,145	85,504	7,497	150,778	0
<b>C. Total Allocated</b>		\$1,870,424	\$449,013	\$191,538	\$306,421	\$290,645	\$25,485	\$582,722	\$24,600
			24.01%	10.24%	16.38%	15.54%	1.36%	31.15%	1.32%

**City of Kalamazoo**  
**Full Cost Allocation Plan**

CY 2021  
7/11/2022

**Accounts Payable Allocations**

Dept:8 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	32	0.09%	\$355	\$0	\$355	\$0	\$355
4 101-299 Non-Departmental	38	0.11%	421	0	421	0	421
5 101-635 City Maintenance	1,576	4.66%	17,475	0	17,475	0	17,475
6 101-172 City Manager	334	0.99%	3,703	0	3,703	0	3,703
7 101-636 Info Tech	716	2.12%	7,939	0	7,939	0	7,939
8 101-191 Budget and Accounting	380	1.12%	4,213	0	4,213	0	4,213
9 101-215 City Clerk	540	1.60%	5,987	0	5,987	1,293	7,281
10 101-223 Internal Auditor	19	0.06%	211	0	211	46	256
11 101-233 Purchasing	39	0.12%	432	0	432	93	526
12 101-261 311 Customer Service	59	0.17%	654	0	654	141	795
13 101-253 Treasury	193	0.57%	2,140	0	2,140	462	2,602
14 101-257 Assessing	113	0.33%	1,253	0	1,253	271	1,524
15 101-266 City Attorney	81	0.24%	898	0	898	194	1,092
16 101-270 Human Resources	295	0.87%	3,271	0	3,271	706	3,977
17 101-345-01 Public Safety Admin	316	0.93%	3,504	0	3,504	757	4,261
18 101-640 Fleet	3,523	10.41%	39,063	0	39,063	8,437	47,500
19 101-297 OPEB	1	0.00%	11	0	11	2	13
20 101-175 Diversity & Inclusion	32	0.09%	355	0	355	77	431
21 101-345 Public Safety Ops	4,624	13.66%	51,271	0	51,271	11,074	62,345
22 101-441-00 PW General	519	1.53%	5,755	0	5,755	1,243	6,998
23 101-448-31 Street Lights	99	0.29%	1,098	0	1,098	237	1,335
25 101-699.00 Code Enforcement	231	0.68%	2,561	0	2,561	553	3,115
26 101-699.01 Building Trades	92	0.27%	1,020	0	1,020	220	1,240
27 101-721 Planning	191	0.56%	2,118	0	2,118	457	2,575
29 101-728 Econ Dev	72	0.21%	798	0	798	172	971
30 101-751-01 Parks & Rec Admin	2,137	6.31%	23,695	0	23,695	5,118	28,813
31 101-801 Emergency Recovery	92	0.27%	1,020	0	1,020	220	1,240
32 150-273 Cemeteries	4	0.01%	44	0	44	10	54
35 202 Act 51 Major Street	1,231	3.64%	13,649	0	13,649	2,948	16,597
36 203 Act 51 Local Street	834	2.46%	9,247	0	9,247	1,997	11,245
37 209 Cemeteries	258	0.76%	2,861	0	2,861	618	3,479
38 226 Solid Waste	215	0.64%	2,384	0	2,384	515	2,899
39 231-XXX Blight Abatement	9	0.03%	100	0	100	22	121
42 251 FFE Aspirational Projects	648	1.91%	7,185	0	7,185	1,552	8,737
44 252-215 City Clerk	1	0.00%	11	0	11	2	13
45 252-345 Public Safety	38	0.11%	421	0	421	91	512
46 252-441 Public Works	8	0.02%	89	0	89	19	108
47 252-724 Public Safety Comm Dev	38	0.11%	421	0	421	91	512
49 252-751 Recreation	315	0.93%	3,493	0	3,493	754	4,247
51 253-101 City Commission	11	0.03%	122	0	122	26	148
53 253-345 Public Safety	19	0.06%	211	0	211	46	256
55 253-724 Public Safety	5	0.01%	55	0	55	12	67

**City of Kalamazoo**  
**Full Cost Allocation Plan**

CY 2021  
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**Accounts Payable Allocations**

Dept:8 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
56 253-751 Recreation	34	0.10%	\$377	\$0	\$377	\$81	\$458
58 254 Light Grant	4	0.01%	44	0	44	10	54
59 262 Recovery Programs & Grants	1	0.00%	11	0	11	2	13
60 265-345 Public Safety	11	0.03%	122	0	122	26	148
61 271-724 Comm Dev	48	0.14%	532	0	532	115	647
64 285 Community Dev	2	0.01%	22	0	22	5	27
66 288 Economic Development	58	0.17%	643	0	643	139	782
67 289 Home Development	35	0.10%	388	0	388	84	472
68 299 CDBG	95	0.28%	1,053	0	1,053	228	1,281
69 300 Debt Service	13	0.04%	144	0	144	31	175
70 400 Capital Projects	185	0.55%	2,051	0	2,051	443	2,494
72 590 Wastewater Fund	6,902	20.39%	76,529	0	76,529	16,529	93,058
73 591 Water Fund	5,613	16.58%	62,237	0	62,237	13,442	75,679
74 677-XXX Insurance Fund	740	2.19%	8,205	0	8,205	1,772	9,977
75 701-XXX General Trust Fund	7	0.02%	78	0	78	17	94
76 702-XXX Economic Dev	6	0.02%	67	0	67	14	81
77 709-XXX Brownfield Dev	117	0.35%	1,297	0	1,297	280	1,577
<b>Subtotal</b>	<b>33,849</b>	<b>100.00%</b>	<b>375,316</b>	<b>0</b>	<b>375,316</b>	<b>73,697</b>	<b>449,013</b>
Direct Bills					0		0
<b>Total</b>					<b>\$375,316</b>		<b>\$449,013</b>

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

Source: General Ledger Detail

**City of Kalamazoo**  
**Full Cost Allocation Plan**

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**Payroll Allocations**

Dept:8 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	1.76	0.31%	\$491	\$0	\$491	\$0	\$491
4 101-299 Non-Departmental	1.31	0.23%	365	0	365	0	365
5 101-635 City Maintenance	6.39	1.11%	1,781	0	1,781	0	1,781
6 101-172 City Manager	8.77	1.53%	2,445	0	2,445	0	2,445
7 101-636 Info Tech	13.00	2.26%	3,624	0	3,624	0	3,624
8 101-191 Budget and Accounting	13.72	2.39%	3,824	0	3,824	0	3,824
9 101-215 City Clerk	7.36	1.28%	2,052	0	2,052	437	2,489
10 101-223 Internal Auditor	1.00	0.17%	279	0	279	59	338
11 101-233 Purchasing	4.48	0.78%	1,249	0	1,249	266	1,515
12 101-261 311 Customer Service	8.38	1.46%	2,336	0	2,336	498	2,833
13 101-253 Treasury	8.74	1.52%	2,436	0	2,436	519	2,955
14 101-257 Assessing	0.44	0.08%	123	0	123	26	149
15 101-266 City Attorney	6.00	1.04%	1,672	0	1,672	356	2,029
16 101-270 Human Resources	6.61	1.15%	1,842	0	1,842	392	2,235
17 101-345-01 Public Safety Admin	8.68	1.51%	2,419	0	2,419	515	2,935
18 101-640 Fleet	3.64	0.63%	1,015	0	1,015	216	1,231
20 101-175 Diversity & Inclusion	1.15	0.20%	321	0	321	68	389
21 101-345 Public Safety Ops	242.76	42.26%	67,666	0	67,666	14,415	82,081
22 101-441-00 PW General	5.84	1.02%	1,628	0	1,628	347	1,975
25 101-699.00 Code Enforcement	8.38	1.46%	2,336	0	2,336	498	2,833
26 101-699.01 Building Trades	7.82	1.36%	2,180	0	2,180	464	2,644
27 101-721 Planning	4.29	0.75%	1,196	0	1,196	255	1,451
29 101-728 Econ Dev	1.40	0.24%	390	0	390	83	473
30 101-751-01 Parks & Rec Admin	21.56	3.75%	6,010	0	6,010	1,280	7,290
35 202 Act 51 Major Street	13.98	2.43%	3,897	0	3,897	830	4,727
36 203 Act 51 Local Street	13.85	2.41%	3,861	0	3,861	822	4,683
37 209 Cemeteries	1.20	0.21%	334	0	334	71	406
38 226 Solid Waste	4.61	0.80%	1,285	0	1,285	274	1,559
42 251 FFE Aspirational Projects	4.30	0.75%	1,199	0	1,199	255	1,454
45 252-345 Public Safety	1.88	0.33%	524	0	524	112	636
47 252-724 Public Safety Comm Dev	0.24	0.04%	67	0	67	14	81
49 252-751 Recreation	3.26	0.57%	909	0	909	194	1,102
61 271-724 Comm Dev	6.07	1.06%	1,692	0	1,692	360	2,052
68 299 CDBG	0.22	0.04%	61	0	61	13	74
72 590 Wastewater Fund	74.84	13.03%	20,861	0	20,861	4,444	25,305
73 591 Water Fund	55.31	9.63%	15,417	0	15,417	3,284	18,701
76 702-XXX Economic Dev	0.23	0.04%	64	0	64	14	78
77 709-XXX Brownfield Dev	0.91	0.16%	254	0	254	54	308

**City of Kalamazoo**  
**Full Cost Allocation Plan**

CY 2021  
7/11/2022

**Payroll Allocations**

Dept:8 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	574.38	100.00%	160,101	0	160,101	31,437	191,538
Direct Bills					0		0
<b>Total</b>					<b>\$160,101</b>		<b>\$191,538</b>

Basis Units: Full Time Equivalents  
Source: City Payroll Records

**City of Kalamazoo**  
**Full Cost Allocation Plan**

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**Budgeting Allocations**

Dept:8 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	101,315	0.06%	\$155	\$0	\$155	\$0	\$155
4 101-299 Non-Departmental	160,116	0.10%	245	0	245	0	245
5 101-635 City Maintenance	1,348,407	0.80%	2,061	0	2,061	0	2,061
6 101-172 City Manager	2,054,620	1.23%	3,141	0	3,141	0	3,141
7 101-636 Info Tech	3,725,958	2.22%	5,695	0	5,695	0	5,695
8 101-191 Budget and Accounting	1,516,336	0.90%	2,318	0	2,318	0	2,318
9 101-215 City Clerk	898,055	0.54%	1,373	0	1,373	285	1,657
10 101-223 Internal Auditor	97,874	0.06%	150	0	150	31	181
11 101-233 Purchasing	414,759	0.25%	634	0	634	131	765
12 101-261 311 Customer Service	562,028	0.34%	859	0	859	178	1,037
13 101-253 Treasury	1,226,381	0.73%	1,875	0	1,875	389	2,263
14 101-257 Assessing	494,838	0.30%	756	0	756	157	913
15 101-266 City Attorney	753,010	0.45%	1,151	0	1,151	239	1,390
16 101-270 Human Resources	814,202	0.49%	1,245	0	1,245	258	1,503
17 101-345-01 Public Safety Admin	1,828,976	1.09%	2,796	0	2,796	580	3,375
18 101-640 Fleet	2,598,082	1.55%	3,971	0	3,971	824	4,795
19 101-297 OPEB	500	0.00%	1	0	1	0	1
20 101-175 Diversity & Inclusion	279,613	0.17%	427	0	427	89	516
21 101-345 Public Safety Ops	30,728,906	18.34%	46,969	0	46,969	9,741	56,710
22 101-441-00 PW General	907,257	0.54%	1,387	0	1,387	288	1,674
23 101-448-31 Street Lights	1,410,826	0.84%	2,156	0	2,156	447	2,604
25 101-699.00 Code Enforcement	853,985	0.51%	1,305	0	1,305	271	1,576
26 101-699.01 Building Trades	895,475	0.53%	1,369	0	1,369	284	1,653
27 101-721 Planning	816,181	0.49%	1,248	0	1,248	259	1,506
28 101-724 Community Develop	445	0.00%	1	0	1	0	1
29 101-728 Econ Dev	360,401	0.22%	551	0	551	114	665
30 101-751-01 Parks & Rec Admin	2,609,860	1.56%	3,989	0	3,989	827	4,816
31 101-801 Emergency Recovery	124,977	0.07%	191	0	191	40	231
32 150-273 Cemeteries	20,000	0.01%	31	0	31	6	37
33 155-751 Recreation	95,625	0.06%	146	0	146	30	176
34 160-751 Mayor's Riverfront Pk	61,435	0.04%	94	0	94	19	113
35 202 Act 51 Major Street	7,386,466	4.41%	11,290	0	11,290	2,341	13,632
36 203 Act 51 Local Street	2,999,161	1.79%	4,584	0	4,584	951	5,535
37 209 Cemeteries	481,819	0.29%	736	0	736	153	889
38 226 Solid Waste	2,310,792	1.38%	3,532	0	3,532	732	4,265
39 231-XXX Blight Abatement	125,179	0.07%	191	0	191	40	231
42 251 FFE Aspirational Projects	11,756,169	7.02%	17,969	0	17,969	3,727	21,696
45 252-345 Public Safety	827,193	0.49%	1,264	0	1,264	262	1,527
46 252-441 Public Works	20,000	0.01%	31	0	31	6	37
47 252-724 Public Safety Comm Dev	440,839	0.26%	674	0	674	140	814
49 252-751 Recreation	831,254	0.50%	1,271	0	1,271	263	1,534
51 253-101 City Commission	2,710	0.00%	4	0	4	1	5

**City of Kalamazoo**  
**Full Cost Allocation Plan**

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**Budgeting Allocations**

Dept:8 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 253-345 Public Safety	14,693	0.01%	\$22	\$0	\$22	\$5	\$27
55 253-724 Public Safety	4,304	0.00%	7	0	7	1	8
56 253-751 Recreation	3,060	0.00%	5	0	5	1	6
57 253-752 Parks	401	0.00%	1	0	1	0	1
58 254 Light Grant	95,000	0.06%	145	0	145	30	175
59 262 Recovery Programs & Grants	30,000	0.02%	46	0	46	10	55
60 265-345 Public Safety	170,915	0.10%	261	0	261	54	315
61 271-724 Comm Dev	485,909	0.29%	743	0	743	154	897
64 285 Community Dev	6,750	0.00%	10	0	10	2	12
66 288 Economic Development	1,627,716	0.97%	2,488	0	2,488	516	3,004
67 289 Home Development	166,710	0.10%	255	0	255	53	308
68 299 CDBG	1,088,519	0.65%	1,664	0	1,664	345	2,009
72 590 Wastewater Fund	32,768,443	19.56%	50,087	0	50,087	10,387	60,474
73 591 Water Fund	26,812,065	16.00%	40,983	0	40,983	8,499	49,482
74 677-XXX Insurance Fund	12,113,311	7.23%	18,515	0	18,515	3,840	22,355
75 701-XXX General Trust Fund	80,275	0.05%	123	0	123	25	148
76 702-XXX Economic Dev	29,878	0.02%	46	0	46	9	55
77 709-XXX Brownfield Dev	1,884,948	1.12%	2,881	0	2,881	598	3,479
79 715 KMGa Fund	2,263,011	1.35%	3,459	0	3,459	717	4,176
80 731-XXX Pension Fund	2,258,563	1.35%	3,452	0	3,452	716	4,168
81 737-000 OPEB Trust Fund	412,801	0.25%	631	0	631	131	762
82 760 Foundation for Excellence	307,724	0.18%	470	0	470	98	568
<b>Subtotal</b>	<b>167,567,021</b>	<b>100.00%</b>	<b>256,128</b>	<b>0</b>	<b>256,128</b>	<b>50,293</b>	<b>306,421</b>
Direct Bills					0		0
<b>Total</b>					<b>\$256,128</b>		<b>\$306,421</b>

Basis Units: Department Expenditures exc. Transfers and Indirect

Source: Financial Statements



**City of Kalamazoo**  
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**Pension & OPEB Allocations**

Dept:8 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
80 731-XXX Pension Fund	70	70.00%	\$170,059	\$0	\$170,059	\$33,393	\$203,451
81 737-000 OPEB Trust Fund	30	30.00%	72,882	0	72,882	14,311	87,193
<b>Subtotal</b>	100	100.00%	242,941	0	242,941	47,704	290,645
Direct Bills					0		0
<b>Total</b>					<b>\$242,941</b>		<b>\$290,645</b>

Basis Units: 70% Pension / 30% OPEB  
Source:

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**Risk Management Allocations**

Dept:8 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	101,315	0.06%	\$13	\$0	\$13	\$0	\$13
4 101-299 Non-Departmental	160,116	0.10%	20	0	20	0	20
5 101-635 City Maintenance	1,348,407	0.80%	171	0	171	0	171
6 101-172 City Manager	2,054,620	1.23%	261	0	261	0	261
7 101-636 Info Tech	3,725,958	2.22%	474	0	474	0	474
8 101-191 Budget and Accounting	1,516,336	0.90%	193	0	193	0	193
9 101-215 City Clerk	898,055	0.54%	114	0	114	24	138
10 101-223 Internal Auditor	97,874	0.06%	12	0	12	3	15
11 101-233 Purchasing	414,759	0.25%	53	0	53	11	64
12 101-261 311 Customer Service	562,028	0.34%	71	0	71	15	86
13 101-253 Treasury	1,226,381	0.73%	156	0	156	32	188
14 101-257 Assessing	494,838	0.30%	63	0	63	13	76
15 101-266 City Attorney	753,010	0.45%	96	0	96	20	116
16 101-270 Human Resources	814,202	0.49%	104	0	104	21	125
17 101-345-01 Public Safety Admin	1,828,976	1.09%	233	0	233	48	281
18 101-640 Fleet	2,598,082	1.55%	330	0	330	68	399
19 101-297 OPEB	500	0.00%	0	0	0	0	0
20 101-175 Diversity & Inclusion	279,613	0.17%	36	0	36	7	43
21 101-345 Public Safety Ops	30,728,906	18.34%	3,906	0	3,906	810	4,716
22 101-441-00 PW General	907,257	0.54%	115	0	115	24	139
23 101-448-31 Street Lights	1,410,826	0.84%	179	0	179	37	217
25 101-699.00 Code Enforcement	853,985	0.51%	109	0	109	23	131
26 101-699.01 Building Trades	895,475	0.53%	114	0	114	24	137
27 101-721 Planning	816,181	0.49%	104	0	104	22	125
28 101-724 Community Develop	445	0.00%	0	0	0	0	0
29 101-728 Econ Dev	360,401	0.22%	46	0	46	10	55
30 101-751-01 Parks & Rec Admin	2,609,860	1.56%	332	0	332	69	401
31 101-801 Emergency Recovery	124,977	0.07%	16	0	16	3	19
32 150-273 Cemeteries	20,000	0.01%	3	0	3	1	3
33 155-751 Recreation	95,625	0.06%	12	0	12	3	15
34 160-751 Mayor's Riverfront Pk	61,435	0.04%	8	0	8	2	9
35 202 Act 51 Major Street	7,386,466	4.41%	939	0	939	195	1,134
36 203 Act 51 Local Street	2,999,161	1.79%	381	0	381	79	460
37 209 Cemeteries	481,819	0.29%	61	0	61	13	74
38 226 Solid Waste	2,310,792	1.38%	294	0	294	61	355
39 231-XXX Blight Abatement	125,179	0.07%	16	0	16	3	19
42 251 FFE Aspirational Projects	11,756,169	7.02%	1,494	0	1,494	310	1,804
45 252-345 Public Safety	827,193	0.49%	105	0	105	22	127
46 252-441 Public Works	20,000	0.01%	3	0	3	1	3
47 252-724 Public Safety Comm Dev	440,839	0.26%	56	0	56	12	68
49 252-751 Recreation	831,254	0.50%	106	0	106	22	128
51 253-101 City Commission	2,710	0.00%	0	0	0	0	0

**City of Kalamazoo**  
**Full Cost Allocation Plan**

CY 2021  
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**Risk Management Allocations**

Dept:8 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 253-345 Public Safety	14,693	0.01%	\$2	\$0	\$2	\$0	\$2
55 253-724 Public Safety	4,304	0.00%	1	0	1	0	1
56 253-751 Recreation	3,060	0.00%	0	0	0	0	0
57 253-752 Parks	401	0.00%	0	0	0	0	0
58 254 Light Grant	95,000	0.06%	12	0	12	3	15
59 262 Recovery Programs & Grants	30,000	0.02%	4	0	4	1	5
60 265-345 Public Safety	170,915	0.10%	22	0	22	5	26
61 271-724 Comm Dev	485,909	0.29%	62	0	62	13	75
64 285 Community Dev	6,750	0.00%	1	0	1	0	1
66 288 Economic Development	1,627,716	0.97%	207	0	207	43	250
67 289 Home Development	166,710	0.10%	21	0	21	4	26
68 299 CDBG	1,088,519	0.65%	138	0	138	29	167
72 590 Wastewater Fund	32,768,443	19.56%	4,166	0	4,166	864	5,030
73 591 Water Fund	26,812,065	16.00%	3,408	0	3,408	707	4,115
74 677-XXX Insurance Fund	12,113,311	7.23%	1,540	0	1,540	319	1,859
75 701-XXX General Trust Fund	80,275	0.05%	10	0	10	2	12
76 702-XXX Economic Dev	29,878	0.02%	4	0	4	1	5
77 709-XXX Brownfield Dev	1,884,948	1.12%	240	0	240	50	289
79 715 KMGa Fund	2,263,011	1.35%	288	0	288	60	347
80 731-XXX Pension Fund	2,258,563	1.35%	287	0	287	60	347
81 737-000 OPEB Trust Fund	412,801	0.25%	52	0	52	11	63
82 760 Foundation for Excellence	307,724	0.18%	39	0	39	8	47
<b>Subtotal</b>	<b>167,567,021</b>	<b>100.00%</b>	<b>21,302</b>	<b>0</b>	<b>21,302</b>	<b>4,183</b>	<b>25,485</b>
Direct Bills					0		0
<b>Total</b>					<b>\$21,302</b>		<b>\$25,485</b>

Basis Units: Department Expenditures exc. Transfers and Indirect

Source: Financial Statements

**City of Kalamazoo**  
**Full Cost Allocation Plan**

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**Audit and Accounting Allocations**

Dept:8 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	204	0.15%	\$769	\$0	\$769	\$0	\$769
4 101-299 Non-Departmental	362	0.27%	1,365	0	1,365	0	1,365
5 101-635 City Maintenance	3,895	2.95%	14,686	0	14,686	0	14,686
6 101-172 City Manager	767	0.58%	2,892	0	2,892	0	2,892
7 101-636 Info Tech	2,067	1.56%	7,794	0	7,794	0	7,794
8 101-191 Budget and Accounting	1,404	1.06%	5,294	0	5,294	0	5,294
9 101-215 City Clerk	1,795	1.36%	6,768	0	6,768	1,222	7,990
10 101-223 Internal Auditor	230	0.17%	867	0	867	157	1,024
11 101-233 Purchasing	378	0.29%	1,425	0	1,425	257	1,683
12 101-261 311 Customer Service	362	0.27%	1,365	0	1,365	247	1,611
13 101-253 Treasury	679	0.51%	2,560	0	2,560	462	3,023
14 101-257 Assessing	380	0.29%	1,433	0	1,433	259	1,692
15 101-266 City Attorney	441	0.33%	1,663	0	1,663	300	1,963
16 101-270 Human Resources	841	0.64%	3,171	0	3,171	573	3,744
17 101-345-01 Public Safety Admin	684	0.52%	2,579	0	2,579	466	3,045
18 101-640 Fleet	28,940	21.89%	109,120	0	109,120	19,706	128,827
19 101-297 OPEB	23	0.02%	87	0	87	16	102
20 101-175 Diversity & Inclusion	269	0.20%	1,014	0	1,014	183	1,197
21 101-345 Public Safety Ops	8,321	6.29%	31,375	0	31,375	5,666	37,041
22 101-441-00 PW General	1,655	1.25%	6,240	0	6,240	1,127	7,367
23 101-448-31 Street Lights	99	0.07%	373	0	373	67	441
25 101-699.00 Code Enforcement	774	0.59%	2,918	0	2,918	527	3,445
26 101-699.01 Building Trades	494	0.37%	1,863	0	1,863	336	2,199
27 101-721 Planning	651	0.49%	2,455	0	2,455	443	2,898
28 101-724 Community Develop	1	0.00%	4	0	4	1	4
29 101-728 Econ Dev	394	0.30%	1,486	0	1,486	268	1,754
30 101-751-01 Parks & Rec Admin	6,426	4.86%	24,230	0	24,230	4,376	28,605
31 101-801 Emergency Recovery	221	0.17%	833	0	833	150	984
32 150-273 Cemeteries	134	0.10%	505	0	505	91	597
33 155-751 Recreation	3	0.00%	11	0	11	2	13
34 160-751 Mayor's Riverfront Pk	3	0.00%	11	0	11	2	13
35 202 Act 51 Major Street	4,778	3.61%	18,016	0	18,016	3,254	21,269
36 203 Act 51 Local Street	3,840	2.90%	14,479	0	14,479	2,615	17,094
37 209 Cemeteries	1,322	1.00%	4,985	0	4,985	900	5,885
38 226 Solid Waste	2,927	2.21%	11,036	0	11,036	1,993	13,030
39 231-XXX Blight Abatement	35	0.03%	132	0	132	24	156
40 243 Brownfield	38	0.03%	143	0	143	26	169
41 244 Econ Initiative	37	0.03%	140	0	140	25	165
42 251 FFE Aspirational Projects	2,369	1.79%	8,932	0	8,932	1,613	10,546
45 252-345 Public Safety	388	0.29%	1,463	0	1,463	264	1,727
47 252-724 Public Safety Comm Dev	371	0.28%	1,399	0	1,399	253	1,652
48 252-728 Econ Development	6	0.00%	23	0	23	4	27

