

CITY OF KALAMAZOO, MICHIGAN



FULL COST COST ALLOCATION PLAN

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



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2343 Delta Road

Bay City, Michigan 48706

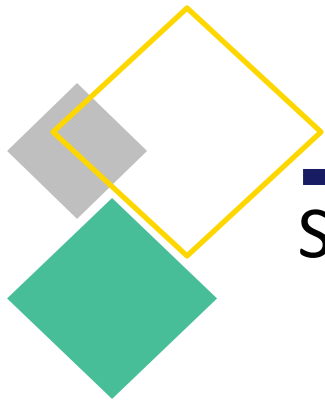
989.316.2220

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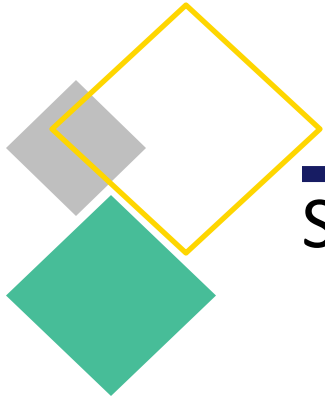
Section 1: Introduction

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, 2022. MGT of America Consulting, LLC (MGT) prepared these documents at the request of the City.

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

This document is prepared using generally accepted cost accounting principles. City personnel provided the expenditure and allocation data to MGT consultants. MGT consultants then prepared the Cost Allocation Plan utilizing a double step-down methodology.



Section 2: Certification



City of Kalamazoo, Michigan

CITY-WIDE COST ALLOCATION PLAN CERTIFICATE OF INDIRECT COSTS

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

- (1) All costs included in this plan are for the fiscal year ending December 31, 2022 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2024 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 Vicenzi

Name of Official:

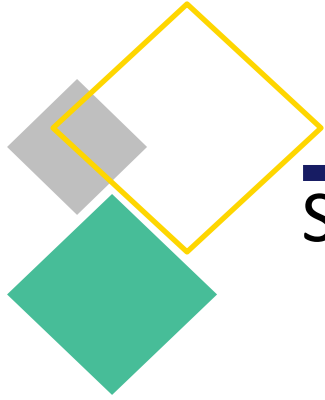
Stephen Vicenzi

Title:

CF6

Date:

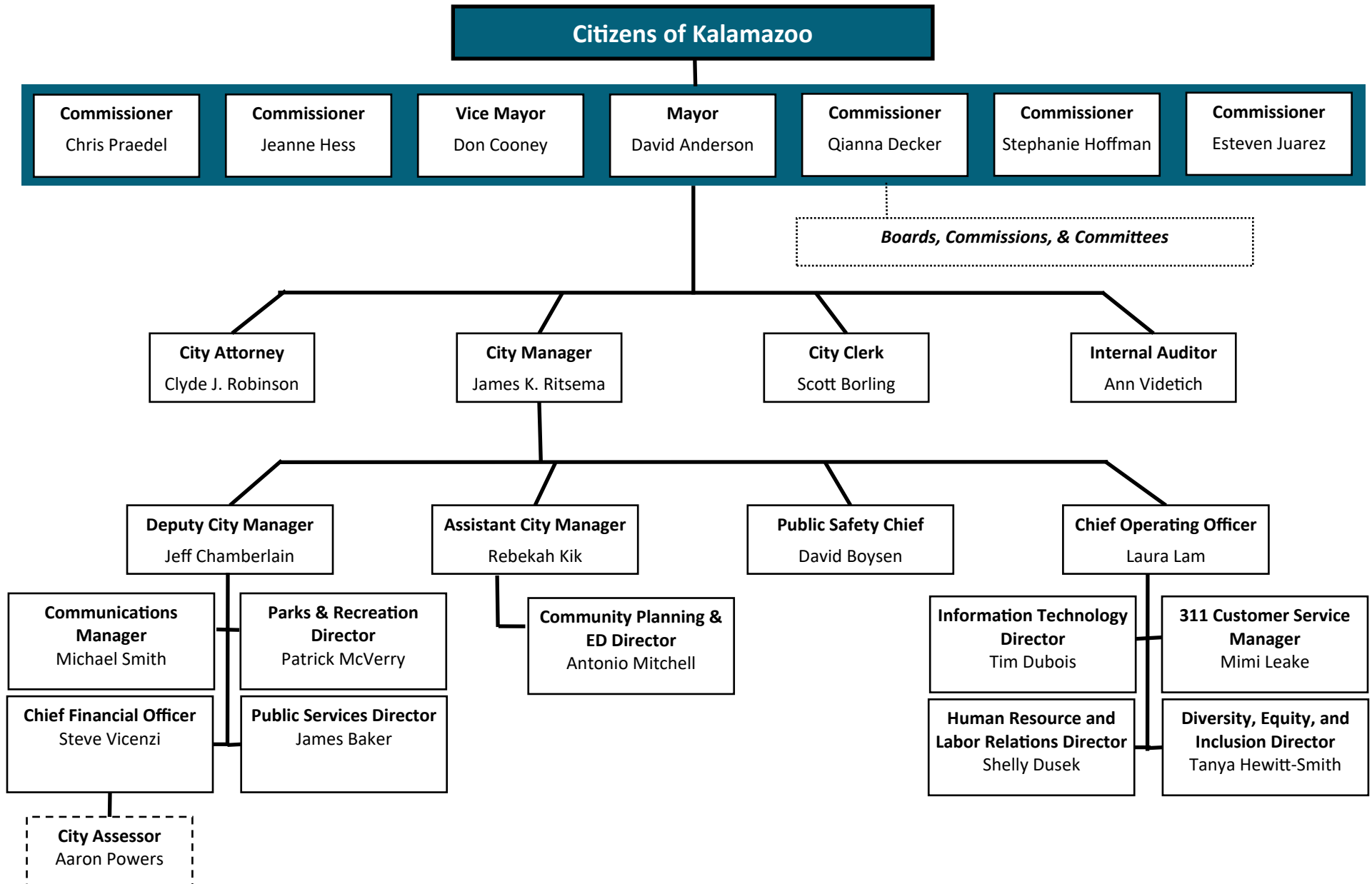
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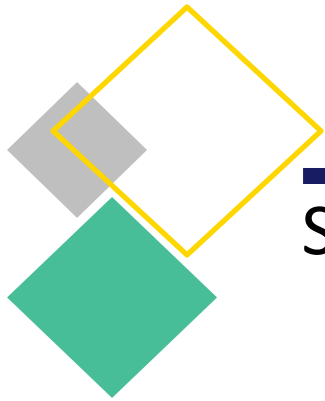


Section 3: Organizational Chart

City of Kalamazoo

2022 Organizational Chart





Section 4: Reading a Cost Allocation Plan

Reading a Cost Allocation Plan

Overview

This 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 2022 and (2) calculate corresponding indirect cost rates if needed.

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

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

Process

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

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

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

Sections

Table of Contents

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

Summary Schedule

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

Detail Schedules

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

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

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

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

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

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

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

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

Allocation Summary The summary of allocated costs by function



Section 5: Full-Cost Cost Allocation Plan

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
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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	96	57	0	378	844	769	269	252	0	41
3 101-271 Other General	0	0	0	0	0	0	0	0	0	0
4 101-101 City Commission	306	667	26	2,042	21,461	3,343	868	841	335	261
5 101-172 City Manager	6,186	21,823	0	49,297	577,948	82,055	25,583	26,199	5,906	3,760
6 101-265 Bldgs & Grounds	0	0	0	0	105,082	0	0	0	0	0
7 101-228, 229, 230 Info Tech	6,022	13,260	0	69,645	904,674	315,951	63,447	76,027	604	13,075
8 101-191 Accounting Dept	1,143	3,136	113	1,452	7,812	2,089	12,375	28,901	1,384	5,352
9 101-192 Financial Services	1,520	5,728	108	2,845	37,527	5,731	3,280	6,036	389	4,820
10 101-210 Management Services	214	520	20	826	7,912	1,323	1,474	3,049	247	603
11 101-212 Budgeting	734	1,599	62	4,892	51,399	8,006	2,078	2,015	802	624
12 101-215 City Clerk	0	302,422	0	0	0	0	0	2,599	0	508
13 101-216 Records	0	13,035	0	0	0	0	0	559	0	109
14 101-223 Internal Auditor	245	534	21	1,634	17,170	2,675	694	673	268	208
15 101-233 Purchasing	334	6,355	223	0	1,226	223	1,672	1,895	0	4,460
16 101-253 Treasury	2,824	6,162	238	18,828	197,855	30,816	20,466	38,378	3,086	3,944
17 101-257 Assessing	2,561	5,579	216	17,073	179,394	27,944	7,253	7,033	2,799	2,178
18 101-261 311 Customer Service	0	23,913	0	0	163	0	92,863	124,113	0	6,825
19 101-266 City Attorney	651	1,415	57	8,918	97,933	14,759	3,198	3,117	1,224	853
20 101-270 Human Resources	2,864	10,119	0	27,511	323,815	46,240	13,771	14,067	3,332	2,092
21 101-345, 349 Public Safety	0	0	0	500,407	5,865,370	832,936	0	0	59,954	0
22 101-580 City Equipment	0	0	0	0	0	0	0	0	0	27,348
23 101-751 Parks & Rec Admin	0	0	0	0	0	0	0	0	0	0
24 OPEB / Retirement Board	20,381	71,902	0	162,421	1,903,891	270,352	84,290	86,318	19,460	12,388
Total Current Allocations	\$46,082	\$488,227	\$1,084	\$868,167	\$10,301,476	\$1,645,211	\$333,583	\$422,072	\$99,789	\$89,449

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Department	101-443 Forestry	101-448 Street Lights	101-621 Pollution Control	101-701 Planning	101-721 Shared Prosperity	101-724 Community Develop	101-728 Econ Dev	101-75x Parks & Rec Activities	101-770 Parks Maint	151 Cemetery Trust
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	35	0	0	143	31	73	132	129	156	0
3 101-271 Other General	0	0	0	0	0	0	0	0	0	0
4 101-101 City Commission	359	1,165	230	631	0	0	422	894	1,539	20
5 101-172 City Manager	11,171	0	0	14,480	2,944	1,084	12,525	40,617	43,971	0
6 101-265 Bldgs & Grounds	0	0	0	101,486	0	0	0	4,821	0	0
7 101-228, 229, 230 Info Tech	6,235	0	0	33,120	3,597	25,250	25,471	30,574	25,416	0
8 101-191 Accounting Dept	2,532	323	123	3,097	33	10	1,569	7,892	7,249	443
9 101-192 Financial Services	3,214	1,267	173	3,850	194	62	2,076	12,474	17,863	69
10 101-210 Management Services	361	446	94	510	1	0	290	1,041	1,207	50
11 101-212 Budgeting	861	2,790	551	1,511	0	0	1,010	2,141	3,685	49
12 101-215 City Clerk	0	0	0	6,923	0	5,232	1,128	0	95	0
13 101-216 Records	0	0	0	1,490	0	18,751	3,889	0	20	0
14 101-223 Internal Auditor	288	932	184	505	0	0	337	715	1,231	16
15 101-233 Purchasing	3,122	0	223	2,787	0	0	780	9,142	9,700	111
16 101-253 Treasury	3,314	10,740	2,119	6,677	1	0	3,887	8,299	14,184	489
17 101-257 Assessing	3,005	9,739	1,922	5,272	1	0	3,524	7,472	12,862	0
18 101-261 311 Customer Service	24,945	1,339	0	16,986	0	2,124	3,890	15,607	1,060	0
19 101-266 City Attorney	1,534	2,419	477	1,348	0	0	1,076	2,098	4,390	42
20 101-270 Human Resources	5,926	0	0	6,703	1,363	502	6,057	19,152	21,401	0
21 101-345, 349 Public Safety	0	0	0	0	0	0	0	0	0	0
22 101-580 City Equipment	81,115	0	0	27,560	0	0	0	0	0	0
23 101-751 Parks & Rec Admin	0	0	0	0	0	0	0	230,390	250,621	0
24 OPEB / Retirement Board	36,805	0	0	47,709	0	0	41,267	121,988	144,823	0
Total Current Allocations	\$184,822	\$31,160	\$6,095	\$282,788	\$8,165	\$53,087	\$109,330	\$515,446	\$561,473	\$1,290

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1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	258	170	61	0	0	185	0	0
3 101-271 Other General	0	0	0	0	0	0	0	0	0	0
4 101-101 City Commission	86	48	13,190	3,949	1,105	2,551	13	3,381	71	46
5 101-172 City Manager	0	0	55,716	48,905	2,921	0	0	22,203	0	833
6 101-265 Bldgs & Grounds	0	12,890	0	0	0	0	0	0	0	0
7 101-228, 229, 230 Info Tech	0	0	75,597	26,750	9,846	0	0	18,788	0	85
8 101-191 Accounting Dept	10	10	20,523	14,771	4,010	37	30	12,102	456	440
9 101-192 Financial Services	0	0	23,215	15,788	3,711	1	14	6,000	703	194
10 101-210 Management Services	32	18	6,625	2,783	776	913	8	2,348	69	58
11 101-212 Budgeting	206	115	31,590	9,459	2,647	6,110	31	8,098	170	110
12 101-215 City Clerk	0	0	0	0	71	84	0	4,966	0	0
13 101-216 Records	0	0	0	0	15	300	0	1,069	0	0
14 101-223 Internal Auditor	69	38	10,553	3,160	884	2,041	10	2,705	57	37
15 101-233 Purchasing	0	0	14,940	8,808	4,460	0	0	4,460	2,787	111
16 101-253 Treasury	4	38	1,347	1,134	1,574	19	8	85,277	23	75
17 101-257 Assessing	0	0	0	0	0	0	0	74,904	0	0
18 101-261 311 Customer Service	0	0	747	57,471	799	0	0	57,815	0	0
19 101-266 City Attorney	179	100	30,990	11,469	2,480	5,296	27	8,593	147	147
20 101-270 Human Resources	0	0	29,854	26,321	1,639	0	0	12,374	0	470
21 101-345, 349 Public Safety	0	0	0	0	0	0	0	0	0	8,458
22 101-580 City Equipment	0	0	93,464	61,017	0	0	0	57,395	0	0
23 101-751 Parks & Rec Admin	0	4,763	0	0	0	0	0	0	0	0
24 OPEB / Retirement Board	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$586	\$18,019	\$408,606	\$291,957	\$36,999	\$17,353	\$141	\$382,662	\$4,483	\$11,064

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Summary Schedule

Department	232-585 PW Grants	232-697 HUD Grants - Other	232-726 Community Dvlp Grants	232-732 Blight Removal Grants	232-733 Econ Dvlp Grants	232-775 P&R Annual Grants	232-776 P&R Grants	232-803 Historic Comm Grants	233-180 Exec Programs	233-406 PS Donations
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	6	0	0	0	3	19	0	0	0
3 101-271 Other General	0	0	0	0	0	0	0	0	0	0
4 101-101 City Commission	16	468	0	0	0	25	3	28	4	32
5 101-172 City Manager	0	1,237	0	0	0	10,552	2,338	0	0	0
6 101-265 Bldgs & Grounds	0	0	0	0	0	0	0	0	0	0
7 101-228, 229, 230 Info Tech	0	2,487	0	0	0	1,442	2,250	0	0	0
8 101-191 Accounting Dept	80	943	43	0	27	739	101	40	126	273
9 101-192 Financial Services	68	327	15	0	1	1,647	227	53	121	489
10 101-210 Management Services	14	256	4	0	3	71	9	14	13	38
11 101-212 Budgeting	39	1,120	0	0	0	60	8	66	9	77
12 101-215 City Clerk	0	0	0	0	0	0	0	0	0	0
13 101-216 Records	0	0	0	0	0	0	0	0	0	0
14 101-223 Internal Auditor	13	374	0	0	0	20	3	22	3	26
15 101-233 Purchasing	446	0	111	0	0	334	0	0	892	669
16 101-253 Treasury	12	30	21	0	23	35	43	8	56	105
17 101-257 Assessing	0	0	0	0	0	0	0	0	0	0
18 101-261 311 Customer Service	0	0	0	0	0	0	0	0	0	0
19 101-266 City Attorney	34	995	0	0	0	52	7	57	8	67
20 101-270 Human Resources	0	603	0	0	0	4,885	1,082	0	0	0
21 101-345, 349 Public Safety	0	0	0	0	0	0	0	0	0	0
22 101-580 City Equipment	0	0	0	0	0	0	0	0	0	0
23 101-751 Parks & Rec Admin	0	0	0	0	0	60,084	13,259	0	0	0
24 OPEB / Retirement Board	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$722	\$8,845	\$195	\$0	\$54	\$79,950	\$19,346	\$288	\$1,232	\$1,777

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

Summary Schedule

Department	233-586 PW Donations	233-727 Comm Dvlp Donations	233-740 Foundation for Excellence	233-777 P&R Donations	233-803 Historic Comm	234 FFE Aspirational Projects	235 Recovery Programs & Grants	236 Light Grant	242 Local Brownfield Revolv	243 Brownfield Redvlp Auth
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	29
3 101-271 Other General	0	0	0	0	0	0	0	0	0	0
4 101-101 City Commission	0	0	0	17	1	6,466	2,712	46	0	0
5 101-172 City Manager	0	0	0	0	0	0	0	0	0	2,750
6 101-265 Bldgs & Grounds	0	0	0	0	0	0	0	0	0	0
7 101-228, 229, 230 Info Tech	0	0	0	0	0	0	0	0	0	4,914
8 101-191 Accounting Dept	0	10	83	1,015	77	10,687	1,411	63	47	2,068
9 101-192 Financial Services	0	0	146	1,165	106	12,396	1,013	15	15	2,060
10 101-210 Management Services	0	1	8	103	8	3,331	1,103	22	4	196
11 101-212 Budgeting	0	1	0	40	2	15,485	6,496	110	0	0
12 101-215 City Clerk	0	0	0	0	0	387	0	0	0	0
13 101-216 Records	0	0	0	0	0	83	0	0	0	0
14 101-223 Internal Auditor	0	0	0	13	1	5,173	2,170	37	0	0
15 101-233 Purchasing	0	0	0	7,135	111	30,883	4,571	111	111	1,338
16 101-253 Treasury	0	4	0	94	17	98	223	0	8	186
17 101-257 Assessing	0	0	0	0	0	0	0	0	0	0
18 101-261 311 Customer Service	0	0	0	0	0	483	0	0	0	0
19 101-266 City Attorney	0	1	0	35	2	13,471	5,644	95	0	7
20 101-270 Human Resources	0	0	0	0	0	0	0	0	0	1,273
21 101-345, 349 Public Safety	0	0	0	0	0	0	0	0	0	0
22 101-580 City Equipment	0	0	0	0	0	0	0	0	0	0
23 101-751 Parks & Rec Admin	0	0	0	0	0	0	0	0	0	0
24 OPEB / Retirement Board	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$0	\$17	\$237	\$9,619	\$325	\$98,941	\$25,343	\$500	\$185	\$14,821

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

Summary Schedule

Department	244 Econ Dvlp Corp	248 Dtnw Dvlp Auth	250 Local Dvlp Finance Auth	251 Dtnw Econ Growth	265 Drug Law Enforce	272 Econ Initiative	273 Business Dvlp	274 Small Business Revolv	275 Housing Programs	276 Facade Improv Program
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	9	0	0	0	0	0	0	0	0	0
3 101-271 Other General	0	0	0	0	0	0	0	0	0	0
4 101-101 City Commission	0	0	0	0	85	0	0	0	0	0
5 101-172 City Manager	839	0	0	0	9	0	0	0	0	0
6 101-265 Bldgs & Grounds	0	0	0	0	0	0	0	0	0	0
7 101-228, 229, 230 Info Tech	1,663	0	0	0	41	0	0	0	0	0
8 101-191 Accounting Dept	976	616	0	1,811	985	120	329	67	23	7
9 101-192 Financial Services	99	231	0	1,365	78	5	297	3	1	0
10 101-210 Management Services	93	59	0	174	125	11	32	6	2	1
11 101-212 Budgeting	0	0	0	0	203	0	0	0	0	0
12 101-215 City Clerk	0	0	0	0	0	0	0	0	0	0
13 101-216 Records	0	0	0	0	0	0	0	0	0	0
14 101-223 Internal Auditor	0	0	0	0	68	0	0	0	0	0
15 101-233 Purchasing	111	1,672	0	1,449	111	0	557	0	0	0
16 101-253 Treasury	12	169	0	371	392	200	132	88	27	0
17 101-257 Assessing	0	0	0	0	0	0	0	0	0	0
18 101-261 311 Customer Service	0	0	0	29	0	0	0	0	63	0
19 101-266 City Attorney	3	0	0	0	176	0	0	0	0	0
20 101-270 Human Resources	388	0	0	0	4	0	0	0	0	0
21 101-345, 349 Public Safety	0	0	0	0	0	0	0	0	0	0
22 101-580 City Equipment	0	0	0	0	0	0	0	0	0	0
23 101-751 Parks & Rec Admin	0	0	0	0	0	0	0	0	0	0
24 OPEB / Retirement Board	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$4,193	\$2,747	\$0	\$5,198	\$2,276	\$336	\$1,348	\$163	\$117	\$8

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

Summary Schedule

Department	296 HUD Grant Admin	297 ESG Grant	298 Home Grant	299 CDBG Grant	300 Debt Service	401 Capital Projects	514 Parking System	551 Markets	590 Sewer Fund	591 Water Fund
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	212	0	2	10	0	0	0	0	1,565	1,344
3 101-271 Other General	0	0	0	0	0	0	0	0	0	0
4 101-101 City Commission	672	0	229	1,245	0	0	0	0	34,273	16,887
5 101-172 City Manager	22,612	0	209	3,474	0	0	0	0	234,071	228,456
6 101-265 Bldgs & Grounds	0	0	0	0	0	0	0	0	0	0
7 101-228, 229, 230 Info Tech	40,526	0	416	850	0	0	0	0	440,382	636,200
8 101-191 Accounting Dept	3,346	0	431	6,251	256	3,651	1,564	0	77,694	93,453
9 101-192 Financial Services	2,419	0	326	1,710	152	3,066	618	0	108,318	95,770
10 101-210 Management Services	541	0	123	1,041	25	350	150	0	19,475	14,790
11 101-212 Budgeting	1,609	0	548	2,982	0	0	0	0	82,084	40,445
12 101-215 City Clerk	0	0	0	0	0	0	0	0	132	14,001
13 101-216 Records	0	0	0	0	0	0	0	0	28	21,967
14 101-223 Internal Auditor	537	0	183	996	0	0	0	0	27,421	13,511
15 101-233 Purchasing	669	0	223	1,672	0	8,362	334	0	107,924	74,031
16 101-253 Treasury	76	0	48	5,984	97	783	749	0	520,702	678,390
17 101-257 Assessing	0	0	0	0	0	0	0	0	0	0
18 101-261 311 Customer Service	0	0	0	1,098	0	0	0	0	153,475	262,231
19 101-266 City Attorney	2,167	0	476	2,890	0	0	0	0	82,731	43,090
20 101-270 Human Resources	11,541	0	97	1,934	0	0	0	0	121,343	114,512
21 101-345, 349 Public Safety	0	0	0	32,697	0	0	0	0	0	0
22 101-580 City Equipment	0	0	0	0	0	0	0	0	149,847	256,710
23 101-751 Parks & Rec Admin	0	0	0	0	0	0	0	0	0	0
24 OPEB / Retirement Board	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$86,927	\$0	\$3,311	\$64,836	\$531	\$16,212	\$3,415	\$0	\$2,161,467	\$2,605,790