**City of Kalamazoo**  
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Audit and Accounting Allocations

Dept:8 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 252-751 Recreation	678	0.51%	\$2,556	\$0	\$2,556	\$462	\$3,018
50 252-752 Parks	4	0.00%	15	0	15	3	18
51 253-101 City Commission	40	0.03%	151	0	151	27	178
52 253-172 City Manager	4	0.00%	15	0	15	3	18
53 253-345 Public Safety	74	0.06%	279	0	279	50	329
55 253-724 Public Safety	21	0.02%	79	0	79	14	93
56 253-751 Recreation	160	0.12%	603	0	603	109	712
57 253-752 Parks	2	0.00%	8	0	8	1	9
58 254 Light Grant	21	0.02%	79	0	79	14	93
60 265-345 Public Safety	323	0.24%	1,218	0	1,218	220	1,438
61 271-724 Comm Dev	1,185	0.90%	4,468	0	4,468	807	5,275
63 284 Community Dev	29	0.02%	109	0	109	20	129
64 285 Community Dev	15	0.01%	57	0	57	10	67
65 286 Community Dev	30	0.02%	113	0	113	20	134
66 288 Economic Development	205	0.16%	773	0	773	140	913
67 289 Home Development	118	0.09%	445	0	445	80	525
68 299 CDBG	918	0.69%	3,461	0	3,461	625	4,086
69 300 Debt Service	96	0.07%	362	0	362	65	427
70 400 Capital Projects	706	0.53%	2,662	0	2,662	481	3,143
72 590 Wastewater Fund	21,314	16.12%	80,366	0	80,366	14,514	94,880
73 591 Water Fund	23,455	17.74%	88,439	0	88,439	15,971	104,410
74 677-XXX Insurance Fund	2,388	1.81%	9,004	0	9,004	1,626	10,630
75 701-XXX General Trust Fund	21	0.02%	79	0	79	14	93
76 702-XXX Economic Dev	249	0.19%	939	0	939	170	1,108
77 709-XXX Brownfield Dev	571	0.43%	2,153	0	2,153	389	2,542
79 715 KMGA Fund	13	0.01%	49	0	49	9	58
80 731-XXX Pension Fund	184	0.14%	694	0	694	125	819
81 737-000 OPEB Trust Fund	178	0.13%	671	0	671	121	792
82 760 Foundation for Excellence	111	0.08%	419	0	419	76	494
83 98X-XXX GASB 34 Govt	114	0.09%	430	0	430	78	507
<b>Subtotal</b>	<b>132,235</b>	<b>100.00%</b>	<b>498,602</b>	<b>0</b>	<b>498,602</b>	<b>84,121</b>	<b>582,722</b>
Direct Bills					0		0
<b>Total</b>					<b>\$498,602</b>		<b>\$582,722</b>

Basis Units: Total Transactions Posted, exc Fund 888

Source: General Ledger

**City of Kalamazoo**  
**Full Cost Allocation Plan**

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**Cost Plan Allocations**

Dept:8 101-191 Budget and Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Building Depreciation	1	1.41%	\$346	\$0	\$346	\$0	\$346
2 Equipment Depreciation	5	7.04%	1,732	0	1,732	0	1,732
3 101-101 City Commission	2	2.82%	693	0	693	0	693
4 101-299 Non-Departmental	3	4.23%	1,039	0	1,039	0	1,039
5 101-635 City Maintenance	3	4.23%	1,039	0	1,039	0	1,039
6 101-172 City Manager	2	2.82%	693	0	693	0	693
7 101-636 Info Tech	10	14.08%	3,465	0	3,465	0	3,465
8 101-191 Budget and Accounting	7	9.86%	2,425	0	2,425	0	2,425
9 101-215 City Clerk	4	5.63%	1,386	0	1,386	0	1,386
10 101-223 Internal Auditor	1	1.41%	346	0	346	0	346
11 101-233 Purchasing	1	1.41%	346	0	346	0	346
12 101-261 311 Customer Service	3	4.23%	1,039	0	1,039	0	1,039
13 101-253 Treasury	6	8.45%	2,079	0	2,079	0	2,079
14 101-257 Assessing	2	2.82%	693	0	693	0	693
15 101-266 City Attorney	5	7.04%	1,732	0	1,732	0	1,732
16 101-270 Human Resources	3	4.23%	1,039	0	1,039	0	1,039
17 101-345-01 Public Safety Admin	2	2.82%	693	0	693	0	693
18 101-640 Fleet	3	4.23%	1,039	0	1,039	0	1,039
19 101-297 OPEB	1	1.41%	346	0	346	0	346
73 591 Water Fund	7	9.86%	2,425	0	2,425	0	2,425
<b>Subtotal</b>	<b>71</b>	<b>100.00%</b>	<b>24,600</b>	<b>0</b>	<b>24,600</b>	<b>0</b>	<b>24,600</b>
Direct Bills					0		0
<b>Total</b>					<b>\$24,600</b>		<b>\$24,600</b>

Basis Units: # Functions per Central Service Department  
Source: 2020 Cost Plan

**City of Kalamazoo**  
**Full Cost Allocation Plan**

CY 2021  
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**Allocation Summary**

**Dept:8 101-191 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	\$346	\$346
2 Equipment Depreciation	0	0	0	0	0	0	1,732	1,732
3 101-101 City Commission	355	491	155	0	13	769	693	2,475
4 101-299 Non-Departmental	421	365	245	0	20	1,365	1,039	3,456
5 101-635 City Maintenance	17,475	1,781	2,061	0	171	14,686	1,039	37,214
6 101-172 City Manager	3,703	2,445	3,141	0	261	2,892	693	13,135
7 101-636 Info Tech	7,939	3,624	5,695	0	474	7,794	3,465	28,990
8 101-191 Budget and Accounting	4,213	3,824	2,318	0	193	5,294	2,425	18,267
9 101-215 City Clerk	7,281	2,489	1,657	0	138	7,990	1,386	20,941
10 101-223 Internal Auditor	256	338	181	0	15	1,024	346	2,160
11 101-233 Purchasing	526	1,515	765	0	64	1,683	346	4,899
12 101-261 311 Customer Service	795	2,833	1,037	0	86	1,611	1,039	7,403
13 101-253 Treasury	2,602	2,955	2,263	0	188	3,023	2,079	13,110
14 101-257 Assessing	1,524	149	913	0	76	1,692	693	5,046
15 101-266 City Attorney	1,092	2,029	1,390	0	116	1,963	1,732	8,322
16 101-270 Human Resources	3,977	2,235	1,503	0	125	3,744	1,039	12,623
17 101-345-01 Public Safety Admin	4,261	2,935	3,375	0	281	3,045	693	14,589
18 101-640 Fleet	47,500	1,231	4,795	0	399	128,827	1,039	183,790
19 101-297 OPEB	13	0	1	0	0	102	346	463
20 101-175 Diversity & Inclusion	431	389	516	0	43	1,197	0	2,577
21 101-345 Public Safety Ops	62,345	82,081	56,710	0	4,716	37,041	0	242,893
22 101-441-00 PW General	6,998	1,975	1,674	0	139	7,367	0	18,153
23 101-448-31 Street Lights	1,335	0	2,604	0	217	441	0	4,596
25 101-699.00 Code Enforcement	3,115	2,833	1,576	0	131	3,445	0	11,101
26 101-699.01 Building Trades	1,240	2,644	1,653	0	137	2,199	0	7,874
27 101-721 Planning	2,575	1,451	1,506	0	125	2,898	0	8,555
28 101-724 Community Develop	0	0	1	0	0	4	0	5
29 101-728 Econ Dev	971	473	665	0	55	1,754	0	3,918
30 101-751-01 Parks & Rec Admin	28,813	7,290	4,816	0	401	28,605	0	69,925
31 101-801 Emergency Recovery	1,240	0	231	0	19	984	0	2,474
32 150-273 Cemeteries	54	0	37	0	3	597	0	690
33 155-751 Recreation	0	0	176	0	15	13	0	205
34 160-751 Mayor's Riverfront Pk	0	0	113	0	9	13	0	136
35 202 Act 51 Major Street	16,597	4,727	13,632	0	1,134	21,269	0	57,359
36 203 Act 51 Local Street	11,245	4,683	5,535	0	460	17,094	0	39,017
37 209 Cemeteries	3,479	406	889	0	74	5,885	0	10,732
38 226 Solid Waste	2,899	1,559	4,265	0	355	13,030	0	22,106
39 231-XXX Blight Abatement	121	0	231	0	19	156	0	527
40 243 Brownfield	0	0	0	0	0	169	0	169
41 244 Econ Initiative	0	0	0	0	0	165	0	165
42 251 FFE Aspirational Projects	8,737	1,454	21,696	0	1,804	10,546	0	44,237

**City of Kalamazoo**  
**Full Cost Allocation Plan**

CY 2021  
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**Allocation Summary**

Dept:8 101-191 Budget and Accounting

Department	Accounts Payable	Payroll	Budgeting	Pension & OPEB	Risk Management	Audit and Accounting	Cost Plan	Total
44 252-215 City Clerk	\$13	\$0	\$0	\$0	\$0	\$0	\$0	\$13
45 252-345 Public Safety	512	636	1,527	0	127	1,727	0	4,529
46 252-441 Public Works	108	0	37	0	3	0	0	148
47 252-724 Public Safety Comm Dev	512	81	814	0	68	1,652	0	3,126
48 252-728 Econ Development	0	0	0	0	0	27	0	27
49 252-751 Recreation	4,247	1,102	1,534	0	128	3,018	0	10,029
50 252-752 Parks	0	0	0	0	0	18	0	18
51 253-101 City Commission	148	0	5	0	0	178	0	332
52 253-172 City Manager	0	0	0	0	0	18	0	18
53 253-345 Public Safety	256	0	27	0	2	329	0	615
55 253-724 Public Safety	67	0	8	0	1	93	0	169
56 253-751 Recreation	458	0	6	0	0	712	0	1,177
57 253-752 Parks	0	0	1	0	0	9	0	10
58 254 Light Grant	54	0	175	0	15	93	0	337
59 262 Recovery Programs & Grants	13	0	55	0	5	0	0	73
60 265-345 Public Safety	148	0	315	0	26	1,438	0	1,928
61 271-724 Comm Dev	647	2,052	897	0	75	5,275	0	8,946
63 284 Community Dev	0	0	0	0	0	129	0	129
64 285 Community Dev	27	0	12	0	1	67	0	107
65 286 Community Dev	0	0	0	0	0	134	0	134
66 288 Economic Development	782	0	3,004	0	250	913	0	4,948
67 289 Home Development	472	0	308	0	26	525	0	1,330
68 299 CDBG	1,281	74	2,009	0	167	4,086	0	7,618
69 300 Debt Service	175	0	0	0	0	427	0	603
70 400 Capital Projects	2,494	0	0	0	0	3,143	0	5,637
72 590 Wastewater Fund	93,058	25,305	60,474	0	5,030	94,880	0	278,746
73 591 Water Fund	75,679	18,701	49,482	0	4,115	104,410	2,425	254,813
74 677-XXX Insurance Fund	9,977	0	22,355	0	1,859	10,630	0	44,822
75 701-XXX General Trust Fund	94	0	148	0	12	93	0	348
76 702-XXX Economic Dev	81	78	55	0	5	1,108	0	1,327
77 709-XXX Brownfield Dev	1,577	308	3,479	0	289	2,542	0	8,195
79 715 KMGGA Fund	0	0	4,176	0	347	58	0	4,582
80 731-XXX Pension Fund	0	0	4,168	203,451	347	819	0	208,785
81 737-000 OPEB Trust Fund	0	0	762	87,193	63	792	0	88,811
82 760 Foundation for Excellence	0	0	568	0	47	494	0	1,109
83 98X-XXX GASB 34 Govt	0	0	0	0	0	507	0	507
<b>Total</b>	<b>\$449,013</b>	<b>\$191,538</b>	<b>\$306,421</b>	<b>\$290,645</b>	<b>\$25,485</b>	<b>\$582,722</b>	<b>\$24,600</b>	<b>\$1,870,424</b>



**City Clerk  
Nature and Extent of Services**

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

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

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

**City of Kalamazoo  
Full Cost Allocation Plan**

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

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

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

**City of Kalamazoo**  
**Full Cost Allocation Plan**

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7/11/2022

**A. Department Costs**

Dept:9 101-215 City Clerk

Description		Amount	General Admin	Records Management	Mailroom	Elections	City Clerk
<b>Personnel Costs</b>							
Salaries	S1	533,615	95,837	82,070	24,973	277,640	53,095
Salary % Split			17.96%	15.38%	4.68%	52.03%	9.95%
Benefits	S	139,875	25,122	21,513	6,546	72,777	13,918
Subtotal - Personnel Costs		673,491	120,959	103,583	31,519	350,417	67,012
<b>Services &amp; Supplies Cost</b>							
728 Supplies	P	51,396	1,023	808	565	47,970	1,030
805 Travel & Training	P	3,903	0	0	0	2,188	1,715
810 Fees	P	3,246	0	0	0	977	2,269
815 Telephone & Utilities	P	9,438	0	6,364	0	182	2,892
825 Insurance	P	5,412	0	1,704	0	1,104	2,604
845 Outside Contractual Services	P	63,723	0	6,364	2,950	33,560	20,850
860 Memberships and Dues	P	1,075	0	0	0	200	875
865 Subscriptions	P	553	0	0	0	0	553
880 Property Rental	P	53,536	0	45,880	2,720	3,172	1,765
885 Application Software	P	18,922	0	1,295	0	0	17,627
975 Machinery and Equipment	P	7,890	0	0	0	7,890	0
976 Equipment & Furniture	P	3,060	0	0	0	3,060	0
984 Software (Capital)	P	2,498	0	0	0	0	2,498
CCTA Admin Services Contract	P	(7,890)	(7,890)	0	0	0	0
Subtotal - Services & Supplies		216,762	(6,867)	62,415	6,235	100,302	54,678
<b>Department Cost Total</b>		890,252	114,092	165,997	37,754	450,719	121,690
<b>Adjustments to Cost</b>							
Subtotal - Adjustments		0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		890,252	114,092	165,997	37,754	450,719	121,690
General Admin Distribution			(114,092)	21,389	6,508	72,357	13,837
<b>Grand Total</b>		<b>\$890,252</b>		<b>\$187,386</b>	<b>\$44,263</b>	<b>\$523,076</b>	<b>\$135,527</b>
				not allocated		not allocated	

**City of Kalamazoo**  
**Full Cost Allocation Plan**

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

**Dept:9 101-215 City Clerk**

Department	First Incoming	Second Incoming	Records Management	Mailroom	Elections	City Clerk
1 City Hall	\$9,404	\$31	\$1,769	\$538	\$5,984	\$1,144
Subtotal - Building Depreciation	9,404	31	1,769	538	5,984	1,144
2 City Hall Equipment	928	9	176	53	594	114
2 Department Specific Equipment	3,028	29	573	174	1,939	371
2 Voice over IP System	211	2	40	12	135	26
Subtotal - Equipment Depreciation	4,167	41	789	240	2,669	510
3 City Commission	404	514	172	52	582	111
Subtotal - 101-101 City Commission	404	514	172	52	582	111
4 Security	9,547	2,413	2,242	682	7,585	1,451
4 Parking	4,631	360	936	285	3,166	605
Subtotal - 101-299 Non-Departmental	14,179	2,773	3,178	967	10,751	2,056
5 Maintenance Admin	1,414	543	367	112	1,241	237
5 City Hall	56,465	13,790	13,171	4,008	44,556	8,521
Subtotal - 101-635 City Maintenance	57,879	14,333	13,538	4,119	45,797	8,758
6 Management & Leadership	20,897	4,091	4,685	1,425	15,848	3,031
Subtotal - 101-172 City Manager	20,897	4,091	4,685	1,425	15,848	3,031
7 PC / Network Support	33,356	3,595	6,927	2,108	23,435	4,482
7 App - Eden	2,970	914	728	222	2,463	471
7 App - BS & A	2,703	546	609	185	2,061	394
7 App - Kronos	34,708	3,387	7,142	2,173	24,160	4,620
7 NeoGov	11,107	0	2,082	634	7,044	1,347
7 City Hall	1,888	0	354	108	1,197	229
7 City Wide	3,199	0	600	182	2,029	388
7 Dept Specific Exp	10,050	0	1,884	573	6,374	1,219
Subtotal - 101-636 Info Tech	99,980	8,442	20,326	6,185	68,762	13,150
8 Accounts Payable	5,987	1,293	1,365	415	4,617	883
8 Payroll	2,052	437	467	142	1,578	302
8 Budgeting	1,373	285	311	95	1,051	201

**City of Kalamazoo**  
**Full Cost Allocation Plan**

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

Dept:9 101-215 City Clerk

Department	First Incoming	Second Incoming	Records Management	Mailroom	Elections	City Clerk
8 Risk Management	\$114	\$24	\$26	\$8	\$87	\$17
8 Audit and Accounting	6,768	1,222	1,498	456	5,068	969
8 Cost Plan	1,386	0	260	79	879	168
Subtotal - 101-191 Budget and Accoun	17,680	3,261	3,926	1,195	13,281	2,540
9 Records Management	0	10,212	1,914	583	6,477	1,239
9 Mailroom	0	8,741	1,639	499	5,544	1,060
Subtotal - 101-215 City Clerk	0	18,953	3,553	1,081	12,020	2,299
10 Internal Audit	0	613	115	35	389	74
Subtotal - 101-223 Internal Auditor	0	613	115	35	389	74
11 Purchasing	0	7,202	1,350	411	4,568	873
Subtotal - 101-233 Purchasing	0	7,202	1,350	411	4,568	873
12 Customer Service	0	13,681	2,565	780	8,676	1,659
Subtotal - 101-261 311 Customer Servi	0	13,681	2,565	780	8,676	1,659
13 Non-Tax Revenue	0	321	60	18	204	39
13 Tax Collection - General Fund	0	7,685	1,441	438	4,874	932
13 Cashier	0	0	0	0	0	0
Subtotal - 101-253 Treasury	0	8,006	1,501	457	5,078	971
14 Assessing - General Fund	0	8,121	1,522	463	5,150	985
Subtotal - 101-257 Assessing	0	8,121	1,522	463	5,150	985
15 Advise and Counsel	0	1,856	348	106	1,177	225
15 Labor Relations	0	104	19	6	66	13
15 Risk Management	0	33	6	2	21	4
Subtotal - 101-266 City Attorney	0	1,992	374	114	1,264	242
16 Human Resources	0	10,166	1,906	580	6,448	1,233
16 Labor Relations	0	660	124	38	419	80
Subtotal - 101-270 Human Resources	0	10,826	2,030	618	6,866	1,313
19 General Fund OPEB	0	80,924	15,171	4,616	51,323	9,815
Subtotal - 101-297 OPEB	0	80,924	15,171	4,616	51,323	9,815
<b>Total Incoming</b>	<b>224,590</b>	<b>183,806</b>	<b>76,562</b>	<b>23,297</b>	<b>259,006</b>	<b>49,531</b>
<b>C. Total Allocated</b>		<b>\$1,298,649</b>	<b>\$263,948</b>	<b>\$67,560</b>	<b>\$782,083</b>	<b>\$185,059</b>
			20.32%	5.20%	60.22%	14.25%

**City of Kalamazoo**  
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**Records Management Allocations**

Dept:9 101-215 City Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-172 City Manager	0.89	0.89%	\$2,042	\$0	\$2,042	\$0	\$2,042
7 101-636 Info Tech	21.62	21.62%	49,616	0	49,616	0	49,616
8 101-191 Budget and Accounting	10.11	10.11%	23,201	0	23,201	0	23,201
9 101-215 City Clerk	4.45	4.45%	10,212	0	10,212	0	10,212
15 101-266 City Attorney	32.98	32.98%	75,686	0	75,686	18,059	93,744
16 101-270 Human Resources	3.30	3.30%	7,573	0	7,573	1,807	9,380
17 101-345-01 Public Safety Admin	10.64	10.64%	24,418	0	24,418	5,826	30,244
22 101-441-00 PW General	5.74	5.74%	13,173	0	13,173	3,143	16,316
27 101-721 Planning	7.61	7.61%	17,464	0	17,464	4,167	21,631
29 101-728 Econ Dev	0.31	0.31%	711	0	711	170	881
30 101-751-01 Parks & Rec Admin	0.59	0.59%	1,354	0	1,354	323	1,677
74 677-XXX Insurance Fund	0.01	0.01%	23	0	23	5	28
84 CCTA	1.75	1.75%	4,016	0	4,016	958	4,974
<b>Subtotal</b>	100.00	100.00%	229,490	0	229,490	34,458	263,948
Direct Bills					0		0
<b>Total</b>					<b>\$229,490</b>		<b>\$263,948</b>

Basis Units: Pro-rated Services  
Source: Records Log

**City of Kalamazoo**  
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**Mailroom Allocations**

Dept:9 101-215 City Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-172 City Manager	117.09	0.07%	\$39	\$0	\$39	\$0	\$39
8 101-191 Budget and Accounting	2,855.38	1.67%	953	0	953	0	953
9 101-215 City Clerk	26,189.34	15.32%	8,741	0	8,741	0	8,741
11 101-233 Purchasing	4.97	0.00%	2	0	2	0	2
13 101-253 Treasury	93,524.80	54.69%	31,216	0	31,216	6,914	38,129
14 101-257 Assessing	362.25	0.21%	121	0	121	27	148
15 101-266 City Attorney	399.69	0.23%	133	0	133	30	163
16 101-270 Human Resources	390.23	0.23%	130	0	130	29	159
17 101-345-01 Public Safety Admin	2,600.18	1.52%	868	0	868	192	1,060
22 101-441-00 PW General	125.06	0.07%	42	0	42	9	51
25 101-699.00 Code Enforcement	8,546.90	5.00%	2,853	0	2,853	632	3,485
27 101-721 Planning	4,865.99	2.85%	1,624	0	1,624	360	1,984
29 101-728 Econ Dev	292.23	0.17%	98	0	98	22	119
30 101-751-01 Parks & Rec Admin	78.57	0.05%	26	0	26	6	32
35 202 Act 51 Major Street	204.88	0.12%	68	0	68	15	84
36 203 Act 51 Local Street	822.13	0.48%	274	0	274	61	335
37 209 Cemeteries	152.36	0.09%	51	0	51	11	62
38 226 Solid Waste	5,895.18	3.45%	1,968	0	1,968	436	2,403
42 251 FFE Aspirational Projects	6,893.49	4.03%	2,301	0	2,301	510	2,810
72 590 Wastewater Fund	61.47	0.04%	21	0	21	5	25
73 591 Water Fund	16,618.43	9.72%	5,547	0	5,547	1,229	6,775
<b>Subtotal</b>	171,000.62	100.00%	57,075	0	57,075	10,485	67,560
Direct Bills					0		0
<b>Total</b>					<b>\$57,075</b>		<b>\$67,560</b>

Basis Units: Postage Expenditures by Department  
Source: Financial Statements

**City of Kalamazoo**  
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**Allocation Summary**

**Dept:9 101-215 City Clerk**

Department	Records Management	Mailroom	Elections	City Clerk	Total
6 101-172 City Manager	\$2,042	\$39	\$0	\$0	\$2,082
7 101-636 Info Tech	49,616	0	0	0	49,616
8 101-191 Budget and Accounting	23,201	953	0	0	24,154
9 101-215 City Clerk	10,212	8,741	0	0	18,953
11 101-233 Purchasing	0	2	0	0	2
13 101-253 Treasury	0	38,129	0	0	38,129
14 101-257 Assessing	0	148	0	0	148
15 101-266 City Attorney	93,744	163	0	0	93,907
16 101-270 Human Resources	9,380	159	0	0	9,539
17 101-345-01 Public Safety Admin	30,244	1,060	0	0	31,304
22 101-441-00 PW General	16,316	51	0	0	16,367
25 101-699.00 Code Enforcement	0	3,485	0	0	3,485
27 101-721 Planning	21,631	1,984	0	0	23,615
29 101-728 Econ Dev	881	119	0	0	1,000
30 101-751-01 Parks & Rec Admin	1,677	32	0	0	1,709
35 202 Act 51 Major Street	0	84	0	0	84
36 203 Act 51 Local Street	0	335	0	0	335
37 209 Cemeteries	0	62	0	0	62
38 226 Solid Waste	0	2,403	0	0	2,403
42 251 FFE Aspirational Projects	0	2,810	0	0	2,810
72 590 Wastewater Fund	0	25	0	0	25
73 591 Water Fund	0	6,775	0	0	6,775
74 677-XXX Insurance Fund	28	0	0	0	28
84 CCTA	4,974	0	0	0	4,974
<b>Total</b>	<b>\$263,948</b>	<b>\$67,560</b>	<b>\$0</b>	<b>\$0</b>	<b>\$331,508</b>



**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 2021  
7/11/2022

**A. Department Costs**

Dept:10 101-223 Internal Auditor

Description		Amount	General Admin	Internal Audit
<hr/>				
Personnel Costs				
Salaries	S1	74,953	0	74,953
Salary % Split			.00%	100.00%
Benefits	S	21,904	0	21,904
Subtotal - Personnel Costs		<hr/> 96,857	0	<hr/> 96,857
Services & Supplies Cost				
728 Supplies	S	126	0	126
815 Telephone	S	551	0	551
845 Contractual Services	S	46	0	46
860 Memberships	S	295	0	295
Subtotal - Services & Supplies		<hr/> 1,017	0	<hr/> 1,017
<b>Department Cost Total</b>		97,874	0	97,874
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	0	<hr/> 0
<b>Total Costs After Adjustments</b>		97,874	0	97,874
General Admin Distribution			0	0
<b>Grand Total</b>		<hr/> <b>\$97,874</b>		<hr/> <b>\$97,874</b>