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

Summary Schedule

Department	677 Insurance Fund	731 Pension Fund	737 OPEB Fund	756 General Trust Fund	760 Foundation for Excellence	761 Landfill Trust	90x GASB 34 Govt	CCTA	Kalamazoo County - Space	All Other
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	1	0	0	0	0	0	0	1,078	0	0
3 101-271 Other General	0	0	0	0	0	0	0	0	0	0
4 101-101 City Commission	15,388	2,696	441	13	450	0	0	0	0	72
5 101-172 City Manager	4,216	0	0	0	0	0	0	0	0	0
6 101-265 Bldgs & Grounds	0	0	0	0	0	0	0	0	52,767	303,748
7 101-228, 229, 230 Info Tech	1,090	0	0	0	0	0	0	0	0	0
8 101-191 Accounting Dept	7,988	66,444	28,812	33	386	3	486	0	0	5,418
9 101-192 Financial Services	10,342	60,177	25,803	14	15	0	19	0	0	214
10 101-210 Management Services	6,251	44,745	18,954	8	198	0	47	0	0	545
11 101-212 Budgeting	36,854	6,456	1,056	30	1,079	0	0	0	0	173
12 101-215 City Clerk	6	0	0	0	0	0	0	1,423	0	0
13 101-216 Records	21	0	0	0	0	0	0	5,100	0	0
14 101-223 Internal Auditor	12,312	2,157	353	10	360	0	0	0	0	58
15 101-233 Purchasing	6,021	0	0	111	0	0	0	0	0	0
16 101-253 Treasury	3,050	476	495	27	304	4	35	0	0	6,408
17 101-257 Assessing	0	0	0	0	0	0	0	0	0	570
18 101-261 311 Customer Service	0	0	0	0	0	0	0	234	0	19,744
19 101-266 City Attorney	32,285	20,523	916	26	935	0	0	0	0	150
20 101-270 Human Resources	2,280	139,849	0	0	0	0	0	0	0	0
21 101-345, 349 Public Safety	0	0	0	0	0	0	0	0	0	0
22 101-580 City Equipment	0	0	0	0	0	0	0	0	0	10,084
23 101-751 Parks & Rec Admin	0	0	0	0	0	0	0	0	0	0
24 OPEB / Retirement Board	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$138,107	\$343,522	\$76,830	\$273	\$3,727	\$8	\$587	\$7,835	\$52,767	\$347,183

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

Summary Schedule

Department	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0
2 Equipment Depreciation	0	8,359
3 101-271 Other General	0	0
4 101-101 City Commission	0	142,119
5 101-172 City Manager	0	1,566,892
6 101-265 Bldgs & Grounds	0	580,794
7 101-228, 229, 230 Info Tech	0	2,875,695
8 101-191 Accounting Dept	0	458,393
9 101-192 Financial Services	0	489,765
10 101-210 Management Services	0	146,759
11 101-212 Budgeting	0	340,373
12 101-215 City Clerk	0	339,977
13 101-216 Records	0	66,438
14 101-223 Internal Auditor	0	113,706
15 101-233 Purchasing	0	327,786
16 101-253 Treasury	0	1,681,789
17 101-257 Assessing	0	371,301
18 101-261 311 Customer Service	0	868,015
19 101-266 City Attorney	0	411,778
20 101-270 Human Resources	0	975,364
21 101-345, 349 Public Safety	0	7,299,823
22 101-580 City Equipment	0	764,541
23 101-751 Parks & Rec Admin	0	559,116
24 OPEB / Retirement Board	0	3,023,996
Total Current Allocations	\$0	\$23,412,778

**Building Depreciation
Nature and Extent of Services**

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

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

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

A. Department Costs

Dept:1 Building Depreciation

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

B. Incoming Costs - (Default Spread Custom%)

Dept:1 Building Depreciation

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

City Hall Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-101 City Commission	1,997	7.88%	\$8,293	\$0	\$8,293	\$31	\$8,324
5 101-172 City Manager	2,861	11.29%	11,881	0	11,881	45	11,926
6 101-265 Bldgs & Grounds	1,110	4.38%	4,610	0	4,610	17	4,627
7 101-228, 229, 230 Info Tech	4,100	16.18%	17,026	0	17,026	64	17,091
8 101-191 Accounting Dept	1,270	5.01%	5,274	0	5,274	20	5,294
9 101-192 Financial Services	944	3.73%	3,920	0	3,920	15	3,935
10 101-210 Management Services	888	3.51%	3,688	0	3,688	14	3,702
11 101-212 Budgeting	250	0.99%	1,038	0	1,038	4	1,042
12 101-215 City Clerk	2,211	8.73%	9,182	0	9,182	35	9,216
13 101-216 Records	90	0.36%	374	0	374	1	375
14 101-223 Internal Auditor	173	0.68%	718	0	718	3	721
15 101-233 Purchasing	418	1.65%	1,736	0	1,736	7	1,742
16 101-253 Treasury	2,458	9.70%	10,207	0	10,207	38	10,246
18 101-261 311 Customer Service	1,532	6.05%	6,362	0	6,362	24	6,386
19 101-266 City Attorney	3,099	12.23%	12,869	0	12,869	49	12,918
20 101-270 Human Resources	1,933	7.63%	8,027	0	8,027	30	8,058
Subtotal	25,334	100.00%	105,206	0	105,206	397	105,603
Direct Bills					0		0
Total					\$105,206		\$105,603

Basis Units: Assigned Square Footage
Source: Maintenance Records

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

Allocation Summary

Dept:1 Building Depreciation

Department	City Hall	Total
4 101-101 City Commission	\$8,324	\$8,324
5 101-172 City Manager	11,926	11,926
6 101-265 Bldgs & Grounds	4,627	4,627
7 101-228, 229, 230 Info Tech	17,091	17,091
8 101-191 Accounting Dept	5,294	5,294
9 101-192 Financial Services	3,935	3,935
10 101-210 Management Services	3,702	3,702
11 101-212 Budgeting	1,042	1,042
12 101-215 City Clerk	9,216	9,216
13 101-216 Records	375	375
14 101-223 Internal Auditor	721	721
15 101-233 Purchasing	1,742	1,742
16 101-253 Treasury	10,246	10,246
18 101-261 311 Customer Service	6,386	6,386
19 101-266 City Attorney	12,918	12,918
20 101-270 Human Resources	8,058	8,058
Total	\$105,603	\$105,603

**Equipment Depreciation
Nature and Extent of Services**

The City of Kalamazoo maintains a Fixed Asset Inventory. The inventory identifies the various assets, their value, the accumulated depreciation and the annual depreciation. The annual depreciation expenses are identified and the costs allocated as follows:

- **City Hall Equipment** - Equipment purchased and used for the benefit of all occupants of City Hall is identified in this function and the current depreciation expense is allocated on assigned square footage.
- **IT Equipment** – The City purchases various pieces of equipment to be used by the IT department. The current depreciation cost has been identified and the cost allocated directly to the IT Department in this plan.
- **Department Specific Equipment** - Equipment purchased or leased (in accordance with GASB 87) for the specific use of an individual department are identified in this function and the costs are allocated on the current year depreciation value of the equipment.
- **Leased Vehicles** - Per GASB 87 guidance, the right to use lease expenditures for leased vehicles are identified in this function and allocated directly to City Equipment for allocation with Fleet costs.
- **Voice over IP (VoIP) System** - The VoIP system was updated in 2021. The depreciation costs of the system are allocated to all departments based on the number of extensions.

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

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

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

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

A. Department Costs

Dept:2 Equipment Depreciation

Description		Amount	General Admin	City Hall Equipment	IT Equipment	Department Specific Equipment	Leased Vehicles	Voice over IP System
Personnel Costs								
Salaries	S	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0
Services & Supplies Cost								
City Hall Equipment	P	11,125	0	11,125	0	0	0	0
IT Equipment	P	313,734	0	0	313,734	0	0	0
Air Purifier / Ionizers (PS, P&R)	P	3,826	0	0	0	3,826	0	0
Public Safety HQ Air Handler Controls	P	576	0	0	0	576	0	0
City Maintenance Equipment	P	3,890	0	0	0	3,890	0	0
Fleet Equipment	P	965	0	0	0	965	0	0
VoIP System	P	13,961	0	0	0	0	0	13,961
HR Security Camera	P	1,500	0	0	0	1,500	0	0
Clerk Equipment	P	1,873	0	0	0	1,873	0	0
GASB 87 - Copier Lease	P	24,388	0	0	0	24,388	0	0
GASB 87 - 123.NET Lease	P	0	0	0	0	0	0	0
GASB 87 - Enterprise Vehicle Lease	P	499,792	0	0	0	0	499,792	0
Subtotal - Services & Supplies		875,629	0	11,125	313,734	37,017	499,792	13,961
Department Cost Total		875,629	0	11,125	313,734	37,017	499,792	13,961
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		875,629	0	11,125	313,734	37,017	499,792	13,961
General Admin Distribution			0	0	0	0	0	0
Grand Total		\$875,629		\$11,125	\$313,734	\$37,017	\$499,792	\$13,961

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

B. Incoming Costs - (Default Spread Custom%)

Dept:2 Equipment Depreciation

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

City Hall Equipment Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-101 City Commission	1,997	7.88%	\$877	\$0	\$877	\$25	\$902
5 101-172 City Manager	2,861	11.29%	1,256	0	1,256	36	1,292
6 101-265 Bldgs & Grounds	1,110	4.38%	487	0	487	14	501
7 101-228, 229, 230 Info Tech	4,100	16.18%	1,800	0	1,800	51	1,852
8 101-191 Accounting Dept	1,270	5.01%	558	0	558	16	574
9 101-192 Financial Services	944	3.73%	415	0	415	12	426
10 101-210 Management Services	888	3.51%	390	0	390	11	401
11 101-212 Budgeting	250	0.99%	110	0	110	3	113
12 101-215 City Clerk	2,211	8.73%	971	0	971	28	999
13 101-216 Records	90	0.36%	40	0	40	1	41
14 101-223 Internal Auditor	173	0.68%	76	0	76	2	78
15 101-233 Purchasing	418	1.65%	184	0	184	5	189
16 101-253 Treasury	2,458	9.70%	1,079	0	1,079	31	1,110
18 101-261 311 Customer Service	1,532	6.05%	673	0	673	19	692
19 101-266 City Attorney	3,099	12.23%	1,361	0	1,361	39	1,400
20 101-270 Human Resources	1,933	7.63%	849	0	849	24	873
Subtotal	25,334	100.00%	11,125	0	11,125	317	11,443
Direct Bills					0		0
Total					\$11,125		\$11,443

Basis Units: Assigned Square Footage
Source:

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

IT Equipment Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 101-228, 229, 230 Info Tech	1	100.00%	\$313,734	\$0	\$313,734	\$317	\$314,051
Subtotal	1	100.00%	313,734	0	313,734	317	314,051
Direct Bills					0		0
Total					\$313,734		\$314,051

Basis Units: Direct to IT
Source: Fixed Asset records

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

Department Specific Equipment Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-172 City Manager	1,059.84	2.86%	\$1,060	\$0	\$1,060	\$9	\$1,069
6 101-265 Bldgs & Grounds	4,317.20	11.66%	4,317	0	4,317	37	4,354
7 101-228, 229, 230 Info Tech	808.08	2.18%	808	0	808	7	815
8 101-191 Accounting Dept	892.08	2.41%	892	0	892	8	900
9 101-192 Financial Services	668.64	1.81%	669	0	669	6	674
12 101-215 City Clerk	3,740.42	10.10%	3,740	0	3,740	32	3,772
15 101-233 Purchasing	668.52	1.81%	669	0	669	6	674
16 101-253 Treasury	1,251.36	3.38%	1,251	0	1,251	11	1,262
17 101-257 Assessing	892.08	2.41%	892	0	892	8	900
19 101-266 City Attorney	1,177.56	3.18%	1,178	0	1,178	10	1,188
20 101-270 Human Resources	2,677.96	7.23%	2,678	0	2,678	23	2,701
21 101-345, 349 Public Safety	15,069.15	40.71%	15,069	0	15,069	129	15,198
22 101-580 City Equipment	1,742.61	4.71%	1,743	0	1,743	15	1,758
23 101-751 Parks & Rec Admin	2,051.84	5.54%	2,052	0	2,052	18	2,069
Subtotal	37,017.34	100.00%	37,017	0	37,017	317	37,335
Direct Bills					0		0
Total					\$37,017		\$37,335

Basis Units: \$ Depreciation
Source: Fixed Asset records

City of Kalamazoo
Full Cost Allocation Plan

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Leased Vehicles Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22 101-580 City Equipment	1	100.00%	\$499,792	\$0	\$499,792	\$317	\$500,109
Subtotal	1	100.00%	499,792	0	499,792	317	500,109
Direct Bills					0		0
Total					\$499,792		\$500,109
Basis Units: Direct to Fleet							
Source:							

City of Kalamazoo
Full Cost Allocation Plan

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Voice over IP System Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-172 City Manager	19.87	4.31%	\$601	\$0	\$601	\$14	\$615
6 101-265 Bldgs & Grounds	3.62	0.78%	109	0	109	2	112
7 101-228, 229, 230 Info Tech	14.22	3.08%	430	0	430	10	440
8 101-191 Accounting Dept	5.00	1.08%	151	0	151	3	155
9 101-192 Financial Services	6.47	1.40%	196	0	196	4	200
10 101-210 Management Services	1.82	0.39%	55	0	55	1	56
11 101-212 Budgeting	1.00	0.22%	30	0	30	1	31
12 101-215 City Clerk	7.90	1.71%	239	0	239	5	244
13 101-216 Records	2.32	0.50%	70	0	70	2	72
14 101-223 Internal Auditor	0.99	0.22%	30	0	30	1	31
15 101-233 Purchasing	5.50	1.19%	166	0	166	4	170
16 101-253 Treasury	10.05	2.18%	304	0	304	7	311
18 101-261 311 Customer Service	9.87	2.14%	299	0	299	7	306
19 101-266 City Attorney	8.00	1.73%	242	0	242	6	248
20 101-270 Human Resources	9.72	2.11%	294	0	294	7	301
21 101-345, 349 Public Safety	75.36	16.33%	2,280	0	2,280	52	2,332
22 101-580 City Equipment	6.22	1.35%	188	0	188	4	193
23 101-751 Parks & Rec Admin	3.36	0.73%	102	0	102	2	104
25 101-175 Diversity & Inclusion	3.10	0.67%	94	0	94	2	96
26 101-262 Elections	1.83	0.40%	55	0	55	1	57
28 101-346 Public Safety COPS	12.22	2.65%	370	0	370	8	378
29 101-347 Public Safety Ops	27.28	5.91%	825	0	825	19	844
30 101-348 Criminal Invstgn Div	24.84	5.38%	752	0	752	17	769
31 101-371 Bldg Inspection Dept	8.69	1.88%	263	0	263	6	269
32 101-385 Code Enforcement	8.13	1.76%	246	0	246	6	252
34 101-441 PW General	1.34	0.29%	40	0	40	1	41
35 101-443 Forestry	1.14	0.25%	35	0	35	1	35
38 101-701 Planning	4.61	1.00%	140	0	140	3	143
39 101-721 Shared Prosperity	1.00	0.22%	30	0	30	1	31
40 101-724 Community Develop	2.37	0.51%	72	0	72	2	73
41 101-728 Econ Dev	4.25	0.92%	129	0	129	3	132
42 101-75x Parks & Rec Activities	4.18	0.91%	126	0	126	3	129
43 101-770 Parks Maint	5.04	1.09%	152	0	152	3	156
47 202 Major Streets	8.34	1.81%	252	0	252	6	258
48 203 Local Streets	5.51	1.19%	167	0	167	4	170
49 209 Cemeteries	1.96	0.42%	59	0	59	1	61
52 226 Solid Waste / Rubbish	5.99	1.30%	181	0	181	4	185
56 232-697 HUD Grants - Other	0.21	0.05%	6	0	6	0	6
60 232-775 P&R Annual Grants	0.11	0.02%	3	0	3	0	3
61 232-776 P&R Grants	0.61	0.13%	18	0	18	0	19
74 243 Brownfield Redvlp Auth	0.93	0.20%	28	0	28	1	29
75 244 Econ Dvlp Corp	0.29	0.06%	9	0	9	0	9

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Voice over IP System Allocations

Dept:2 Equipment Depreciation

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

Basis Units: Number of phone lines
Source: Phone directory

City of Kalamazoo
Full Cost Allocation Plan

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Allocation Summary

Dept:2 Equipment Depreciation

Department	City Hall Equipment	IT Equipment	Department Specific Equipment	Leased Vehicles	Voice over IP System	Total
4 101-101 City Commission	\$902	\$0	\$0	\$0	\$0	\$902
5 101-172 City Manager	1,292	0	1,069	0	615	2,976
6 101-265 Bldgs & Grounds	501	0	4,354	0	112	4,968
7 101-228, 229, 230 Info Tech	1,852	314,051	815	0	440	317,158
8 101-191 Accounting Dept	574	0	900	0	155	1,628
9 101-192 Financial Services	426	0	674	0	200	1,301
10 101-210 Management Services	401	0	0	0	56	457
11 101-212 Budgeting	113	0	0	0	31	144
12 101-215 City Clerk	999	0	3,772	0	244	5,016
13 101-216 Records	41	0	0	0	72	113
14 101-223 Internal Auditor	78	0	0	0	31	109
15 101-233 Purchasing	189	0	674	0	170	1,033
16 101-253 Treasury	1,110	0	1,262	0	311	2,683
17 101-257 Assessing	0	0	900	0	0	900
18 101-261 311 Customer Service	692	0	0	0	306	997
19 101-266 City Attorney	1,400	0	1,188	0	248	2,835
20 101-270 Human Resources	873	0	2,701	0	301	3,875
21 101-345, 349 Public Safety	0	0	15,198	0	2,332	17,530
22 101-580 City Equipment	0	0	1,758	500,109	193	502,060
23 101-751 Parks & Rec Admin	0	0	2,069	0	104	2,174
25 101-175 Diversity & Inclusion	0	0	0	0	96	96
26 101-262 Elections	0	0	0	0	57	57
28 101-346 Public Safety COPS	0	0	0	0	378	378
29 101-347 Public Safety Ops	0	0	0	0	844	844
30 101-348 Criminal Invstgn Div	0	0	0	0	769	769
31 101-371 Bldg Inspection Dept	0	0	0	0	269	269
32 101-385 Code Enforcement	0	0	0	0	252	252
34 101-441 PW General	0	0	0	0	41	41
35 101-443 Forestry	0	0	0	0	35	35
38 101-701 Planning	0	0	0	0	143	143
39 101-721 Shared Prosperity	0	0	0	0	31	31
40 101-724 Community Develop	0	0	0	0	73	73
41 101-728 Econ Dev	0	0	0	0	132	132
42 101-75x Parks & Rec Activities	0	0	0	0	129	129
43 101-770 Parks Maint	0	0	0	0	156	156
47 202 Major Streets	0	0	0	0	258	258
48 203 Local Streets	0	0	0	0	170	170
49 209 Cemeteries	0	0	0	0	61	61
52 226 Solid Waste / Rubbish	0	0	0	0	185	185
56 232-697 HUD Grants - Other	0	0	0	0	6	6
60 232-775 P&R Annual Grants	0	0	0	0	3	3

**City of Kalamazoo
Full Cost Allocation Plan**

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Allocation Summary

Dept:2 Equipment Depreciation

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

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

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

- **Parking** - Costs of parking passes provided to City Hall employees are identified in this function and are allocated based on FTEs of City Hall occupant departments.

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

A. Department Costs

Dept:3 101-271 Other General

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:3 101-271 Other General

Department	First Incoming	Second Incoming	Parking
4 City Commission	\$0	\$30	\$30
Subtotal - 101-101 City Commission	0	30	30
8 Audit and Accounting	0	212	212
Subtotal - 101-191 Accounting Dept	0	212	212
9 Accounts Payable	0	385	385
9 Accounting	0	8	8
Subtotal - 101-192 Financial Services	0	393	393
10 Risk Management	0	18	18
10 Accounting	0	20	20
Subtotal - 101-210 Management Servic	0	38	38
11 Budget	0	124	124
11 Cost Plan	0	397	397
Subtotal - 101-212 Budgeting	0	520	520
14 Internal Audit	0	43	43
Subtotal - 101-223 Internal Auditor	0	43	43
15 Purchasing	0	90	90
Subtotal - 101-233 Purchasing	0	90	90
16 Tax Collection - General Fund	0	406	406
Subtotal - 101-253 Treasury	0	406	406
17 Assessing - General Fund	0	484	484
Subtotal - 101-257 Assessing	0	484	484
19 Advise and Counsel	0	112	112
Subtotal - 101-266 City Attorney	0	112	112
Total Incoming	0	2,328	2,328
C. Total Allocated		\$62,713	\$62,713
			100.00%

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

Parking Allocations

Dept:3 101-271 Other General

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-101 City Commission	1.88	1.94%	\$1,174	\$0	\$1,174	\$45	\$1,219
5 101-172 City Manager	16.54	17.13%	10,342	0	10,342	399	10,741
6 101-265 Bldgs & Grounds	7.07	7.32%	4,423	0	4,423	170	4,593
7 101-228, 229, 230 Info Tech	11.22	11.62%	7,014	0	7,014	270	7,285
8 101-191 Accounting Dept	5.54	5.74%	3,467	0	3,467	134	3,601
9 101-192 Financial Services	6.47	6.70%	4,047	0	4,047	156	4,203
10 101-210 Management Services	1.82	1.89%	1,140	0	1,140	44	1,183
11 101-212 Budgeting	1.00	1.04%	625	0	625	24	650
12 101-215 City Clerk	2.90	3.00%	1,812	0	1,812	70	1,882
13 101-216 Records	1.32	1.37%	827	0	827	32	859
14 101-223 Internal Auditor	0.99	1.03%	621	0	621	24	645
15 101-233 Purchasing	4.50	4.66%	2,814	0	2,814	108	2,923
16 101-253 Treasury	11.46	11.87%	7,165	0	7,165	276	7,441
18 101-261 311 Customer Service	9.57	9.91%	5,982	0	5,982	231	6,213
19 101-266 City Attorney	7.00	7.25%	4,378	0	4,378	169	4,547
20 101-270 Human Resources	7.28	7.54%	4,553	0	4,553	175	4,728
Subtotal	96.55	100.00%	60,385	0	60,385	2,328	62,713
Direct Bills					0		0
Total					\$60,385		\$62,713

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

Allocation Summary

Dept:3 101-271 Other General

Department	Parking	Total
4 101-101 City Commission	\$1,219	\$1,219
5 101-172 City Manager	10,741	10,741
6 101-265 Bldgs & Grounds	4,593	4,593
7 101-228, 229, 230 Info Tech	7,285	7,285
8 101-191 Accounting Dept	3,601	3,601
9 101-192 Financial Services	4,203	4,203
10 101-210 Management Services	1,183	1,183
11 101-212 Budgeting	650	650
12 101-215 City Clerk	1,882	1,882
13 101-216 Records	859	859
14 101-223 Internal Auditor	645	645
15 101-233 Purchasing	2,923	2,923
16 101-253 Treasury	7,441	7,441
18 101-261 311 Customer Service	6,213	6,213
19 101-266 City Attorney	4,547	4,547
20 101-270 Human Resources	4,728	4,728
Total	\$62,713	\$62,713

**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 operating expenditures (less transfers, capital, and debt service) recorded for the City.

NOTES: Within the Pension and OPEB Funds (Fund 380, 731, and 737) only the Fund Management costs are included for allocation purposes. The Downtown Development Authority, CCTA, and Brownfield Redevelopment Authority funds are excluded, as they operate independently of the City Commission. Funds 980, 982 and 985 GASB34 funds have also 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 2022
7/25/2023

A. Department Costs

Dept:4 101-101 City Commission

Description		Amount	General Admin	City Commission	General Gov't
Personnel Costs					
Salaries	S1	60,189	0	60,189	0
Salary % Split			.00%	100.00%	.00%
Benefits	S	4,604	0	4,604	0
Subtotal - Personnel Costs		64,793	0	64,793	0
Services & Supplies Cost					
727.000 General Supplies	S	350	0	350	0
727.001 Office Supplies	S	184	0	184	0
801.000 Prof & Contract Svcs	P	2,559	0	2,409	150
810.001 Business Meals	P	2,715	0	0	2,715
810.003 Memberships	P	5,354	0	0	5,354
811.000 Professional Develop	P	5,820	0	0	5,820
850.000 Phone & Network Svcs	S	2,192	0	2,192	0
967.001 Commission Initiative	P	54,342	0	0	54,342
Subtotal - Services & Supplies		73,516	0	5,135	68,381
Department Cost Total		138,309	0	69,928	68,381
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		138,309	0	69,928	68,381
General Admin Distribution			0	0	0
Grand Total		<u>\$138,309</u>		<u>\$69,928</u>	<u>\$68,381</u>
				not allocated	

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
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B. Incoming Costs - (Default Spread Salary%)

Dept:4 101-101 City Commission

Department	First Incoming	Second Incoming	City Commission	General Gov't
1 City Hall	\$8,293	\$31	\$8,324	\$0
Subtotal - Building Depreciation	8,293	31	8,324	0
2 City Hall Equipment	877	25	902	0
Subtotal - Equipment Depreciation	877	25	902	0
3 Parking	1,174	45	1,219	0
Subtotal - 101-271 Other General	1,174	45	1,219	0
4 City Commission	0	68	68	0
Subtotal - 101-101 City Commission	0	68	68	0
5 Management & Leadership	0	4,281	4,281	0
Subtotal - 101-172 City Manager	0	4,281	4,281	0
6 City Hall	0	56,256	56,256	0
Subtotal - 101-265 Bldgs & Grounds	0	56,256	56,256	0
7 App - Kronos	0	506	506	0
Subtotal - 101-228, 229, 230 Info Tech	0	506	506	0
8 Payroll	0	41	41	0
8 Audit and Accounting	0	324	324	0
Subtotal - 101-191 Accounting Dept	0	365	365	0
9 Accounts Payable	0	758	758	0
9 Payroll	0	268	268	0
9 Accounting	0	13	13	0
Subtotal - 101-192 Financial Services	0	1,038	1,038	0
10 Risk Management	0	42	42	0
10 Accounting	0	30	30	0
Subtotal - 101-210 Management Serv	0	71	71	0
11 Budget	0	281	281	0

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:4 101-101 City Commission

Department	First Incoming	Second Incoming	City Commission	General Gov't
11 Cost Plan	\$0	\$794	\$794	\$0
Subtotal - 101-212 Budgeting	0	1,075	1,075	0
14 Internal Audit	0	99	99	0
Subtotal - 101-223 Internal Auditor	0	99	99	0
15 Purchasing	0	179	179	0
Subtotal - 101-233 Purchasing	0	179	179	0
16 Tax Collection - General Fund	0	924	924	0
Subtotal - 101-253 Treasury	0	924	924	0
17 Assessing - General Fund	0	1,103	1,103	0
Subtotal - 101-257 Assessing	0	1,103	1,103	0
19 Advise and Counsel	0	256	256	0
Subtotal - 101-266 City Attorney	0	256	256	0
20 Human Resources	0	2,269	2,269	0
Subtotal - 101-270 Human Resources	0	2,269	2,269	0
24 General Fund OPEB	0	18,208	18,208	0
Subtotal - OPEB / Retirement Board	0	18,208	18,208	0
Total Incoming	10,344	86,798	97,142	0
C. Total Allocated		\$235,451	\$167,070	\$68,381
			70.96%	29.04%

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
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City Commission Allocations

Dept:4 101-101 City Commission

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-271 Other General	60,740	0.04%	\$30	\$0	\$30	\$0	\$30
4 101-101 City Commission	138,309	0.08%	68	0	68	0	68
5 101-172 City Manager	1,840,307	1.12%	899	0	899	973	1,873
6 101-265 Bldgs & Grounds	1,616,093	0.98%	790	0	790	855	1,644
7 101-228, 229, 230 Info Tech	3,727,241	2.27%	1,821	0	1,821	1,971	3,793
8 101-191 Accounting Dept	599,697	0.37%	293	0	293	317	610
9 101-192 Financial Services	546,381	0.33%	267	0	267	289	556
10 101-210 Management Services	283,350	0.17%	138	0	138	150	288
11 101-212 Budgeting	100,247	0.06%	49	0	49	53	102
12 101-215 City Clerk	356,181	0.22%	174	0	174	188	362
13 101-216 Records	187,757	0.11%	92	0	92	99	191
14 101-223 Internal Auditor	101,495	0.06%	50	0	50	54	103
15 101-233 Purchasing	431,232	0.26%	211	0	211	228	439
16 101-253 Treasury	1,386,652	0.84%	677	0	677	733	1,411
17 101-257 Assessing	496,912	0.30%	243	0	243	263	506
18 101-261 311 Customer Service	631,757	0.38%	309	0	309	334	643
19 101-266 City Attorney	789,559	0.48%	386	0	386	418	803
20 101-270 Human Resources	977,123	0.59%	477	0	477	517	994
21 101-345, 349 Public Safety	7,394,988	4.50%	3,613	0	3,613	3,912	7,525
22 101-580 City Equipment	2,620,248	1.59%	1,280	0	1,280	1,386	2,666
23 101-751 Parks & Rec Admin	338,757	0.21%	166	0	166	179	345
24 OPEB / Retirement Board	500	0.00%	0	0	0	0	1
25 101-175 Diversity & Inclusion	301,094	0.18%	147	0	147	159	306
26 101-262 Elections	655,957	0.40%	320	0	320	347	667
27 101-272 Emergency Recovery	25,418	0.02%	12	0	12	13	26
28 101-346 Public Safety COPS	2,007,220	1.22%	981	0	981	1,062	2,042
29 101-347 Public Safety Ops	21,091,273	12.84%	10,305	0	10,305	11,156	21,461
30 101-348 Criminal Invstgn Div	3,285,327	2.00%	1,605	0	1,605	1,738	3,343
31 101-371 Bldg Inspection Dept	852,774	0.52%	417	0	417	451	868
32 101-385 Code Enforcement	826,914	0.50%	404	0	404	437	841
33 101-400 PS Contracts	329,044	0.20%	161	0	161	174	335
34 101-441 PW General	256,057	0.16%	125	0	125	135	261
35 101-443 Forestry	353,256	0.22%	173	0	173	187	359
36 101-448 Street Lights	1,144,999	0.70%	559	0	559	606	1,165
37 101-621 Pollution Control	225,922	0.14%	110	0	110	119	230
38 101-701 Planning	619,866	0.38%	303	0	303	328	631
39 101-721 Shared Prosperity	97	0.00%	0	0	0	0	0
41 101-728 Econ Dev	414,349	0.25%	202	0	202	219	422
42 101-75x Parks & Rec Activities	878,492	0.53%	429	0	429	465	894
43 101-770 Parks Maint	1,512,211	0.92%	739	0	739	800	1,539
44 151 Cemetery Trust	20,100	0.01%	10	0	10	11	20
45 159 Recreation Endowment	84,625	0.05%	41	0	41	45	86

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

City Commission Allocations

Dept:4 101-101 City Commission

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 160 Mayor's Riverfront Pk	47,125	0.03%	\$23	\$0	\$23	\$25	\$48
47 202 Major Streets	12,962,759	7.89%	6,333	0	6,333	6,857	13,190
48 203 Local Streets	3,881,319	2.36%	1,896	0	1,896	2,053	3,949
49 209 Cemeteries	1,086,217	0.66%	531	0	531	575	1,105
50 211 Kzoo Muni Golf Assn	2,507,233	1.53%	1,225	0	1,225	1,326	2,551
51 225 Blight Abatement	12,800	0.01%	6	0	6	7	13
52 226 Solid Waste / Rubbish	3,322,936	2.02%	1,624	0	1,624	1,758	3,381
53 232-238 Grants - Gen Gov	69,604	0.04%	34	0	34	37	71
54 232-40x PS Grants	44,962	0.03%	22	0	22	24	46
55 232-585 PW Grants	16,096	0.01%	8	0	8	9	16
56 232-697 HUD Grants - Other	459,575	0.28%	225	0	225	243	468
60 232-775 P&R Annual Grants	24,504	0.01%	12	0	12	13	25
61 232-776 P&R Grants	3,089	0.00%	2	0	2	2	3
62 232-803 Historic Comm Grants	27,099	0.02%	13	0	13	14	28
63 233-180 Exec Programs	3,640	0.00%	2	0	2	2	4
64 233-406 PS Donations	31,772	0.02%	16	0	16	17	32
66 233-727 Comm Dvlp Donations	308	0.00%	0	0	0	0	0
68 233-777 P&R Donations	16,529	0.01%	8	0	8	9	17
69 233-803 Historic Comm	933	0.00%	0	0	0	0	1
70 234 FFE Aspirational Projects	6,354,180	3.87%	3,105	0	3,105	3,361	6,466
71 235 Recovery Programs & Grants	2,665,525	1.62%	1,302	0	1,302	1,410	2,712
72 236 Light Grant	45,000	0.03%	22	0	22	24	46
79 265 Drug Law Enforce	83,109	0.05%	41	0	41	44	85
85 296 HUD Grant Admin	660,197	0.40%	323	0	323	349	672
87 298 Home Grant	224,946	0.14%	110	0	110	119	229
88 299 CDBG Grant	1,223,664	0.74%	598	0	598	647	1,245
93 590 Sewer Fund	33,683,079	20.50%	16,457	0	16,457	17,816	34,273
94 591 Water Fund	16,596,678	10.10%	8,109	0	8,109	8,779	16,887
95 677 Insurance Fund	15,123,118	9.20%	7,389	0	7,389	7,999	15,388
96 731 Pension Fund	2,649,172	1.61%	1,294	0	1,294	1,401	2,696
97 737 OPEB Fund	433,432	0.26%	212	0	212	229	441
98 756 General Trust Fund	12,407	0.01%	6	0	6	7	13
99 760 Foundation for Excellence	442,577	0.27%	216	0	216	234	450
104 All Other	70,807	0.04%	35	0	35	37	72

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

City Commission Allocations

Dept:4 101-101 City Commission

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	164,296,912	100.00%	80,272	0	80,272	86,798	167,070
Direct Bills					0		0
Total					\$80,272		\$167,070
					<hr/>		<hr/>

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

Allocation Summary

Dept:4 101-101 City Commission

Department	City Commission	General Gov't	Total
3 101-271 Other General	\$30	\$0	\$30
4 101-101 City Commission	68	0	68
5 101-172 City Manager	1,873	0	1,873
6 101-265 Bldgs & Grounds	1,644	0	1,644
7 101-228, 229, 230 Info Tech	3,793	0	3,793
8 101-191 Accounting Dept	610	0	610
9 101-192 Financial Services	556	0	556
10 101-210 Management Services	288	0	288
11 101-212 Budgeting	102	0	102
12 101-215 City Clerk	362	0	362
13 101-216 Records	191	0	191
14 101-223 Internal Auditor	103	0	103
15 101-233 Purchasing	439	0	439
16 101-253 Treasury	1,411	0	1,411
17 101-257 Assessing	506	0	506
18 101-261 311 Customer Service	643	0	643
19 101-266 City Attorney	803	0	803
20 101-270 Human Resources	994	0	994
21 101-345, 349 Public Safety	7,525	0	7,525
22 101-580 City Equipment	2,666	0	2,666
23 101-751 Parks & Rec Admin	345	0	345
24 OPEB / Retirement Board	1	0	1
25 101-175 Diversity & Inclusion	306	0	306
26 101-262 Elections	667	0	667
27 101-272 Emergency Recovery	26	0	26
28 101-346 Public Safety COPS	2,042	0	2,042
29 101-347 Public Safety Ops	21,461	0	21,461
30 101-348 Criminal Invstgn Div	3,343	0	3,343
31 101-371 Bldg Inspection Dept	868	0	868
32 101-385 Code Enforcement	841	0	841
33 101-400 PS Contracts	335	0	335
34 101-441 PW General	261	0	261
35 101-443 Forestry	359	0	359
36 101-448 Street Lights	1,165	0	1,165
37 101-621 Pollution Control	230	0	230
38 101-701 Planning	631	0	631
39 101-721 Shared Prosperity	0	0	0
41 101-728 Econ Dev	422	0	422
42 101-75x Parks & Rec Activities	894	0	894
43 101-770 Parks Maint	1,539	0	1,539
44 151 Cemetery Trust	20	0	20

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

Allocation Summary

Dept:4 101-101 City Commission

Department	City Commission	General Gov't	Total
45 159 Recreation Endowment	\$86	\$0	\$86
46 160 Mayor's Riverfront Pk	48	0	48
47 202 Major Streets	13,190	0	13,190
48 203 Local Streets	3,949	0	3,949
49 209 Cemeteries	1,105	0	1,105
50 211 Kzoo Muni Golf Assn	2,551	0	2,551
51 225 Blight Abatement	13	0	13
52 226 Solid Waste / Rubbish	3,381	0	3,381
53 232-238 Grants - Gen Gov	71	0	71
54 232-40x PS Grants	46	0	46
55 232-585 PW Grants	16	0	16
56 232-697 HUD Grants - Other	468	0	468
60 232-775 P&R Annual Grants	25	0	25
61 232-776 P&R Grants	3	0	3
62 232-803 Historic Comm Grants	28	0	28
63 233-180 Exec Programs	4	0	4
64 233-406 PS Donations	32	0	32
66 233-727 Comm Dvlp Donations	0	0	0
68 233-777 P&R Donations	17	0	17
69 233-803 Historic Comm	1	0	1
70 234 FFE Aspirational Projects	6,466	0	6,466
71 235 Recovery Programs & Grants	2,712	0	2,712
72 236 Light Grant	46	0	46
79 265 Drug Law Enforce	85	0	85
85 296 HUD Grant Admin	672	0	672
87 298 Home Grant	229	0	229
88 299 CDBG Grant	1,245	0	1,245
93 590 Sewer Fund	34,273	0	34,273
94 591 Water Fund	16,887	0	16,887
95 677 Insurance Fund	15,388	0	15,388
96 731 Pension Fund	2,696	0	2,696
97 737 OPEB Fund	441	0	441
98 756 General Trust Fund	13	0	13
99 760 Foundation for Excellence	450	0	450
104 All Other	72	0	72
Total	\$167,070	\$0	\$167,070

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

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

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

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

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

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

A. Department Costs

Dept:5 101-172 City Manager

Description		Amount	General Admin	Management & Leadership	General Government
Personnel Costs					
Salaries	S1	1,039,403	0	1,039,403	0
Salary % Split			.00%	100.00%	.00%
Benefits	S	266,350	0	266,350	0
Subtotal - Personnel Costs		1,305,753	0	1,305,753	0
Services & Supplies Cost					
727 Supplies & Postage	S	3,280	0	3,280	0
801.000 Prof & Contract Services	P	129,258	0	93,816	35,442
810.001 Business & Emerg Meals	S	4,635	0	4,635	0
810.003 Memberships & Subscriptions	S	48,802	0	48,802	0
810.004 Parking Fees	S	49	0	49	0
811.000 Professional Development	S	17,968	0	17,968	0
815.000 Software and Applications	S	4,117	0	4,117	0
829.003 Cable Franchise Fee	P	293,554	0	0	293,554
830.004 General Insurance Fund	S	19,704	0	19,704	0
850.000 Phone & Network Services	S	12,425	0	12,425	0
941.000 Rental/Lease Equipment	S	727	0	727	0
941.000 Copier Lease	D	1,095	0	0	0
949.000 Rental/Lease Contra (GASB 8 D		(1,060)	0	0	0
959.002 Contrib - Communities in Schc P		50,000	0	0	50,000
976.000 Office Equipment & Furniture	D	4,764	0	0	0
Subtotal - Services & Supplies		589,318	0	205,523	378,996
Department Cost Total		1,895,071	0	1,511,276	378,996
Adjustments to Cost					
941.000 Copier Lease	D	(1,095)	0	0	0
949.000 Rental/Lease Contra (GASB 8 D		1,060	0	0	0
976.000 Office Equipment & Furniture	D	(4,764)	0	0	0

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

A. Department Costs

Dept:5 101-172 City Manager

Description	Amount	General Admin	Management & Leadership	General Government
Subtotal - Adjustments	(4,799)	0	0	0
Total Costs After Adjustments	1,890,272	0	1,511,276	378,996
General Admin Distribution		0	0	0
Grand Total	\$1,890,272		\$1,511,276	\$378,996
			not allocated	

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:5 101-172 City Manager

Department	First Incoming	Second Incoming	Management & Leadership	General Government
1 City Hall	\$11,881	\$45	\$11,926	\$0
Subtotal - Building Depreciation	11,881	45	11,926	0
2 City Hall Equipment	1,256	36	1,292	0
2 Department Specific Equipment	1,060	9	1,069	0
2 Voice over IP System	601	14	615	0
Subtotal - Equipment Depreciation	2,917	59	2,976	0
3 Parking	10,342	399	10,741	0
Subtotal - 101-271 Other General	10,342	399	10,741	0
4 City Commission	899	973	1,873	0
Subtotal - 101-101 City Commission	899	973	1,873	0
5 Management & Leadership	0	37,715	37,715	0
Subtotal - 101-172 City Manager	0	37,715	37,715	0
6 City Hall	0	80,595	80,595	0
Subtotal - 101-265 Bldgs & Grounds	0	80,595	80,595	0
7 PC / Network Support	0	72,507	72,507	0
7 App - Eden	0	8,618	8,618	0
7 App - BS & A	0	6,128	6,128	0
7 App - Kronos	0	4,455	4,455	0
7 Dept Specific Exp	0	20,000	20,000	0
Subtotal - 101-228, 229, 230 Info Tech	0	111,708	111,708	0
8 Payroll	0	361	361	0
8 Audit and Accounting	0	2,306	2,306	0
Subtotal - 101-191 Accounting Dept	0	2,667	2,667	0
9 Accounts Payable	0	4,043	4,043	0
9 Payroll	0	2,358	2,358	0
9 Accounting	0	90	90	0
Subtotal - 101-192 Financial Services	0	6,491	6,491	0
10 Risk Management	0	553	553	0

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:5 101-172 City Manager

Department	First Incoming	Second Incoming	Management & Leadership	General Government
10 Accounting	\$0	\$213	\$213	\$0
Subtotal - 101-210 Management Servic	0	766	766	0
11 Budget	0	3,743	3,743	0
11 Cost Plan	0	794	794	0
Subtotal - 101-212 Budgeting	0	4,536	4,536	0
12 Records Management	0	710	710	0
12 Mailroom	0	87	87	0
Subtotal - 101-215 City Clerk	0	797	797	0
13 Records Mgmt	0	2,811	2,811	0
13 Mailroom	0	20	20	0
Subtotal - 101-216 Records	0	2,831	2,831	0
14 Internal Audit	0	1,312	1,312	0
Subtotal - 101-223 Internal Auditor	0	1,312	1,312	0
15 Purchasing	0	2,599	2,599	0
Subtotal - 101-233 Purchasing	0	2,599	2,599	0
16 Tax Collection - General Fund	0	12,295	12,295	0
Subtotal - 101-253 Treasury	0	12,295	12,295	0
17 Assessing - General Fund	0	14,671	14,671	0
Subtotal - 101-257 Assessing	0	14,671	14,671	0
18 Customer Service	0	8,867	8,867	0
Subtotal - 101-261 311 Customer Servi	0	8,867	8,867	0
19 Advise and Counsel	0	3,401	3,401	0
19 Labor Relations	0	67	67	0
19 Risk Management	0	114	114	0
Subtotal - 101-266 City Attorney	0	3,582	3,582	0
20 Human Resources	0	19,991	19,991	0

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:5 101-172 City Manager

Department	First Incoming	Second Incoming	Management & Leadership	General Government
20 Labor Relations	\$0	\$101	\$101	\$0
Subtotal - 101-270 Human Resources	0	20,092	20,092	0
24 General Fund OPEB	0	122,025	122,025	0
Subtotal - OPEB / Retirement Board	0	122,025	122,025	0
Total Incoming	26,040	435,023	461,063	0
C. Total Allocated		\$2,351,335	\$1,972,339	\$378,996
			83.88%	16.12%

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

Management & Leadership Allocations

Dept:5 101-172 City Manager

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-101 City Commission	1.88	0.28%	\$4,281	\$0	\$4,281	\$0	\$4,281
5 101-172 City Manager	16.54	2.45%	37,715	0	37,715	0	37,715
6 101-265 Bldgs & Grounds	7.07	1.05%	16,127	0	16,127	4,692	20,819
7 101-228, 229, 230 Info Tech	11.22	1.66%	25,579	0	25,579	7,442	33,021
8 101-191 Accounting Dept	5.54	0.82%	12,645	0	12,645	3,679	16,323
9 101-192 Financial Services	6.47	0.96%	14,757	0	14,757	4,293	19,050
10 101-210 Management Services	1.82	0.27%	4,156	0	4,156	1,209	5,365
11 101-212 Budgeting	1.00	0.15%	2,281	0	2,281	664	2,944
12 101-215 City Clerk	2.90	0.43%	6,607	0	6,607	1,922	8,530
13 101-216 Records	1.32	0.20%	3,017	0	3,017	878	3,895
14 101-223 Internal Auditor	0.99	0.15%	2,265	0	2,265	659	2,924
15 101-233 Purchasing	4.50	0.67%	10,264	0	10,264	2,986	13,249
16 101-253 Treasury	11.46	1.70%	26,129	0	26,129	7,601	33,730
18 101-261 311 Customer Service	9.57	1.42%	21,816	0	21,816	6,347	28,162
19 101-266 City Attorney	7.00	1.04%	15,966	0	15,966	4,645	20,610
20 101-270 Human Resources	7.28	1.08%	16,602	0	16,602	4,830	21,432
21 101-345, 349 Public Safety	34.38	5.10%	78,414	0	78,414	22,812	101,226
22 101-580 City Equipment	8.01	1.19%	18,260	0	18,260	5,312	23,572
23 101-751 Parks & Rec Admin	2.92	0.43%	6,660	0	6,660	1,938	8,597
25 101-175 Diversity & Inclusion	2.10	0.31%	4,792	0	4,792	1,394	6,186
26 101-262 Elections	7.41	1.10%	16,905	0	16,905	4,918	21,823
28 101-346 Public Safety COPS	16.74	2.48%	38,187	0	38,187	11,110	49,297
29 101-347 Public Safety Ops	196.29	29.12%	447,701	0	447,701	130,247	577,948
30 101-348 Criminal Invstgn Div	27.87	4.13%	63,563	0	63,563	18,492	82,055
31 101-371 Bldg Inspection Dept	8.69	1.29%	19,818	0	19,818	5,765	25,583
32 101-385 Code Enforcement	8.90	1.32%	20,294	0	20,294	5,904	26,199
33 101-400 PS Contracts	2.01	0.30%	4,575	0	4,575	1,331	5,906
34 101-441 PW General	1.28	0.19%	2,913	0	2,913	847	3,760
35 101-443 Forestry	3.79	0.56%	8,653	0	8,653	2,517	11,171
38 101-701 Planning	4.92	0.73%	11,217	0	11,217	3,263	14,480
39 101-721 Shared Prosperity	1.00	0.15%	2,281	0	2,281	664	2,944
40 101-724 Community Develop	0.37	0.05%	839	0	839	244	1,084
41 101-728 Econ Dev	4.25	0.63%	9,702	0	9,702	2,823	12,525
42 101-75x Parks & Rec Activities	13.80	2.05%	31,464	0	31,464	9,153	40,617
43 101-770 Parks Maint	14.93	2.22%	34,061	0	34,061	9,909	43,971
47 202 Major Streets	18.92	2.81%	43,159	0	43,159	12,556	55,716
48 203 Local Streets	16.61	2.46%	37,884	0	37,884	11,021	48,905
49 209 Cemeteries	0.99	0.15%	2,263	0	2,263	658	2,921
52 226 Solid Waste / Rubbish	7.54	1.12%	17,199	0	17,199	5,004	22,203
54 232-40x PS Grants	0.28	0.04%	645	0	645	188	833
56 232-697 HUD Grants - Other	0.42	0.06%	958	0	958	279	1,237
60 232-775 P&R Annual Grants	3.58	0.53%	8,174	0	8,174	2,378	10,552