**City of Kalamazoo  
Full Cost Allocation Plan**

CY 2021  
7/11/2022

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

Dept:10 101-223 Internal Auditor

Department	First Incoming	Second Incoming	Internal Audit
1 City Hall	\$707	\$2	\$709
Subtotal - Building Depreciation	707	2	709
2 City Hall Equipment	70	1	70
2 Voice over IP System	21	0	21
Subtotal - Equipment Depreciation	91	1	92
3 City Commission	44	56	100
Subtotal - 101-101 City Commission	44	56	100
4 Security	718	181	899
4 Parking	629	49	678
Subtotal - 101-299 Non-Departmental	1,347	230	1,577
5 Maintenance Admin	106	41	147
5 City Hall	4,245	1,037	5,282
Subtotal - 101-635 City Maintenance	4,352	1,078	5,429
6 Management & Leadership	2,839	556	3,395
Subtotal - 101-172 City Manager	2,839	556	3,395
7 PC / Network Support	2,085	225	2,309
7 App - Eden	742	228	971
7 App - BS & A	1,351	273	1,624
7 App - Kronos	239	23	263
7 NeoGov	77	0	77
7 City Hall	257	0	257
7 City Wide	435	0	435
Subtotal - 101-636 Info Tech	5,186	750	5,935
8 Accounts Payable	211	46	256
8 Payroll	279	59	338
8 Budgeting	150	31	181
8 Risk Managment	12	3	15
8 Audit and Accounting	867	157	1,024

**City of Kalamazoo  
Full Cost Allocation Plan**

CY 2021  
7/11/2022

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

Dept:10 101-223 Internal Auditor

Department	First Incoming	Second Incoming	Internal Audit
8 Cost Plan	\$346	\$0	\$346
Subtotal - 101-191 Budget and Accoun	1,865	295	2,160
10 Internal Audit	0	67	67
Subtotal - 101-223 Internal Auditor	0	67	67
13 Tax Collection - General Fund	0	838	838
Subtotal - 101-253 Treasury	0	838	838
14 Assessing - General Fund	0	885	885
Subtotal - 101-257 Assessing	0	885	885
15 Advise and Counsel	0	202	202
15 Risk Management	0	6	6
Subtotal - 101-266 City Attorney	0	208	208
16 Human Resources	0	1,381	1,381
Subtotal - 101-270 Human Resources	0	1,381	1,381
19 General Fund OPEB	0	10,995	10,995
Subtotal - 101-297 OPEB	0	10,995	10,995
<b>Total Incoming</b>	16,431	17,342	33,773
<b>C. Total Allocated</b>		<u>\$131,647</u>	<u>\$131,647</u>
		100.00%	

**City of Kalamazoo**  
**Full Cost Allocation Plan**

CY 2021  
7/11/2022

**Internal Audit Allocations**

Dept:10 101-223 Internal Auditor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	101,315	0.06%	\$69	\$0	\$69	\$0	\$69
4 101-299 Non-Departmental	160,116	0.10%	109	0	109	0	109
5 101-635 City Maintenance	1,348,407	0.80%	920	0	920	0	920
6 101-172 City Manager	2,054,620	1.23%	1,402	0	1,402	0	1,402
7 101-636 Info Tech	3,725,958	2.22%	2,542	0	2,542	0	2,542
8 101-191 Budget and Accounting	1,516,336	0.90%	1,034	0	1,034	0	1,034
9 101-215 City Clerk	898,055	0.54%	613	0	613	0	613
10 101-223 Internal Auditor	97,874	0.06%	67	0	67	0	67
11 101-233 Purchasing	414,759	0.25%	283	0	283	46	329
12 101-261 311 Customer Service	562,028	0.34%	383	0	383	62	445
13 101-253 Treasury	1,226,381	0.73%	837	0	837	135	971
14 101-257 Assessing	494,838	0.30%	338	0	338	54	392
15 101-266 City Attorney	753,010	0.45%	514	0	514	83	596
16 101-270 Human Resources	814,202	0.49%	555	0	555	90	645
17 101-345-01 Public Safety Admin	1,828,976	1.09%	1,248	0	1,248	201	1,449
18 101-640 Fleet	2,598,082	1.55%	1,772	0	1,772	286	2,058
19 101-297 OPEB	500	0.00%	0	0	0	0	0
20 101-175 Diversity & Inclusion	279,613	0.17%	191	0	191	31	221
21 101-345 Public Safety Ops	30,728,906	18.34%	20,962	0	20,962	3,380	24,341
22 101-441-00 PW General	907,257	0.54%	619	0	619	100	719
23 101-448-31 Street Lights	1,410,826	0.84%	962	0	962	155	1,118
25 101-699.00 Code Enforcement	853,985	0.51%	583	0	583	94	676
26 101-699.01 Building Trades	895,475	0.53%	611	0	611	98	709
27 101-721 Planning	816,181	0.49%	557	0	557	90	647
28 101-724 Community Develop	445	0.00%	0	0	0	0	0
29 101-728 Econ Dev	360,401	0.22%	246	0	246	40	285
30 101-751-01 Parks & Rec Admin	2,609,860	1.56%	1,780	0	1,780	287	2,067
31 101-801 Emergency Recovery	124,977	0.07%	85	0	85	14	99
32 150-273 Cemeteries	20,000	0.01%	14	0	14	2	16
33 155-751 Recreation	95,625	0.06%	65	0	65	11	76
34 160-751 Mayor's Riverfront Pk	61,435	0.04%	42	0	42	7	49
35 202 Act 51 Major Street	7,386,466	4.41%	5,039	0	5,039	812	5,851
36 203 Act 51 Local Street	2,999,161	1.79%	2,046	0	2,046	330	2,376
37 209 Cemeteries	481,819	0.29%	329	0	329	53	382
38 226 Solid Waste	2,310,792	1.38%	1,576	0	1,576	254	1,830
39 231-XXX Blight Abatement	125,179	0.07%	85	0	85	14	99
42 251 FFE Aspirational Projects	11,756,169	7.02%	8,019	0	8,019	1,293	9,312
45 252-345 Public Safety	827,193	0.49%	564	0	564	91	655
46 252-441 Public Works	20,000	0.01%	14	0	14	2	16
47 252-724 Public Safety Comm Dev	440,839	0.26%	301	0	301	48	349
49 252-751 Recreation	831,254	0.50%	567	0	567	91	658
51 253-101 City Commission	2,710	0.00%	2	0	2	0	2

**City of Kalamazoo  
Full Cost Allocation Plan**

CY 2021  
7/11/2022

Internal Audit Allocations

Dept:10 101-223 Internal Auditor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 253-345 Public Safety	14,693	0.01%	\$10	\$0	\$10	\$2	\$12
55 253-724 Public Safety	4,304	0.00%	3	0	3	0	3
56 253-751 Recreation	3,060	0.00%	2	0	2	0	2
57 253-752 Parks	401	0.00%	0	0	0	0	0
58 254 Light Grant	95,000	0.06%	65	0	65	10	75
59 262 Recovery Programs & Grants	30,000	0.02%	20	0	20	3	24
60 265-345 Public Safety	170,915	0.10%	117	0	117	19	135
61 271-724 Comm Dev	485,909	0.29%	331	0	331	53	385
64 285 Community Dev	6,750	0.00%	5	0	5	1	5
66 288 Economic Development	1,627,716	0.97%	1,110	0	1,110	179	1,289
67 289 Home Development	166,710	0.10%	114	0	114	18	132
68 299 CDBG	1,088,519	0.65%	743	0	743	120	862
72 590 Wastewater Fund	32,768,443	19.56%	22,353	0	22,353	3,604	25,957
73 591 Water Fund	26,812,065	16.00%	18,290	0	18,290	2,949	21,239
74 677-XXX Insurance Fund	12,113,311	7.23%	8,263	0	8,263	1,332	9,595
75 701-XXX General Trust Fund	80,275	0.05%	55	0	55	9	64
76 702-XXX Economic Dev	29,878	0.02%	20	0	20	3	24
77 709-XXX Brownfield Dev	1,884,948	1.12%	1,286	0	1,286	207	1,493
79 715 KMGa Fund	2,263,011	1.35%	1,544	0	1,544	249	1,793
80 731-XXX Pension Fund	2,258,563	1.35%	1,541	0	1,541	248	1,789
81 737-000 OPEB Trust Fund	412,801	0.25%	282	0	282	45	327
82 760 Foundation for Excellence	307,724	0.18%	210	0	210	34	244
<b>Subtotal</b>	<b>167,567,021</b>	<b>100.00%</b>	<b>114,305</b>	<b>0</b>	<b>114,305</b>	<b>17,342</b>	<b>131,647</b>
Direct Bills					0		0
<b>Total</b>					<b>\$114,305</b>		<b>\$131,647</b>

Basis Units: Department Expenditures exc. Transfers and Indirect

Source: Financial Statements

**City of Kalamazoo  
Full Cost Allocation Plan**

CY 2021  
7/11/2022

**Allocation Summary**

Dept:10 101-223 Internal Auditor

Department	Internal Audit	Total
3 101-101 City Commission	\$69	\$69
4 101-299 Non-Departmental	109	109
5 101-635 City Maintenance	920	920
6 101-172 City Manager	1,402	1,402
7 101-636 Info Tech	2,542	2,542
8 101-191 Budget and Accounting	1,034	1,034
9 101-215 City Clerk	613	613
10 101-223 Internal Auditor	67	67
11 101-233 Purchasing	329	329
12 101-261 311 Customer Service	445	445
13 101-253 Treasury	971	971
14 101-257 Assessing	392	392
15 101-266 City Attorney	596	596
16 101-270 Human Resources	645	645
17 101-345-01 Public Safety Admin	1,449	1,449
18 101-640 Fleet	2,058	2,058
19 101-297 OPEB	0	0
20 101-175 Diversity & Inclusion	221	221
21 101-345 Public Safety Ops	24,341	24,341
22 101-441-00 PW General	719	719
23 101-448-31 Street Lights	1,118	1,118
25 101-699.00 Code Enforcement	676	676
26 101-699.01 Building Trades	709	709
27 101-721 Planning	647	647
28 101-724 Community Develop	0	0
29 101-728 Econ Dev	285	285
30 101-751-01 Parks & Rec Admin	2,067	2,067
31 101-801 Emergency Recovery	99	99
32 150-273 Cemeteries	16	16
33 155-751 Recreation	76	76
34 160-751 Mayor's Riverfront Pk	49	49
35 202 Act 51 Major Street	5,851	5,851
36 203 Act 51 Local Street	2,376	2,376
37 209 Cemeteries	382	382
38 226 Solid Waste	1,830	1,830
39 231-XXX Blight Abatement	99	99
42 251 FFE Aspirational Projects	9,312	9,312
45 252-345 Public Safety	655	655
46 252-441 Public Works	16	16
47 252-724 Public Safety Comm Dev	349	349
49 252-751 Recreation	658	658

**City of Kalamazoo  
Full Cost Allocation Plan**

CY 2021  
7/11/2022

**Allocation Summary**

Dept:10 101-223 Internal Auditor

Department	Internal Audit	Total
51 253-101 City Commission	\$2	\$2
53 253-345 Public Safety	12	12
55 253-724 Public Safety	3	3
56 253-751 Recreation	2	2
57 253-752 Parks	0	0
58 254 Light Grant	75	75
59 262 Recovery Programs & Grants	24	24
60 265-345 Public Safety	135	135
61 271-724 Comm Dev	385	385
64 285 Community Dev	5	5
66 288 Economic Development	1,289	1,289
67 289 Home Development	132	132
68 299 CDBG	862	862
72 590 Wastewater Fund	25,957	25,957
73 591 Water Fund	21,239	21,239
74 677-XXX Insurance Fund	9,595	9,595
75 701-XXX General Trust Fund	64	64
76 702-XXX Economic Dev	24	24
77 709-XXX Brownfield Dev	1,493	1,493
79 715 KMGA Fund	1,793	1,793
80 731-XXX Pension Fund	1,789	1,789
81 737-000 OPEB Trust Fund	327	327
82 760 Foundation for Excellence	244	244
<b>Total</b>	<b>\$131,647</b>	<b>\$131,647</b>



**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 2021  
7/11/2022

**A. Department Costs**

**Dept:11 101-233 Purchasing**

Description		Amount	General Admin	Purchasing
<b>Personnel Costs</b>				
Salaries	S1	310,689	0	310,689
Salary % Split			.00%	100.00%
Benefits	S	93,957	0	93,957
Subtotal - Personnel Costs		404,646	0	404,646
<b>Services &amp; Supplies Cost</b>				
728 Supplies	S	600	0	600
805 Travel & Training	S	758	0	758
825 Insurance	S	3,504	0	3,504
845 Outside Contractual Svcs	S	1,778	0	1,778
860 Memberships and Dues	S	2,039	0	2,039
880 Equipment Rental/Lease	S	1,435	0	1,435
CCTA Admin Services Contract	P	(84,625)	(84,625)	0
Subtotal - Services & Supplies		(74,512)	(84,625)	10,113
<b>Department Cost Total</b>		330,134	(84,625)	414,759
<b>Adjustments to Cost</b>				
Subtotal - Adjustments		0	0	0
<b>Total Costs After Adjustments</b>		330,134	(84,625)	414,759
General Admin Distribution			84,625	(84,625)
<b>Grand Total</b>		<u>\$330,134</u>		<u>\$330,134</u>

**City of Kalamazoo  
Full Cost Allocation Plan**

CY 2021  
7/11/2022

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

**Dept:11 101-233 Purchasing**

Department	First Incoming	Second Incoming	Purchasing
1 City Hall	\$1,708	\$6	\$1,714
Subtotal - Building Depreciation	1,708	6	1,714
2 City Hall Equipment	169	2	170
2 Voice over IP System	84	1	85
Subtotal - Equipment Depreciation	253	2	255
3 City Commission	187	238	424
Subtotal - 101-101 City Commission	187	238	424
4 Security	1,734	438	2,173
4 Parking	2,819	219	3,038
Subtotal - 101-299 Non-Departmental	4,553	658	5,211
5 Maintenance Admin	257	99	355
5 City Hall	10,257	2,505	12,763
Subtotal - 101-635 City Maintenance	10,514	2,604	13,118
6 Management & Leadership	12,720	2,490	15,211
Subtotal - 101-172 City Manager	12,720	2,490	15,211
7 PC / Network Support	18,763	2,022	20,785
7 App - Eden	5,197	1,599	6,796
7 App - BS & A	5,405	1,093	6,498
7 City Hall	1,149	0	1,149
7 City Wide	1,947	0	1,947
Subtotal - 101-636 Info Tech	32,461	4,714	37,176
8 Accounts Payable	432	93	526
8 Payroll	1,249	266	1,515
8 Budgeting	634	131	765
8 Risk Management	53	11	64
8 Audit and Accounting	1,425	257	1,683
8 Cost Plan	346	0	346
Subtotal - 101-191 Budget and Accoun	4,140	759	4,899
9 Mailroom	2	0	2

**City of Kalamazoo  
Full Cost Allocation Plan**

CY 2021  
7/11/2022

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

**Dept:11 101-233 Purchasing**

Department	First Incoming	Second Incoming	Purchasing
Subtotal - 101-215 City Clerk	\$2	\$0	\$2
10 Internal Audit	283	46	329
Subtotal - 101-223 Internal Auditor	283	46	329
11 Purchasing	0	953	953
Subtotal - 101-233 Purchasing	0	953	953
12 Customer Service	0	2,047	2,047
Subtotal - 101-261 311 Customer Servi	0	2,047	2,047
13 Tax Collection - General Fund	0	3,549	3,549
Subtotal - 101-253 Treasury	0	3,549	3,549
14 Assessing - General Fund	0	3,751	3,751
Subtotal - 101-257 Assessing	0	3,751	3,751
15 Advise and Counsel	0	857	857
15 Labor Relations	0	104	104
15 Risk Management	0	23	23
Subtotal - 101-266 City Attorney	0	984	984
16 Human Resources	0	6,188	6,188
16 Labor Relations	0	660	660
Subtotal - 101-270 Human Resources	0	6,848	6,848
19 General Fund OPEB	0	49,258	49,258
Subtotal - 101-297 OPEB	0	49,258	49,258
<b>Total Incoming</b>	<b>66,821</b>	<b>78,907</b>	<b>145,729</b>
<b>C. Total Allocated</b>		<b>\$475,863</b>	<b>\$475,863</b>
			100.00%

**City of Kalamazoo**  
**Full Cost Allocation Plan**

CY 2021  
7/11/2022

**Purchasing Allocations**

**Dept:11 101-233 Purchasing**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	2	0.05%	\$212	\$0	\$212	\$0	\$212
4 101-299 Non-Departmental	1	0.03%	106	0	106	0	106
5 101-635 City Maintenance	175	4.67%	18,534	0	18,534	0	18,534
6 101-172 City Manager	27	0.72%	2,860	0	2,860	0	2,860
7 101-636 Info Tech	168	4.48%	17,793	0	17,793	0	17,793
8 101-191 Budget and Accounting	22	0.59%	2,330	0	2,330	0	2,330
9 101-215 City Clerk	68	1.81%	7,202	0	7,202	0	7,202
11 101-233 Purchasing	9	0.24%	953	0	953	0	953
12 101-261 311 Customer Service	2	0.05%	212	0	212	48	260
13 101-253 Treasury	15	0.40%	1,589	0	1,589	361	1,950
14 101-257 Assessing	16	0.43%	1,695	0	1,695	385	2,080
15 101-266 City Attorney	5	0.13%	530	0	530	120	650
16 101-270 Human Resources	69	1.84%	7,308	0	7,308	1,662	8,970
17 101-345-01 Public Safety Admin	24	0.64%	2,542	0	2,542	578	3,120
18 101-640 Fleet	127	3.39%	13,451	0	13,451	3,059	16,510
20 101-175 Diversity & Inclusion	2	0.05%	212	0	212	48	260
21 101-345 Public Safety Ops	317	8.46%	33,574	0	33,574	7,635	41,209
22 101-441-00 PW General	15	0.40%	1,589	0	1,589	361	1,950
25 101-699.00 Code Enforcement	21	0.56%	2,224	0	2,224	506	2,730
26 101-699.01 Building Trades	12	0.32%	1,271	0	1,271	289	1,560
27 101-721 Planning	38	1.01%	4,025	0	4,025	915	4,940
29 101-728 Econ Dev	13	0.35%	1,377	0	1,377	313	1,690
30 101-751-01 Parks & Rec Admin	229	6.11%	24,254	0	24,254	5,516	29,769
31 101-801 Emergency Recovery	27	0.72%	2,860	0	2,860	650	3,510
32 150-273 Cemeteries	1	0.03%	106	0	106	24	130
35 202 Act 51 Major Street	110	2.93%	11,650	0	11,650	2,650	14,300
36 203 Act 51 Local Street	57	1.52%	6,037	0	6,037	1,373	7,410
37 209 Cemeteries	46	1.23%	4,872	0	4,872	1,108	5,980
38 226 Solid Waste	36	0.96%	3,813	0	3,813	867	4,680
39 231-XXX Blight Abatement	2	0.05%	212	0	212	48	260
42 251 FFE Aspirational Projects	128	3.42%	13,557	0	13,557	3,083	16,640
45 252-345 Public Safety	22	0.59%	2,330	0	2,330	530	2,860
46 252-441 Public Works	1	0.03%	106	0	106	24	130
47 252-724 Public Safety Comm Dev	4	0.11%	424	0	424	96	520
49 252-751 Recreation	57	1.52%	6,037	0	6,037	1,373	7,410
51 253-101 City Commission	10	0.27%	1,059	0	1,059	241	1,300
53 253-345 Public Safety	4	0.11%	424	0	424	96	520
55 253-724 Public Safety	2	0.05%	212	0	212	48	260
56 253-751 Recreation	38	1.01%	4,025	0	4,025	915	4,940
58 254 Light Grant	1	0.03%	106	0	106	24	130
59 262 Recovery Programs & Grants	1	0.03%	106	0	106	24	130
60 265-345 Public Safety	1	0.03%	106	0	106	24	130

**City of Kalamazoo**  
**Full Cost Allocation Plan**

CY 2021  
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**Purchasing Allocations**

**Dept:11 101-233 Purchasing**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
61 271-724 Comm Dev	5	0.13%	\$530	\$0	\$530	\$120	\$650
64 285 Community Dev	2	0.05%	212	0	212	48	260
66 288 Economic Development	48	1.28%	5,084	0	5,084	1,156	6,240
67 289 Home Development	2	0.05%	212	0	212	48	260
68 299 CDBG	27	0.72%	2,860	0	2,860	650	3,510
70 400 Capital Projects	84	2.24%	8,897	0	8,897	2,023	10,920
72 590 Wastewater Fund	993	26.49%	105,170	0	105,170	23,918	129,088
73 591 Water Fund	585	15.61%	61,958	0	61,958	14,091	76,049
74 677-XXX Insurance Fund	58	1.55%	6,143	0	6,143	1,397	7,540
75 701-XXX General Trust Fund	4	0.11%	424	0	424	96	520
76 702-XXX Economic Dev	1	0.03%	106	0	106	24	130
77 709-XXX Brownfield Dev	14	0.37%	1,483	0	1,483	337	1,820
<b>Subtotal</b>	<b>3,748</b>	<b>100.00%</b>	<b>396,956</b>	<b>0</b>	<b>396,956</b>	<b>78,907</b>	<b>475,863</b>
Direct Bills					0		0
<b>Total</b>					<b>\$396,956</b>		<b>\$475,863</b>

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

**City of Kalamazoo  
Full Cost Allocation Plan**

CY 2021  
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**Allocation Summary**

**Dept:11 101-233 Purchasing**

Department	Purchasing	Total
3 101-101 City Commission	\$212	\$212
4 101-299 Non-Departmental	106	106
5 101-635 City Maintenance	18,534	18,534
6 101-172 City Manager	2,860	2,860
7 101-636 Info Tech	17,793	17,793
8 101-191 Budget and Accounting	2,330	2,330
9 101-215 City Clerk	7,202	7,202
11 101-233 Purchasing	953	953
12 101-261 311 Customer Service	260	260
13 101-253 Treasury	1,950	1,950
14 101-257 Assessing	2,080	2,080
15 101-266 City Attorney	650	650
16 101-270 Human Resources	8,970	8,970
17 101-345-01 Public Safety Admin	3,120	3,120
18 101-640 Fleet	16,510	16,510
20 101-175 Diversity & Inclusion	260	260
21 101-345 Public Safety Ops	41,209	41,209
22 101-441-00 PW General	1,950	1,950
25 101-699.00 Code Enforcement	2,730	2,730
26 101-699.01 Building Trades	1,560	1,560
27 101-721 Planning	4,940	4,940
29 101-728 Econ Dev	1,690	1,690
30 101-751-01 Parks & Rec Admin	29,769	29,769
31 101-801 Emergency Recovery	3,510	3,510
32 150-273 Cemeteries	130	130
35 202 Act 51 Major Street	14,300	14,300
36 203 Act 51 Local Street	7,410	7,410
37 209 Cemeteries	5,980	5,980
38 226 Solid Waste	4,680	4,680
39 231-XXX Blight Abatement	260	260
42 251 FFE Aspirational Projects	16,640	16,640
45 252-345 Public Safety	2,860	2,860
46 252-441 Public Works	130	130
47 252-724 Public Safety Comm Dev	520	520
49 252-751 Recreation	7,410	7,410
51 253-101 City Commission	1,300	1,300
53 253-345 Public Safety	520	520
55 253-724 Public Safety	260	260
56 253-751 Recreation	4,940	4,940
58 254 Light Grant	130	130
59 262 Recovery Programs & Grants	130	130

City of Kalamazoo  
Full Cost Allocation Plan

CY 2021  
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Allocation Summary

Dept:11 101-233 Purchasing

Department	Purchasing	Total
60 265-345 Public Safety	\$130	\$130
61 271-724 Comm Dev	650	650
64 285 Community Dev	260	260
66 288 Economic Development	6,240	6,240
67 289 Home Development	260	260
68 299 CDBG	3,510	3,510
70 400 Capital Projects	10,920	10,920
72 590 Wastewater Fund	129,088	129,088
73 591 Water Fund	76,049	76,049
74 677-XXX Insurance Fund	7,540	7,540
75 701-XXX General Trust Fund	520	520
76 702-XXX Economic Dev	130	130
77 709-XXX Brownfield Dev	1,820	1,820
<b>Total</b>	<b>\$475,863</b>	<b>\$475,863</b>



**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.

Costs associated with providing call center support to departments throughout the City are allocated based on the recorded number of call time minutes.