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

Management & Leadership Allocations

Dept:5 101-172 City Manager

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
61 232-776 P&R Grants	0.79	0.12%	\$1,811	\$0	\$1,811	\$527	\$2,338
74 243 Brownfield Redvlp Auth	0.93	0.14%	2,130	0	2,130	620	2,750
75 244 Econ Dvlp Corp	0.29	0.04%	650	0	650	189	839
79 265 Drug Law Enforce	0.00	0.00%	7	0	7	2	9
85 296 HUD Grant Admin	7.68	1.14%	17,516	0	17,516	5,096	22,612
87 298 Home Grant	0.07	0.01%	162	0	162	47	209
88 299 CDBG Grant	1.18	0.18%	2,691	0	2,691	783	3,474
93 590 Sewer Fund	79.50	11.79%	181,321	0	181,321	52,750	234,071
94 591 Water Fund	77.59	11.51%	176,971	0	176,971	51,485	228,456
95 677 Insurance Fund	1.43	0.21%	3,266	0	3,266	950	4,216
Subtotal	674.03	100.00%	1,537,316	0	1,537,316	435,023	1,972,339
Direct Bills					0		0
Total					\$1,537,316		\$1,972,339

Basis Units: Full Time Equivalents
Source: City Payroll Records

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

Allocation Summary

Dept:5 101-172 City Manager

Department	Management & Leadership	General Government	Total
4 101-101 City Commission	\$4,281	\$0	\$4,281
5 101-172 City Manager	37,715	0	37,715
6 101-265 Bldgs & Grounds	20,819	0	20,819
7 101-228, 229, 230 Info Tech	33,021	0	33,021
8 101-191 Accounting Dept	16,323	0	16,323
9 101-192 Financial Services	19,050	0	19,050
10 101-210 Management Services	5,365	0	5,365
11 101-212 Budgeting	2,944	0	2,944
12 101-215 City Clerk	8,530	0	8,530
13 101-216 Records	3,895	0	3,895
14 101-223 Internal Auditor	2,924	0	2,924
15 101-233 Purchasing	13,249	0	13,249
16 101-253 Treasury	33,730	0	33,730
18 101-261 311 Customer Service	28,162	0	28,162
19 101-266 City Attorney	20,610	0	20,610
20 101-270 Human Resources	21,432	0	21,432
21 101-345, 349 Public Safety	101,226	0	101,226
22 101-580 City Equipment	23,572	0	23,572
23 101-751 Parks & Rec Admin	8,597	0	8,597
25 101-175 Diversity & Inclusion	6,186	0	6,186
26 101-262 Elections	21,823	0	21,823
28 101-346 Public Safety COPS	49,297	0	49,297
29 101-347 Public Safety Ops	577,948	0	577,948
30 101-348 Criminal Invstgn Div	82,055	0	82,055
31 101-371 Bldg Inspection Dept	25,583	0	25,583
32 101-385 Code Enforcement	26,199	0	26,199
33 101-400 PS Contracts	5,906	0	5,906
34 101-441 PW General	3,760	0	3,760
35 101-443 Forestry	11,171	0	11,171
38 101-701 Planning	14,480	0	14,480
39 101-721 Shared Prosperity	2,944	0	2,944
40 101-724 Community Develop	1,084	0	1,084
41 101-728 Econ Dev	12,525	0	12,525
42 101-75x Parks & Rec Activities	40,617	0	40,617
43 101-770 Parks Maint	43,971	0	43,971
47 202 Major Streets	55,716	0	55,716
48 203 Local Streets	48,905	0	48,905
49 209 Cemeteries	2,921	0	2,921
52 226 Solid Waste / Rubbish	22,203	0	22,203
54 232-40x PS Grants	833	0	833
56 232-697 HUD Grants - Other	1,237	0	1,237

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
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Allocation Summary

Dept:5 101-172 City Manager

Department	Management & Leadership	General Government	Total
60 232-775 P&R Annual Grants	\$10,552	\$0	\$10,552
61 232-776 P&R Grants	2,338	0	2,338
74 243 Brownfield Redvlp Auth	2,750	0	2,750
75 244 Econ Dvlp Corp	839	0	839
79 265 Drug Law Enforce	9	0	9
85 296 HUD Grant Admin	22,612	0	22,612
87 298 Home Grant	209	0	209
88 299 CDBG Grant	3,474	0	3,474
93 590 Sewer Fund	234,071	0	234,071
94 591 Water Fund	228,456	0	228,456
95 677 Insurance Fund	4,216	0	4,216
Total	\$1,972,339	\$0	\$1,972,339

101-265 City Maintenance
Nature and Extent of Services

Costs associated with the general maintenance and operations of the various City General Fund facilities are identified within this chapter of the plan. Additionally, the costs of City Hall security staff are identified within this section. The costs are identified and allocated as described

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

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

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

A. Department Costs

Dept:6 101-265 Bldgs & Grounds

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
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A. Department Costs

Dept:6 101-265 Bldgs & Grounds

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
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B. Incoming Costs - (Default Spread Salary%)

Dept:6 101-265 Bldgs & Grounds

Department	First Incoming	Second Incoming	City Hall	Other Maintenance
1 City Hall	\$4,610	\$17	\$3,379	\$1,248
Subtotal - Building Depreciation	4,610	17	3,379	1,248
2 City Hall Equipment	487	14	366	135
2 Department Specific Equipment	4,317	37	3,180	1,174
2 Voice over IP System	109	2	82	30
Subtotal - Equipment Depreciation	4,914	53	3,628	1,340
3 Parking	4,423	170	3,354	1,239
Subtotal - 101-271 Other General	4,423	170	3,354	1,239
4 City Commission	790	855	1,201	443
Subtotal - 101-101 City Commission	790	855	1,201	443
5 Management & Leadership	16,127	4,692	15,205	5,614
Subtotal - 101-172 City Manager	16,127	4,692	15,205	5,614
6 City Hall	0	31,269	22,836	8,432
Subtotal - 101-265 Bldgs & Grounds	0	31,269	22,836	8,432
7 PC / Network Support	0	25,432	18,574	6,858
7 App - Eden	0	2,672	1,952	721
7 App - BS & A	0	13	9	3
7 App - Kronos	0	1,905	1,391	514
Subtotal - 101-228, 229, 230 Info Tech	0	30,022	21,926	8,096
8 Payroll	0	154	113	42
8 Audit and Accounting	0	12,400	9,056	3,344
Subtotal - 101-191 Accounting Dept	0	12,554	9,169	3,386
9 Accounts Payable	0	18,162	13,264	4,898
9 Payroll	0	1,008	736	272
9 Accounting	0	486	355	131
Subtotal - 101-192 Financial Services	0	19,656	14,355	5,301
10 Risk Management	0	486	355	131

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:6 101-265 Bldgs & Grounds

Department	First Incoming	Second Incoming	City Hall	Other Maintenance
10 Accounting	\$0	\$1,143	\$835	\$308
Subtotal - 101-210 Management Servic	0	1,629	1,190	439
11 Budget	0	3,287	2,400	886
11 Cost Plan	0	1,587	1,159	428
Subtotal - 101-212 Budgeting	0	4,874	3,559	1,314
14 Internal Audit	0	1,152	841	311
Subtotal - 101-223 Internal Auditor	0	1,152	841	311
15 Purchasing	0	18,465	13,485	4,980
Subtotal - 101-233 Purchasing	0	18,465	13,485	4,980
16 Tax Collection - General Fund	0	10,797	7,885	2,912
Subtotal - 101-253 Treasury	0	10,797	7,885	2,912
17 Assessing - General Fund	0	12,883	9,409	3,474
Subtotal - 101-257 Assessing	0	12,883	9,409	3,474
19 Advise and Counsel	0	2,987	2,181	805
19 Labor Relations	0	544	398	147
19 Risk Management	0	290	212	78
Subtotal - 101-266 City Attorney	0	3,821	2,791	1,030
20 Human Resources	0	8,548	6,243	2,305
20 Labor Relations	0	818	597	221
Subtotal - 101-270 Human Resources	0	9,366	6,840	2,526
24 General Fund OPEB	0	68,594	50,096	18,498
Subtotal - OPEB / Retirement Board	0	68,594	50,096	18,498
Total Incoming	30,863	230,870	191,150	70,583
C. Total Allocated		\$1,838,723	\$882,270	\$956,453
			47.98%	52.02%

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
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City Hall Allocations

Dept:6 101-265 Bldgs & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-101 City Commission	1,997	7.88%	\$56,256	\$0	\$56,256	\$0	\$56,256
5 101-172 City Manager	2,861	11.29%	80,595	0	80,595	0	80,595
6 101-265 Bldgs & Grounds	1,110	4.38%	31,269	0	31,269	0	31,269
7 101-228, 229, 230 Info Tech	4,100	16.18%	115,497	0	115,497	35,697	151,194
8 101-191 Accounting Dept	1,270	5.01%	35,776	0	35,776	11,057	46,833
9 101-192 Financial Services	944	3.73%	26,593	0	26,593	8,219	34,811
10 101-210 Management Services	888	3.51%	25,015	0	25,015	7,731	32,746
11 101-212 Budgeting	250	0.99%	7,043	0	7,043	2,177	9,219
12 101-215 City Clerk	2,211	8.73%	62,284	0	62,284	19,250	81,534
13 101-216 Records	90	0.36%	2,535	0	2,535	784	3,319
14 101-223 Internal Auditor	173	0.68%	4,873	0	4,873	1,506	6,380
15 101-233 Purchasing	418	1.65%	11,775	0	11,775	3,639	15,414
16 101-253 Treasury	2,458	9.70%	69,242	0	69,242	21,401	90,643
18 101-261 311 Customer Service	1,532	6.05%	43,157	0	43,157	13,338	56,495
19 101-266 City Attorney	3,099	12.23%	87,299	0	87,299	26,981	114,280
20 101-270 Human Resources	1,933	7.63%	54,453	0	54,453	16,830	71,282
Subtotal	25,334	100.00%	713,660	0	713,660	168,610	882,270
Direct Bills					0		0
Total					\$713,660		\$882,270

Basis Units: Assigned Square Footage
Source: Maintenance Department

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
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Other Maintenance Allocations

Dept:6 101-265 Bldgs & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 101-345, 349 Public Safety	211,055.84	24.44%	\$218,542	\$0	\$218,542	\$15,216	\$233,758
23 101-751 Parks & Rec Admin	1,716.44	0.20%	1,777	0	1,777	124	1,901
29 101-347 Public Safety Ops	94,876.26	10.99%	98,241	0	98,241	6,840	105,082
38 101-701 Planning	91,630.19	10.61%	94,880	0	94,880	6,606	101,486
42 101-75x Parks & Rec Activities	4,352.54	0.50%	4,507	0	4,507	314	4,821
46 160 Mayor's Riverfront Pk	11,637.97	1.35%	12,051	0	12,051	839	12,890
103 Kalamazoo County - Space	174,046.30	20.15%	180,219	(140,000)	40,219	12,548	52,767
104 All Other	274,248.73	31.76%	283,976	0	283,976	19,772	303,748
Subtotal	863,564.27	100.00%	894,193	(140,000)	754,193	62,260	816,453
Direct Bills					140,000		140,000
Total					\$894,193		\$956,453

Basis Units: \$ Costs by Building and Department

Source: Expenditure Detail

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
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Allocation Summary

Dept:6 101-265 Bldgs & Grounds

Department	City Hall	Other Maintenance	Total
0 Direct Billed	\$0	\$140,000	\$140,000
4 101-101 City Commission	56,256	0	56,256
5 101-172 City Manager	80,595	0	80,595
6 101-265 Bldgs & Grounds	31,269	0	31,269
7 101-228, 229, 230 Info Tech	151,194	0	151,194
8 101-191 Accounting Dept	46,833	0	46,833
9 101-192 Financial Services	34,811	0	34,811
10 101-210 Management Services	32,746	0	32,746
11 101-212 Budgeting	9,219	0	9,219
12 101-215 City Clerk	81,534	0	81,534
13 101-216 Records	3,319	0	3,319
14 101-223 Internal Auditor	6,380	0	6,380
15 101-233 Purchasing	15,414	0	15,414
16 101-253 Treasury	90,643	0	90,643
18 101-261 311 Customer Service	56,495	0	56,495
19 101-266 City Attorney	114,280	0	114,280
20 101-270 Human Resources	71,282	0	71,282
21 101-345, 349 Public Safety	0	233,758	233,758
23 101-751 Parks & Rec Admin	0	1,901	1,901
29 101-347 Public Safety Ops	0	105,082	105,082
38 101-701 Planning	0	101,486	101,486
42 101-75x Parks & Rec Activities	0	4,821	4,821
46 160 Mayor's Riverfront Pk	0	12,890	12,890
103 Kalamazoo County - Space	0	52,767	52,767
104 All Other	0	303,748	303,748
Total	\$882,270	\$956,453	\$1,838,723

City of Kalamazoo
Full Cost Allocation Plan

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

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

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

The costs identified in this schedule include the following:

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

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

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

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

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

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

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

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

A. Department Costs

Dept:7 101-228, 229, 230 Info Tech

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
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A. Department Costs

Dept:7 101-228, 229, 230 Info Tech

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

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

Dept:7 101-228, 229, 230 Info Tech

Department	First Incoming	Second Incoming	PC / Network Support	App - Eden	App - BS & A	App - Kronos	KDPS	Water / Wastewater	Dept Specific Exp
1 City Hall	\$17,026	\$64	\$5,854	\$1,482	\$1,637	\$973	\$4,035	\$3,111	\$0
Subtotal - Building Depreciation	17,026	64	5,854	1,482	1,637	973	4,035	3,111	0
2 City Hall Equipment	1,800	51	634	161	177	105	437	337	0
2 IT Equipment *	313,734	317	314,051	0	0	0	0	0	0
2 Department Specific Equipment	808	7	279	71	78	46	192	148	0
2 Voice over IP System	430	10	151	38	42	25	104	80	0
Subtotal - Equipment Depreciation	316,772	385	315,115	269	298	177	733	565	0
3 Parking	7,014	270	2,495	632	698	415	1,720	1,326	0
Subtotal - 101-271 Other General	7,014	270	2,495	632	698	415	1,720	1,326	0
4 City Commission	1,821	1,971	1,299	329	363	216	895	690	0
Subtotal - 101-101 City Commission	1,821	1,971	1,299	329	363	216	895	690	0
5 Management & Leadership	25,579	7,442	11,311	2,863	3,163	1,879	7,796	6,010	0
Subtotal - 101-172 City Manager	25,579	7,442	11,311	2,863	3,163	1,879	7,796	6,010	0
6 City Hall	115,497	35,697	51,788	13,107	14,482	8,604	35,695	27,518	0
Subtotal - 101-265 Bldgs & Grounds	115,497	35,697	51,788	13,107	14,482	8,604	35,695	27,518	0
7 App - Eden	0	9,104	3,118	789	872	518	2,149	1,657	0
7 App - BS & A	0	10,842	3,714	940	1,038	617	2,560	1,973	0
7 App - Kronos	0	3,021	1,035	262	289	172	713	550	0
Subtotal - 101-228, 229, 230 Info Tech	0	22,968	7,867	1,991	2,200	1,307	5,422	4,180	0
8 Payroll	0	245	84	21	23	14	58	45	0
8 Audit and Accounting	0	6,199	2,123	537	594	353	1,463	1,128	0
Subtotal - 101-191 Accounting Dept	0	6,443	2,207	559	617	367	1,521	1,173	0
9 Accounts Payable	0	7,307	2,503	633	700	416	1,725	1,330	0
9 Payroll	0	1,599	548	139	153	91	377	291	0
9 Accounting	0	243	83	21	23	14	57	44	0
Subtotal - 101-192 Financial Services	0	9,148	3,134	793	876	521	2,160	1,665	0
10 Risk Management	0	1,120	384	97	107	64	264	204	0

City of Kalamazoo
Full Cost Allocation Plan

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B. Incoming Costs - (Default Spread Salary%)

Dept:7 101-228, 229, 230 Info Tech

Department	First Incoming	Second Incoming	PC / Network Support	App - Eden	App - BS & A	App - Kronos	KDPS	Water / Wastewater	Dept Specific Exp
10 Accounting	\$0	\$571	\$196	\$50	\$55	\$33	\$135	\$104	\$0
Subtotal - 101-210 Management Servic	0	1,691	579	147	162	96	399	308	0
11 Budget	0	7,580	2,596	657	726	431	1,790	1,380	0
11 Cost Plan	0	3,968	1,359	344	380	226	937	722	0
Subtotal - 101-212 Budgeting	0	11,548	3,955	1,001	1,106	657	2,726	2,102	0
12 Records Management	0	6,597	2,260	572	632	375	1,557	1,201	0
12 Mailroom	0	3	1	0	0	0	1	1	0
Subtotal - 101-215 City Clerk	0	6,600	2,261	572	632	376	1,558	1,201	0
13 Records Mgmt	0	26,111	8,944	2,264	2,501	1,486	6,165	4,752	0
13 Mailroom	0	1	0	0	0	0	0	0	0
Subtotal - 101-216 Records	0	26,112	8,944	2,264	2,501	1,486	6,165	4,753	0
14 Internal Audit	0	2,656	910	230	254	151	627	483	0
Subtotal - 101-223 Internal Auditor	0	2,656	910	230	254	151	627	483	0
15 Purchasing	0	18,823	6,448	1,632	1,803	1,071	4,444	3,426	0
Subtotal - 101-233 Purchasing	0	18,823	6,448	1,632	1,803	1,071	4,444	3,426	0
16 Tax Collection - General Fund	0	24,902	8,530	2,159	2,385	1,417	5,879	4,532	0
Subtotal - 101-253 Treasury	0	24,902	8,530	2,159	2,385	1,417	5,879	4,532	0
17 Assessing - General Fund	0	29,713	10,178	2,576	2,846	1,691	7,015	5,408	0
Subtotal - 101-257 Assessing	0	29,713	10,178	2,576	2,846	1,691	7,015	5,408	0
18 Customer Service	0	1	0	0	0	0	0	0	0
Subtotal - 101-261 311 Customer Servi	0	1	0	0	0	0	0	0	0
19 Advise and Counsel	0	6,889	2,360	597	660	392	1,626	1,254	0
19 Risk Management	0	93	32	8	9	5	22	17	0
Subtotal - 101-266 City Attorney	0	6,982	2,392	605	669	397	1,648	1,271	0
20 Human Resources	0	13,558	4,644	1,175	1,299	772	3,201	2,468	0

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
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B. Incoming Costs - (Default Spread Salary%)

Dept:7 101-228, 229, 230 Info Tech

Department	First Incoming	Second Incoming	PC / Network Support	App - Eden	App - BS & A	App - Kronos	KDPS	Water / Wastewater	Dept Specific Exp
Subtotal - 101-270 Human Resources	\$0	\$13,558	\$4,644	\$1,175	\$1,299	\$772	\$3,201	\$2,468	\$0
24 General Fund OPEB	0	129,194	44,253	11,200	12,375	7,352	30,501	23,514	0
Subtotal - OPEB / Retirement Board	0	129,194	44,253	11,200	12,375	7,352	30,501	23,514	0
Total Incoming	483,710	356,170	494,164	45,585	50,366	29,923	124,142	95,703	0
C. Total Allocated		\$4,400,007	\$2,555,519	\$182,026	\$201,118	\$201,842	\$743,417	\$382,157	\$133,929
			58.08%	4.14%	4.57%	4.59%	16.90%	8.69%	3.04%