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 2021  
7/11/2022

**A. Department Costs**

Dept:12 101-261 311 Customer Service

Description		Amount	General Admin	Customer Service
<hr/>				
Personnel Costs				
Salaries	S1	390,275	0	390,275
Salary % Split			.00%	100.00%
Benefits	S	166,006	0	166,006
Subtotal - Personnel Costs		<hr/> 556,281	0	<hr/> 556,281
Services & Supplies Cost				
728 Office Supplies	S	2,433	0	2,433
729 Operating Supplies	S	0	0	0
805 Travel & Training	S	1,020	0	1,020
815 Utilities	S	1,407	0	1,407
845 Contractual Services	S	0	0	0
880 Rental / Lease Equipment	S	886	0	886
Subtotal - Services & Supplies		<hr/> 5,746	0	<hr/> 5,746
<b>Department Cost Total</b>		562,028	0	562,028
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	0	<hr/> 0
<b>Total Costs After Adjustments</b>		562,028	0	562,028
General Admin Distribution				
			0	0
<b>Grand Total</b>		<hr/> <b>\$562,028</b>		<hr/> <b>\$562,028</b>

**City of Kalamazoo**  
**Full Cost Allocation Plan**

CY 2021  
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**B. Incoming Costs - (Default Spread Salary%)**

Dept:12 101-261 311 Customer Service

Department	First Incoming	Second Incoming	Customer Service
1 City Hall	\$6,261	\$21	\$6,282
Subtotal - Building Depreciation	6,261	21	6,282
2 City Hall Equipment	618	6	624
2 Voice over IP System	190	2	192
Subtotal - Equipment Depreciation	808	8	816
3 City Commission	253	322	575
Subtotal - 101-101 City Commission	253	322	575
4 Security	6,357	1,607	7,963
4 Parking	5,273	410	5,683
Subtotal - 101-299 Non-Departmental	11,630	2,017	13,646
5 Maintenance Admin	941	361	1,303
5 City Hall	37,594	9,181	46,776
Subtotal - 101-635 City Maintenance	38,536	9,543	48,078
6 Management & Leadership	23,794	4,658	28,452
Subtotal - 101-172 City Manager	23,794	4,658	28,452
7 PC / Network Support	37,526	4,045	41,570
7 App - Eden	6,682	2,056	8,738
7 App - BS & A	12,162	2,459	14,620
7 App - Kronos	2,872	280	3,153
7 NeoGov	919	0	919
7 City Hall	2,150	0	2,150
7 City Wide	3,642	0	3,642
7 Dept Specific Exp	191,139	0	191,139
Subtotal - 101-636 Info Tech	257,092	8,840	265,931
8 Accounts Payable	654	141	795
8 Payroll	2,336	498	2,833
8 Budgeting	859	178	1,037
8 Risk Managment	71	15	86

**City of Kalamazoo**  
**Full Cost Allocation Plan**

CY 2021  
7/11/2022

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

Dept:12 101-261 311 Customer Service

Department	First Incoming	Second Incoming	Customer Service
8 Audit and Accounting	\$1,365	\$247	\$1,611
8 Cost Plan	1,039	0	1,039
Subtotal - 101-191 Budget and Accoun	6,325	1,078	7,403
10 Internal Audit	383	62	445
Subtotal - 101-223 Internal Auditor	383	62	445
11 Purchasing	212	48	260
Subtotal - 101-233 Purchasing	212	48	260
12 Customer Service	0	36,281	36,281
Subtotal - 101-261 311 Customer Servi	0	36,281	36,281
13 Tax Collection - General Fund	0	4,809	4,809
Subtotal - 101-253 Treasury	0	4,809	4,809
14 Assessing - General Fund	0	5,082	5,082
Subtotal - 101-257 Assessing	0	5,082	5,082
15 Advise and Counsel	0	1,162	1,162
15 Labor Relations	0	168	168
15 Risk Management	0	30	30
Subtotal - 101-266 City Attorney	0	1,359	1,359
16 Human Resources	0	11,575	11,575
16 Labor Relations	0	1,069	1,069
Subtotal - 101-270 Human Resources	0	12,645	12,645
19 General Fund OPEB	0	92,140	92,140
Subtotal - 101-297 OPEB	0	92,140	92,140
<b>Total Incoming</b>	<b>345,293</b>	<b>178,913</b>	<b>524,205</b>
<b>C. Total Allocated</b>		<b>\$1,086,233</b>	<b>\$1,086,233</b>
		100.00%	

**City of Kalamazoo**  
**Full Cost Allocation Plan**

CY 2021  
7/11/2022

**Customer Service Allocations**

Dept:12 101-261 311 Customer Service

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-172 City Manager	2,427.56	0.81%	\$7,393	\$0	\$7,393	\$0	\$7,393
8 101-191 Budget and Accounting	508.99	0.17%	1,550	0	1,550	0	1,550
9 101-215 City Clerk	4,492.13	1.51%	13,681	0	13,681	0	13,681
11 101-233 Purchasing	672.14	0.23%	2,047	0	2,047	0	2,047
12 101-261 311 Customer Service	11,913.25	4.00%	36,281	0	36,281	0	36,281
13 101-253 Treasury	126,617.73	42.50%	385,608	0	385,608	81,513	467,121
14 101-257 Assessing	6,524.23	2.19%	19,869	0	19,869	4,200	24,069
15 101-266 City Attorney	1,098.26	0.37%	3,345	0	3,345	707	4,052
16 101-270 Human Resources	4,365.59	1.47%	13,295	0	13,295	2,810	16,106
17 101-345-01 Public Safety Admin	556.17	0.19%	1,694	0	1,694	358	2,052
21 101-345 Public Safety Ops	635.96	0.21%	1,937	0	1,937	409	2,346
22 101-441-00 PW General	10,924.72	3.67%	33,271	0	33,271	7,033	40,304
23 101-448-31 Street Lights	831.10	0.28%	2,531	0	2,531	535	3,066
25 101-699.00 Code Enforcement	26,388.56	8.86%	80,365	0	80,365	16,988	97,353
26 101-699.01 Building Trades	20,745.49	6.96%	63,179	0	63,179	13,355	76,535
27 101-721 Planning	5,343.47	1.79%	16,273	0	16,273	3,440	19,713
28 101-724 Community Develop	325.99	0.11%	993	0	993	210	1,203
29 101-728 Econ Dev	2,790.30	0.94%	8,498	0	8,498	1,796	10,294
30 101-751-01 Parks & Rec Admin	8,433.78	2.83%	25,685	0	25,685	5,429	31,114
35 202 Act 51 Major Street	4,650.96	1.56%	14,164	0	14,164	2,994	17,158
36 203 Act 51 Local Street	4,650.96	1.56%	14,164	0	14,164	2,994	17,158
37 209 Cemeteries	306.67	0.10%	934	0	934	197	1,131
38 226 Solid Waste	13,992.57	4.70%	42,614	0	42,614	9,008	51,622
72 590 Wastewater Fund	6,353.22	2.13%	19,348	0	19,348	4,090	23,438
73 591 Water Fund	23,333.25	7.83%	71,060	0	71,060	15,021	86,082
84 CCTA	40.25	0.01%	123	0	123	26	148
86 All Other	9,003.39	3.02%	27,419	0	27,419	5,796	33,215
<b>Subtotal</b>	<b>297,926.69</b>	<b>100.00%</b>	<b>907,320</b>	<b>0</b>	<b>907,320</b>	<b>178,913</b>	<b>1,086,233</b>
Direct Bills					0		0
<b>Total</b>					<b>\$907,320</b>		<b>\$1,086,233</b>

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

**City of Kalamazoo  
Full Cost Allocation Plan**

CY 2021  
7/11/2022

**Allocation Summary**

Dept:12 101-261 311 Customer Service

Department	Customer Service	Total
6 101-172 City Manager	\$7,393	\$7,393
8 101-191 Budget and Accounting	1,550	1,550
9 101-215 City Clerk	13,681	13,681
11 101-233 Purchasing	2,047	2,047
12 101-261 311 Customer Service	36,281	36,281
13 101-253 Treasury	467,121	467,121
14 101-257 Assessing	24,069	24,069
15 101-266 City Attorney	4,052	4,052
16 101-270 Human Resources	16,106	16,106
17 101-345-01 Public Safety Admin	2,052	2,052
21 101-345 Public Safety Ops	2,346	2,346
22 101-441-00 PW General	40,304	40,304
23 101-448-31 Street Lights	3,066	3,066
25 101-699.00 Code Enforcement	97,353	97,353
26 101-699.01 Building Trades	76,535	76,535
27 101-721 Planning	19,713	19,713
28 101-724 Community Develop	1,203	1,203
29 101-728 Econ Dev	10,294	10,294
30 101-751-01 Parks & Rec Admin	31,114	31,114
35 202 Act 51 Major Street	17,158	17,158
36 203 Act 51 Local Street	17,158	17,158
37 209 Cemeteries	1,131	1,131
38 226 Solid Waste	51,622	51,622
72 590 Wastewater Fund	23,438	23,438
73 591 Water Fund	86,082	86,082
84 CCTA	148	148
86 All Other	33,215	33,215
<b>Total</b>	<b>\$1,086,233</b>	<b>\$1,086,233</b>

**City Treasurer  
Nature and Extent of Services**

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

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

City of Kalamazoo  
Full Cost Allocation Plan

CY 2021  
7/11/2022

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 2021  
7/11/2022

**A. Department Costs**

Dept:13 101-253 Treasury

Description		Amount	General Admin	Assessor	Non-Tax Revenue	Tax Collection - General	Tax Collection - Solid Waste	Cashier	Utility Billing
Personnel Costs									
Salaries	S1	581,570	83,572	32,103	26,578	136,785	20,529	87,061	194,942
Salary % Split			14.37%	5.52%	4.57%	23.52%	3.53%	14.97%	33.52%
Benefits	S	219,242	31,505	12,102	10,019	51,566	7,739	32,821	73,490
Subtotal - Personnel Costs		800,812	115,077	44,205	36,597	188,351	28,269	119,882	268,432
Services & Supplies Cost									
728 Supplies	S	4,109	590	227	188	966	145	615	1,377
728 Postage	P	120,828	4,991	0	0	23,743	3,560	0	88,534
805 Education and Training	S	289	42	16	13	68	10	43	97
810 Fees	S	55,434	7,966	3,060	2,533	13,038	1,957	8,299	18,582
815 Telephone	S	1,225	176	68	56	288	43	183	411
825 Insurance	S	13,104	1,883	723	599	3,082	463	1,962	4,392
845 Outside Contractual Service	S	262,838	37,770	14,509	12,012	61,819	9,278	39,347	88,103
860 Memberships & Dues	S	574	82	32	26	135	20	86	192
880 Rental/Lease of Equipment	S	2,406	346	133	110	566	85	360	807
976 Office Equip & Furniture	S	960	138	53	44	226	34	144	322
CCTA Admin Services Contract	P	(53,589)	(53,589)	0	0	0	0	0	0
Subtotal - Services & Supplies		408,178	395	18,820	15,581	103,932	15,595	51,039	202,817
<b>Department Cost Total</b>		1,208,990	115,471	63,025	52,178	292,282	43,864	170,920	471,249
Adjustments to Cost									
Subtotal - Adjustments		0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		1,208,990	115,471	63,025	52,178	292,282	43,864	170,920	471,249
General Admin Distribution			(115,471)	7,444	6,163	31,717	4,760	20,187	45,201
<b>Grand Total</b>		<b>\$1,208,990</b>		<b>\$70,468</b>	<b>\$58,341</b>	<b>\$323,999</b>	<b>\$48,624</b>	<b>\$191,107</b>	<b>\$516,451</b>

**City of Kalamazoo**  
**Full Cost Allocation Plan**

CY 2021  
7/11/2022

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

Dept:13 101-253 Treasury

Department	First Incoming	Second Incoming	Assessor	Non-Tax Revenue	Tax Collection - General	Tax Collection - Solid Waste	Cashier	Utility Billing
1 City Hall	\$10,046	\$34	\$650	\$538	\$2,769	\$416	\$1,762	\$3,946
Subtotal - Building Depreciation	10,046	34	650	538	2,769	416	1,762	3,946
2 City Hall Equipment	991	10	65	53	275	41	175	392
2 Voice over IP System	253	2	16	14	70	11	45	100
Subtotal - Equipment Depreciation	1,244	12	81	67	345	52	220	492
3 City Commission	552	702	81	67	344	52	219	491
Subtotal - 101-101 City Commission	552	702	81	67	344	52	219	491
4 Security	10,199	2,578	824	682	3,509	527	2,234	5,001
4 Parking	5,500	428	382	316	1,628	244	1,036	2,320
Subtotal - 101-299 Non-Departmental	15,698	3,005	1,206	998	5,137	771	3,270	7,322
5 Maintenance Admin	1,510	580	135	112	574	86	365	818
5 City Hall	60,318	14,731	4,838	4,005	20,614	3,094	13,120	29,378
Subtotal - 101-635 City Maintenance	61,828	15,311	4,973	4,117	21,188	3,180	13,486	30,196
6 Management & Leadership	24,816	4,859	1,913	1,584	8,151	1,223	5,188	11,616
Subtotal - 101-172 City Manager	24,816	4,859	1,913	1,584	8,151	1,223	5,188	11,616
7 PC / Network Support	31,271	3,371	2,233	1,849	9,515	1,428	6,056	13,561
7 App - Eden	5,197	1,599	438	363	1,867	280	1,188	2,660
7 App - BS & A	16,216	3,278	1,257	1,040	5,354	804	3,408	7,631
7 App - Kronos	3,830	374	271	224	1,155	173	735	1,645
7 NeoGov	1,226	0	79	65	337	51	214	480
7 City Hall	2,242	0	145	120	616	92	392	878
7 City Wide	3,799	0	245	203	1,043	157	664	1,487
7 Dept Specific Exp	5,901	0	380	315	1,621	243	1,032	2,310
Subtotal - 101-636 Info Tech	69,681	8,622	5,048	4,179	21,507	3,228	13,689	30,652
8 Accounts Payable	2,140	462	168	139	715	107	455	1,019
8 Payroll	2,436	519	190	158	812	122	517	1,157
8 Budgeting	1,875	389	146	121	622	93	396	886
8 Risk Management	156	32	12	10	52	8	33	74

**City of Kalamazoo**  
**Full Cost Allocation Plan**

CY 2021  
7/11/2022

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

Dept:13 101-253 Treasury

Department	First Incoming	Second Incoming	Assessor	Non-Tax Revenue	Tax Collection - General	Tax Collection - Solid Waste	Cashier	Utility Billing
8 Audit and Accounting	\$2,560	\$462	\$195	\$161	\$830	\$125	\$528	\$1,183
8 Cost Plan	2,079	0	134	111	571	86	363	814
Subtotal - 101-191 Budget and Accoun	11,246	1,865	845	700	3,601	540	2,292	5,132
9 Mailroom	31,216	6,914	2,458	2,035	10,473	1,572	6,666	14,926
Subtotal - 101-215 City Clerk	31,216	6,914	2,458	2,035	10,473	1,572	6,666	14,926
10 Internal Audit	837	135	63	52	267	40	170	380
Subtotal - 101-223 Internal Auditor	837	135	63	52	267	40	170	380
11 Purchasing	1,589	361	126	104	536	80	341	763
Subtotal - 101-233 Purchasing	1,589	361	126	104	536	80	341	763
12 Customer Service	385,608	81,513	30,112	24,930	128,304	19,257	81,663	182,855
Subtotal - 101-261 311 Customer Servi	385,608	81,513	30,112	24,930	128,304	19,257	81,663	182,855
13 Non-Tax Revenue	0	4,713	304	252	1,294	194	824	1,845
13 Tax Collection - General Fund	0	10,494	676	560	2,882	433	1,835	4,108
13 Cashier	0	206,548	13,315	11,023	56,733	8,515	36,109	80,854
Subtotal - 101-253 Treasury	0	221,755	14,295	11,835	60,910	9,142	38,768	86,807
14 Assessing - General Fund	0	11,090	715	592	3,046	457	1,939	4,341
Subtotal - 101-257 Assessing	0	11,090	715	592	3,046	457	1,939	4,341
15 Advise and Counsel	0	2,535	163	135	696	104	443	992
15 Labor Relations	0	235	15	13	65	10	41	92
15 Risk Management	0	38	2	2	10	2	7	15
Subtotal - 101-266 City Attorney	0	2,808	181	150	771	116	491	1,099
16 Human Resources	0	12,073	778	644	3,316	498	2,111	4,726
16 Labor Relations	0	1,498	97	80	412	62	262	586
Subtotal - 101-270 Human Resources	0	13,571	875	724	3,728	559	2,372	5,312
19 General Fund OPEB	0	96,098	6,195	5,129	26,395	3,962	16,800	37,618
Subtotal - 101-297 OPEB	0	96,098	6,195	5,129	26,395	3,962	16,800	37,618
<b>Total Incoming</b>	<b>614,359</b>	<b>468,654</b>	<b>69,815</b>	<b>57,800</b>	<b>297,471</b>	<b>44,646</b>	<b>189,334</b>	<b>423,947</b>
<b>C. Total Allocated</b>		<b>\$2,292,004</b>	<b>\$140,283</b>	<b>\$116,140</b>	<b>\$621,470</b>	<b>\$93,270</b>	<b>\$380,442</b>	<b>\$940,398</b>
			6.12%	5.07%	27.11%	4.07%	16.60%	41.03%

**City of Kalamazoo  
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**Assessor Allocations**

Dept:13 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 101-257 Assessing	1	100.00%	\$110,072	\$(36,198)	\$73,874	\$30,211	\$104,085
<b>Subtotal</b>	1	100.00%	110,072	(36,198)	73,874	30,211	104,085
Direct Bills					36,198		36,198
<b>Total</b>					<b>\$110,072</b>		<b>\$140,283</b>
Basis Units: Direct to Assessor Source:							

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**Non-Tax Revenue Allocations**

**Dept:13 101-253 Treasury**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-299 Non-Departmental	6	0.03%	\$27	\$0	\$27	\$0	\$27
5 101-635 City Maintenance	2	0.01%	9	0	9	0	9
6 101-172 City Manager	2	0.01%	9	0	9	0	9
9 101-215 City Clerk	71	0.35%	321	0	321	0	321
13 101-253 Treasury	1,042	5.17%	4,713	0	4,713	0	4,713
17 101-345-01 Public Safety Admin	293	1.45%	1,325	0	1,325	385	1,710
18 101-640 Fleet	84	0.42%	380	0	380	110	490
21 101-345 Public Safety Ops	403	2.00%	1,823	0	1,823	530	2,352
25 101-699.00 Code Enforcement	4,702	23.34%	21,266	0	21,266	6,181	27,447
26 101-699.01 Building Trades	2,843	14.11%	12,858	0	12,858	3,737	16,596
27 101-721 Planning	96	0.48%	434	0	434	126	560
30 101-751-01 Parks & Rec Admin	213	1.06%	963	0	963	280	1,243
32 150-273 Cemeteries	120	0.60%	543	0	543	158	700
33 155-751 Recreation	1	0.00%	5	0	5	1	6
34 160-751 Mayor's Riverfront Pk	1	0.00%	5	0	5	1	6
35 202 Act 51 Major Street	98	0.49%	443	0	443	129	572
36 203 Act 51 Local Street	482	2.39%	2,180	0	2,180	634	2,814
37 209 Cemeteries	427	2.12%	1,931	0	1,931	561	2,493
38 226 Solid Waste	948	4.70%	4,288	0	4,288	1,246	5,534
39 231-XXX Blight Abatement	6	0.03%	27	0	27	8	35
40 243 Brownfield	2	0.01%	9	0	9	3	12
41 244 Econ Initiative	37	0.18%	167	0	167	49	216
42 251 FFE Aspirational Projects	22	0.11%	100	0	100	29	128
45 252-345 Public Safety	15	0.07%	68	0	68	20	88
46 252-441 Public Works	1	0.00%	5	0	5	1	6
47 252-724 Public Safety Comm Dev	8	0.04%	36	0	36	11	47
48 252-728 Econ Development	2	0.01%	9	0	9	3	12
49 252-751 Recreation	20	0.10%	90	0	90	26	117
50 252-752 Parks	2	0.01%	9	0	9	3	12
51 253-101 City Commission	8	0.04%	36	0	36	11	47
53 253-345 Public Safety	34	0.17%	154	0	154	45	198
55 253-724 Public Safety	9	0.04%	41	0	41	12	53
56 253-751 Recreation	11	0.05%	50	0	50	14	64
57 253-752 Parks	1	0.00%	5	0	5	1	6
59 262 Recovery Programs & Grants	4	0.02%	18	0	18	5	23
60 265-345 Public Safety	129	0.64%	583	0	583	170	753
61 271-724 Comm Dev	20	0.10%	90	0	90	26	117
63 284 Community Dev	28	0.14%	127	0	127	37	163
64 285 Community Dev	5	0.02%	23	0	23	7	29
65 286 Community Dev	29	0.14%	131	0	131	38	169
66 288 Economic Development	33	0.16%	149	0	149	43	193
67 289 Home Development	8	0.04%	36	0	36	11	47

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**Non-Tax Revenue Allocations**

Dept:13 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
68 299 CDBG	522	2.59%	\$2,361	\$0	\$2,361	\$686	\$3,047
69 300 Debt Service	41	0.20%	185	0	185	54	239
70 400 Capital Projects	51	0.25%	231	0	231	67	298
72 590 Wastewater Fund	2,398	11.90%	10,846	0	10,846	3,152	13,998
73 591 Water Fund	3,338	16.57%	15,097	0	15,097	4,388	19,485
74 677-XXX Insurance Fund	718	3.56%	3,247	0	3,247	944	4,191
75 701-XXX General Trust Fund	2	0.01%	9	0	9	3	12
76 702-XXX Economic Dev	1	0.00%	5	0	5	1	6
77 709-XXX Brownfield Dev	34	0.17%	154	0	154	45	198
79 715 KMGGA Fund	3	0.01%	14	0	14	4	18
80 731-XXX Pension Fund	114	0.57%	516	0	516	150	665
81 737-000 OPEB Trust Fund	121	0.60%	547	0	547	159	706
82 760 Foundation for Excellence	74	0.37%	335	0	335	97	432
83 98X-XXX GASB 34 Govt	5	0.02%	23	0	23	7	29
86 All Other	459	2.28%	2,076	0	2,076	603	2,679
<b>Subtotal</b>	20,149	100.00%	91,128	0	91,128	25,012	116,140
Direct Bills					0		0
<b>Total</b>					<b>\$91,128</b>		<b>\$116,140</b>

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

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**Tax Collection - General Fund Allocations**

**Dept:13 101-253 Treasury**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	101,315	0.18%	\$867	\$0	\$867	\$0	\$867
4 101-299 Non-Departmental	160,116	0.28%	1,370	0	1,370	0	1,370
5 101-635 City Maintenance	1,348,407	2.34%	11,539	0	11,539	0	11,539
6 101-172 City Manager	2,054,620	3.57%	17,582	0	17,582	0	17,582
7 101-636 Info Tech	3,725,958	6.47%	31,884	0	31,884	0	31,884
8 101-191 Budget and Accounting	1,516,336	2.63%	12,976	0	12,976	0	12,976
9 101-215 City Clerk	898,055	1.56%	7,685	0	7,685	0	7,685
10 101-223 Internal Auditor	97,874	0.17%	838	0	838	0	838
11 101-233 Purchasing	414,759	0.72%	3,549	0	3,549	0	3,549
12 101-261 311 Customer Service	562,028	0.98%	4,809	0	4,809	0	4,809
13 101-253 Treasury	1,226,381	2.13%	10,494	0	10,494	0	10,494
14 101-257 Assessing	494,838	0.86%	4,234	0	4,234	1,401	5,635
15 101-266 City Attorney	753,010	1.31%	6,444	0	6,444	2,131	8,575
16 101-270 Human Resources	814,202	1.41%	6,967	0	6,967	2,305	9,272
17 101-345-01 Public Safety Admin	1,828,976	3.18%	15,651	0	15,651	5,177	20,828
18 101-640 Fleet	2,598,082	4.51%	22,232	0	22,232	7,354	29,586
20 101-175 Diversity & Inclusion	279,613	0.49%	2,393	0	2,393	791	3,184
21 101-345 Public Safety Ops	30,728,906	53.36%	262,952	0	262,952	86,980	349,932
22 101-441-00 PW General	907,257	1.58%	7,764	0	7,764	2,568	10,332
23 101-448-31 Street Lights	1,410,826	2.45%	12,073	0	12,073	3,993	16,066
25 101-699.00 Code Enforcement	853,985	1.48%	7,308	0	7,308	2,417	9,725
26 101-699.01 Building Trades	895,475	1.56%	7,663	0	7,663	2,535	10,197
27 101-721 Planning	816,181	1.42%	6,984	0	6,984	2,310	9,294
28 101-724 Community Develop	445	0.00%	4	0	4	1	5
29 101-728 Econ Dev	360,401	0.63%	3,084	0	3,084	1,020	4,104
30 101-751-01 Parks & Rec Admin	2,609,860	4.53%	22,333	0	22,333	7,387	29,720
31 101-801 Emergency Recovery	124,977	0.22%	1,069	0	1,069	354	1,423
<b>Subtotal</b>	<b>57,582,883</b>	<b>100.00%</b>	<b>492,745</b>	<b>0</b>	<b>492,745</b>	<b>128,725</b>	<b>621,470</b>
Direct Bills					0		0
<b>Total</b>					<b>\$492,745</b>		<b>\$621,470</b>

Basis Units: Department Expenditures excluding Transfers

Source: Financial Statements

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**Tax Collection - Solid Waste Allocations**

**Dept:13 101-253 Treasury**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
38 226 Solid Waste	1	100.00%	\$73,951	\$0	\$73,951	\$19,320	\$93,270
<b>Subtotal</b>	1	100.00%	73,951	0	73,951	19,320	93,270
Direct Bills					0		0
<b>Total</b>					<b>\$73,951</b>		<b>\$93,270</b>
Basis Units: Direct to Solid Waste							
Source:							



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**Cashier Allocations**

**Dept:13 101-253 Treasury**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-635 City Maintenance	1	0.00%	\$0	\$0	\$0	\$0	\$0
6 101-172 City Manager	1	0.00%	0	0	0	0	0
9 101-215 City Clerk	1	0.00%	0	0	0	0	0
13 101-253 Treasury	498,175	69.19%	206,548	0	206,548	0	206,548
17 101-345-01 Public Safety Admin	7	0.00%	3	0	3	3	5
21 101-345 Public Safety Ops	336	0.05%	139	0	139	124	263
26 101-699.01 Building Trades	1,310	0.18%	543	0	543	484	1,027
27 101-721 Planning	3	0.00%	1	0	1	1	2
30 101-751-01 Parks & Rec Admin	37	0.01%	15	0	15	14	29
32 150-273 Cemeteries	96	0.01%	40	0	40	35	75
35 202 Act 51 Major Street	75	0.01%	31	0	31	28	59
36 203 Act 51 Local Street	64	0.01%	27	0	27	24	50
37 209 Cemeteries	420	0.06%	174	0	174	155	329
38 226 Solid Waste	747	0.10%	310	0	310	276	586
39 231-XXX Blight Abatement	4	0.00%	2	0	2	1	3
41 244 Econ Initiative	70	0.01%	29	0	29	26	55
42 251 FFE Aspirational Projects	4	0.00%	2	0	2	1	3
45 252-345 Public Safety	2	0.00%	1	0	1	1	2
46 252-441 Public Works	2	0.00%	1	0	1	1	2
47 252-724 Public Safety Comm Dev	4	0.00%	2	0	2	1	3
49 252-751 Recreation	10	0.00%	4	0	4	4	8
51 253-101 City Commission	15	0.00%	6	0	6	6	12
53 253-345 Public Safety	1	0.00%	0	0	0	0	1
55 253-724 Public Safety	11	0.00%	5	0	5	4	9
56 253-751 Recreation	7	0.00%	3	0	3	3	5
59 262 Recovery Programs & Grants	1	0.00%	0	0	0	0	1
60 265-345 Public Safety	36	0.01%	15	0	15	13	28
61 271-724 Comm Dev	7	0.00%	3	0	3	3	5
63 284 Community Dev	22	0.00%	9	0	9	8	17
64 285 Community Dev	3	0.00%	1	0	1	1	2
65 286 Community Dev	24	0.00%	10	0	10	9	19
66 288 Economic Development	20	0.00%	8	0	8	7	16
67 289 Home Development	3	0.00%	1	0	1	1	2
68 299 CDBG	449	0.06%	186	0	186	166	352
70 400 Capital Projects	17	0.00%	7	0	7	6	13
72 590 Wastewater Fund	97,045	13.48%	40,236	0	40,236	35,847	76,083
73 591 Water Fund	120,502	16.74%	49,961	0	49,961	44,512	94,474
74 677-XXX Insurance Fund	143	0.02%	59	0	59	53	112
76 702-XXX Economic Dev	1	0.00%	0	0	0	0	1
77 709-XXX Brownfield Dev	40	0.01%	17	0	17	15	31
86 All Other	263	0.04%	109	0	109	97	206

**City of Kalamazoo**  
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**Cashier Allocations**

**Dept:13 101-253 Treasury**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
<b>Subtotal</b>	719,979	100.00%	298,511	0	298,511	81,931	380,442
Direct Bills					0		0
<hr/>							
<b>Total</b>					<b>\$298,511</b>		<b>\$380,442</b>

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

Source: Receipts

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**Utility Billing Allocations**

**Dept:13 101-253 Treasury**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
72 590 Wastewater Fund	43.57	43.57%	\$329,800	\$0	\$329,800	\$79,932	\$409,731
73 591 Water Fund	56.43	56.43%	427,143	0	427,143	103,524	530,667
<b>Subtotal</b>	100.00	100.00%	756,943	0	756,943	183,455	940,398
Direct Bills					0		0
<b>Total</b>					<b>\$756,943</b>		<b>\$940,398</b>

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

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**Allocation Summary**

Dept:13 101-253 Treasury

Department	Assessor	Non-Tax Revenue	Tax Collection - General	Tax Collection - Solid Waste	Cashier	Utility Billing	Total
0 Direct Billed	\$36,198	\$0	\$0	\$0	\$0	\$0	\$36,198
3 101-101 City Commission	0	0	867	0	0	0	867
4 101-299 Non-Departmental	0	27	1,370	0	0	0	1,397
5 101-635 City Maintenance	0	9	11,539	0	0	0	11,548
6 101-172 City Manager	0	9	17,582	0	0	0	17,591
7 101-636 Info Tech	0	0	31,884	0	0	0	31,884
8 101-191 Budget and Accounting	0	0	12,976	0	0	0	12,976
9 101-215 City Clerk	0	321	7,685	0	0	0	8,006
10 101-223 Internal Auditor	0	0	838	0	0	0	838
11 101-233 Purchasing	0	0	3,549	0	0	0	3,549
12 101-261 311 Customer Service	0	0	4,809	0	0	0	4,809
13 101-253 Treasury	0	4,713	10,494	0	206,548	0	221,755
14 101-257 Assessing	104,085	0	5,635	0	0	0	109,720
15 101-266 City Attorney	0	0	8,575	0	0	0	8,575
16 101-270 Human Resources	0	0	9,272	0	0	0	9,272
17 101-345-01 Public Safety Admin	0	1,710	20,828	0	5	0	22,544
18 101-640 Fleet	0	490	29,586	0	0	0	30,077
20 101-175 Diversity & Inclusion	0	0	3,184	0	0	0	3,184
21 101-345 Public Safety Ops	0	2,352	349,932	0	263	0	352,547
22 101-441-00 PW General	0	0	10,332	0	0	0	10,332
23 101-448-31 Street Lights	0	0	16,066	0	0	0	16,066
25 101-699.00 Code Enforcement	0	27,447	9,725	0	0	0	37,172
26 101-699.01 Building Trades	0	16,596	10,197	0	1,027	0	27,820
27 101-721 Planning	0	560	9,294	0	2	0	9,857
28 101-724 Community Develop	0	0	5	0	0	0	5
29 101-728 Econ Dev	0	0	4,104	0	0	0	4,104
30 101-751-01 Parks & Rec Admin	0	1,243	29,720	0	29	0	30,993
31 101-801 Emergency Recovery	0	0	1,423	0	0	0	1,423
32 150-273 Cemeteries	0	700	0	0	75	0	776
33 155-751 Recreation	0	6	0	0	0	0	6
34 160-751 Mayor's Riverfront Pk	0	6	0	0	0	0	6
35 202 Act 51 Major Street	0	572	0	0	59	0	631
36 203 Act 51 Local Street	0	2,814	0	0	50	0	2,864
37 209 Cemeteries	0	2,493	0	0	329	0	2,822
38 226 Solid Waste	0	5,534	0	93,270	586	0	99,390
39 231-XXX Blight Abatement	0	35	0	0	3	0	38
40 243 Brownfield	0	12	0	0	0	0	12
41 244 Econ Initiative	0	216	0	0	55	0	271
42 251 FFE Aspirational Projects	0	128	0	0	3	0	132
45 252-345 Public Safety	0	88	0	0	2	0	89
46 252-441 Public Works	0	6	0	0	2	0	7

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**Allocation Summary**

Dept:13 101-253 Treasury

Department	Assessor	Non-Tax Revenue	Tax Collection - General	Tax Collection - Solid Waste	Cashier	Utility Billing	Total
47 252-724 Public Safety Comm Dev	\$0	\$47	\$0	\$0	\$3	\$0	\$50
48 252-728 Econ Development	0	12	0	0	0	0	12
49 252-751 Recreation	0	117	0	0	8	0	125
50 252-752 Parks	0	12	0	0	0	0	12
51 253-101 City Commission	0	47	0	0	12	0	58
53 253-345 Public Safety	0	198	0	0	1	0	199
55 253-724 Public Safety	0	53	0	0	9	0	61
56 253-751 Recreation	0	64	0	0	5	0	70
57 253-752 Parks	0	6	0	0	0	0	6
59 262 Recovery Programs & Grants	0	23	0	0	1	0	24
60 265-345 Public Safety	0	753	0	0	28	0	781
61 271-724 Comm Dev	0	117	0	0	5	0	122
63 284 Community Dev	0	163	0	0	17	0	181
64 285 Community Dev	0	29	0	0	2	0	32
65 286 Community Dev	0	169	0	0	19	0	188
66 288 Economic Development	0	193	0	0	16	0	208
67 289 Home Development	0	47	0	0	2	0	49
68 299 CDBG	0	3,047	0	0	352	0	3,399
69 300 Debt Service	0	239	0	0	0	0	239
70 400 Capital Projects	0	298	0	0	13	0	311
72 590 Wastewater Fund	0	13,998	0	0	76,083	409,731	499,813
73 591 Water Fund	0	19,485	0	0	94,474	530,667	644,625
74 677-XXX Insurance Fund	0	4,191	0	0	112	0	4,303
75 701-XXX General Trust Fund	0	12	0	0	0	0	12
76 702-XXX Economic Dev	0	6	0	0	1	0	7
77 709-XXX Brownfield Dev	0	198	0	0	31	0	230
79 715 KMGA Fund	0	18	0	0	0	0	18
80 731-XXX Pension Fund	0	665	0	0	0	0	665
81 737-000 OPEB Trust Fund	0	706	0	0	0	0	706
82 760 Foundation for Excellence	0	432	0	0	0	0	432
83 98X-XXX GASB 34 Govt	0	29	0	0	0	0	29
86 All Other	0	2,679	0	0	206	0	2,886
<b>Total</b>	<b>\$140,283</b>	<b>\$116,140</b>	<b>\$621,470</b>	<b>\$93,270</b>	<b>\$380,442</b>	<b>\$940,398</b>	<b>\$2,292,004</b>

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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 2021		
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**

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**A. Department Costs**

Dept:14 101-257 Assessing

Description		Amount	General Admin	Assessing - General Fund	Assessing - Solid Waste
<b>Personnel Costs</b>					
Salaries	S1	29,199	0	25,391	3,808
Salary % Split			.00%	86.96%	13.04%
Benefits	S	7,000	0	6,087	913
Subtotal - Personnel Costs		36,198	0	31,478	4,720
<b>Services &amp; Supplies Cost</b>					
728 Supplies	S	10,251	0	8,914	1,337
825 Insurance	S	600	0	522	78
845 Outside Consultants	S	446,188	0	388,005	58,183
860 Memberships	S	110	0	96	14
880 Rental/Lease Equipment	S	1,490	0	1,296	194
CCTA Admin Services Contract	P	(23,636)	(23,636)	0	0
Subtotal - Services & Supplies		435,004	(23,636)	398,833	59,807
<b>Department Cost Total</b>		471,202	(23,636)	430,311	64,527
<b>Adjustments to Cost</b>					
Subtotal - Adjustments		0	0	0	0
<b>Total Costs After Adjustments</b>		471,202	(23,636)	430,311	64,527
General Admin Distribution			23,636	(20,554)	(3,082)
<b>Grand Total</b>		<b>\$471,202</b>		<b>\$409,757</b>	<b>\$61,445</b>



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

**Dept:14 101-257 Assessing**

Department	First Incoming	Second Incoming	Assessing - General Fund	Assessing - Solid Waste
2 Voice over IP System	\$127	\$1	\$111	\$17
Subtotal - Equipment Depreciation	127	1	111	17
3 City Commission	223	283	440	66
Subtotal - 101-101 City Commission	223	283	440	66
6 Management & Leadership	1,249	245	1,299	195
Subtotal - 101-172 City Manager	1,249	245	1,299	195
7 PC / Network Support	12,509	1,348	12,050	1,807
7 App - Eden	742	228	844	127
7 App - BS & A	8,108	1,639	8,476	1,271
7 City Wide	191	0	166	25
Subtotal - 101-636 Info Tech	21,550	3,216	21,536	3,229
8 Accounts Payable	1,253	271	1,325	199
8 Payroll	123	26	129	19
8 Budgeting	756	157	794	119
8 Risk Managment	63	13	66	10
8 Audit and Accounting	1,433	259	1,471	221
8 Cost Plan	693	0	603	90
Subtotal - 101-191 Budget and Accoun	4,321	725	4,388	658
9 Mailroom	121	27	128	19
Subtotal - 101-215 City Clerk	121	27	128	19
10 Internal Audit	338	54	341	51
Subtotal - 101-223 Internal Auditor	338	54	341	51
11 Purchasing	1,695	385	1,809	271
Subtotal - 101-233 Purchasing	1,695	385	1,809	271
12 Customer Service	19,869	4,200	20,931	3,139
Subtotal - 101-261 311 Customer Servi	19,869	4,200	20,931	3,139
13 Assessor	73,874	30,211	90,512	13,573

**City of Kalamazoo  
Full Cost Allocation Plan**

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

Dept:14 101-257 Assessing

Department	First Incoming	Second Incoming	Assessing - General Fund	Assessing - Solid Waste
13 Tax Collection - General Fund	\$4,234	\$1,401	\$4,900	\$735
Subtotal - 101-253 Treasury	78,108	31,612	95,412	14,307
14 Assessing - General Fund	0	4,475	3,891	584
Subtotal - 101-257 Assessing	0	4,475	3,891	584
15 Advise and Counsel	0	1,023	889	133
15 Risk Management	0	2	1	0
Subtotal - 101-266 City Attorney	0	1,024	891	134
16 Human Resources	0	608	529	79
Subtotal - 101-270 Human Resources	0	608	529	79
19 General Fund OPEB	0	4,838	4,207	631
Subtotal - 101-297 OPEB	0	4,838	4,207	631
<b>Total Incoming</b>	<b>127,599</b>	<b>51,694</b>	<b>155,913</b>	<b>23,380</b>
<b>C. Total Allocated</b>		<b>\$650,495</b>	<b>\$565,670</b>	<b>\$84,825</b>
			86.96%	13.04%

**City of Kalamazoo**  
**Full Cost Allocation Plan**

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Assessing - General Fund Allocations

Dept:14 101-257 Assessing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	101,315	0.18%	\$916	\$0	\$916	\$0	\$916
4 101-299 Non-Departmental	160,116	0.28%	1,448	0	1,448	0	1,448
5 101-635 City Maintenance	1,348,407	2.34%	12,194	0	12,194	0	12,194
6 101-172 City Manager	2,054,620	3.57%	18,580	0	18,580	0	18,580
7 101-636 Info Tech	3,725,958	6.47%	33,694	0	33,694	0	33,694
8 101-191 Budget and Accounting	1,516,336	2.63%	13,712	0	13,712	0	13,712
9 101-215 City Clerk	898,055	1.56%	8,121	0	8,121	0	8,121
10 101-223 Internal Auditor	97,874	0.17%	885	0	885	0	885
11 101-233 Purchasing	414,759	0.72%	3,751	0	3,751	0	3,751
12 101-261 311 Customer Service	562,028	0.98%	5,082	0	5,082	0	5,082
13 101-253 Treasury	1,226,381	2.13%	11,090	0	11,090	0	11,090
14 101-257 Assessing	494,838	0.86%	4,475	0	4,475	0	4,475
15 101-266 City Attorney	753,010	1.31%	6,809	0	6,809	753	7,562
16 101-270 Human Resources	814,202	1.41%	7,363	0	7,363	814	8,176
17 101-345-01 Public Safety Admin	1,828,976	3.18%	16,539	0	16,539	1,828	18,367
18 101-640 Fleet	2,598,082	4.51%	23,494	0	23,494	2,596	26,091
20 101-175 Diversity & Inclusion	279,613	0.49%	2,529	0	2,529	279	2,808
21 101-345 Public Safety Ops	30,728,906	53.36%	277,879	0	277,879	30,709	308,588
22 101-441-00 PW General	907,257	1.58%	8,204	0	8,204	907	9,111
23 101-448-31 Street Lights	1,410,826	2.45%	12,758	0	12,758	1,410	14,168
25 101-699.00 Code Enforcement	853,985	1.48%	7,723	0	7,723	853	8,576
26 101-699.01 Building Trades	895,475	1.56%	8,098	0	8,098	895	8,993
27 101-721 Planning	816,181	1.42%	7,381	0	7,381	816	8,196
28 101-724 Community Develop	445	0.00%	4	0	4	0	4
29 101-728 Econ Dev	360,401	0.63%	3,259	0	3,259	360	3,619
30 101-751-01 Parks & Rec Admin	2,609,860	4.53%	23,601	0	23,601	2,608	26,209
31 101-801 Emergency Recovery	124,977	0.22%	1,130	0	1,130	125	1,255
<b>Subtotal</b>	<b>57,582,883</b>	<b>100.00%</b>	<b>520,718</b>	<b>0</b>	<b>520,718</b>	<b>44,953</b>	<b>565,670</b>
Direct Bills					0		0
<b>Total</b>					<b>\$520,718</b>		<b>\$565,670</b>

Basis Units: Department Expenditures excluding Transfers

Source: Financial Statements

**City of Kalamazoo**  
**Full Cost Allocation Plan**

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**Assessing - Solid Waste Allocations**

Dept:14 101-257 Assessing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
38 226 Solid Waste	100	100.00%	\$78,084	\$0	\$78,084	\$6,741	\$84,825
<b>Subtotal</b>	100	100.00%	78,084	0	78,084	6,741	84,825
Direct Bills					0		0
<b>Total</b>					<b>\$78,084</b>		<b>\$84,825</b>
Basis Units: Direct to Solid Waste Source:							

**City of Kalamazoo  
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**Allocation Summary**

Dept:14 101-257 Assessing

Department	Assessing - General Fund	Assessing - Solid Waste	Total
3 101-101 City Commission	\$916	\$0	\$916
4 101-299 Non-Departmental	1,448	0	1,448
5 101-635 City Maintenance	12,194	0	12,194
6 101-172 City Manager	18,580	0	18,580
7 101-636 Info Tech	33,694	0	33,694
8 101-191 Budget and Accounting	13,712	0	13,712
9 101-215 City Clerk	8,121	0	8,121
10 101-223 Internal Auditor	885	0	885
11 101-233 Purchasing	3,751	0	3,751
12 101-261 311 Customer Service	5,082	0	5,082
13 101-253 Treasury	11,090	0	11,090
14 101-257 Assessing	4,475	0	4,475
15 101-266 City Attorney	7,562	0	7,562
16 101-270 Human Resources	8,176	0	8,176
17 101-345-01 Public Safety Admin	18,367	0	18,367
18 101-640 Fleet	26,091	0	26,091
20 101-175 Diversity & Inclusion	2,808	0	2,808
21 101-345 Public Safety Ops	308,588	0	308,588
22 101-441-00 PW General	9,111	0	9,111
23 101-448-31 Street Lights	14,168	0	14,168
25 101-699.00 Code Enforcement	8,576	0	8,576
26 101-699.01 Building Trades	8,993	0	8,993
27 101-721 Planning	8,196	0	8,196
28 101-724 Community Develop	4	0	4
29 101-728 Econ Dev	3,619	0	3,619
30 101-751-01 Parks & Rec Admin	26,209	0	26,209
31 101-801 Emergency Recovery	1,255	0	1,255
38 226 Solid Waste	0	84,825	84,825
<b>Total</b>	<b>\$565,670</b>	<b>\$84,825</b>	<b>\$650,495</b>

**City Attorney  
Nature and Extent of Services**

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

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

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

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

- **Legal Advise and Counsel** – The legal advise and counsel provided to the various departments and programs is allocated to all departments based on the dollar amount of their expenditures, excluding transfers. NOTES: Within the Pension and OPEB Funds (Fund 731 and 737) only the Fund Management costs are included for allocation purposes. Funds 980, 982 and 985 GASB34 funds have been excluded from the allocation.
- **Labor Relations** – Costs associated with the negotiations, interpretation, and mediation of labor agreements is identified. The cost is allocated to all departments based on the union wages paid during the year.

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

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

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

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

**City of Kalamazoo**  
**Full Cost Allocation Plan**

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**A. Department Costs**

Dept:15 101-266 City Attorney

Description		Amount	General Admin	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government
Personnel Costs								
Salaries	S1	514,162	20,309	170,136	6,787	6,787	14,654	295,489
Salary % Split			3.95%	33.09%	1.32%	1.32%	2.85%	57.47%
Benefits	S	156,464	6,180	51,774	2,065	2,065	4,459	89,920
Subtotal - Personnel Costs		670,626	26,490	221,910	8,852	8,852	19,113	385,409
Services & Supplies Cost								
728 Supplies	S	1,217	48	403	16	16	35	699
805 Travel, Education, & Training	S	424	17	140	6	6	12	244
810 Fees	S	48,544	1,917	16,063	641	641	1,383	27,898
825 Insurance	S	9,504	375	3,145	125	125	271	5,462
845 Contractual Services	S	15,350	606	5,079	203	203	437	8,822
860 Memberships and Dues	S	1,653	65	547	22	22	47	950
865 Subscriptions	S	4,052	160	1,341	53	53	115	2,329
880 Rental/Lease Equipment	S	1,641	65	543	22	22	47	943
976 Office Equipment	S	0	0	0	0	0	0	0
Subtotal - Services & Supplies		82,384	3,254	27,261	1,087	1,087	2,348	47,346
<b>Department Cost Total</b>		753,010	29,744	249,171	9,940	9,940	21,461	432,755
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		753,010	29,744	249,171	9,940	9,940	21,461	432,755
General Admin Distribution			(29,744)	10,247	409	409	883	17,797
<b>Grand Total</b>		<b>\$753,010</b>		<b>\$259,418</b>	<b>\$10,348</b>	<b>\$10,348</b>	<b>\$22,343</b>	<b>\$450,552</b>
							not allocated	



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

**Dept:15 101-266 City Attorney**

Department	First Incoming	Second Incoming	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government
1 City Hall	\$12,666	\$42	\$4,378	\$175	\$175	\$377	\$7,604
Subtotal - Building Depreciation	12,666	42	4,378	175	175	377	7,604
2 City Hall Equipment	1,250	12	435	17	17	37	755
2 Voice over IP System	148	1	51	2	2	4	89
Subtotal - Equipment Depreciation	1,398	14	486	19	19	42	844
3 City Commission	339	431	265	11	11	23	461
Subtotal - 101-101 City Commission	339	431	265	11	11	23	461
4 Security	12,858	3,250	5,549	221	221	478	9,638
4 Parking	3,775	294	1,402	56	56	121	2,435
Subtotal - 101-299 Non-Departmental	16,634	3,543	6,951	277	277	599	12,073
5 Maintenance Admin	1,904	731	908	36	36	78	1,577
5 City Hall	76,048	18,573	32,597	1,300	1,300	2,808	56,615
Subtotal - 101-635 City Maintenance	77,952	19,304	33,505	1,337	1,337	2,886	58,191
6 Management & Leadership	17,036	3,335	7,018	280	280	604	12,189
Subtotal - 101-172 City Manager	17,036	3,335	7,018	280	280	604	12,189
7 PC / Network Support	16,678	1,798	6,365	254	254	548	11,055
7 App - Eden	2,227	685	1,003	40	40	86	1,743
7 App - Kronos	1,915	187	724	29	29	62	1,258
7 NeoGov	613	0	211	8	8	18	367
7 City Hall	1,539	0	530	21	21	46	921
7 City Wide	2,608	0	898	36	36	77	1,560
Subtotal - 101-636 Info Tech	25,580	2,670	9,732	388	388	838	16,903
8 Accounts Payable	898	194	376	15	15	32	653
8 Payroll	1,672	356	699	28	28	60	1,214
8 Budgeting	1,151	239	479	19	19	41	831
8 Risk Management	96	20	40	2	2	3	69
8 Audit and Accounting	1,663	300	676	27	27	58	1,175
8 Cost Plan	1,732	0	597	24	24	51	1,037

**City of Kalamazoo**  
**Full Cost Allocation Plan**

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

**Dept:15 101-266 City Attorney**

Department	First Incoming	Second Incoming	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government
Subtotal - 101-191 Budget and Accoun	\$7,212	\$1,109	\$2,867	\$114	\$114	\$247	\$4,979
9 Records Management	75,686	18,059	32,296	1,288	1,288	2,782	56,090
9 Mailroom	133	30	56	2	2	5	97
Subtotal - 101-215 City Clerk	75,819	18,088	32,352	1,291	1,291	2,786	56,188
10 Internal Audit	514	83	205	8	8	18	357
Subtotal - 101-223 Internal Auditor	514	83	205	8	8	18	357
11 Purchasing	530	120	224	9	9	19	389
Subtotal - 101-233 Purchasing	530	120	224	9	9	19	389
12 Customer Service	3,345	707	1,396	56	56	120	2,424
Subtotal - 101-261 311 Customer Servi	3,345	707	1,396	56	56	120	2,424
13 Tax Collection - General Fund	6,444	2,131	2,954	118	118	254	5,131
Subtotal - 101-253 Treasury	6,444	2,131	2,954	118	118	254	5,131
14 Assessing - General Fund	6,809	753	2,605	104	104	224	4,525
Subtotal - 101-257 Assessing	6,809	753	2,605	104	104	224	4,525
15 Advise and Counsel	0	1,556	536	21	21	46	931
15 Risk Management	0	39	13	1	1	1	23
Subtotal - 101-266 City Attorney	0	1,595	549	22	22	47	954
16 Human Resources	0	8,288	2,855	114	114	246	4,959
Subtotal - 101-270 Human Resources	0	8,288	2,855	114	114	246	4,959
19 General Fund OPEB	0	65,971	22,728	907	907	1,957	39,473
Subtotal - 101-297 OPEB	0	65,971	22,728	907	907	1,957	39,473
<b>Total Incoming</b>	<b>252,276</b>	<b>128,185</b>	<b>131,072</b>	<b>5,229</b>	<b>5,229</b>	<b>11,289</b>	<b>227,643</b>
<b>C. Total Allocated</b>		<b>\$1,133,471</b>	<b>\$390,490</b>	<b>\$15,577</b>	<b>\$15,577</b>	<b>\$33,632</b>	<b>\$678,194</b>
			34.45%	1.37%	1.37%	2.97%	59.83%

**City of Kalamazoo**  
**Full Cost Allocation Plan**

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Advise and Counsel Allocations