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

PC / Network Support Allocations

Dept:7 101-228, 229, 230 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-172 City Manager	23.15	2.98%	\$72,507	\$0	\$72,507	\$0	\$72,507
6 101-265 Bldgs & Grounds	8.12	1.05%	25,432	0	25,432	0	25,432
8 101-191 Accounting Dept	5.00	0.64%	15,660	0	15,660	819	16,480
9 101-192 Financial Services	7.47	0.96%	23,396	0	23,396	1,224	24,621
10 101-210 Management Services	7.82	1.01%	24,493	0	24,493	1,282	25,774
11 101-212 Budgeting	1.00	0.13%	3,132	0	3,132	164	3,296
12 101-215 City Clerk	13.70	1.76%	42,909	0	42,909	2,245	45,154
13 101-216 Records	2.32	0.30%	7,266	0	7,266	380	7,647
14 101-223 Internal Auditor	0.99	0.13%	3,101	0	3,101	162	3,263
15 101-233 Purchasing	9.50	1.22%	29,754	0	29,754	1,557	31,311
16 101-253 Treasury	14.83	1.91%	46,448	0	46,448	2,431	48,879
17 101-257 Assessing	12.00	1.54%	37,584	0	37,584	1,967	39,551
18 101-261 311 Customer Service	17.87	2.30%	55,969	0	55,969	2,929	58,898
19 101-266 City Attorney	8.00	1.03%	25,056	0	25,056	1,311	26,367
20 101-270 Human Resources	14.04	1.81%	43,974	0	43,974	2,301	46,275
21 101-345, 349 Public Safety	124.19	15.99%	388,968	0	388,968	20,354	409,322
22 101-580 City Equipment	10.23	1.32%	32,041	0	32,041	1,677	33,717
23 101-751 Parks & Rec Admin	8.17	1.05%	25,589	0	25,589	1,339	26,928
25 101-175 Diversity & Inclusion	1.30	0.17%	4,072	0	4,072	213	4,285
26 101-262 Elections	3.02	0.39%	9,459	0	9,459	495	9,954
28 101-346 Public Safety COPS	12.13	1.56%	37,992	0	37,992	1,988	39,980
29 101-347 Public Safety Ops	158.12	20.35%	495,238	0	495,238	25,915	521,153
30 101-348 Criminal Invstgn Div	57.40	7.39%	179,779	0	179,779	9,408	189,187
31 101-371 Bldg Inspection Dept	8.93	1.15%	27,969	0	27,969	1,464	29,433
32 101-385 Code Enforcement	11.06	1.42%	34,640	0	34,640	1,813	36,453
34 101-441 PW General	3.65	0.47%	11,432	0	11,432	598	12,030
35 101-443 Forestry	1.14	0.15%	3,571	0	3,571	187	3,757
38 101-701 Planning	4.85	0.62%	15,190	0	15,190	795	15,985
39 101-721 Shared Prosperity	1.00	0.13%	3,132	0	3,132	164	3,296
40 101-724 Community Develop	7.37	0.95%	23,083	0	23,083	1,208	24,291
41 101-728 Econ Dev	5.12	0.66%	16,036	0	16,036	839	16,875
42 101-75x Parks & Rec Activities	7.78	1.00%	24,367	0	24,367	1,275	25,642
43 101-770 Parks Maint	5.51	0.71%	17,258	0	17,258	903	18,161
47 202 Major Streets	17.04	2.19%	53,370	0	53,370	2,793	56,163
48 203 Local Streets	4.51	0.58%	14,125	0	14,125	739	14,865
49 209 Cemeteries	2.40	0.31%	7,517	0	7,517	393	7,910
52 226 Solid Waste / Rubbish	3.34	0.43%	10,461	0	10,461	547	11,008
56 232-697 HUD Grants - Other	0.60	0.08%	1,879	0	1,879	98	1,978
60 232-775 P&R Annual Grants	0.11	0.01%	345	0	345	18	363
61 232-776 P&R Grants	0.61	0.08%	1,911	0	1,911	100	2,011
74 243 Brownfield Redvlp Auth	0.93	0.12%	2,913	0	2,913	152	3,065
75 244 Econ Dvlp Corp	0.28	0.04%	877	0	877	46	923

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

PC / Network Support Allocations

Dept:7 101-228, 229, 230 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
79 265 Drug Law Enforce	0.01	0.00%	\$31	\$0	\$31	\$2	\$33
85 296 HUD Grant Admin	7.90	1.02%	24,743	0	24,743	1,295	26,038
87 298 Home Grant	0.07	0.01%	219	0	219	11	231
88 299 CDBG Grant	0.09	0.01%	282	0	282	15	297
93 590 Sewer Fund	55.01	7.08%	172,293	0	172,293	9,016	181,309
94 591 Water Fund	107.03	13.78%	335,222	0	335,222	17,542	352,764
95 677 Insurance Fund	0.20	0.03%	626	0	626	33	659
Subtotal	776.91	100.00%	2,433,311	0	2,433,311	122,208	2,555,519
Direct Bills					0		0
Total					\$2,433,311		\$2,555,519

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

App - Eden Allocations

Dept:7 101-228, 229, 230 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-172 City Manager	10.62	5.70%	\$8,618	\$0	\$8,618	\$0	\$8,618
6 101-265 Bldgs & Grounds	3.29	1.77%	2,672	0	2,672	0	2,672
7 101-228, 229, 230 Info Tech	11.22	6.02%	9,104	0	9,104	0	9,104
8 101-191 Accounting Dept	5.00	2.68%	4,059	0	4,059	957	5,016
9 101-192 Financial Services	6.47	3.47%	5,252	0	5,252	1,239	6,491
10 101-210 Management Services	1.82	0.98%	1,479	0	1,479	349	1,828
11 101-212 Budgeting	1.00	0.54%	812	0	812	191	1,003
12 101-215 City Clerk	3.25	1.75%	2,638	0	2,638	622	3,261
13 101-216 Records	1.00	0.54%	812	0	812	191	1,003
14 101-223 Internal Auditor	0.99	0.53%	806	0	806	190	996
15 101-233 Purchasing	4.50	2.42%	3,653	0	3,653	862	4,515
16 101-253 Treasury	6.67	3.58%	5,415	0	5,415	1,277	6,692
18 101-261 311 Customer Service	7.87	4.23%	6,391	0	6,391	1,508	7,899
19 101-266 City Attorney	3.00	1.61%	2,435	0	2,435	574	3,010
20 101-270 Human Resources	7.81	4.19%	6,339	0	6,339	1,495	7,835
21 101-345, 349 Public Safety	8.65	4.64%	7,022	0	7,022	1,656	8,678
22 101-580 City Equipment	2.46	1.32%	1,998	0	1,998	471	2,469
23 101-751 Parks & Rec Admin	2.13	1.14%	1,727	0	1,727	407	2,134
25 101-175 Diversity & Inclusion	1.10	0.59%	894	0	894	211	1,105
26 101-262 Elections	0.76	0.41%	619	0	619	146	765
28 101-346 Public Safety COPS	0.37	0.20%	300	0	300	71	370
29 101-347 Public Safety Ops	3.04	1.63%	2,471	0	2,471	583	3,054
30 101-348 Criminal Invstgn Div	1.00	0.54%	812	0	812	191	1,003
31 101-371 Bldg Inspection Dept	2.22	1.19%	1,801	0	1,801	425	2,226
32 101-385 Code Enforcement	4.18	2.25%	3,394	0	3,394	801	4,195
34 101-441 PW General	0.23	0.12%	188	0	188	44	233
35 101-443 Forestry	1.14	0.61%	929	0	929	219	1,148
38 101-701 Planning	2.44	1.31%	1,977	0	1,977	466	2,443
40 101-724 Community Develop	0.37	0.20%	299	0	299	70	369
41 101-728 Econ Dev	2.76	1.48%	2,238	0	2,238	528	2,766
42 101-75x Parks & Rec Activities	0.77	0.42%	628	0	628	148	777
43 101-770 Parks Maint	2.10	1.13%	1,704	0	1,704	402	2,106
47 202 Major Streets	7.10	3.81%	5,763	0	5,763	1,359	7,122
48 203 Local Streets	3.15	1.69%	2,554	0	2,554	602	3,156
49 209 Cemeteries	0.45	0.24%	364	0	364	86	449
52 226 Solid Waste / Rubbish	0.27	0.14%	216	0	216	51	267
56 232-697 HUD Grants - Other	0.11	0.06%	88	0	88	21	109
74 243 Brownfield Redvlp Auth	0.35	0.19%	284	0	284	67	351
75 244 Econ Dvlp Corp	0.28	0.15%	229	0	229	54	283
79 265 Drug Law Enforce	0.00	0.00%	2	0	2	1	3
85 296 HUD Grant Admin	3.25	1.75%	2,638	0	2,638	622	3,261
87 298 Home Grant	0.07	0.04%	58	0	58	14	71

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

App - Eden Allocations

Dept:7 101-228, 229, 230 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
88 299 CDBG Grant	0.09	0.05%	\$70	\$0	\$70	\$16	\$86
93 590 Sewer Fund	31.21	16.76%	25,337	0	25,337	5,976	31,313
94 591 Water Fund	29.67	15.93%	24,087	0	24,087	5,682	29,769
Subtotal	186.23	100.00%	151,177	0	151,177	30,849	182,026
Direct Bills					0		0
Total					\$151,177		\$182,026

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

App - BS & A Allocations

Dept:7 101-228, 229, 230 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-172 City Manager	5.77	3.67%	\$6,128	\$0	\$6,128	\$0	\$6,128
6 101-265 Bldgs & Grounds	0.01	0.01%	13	0	13	0	13
7 101-228, 229, 230 Info Tech	10.22	6.49%	10,842	0	10,842	0	10,842
8 101-191 Accounting Dept	5.00	3.18%	5,307	0	5,307	1,205	6,512
9 101-192 Financial Services	4.47	2.84%	4,744	0	4,744	1,078	5,822
10 101-210 Management Services	1.82	1.16%	1,934	0	1,934	439	2,373
11 101-212 Budgeting	1.00	0.64%	1,061	0	1,061	241	1,302
12 101-215 City Clerk	0.80	0.51%	849	0	849	193	1,042
13 101-216 Records	1.00	0.64%	1,061	0	1,061	241	1,302
14 101-223 Internal Auditor	0.99	0.63%	1,054	0	1,054	239	1,293
15 101-233 Purchasing	1.50	0.95%	1,592	0	1,592	362	1,954
16 101-253 Treasury	10.05	6.38%	10,664	0	10,664	2,422	13,086
18 101-261 311 Customer Service	7.87	5.00%	8,356	0	8,356	1,898	10,254
20 101-270 Human Resources	3.92	2.49%	4,160	0	4,160	945	5,104
21 101-345, 349 Public Safety	8.99	5.71%	9,542	0	9,542	2,167	11,709
23 101-751 Parks & Rec Admin	0.50	0.32%	531	0	531	121	651
26 101-262 Elections	0.24	0.15%	252	0	252	57	309
29 101-347 Public Safety Ops	4.00	2.54%	4,246	0	4,246	964	5,210
30 101-348 Criminal Invstgn Div	2.00	1.27%	2,123	0	2,123	482	2,605
31 101-371 Bldg Inspection Dept	8.69	5.52%	9,222	0	9,222	2,095	11,317
32 101-385 Code Enforcement	8.13	5.16%	8,627	0	8,627	1,960	10,587
34 101-441 PW General	0.33	0.21%	348	0	348	79	427
35 101-443 Forestry	0.14	0.09%	153	0	153	35	188
38 101-701 Planning	4.61	2.93%	4,897	0	4,897	1,112	6,010
40 101-724 Community Develop	0.37	0.23%	391	0	391	89	479
41 101-728 Econ Dev	3.25	2.07%	3,454	0	3,454	785	4,238
43 101-770 Parks Maint	0.50	0.32%	531	0	531	121	651
47 202 Major Streets	5.08	3.23%	5,389	0	5,389	1,224	6,613
48 203 Local Streets	2.86	1.82%	3,037	0	3,037	690	3,726
49 209 Cemeteries	0.91	0.58%	968	0	968	220	1,188
52 226 Solid Waste / Rubbish	4.02	2.56%	4,271	0	4,271	970	5,241
56 232-697 HUD Grants - Other	0.21	0.13%	223	0	223	51	274
74 243 Brownfield Redvlp Auth	0.93	0.59%	991	0	991	225	1,217
75 244 Econ Dvlp Corp	0.29	0.18%	302	0	302	69	371
79 265 Drug Law Enforce	0.00	0.00%	3	0	3	1	4
85 296 HUD Grant Admin	6.84	4.35%	7,264	0	7,264	1,650	8,914
87 298 Home Grant	0.07	0.05%	75	0	75	17	92
88 299 CDBG Grant	0.09	0.05%	91	0	91	21	112
93 590 Sewer Fund	9.78	6.21%	10,379	0	10,379	2,358	12,737
94 591 Water Fund	30.11	19.13%	31,959	0	31,959	7,260	39,219

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

App - BS & A Allocations

Dept:7 101-228, 229, 230 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	157.37	100.00%	167,033	0	167,033	34,085	201,118
Direct Bills					0		0
Total					\$167,033		\$201,118

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

App - Kronos Allocations

Dept:7 101-228, 229, 230 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-101 City Commission	1.88	0.28%	\$506	\$0	\$506	\$0	\$506
5 101-172 City Manager	16.54	2.45%	4,455	0	4,455	0	4,455
6 101-265 Bldgs & Grounds	7.07	1.05%	1,905	0	1,905	0	1,905
7 101-228, 229, 230 Info Tech	11.22	1.66%	3,021	0	3,021	0	3,021
8 101-191 Accounting Dept	5.54	0.82%	1,494	0	1,494	176	1,670
9 101-192 Financial Services	6.47	0.96%	1,743	0	1,743	206	1,949
10 101-210 Management Services	1.82	0.27%	491	0	491	58	549
11 101-212 Budgeting	1.00	0.15%	269	0	269	32	301
12 101-215 City Clerk	2.90	0.43%	780	0	780	92	873
13 101-216 Records	1.32	0.20%	356	0	356	42	398
14 101-223 Internal Auditor	0.99	0.15%	268	0	268	32	299
15 101-233 Purchasing	4.50	0.67%	1,212	0	1,212	143	1,355
16 101-253 Treasury	11.46	1.70%	3,086	0	3,086	364	3,450
18 101-261 311 Customer Service	9.57	1.42%	2,577	0	2,577	304	2,881
19 101-266 City Attorney	7.00	1.04%	1,886	0	1,886	222	2,108
20 101-270 Human Resources	7.28	1.08%	1,961	0	1,961	231	2,192
21 101-345, 349 Public Safety	34.38	5.10%	9,262	0	9,262	1,092	10,355
22 101-580 City Equipment	8.01	1.19%	2,157	0	2,157	254	2,411
23 101-751 Parks & Rec Admin	2.92	0.43%	787	0	787	93	879
25 101-175 Diversity & Inclusion	2.10	0.31%	566	0	566	67	633
26 101-262 Elections	7.41	1.10%	1,997	0	1,997	236	2,232
28 101-346 Public Safety COPS	16.74	2.48%	4,511	0	4,511	532	5,043
29 101-347 Public Safety Ops	196.29	29.12%	52,884	0	52,884	6,237	59,120
30 101-348 Criminal Invstgn Div	27.87	4.13%	7,508	0	7,508	885	8,394
31 101-371 Bldg Inspection Dept	8.69	1.29%	2,341	0	2,341	276	2,617
32 101-385 Code Enforcement	8.90	1.32%	2,397	0	2,397	283	2,680
33 101-400 PS Contracts	2.01	0.30%	540	0	540	64	604
34 101-441 PW General	1.28	0.19%	344	0	344	41	385
35 101-443 Forestry	3.79	0.56%	1,022	0	1,022	121	1,143
38 101-701 Planning	4.92	0.73%	1,325	0	1,325	156	1,481
39 101-721 Shared Prosperity	1.00	0.15%	269	0	269	32	301
40 101-724 Community Develop	0.37	0.05%	99	0	99	12	111
41 101-728 Econ Dev	4.25	0.63%	1,146	0	1,146	135	1,281
42 101-75x Parks & Rec Activities	13.80	2.05%	3,717	0	3,717	438	4,155
43 101-770 Parks Maint	14.93	2.22%	4,023	0	4,023	475	4,498
47 202 Major Streets	18.92	2.81%	5,098	0	5,098	601	5,699
48 203 Local Streets	16.61	2.46%	4,475	0	4,475	528	5,003
49 209 Cemeteries	0.99	0.15%	267	0	267	32	299
52 226 Solid Waste / Rubbish	7.54	1.12%	2,032	0	2,032	240	2,271
54 232-40x PS Grants	0.28	0.04%	76	0	76	9	85
56 232-697 HUD Grants - Other	0.42	0.06%	113	0	113	13	126
60 232-775 P&R Annual Grants	3.58	0.53%	966	0	966	114	1,079

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

App - Kronos Allocations

Dept:7 101-228, 229, 230 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
61 232-776 P&R Grants	0.79	0.12%	\$214	\$0	\$214	\$25	\$239
74 243 Brownfield Redvlp Auth	0.93	0.14%	252	0	252	30	281
75 244 Econ Dvlp Corp	0.29	0.04%	77	0	77	9	86
79 265 Drug Law Enforce	0.00	0.00%	1	0	1	0	1
85 296 HUD Grant Admin	7.68	1.14%	2,069	0	2,069	244	2,313
87 298 Home Grant	0.07	0.01%	19	0	19	2	21
88 299 CDBG Grant	1.18	0.18%	318	0	318	37	355
93 590 Sewer Fund	79.50	11.79%	21,418	0	21,418	2,526	23,944
94 591 Water Fund	77.59	11.51%	20,904	0	20,904	2,465	23,370
95 677 Insurance Fund	1.43	0.21%	386	0	386	45	431
Subtotal	674.03	100.00%	181,592	0	181,592	20,250	201,842
Direct Bills					0		0
Total					\$181,592		\$201,842

Basis Units: Number of Kronos Users
Source: IT Log

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

KDPS Allocations

Dept:7 101-228, 229, 230 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 101-345, 349 Public Safety	124.19	33.40%	\$220,239	\$0	\$220,239	\$28,060	\$248,299
28 101-346 Public Safety COPS	12.13	3.26%	21,511	0	21,511	2,741	24,252
29 101-347 Public Safety Ops	158.12	42.52%	280,411	0	280,411	35,726	316,137
30 101-348 Criminal Invstgn Div	57.40	15.44%	101,793	0	101,793	12,969	114,763
31 101-371 Bldg Inspection Dept	8.93	2.40%	15,836	0	15,836	2,018	17,854
32 101-385 Code Enforcement	11.06	2.97%	19,614	0	19,614	2,499	22,113
Subtotal	371.83	100.00%	659,405	0	659,405	84,012	743,417
Direct Bills					0		0
Total					\$659,405		\$743,417

Basis Units: Direct to KDPS Administration
Source:

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
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Water / Wastewater Allocations

Dept:7 101-228, 229, 230 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
93 590 Sewer Fund	50	50.00%	\$158,695	\$0	\$158,695	\$32,383	\$191,078
94 591 Water Fund	50	50.00%	158,695	0	158,695	32,383	191,078
Subtotal	100	100.00%	317,390	0	317,390	64,766	382,157
Direct Bills					0		0
Total					\$317,390		\$382,157

Basis Units: 50% Water / 50% Wastewater

Source:

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
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Dept Specific Exp Allocations

Dept:7 101-228, 229, 230 Info Tech

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-172 City Manager	20,000.00	14.93%	\$20,000	\$0	\$20,000	\$0	\$20,000
12 101-215 City Clerk	8,550.00	6.38%	8,550	0	8,550	0	8,550
16 101-253 Treasury	8,707.78	6.50%	8,708	0	8,708	0	8,708
17 101-257 Assessing	450.00	0.34%	450	0	450	0	450
18 101-261 311 Customer Service	88,710.00	66.24%	88,710	0	88,710	0	88,710
38 101-701 Planning	7,201.16	5.38%	7,201	0	7,201	0	7,201
41 101-728 Econ Dev	310.00	0.23%	310	0	310	0	310
Subtotal	133,928.94	100.00%	133,929	0	133,929	0	133,929
Direct Bills					0		0
Total					\$133,929		\$133,929

Basis Units: \$ Expenditures
Source: IT Log

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
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Allocation Summary

Dept:7 101-228, 229, 230 Info Tech

Department	PC / Network Support	App - Eden	App - BS & A	App - Kronos	KDPS	Water / Wastewater	Dept Specific Exp	Total
4 101-101 City Commission	\$0	\$0	\$0	\$506	\$0	\$0	\$0	\$506
5 101-172 City Manager	72,507	8,618	6,128	4,455	0	0	20,000	111,708
6 101-265 Bldgs & Grounds	25,432	2,672	13	1,905	0	0	0	30,022
7 101-228, 229, 230 Info Tech	0	9,104	10,842	3,021	0	0	0	22,968
8 101-191 Accounting Dept	16,480	5,016	6,512	1,670	0	0	0	29,678
9 101-192 Financial Services	24,621	6,491	5,822	1,949	0	0	0	38,883
10 101-210 Management Services	25,774	1,828	2,373	549	0	0	0	30,524
11 101-212 Budgeting	3,296	1,003	1,302	301	0	0	0	5,903
12 101-215 City Clerk	45,154	3,261	1,042	873	0	0	8,550	58,879
13 101-216 Records	7,647	1,003	1,302	398	0	0	0	10,351
14 101-223 Internal Auditor	3,263	996	1,293	299	0	0	0	5,852
15 101-233 Purchasing	31,311	4,515	1,954	1,355	0	0	0	39,135
16 101-253 Treasury	48,879	6,692	13,086	3,450	0	0	8,708	80,815
17 101-257 Assessing	39,551	0	0	0	0	0	450	40,001
18 101-261 311 Customer Service	58,898	7,899	10,254	2,881	0	0	88,710	168,642
19 101-266 City Attorney	26,367	3,010	0	2,108	0	0	0	31,486
20 101-270 Human Resources	46,275	7,835	5,104	2,192	0	0	0	61,406
21 101-345, 349 Public Safety	409,322	8,678	11,709	10,355	248,299	0	0	688,363
22 101-580 City Equipment	33,717	2,469	0	2,411	0	0	0	38,598
23 101-751 Parks & Rec Admin	26,928	2,134	651	879	0	0	0	30,592
25 101-175 Diversity & Inclusion	4,285	1,105	0	633	0	0	0	6,022
26 101-262 Elections	9,954	765	309	2,232	0	0	0	13,260
28 101-346 Public Safety COPS	39,980	370	0	5,043	24,252	0	0	69,645
29 101-347 Public Safety Ops	521,153	3,054	5,210	59,120	316,137	0	0	904,674
30 101-348 Criminal Invstgn Div	189,187	1,003	2,605	8,394	114,763	0	0	315,951
31 101-371 Bldg Inspection Dept	29,433	2,226	11,317	2,617	17,854	0	0	63,447
32 101-385 Code Enforcement	36,453	4,195	10,587	2,680	22,113	0	0	76,027
33 101-400 PS Contracts	0	0	0	604	0	0	0	604
34 101-441 PW General	12,030	233	427	385	0	0	0	13,075
35 101-443 Forestry	3,757	1,148	188	1,143	0	0	0	6,235
38 101-701 Planning	15,985	2,443	6,010	1,481	0	0	7,201	33,120
39 101-721 Shared Prosperity	3,296	0	0	301	0	0	0	3,597
40 101-724 Community Develop	24,291	369	479	111	0	0	0	25,250
41 101-728 Econ Dev	16,875	2,766	4,238	1,281	0	0	310	25,471
42 101-75x Parks & Rec Activities	25,642	777	0	4,155	0	0	0	30,574
43 101-770 Parks Maint	18,161	2,106	651	4,498	0	0	0	25,416
47 202 Major Streets	56,163	7,122	6,613	5,699	0	0	0	75,597
48 203 Local Streets	14,865	3,156	3,726	5,003	0	0	0	26,750
49 209 Cemeteries	7,910	449	1,188	299	0	0	0	9,846
52 226 Solid Waste / Rubbish	11,008	267	5,241	2,271	0	0	0	18,788
54 232-40x PS Grants	0	0	0	85	0	0	0	85

City of Kalamazoo
Full Cost Allocation Plan

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Allocation Summary

Dept:7 101-228, 229, 230 Info Tech

Department	PC / Network Support	App - Eden	App - BS & A	App - Kronos	KDPS	Water / Wastewater	Dept Specific Exp	Total
56 232-697 HUD Grants - Other	\$1,978	\$109	\$274	\$126	\$0	\$0	\$0	\$2,487
60 232-775 P&R Annual Grants	363	0	0	1,079	0	0	0	1,442
61 232-776 P&R Grants	2,011	0	0	239	0	0	0	2,250
74 243 Brownfield Redvlp Auth	3,065	351	1,217	281	0	0	0	4,914
75 244 Econ Dvlp Corp	923	283	371	86	0	0	0	1,663
79 265 Drug Law Enforce	33	3	4	1	0	0	0	41
85 296 HUD Grant Admin	26,038	3,261	8,914	2,313	0	0	0	40,526
87 298 Home Grant	231	71	92	21	0	0	0	416
88 299 CDBG Grant	297	86	112	355	0	0	0	850
93 590 Sewer Fund	181,309	31,313	12,737	23,944	0	191,078	0	440,382
94 591 Water Fund	352,764	29,769	39,219	23,370	0	191,078	0	636,200
95 677 Insurance Fund	659	0	0	431	0	0	0	1,090
Total	\$2,555,519	\$182,026	\$201,118	\$201,842	\$743,417	\$382,157	\$133,929	\$4,400,007

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

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

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

- **Payroll** – Costs related to the preparation of the various payrolls, withholdings, tax reporting, and benefit deductions is identified within this function. These costs are allocated to all funds and departments based on the number of Full-Time Equivalent employees.
- **Budgeting** – The staff work to develop and maintain the City's budget which identifies the level of anticipated revenues and expenses of each of the funds and programs. Costs are allocated directly to 101-212 Budgeting.
- **Pension & OPEB** – Costs associated with the management of the Pension and OPEB funds by Budget and Accounting staff are identified and allocated 70% to Pension and 30% to OPEB.
- **Audit & Accounting** – The staff work to properly account for the fiscal resources of the City. These duties include, but are not limited to, recording of journal entries, reconciliation of accounts, development of periodic financial statements and work related to the City's annual audit. The costs for this function are allocated to all departments and programs based on the number of transactions posted to the General Ledger during the year.