Dept:15 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	101,315	0.06%	\$209	\$0	\$209	\$0	\$209
4 101-299 Non-Departmental	160,116	0.10%	331	0	331	0	331
5 101-635 City Maintenance	1,348,407	0.80%	2,787	0	2,787	0	2,787
6 101-172 City Manager	2,054,620	1.23%	4,247	0	4,247	0	4,247
7 101-636 Info Tech	3,725,958	2.22%	7,701	0	7,701	0	7,701
8 101-191 Budget and Accounting	1,516,336	0.90%	3,134	0	3,134	0	3,134
9 101-215 City Clerk	898,055	0.54%	1,856	0	1,856	0	1,856
10 101-223 Internal Auditor	97,874	0.06%	202	0	202	0	202
11 101-233 Purchasing	414,759	0.25%	857	0	857	0	857
12 101-261 311 Customer Service	562,028	0.34%	1,162	0	1,162	0	1,162
13 101-253 Treasury	1,226,381	0.73%	2,535	0	2,535	0	2,535
14 101-257 Assessing	494,838	0.30%	1,023	0	1,023	0	1,023
15 101-266 City Attorney	753,010	0.45%	1,556	0	1,556	0	1,556
16 101-270 Human Resources	814,202	0.49%	1,683	0	1,683	233	1,916
17 101-345-01 Public Safety Admin	1,828,976	1.09%	3,780	0	3,780	524	4,304
18 101-640 Fleet	2,598,082	1.55%	5,370	0	5,370	744	6,114
19 101-297 OPEB	500	0.00%	1	0	1	0	1
20 101-175 Diversity & Inclusion	279,613	0.17%	578	0	578	80	658
21 101-345 Public Safety Ops	30,728,906	18.34%	63,511	0	63,511	8,800	72,310
22 101-441-00 PW General	907,257	0.54%	1,875	0	1,875	260	2,135
23 101-448-31 Street Lights	1,410,826	0.84%	2,916	0	2,916	404	3,320
25 101-699.00 Code Enforcement	853,985	0.51%	1,765	0	1,765	245	2,010
26 101-699.01 Building Trades	895,475	0.53%	1,851	0	1,851	256	2,107
27 101-721 Planning	816,181	0.49%	1,687	0	1,687	234	1,921
28 101-724 Community Develop	445	0.00%	1	0	1	0	1
29 101-728 Econ Dev	360,401	0.22%	745	0	745	103	848
30 101-751-01 Parks & Rec Admin	2,609,860	1.56%	5,394	0	5,394	747	6,141
31 101-801 Emergency Recovery	124,977	0.07%	258	0	258	36	294
32 150-273 Cemeteries	20,000	0.01%	41	0	41	6	47
33 155-751 Recreation	95,625	0.06%	198	0	198	27	225
34 160-751 Mayor's Riverfront Pk	61,435	0.04%	127	0	127	18	145
35 202 Act 51 Major Street	7,386,466	4.41%	15,266	0	15,266	2,115	17,382
36 203 Act 51 Local Street	2,999,161	1.79%	6,199	0	6,199	859	7,058
37 209 Cemeteries	481,819	0.29%	996	0	996	138	1,134
38 226 Solid Waste	2,310,792	1.38%	4,776	0	4,776	662	5,438
39 231-XXX Blight Abatement	125,179	0.07%	259	0	259	36	295
42 251 FFE Aspirational Projects	11,756,169	7.02%	24,298	0	24,298	3,367	27,664
45 252-345 Public Safety	827,193	0.49%	1,710	0	1,710	237	1,947
46 252-441 Public Works	20,000	0.01%	41	0	41	6	47
47 252-724 Public Safety Comm Dev	440,839	0.26%	911	0	911	126	1,037
49 252-751 Recreation	831,254	0.50%	1,718	0	1,718	238	1,956
51 253-101 City Commission	2,710	0.00%	6	0	6	1	6

**City of Kalamazoo**  
**Full Cost Allocation Plan**

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**Advise and Counsel Allocations**

Dept:15 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 253-345 Public Safety	14,693	0.01%	\$30	\$0	\$30	\$4	\$35
55 253-724 Public Safety	4,304	0.00%	9	0	9	1	10
56 253-751 Recreation	3,060	0.00%	6	0	6	1	7
57 253-752 Parks	401	0.00%	1	0	1	0	1
58 254 Light Grant	95,000	0.06%	196	0	196	27	224
59 262 Recovery Programs & Grants	30,000	0.02%	62	0	62	9	71
60 265-345 Public Safety	170,915	0.10%	353	0	353	49	402
61 271-724 Comm Dev	485,909	0.29%	1,004	0	1,004	139	1,143
64 285 Community Dev	6,750	0.00%	14	0	14	2	16
66 288 Economic Development	1,627,716	0.97%	3,364	0	3,364	466	3,830
67 289 Home Development	166,710	0.10%	345	0	345	48	392
68 299 CDBG	1,088,519	0.65%	2,250	0	2,250	312	2,561
72 590 Wastewater Fund	32,768,443	19.56%	67,726	0	67,726	9,384	77,110
73 591 Water Fund	26,812,065	16.00%	55,415	0	55,415	7,678	63,093
74 677-XXX Insurance Fund	12,113,311	7.23%	25,036	0	25,036	3,469	28,505
75 701-XXX General Trust Fund	80,275	0.05%	166	0	166	23	189
76 702-XXX Economic Dev	29,878	0.02%	62	0	62	9	70
77 709-XXX Brownfield Dev	1,884,948	1.12%	3,896	0	3,896	540	4,436
79 715 KMGa Fund	2,263,011	1.35%	4,677	0	4,677	648	5,325
80 731-XXX Pension Fund	2,258,563	1.35%	4,668	0	4,668	647	5,315
81 737-000 OPEB Trust Fund	412,801	0.25%	853	0	853	118	971
82 760 Foundation for Excellence	307,724	0.18%	636	0	636	88	724
<b>Subtotal</b>	<b>167,567,021</b>	<b>100.00%</b>	<b>346,329</b>	<b>0</b>	<b>346,329</b>	<b>44,161</b>	<b>390,490</b>
Direct Bills					0		0
<b>Total</b>					<b>\$346,329</b>		<b>\$390,490</b>

Basis Units: Department Expenditures exc. Transfers and Indirect

Source: Financial Statements

**City of Kalamazoo**  
**Full Cost Allocation Plan**

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**Labor Relations Allocations**

**Dept:15 101-266 City Attorney**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-635 City Maintenance	4.38	1.09%	\$151	\$0	\$151	\$0	\$151
8 101-191 Budget and Accounting	6.54	1.63%	226	0	226	0	226
9 101-215 City Clerk	3.00	0.75%	104	0	104	0	104
11 101-233 Purchasing	3.00	0.75%	104	0	104	0	104
12 101-261 311 Customer Service	4.86	1.21%	168	0	168	0	168
13 101-253 Treasury	6.81	1.70%	235	0	235	0	235
16 101-270 Human Resources	0.29	0.07%	10	0	10	1	11
17 101-345-01 Public Safety Admin	3.67	0.92%	127	0	127	17	144
18 101-640 Fleet	1.45	0.36%	50	0	50	7	57
21 101-345 Public Safety Ops	236.35	59.02%	8,154	0	8,154	1,120	9,274
22 101-441-00 PW General	4.62	1.15%	159	0	159	22	181
25 101-699.00 Code Enforcement	6.55	1.64%	226	0	226	31	257
26 101-699.01 Building Trades	6.29	1.57%	217	0	217	30	247
30 101-751-01 Parks & Rec Admin	6.27	1.57%	216	0	216	30	246
35 202 Act 51 Major Street	10.91	2.72%	376	0	376	52	428
36 203 Act 51 Local Street	11.03	2.75%	381	0	381	52	433
37 209 Cemeteries	1.11	0.28%	38	0	38	5	44
38 226 Solid Waste	4.23	1.06%	146	0	146	20	166
42 251 FFE Aspirational Projects	1.00	0.25%	35	0	35	5	39
45 252-345 Public Safety	1.88	0.47%	65	0	65	9	74
61 271-724 Comm Dev	3.46	0.86%	119	0	119	16	136
68 299 CDBG	0.22	0.05%	8	0	8	1	9
72 590 Wastewater Fund	43.39	10.84%	1,497	0	1,497	206	1,703
73 591 Water Fund	29.12	7.27%	1,005	0	1,005	138	1,143
<b>Subtotal</b>	<b>400.43</b>	<b>100.00%</b>	<b>13,815</b>	<b>0</b>	<b>13,815</b>	<b>1,762</b>	<b>15,577</b>
Direct Bills					0		0
<b>Total</b>					<b>\$13,815</b>		<b>\$15,577</b>

Basis Units: Union FTEs  
Source: Payroll Records

**City of Kalamazoo  
Full Cost Allocation Plan**

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**Pension Fund 731 Allocations**

Dept:15 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
80 731-XXX Pension Fund	100	100.00%	\$13,815	\$0	\$13,815	\$1,762	\$15,577
<b>Subtotal</b>	100	100.00%	13,815	0	13,815	1,762	15,577
Direct Bills					0		0
<b>Total</b>					<b>\$13,815</b>		<b>\$15,577</b>
Basis Units: Direct to Pension Fund							
Source:							

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**Risk Management Allocations**

**Dept:15 101-266 City Attorney**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-299 Non-Departmental	354	0.01%	\$4	\$0	\$4	\$0	\$4
5 101-635 City Maintenance	22,303	0.92%	275	0	275	0	275
6 101-172 City Manager	6,711	0.28%	83	0	83	0	83
7 101-636 Info Tech	6,103	0.25%	75	0	75	0	75
8 101-191 Budget and Accounting	6,266	0.26%	77	0	77	0	77
9 101-215 City Clerk	2,663	0.11%	33	0	33	0	33
10 101-223 Internal Auditor	464	0.02%	6	0	6	0	6
11 101-233 Purchasing	1,870	0.08%	23	0	23	0	23
12 101-261 311 Customer Service	2,404	0.10%	30	0	30	0	30
13 101-253 Treasury	3,097	0.13%	38	0	38	0	38
14 101-257 Assessing	136	0.01%	2	0	2	0	2
15 101-266 City Attorney	3,131	0.13%	39	0	39	0	39
16 101-270 Human Resources	3,280	0.14%	40	0	40	5	46
17 101-345-01 Public Safety Admin	82,234	3.39%	1,012	0	1,012	132	1,145
18 101-640 Fleet	27,347	1.13%	337	0	337	44	381
20 101-175 Diversity & Inclusion	791	0.03%	10	0	10	1	11
21 101-345 Public Safety Ops	1,291,748	53.31%	15,903	0	15,903	2,075	17,978
22 101-441-00 PW General	39,386	1.63%	485	0	485	63	548
25 101-699.00 Code Enforcement	10,381	0.43%	128	0	128	17	144
26 101-699.01 Building Trades	11,649	0.48%	143	0	143	19	162
27 101-721 Planning	2,095	0.09%	26	0	26	3	29
29 101-728 Econ Dev	2,231	0.09%	27	0	27	4	31
30 101-751-01 Parks & Rec Admin	34,042	1.40%	419	0	419	55	474
31 101-801 Emergency Recovery	625	0.03%	8	0	8	1	9
35 202 Act 51 Major Street	52,783	2.18%	650	0	650	85	735
36 203 Act 51 Local Street	59,179	2.44%	729	0	729	95	824
37 209 Cemeteries	2,225	0.09%	27	0	27	4	31
38 226 Solid Waste	12,906	0.53%	159	0	159	21	180
42 251 FFE Aspirational Projects	19,004	0.78%	234	0	234	31	264
45 252-345 Public Safety	30,833	1.27%	380	0	380	50	429
61 271-724 Comm Dev	5,206	0.21%	64	0	64	8	72
68 299 CDBG	1,089	0.04%	13	0	13	2	15
72 590 Wastewater Fund	208,955	8.62%	2,572	0	2,572	336	2,908
73 591 Water Fund	127,401	5.26%	1,568	0	1,568	205	1,773
74 677-XXX Insurance Fund	341,545	14.10%	4,205	0	4,205	549	4,753
76 702-XXX Economic Dev	120	0.00%	1	0	1	0	2
77 709-XXX Brownfield Dev	387	0.02%	5	0	5	1	5

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**Risk Management Allocations**

**Dept:15 101-266 City Attorney**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	2,422,944	100.00%	29,829	0	29,829	3,804	33,632
Direct Bills					0		0
<b>Total</b>					<b>\$29,829</b>		<b>\$33,632</b>
Basis Units: Worker's Comp Expenditures							
Source:							



**City of Kalamazoo**  
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**Allocation Summary**

**Dept:15 101-266 City Attorney**

Department	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government	Total
3 101-101 City Commission	\$209	\$0	\$0	\$0	\$0	\$209
4 101-299 Non-Departmental	331	0	0	4	0	335
5 101-635 City Maintenance	2,787	151	0	275	0	3,213
6 101-172 City Manager	4,247	0	0	83	0	4,329
7 101-636 Info Tech	7,701	0	0	75	0	7,776
8 101-191 Budget and Accounting	3,134	226	0	77	0	3,437
9 101-215 City Clerk	1,856	104	0	33	0	1,992
10 101-223 Internal Auditor	202	0	0	6	0	208
11 101-233 Purchasing	857	104	0	23	0	984
12 101-261 311 Customer Service	1,162	168	0	30	0	1,359
13 101-253 Treasury	2,535	235	0	38	0	2,808
14 101-257 Assessing	1,023	0	0	2	0	1,024
15 101-266 City Attorney	1,556	0	0	39	0	1,595
16 101-270 Human Resources	1,916	11	0	46	0	1,973
17 101-345-01 Public Safety Admin	4,304	144	0	1,145	0	5,592
18 101-640 Fleet	6,114	57	0	381	0	6,551
19 101-297 OPEB	1	0	0	0	0	1
20 101-175 Diversity & Inclusion	658	0	0	11	0	669
21 101-345 Public Safety Ops	72,310	9,274	0	17,978	0	99,563
22 101-441-00 PW General	2,135	181	0	548	0	2,864
23 101-448-31 Street Lights	3,320	0	0	0	0	3,320
25 101-699.00 Code Enforcement	2,010	257	0	144	0	2,411
26 101-699.01 Building Trades	2,107	247	0	162	0	2,516
27 101-721 Planning	1,921	0	0	29	0	1,950
28 101-724 Community Develop	1	0	0	0	0	1
29 101-728 Econ Dev	848	0	0	31	0	879
30 101-751-01 Parks & Rec Admin	6,141	246	0	474	0	6,861
31 101-801 Emergency Recovery	294	0	0	9	0	303
32 150-273 Cemeteries	47	0	0	0	0	47
33 155-751 Recreation	225	0	0	0	0	225
34 160-751 Mayor's Riverfront Pk	145	0	0	0	0	145
35 202 Act 51 Major Street	17,382	428	0	735	0	18,544
36 203 Act 51 Local Street	7,058	433	0	824	0	8,314
37 209 Cemeteries	1,134	44	0	31	0	1,208
38 226 Solid Waste	5,438	166	0	180	0	5,783
39 231-XXX Blight Abatement	295	0	0	0	0	295
42 251 FFE Aspirational Projects	27,664	39	0	264	0	27,968
45 252-345 Public Safety	1,947	74	0	429	0	2,449
46 252-441 Public Works	47	0	0	0	0	47
47 252-724 Public Safety Comm Dev	1,037	0	0	0	0	1,037
49 252-751 Recreation	1,956	0	0	0	0	1,956

**City of Kalamazoo**  
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**Allocation Summary**

Dept:15 101-266 City Attorney

Department	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government	Total
51 253-101 City Commission	\$6	\$0	\$0	\$0	\$0	\$6
53 253-345 Public Safety	35	0	0	0	0	35
55 253-724 Public Safety	10	0	0	0	0	10
56 253-751 Recreation	7	0	0	0	0	7
57 253-752 Parks	1	0	0	0	0	1
58 254 Light Grant	224	0	0	0	0	224
59 262 Recovery Programs & Grants	71	0	0	0	0	71
60 265-345 Public Safety	402	0	0	0	0	402
61 271-724 Comm Dev	1,143	136	0	72	0	1,352
64 285 Community Dev	16	0	0	0	0	16
66 288 Economic Development	3,830	0	0	0	0	3,830
67 289 Home Development	392	0	0	0	0	392
68 299 CDBG	2,561	9	0	15	0	2,585
72 590 Wastewater Fund	77,110	1,703	0	2,908	0	81,720
73 591 Water Fund	63,093	1,143	0	1,773	0	66,009
74 677-XXX Insurance Fund	28,505	0	0	4,753	0	33,258
75 701-XXX General Trust Fund	189	0	0	0	0	189
76 702-XXX Economic Dev	70	0	0	2	0	72
77 709-XXX Brownfield Dev	4,436	0	0	5	0	4,441
79 715 KMGA Fund	5,325	0	0	0	0	5,325
80 731-XXX Pension Fund	5,315	0	15,577	0	0	20,892
81 737-000 OPEB Trust Fund	971	0	0	0	0	971
82 760 Foundation for Excellence	724	0	0	0	0	724
<b>Total</b>	<b>\$390,490</b>	<b>\$15,577</b>	<b>\$15,577</b>	<b>\$33,632</b>	<b>\$0</b>	<b>\$455,277</b>

**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 2021  
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**A. Department Costs**

Dept:16 101-270 Human Resources

Description		Amount	General Admin	Human Resources	Labor Relations	Pension
<hr/>						
Personnel Costs						
Salaries	S1	568,703	134,726	340,937	38,956	54,084
Salary % Split			23.69%	59.95%	6.85%	9.51%
Benefits	S	159,161	37,705	95,417	10,903	15,136
Subtotal - Personnel Costs		727,863	172,431	436,354	49,859	69,220
<hr/>						
Services & Supplies Cost						
728 Supplies	S	7,952	1,884	4,767	545	756
805 Travel & Training	S	17,224	4,080	10,326	1,180	1,638
815 Telephone	S	4,001	948	2,398	274	380
825 Insurance	S	9,696	2,297	5,813	664	922
845 Outside Contractual Service	S	20,095	4,761	12,047	1,377	1,911
860 Memberships and Dues	S	3,283	778	1,968	225	312
870 Employee Incentive Program	P	22,371	0	22,371	0	0
880 Rental/Lease Equipment	S	1,717	407	1,029	118	163
Subtotal - Services & Supplies		86,339	15,154	60,720	4,382	6,083
<hr/>						
<b>Department Cost Total</b>		814,202	187,585	497,074	54,240	75,303
<hr/>						
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
<hr/>						
<b>Total Costs After Adjustments</b>		814,202	187,585	497,074	54,240	75,303
<hr/>						
General Admin Distribution			(187,585)	147,369	16,839	23,377
<hr/>						
<b>Grand Total</b>		<b>\$814,202</b>		<b>\$644,443</b>	<b>\$71,079</b>	<b>\$98,681</b>
<hr/>						

**City of Kalamazoo**  
**Full Cost Allocation Plan**

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

Dept:16 101-270 Human Resources

Department	First Incoming	Second Incoming	Human Resources	Labor Relations	Pension
1 City Hall	\$7,900	\$26	\$6,227	\$712	\$988
Subtotal - Building Depreciation	7,900	26	6,227	712	988
2 City Hall Equipment	780	8	618	71	98
2 Department Specific Equipment	1,500	15	1,190	136	189
2 Voice over IP System	190	2	151	17	24
Subtotal - Equipment Depreciation	2,470	24	1,959	224	311
3 City Commission	366	466	654	75	104
Subtotal - 101-101 City Commission	366	466	654	75	104
4 Security	8,020	2,027	7,893	902	1,252
4 Parking	4,159	324	3,522	402	559
Subtotal - 101-299 Non-Departmental	12,180	2,351	11,415	1,304	1,811
5 Maintenance Admin	1,188	456	1,291	148	205
5 City Hall	47,435	11,585	46,366	5,298	7,355
Subtotal - 101-635 City Maintenance	48,622	12,041	47,658	5,445	7,560
6 Management & Leadership	18,768	3,674	17,631	2,015	2,797
Subtotal - 101-172 City Manager	18,768	3,674	17,631	2,015	2,797
7 PC / Network Support	22,932	2,472	19,958	2,280	3,166
7 App - Eden	6,682	2,056	6,864	784	1,089
7 App - BS & A	5,405	1,093	5,105	583	810
7 App - Kronos	3,112	304	2,683	307	426
7 NeoGov	996	0	782	89	124
7 City Hall	1,696	0	1,332	152	211
7 City Wide	2,873	0	2,257	258	358
Subtotal - 101-636 Info Tech	43,696	5,924	38,982	4,454	6,184
8 Accounts Payable	3,271	706	3,125	357	496
8 Payroll	1,842	392	1,756	201	279
8 Budgeting	1,245	258	1,180	135	187
8 Risk Management	104	21	98	11	16

**City of Kalamazoo**  
**Full Cost Allocation Plan**

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

**Dept:16 101-270 Human Resources**

Department	First Incoming	Second Incoming	Human Resources	Labor Relations	Pension
8 Audit and Accounting	\$3,171	\$573	\$2,941	\$336	\$467
8 Cost Plan	1,039	0	817	93	130
Subtotal - 101-191 Budget and Accoun	10,672	1,951	9,917	1,133	1,573
9 Records Management	7,573	1,807	7,369	842	1,169
9 Mailroom	130	29	125	14	20
Subtotal - 101-215 City Clerk	7,703	1,836	7,494	856	1,189
10 Internal Audit	555	90	507	58	80
Subtotal - 101-223 Internal Auditor	555	90	507	58	80
11 Purchasing	7,308	1,662	7,047	805	1,118
Subtotal - 101-233 Purchasing	7,308	1,662	7,047	805	1,118
12 Customer Service	13,295	2,810	12,653	1,446	2,007
Subtotal - 101-261 311 Customer Servi	13,295	2,810	12,653	1,446	2,007
13 Tax Collection - General Fund	6,967	2,305	7,284	832	1,155
Subtotal - 101-253 Treasury	6,967	2,305	7,284	832	1,155
14 Assessing - General Fund	7,363	814	6,424	734	1,019
Subtotal - 101-257 Assessing	7,363	814	6,424	734	1,019
15 Advise and Counsel	1,683	233	1,505	172	239
15 Labor Relations	10	1	9	1	1
15 Risk Management	40	5	36	4	6
Subtotal - 101-266 City Attorney	1,733	240	1,550	177	246
16 Human Resources	0	9,130	7,173	820	1,138
16 Labor Relations	0	64	50	6	8
Subtotal - 101-270 Human Resources	0	9,194	7,223	825	1,146
19 General Fund OPEB	0	72,678	57,097	6,524	9,057
Subtotal - 101-297 OPEB	0	72,678	57,097	6,524	9,057
<b>Total Incoming</b>	<b>189,599</b>	<b>118,086</b>	<b>241,721</b>	<b>27,619</b>	<b>38,345</b>
<b>C. Total Allocated</b>		<b>\$1,121,887</b>	<b>\$886,163</b>	<b>\$98,699</b>	<b>\$137,025</b>
			78.99%	8.80%	12.21%

**City of Kalamazoo**  
**Full Cost Allocation Plan**

CY 2021  
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**Human Resources Allocations**

**Dept:16 101-270 Human Resources**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	1.76	0.31%	\$2,431	\$0	\$2,431	\$0	\$2,431
4 101-299 Non-Departmental	1.31	0.23%	1,810	0	1,810	0	1,810
5 101-635 City Maintenance	6.39	1.11%	8,827	0	8,827	0	8,827
6 101-172 City Manager	8.77	1.53%	12,114	0	12,114	0	12,114
7 101-636 Info Tech	13.00	2.26%	17,957	0	17,957	0	17,957
8 101-191 Budget and Accounting	13.72	2.39%	18,952	0	18,952	0	18,952
9 101-215 City Clerk	7.36	1.28%	10,166	0	10,166	0	10,166
10 101-223 Internal Auditor	1.00	0.17%	1,381	0	1,381	0	1,381
11 101-233 Purchasing	4.48	0.78%	6,188	0	6,188	0	6,188
12 101-261 311 Customer Service	8.38	1.46%	11,575	0	11,575	0	11,575
13 101-253 Treasury	8.74	1.52%	12,073	0	12,073	0	12,073
14 101-257 Assessing	0.44	0.08%	608	0	608	0	608
15 101-266 City Attorney	6.00	1.04%	8,288	0	8,288	0	8,288
16 101-270 Human Resources	6.61	1.15%	9,130	0	9,130	0	9,130
17 101-345-01 Public Safety Admin	8.68	1.51%	11,990	0	11,990	1,655	13,645
18 101-640 Fleet	3.64	0.63%	5,028	0	5,028	694	5,722
20 101-175 Diversity & Inclusion	1.15	0.20%	1,589	0	1,589	219	1,808
21 101-345 Public Safety Ops	242.76	42.26%	335,326	0	335,326	46,299	381,625
22 101-441-00 PW General	5.84	1.02%	8,067	0	8,067	1,114	9,181
25 101-699.00 Code Enforcement	8.38	1.46%	11,575	0	11,575	1,598	13,174
26 101-699.01 Building Trades	7.82	1.36%	10,802	0	10,802	1,491	12,293
27 101-721 Planning	4.29	0.75%	5,926	0	5,926	818	6,744
29 101-728 Econ Dev	1.40	0.24%	1,934	0	1,934	267	2,201
30 101-751-01 Parks & Rec Admin	21.56	3.75%	29,781	0	29,781	4,112	33,893
35 202 Act 51 Major Street	13.98	2.43%	19,311	0	19,311	2,666	21,977
36 203 Act 51 Local Street	13.85	2.41%	19,131	0	19,131	2,641	21,773
37 209 Cemeteries	1.20	0.21%	1,658	0	1,658	229	1,886
38 226 Solid Waste	4.61	0.80%	6,368	0	6,368	879	7,247
42 251 FFE Aspirational Projects	4.30	0.75%	5,940	0	5,940	820	6,760
45 252-345 Public Safety	1.88	0.33%	2,597	0	2,597	359	2,955
47 252-724 Public Safety Comm Dev	0.24	0.04%	332	0	332	46	377
49 252-751 Recreation	3.26	0.57%	4,503	0	4,503	622	5,125
61 271-724 Comm Dev	6.07	1.06%	8,385	0	8,385	1,158	9,542
68 299 CDBG	0.22	0.04%	304	0	304	42	346
72 590 Wastewater Fund	74.84	13.03%	103,377	0	103,377	14,273	117,650
73 591 Water Fund	55.31	9.63%	76,400	0	76,400	10,549	86,949
76 702-XXX Economic Dev	0.23	0.04%	318	0	318	44	362
77 709-XXX Brownfield Dev	0.91	0.16%	1,257	0	1,257	174	1,431

**City of Kalamazoo**  
**Full Cost Allocation Plan**

CY 2021  
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**Human Resources Allocations**

**Dept:16 101-270 Human Resources**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
<b>Subtotal</b>	574.38	100.00%	793,394	0	793,394	92,770	886,163
Direct Bills					0		0
<hr/>							
<b>Total</b>					<b>\$793,394</b>		<b>\$886,163</b>
<hr/>							
Basis Units: Full Time Equivalents							
Source: City Payroll Records							



**City of Kalamazoo**  
**Full Cost Allocation Plan**

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**Labor Relations Allocations**

**Dept:16 101-270 Human Resources**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-635 City Maintenance	4.38	1.09%	\$964	\$0	\$964	\$0	\$964
8 101-191 Budget and Accounting	6.54	1.63%	1,439	0	1,439	0	1,439
9 101-215 City Clerk	3.00	0.75%	660	0	660	0	660
11 101-233 Purchasing	3.00	0.75%	660	0	660	0	660
12 101-261 311 Customer Service	4.86	1.21%	1,069	0	1,069	0	1,069
13 101-253 Treasury	6.81	1.70%	1,498	0	1,498	0	1,498
16 101-270 Human Resources	0.29	0.07%	64	0	64	0	64
17 101-345-01 Public Safety Admin	3.67	0.92%	807	0	807	105	912
18 101-640 Fleet	1.45	0.36%	319	0	319	41	360
21 101-345 Public Safety Ops	236.35	59.02%	51,999	0	51,999	6,743	58,742
22 101-441-00 PW General	4.62	1.15%	1,016	0	1,016	132	1,148
25 101-699.00 Code Enforcement	6.55	1.64%	1,441	0	1,441	187	1,628
26 101-699.01 Building Trades	6.29	1.57%	1,384	0	1,384	179	1,563
30 101-751-01 Parks & Rec Admin	6.27	1.57%	1,379	0	1,379	179	1,558
35 202 Act 51 Major Street	10.91	2.72%	2,400	0	2,400	311	2,712
36 203 Act 51 Local Street	11.03	2.75%	2,427	0	2,427	315	2,741
37 209 Cemeteries	1.11	0.28%	244	0	244	32	276
38 226 Solid Waste	4.23	1.06%	931	0	931	121	1,051
42 251 FFE Aspirational Projects	1.00	0.25%	220	0	220	29	249
45 252-345 Public Safety	1.88	0.47%	414	0	414	54	467
61 271-724 Comm Dev	3.46	0.86%	761	0	761	99	860
68 299 CDBG	0.22	0.05%	48	0	48	6	55
72 590 Wastewater Fund	43.39	10.84%	9,546	0	9,546	1,238	10,784
73 591 Water Fund	29.12	7.27%	6,407	0	6,407	831	7,237
<b>Subtotal</b>	<b>400.43</b>	<b>100.00%</b>	<b>88,099</b>	<b>0</b>	<b>88,099</b>	<b>10,600</b>	<b>98,699</b>
Direct Bills					0		0
<b>Total</b>					<b>\$88,099</b>		<b>\$98,699</b>

Basis Units: Union FTEs  
Source: Payroll Records

**City of Kalamazoo  
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**Pension Allocations**

Dept:16 101-270 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
80 731-XXX Pension Fund	100	100.00%	\$122,309	\$0	\$122,309	\$14,716	\$137,025
<b>Subtotal</b>	100	100.00%	122,309	0	122,309	14,716	137,025
Direct Bills					0		0
<b>Total</b>					<b>\$122,309</b>		<b>\$137,025</b>
Basis Units: Direct to Pension Source:							

**City of Kalamazoo**  
**Full Cost Allocation Plan**

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**Allocation Summary**

**Dept:16 101-270 Human Resources**

Department	Human Resources	Labor Relations	Pension	Total
3 101-101 City Commission	\$2,431	\$0	\$0	\$2,431
4 101-299 Non-Departmental	1,810	0	0	1,810
5 101-635 City Maintenance	8,827	964	0	9,790
6 101-172 City Manager	12,114	0	0	12,114
7 101-636 Info Tech	17,957	0	0	17,957
8 101-191 Budget and Accounting	18,952	1,439	0	20,390
9 101-215 City Clerk	10,166	660	0	10,826
10 101-223 Internal Auditor	1,381	0	0	1,381
11 101-233 Purchasing	6,188	660	0	6,848
12 101-261 311 Customer Service	11,575	1,069	0	12,645
13 101-253 Treasury	12,073	1,498	0	13,571
14 101-257 Assessing	608	0	0	608
15 101-266 City Attorney	8,288	0	0	8,288
16 101-270 Human Resources	9,130	64	0	9,194
17 101-345-01 Public Safety Admin	13,645	912	0	14,557
18 101-640 Fleet	5,722	360	0	6,083
20 101-175 Diversity & Inclusion	1,808	0	0	1,808
21 101-345 Public Safety Ops	381,625	58,742	0	440,367
22 101-441-00 PW General	9,181	1,148	0	10,329
25 101-699.00 Code Enforcement	13,174	1,628	0	14,801
26 101-699.01 Building Trades	12,293	1,563	0	13,857
27 101-721 Planning	6,744	0	0	6,744
29 101-728 Econ Dev	2,201	0	0	2,201
30 101-751-01 Parks & Rec Admin	33,893	1,558	0	35,451
35 202 Act 51 Major Street	21,977	2,712	0	24,688
36 203 Act 51 Local Street	21,773	2,741	0	24,514
37 209 Cemeteries	1,886	276	0	2,162
38 226 Solid Waste	7,247	1,051	0	8,298
42 251 FFE Aspirational Projects	6,760	249	0	7,008
45 252-345 Public Safety	2,955	467	0	3,423
47 252-724 Public Safety Comm Dev	377	0	0	377
49 252-751 Recreation	5,125	0	0	5,125
61 271-724 Comm Dev	9,542	860	0	10,402
68 299 CDBG	346	55	0	401
72 590 Wastewater Fund	117,650	10,784	0	128,434
73 591 Water Fund	86,949	7,237	0	94,186
76 702-XXX Economic Dev	362	0	0	362
77 709-XXX Brownfield Dev	1,431	0	0	1,431
80 731-XXX Pension Fund	0	0	137,025	137,025

City of Kalamazoo  
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Allocation Summary

Dept:16 101-270 Human Resources

Department	Human Resources	Labor Relations	Pension	Total
Total	\$886,163	\$98,699	\$137,025	\$1,121,887

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

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

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

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

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

**City of Kalamazoo  
Full Cost Allocation Plan**

CY 2021  
7/11/2022

**A. Department Costs**

Dept:17 101-345-01 Public Safety Admin

Description		Amount	General Admin	Management & Leadership
<b>Personnel Costs</b>				
Salaries	S1	1,338,680	0	1,338,680
Salary % Split			.00%	100.00%
Benefits	S	305,903	0	305,903
Subtotal - Personnel Costs		1,644,583	0	1,644,583
<b>Services &amp; Supplies Cost</b>				
728 Supplies	S	11,511	0	11,511
729 Other Supplies	S	25,033	0	25,033
805 Travel	S	2,095	0	2,095
845 Outside Contractual Services	S	145,369	0	145,369
860 Memberships & Dues	S	385	0	385
Subtotal - Services & Supplies		184,393	0	184,393
<b>Department Cost Total</b>		1,828,976	0	1,828,976
<b>Adjustments to Cost</b>				
Subtotal - Adjustments		0	0	0
<b>Total Costs After Adjustments</b>		1,828,976	0	1,828,976
General Admin Distribution			0	0
<b>Grand Total</b>		<u>\$1,828,976</u>		<u>\$1,828,976</u>

**City of Kalamazoo  
Full Cost Allocation Plan**

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

Dept:17 101-345-01 Public Safety Admin

Department	First Incoming	Second Incoming	Management & Leadership
2 Department Specific Equipment	\$1,417	\$14	\$1,431
2 Voice over IP System	1,540	15	1,555
Subtotal - Equipment Depreciation	2,957	29	2,985
3 City Commission	823	1,048	1,870
Subtotal - 101-101 City Commission	823	1,048	1,870
6 Management & Leadership	24,645	4,825	29,471
Subtotal - 101-172 City Manager	24,645	4,825	29,471
7 PC / Network Support	612,917	66,067	678,984
7 App - Eden	8,167	2,512	10,679
7 App - BS & A	20,269	4,098	24,367
7 App - Kronos	74,682	7,288	81,969
7 KDPS	525,089	105,879	630,967
7 NeoGov	23,899	0	23,899
7 City Wide	3,773	0	3,773
Subtotal - 101-636 Info Tech	1,268,795	185,844	1,454,639
8 Accounts Payable	3,504	757	4,261
8 Payroll	2,419	515	2,935
8 Budgeting	2,796	580	3,375
8 Risk Management	233	48	281
8 Audit and Accounting	2,579	466	3,045
8 Cost Plan	693	0	693
Subtotal - 101-191 Budget and Accoun	12,223	2,366	14,589
9 Records Management	24,418	5,826	30,244
9 Mailroom	868	192	1,060
Subtotal - 101-215 City Clerk	25,286	6,018	31,304
10 Internal Audit	1,248	201	1,449
Subtotal - 101-223 Internal Auditor	1,248	201	1,449
11 Purchasing	2,542	578	3,120

**City of Kalamazoo  
Full Cost Allocation Plan**

CY 2021  
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**B. Incoming Costs - (Default Spread Salary%)**

Dept:17 101-345-01 Public Safety Admin

Department	First Incoming	Second Incoming	Management & Leadership
Subtotal - 101-233 Purchasing	\$2,542	\$578	\$3,120
12 Customer Service	1,694	358	2,052
Subtotal - 101-261 311 Customer Servi	1,694	358	2,052
13 Non-Tax Revenue	1,325	385	1,710
13 Tax Collection - General Fund	15,651	5,177	20,828
13 Cashier	3	3	5
Subtotal - 101-253 Treasury	16,979	5,565	22,544
14 Assessing - General Fund	16,539	1,828	18,367
Subtotal - 101-257 Assessing	16,539	1,828	18,367
15 Advise and Counsel	3,780	524	4,304
15 Labor Relations	127	17	144
15 Risk Management	1,012	132	1,145
Subtotal - 101-266 City Attorney	4,919	673	5,592
16 Human Resources	11,990	1,655	13,645
16 Labor Relations	807	105	912
Subtotal - 101-270 Human Resources	12,797	1,760	14,557
17 Management & Leadership	0	110,348	110,348
Subtotal - 101-345-01 Public Safety Ad	0	110,348	110,348
18 Fleet Overhead (exc Pub Wrks)	0	752,818	752,818
18 Rent / Lease Vehicle Equip	0	250,119	250,119
Subtotal - 101-640 Fleet	0	1,002,938	1,002,938
19 General Fund OPEB	0	95,438	95,438
Subtotal - 101-297 OPEB	0	95,438	95,438
<b>Total Incoming</b>	<b>1,391,446</b>	<b>1,419,816</b>	<b>2,811,263</b>
<b>C. Total Allocated</b>		<b>\$4,640,239</b>	<b>\$4,640,239</b>
		100.00%	



**City of Kalamazoo**  
**Full Cost Allocation Plan**

CY 2021  
7/11/2022

**Management & Leadership Allocations**

Dept:17 101-345-01 Public Safety Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17 101-345-01 Public Safety Admin	8.68	3.43%	\$110,348	\$0	\$110,348	\$0	\$110,348
21 101-345 Public Safety Ops	242.76	95.83%	3,086,175	0	3,086,175	1,408,905	4,495,080
45 252-345 Public Safety	1.88	0.74%	23,900	0	23,900	10,911	34,811
<b>Subtotal</b>	253.32	100.00%	3,220,422	0	3,220,422	1,419,816	4,640,239
Direct Bills					0		0
<b>Total</b>					<b>\$3,220,422</b>		<b>\$4,640,239</b>

Basis Units: Number of Positions Supervised

Source: Payroll Records

City of Kalamazoo  
Full Cost Allocation Plan

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Allocation Summary

Dept:17 101-345-01 Public Safety Admin

Department	Management & Leadership	Total
17 101-345-01 Public Safety Admin	\$110,348	\$110,348
21 101-345 Public Safety Ops	4,495,080	4,495,080
45 252-345 Public Safety	34,811	34,811
<b>Total</b>	<b>\$4,640,239</b>	<b>\$4,640,239</b>

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

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

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

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

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

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

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

**City of Kalamazoo  
Full Cost Allocation Plan**

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

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

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

**City of Kalamazoo**  
**Full Cost Allocation Plan**

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**A. Department Costs**

Dept:18 101-640 Fleet

Description		Amount	General Admin	Fleet Overhead (exc Pub	Fleet Overhead - Pub Wrks	Rent / Lease Vehicle Equip
Personnel Costs						
Salaries	S1	486,554	0	333,581	152,973	0
Salary % Split			.00%	68.56%	31.44%	.00%
Benefits	S	217,614	0	149,196	68,418	0
Subtotal - Personnel Costs		704,168	0	482,777	221,390	0
Services & Supplies Cost						
727 Vehicle Supplies	S	643,221	0	440,992	202,229	0
729 Operating Supplies	S	517,306	0	354,665	162,641	0
805 Travel	S	1,366	0	936	429	0
815 Telephone	S	1,162	0	797	365	0
825 Insurance	S	17,196	0	11,790	5,406	0
840.009 Inventory Write-offs	S	15,532	0	10,648	4,883	0
845 Outside Contractors	S	76,313	0	52,320	23,993	0
850 Charges for Services	D	264,444	0	0	0	0
865 Subscriptions	S	1,239	0	849	390	0
875 Vehicle Maintenance	S	182	0	125	57	0
880.004 Rent/Lease Equip	S	2,160	0	1,481	679	0
880.005 Rent/Lease Vehicular Equip	P	530,645	0	0	248,923	281,722
885 Application Software	S	0	0	0	0	0
975 Machinery & Equipment	S	71,669	0	49,136	22,533	0
977 Vehicle Equipment	S	15,923	0	10,917	5,006	0
Subtotal - Services & Supplies		2,158,358	0	934,658	677,535	281,722
<b>Department Cost Total</b>		<b>2,862,526</b>	<b>0</b>	<b>1,417,435</b>	<b>898,925</b>	<b>281,722</b>
Adjustments to Cost						
850 Charges for Services	D	(264,444)	0	0	0	0
Subtotal - Adjustments		(264,444)	0	0	0	0
<b>Total Costs After Adjustments</b>		<b>2,598,082</b>	<b>0</b>	<b>1,417,435</b>	<b>898,925</b>	<b>281,722</b>
General Admin Distribution			0	0	0	0
<b>Grand Total</b>		<b>\$2,598,082</b>		<b>\$1,417,435</b>	<b>\$898,925</b>	<b>\$281,722</b>

**City of Kalamazoo**  
**Full Cost Allocation Plan**

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

Dept:18 101-640 Fleet

Department	First Incoming	Second Incoming	Fleet Overhead (exc Pub	Fleet Overhead - Pub Wrks	Rent / Lease Vehicle Equip
2 Voice over IP System	\$42	\$0	\$29	\$13	\$0
Subtotal - Equipment Depreciation	42	0	29	13	0
3 City Commission	1,169	1,488	1,821	835	0
Subtotal - 101-101 City Commission	1,169	1,488	1,821	835	0
6 Management & Leadership	10,335	2,023	8,473	3,886	0
Subtotal - 101-172 City Manager	10,335	2,023	8,473	3,886	0
7 PC / Network Support	6,254	674	4,750	2,178	0
7 App - Eden	742	228	666	305	0
7 App - BS & A	1,351	273	1,114	511	0
7 App - Kronos	1,197	117	901	413	0
7 NeoGov	383	0	263	120	0
7 City Wide	1,582	0	1,085	497	0
7 Dept Specific Exp	65,227	0	44,719	20,507	0
Subtotal - 101-636 Info Tech	76,736	1,293	53,497	24,532	0
8 Accounts Payable	39,063	8,437	32,566	14,934	0
8 Payroll	1,015	216	844	387	0
8 Budgeting	3,971	824	3,287	1,507	0
8 Risk Managment	330	68	273	125	0
8 Audit and Accounting	109,120	19,706	88,324	40,503	0
8 Cost Plan	1,039	0	713	327	0
Subtotal - 101-191 Budget and Accoun	154,539	29,252	126,007	57,784	0
10 Internal Audit	1,772	286	1,411	647	0
Subtotal - 101-223 Internal Auditor	1,772	286	1,411	647	0
11 Purchasing	13,451	3,059	11,319	5,191	0
Subtotal - 101-233 Purchasing	13,451	3,059	11,319	5,191	0
13 Non-Tax Revenue	380	110	336	154	0
13 Tax Collection - General Fund	22,232	7,354	20,284	9,302	0
Subtotal - 101-253 Treasury	22,612	7,464	20,620	9,456	0
14 Assessing - General Fund	23,494	2,596	17,888	8,203	0

**City of Kalamazoo  
Full Cost Allocation Plan**

CY 2021  
7/11/2022

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

Dept:18 101-640 Fleet

Department	First Incoming	Second Incoming	Fleet Overhead (exc Pub	Fleet Overhead - Pub Wrks	Rent / Lease Vehicle Equip
Subtotal - 101-257 Assessing	\$23,494	\$2,596	\$17,888	\$8,203	\$0
15 Advise and Counsel	5,370	744	4,192	1,922	0
15 Labor Relations	50	7	39	18	0
15 Risk Management	337	44	261	120	0
Subtotal - 101-266 City Attorney	5,756	795	4,492	2,060	0
16 Human Resources	5,028	694	3,923	1,799	0
16 Labor Relations	319	41	247	113	0
Subtotal - 101-270 Human Resources	5,347	736	4,170	1,912	0
19 General Fund OPEB	0	40,022	27,439	12,583	0
Subtotal - 101-297 OPEB	0	40,022	27,439	12,583	0
<b>Total Incoming</b>	<b>315,254</b>	<b>89,015</b>	<b>277,167</b>	<b>127,102</b>	<b>0</b>
<b>C. Total Allocated</b>		<b>\$3,002,350</b>	<b>\$1,694,601</b>	<b>\$1,026,027</b>	<b>\$281,722</b>
			56.44%	34.17%	9.38%

**City of Kalamazoo**  
**Full Cost Allocation Plan**

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**Fleet Overhead (exc Pub Wrks) Allocations**

**Dept:18 101-640 Fleet**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17 101-345-01 Public Safety Admin	491,861	46.08%	\$752,818	\$0	\$752,818	\$0	\$752,818
27 101-721 Planning	9,494	0.89%	14,532	0	14,532	1,007	15,538
30 101-751-01 Parks & Rec Admin	47,109	4.41%	72,103	0	72,103	4,996	77,099
72 590 Wastewater Fund	221,769	20.78%	339,428	(231,776)	107,652	23,519	131,171
73 591 Water Fund	291,534	27.31%	446,207	(268,926)	177,281	30,918	208,199
86 All Other	5,543	0.52%	8,484	0	8,484	588	9,072
<b>Subtotal</b>	<b>1,067,311</b>	<b>100.00%</b>	<b>1,633,573</b>	<b>(500,703)</b>	<b>1,132,870</b>	<b>61,028</b>	<b>1,193,899</b>
Direct Bills					500,703		500,703
<b>Total</b>					<b>\$1,633,573</b>		<b>\$1,694,601</b>

Basis Units: Fleet Charges

Source: Project Accounting Status Report



**City of Kalamazoo**  
**Full Cost Allocation Plan**

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**Fleet Overhead - Pub Wrks Allocations**

**Dept:18 101-640 Fleet**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22 101-441-00 PW General	5.84	15.26%	\$152,261	\$0	\$152,261	\$4,270	\$156,531
35 202 Act 51 Major Street	13.98	36.52%	364,488	(310,981)	53,507	10,221	63,728
36 203 Act 51 Local Street	13.85	36.18%	361,099	(294,096)	67,003	10,126	77,129
38 226 Solid Waste	4.61	12.04%	120,192	(103,896)	16,296	3,370	19,667
<b>Subtotal</b>	<b>38.28</b>	<b>100.00%</b>	<b>998,041</b>	<b>(708,973)</b>	<b>289,068</b>	<b>27,986</b>	<b>317,054</b>
Direct Bills					708,973		708,973
<b>Total</b>					<b>\$998,041</b>		<b>\$1,026,027</b>

Basis Units: Department Total Expenditures  
Source: Financials

**City of Kalamazoo**  
**Full Cost Allocation Plan**

CY 2021  
7/11/2022

**Rent / Lease Vehicle Equip Allocations**

**Dept:18 101-640 Fleet**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17 101-345-01 Public Safety Admin	491,861.34	88.78%	\$250,119	\$0	\$250,119	\$0	\$250,119
27 101-721 Planning	9,494.31	1.71%	4,828	0	4,828	0	4,828
30 101-751-01 Parks & Rec Admin	47,109.35	8.50%	23,956	0	23,956	0	23,956
86 All Other	5,543.24	1.00%	2,819	0	2,819	0	2,819
<b>Subtotal</b>	<b>554,008.24</b>	<b>100.00%</b>	<b>281,722</b>	<b>0</b>	<b>281,722</b>	<b>0</b>	<b>281,722</b>
Direct Bills					0		0
<b>Total</b>					<b>\$281,722</b>		<b>\$281,722</b>

Basis Units: Fleet Charges  
Source: Project Accounting

**City of Kalamazoo  
Full Cost Allocation Plan**

CY 2021  
7/11/2022

**Allocation Summary**

**Dept:18 101-640 Fleet**

Department	Fleet Overhead (exc Pub	Fleet Overhead - Pub Wrks	Rent / Lease Vehicle Equip	Total
0 Direct Billed	\$500,703	\$708,973	\$0	\$1,209,676
17 101-345-01 Public Safety Admin	752,818	0	250,119	1,002,938
22 101-441-00 PW General	0	156,531	0	156,531
27 101-721 Planning	15,538	0	4,828	20,366
30 101-751-01 Parks & Rec Admin	77,099	0	23,956	101,055
35 202 Act 51 Major Street	0	63,728	0	63,728
36 203 Act 51 Local Street	0	77,129	0	77,129
38 226 Solid Waste	0	19,667	0	19,667
72 590 Wastewater Fund	131,171	0	0	131,171
73 591 Water Fund	208,199	0	0	208,199
86 All Other	9,072	0	2,819	11,891
<b>Total</b>	<b>\$1,694,601</b>	<b>\$1,026,027</b>	<b>\$281,722</b>	<b>\$3,002,350</b>

City of Kalamazoo  
Full Cost Allocation Plan

CY 2021  
7/11/2022

**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	\$ 4,325,933
General Fund OPEB	101-297	6,321,301
<b>Total Expenditures</b>		<b>\$ 10,647,234</b>

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 2021  
7/11/2022

**A. Department Costs**

Dept:19 101-297 OPEB

Description		Amount	General Admin	General Fund OPEB
<hr/>				
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			.00%	.00%
Benefits	S	0	0	0
Subtotal - Personnel Costs		<hr/> 0	<hr/> 0	<hr/> 0
Services & Supplies Cost				
101-297-840 Bond Issuance Exp	P	0	0	0
101-297-872 Employer OPEB Contribu D		2,484,677	0	0
101-297-999 Transfer	D	3,836,624	0	0
380-906-840 Paying Agent Fees	P	500	0	500
380-906-991 OPEB Debt Service Princ P		1,618,270	0	1,618,270
380-906-995 OPEB Debt Service Inter P		2,707,163	0	2,707,163
Subtotal - Services & Supplies		<hr/> 10,647,234	<hr/> 0	<hr/> 4,325,933
<b>Department Cost Total</b>		10,647,234	0	4,325,933
Adjustments to Cost				
101-297-872 Employer OPEB Contribu D		(2,484,677)	0	0
101-297-999 Transfer	D	(3,836,624)	0	0
Subtotal - Adjustments		<hr/> (6,321,301)	<hr/> 0	<hr/> 0
<b>Total Costs After Adjustments</b>		4,325,933	0	4,325,933
General Admin Distribution			0	0
<b>Grand Total</b>		<hr/> <hr/> \$4,325,933	<hr/> <hr/> \$4,325,933	

**City of Kalamazoo  
Full Cost Allocation Plan**

CY 2021  
7/11/2022

**B. Incoming Costs - (Default Spread Expense%)**

Dept:19 101-297 OPEB

Department	First Incoming	Second Incoming	General Fund OPEB
3 City Commission	\$0	\$0	\$1
Subtotal - 101-101 City Commission	0	0	1
8 Accounts Payable	11	2	13
8 Budgeting	1	0	1
8 Risk Managment	0	0	0
8 Audit and Accounting	87	16	102
8 Cost Plan	346	0	346
Subtotal - 101-191 Budget and Accoun	445	18	463
10 Internal Audit	0	0	0
Subtotal - 101-223 Internal Auditor	0	0	0
15 Advise and Counsel	1	0	1
Subtotal - 101-266 City Attorney	1	0	1
<b>Total Incoming</b>	<b>447</b>	<b>19</b>	<b>465</b>
<b>C. Total Allocated</b>	<b>\$4,326,399</b>	<b>\$4,326,399</b>	
		100.00%	