**City of Kalamazoo
Full Cost Allocation Plan**

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

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

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

A. Department Costs

Dept:8 101-191 Accounting Dept

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
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B. Incoming Costs - (Default Spread Salary%)

Dept:8 101-191 Accounting Dept

Department	First Incoming	Second Incoming	Payroll	Budgeting	Pension & OPEB	Audit and Accounting
1 City Hall	\$5,274	\$20	\$149	\$627	\$802	\$3,716
Subtotal - Building Depreciation	5,274	20	149	627	802	3,716
2 City Hall Equipment	558	16	16	68	87	403
2 Department Specific Equipment	892	8	25	107	136	632
2 Voice over IP System	151	3	4	18	23	109
Subtotal - Equipment Depreciation	1,601	27	46	193	247	1,143
3 Parking	3,467	134	101	426	546	2,528
Subtotal - 101-271 Other General	3,467	134	101	426	546	2,528
4 City Commission	293	317	17	72	92	428
Subtotal - 101-101 City Commission	293	317	17	72	92	428
5 Management & Leadership	12,645	3,679	459	1,933	2,473	11,459
Subtotal - 101-172 City Manager	12,645	3,679	459	1,933	2,473	11,459
6 City Hall	35,776	11,057	1,316	5,545	7,095	32,877
Subtotal - 101-265 Bldgs & Grounds	35,776	11,057	1,316	5,545	7,095	32,877
7 PC / Network Support	15,660	819	463	1,951	2,497	11,569
7 App - Eden	4,059	957	141	594	760	3,521
7 App - BS & A	5,307	1,205	183	771	987	4,572
7 App - Kronos	1,494	176	47	198	253	1,172
Subtotal - 101-228, 229, 230 Info Tech	26,520	3,159	834	3,514	4,496	20,834
8 Payroll	0	121	3	14	18	85
8 Audit and Accounting	0	1,174	33	139	178	824
Subtotal - 101-191 Accounting Dept	0	1,295	36	153	196	909
9 Accounts Payable	0	516	15	61	78	363
9 Payroll	0	790	22	94	120	555
9 Accounting	0	46	1	5	7	32
Subtotal - 101-192 Financial Services	0	1,353	38	160	205	950
10 Risk Management	0	180	5	21	27	127

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:8 101-191 Accounting Dept

Department	First Incoming	Second Incoming	Payroll	Budgeting	Pension & OPEB	Audit and Accounting
10 Accounting	\$0	\$108	\$3	\$13	\$16	\$76
Subtotal - 101-210 Management Servic	0	288	8	34	44	203
11 Budget	0	1,220	34	144	185	856
Subtotal - 101-212 Budgeting	0	1,220	34	144	185	856
14 Internal Audit	0	427	12	51	65	300
Subtotal - 101-223 Internal Auditor	0	427	12	51	65	300
15 Purchasing	0	627	18	74	95	440
Subtotal - 101-233 Purchasing	0	627	18	74	95	440
16 Tax Collection - General Fund	0	4,007	113	474	607	2,813
Subtotal - 101-253 Treasury	0	4,007	113	474	607	2,813
17 Assessing - General Fund	0	4,781	134	566	724	3,356
Subtotal - 101-257 Assessing	0	4,781	134	566	724	3,356
18 Customer Service	0	889	25	105	135	624
Subtotal - 101-261 311 Customer Servi	0	889	25	105	135	624
19 Advise and Counsel	0	1,108	31	131	168	778
19 Labor Relations	0	530	15	63	80	372
19 Risk Management	0	36	1	4	5	25
Subtotal - 101-266 City Attorney	0	1,674	47	198	254	1,175
20 Human Resources	0	6,702	188	794	1,015	4,705
20 Labor Relations	0	796	22	94	121	559
Subtotal - 101-270 Human Resources	0	7,498	211	888	1,136	5,264
24 General Fund OPEB	0	53,781	1,511	6,368	8,148	37,754
Subtotal - OPEB / Retirement Board	0	53,781	1,511	6,368	8,148	37,754
Total Incoming	85,576	96,232	5,109	21,526	27,544	127,629
C. Total Allocated		\$692,067	\$17,410	\$73,357	\$93,864	\$507,436
			2.52%	10.60%	13.56%	73.32%

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
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Payroll Allocations

Dept:8 101-191 Accounting Dept

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-101 City Commission	1.88	0.28%	\$41	\$0	\$41	\$0	\$41
5 101-172 City Manager	16.54	2.45%	361	0	361	0	361
6 101-265 Bldgs & Grounds	7.07	1.05%	154	0	154	0	154
7 101-228, 229, 230 Info Tech	11.22	1.66%	245	0	245	0	245
8 101-191 Accounting Dept	5.54	0.82%	121	0	121	0	121
9 101-192 Financial Services	6.47	0.96%	141	0	141	28	169
10 101-210 Management Services	1.82	0.27%	40	0	40	8	48
11 101-212 Budgeting	1.00	0.15%	22	0	22	4	26
12 101-215 City Clerk	2.90	0.43%	63	0	63	12	76
13 101-216 Records	1.32	0.20%	29	0	29	6	35
14 101-223 Internal Auditor	0.99	0.15%	22	0	22	4	26
15 101-233 Purchasing	4.50	0.67%	98	0	98	19	117
16 101-253 Treasury	11.46	1.70%	250	0	250	49	299
18 101-261 311 Customer Service	9.57	1.42%	209	0	209	41	250
19 101-266 City Attorney	7.00	1.04%	153	0	153	30	183
20 101-270 Human Resources	7.28	1.08%	159	0	159	31	190
21 101-345, 349 Public Safety	34.38	5.10%	750	0	750	147	897
22 101-580 City Equipment	8.01	1.19%	175	0	175	34	209
23 101-751 Parks & Rec Admin	2.92	0.43%	64	0	64	12	76
25 101-175 Diversity & Inclusion	2.10	0.31%	46	0	46	9	55
26 101-262 Elections	7.41	1.10%	162	0	162	32	193
28 101-346 Public Safety COPS	16.74	2.48%	365	0	365	72	437
29 101-347 Public Safety Ops	196.29	29.12%	4,283	0	4,283	840	5,123
30 101-348 Criminal Invstgn Div	27.87	4.13%	608	0	608	119	727
31 101-371 Bldg Inspection Dept	8.69	1.29%	190	0	190	37	227
32 101-385 Code Enforcement	8.90	1.32%	194	0	194	38	232
33 101-400 PS Contracts	2.01	0.30%	44	0	44	9	52
34 101-441 PW General	1.28	0.19%	28	0	28	5	33
35 101-443 Forestry	3.79	0.56%	83	0	83	16	99
38 101-701 Planning	4.92	0.73%	107	0	107	21	128
39 101-721 Shared Prosperity	1.00	0.15%	22	0	22	4	26
40 101-724 Community Develop	0.37	0.05%	8	0	8	2	10
41 101-728 Econ Dev	4.25	0.63%	93	0	93	18	111
42 101-75x Parks & Rec Activities	13.80	2.05%	301	0	301	59	360
43 101-770 Parks Maint	14.93	2.22%	326	0	326	64	390
47 202 Major Streets	18.92	2.81%	413	0	413	81	494
48 203 Local Streets	16.61	2.46%	362	0	362	71	433
49 209 Cemeteries	0.99	0.15%	22	0	22	4	26
52 226 Solid Waste / Rubbish	7.54	1.12%	165	0	165	32	197
54 232-40x PS Grants	0.28	0.04%	6	0	6	1	7
56 232-697 HUD Grants - Other	0.42	0.06%	9	0	9	2	11
60 232-775 P&R Annual Grants	3.58	0.53%	78	0	78	15	94

City of Kalamazoo
Full Cost Allocation Plan

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Payroll Allocations

Dept:8 101-191 Accounting Dept

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
61 232-776 P&R Grants	0.79	0.12%	\$17	\$0	\$17	\$3	\$21
74 243 Brownfield Redvlp Auth	0.93	0.14%	20	0	20	4	24
75 244 Econ Dvlp Corp	0.29	0.04%	6	0	6	1	7
79 265 Drug Law Enforce	0.00	0.00%	0	0	0	0	0
85 296 HUD Grant Admin	7.68	1.14%	168	0	168	33	200
87 298 Home Grant	0.07	0.01%	2	0	2	0	2
88 299 CDBG Grant	1.18	0.18%	26	0	26	5	31
93 590 Sewer Fund	79.50	11.79%	1,734	0	1,734	340	2,075
94 591 Water Fund	77.59	11.51%	1,693	0	1,693	332	2,025
95 677 Insurance Fund	1.43	0.21%	31	0	31	6	37
Subtotal	674.03	100.00%	14,706	0	14,706	2,704	17,410
Direct Bills					0		0
Total					\$14,706		\$17,410

Basis Units: Full Time Equivalents
Source: Labor Distribution

**City of Kalamazoo
Full Cost Allocation Plan**

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Budgeting Allocations

Dept:8 101-191 Accounting Dept

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 101-212 Budgeting	1	100.00%	\$61,963	\$0	\$61,963	\$11,394	\$73,357
Subtotal	1	100.00%	61,963	0	61,963	11,394	73,357
Direct Bills					0		0
Total					\$61,963		\$73,357
Basis Units: Direct to Budget Department							
Source:							

City of Kalamazoo
Full Cost Allocation Plan

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Pension & OPEB Allocations

Dept:8 101-191 Accounting Dept

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
96 731 Pension Fund	70	70.00%	\$55,500	\$0	\$55,500	\$10,205	\$65,705
97 737 OPEB Fund	30	30.00%	23,786	0	23,786	4,374	28,159
Subtotal	100	100.00%	79,285	0	79,285	14,579	93,864
Direct Bills					0		0
Total					\$79,285		\$93,864

Basis Units: 70% Pension / 30% OPEB

Source:

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

Audit and Accounting Allocations

Dept:8 101-191 Accounting Dept

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-271 Other General	74	0.05%	\$212	\$0	\$212	\$0	\$212
4 101-101 City Commission	113	0.07%	324	0	324	0	324
5 101-172 City Manager	805	0.52%	2,306	0	2,306	0	2,306
6 101-265 Bldgs & Grounds	4,329	2.82%	12,400	0	12,400	0	12,400
7 101-228, 229, 230 Info Tech	2,164	1.41%	6,199	0	6,199	0	6,199
8 101-191 Accounting Dept	410	0.27%	1,174	0	1,174	0	1,174
9 101-192 Financial Services	364	0.24%	1,043	0	1,043	169	1,211
10 101-210 Management Services	639	0.42%	1,830	0	1,830	296	2,127
11 101-212 Budgeting	129	0.08%	370	0	370	60	429
12 101-215 City Clerk	772	0.50%	2,211	0	2,211	358	2,569
13 101-216 Records	454	0.30%	1,300	0	1,300	211	1,511
14 101-223 Internal Auditor	235	0.15%	673	0	673	109	782
15 101-233 Purchasing	375	0.24%	1,074	0	1,074	174	1,248
16 101-253 Treasury	880	0.57%	2,521	0	2,521	408	2,929
17 101-257 Assessing	276	0.18%	791	0	791	128	919
18 101-261 311 Customer Service	488	0.32%	1,398	0	1,398	226	1,624
19 101-266 City Attorney	490	0.32%	1,404	0	1,404	227	1,631
20 101-270 Human Resources	788	0.51%	2,257	0	2,257	365	2,623
21 101-345, 349 Public Safety	6,936	4.52%	19,868	0	19,868	3,217	23,084
22 101-580 City Equipment	26,502	17.26%	75,912	0	75,912	12,290	88,203
23 101-751 Parks & Rec Admin	966	0.63%	2,767	0	2,767	448	3,215
24 OPEB / Retirement Board	23	0.01%	66	0	66	11	77
25 101-175 Diversity & Inclusion	327	0.21%	937	0	937	152	1,088
26 101-262 Elections	884	0.58%	2,532	0	2,532	410	2,942
27 101-272 Emergency Recovery	34	0.02%	97	0	97	16	113
28 101-346 Public Safety COPS	305	0.20%	874	0	874	141	1,015
29 101-347 Public Safety Ops	808	0.53%	2,314	0	2,314	375	2,689
30 101-348 Criminal Invstgn Div	409	0.27%	1,172	0	1,172	190	1,361
31 101-371 Bldg Inspection Dept	3,650	2.38%	10,455	0	10,455	1,693	12,148
32 101-385 Code Enforcement	8,614	5.61%	24,674	0	24,674	3,995	28,669
33 101-400 PS Contracts	400	0.26%	1,146	0	1,146	185	1,331
34 101-441 PW General	1,598	1.04%	4,577	0	4,577	741	5,318
35 101-443 Forestry	731	0.48%	2,094	0	2,094	339	2,433
36 101-448 Street Lights	97	0.06%	278	0	278	45	323
37 101-621 Pollution Control	37	0.02%	106	0	106	17	123
38 101-701 Planning	892	0.58%	2,555	0	2,555	414	2,969
39 101-721 Shared Prosperity	2	0.00%	6	0	6	1	7
41 101-728 Econ Dev	438	0.29%	1,255	0	1,255	203	1,458
42 101-75x Parks & Rec Activities	2,263	1.47%	6,482	0	6,482	1,049	7,532
43 101-770 Parks Maint	2,061	1.34%	5,904	0	5,904	956	6,859
44 151 Cemetery Trust	133	0.09%	381	0	381	62	443
45 159 Recreation Endowment	3	0.00%	9	0	9	1	10

City of Kalamazoo
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Audit and Accounting Allocations

Dept:8 101-191 Accounting Dept

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 160 Mayor's Riverfront Pk	3	0.00%	\$9	\$0	\$9	\$1	\$10
47 202 Major Streets	6,018	3.92%	17,238	0	17,238	2,791	20,029
48 203 Local Streets	4,308	2.81%	12,340	0	12,340	1,998	14,338
49 209 Cemeteries	1,197	0.78%	3,429	0	3,429	555	3,984
50 211 Kzoo Muni Golf Assn	11	0.01%	32	0	32	5	37
51 225 Blight Abatement	9	0.01%	26	0	26	4	30
52 226 Solid Waste / Rubbish	3,577	2.33%	10,246	0	10,246	1,659	11,905
53 232-238 Grants - Gen Gov	137	0.09%	392	0	392	64	456
54 232-40x PS Grants	130	0.08%	372	0	372	60	433
55 232-585 PW Grants	24	0.02%	69	0	69	11	80
56 232-697 HUD Grants - Other	280	0.18%	802	0	802	130	932
57 232-726 Community Dvlp Grants	13	0.01%	37	0	37	6	43
59 232-733 Econ Dvlp Grants	8	0.01%	23	0	23	4	27
60 232-775 P&R Annual Grants	194	0.13%	556	0	556	90	646
61 232-776 P&R Grants	24	0.02%	69	0	69	11	80
62 232-803 Historic Comm Grants	12	0.01%	34	0	34	6	40
63 233-180 Exec Programs	38	0.02%	109	0	109	18	126
64 233-406 PS Donations	82	0.05%	235	0	235	38	273
66 233-727 Comm Dvlp Donations	3	0.00%	9	0	9	1	10
67 233-740 Foundation for Excellence	25	0.02%	72	0	72	12	83
68 233-777 P&R Donations	305	0.20%	874	0	874	141	1,015
69 233-803 Historic Comm	23	0.01%	66	0	66	11	77
70 234 FFE Aspirational Projects	3,211	2.09%	9,198	0	9,198	1,489	10,687
71 235 Recovery Programs & Grants	424	0.28%	1,215	0	1,215	197	1,411
72 236 Light Grant	19	0.01%	54	0	54	9	63
73 242 Local Brownfield Revolv	14	0.01%	40	0	40	6	47
74 243 Brownfield Redvlp Auth	614	0.40%	1,759	0	1,759	285	2,043
75 244 Econ Dvlp Corp	291	0.19%	834	0	834	135	968
76 248 Dtwn Dvlp Auth	185	0.12%	530	0	530	86	616
78 251 Dtwn Econ Growth	544	0.35%	1,558	0	1,558	252	1,811
79 265 Drug Law Enforce	296	0.19%	848	0	848	137	985
80 272 Econ Initiative	36	0.02%	103	0	103	17	120
81 273 Business Dvlp	99	0.06%	284	0	284	46	329
82 274 Small Business Revolv	20	0.01%	57	0	57	9	67
83 275 Housing Programs	7	0.00%	20	0	20	3	23
84 276 Facade Improv Program	2	0.00%	6	0	6	1	7
85 296 HUD Grant Admin	945	0.62%	2,707	0	2,707	438	3,145
87 298 Home Grant	129	0.08%	370	0	370	60	429
88 299 CDBG Grant	1,869	1.22%	5,354	0	5,354	867	6,220
89 300 Debt Service	77	0.05%	221	0	221	36	256
90 401 Capital Projects	1,097	0.71%	3,142	0	3,142	509	3,651
91 514 Parking System	470	0.31%	1,346	0	1,346	218	1,564

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Audit and Accounting Allocations

Dept:8 101-191 Accounting Dept

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
93 590 Sewer Fund	22,721	14.80%	\$65,082	\$0	\$65,082	\$10,537	\$75,619
94 591 Water Fund	27,471	17.89%	78,688	0	78,688	12,740	91,428
95 677 Insurance Fund	2,389	1.56%	6,843	0	6,843	1,108	7,951
96 731 Pension Fund	222	0.14%	636	0	636	103	739
97 737 OPEB Fund	196	0.13%	561	0	561	91	652
98 756 General Trust Fund	10	0.01%	29	0	29	5	33
99 760 Foundation for Excellence	116	0.08%	332	0	332	54	386
100 761 Landfill Trust	1	0.00%	3	0	3	0	3
101 90x GASB 34 Govt	146	0.10%	418	0	418	68	486
104 All Other	1,628	1.06%	4,663	0	4,663	755	5,418
Subtotal	153,568	100.00%	439,881	0	439,881	67,555	507,436
Direct Bills					0		0
Total					\$439,881		\$507,436

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

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Allocation Summary

Dept:8 101-191 Accounting Dept

Department	Payroll	Budgeting	Pension & OPEB	Audit and Accounting	Total
3 101-271 Other General	\$0	\$0	\$0	\$212	\$212
4 101-101 City Commission	41	0	0	324	365
5 101-172 City Manager	361	0	0	2,306	2,667
6 101-265 Bldgs & Grounds	154	0	0	12,400	12,554
7 101-228, 229, 230 Info Tech	245	0	0	6,199	6,443
8 101-191 Accounting Dept	121	0	0	1,174	1,295
9 101-192 Financial Services	169	0	0	1,211	1,380
10 101-210 Management Services	48	0	0	2,127	2,174
11 101-212 Budgeting	26	73,357	0	429	73,812
12 101-215 City Clerk	76	0	0	2,569	2,645
13 101-216 Records	35	0	0	1,511	1,546
14 101-223 Internal Auditor	26	0	0	782	808
15 101-233 Purchasing	117	0	0	1,248	1,365
16 101-253 Treasury	299	0	0	2,929	3,228
17 101-257 Assessing	0	0	0	919	919
18 101-261 311 Customer Service	250	0	0	1,624	1,874
19 101-266 City Attorney	183	0	0	1,631	1,813
20 101-270 Human Resources	190	0	0	2,623	2,813
21 101-345, 349 Public Safety	897	0	0	23,084	23,981
22 101-580 City Equipment	209	0	0	88,203	88,412
23 101-751 Parks & Rec Admin	76	0	0	3,215	3,291
24 OPEB / Retirement Board	0	0	0	77	77
25 101-175 Diversity & Inclusion	55	0	0	1,088	1,143
26 101-262 Elections	193	0	0	2,942	3,136
27 101-272 Emergency Recovery	0	0	0	113	113
28 101-346 Public Safety COPS	437	0	0	1,015	1,452
29 101-347 Public Safety Ops	5,123	0	0	2,689	7,812
30 101-348 Criminal Invstgn Div	727	0	0	1,361	2,089
31 101-371 Bldg Inspection Dept	227	0	0	12,148	12,375
32 101-385 Code Enforcement	232	0	0	28,669	28,901
33 101-400 PS Contracts	52	0	0	1,331	1,384
34 101-441 PW General	33	0	0	5,318	5,352
35 101-443 Forestry	99	0	0	2,433	2,532
36 101-448 Street Lights	0	0	0	323	323
37 101-621 Pollution Control	0	0	0	123	123
38 101-701 Planning	128	0	0	2,969	3,097
39 101-721 Shared Prosperity	26	0	0	7	33
40 101-724 Community Develop	10	0	0	0	10
41 101-728 Econ Dev	111	0	0	1,458	1,569
42 101-75x Parks & Rec Activities	360	0	0	7,532	7,892
43 101-770 Parks Maint	390	0	0	6,859	7,249

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Allocation Summary

Dept:8 101-191 Accounting Dept

Department	Payroll	Budgeting	Pension & OPEB	Audit and Accounting	Total
44 151 Cemetery Trust	\$0	\$0	\$0	\$443	\$443
45 159 Recreation Endowment	0	0	0	10	10
46 160 Mayor's Riverfront Pk	0	0	0	10	10
47 202 Major Streets	494	0	0	20,029	20,523
48 203 Local Streets	433	0	0	14,338	14,771
49 209 Cemeteries	26	0	0	3,984	4,010
50 211 Kzoo Muni Golf Assn	0	0	0	37	37
51 225 Blight Abatement	0	0	0	30	30
52 226 Solid Waste / Rubbish	197	0	0	11,905	12,102
53 232-238 Grants - Gen Gov	0	0	0	456	456
54 232-40x PS Grants	7	0	0	433	440
55 232-585 PW Grants	0	0	0	80	80
56 232-697 HUD Grants - Other	11	0	0	932	943
57 232-726 Community Dvlp Grants	0	0	0	43	43
59 232-733 Econ Dvlp Grants	0	0	0	27	27
60 232-775 P&R Annual Grants	94	0	0	646	739
61 232-776 P&R Grants	21	0	0	80	101
62 232-803 Historic Comm Grants	0	0	0	40	40
63 233-180 Exec Programs	0	0	0	126	126
64 233-406 PS Donations	0	0	0	273	273
66 233-727 Comm Dvlp Donations	0	0	0	10	10
67 233-740 Foundation for Excellence	0	0	0	83	83
68 233-777 P&R Donations	0	0	0	1,015	1,015
69 233-803 Historic Comm	0	0	0	77	77
70 234 FFE Aspirational Projects	0	0	0	10,687	10,687
71 235 Recovery Programs & Grants	0	0	0	1,411	1,411
72 236 Light Grant	0	0	0	63	63
73 242 Local Brownfield Revolv	0	0	0	47	47
74 243 Brownfield Redvlp Auth	24	0	0	2,043	2,068
75 244 Econ Dvlp Corp	7	0	0	968	976
76 248 Dtwm Dvlp Auth	0	0	0	616	616
78 251 Dtwm Econ Growth	0	0	0	1,811	1,811
79 265 Drug Law Enforce	0	0	0	985	985
80 272 Econ Initiative	0	0	0	120	120
81 273 Business Dvlp	0	0	0	329	329
82 274 Small Business Revolv	0	0	0	67	67
83 275 Housing Programs	0	0	0	23	23
84 276 Facade Improv Program	0	0	0	7	7
85 296 HUD Grant Admin	200	0	0	3,145	3,346
87 298 Home Grant	2	0	0	429	431
88 299 CDBG Grant	31	0	0	6,220	6,251

City of Kalamazoo
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Allocation Summary

Dept:8 101-191 Accounting Dept

Department	Payroll	Budgeting	Pension & OPEB	Audit and Accounting	Total
89 300 Debt Service	\$0	\$0	\$0	\$256	\$256
90 401 Capital Projects	0	0	0	3,651	3,651
91 514 Parking System	0	0	0	1,564	1,564
93 590 Sewer Fund	2,075	0	0	75,619	77,694
94 591 Water Fund	2,025	0	0	91,428	93,453
95 677 Insurance Fund	37	0	0	7,951	7,988
96 731 Pension Fund	0	0	65,705	739	66,444
97 737 OPEB Fund	0	0	28,159	652	28,812
98 756 General Trust Fund	0	0	0	33	33
99 760 Foundation for Excellence	0	0	0	386	386
100 761 Landfill Trust	0	0	0	3	3
101 90x GASB 34 Govt	0	0	0	486	486
104 All Other	0	0	0	5,418	5,418
Total	\$17,410	\$73,357	\$93,864	\$507,436	\$692,067

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

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

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

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

- **Accounts Payable** - Costs associated with processing accounts payable transactions, including the verification of invoices, identification of charges to the proper accounts, and preparation of checks and payments are identified within this function. These costs are allocated to all funds and departments on the number of invoice transactions posted to the general ledger.
- **Payroll** – Costs related to the preparation of the various payrolls, withholdings, tax reporting, and benefit deductions is identified within this function. These costs are allocated to all funds and departments based on the number of Full-Time Equivalent employees.
- **Budgeting** – The staff work to develop and maintain the City’s budget which identifies the level of anticipated revenues and expenses of each of the funds and programs. Costs are allocated directly to 101-212 Budgeting.

**101-192 Financial Services
Nature and Extent of Services
(Continued)**

- **Pension & OPEB** – Costs associated with the management of the Pension and OPEB funds by Budget and Accounting staff are identified and allocated 70% to Pension and 30% to OPEB.
- **Purchasing** - Some of the Financial Services staff also perform Purchasing duties, including processing purchase orders, bid processing, specification development, and bulk purchase negotiations. Costs associated with these activities are identified in this function and are allocated directly to 101-233 Purchasing.
- **Accounting** – The staff work to properly account for the fiscal resources of the City. These duties include, but are not limited to, recording of journal entries, reconciliation of accounts, development of periodic financial statements and work related to the City's annual audit. The costs for this function are allocated to all departments and programs based on the number of expenditure and revenue transactions posted to the general ledger during the year.

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

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

City of Kalamazoo
Full Cost Allocation Plan

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A. Department Costs

Dept:9 101-192 Financial Services

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

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

Dept:9 101-192 Financial Services

Department	First Incoming	Second Incoming	Accounts Payable	Payroll	Budgeting	Pension & OPEB	Purchasing	Accounting
1 City Hall	\$3,920	\$15	\$2,397	\$597	\$107	\$459	\$268	\$107
Subtotal - Building Depreciation	3,920	15	2,397	597	107	459	268	107
2 City Hall Equipment	415	12	260	65	12	50	29	12
2 Department Specific Equipment	669	6	411	102	18	79	46	18
2 Voice over IP System	196	4	122	30	5	23	14	5
Subtotal - Equipment Depreciation	1,279	22	792	197	35	152	88	35
3 Parking	4,047	156	2,560	638	114	491	286	114
Subtotal - 101-271 Other General	4,047	156	2,560	638	114	491	286	114
4 City Commission	267	289	339	84	15	65	38	15
Subtotal - 101-101 City Commission	267	289	339	84	15	65	38	15
5 Management & Leadership	14,757	4,293	11,603	2,891	518	2,224	1,295	518
Subtotal - 101-172 City Manager	14,757	4,293	11,603	2,891	518	2,224	1,295	518
6 City Hall	26,593	8,219	21,204	5,283	947	4,064	2,367	947
Subtotal - 101-265 Bldgs & Grounds	26,593	8,219	21,204	5,283	947	4,064	2,367	947
7 PC / Network Support	23,396	1,224	14,996	3,736	670	2,874	1,674	670
7 App - Eden	5,252	1,239	3,954	985	177	758	441	177
7 App - BS & A	4,744	1,078	3,546	884	158	680	396	158
7 App - Kronos	1,743	206	1,187	296	53	227	133	53
Subtotal - 101-228, 229, 230 Info Tech	35,136	3,746	23,683	5,901	1,058	4,539	2,644	1,058
8 Payroll	141	28	103	26	5	20	11	5
8 Audit and Accounting	1,043	169	738	184	33	141	82	33
Subtotal - 101-191 Accounting Dept	1,184	196	841	209	38	161	94	38
9 Accounts Payable	0	604	368	92	16	71	41	16
9 Payroll	0	922	562	140	25	108	63	25
9 Accounting	0	41	25	6	1	5	3	1
Subtotal - 101-192 Financial Services	0	1,568	955	238	43	183	107	43
10 Risk Management	0	164	100	25	4	19	11	4

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B. Incoming Costs - (Default Spread Salary%)

Dept:9 101-192 Financial Services

Department	First Incoming	Second Incoming	Accounts Payable	Payroll	Budgeting	Pension & OPEB	Purchasing	Accounting
10 Accounting	\$0	\$96	\$59	\$15	\$3	\$11	\$7	\$3
Subtotal - 101-210 Management Serv	0	260	159	40	7	30	18	7
11 Budget	0	1,111	677	169	30	130	76	30
Subtotal - 101-212 Budgeting	0	1,111	677	169	30	130	76	30
14 Internal Audit	0	389	237	59	11	45	26	11
Subtotal - 101-223 Internal Auditor	0	389	237	59	11	45	26	11
15 Purchasing	0	179	109	27	5	21	12	5
Subtotal - 101-233 Purchasing	0	179	109	27	5	21	12	5
16 Tax Collection - General Fund	0	3,650	2,223	554	99	426	248	99
Subtotal - 101-253 Treasury	0	3,650	2,223	554	99	426	248	99
17 Assessing - General Fund	0	4,356	2,653	661	118	508	296	118
Subtotal - 101-257 Assessing	0	4,356	2,653	661	118	508	296	118
18 Customer Service	0	945	576	143	26	110	64	26
Subtotal - 101-261 311 Customer Servi	0	945	576	143	26	110	64	26
19 Advise and Counsel	0	1,010	615	153	27	118	69	27
19 Labor Relations	0	701	427	106	19	82	48	19
19 Risk Management	0	37	22	6	1	4	2	1
Subtotal - 101-266 City Attorney	0	1,748	1,064	265	48	204	119	48
20 Human Resources	0	7,822	4,764	1,187	213	913	532	213
20 Labor Relations	0	1,053	641	160	29	123	72	29
Subtotal - 101-270 Human Resources	0	8,875	5,406	1,347	241	1,036	604	241
24 General Fund OPEB	0	62,764	38,229	9,525	1,707	7,327	4,268	1,707
Subtotal - OPEB / Retirement Board	0	62,764	38,229	9,525	1,707	7,327	4,268	1,707
Total Incoming	87,182	102,782	115,706	28,828	5,167	22,177	12,918	5,167
C. Total Allocated		\$736,030	\$448,313	\$111,697	\$20,021	\$85,926	\$50,053	\$20,021
			60.91%	15.18%	2.72%	11.67%	6.80%	2.72%

City of Kalamazoo
Full Cost Allocation Plan

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Accounts Payable Allocations

Dept:9 101-192 Financial Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-271 Other General	35	0.10%	\$385	\$0	\$385	\$0	\$385
4 101-101 City Commission	69	0.20%	758	0	758	0	758
5 101-172 City Manager	368	1.05%	4,043	0	4,043	0	4,043
6 101-265 Bldgs & Grounds	1,653	4.71%	18,162	0	18,162	0	18,162
7 101-228, 229, 230 Info Tech	665	1.89%	7,307	0	7,307	0	7,307
8 101-191 Accounting Dept	47	0.13%	516	0	516	0	516
9 101-192 Financial Services	55	0.16%	604	0	604	0	604
10 101-210 Management Services	261	0.74%	2,868	0	2,868	507	3,375
11 101-212 Budgeting	2	0.01%	22	0	22	4	26
12 101-215 City Clerk	236	0.67%	2,593	0	2,593	459	3,052
13 101-216 Records	101	0.29%	1,110	0	1,110	196	1,306
14 101-223 Internal Auditor	16	0.05%	176	0	176	31	207
15 101-233 Purchasing	41	0.12%	450	0	450	80	530
16 101-253 Treasury	182	0.52%	2,000	0	2,000	354	2,353
17 101-257 Assessing	121	0.34%	1,329	0	1,329	235	1,565
18 101-261 311 Customer Service	144	0.41%	1,582	0	1,582	280	1,862
19 101-266 City Attorney	110	0.31%	1,209	0	1,209	214	1,422
20 101-270 Human Resources	299	0.85%	3,285	0	3,285	581	3,866
21 101-345, 349 Public Safety	3,713	10.58%	40,796	0	40,796	7,216	48,012
22 101-580 City Equipment	3,411	9.72%	37,478	0	37,478	6,629	44,107
23 101-751 Parks & Rec Admin	309	0.88%	3,395	0	3,395	601	3,996
24 OPEB / Retirement Board	1	0.00%	11	0	11	2	13
25 101-175 Diversity & Inclusion	87	0.25%	956	0	956	169	1,125
26 101-262 Elections	338	0.96%	3,714	0	3,714	657	4,371
27 101-272 Emergency Recovery	8	0.02%	88	0	88	16	103
29 101-347 Public Safety Ops	351	1.00%	3,857	0	3,857	682	4,539
30 101-348 Criminal Invstgn Div	78	0.22%	857	0	857	152	1,009
31 101-371 Bldg Inspection Dept	104	0.30%	1,143	0	1,143	202	1,345
32 101-385 Code Enforcement	264	0.75%	2,901	0	2,901	513	3,414
34 101-441 PW General	340	0.97%	3,736	0	3,736	661	4,396
35 101-443 Forestry	192	0.55%	2,110	0	2,110	373	2,483
36 101-448 Street Lights	97	0.28%	1,066	0	1,066	189	1,254
37 101-621 Pollution Control	13	0.04%	143	0	143	25	168
38 101-701 Planning	225	0.64%	2,472	0	2,472	437	2,909
39 101-721 Shared Prosperity	2	0.01%	22	0	22	4	26
41 101-728 Econ Dev	101	0.29%	1,110	0	1,110	196	1,306
42 101-75x Parks & Rec Activities	763	2.17%	8,383	0	8,383	1,483	9,866
43 101-770 Parks Maint	1,167	3.32%	12,822	0	12,822	2,268	15,090
44 151 Cemetery Trust	4	0.01%	44	0	44	8	52
47 202 Major Streets	1,489	4.24%	16,360	0	16,360	2,894	19,254
48 203 Local Streets	962	2.74%	10,570	0	10,570	1,870	12,439
49 209 Cemeteries	262	0.75%	2,879	0	2,879	509	3,388

City of Kalamazoo
Full Cost Allocation Plan

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Accounts Payable Allocations

Dept:9 101-192 Financial Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 225 Blight Abatement	1	0.00%	\$11	\$0	\$11	\$2	\$13
52 226 Solid Waste / Rubbish	330	0.94%	3,626	0	3,626	641	4,267
53 232-238 Grants - Gen Gov	53	0.15%	582	0	582	103	685
54 232-40x PS Grants	10	0.03%	110	0	110	19	129
55 232-585 PW Grants	5	0.01%	55	0	55	10	65
56 232-697 HUD Grants - Other	17	0.05%	187	0	187	33	220
57 232-726 Community Dvlp Grants	1	0.00%	11	0	11	2	13
60 232-775 P&R Annual Grants	79	0.23%	868	0	868	154	1,022
61 232-776 P&R Grants	7	0.02%	77	0	77	14	91
62 232-803 Historic Comm Grants	4	0.01%	44	0	44	8	52
63 233-180 Exec Programs	9	0.03%	99	0	99	17	116
64 233-406 PS Donations	37	0.11%	407	0	407	72	478
67 233-740 Foundation for Excellence	11	0.03%	121	0	121	21	142
68 233-777 P&R Donations	87	0.25%	956	0	956	169	1,125
69 233-803 Historic Comm	8	0.02%	88	0	88	16	103
70 234 FFE Aspirational Projects	926	2.64%	10,174	0	10,174	1,800	11,974
71 235 Recovery Programs & Grants	74	0.21%	813	0	813	144	957
72 236 Light Grant	1	0.00%	11	0	11	2	13
73 242 Local Brownfield Revolv	1	0.00%	11	0	11	2	13
74 243 Brownfield Redvlp Auth	141	0.40%	1,549	0	1,549	274	1,823
75 244 Econ Dvlp Corp	1	0.00%	11	0	11	2	13
76 248 Dtwn Dvlp Auth	16	0.05%	176	0	176	31	207
78 251 Dtwn Econ Growth	100	0.28%	1,099	0	1,099	194	1,293
79 265 Drug Law Enforce	3	0.01%	33	0	33	6	39
81 273 Business Dvlp	22	0.06%	242	0	242	43	284
85 296 HUD Grant Admin	78	0.22%	857	0	857	152	1,009
87 298 Home Grant	23	0.07%	253	0	253	45	297
88 299 CDBG Grant	98	0.28%	1,077	0	1,077	190	1,267
89 300 Debt Service	11	0.03%	121	0	121	21	142
90 401 Capital Projects	226	0.64%	2,483	0	2,483	439	2,922
91 514 Parking System	43	0.12%	472	0	472	84	556
93 590 Sewer Fund	7,116	20.27%	78,186	0	78,186	13,829	92,015
94 591 Water Fund	6,122	17.44%	67,264	0	67,264	11,898	79,162
95 677 Insurance Fund	757	2.16%	8,317	0	8,317	1,471	9,789
98 756 General Trust Fund	1	0.00%	11	0	11	2	13

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
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Accounts Payable Allocations

Dept:9 101-192 Financial Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	35,105	100.00%	385,709	0	385,709	62,604	448,313
Direct Bills					0		0
Total					\$385,709		\$448,313
<hr/>							

Basis Units: # AP Transactions
Source: Financial Reports

City of Kalamazoo
Full Cost Allocation Plan

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Payroll Allocations

Dept:9 101-192 Financial Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-101 City Commission	1.88	0.28%	\$268	\$0	\$268	\$0	\$268
5 101-172 City Manager	16.54	2.45%	2,358	0	2,358	0	2,358
6 101-265 Bldgs & Grounds	7.07	1.05%	1,008	0	1,008	0	1,008
7 101-228, 229, 230 Info Tech	11.22	1.66%	1,599	0	1,599	0	1,599
8 101-191 Accounting Dept	5.54	0.82%	790	0	790	0	790
9 101-192 Financial Services	6.47	0.96%	922	0	922	0	922
10 101-210 Management Services	1.82	0.27%	260	0	260	45	305
11 101-212 Budgeting	1.00	0.15%	143	0	143	25	168
12 101-215 City Clerk	2.90	0.43%	413	0	413	72	485
13 101-216 Records	1.32	0.20%	189	0	189	33	222
14 101-223 Internal Auditor	0.99	0.15%	142	0	142	25	166
15 101-233 Purchasing	4.50	0.67%	642	0	642	112	754
16 101-253 Treasury	11.46	1.70%	1,633	0	1,633	286	1,919
18 101-261 311 Customer Service	9.57	1.42%	1,364	0	1,364	239	1,602
19 101-266 City Attorney	7.00	1.04%	998	0	998	175	1,173
20 101-270 Human Resources	7.28	1.08%	1,038	0	1,038	182	1,219
21 101-345, 349 Public Safety	34.38	5.10%	4,902	0	4,902	858	5,759
22 101-580 City Equipment	8.01	1.19%	1,141	0	1,141	200	1,341
23 101-751 Parks & Rec Admin	2.92	0.43%	416	0	416	73	489
25 101-175 Diversity & Inclusion	2.10	0.31%	300	0	300	52	352
26 101-262 Elections	7.41	1.10%	1,057	0	1,057	185	1,242
28 101-346 Public Safety COPS	16.74	2.48%	2,387	0	2,387	418	2,805
29 101-347 Public Safety Ops	196.29	29.12%	27,986	0	27,986	4,896	32,882
30 101-348 Criminal Invstgn Div	27.87	4.13%	3,973	0	3,973	695	4,669
31 101-371 Bldg Inspection Dept	8.69	1.29%	1,239	0	1,239	217	1,456
32 101-385 Code Enforcement	8.90	1.32%	1,269	0	1,269	222	1,491
33 101-400 PS Contracts	2.01	0.30%	286	0	286	50	336
34 101-441 PW General	1.28	0.19%	182	0	182	32	214
35 101-443 Forestry	3.79	0.56%	541	0	541	95	636
38 101-701 Planning	4.92	0.73%	701	0	701	123	824
39 101-721 Shared Prosperity	1.00	0.15%	143	0	143	25	168
40 101-724 Community Develop	0.37	0.05%	52	0	52	9	62
41 101-728 Econ Dev	4.25	0.63%	607	0	607	106	713
42 101-75x Parks & Rec Activities	13.80	2.05%	1,967	0	1,967	344	2,311
43 101-770 Parks Maint	14.93	2.22%	2,129	0	2,129	373	2,502
47 202 Major Streets	18.92	2.81%	2,698	0	2,698	472	3,170
48 203 Local Streets	16.61	2.46%	2,368	0	2,368	414	2,782
49 209 Cemeteries	0.99	0.15%	141	0	141	25	166
52 226 Solid Waste / Rubbish	7.54	1.12%	1,075	0	1,075	188	1,263
54 232-40x PS Grants	0.28	0.04%	40	0	40	7	47
56 232-697 HUD Grants - Other	0.42	0.06%	60	0	60	10	70
60 232-775 P&R Annual Grants	3.58	0.53%	511	0	511	89	600

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
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Payroll Allocations

Dept:9 101-192 Financial Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
61 232-776 P&R Grants	0.79	0.12%	\$113	\$0	\$113	\$20	\$133
74 243 Brownfield Redvlp Auth	0.93	0.14%	133	0	133	23	156
75 244 Econ Dvlp Corp	0.29	0.04%	41	0	41	7	48
79 265 Drug Law Enforce	0.00	0.00%	0	0	0	0	1
85 296 HUD Grant Admin	7.68	1.14%	1,095	0	1,095	192	1,287
87 298 Home Grant	0.07	0.01%	10	0	10	2	12
88 299 CDBG Grant	1.18	0.18%	168	0	168	29	198
93 590 Sewer Fund	79.50	11.79%	11,335	0	11,335	1,983	13,318
94 591 Water Fund	77.59	11.51%	11,063	0	11,063	1,935	12,998
95 677 Insurance Fund	1.43	0.21%	204	0	204	36	240
Subtotal	674.03	100.00%	96,099	0	96,099	15,598	111,697
Direct Bills					0		0
Total					\$96,099		\$111,697

Basis Units: Full Time Equivalents
Source: Labor Distribution

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
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Budgeting Allocations

Dept:9 101-192 Financial Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 101-212 Budgeting	1	100.00%	\$17,225	\$0	\$17,225	\$2,796	\$20,021
Subtotal	1	100.00%	17,225	0	17,225	2,796	20,021
Direct Bills					0		0
Total					\$17,225		\$20,021
Basis Units: Direct to Budgeting							
Source:							

**City of Kalamazoo
Full Cost Allocation Plan**

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Pension & OPEB Allocations

Dept:9 101-192 Financial Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
96 731 Pension Fund	70	70.00%	\$51,749	\$0	\$51,749	\$8,399	\$60,148
97 737 OPEB Fund	30	30.00%	22,178	0	22,178	3,600	25,778
Subtotal	100	100.00%	73,927	0	73,927	11,999	85,926
Direct Bills					0		0
Total					\$73,927		\$85,926

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

Source:

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
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Purchasing Allocations

Dept:9 101-192 Financial Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15 101-233 Purchasing	1	100.00%	\$43,063	\$(69,390)	\$(26,327)	\$6,990	\$(19,337)
Subtotal	1	100.00%	43,063	(69,390)	(26,327)	6,990	(19,337)
Direct Bills					69,390		69,390
Total					\$43,063		\$50,053
Basis Units: Direct to Purchasing							
Source:							