**City of Kalamazoo**  
**Full Cost Allocation Plan**

CY 2021  
7/11/2022

**General Fund OPEB Allocations**

**Dept:19 101-297 OPEB**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-101 City Commission	1.76	0.45%	\$19,352	\$0	\$19,352	\$0	\$19,352
4 101-299 Non-Departmental	1.31	0.33%	14,404	0	14,404	0	14,404
5 101-635 City Maintenance	6.39	1.62%	70,259	0	70,259	0	70,259
6 101-172 City Manager	8.77	2.23%	96,428	0	96,428	0	96,428
7 101-636 Info Tech	13.00	3.30%	142,937	0	142,937	0	142,937
8 101-191 Budget and Accounting	13.72	3.49%	150,854	0	150,854	0	150,854
9 101-215 City Clerk	7.36	1.87%	80,924	0	80,924	0	80,924
10 101-223 Internal Auditor	1.00	0.25%	10,995	0	10,995	0	10,995
11 101-233 Purchasing	4.48	1.14%	49,258	0	49,258	0	49,258
12 101-261 311 Customer Service	8.38	2.13%	92,140	0	92,140	0	92,140
13 101-253 Treasury	8.74	2.22%	96,098	0	96,098	0	96,098
14 101-257 Assessing	0.44	0.11%	4,838	0	4,838	0	4,838
15 101-266 City Attorney	6.00	1.52%	65,971	0	65,971	0	65,971
16 101-270 Human Resources	6.61	1.68%	72,678	0	72,678	0	72,678
17 101-345-01 Public Safety Admin	8.68	2.21%	95,438	0	95,438	0	95,438
18 101-640 Fleet	3.64	0.93%	40,022	0	40,022	0	40,022
20 101-175 Diversity & Inclusion	1.15	0.29%	12,644	0	12,644	0	12,645
21 101-345 Public Safety Ops	242.76	61.70%	2,669,188	0	2,669,188	15	2,669,203
22 101-441-00 PW General	5.84	1.48%	64,212	0	64,212	0	64,212
25 101-699.00 Code Enforcement	8.38	2.13%	92,140	0	92,140	1	92,140
26 101-699.01 Building Trades	7.82	1.99%	85,982	0	85,982	0	85,983
27 101-721 Planning	4.29	1.09%	47,169	0	47,169	0	47,170
29 101-728 Econ Dev	1.40	0.36%	15,393	0	15,393	0	15,393
30 101-751-01 Parks & Rec Admin	21.56	5.48%	237,056	0	237,056	1	237,057
<b>Subtotal</b>	<b>393.48</b>	<b>100.00%</b>	<b>4,326,380</b>	<b>0</b>	<b>4,326,380</b>	<b>19</b>	<b>4,326,399</b>
Direct Bills					0		0
<b>Total</b>					<b>\$4,326,380</b>		<b>\$4,326,399</b>
Basis Units: General Fund FTEs							
Source: Payroll Records							

**City of Kalamazoo  
Full Cost Allocation Plan**

CY 2021  
7/11/2022

**Allocation Summary**

**Dept:19 101-297 OPEB**

Department	General Fund OPEB	Total
3 101-101 City Commission	\$19,352	\$19,352
4 101-299 Non-Departmental	14,404	14,404
5 101-635 City Maintenance	70,259	70,259
6 101-172 City Manager	96,428	96,428
7 101-636 Info Tech	142,937	142,937
8 101-191 Budget and Accounting	150,854	150,854
9 101-215 City Clerk	80,924	80,924
10 101-223 Internal Auditor	10,995	10,995
11 101-233 Purchasing	49,258	49,258
12 101-261 311 Customer Service	92,140	92,140
13 101-253 Treasury	96,098	96,098
14 101-257 Assessing	4,838	4,838
15 101-266 City Attorney	65,971	65,971
16 101-270 Human Resources	72,678	72,678
17 101-345-01 Public Safety Admin	95,438	95,438
18 101-640 Fleet	40,022	40,022
20 101-175 Diversity & Inclusion	12,645	12,645
21 101-345 Public Safety Ops	2,669,203	2,669,203
22 101-441-00 PW General	64,212	64,212
25 101-699.00 Code Enforcement	92,140	92,140
26 101-699.01 Building Trades	85,983	85,983
27 101-721 Planning	47,170	47,170
29 101-728 Econ Dev	15,393	15,393
30 101-751-01 Parks & Rec Admin	237,057	237,057
<b>Total</b>	<b>\$4,326,399</b>	<b>\$4,326,399</b>



# CITY OF KALAMAZOO, MICHIGAN



## WATER FUND DEPARTMENT STUDY

Based on Actual Expenditures  
For the Fiscal Year Ended December 31, 2021



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2343 Delta Road

Bay City, Michigan 48706

989.316.2220

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

CY2021  
7/11/2022

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

CY2021  
7/11/2022

**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	\$548	\$0	\$0	\$0	\$1,311	\$1,298	\$113	\$432	\$418	\$1,104
2 591-551 Administration	26,604	41,371	39,541	76,186	216,601	87,947	14,129	67,762	454,154	451,384
3 591-564 Water Building Services	46,781	0	0	155,078	111,985	110,943	9,612	36,928	35,726	94,362
4 591-562 Distribution	0	31,861	0	0	0	0	0	0	167,465	178,404
5 City Wide Indirect Costs	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>\$73,932</b>	<b>\$73,232</b>	<b>\$39,541</b>	<b>\$231,264</b>	<b>\$329,896</b>	<b>\$200,189</b>	<b>\$23,854</b>	<b>\$105,122</b>	<b>\$657,763</b>	<b>\$725,255</b>

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

CY2021  
7/11/2022

**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	\$996	\$0
2 591-551 Administration	0	0	0	0	0	0	0	0	5,758	0
3 591-564 Water Building Services	0	0	0	0	0	0	0	0	39,181	0
4 591-562 Distribution	10,617	11,572	25,324	18,142	3,231	3,392	28,340	2,630	1,320	0
5 City Wide Indirect Costs	0	0	0	0	0	0	0	0	1,550,643	0
<b>Total Current Allocations</b>	<b>\$10,617</b>	<b>\$11,572</b>	<b>\$25,324</b>	<b>\$18,142</b>	<b>\$3,231</b>	<b>\$3,392</b>	<b>\$28,340</b>	<b>\$2,630</b>	<b>\$1,597,897</b>	<b>\$0</b>

City of Kalamazoo - Water Fund  
Departmental Study

CY2021  
7/11/2022

Summary Schedule

Department	Total
1 Building Depreciation	\$6,220
2 591-551 Administration	1,481,437
3 591-564 Water Building Services	640,596
4 591-562 Distribution	482,300
5 City Wide Indirect Costs	1,550,643
<b>Total Current Allocations</b>	<b><u>\$4,161,195</u></b>

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

CY2021  
7/11/2022

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**

CY2021  
7/11/2022

**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	6,220	0	6,220
Subtotal - Services & Supplies		6,220	0	6,220
<hr/>				
<b>Department Cost Total</b>		6,220	0	6,220
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
<b>Total Costs After Adjustments</b>		6,220	0	6,220
<hr/>				
General Admin Distribution			0	0
<hr/>				
<b>Grand Total</b>		<b>\$6,220</b>		<b>\$6,220</b>
		<hr/> <hr/>		

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

CY2021  
7/11/2022

**B. Incoming Costs - (Default Spread Custom%)**

**Dept:1 Building Depreciation**

No Indirect Costs

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

CY2021  
7/11/2022

**Depreciation Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 101-441-00 Public Works General	2,345.54	8.80%	\$548	\$0	\$548	\$0	\$548
10 202 Major Street Fund	5,614.83	21.07%	1,311	0	1,311	0	1,311
11 203 Local Street Fund	5,562.62	20.88%	1,298	0	1,298	0	1,298
12 209 Cemeteries	481.96	1.81%	113	0	113	0	113
13 226 Solid Waste	1,851.53	6.95%	432	0	432	0	432
14 590 Wastewater Admin	1,791.28	6.72%	418	0	418	0	418
15 591 Water Fund Admin	4,731.24	17.76%	1,104	0	1,104	0	1,104
24 Other	4,265.00	16.01%	996	0	996	0	996
<b>Subtotal</b>	26,644.00	100.00%	6,220	0	6,220	0	6,220
Direct Bills					0		0
<b>Total</b>					<b>\$6,220</b>		<b>\$6,220</b>

Basis Units: Assigned Sq Footages  
Source: Maintenance Records

City of Kalamazoo - Water Fund  
Departmental Study

CY2021  
7/11/2022

Allocation Summary

Dept:1 Building Depreciation

Department	Depreciation	Total
6 101-441-00 Public Works General	\$548	\$548
10 202 Major Street Fund	1,311	1,311
11 203 Local Street Fund	1,298	1,298
12 209 Cemeteries	113	113
13 226 Solid Waste	432	432
14 590 Wastewater Admin	418	418
15 591 Water Fund Admin	1,104	1,104
24 Other	996	996
Total	<u>\$6,220</u>	<u>\$6,220</u>

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

CY2021  
7/11/2022

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 benefiting departments.

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

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

CY2021  
7/11/2022

**A. Department Costs**

**Dept:2 591-551 Administration**

Description		Amount	General Admin	Interfund Transfer	Retiree Health Care
<b>Personnel Costs</b>					
Salaries	S1	1,003,383	0	1,003,383	0
Salary % Split			.00%	100.00%	.00%
Benefits	P	282,005	0	262,326	19,679
Subtotal - Personnel Costs		1,285,388	0	1,265,709	19,679
<b>Services &amp; Supplies Cost</b>					
728 Office Supplies	P	7,598	0	7,598	0
729 Operating Expenses	P	18,330	0	18,330	0
805 Travel	P	11,069	0	11,069	0
810 Fees	P	2,808	0	2,808	0
815 Utilities	P	14,514	0	14,514	0
840 Bonds, Fees, Depreciation	D	4,968,562	0	0	0
845 Outside Contractual Services	D	698,307	0	0	0
850 Charges for Services	D	3,033,838	0	0	0
860 Memberships and Dues	D	32,389	0	0	0
865 Subscriptions	D	0	0	0	0
871 Pension Expense (GASB Adj)	D	(1,294,236)	0	0	0
872 OPEB Contribution	D	256,380	0	0	0
872.100 OPEB Contrib. (GASB Adj)	D	3,946,104	0	0	0
880 Property Taxes	D	6,806	0	0	0
885 Application Software	P	28,223	0	28,223	0
975 Machinery and Equipment	D	19,788	0	0	0
991 Principal Payments	D	2,146,435	0	0	0
992 Bond Principal	D	(2,121,435)	0	0	0
995 Interest / Amortization	D	2,279,406	0	0	0
998 Interest on Deposits	D	52,724	0	0	0
Subtotal - Services & Supplies		14,107,611	0	82,541	0
<b>Department Cost Total</b>		15,392,999	0	1,348,250	19,679
<b>Adjustments to Cost</b>					
840 Bonds, Fees, Depreciation	D	(4,968,562)	0	0	0

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

CY2021  
7/11/2022

**A. Department Costs**

**Dept:2 591-551 Administration**

Description		Amount	General Admin	Interfund Transfer	Retiree Health Care
845 Outside Contractual Services	D	(698,307)	0	0	0
850 Charges for Services	D	(3,033,838)	0	0	0
860 Memberships and Dues	D	(32,389)	0	0	0
865 Subscriptions	D	0	0	0	0
871 Pension Expense (GASB Adj)	D	1,294,236	0	0	0
872 OPEB Contribution	D	(256,380)	0	0	0
872.100 OPEB Contrib. (GASB Adj)	D	(3,946,104)	0	0	0
880 Property Taxes	D	(6,806)	0	0	0
975 Machinery and Equipment	D	(19,788)	0	0	0
991 Principal Payments	D	(2,146,435)	0	0	0
992 Bond Principal	D	2,121,435	0	0	0
995 Interest / Amortization	D	(2,279,406)	0	0	0
998 Interest on Deposits	D	(52,724)	0	0	0
Subtotal - Adjustments		(14,025,070)	0	0	0
<b>Total Costs After Adjustments</b>		1,367,929	0	1,348,250	19,679
General Admin Distribution			0	0	0
<b>Grand Total</b>		<b>\$1,367,929</b>		<b>\$1,348,250</b>	<b>\$19,679</b>

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

CY2021  
7/11/2022

**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	\$4,830	\$4,830	\$0
Subtotal - 591-551 Administration	0	4,830	4,830	0
5 City Wide Cost Allocation	0	122,599	122,599	0
Subtotal - City Wide Indirect Costs	0	122,599	122,599	0
<b>Total Incoming</b>	0	127,429	127,429	0
<b>C. Total Allocated</b>		<u>\$1,495,358</u>	<u>\$1,475,679</u>	<u>\$19,679</u>
		98.68%	1.32%	

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

CY2021  
7/11/2022

**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	907,257	1.80%	\$24,307	\$0	\$24,307	\$2,297	\$26,604
7 101-448 Street Lights	1,410,826	2.80%	37,799	0	37,799	3,572	41,371
8 101-635 City Maintenance	1,348,407	2.68%	36,126	0	36,126	3,414	39,541
9 101-640 City Fleet	2,598,082	5.16%	69,607	0	69,607	6,579	76,186
10 202 Major Street Fund	7,386,466	14.68%	197,897	0	197,897	18,704	216,601
11 203 Local Street Fund	2,999,161	5.96%	80,353	0	80,353	7,594	87,947
12 209 Cemeteries	481,819	0.96%	12,909	0	12,909	1,220	14,129
13 226 Solid Waste	2,310,792	4.59%	61,910	0	61,910	5,851	67,762
14 590 Wastewater Admin	15,487,435	30.78%	414,936	0	414,936	39,217	454,154
15 591 Water Fund Admin	15,392,999	30.59%	412,406	0	412,406	38,978	451,384
<b>Subtotal</b>	<b>50,323,244</b>	<b>100.00%</b>	<b>1,348,250</b>	<b>0</b>	<b>1,348,250</b>	<b>127,429</b>	<b>1,475,679</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,348,250</b>		<b>\$1,475,679</b>

Basis Units: Departmental Expenditures Excluding Transfers

Source: Financial Statements

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

CY2021  
7/11/2022

**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	1,003,383	24.54%	\$4,830	\$0	\$4,830	\$0	\$4,830
3 591-564 Water Building Services	78,160	1.91%	376	0	376	0	376
4 591-562 Distribution	1,810,624	44.29%	8,715	0	8,715	0	8,715
24 Other	1,196,206	29.26%	5,758	0	5,758	0	5,758
<b>Subtotal</b>	<b>4,088,373</b>	<b>100.00%</b>	<b>19,679</b>	<b>0</b>	<b>19,679</b>	<b>0</b>	<b>19,679</b>
Direct Bills					0		0
<b>Total</b>					<b>\$19,679</b>		<b>\$19,679</b>

Basis Units: Wages by Division

Source: Year End Expenditure Report



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

CY2021  
7/11/2022

**Allocation Summary**

**Dept:2 591-551 Administration**

Department	Interfund Transfer	Retiree Health Care	Total
2 591-551 Administration	\$0	\$4,830	\$4,830
3 591-564 Water Building Services	0	376	376
4 591-562 Distribution	0	8,715	8,715
6 101-441-00 Public Works General	26,604	0	26,604
7 101-448 Street Lights	41,371	0	41,371
8 101-635 City Maintenance	39,541	0	39,541
9 101-640 City Fleet	76,186	0	76,186
10 202 Major Street Fund	216,601	0	216,601
11 203 Local Street Fund	87,947	0	87,947
12 209 Cemeteries	14,129	0	14,129
13 226 Solid Waste	67,762	0	67,762
14 590 Wastewater Admin	454,154	0	454,154
15 591 Water Fund Admin	451,384	0	451,384
24 Other	0	5,758	5,758
<b>Total</b>	<b>\$1,475,679</b>	<b>\$19,679</b>	<b>\$1,495,358</b>

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

CY2021  
7/11/2022

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

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

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

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

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

CY2021  
7/11/2022

**A. Department Costs**

Dept:3 591-564 Water Building Services

Description		Amount	General Admin	Building Maintenance
<b>Personnel Costs</b>				
Salaries	S1	78,160	0	78,160
Salary % Split			.00%	100.00%
Benefits	S	27,742	0	27,742
Subtotal - Personnel Costs		105,902	0	105,902
<b>Services &amp; Supplies Cost</b>				
729 Operating Supplies	S	115,790	0	115,790
815 Utilities	S	146,506	0	146,506
825 Insurance	S	105,696	0	105,696
845 Outside Contractual Services	S	112,463	0	112,463
974 Bldg, Additions & Imp	S	499	0	499
975 Machinery & Equip	S	0	0	0
Subtotal - Services & Supplies		480,953	0	480,953
<b>Department Cost Total</b>		586,855	0	586,855
<b>Adjustments to Cost</b>				
Subtotal - Adjustments		0	0	0
<b>Total Costs After Adjustments</b>		586,855	0	586,855
General Admin Distribution			0	0
<b>Grand Total</b>		<u>\$586,855</u>	<u>0</u>	<u>\$586,855</u>

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

CY2021  
7/11/2022

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

**Dept:3 591-564 Water Building Services**

Department	First Incoming	Second Incoming	Building Maintenance
2 Retiree Health Care	\$376	\$0	\$376
Subtotal - 591-551 Administration	376	0	376
5 City Wide Cost Allocation	0	53,364	53,364
Subtotal - City Wide Indirect Costs	0	53,364	53,364
<b>Total Incoming</b>	376	53,364	53,740
<b>C. Total Allocated</b>		<u>\$640,596</u>	<u>\$640,596</u>
		100.00%	

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

CY2021  
7/11/2022

**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	5,092.29	7.30%	\$42,884	\$0	\$42,884	\$3,897	\$46,781
9 101-640 City Fleet	16,881.00	24.21%	142,159	0	142,159	12,919	155,078
10 202 Major Street Fund	12,190.10	17.48%	102,656	0	102,656	9,329	111,985
11 203 Local Street Fund	12,076.74	17.32%	101,701	0	101,701	9,242	110,943
12 209 Cemeteries	1,046.36	1.50%	8,812	0	8,812	801	9,612
13 226 Solid Waste	4,019.77	5.76%	33,852	0	33,852	3,076	36,928
14 590 Wastewater Admin	3,888.97	5.58%	32,750	0	32,750	2,976	35,726
15 591 Water Fund Admin	10,271.77	14.73%	86,501	0	86,501	7,861	94,362
24 Other	4,265.00	6.12%	35,917	0	35,917	3,264	39,181
<b>Subtotal</b>	<b>69,732.00</b>	<b>100.00%</b>	<b>587,232</b>	<b>0</b>	<b>587,232</b>	<b>53,364</b>	<b>640,596</b>
Direct Bills					0		0
<b>Total</b>					<b>\$587,232</b>		<b>\$640,596</b>

Basis Units: Assigned Sq Footages  
Source: Maintenance Records

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

CY2021  
7/11/2022

**Allocation Summary**

**Dept:3 591-564 Water Building Services**

<b>Department</b>	<b>Building Maintenance</b>	<b>Total</b>
6 101-441-00 Public Works General	\$46,781	\$46,781
9 101-640 City Fleet	155,078	155,078
10 202 Major Street Fund	111,985	111,985
11 203 Local Street Fund	110,943	110,943
12 209 Cemeteries	9,612	9,612
13 226 Solid Waste	36,928	36,928
14 590 Wastewater Admin	35,726	35,726
15 591 Water Fund Admin	94,362	94,362
24 Other	39,181	39,181
<b>Total</b>	<b>\$640,596</b>	<b>\$640,596</b>

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

CY2021  
7/11/2022

**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**

CY2021  
7/11/2022

**A. Department Costs**

**Dept:4 591-562 Distribution**

Description		Amount	General Admin	Utilities Staking	Other
<b>Personnel Costs</b>					
Salaries	S1	1,810,624	0	292,017	1,518,607
Salary % Split			.00%	16.13%	83.87%
Benefits	P	669,845	0	98,717	571,128
Subtotal - Personnel Costs		2,480,469	0	390,734	2,089,734
<b>Services &amp; Supplies Cost</b>					
728 Postage	P	9,849	0	0	9,849
729 Operating Supplies	P	965,082	0	20,583	944,500
805 Education & Training	P	54,253	0	0	54,253
815 Comm & Network Services	P	26,808	0	0	26,808
845 Contractual Services	P	201,665	0	29,998	171,667
880 Rent/Lease Space	P	75,940	0	0	75,940
975 Machinery & Equipment	P	656	0	0	656
980 Water System	P	681,997	0	0	681,997
Subtotal - Services & Supplies		2,016,250	0	50,581	1,965,669
<b>Department Cost Total</b>		4,496,718	0	441,315	4,055,403
<b>Adjustments to Cost</b>					
Subtotal - Adjustments		0	0	0	0
<b>Total Costs After Adjustments</b>		4,496,718	0	441,315	4,055,403
General Admin Distribution			0	0	0
<b>Grand Total</b>		<u>\$4,496,718</u>		<u>\$441,315</u>	<u>\$4,055,403</u>
not allocated					



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

CY2021  
7/11/2022

**B. Incoming Costs - (Default Spread Expense%)**

Dept:4 591-562 Distribution

Department	First Incoming	Second Incoming	Utilities Staking	Other
2 Retiree Health Care	\$8,715	\$0	\$855	\$7,860
Subtotal - 591-551 Administration	8,715	0	855	7,860
5 City Wide Cost Allocation	0	408,895	40,130	368,766
Subtotal - City Wide Indirect Costs	0	408,895	40,130	368,766
<b>Total Incoming</b>	8,715	408,895	40,985	376,625
<b>C. Total Allocated</b>		<u>\$4,914,329</u>	<u>\$482,300</u>	<u>\$4,432,029</u>
		9.81%	90.19%	

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

CY2021  
7/11/2022

**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	2,968	6.61%	\$29,210	\$0	\$29,210	\$2,651	\$31,861
14 590 Wastewater Admin	15,600	34.72%	153,531	0	153,531	13,934	167,465
15 591 Water Fund Admin	16,619	36.99%	163,560	0	163,560	14,844	178,404
16 County Road Commission	989	2.20%	9,733	0	9,733	883	10,617
17 Comstock Township	1,078	2.40%	10,609	0	10,609	963	11,572
18 Kalamazoo Township	2,359	5.25%	23,217	0	23,217	2,107	25,324
19 Oshtemo Township	1,690	3.76%	16,633	0	16,633	1,510	18,142
20 Parchment Township	301	0.67%	2,962	0	2,962	269	3,231
21 Pavilion Township	316	0.70%	3,110	0	3,110	282	3,392
22 Texas Township	2,640	5.88%	25,982	0	25,982	2,358	28,340
23 Bronson Utilities	245	0.55%	2,411	0	2,411	219	2,630
24 Other	123	0.27%	1,211	0	1,211	110	1,320
<b>Subtotal</b>	<b>44,928</b>	<b>100.00%</b>	<b>442,170</b>	<b>0</b>	<b>442,170</b>	<b>40,130</b>	<b>482,300</b>
Direct Bills					0		0
<b>Total</b>					<b>\$442,170</b>		<b>\$482,300</b>

Basis Units: # Miss Dig Tickets  
Source:

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

CY2021  
7/11/2022

**Allocation Summary**

**Dept:4 591-562 Distribution**

<b>Department</b>	<b>Utilities Staking</b>	<b>Other</b>	<b>Total</b>
7 101-448 Street Lights	\$31,861	\$0	\$31,861
14 590 Wastewater Admin	167,465	0	167,465
15 591 Water Fund Admin	178,404	0	178,404
16 County Road Commission	10,617	0	10,617
17 Comstock Township	11,572	0	11,572
18 Kalamazoo Township	25,324	0	25,324
19 Oshtemo Township	18,142	0	18,142
20 Parchment Township	3,231	0	3,231
21 Pavilion Township	3,392	0	3,392
22 Texas Township	28,340	0	28,340
23 Bronson Utilities	2,630	0	2,630
24 Other	1,320	0	1,320
<b>Total</b>	<b>\$482,300</b>	<b>\$0</b>	<b>\$482,300</b>

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

CY2021  
7/11/2022

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**

CY2021  
7/11/2022

**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
Salary % Split			.00%	.00%
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
<hr/>				
Services & Supplies Cost				
City Wide Indirect	P	2,135,501	0	2,135,501
Subtotal - Services & Supplies		2,135,501	0	2,135,501
<hr/>				
<b>Department Cost Total</b>		2,135,501	0	2,135,501
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
<b>Total Costs After Adjustments</b>		2,135,501	0	2,135,501
<hr/>				
General Admin Distribution			0	0
<hr/>				
<b>Grand Total</b>		<b>\$2,135,501</b>		<b>\$2,135,501</b>
<hr/>				

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

CY2021  
7/11/2022

**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**

CY2021  
7/11/2022

**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	1,348,250	5.74%	\$122,599	\$0	\$122,599	\$0	\$122,599
3 591-564 Water Building Services	586,855	2.50%	53,364	0	53,364	0	53,364
4 591-562 Distribution	4,496,718	19.15%	408,895	0	408,895	0	408,895
24 Other	17,052,794	72.61%	1,550,643	0	1,550,643	0	1,550,643
<b>Subtotal</b>	<b>23,484,617</b>	<b>100.00%</b>	<b>2,135,501</b>	<b>0</b>	<b>2,135,501</b>	<b>0</b>	<b>2,135,501</b>
Direct Bills					0		0
<b>Total</b>					<b>\$2,135,501</b>		<b>\$2,135,501</b>

Basis Units: Based on Expenditures  
Source: Financials

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

CY2021  
7/11/2022

**Allocation Summary**

**Dept:5 City Wide Indirect Costs**

Department	City Wide Cost Allocation	Total
2 591-551 Administration	\$122,599	\$122,599
3 591-564 Water Building Services	53,364	53,364
4 591-562 Distribution	408,895	408,895
24 Other	1,550,643	1,550,643
<b>Total</b>	<b>\$2,135,501</b>	<b>\$2,135,501</b>