City of Kalamazoo
Full Cost Allocation Plan

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Accounting Allocations

Dept:9 101-192 Financial Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-271 Other General	74	0.05%	\$8	\$0	\$8	\$0	\$8
4 101-101 City Commission	113	0.07%	13	0	13	0	13
5 101-172 City Manager	805	0.52%	90	0	90	0	90
6 101-265 Bldgs & Grounds	4,329	2.82%	486	0	486	0	486
7 101-228, 229, 230 Info Tech	2,164	1.41%	243	0	243	0	243
8 101-191 Accounting Dept	410	0.27%	46	0	46	0	46
9 101-192 Financial Services	364	0.24%	41	0	41	0	41
10 101-210 Management Services	639	0.42%	72	0	72	12	84
11 101-212 Budgeting	129	0.08%	14	0	14	2	17
12 101-215 City Clerk	772	0.50%	87	0	87	15	101
13 101-216 Records	454	0.30%	51	0	51	9	60
14 101-223 Internal Auditor	235	0.15%	26	0	26	5	31
15 101-233 Purchasing	375	0.24%	42	0	42	7	49
16 101-253 Treasury	880	0.57%	99	0	99	17	116
17 101-257 Assessing	276	0.18%	31	0	31	5	36
18 101-261 311 Customer Service	488	0.32%	55	0	55	9	64
19 101-266 City Attorney	490	0.32%	55	0	55	9	64
20 101-270 Human Resources	788	0.51%	88	0	88	15	104
21 101-345, 349 Public Safety	6,936	4.52%	778	0	778	133	911
22 101-580 City Equipment	26,502	17.26%	2,973	0	2,973	510	3,483
23 101-751 Parks & Rec Admin	966	0.63%	108	0	108	19	127
24 OPEB / Retirement Board	23	0.01%	3	0	3	0	3
25 101-175 Diversity & Inclusion	327	0.21%	37	0	37	6	43
26 101-262 Elections	884	0.58%	99	0	99	17	116
27 101-272 Emergency Recovery	34	0.02%	4	0	4	1	4
28 101-346 Public Safety COPS	305	0.20%	34	0	34	6	40
29 101-347 Public Safety Ops	808	0.53%	91	0	91	16	106
30 101-348 Criminal Invstgn Div	409	0.27%	46	0	46	8	54
31 101-371 Bldg Inspection Dept	3,650	2.38%	409	0	409	70	480
32 101-385 Code Enforcement	8,614	5.61%	966	0	966	166	1,132
33 101-400 PS Contracts	400	0.26%	45	0	45	8	53
34 101-441 PW General	1,598	1.04%	179	0	179	31	210
35 101-443 Forestry	731	0.48%	82	0	82	14	96
36 101-448 Street Lights	97	0.06%	11	0	11	2	13
37 101-621 Pollution Control	37	0.02%	4	0	4	1	5
38 101-701 Planning	892	0.58%	100	0	100	17	117
39 101-721 Shared Prosperity	2	0.00%	0	0	0	0	0
41 101-728 Econ Dev	438	0.29%	49	0	49	8	58
42 101-75x Parks & Rec Activities	2,263	1.47%	254	0	254	44	297
43 101-770 Parks Maint	2,061	1.34%	231	0	231	40	271
44 151 Cemetery Trust	133	0.09%	15	0	15	3	17
45 159 Recreation Endowment	3	0.00%	0	0	0	0	0

City of Kalamazoo
Full Cost Allocation Plan

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Accounting Allocations

Dept:9 101-192 Financial Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 160 Mayor's Riverfront Pk	3	0.00%	\$0	\$0	\$0	\$0	\$0
47 202 Major Streets	6,018	3.92%	675	0	675	116	791
48 203 Local Streets	4,308	2.81%	483	0	483	83	566
49 209 Cemeteries	1,197	0.78%	134	0	134	23	157
50 211 Kzoo Muni Golf Assn	11	0.01%	1	0	1	0	1
51 225 Blight Abatement	9	0.01%	1	0	1	0	1
52 226 Solid Waste / Rubbish	3,577	2.33%	401	0	401	69	470
53 232-238 Grants - Gen Gov	137	0.09%	15	0	15	3	18
54 232-40x PS Grants	130	0.08%	15	0	15	3	17
55 232-585 PW Grants	24	0.02%	3	0	3	0	3
56 232-697 HUD Grants - Other	280	0.18%	31	0	31	5	37
57 232-726 Community Dvlp Grants	13	0.01%	1	0	1	0	2
59 232-733 Econ Dvlp Grants	8	0.01%	1	0	1	0	1
60 232-775 P&R Annual Grants	194	0.13%	22	0	22	4	25
61 232-776 P&R Grants	24	0.02%	3	0	3	0	3
62 232-803 Historic Comm Grants	12	0.01%	1	0	1	0	2
63 233-180 Exec Programs	38	0.02%	4	0	4	1	5
64 233-406 PS Donations	82	0.05%	9	0	9	2	11
66 233-727 Comm Dvlp Donations	3	0.00%	0	0	0	0	0
67 233-740 Foundation for Excellence	25	0.02%	3	0	3	0	3
68 233-777 P&R Donations	305	0.20%	34	0	34	6	40
69 233-803 Historic Comm	23	0.01%	3	0	3	0	3
70 234 FFE Aspirational Projects	3,211	2.09%	360	0	360	62	422
71 235 Recovery Programs & Grants	424	0.28%	48	0	48	8	56
72 236 Light Grant	19	0.01%	2	0	2	0	2
73 242 Local Brownfield Revolv	14	0.01%	2	0	2	0	2
74 243 Brownfield Redvlp Auth	614	0.40%	69	0	69	12	81
75 244 Econ Dvlp Corp	291	0.19%	33	0	33	6	38
76 248 Dtwon Dvlp Auth	185	0.12%	21	0	21	4	24
78 251 Dtwon Econ Growth	544	0.35%	61	0	61	10	71
79 265 Drug Law Enforce	296	0.19%	33	0	33	6	39
80 272 Econ Initiative	36	0.02%	4	0	4	1	5
81 273 Business Dvlp	99	0.06%	11	0	11	2	13
82 274 Small Business Revolv	20	0.01%	2	0	2	0	3
83 275 Housing Programs	7	0.00%	1	0	1	0	1
84 276 Facade Improv Program	2	0.00%	0	0	0	0	0
85 296 HUD Grant Admin	945	0.62%	106	0	106	18	124
87 298 Home Grant	129	0.08%	14	0	14	2	17
88 299 CDBG Grant	1,869	1.22%	210	0	210	36	246
89 300 Debt Service	77	0.05%	9	0	9	1	10
90 401 Capital Projects	1,097	0.71%	123	0	123	21	144
91 514 Parking System	470	0.31%	53	0	53	9	62

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

Accounting Allocations

Dept:9 101-192 Financial Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
93 590 Sewer Fund	22,721	14.80%	\$2,549	\$0	\$2,549	\$437	\$2,986
94 591 Water Fund	27,471	17.89%	3,081	0	3,081	529	3,610
95 677 Insurance Fund	2,389	1.56%	268	0	268	46	314
96 731 Pension Fund	222	0.14%	25	0	25	4	29
97 737 OPEB Fund	196	0.13%	22	0	22	4	26
98 756 General Trust Fund	10	0.01%	1	0	1	0	1
99 760 Foundation for Excellence	116	0.08%	13	0	13	2	15
100 761 Landfill Trust	1	0.00%	0	0	0	0	0
101 90x GASB 34 Govt	146	0.10%	16	0	16	3	19
104 All Other	1,628	1.06%	183	0	183	31	214
Subtotal	153,568	100.00%	17,225	0	17,225	2,796	20,021
Direct Bills					0		0
Total					\$17,225		\$20,021

Basis Units: Total Transactions Posted, exc CCTA

Source:

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
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Allocation Summary

Dept:9 101-192 Financial Services

Department	Accounts Payable	Payroll	Budgeting	Pension & OPEB	Purchasing	Accounting	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$69,390	\$0	\$69,390
3 101-271 Other General	385	0	0	0	0	8	393
4 101-101 City Commission	758	268	0	0	0	13	1,038
5 101-172 City Manager	4,043	2,358	0	0	0	90	6,491
6 101-265 Bldgs & Grounds	18,162	1,008	0	0	0	486	19,656
7 101-228, 229, 230 Info Tech	7,307	1,599	0	0	0	243	9,148
8 101-191 Accounting Dept	516	790	0	0	0	46	1,353
9 101-192 Financial Services	604	922	0	0	0	41	1,568
10 101-210 Management Services	3,375	305	0	0	0	84	3,764
11 101-212 Budgeting	26	168	20,021	0	0	17	20,231
12 101-215 City Clerk	3,052	485	0	0	0	101	3,638
13 101-216 Records	1,306	222	0	0	0	60	1,587
14 101-223 Internal Auditor	207	166	0	0	0	31	404
15 101-233 Purchasing	530	754	0	0	(19,337)	49	(18,004)
16 101-253 Treasury	2,353	1,919	0	0	0	116	4,388
17 101-257 Assessing	1,565	0	0	0	0	36	1,601
18 101-261 311 Customer Service	1,862	1,602	0	0	0	64	3,528
19 101-266 City Attorney	1,422	1,173	0	0	0	64	2,659
20 101-270 Human Resources	3,866	1,219	0	0	0	104	5,189
21 101-345, 349 Public Safety	48,012	5,759	0	0	0	911	54,682
22 101-580 City Equipment	44,107	1,341	0	0	0	3,483	48,930
23 101-751 Parks & Rec Admin	3,996	489	0	0	0	127	4,612
24 OPEB / Retirement Board	13	0	0	0	0	3	16
25 101-175 Diversity & Inclusion	1,125	352	0	0	0	43	1,520
26 101-262 Elections	4,371	1,242	0	0	0	116	5,728
27 101-272 Emergency Recovery	103	0	0	0	0	4	108
28 101-346 Public Safety COPS	0	2,805	0	0	0	40	2,845
29 101-347 Public Safety Ops	4,539	32,882	0	0	0	106	37,527
30 101-348 Criminal Invstgn Div	1,009	4,669	0	0	0	54	5,731
31 101-371 Bldg Inspection Dept	1,345	1,456	0	0	0	480	3,280
32 101-385 Code Enforcement	3,414	1,491	0	0	0	1,132	6,036
33 101-400 PS Contracts	0	336	0	0	0	53	389
34 101-441 PW General	4,396	214	0	0	0	210	4,820
35 101-443 Forestry	2,483	636	0	0	0	96	3,214
36 101-448 Street Lights	1,254	0	0	0	0	13	1,267
37 101-621 Pollution Control	168	0	0	0	0	5	173
38 101-701 Planning	2,909	824	0	0	0	117	3,850
39 101-721 Shared Prosperity	26	168	0	0	0	0	194
40 101-724 Community Develop	0	62	0	0	0	0	62
41 101-728 Econ Dev	1,306	713	0	0	0	58	2,076
42 101-75x Parks & Rec Activities	9,866	2,311	0	0	0	297	12,474

City of Kalamazoo
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Allocation Summary

Dept:9 101-192 Financial Services

Department	Accounts Payable	Payroll	Budgeting	Pension & OPEB	Purchasing	Accounting	Total
43 101-770 Parks Maint	\$15,090	\$2,502	\$0	\$0	\$0	\$271	\$17,863
44 151 Cemetery Trust	52	0	0	0	0	17	69
45 159 Recreation Endowment	0	0	0	0	0	0	0
46 160 Mayor's Riverfront Pk	0	0	0	0	0	0	0
47 202 Major Streets	19,254	3,170	0	0	0	791	23,215
48 203 Local Streets	12,439	2,782	0	0	0	566	15,788
49 209 Cemeteries	3,388	166	0	0	0	157	3,711
50 211 Kzoo Muni Golf Assn	0	0	0	0	0	1	1
51 225 Blight Abatement	13	0	0	0	0	1	14
52 226 Solid Waste / Rubbish	4,267	1,263	0	0	0	470	6,000
53 232-238 Grants - Gen Gov	685	0	0	0	0	18	703
54 232-40x PS Grants	129	47	0	0	0	17	194
55 232-585 PW Grants	65	0	0	0	0	3	68
56 232-697 HUD Grants - Other	220	70	0	0	0	37	327
57 232-726 Community Dvlp Grants	13	0	0	0	0	2	15
59 232-733 Econ Dvlp Grants	0	0	0	0	0	1	1
60 232-775 P&R Annual Grants	1,022	600	0	0	0	25	1,647
61 232-776 P&R Grants	91	133	0	0	0	3	227
62 232-803 Historic Comm Grants	52	0	0	0	0	2	53
63 233-180 Exec Programs	116	0	0	0	0	5	121
64 233-406 PS Donations	478	0	0	0	0	11	489
66 233-727 Comm Dvlp Donations	0	0	0	0	0	0	0
67 233-740 Foundation for Excellence	142	0	0	0	0	3	146
68 233-777 P&R Donations	1,125	0	0	0	0	40	1,165
69 233-803 Historic Comm	103	0	0	0	0	3	106
70 234 FFE Aspirational Projects	11,974	0	0	0	0	422	12,396
71 235 Recovery Programs & Grants	957	0	0	0	0	56	1,013
72 236 Light Grant	13	0	0	0	0	2	15
73 242 Local Brownfield Revolv	13	0	0	0	0	2	15
74 243 Brownfield Redvlp Auth	1,823	156	0	0	0	81	2,060
75 244 Econ Dvlp Corp	13	48	0	0	0	38	99
76 248 Dtwm Dvlp Auth	207	0	0	0	0	24	231
78 251 Dtwm Econ Growth	1,293	0	0	0	0	71	1,365
79 265 Drug Law Enforce	39	1	0	0	0	39	78
80 272 Econ Initiative	0	0	0	0	0	5	5
81 273 Business Dvlp	284	0	0	0	0	13	297
82 274 Small Business Revolv	0	0	0	0	0	3	3
83 275 Housing Programs	0	0	0	0	0	1	1
84 276 Facade Improv Program	0	0	0	0	0	0	0
85 296 HUD Grant Admin	1,009	1,287	0	0	0	124	2,419
87 298 Home Grant	297	12	0	0	0	17	326

**City of Kalamazoo
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Allocation Summary

Dept:9 101-192 Financial Services

Department	Accounts Payable	Payroll	Budgeting	Pension & OPEB	Purchasing	Accounting	Total
88 299 CDBG Grant	\$1,267	\$198	\$0	\$0	\$0	\$246	\$1,710
89 300 Debt Service	142	0	0	0	0	10	152
90 401 Capital Projects	2,922	0	0	0	0	144	3,066
91 514 Parking System	556	0	0	0	0	62	618
93 590 Sewer Fund	92,015	13,318	0	0	0	2,986	108,318
94 591 Water Fund	79,162	12,998	0	0	0	3,610	95,770
95 677 Insurance Fund	9,789	240	0	0	0	314	10,342
96 731 Pension Fund	0	0	0	60,148	0	29	60,177
97 737 OPEB Fund	0	0	0	25,778	0	26	25,803
98 756 General Trust Fund	13	0	0	0	0	1	14
99 760 Foundation for Excellence	0	0	0	0	0	15	15
100 761 Landfill Trust	0	0	0	0	0	0	0
101 90x GASB 34 Govt	0	0	0	0	0	19	19
104 All Other	0	0	0	0	0	214	214
Total	\$448,313	\$111,697	\$20,021	\$85,926	\$50,053	\$20,021	\$736,030

101-210 Management Services
Nature and Extent of Services

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

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

- **Budgeting** – The staff work to develop and maintain the City’s budget which identifies the level of anticipated revenues and expenses of each of the funds and programs. Costs are allocated directly to 101-212 Budgeting.
- **Pension & OPEB** – Costs associated with the management of the Pension and OPEB funds by Budget and Accounting staff are identified and allocated 70% to Pension and 30% to OPEB.
- **Risk Management** - Costs associated with review of contracts are identified in this function and are allocated to all departments on total operating expenditures. NOTE: within the Pension and OPEB funds (Fund 380, 731, and 737) only administrative costs are identified. Downtown Development Authority, Transit Authority, and Brownfield Redevelopment Authority funds are excluded, as they operate separately from the City. GASB34 Funds are also excluded from the allocation.
- **Accounting** – The staff work to properly account for the fiscal resources of the City. These duties include, but are not limited to, recording of journal entries, reconciliation of accounts, development of periodic financial statements and work related to the City’s annual audit. The costs for this function are allocated to all departments and programs based on the number of expenditure and revenue transactions posted to the general ledger during the year.

**City of Kalamazoo
Full Cost Allocation Plan**

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**101-210 Management Services
Nature and Extent of Services
(Continued)**

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

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

A. Department Costs

Dept:10 101-210 Management Services

Description		Amount	General Admin	Budgeting	Pension	Risk Management	Accounting	Other
Personnel Costs								
Salaries	S1	173,115	72,171	53,804	17,311	16,377	13,451	0
Salary % Split			41.69%	31.08%	10.00%	9.46%	7.77%	.00%
Benefits	S	47,980	20,003	14,912	4,798	4,539	3,728	0
Subtotal - Personnel Costs		221,095	92,174	68,716	22,109	20,916	17,179	0
Services & Supplies Cost								
727.001 Office Supplies and Forms	S	3,255	1,357	1,012	326	308	253	0
727.002 Meeting Supplies	S	273	114	85	27	26	21	0
727.003 Postage	S	5,106	2,129	1,587	511	483	397	0
790.001 Office Furniture & Equip Unde	S	8,601	3,586	2,673	860	814	668	0
801.000 Professional and Contractual S	P	10,054	1,190	887	285	270	222	7,200
810.001 Business and Emergency Me	S	1,345	561	418	135	127	105	0
810.001 Business and Emergency Me	S	175	73	54	17	17	14	0
810.003 Memberships and Subscription	S	2,177	907	676	218	206	169	0
811.000 Professional Development	S	10,172	4,241	3,161	1,017	962	790	0
815.000 Software and Applications	S	18	8	6	2	2	1	0
830.004 General Insurance Fund	S	17,700	7,379	5,501	1,770	1,674	1,375	0
850.000 Communication and Network S	S	3,380	1,409	1,050	338	320	263	0
976.000 Office Equipment & Furniture	D	651	0	0	0	0	0	0
CCTA Admin Services Contract	S	(39,876)	(16,624)	(12,393)	(3,988)	(3,772)	(3,098)	0
Subtotal - Services & Supplies		23,030	6,328	4,718	1,518	1,436	1,179	7,200
Department Cost Total		244,125	98,502	73,434	23,627	22,351	18,358	7,200
Adjustments to Cost								
976.000 Office Equipment & Furniture	D	(651)	0	0	0	0	0	0
Subtotal - Adjustments		(651)	0	0	0	0	0	0
Total Costs After Adjustments		243,474	98,502	73,434	23,627	22,351	18,358	7,200
General Admin Distribution			(98,502)	52,503	16,893	15,981	13,126	0
Grand Total		\$243,474		\$125,937	\$40,520	\$38,332	\$31,484	\$7,200

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

Dept:10 101-210 Management Services

Department	First Incoming	Second Incoming	Budgeting	Pension	Risk Management	Accounting	Other
1 City Hall	\$3,688	\$14	\$1,973	\$635	\$601	\$493	\$0
Subtotal - Building Depreciation	3,688	14	1,973	635	601	493	0
2 City Hall Equipment	390	11	214	69	65	53	0
2 Voice over IP System	55	1	30	10	9	8	0
Subtotal - Equipment Depreciation	445	12	244	78	74	61	0
3 Parking	1,140	44	631	203	192	158	0
Subtotal - 101-271 Other General	1,140	44	631	203	192	158	0
4 City Commission	138	150	154	49	47	38	0
Subtotal - 101-101 City Commission	138	150	154	49	47	38	0
5 Management & Leadership	4,156	1,209	2,859	920	870	715	0
Subtotal - 101-172 City Manager	4,156	1,209	2,859	920	870	715	0
6 City Hall	25,015	7,731	17,454	5,616	5,313	4,364	0
Subtotal - 101-265 Bldgs & Grounds	25,015	7,731	17,454	5,616	5,313	4,364	0
7 PC / Network Support	24,493	1,282	13,738	4,420	4,182	3,434	0
7 App - Eden	1,479	349	974	313	297	244	0
7 App - BS & A	1,934	439	1,265	407	385	316	0
7 App - Kronos	491	58	292	94	89	73	0
Subtotal - 101-228, 229, 230 Info Tech	28,396	2,128	16,270	5,235	4,952	4,067	0
8 Payroll	40	8	25	8	8	6	0
8 Audit and Accounting	1,830	296	1,134	365	345	283	0
Subtotal - 101-191 Accounting Dept	1,870	304	1,159	373	353	290	0
9 Accounts Payable	2,868	507	1,799	579	548	450	0
9 Payroll	260	45	163	52	50	41	0
9 Accounting	72	12	45	14	14	11	0
Subtotal - 101-192 Financial Services	3,199	565	2,006	646	611	502	0
10 Risk Management	0	85	45	15	14	11	0

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B. Incoming Costs - (Default Spread Salary%)

Dept:10 101-210 Management Services

Department	First Incoming	Second Incoming	Budgeting	Pension	Risk Management	Accounting	Other
10 Accounting	\$0	\$169	\$90	\$29	\$27	\$22	\$0
Subtotal - 101-210 Management Servic	0	254	135	44	41	34	0
11 Budget	0	576	307	99	93	77	0
11 Cost Plan	0	3,968	2,115	680	644	529	0
Subtotal - 101-212 Budgeting	0	4,544	2,422	779	737	606	0
12 Records Management	0	3,236	1,725	555	525	431	0
12 Mailroom	0	1,129	602	194	183	151	0
Subtotal - 101-215 City Clerk	0	4,365	2,327	749	708	582	0
13 Records Mgmt	0	12,808	6,827	2,196	2,078	1,707	0
13 Mailroom	0	258	138	44	42	34	0
Subtotal - 101-216 Records	0	13,066	6,964	2,241	2,120	1,741	0
14 Internal Audit	0	202	108	35	33	27	0
Subtotal - 101-223 Internal Auditor	0	202	108	35	33	27	0
15 Purchasing	0	627	334	108	102	84	0
Subtotal - 101-233 Purchasing	0	627	334	108	102	84	0
16 Tax Collection - General Fund	0	1,893	1,009	325	307	252	0
Subtotal - 101-253 Treasury	0	1,893	1,009	325	307	252	0
17 Assessing - General Fund	0	2,259	1,204	387	366	301	0
Subtotal - 101-257 Assessing	0	2,259	1,204	387	366	301	0
18 Customer Service	0	23	12	4	4	3	0
Subtotal - 101-261 311 Customer Servi	0	23	12	4	4	3	0
19 Advise and Counsel	0	524	279	90	85	70	0
19 Risk Management	0	16	8	3	3	2	0
Subtotal - 101-266 City Attorney	0	539	288	93	88	72	0
20 Human Resources	0	2,203	1,174	378	357	294	0

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

Dept:10 101-210 Management Services

Department	First Incoming	Second Incoming	Budgeting	Pension	Risk Management	Accounting	Other
Subtotal - 101-270 Human Resources	\$0	\$2,203	\$1,174	\$378	\$357	\$294	\$0
24 General Fund OPEB	0	17,675	9,421	3,031	2,867	2,355	0
Subtotal - OPEB / Retirement Board	0	17,675	9,421	3,031	2,867	2,355	0
Total Incoming	68,047	59,807	68,148	21,927	20,743	17,037	0
C. Total Allocated		\$371,327	\$194,085	\$62,447	\$59,075	\$48,521	\$7,200
			52.27%	16.82%	15.91%	13.07%	1.94%

City of Kalamazoo
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Budgeting Allocations

Dept:10 101-210 Management Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 101-212 Budgeting	1	100.00%	\$162,207	\$0	\$162,207	\$31,878	\$194,085
Subtotal	1	100.00%	162,207	0	162,207	31,878	194,085
Direct Bills					0		0
Total					\$162,207		\$194,085

Basis Units: Direct to 101-212 Budget
Source:

**City of Kalamazoo
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Pension Allocations

Dept:10 101-210 Management Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
96 731 Pension Fund	70	70.00%	\$36,533	\$0	\$36,533	\$7,180	\$43,713
97 737 OPEB Fund	30	30.00%	15,657	0	15,657	3,077	18,734
Subtotal	100	100.00%	52,190	0	52,190	10,257	62,447
Direct Bills					0		0
Total					\$52,190		\$62,447

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

Source:

City of Kalamazoo
Full Cost Allocation Plan

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Risk Management Allocations

Dept:10 101-210 Management Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-271 Other General	60,740	0.04%	\$18	\$0	\$18	\$0	\$18
4 101-101 City Commission	138,309	0.08%	42	0	42	0	42
5 101-172 City Manager	1,840,307	1.12%	553	0	553	0	553
6 101-265 Bldgs & Grounds	1,616,093	0.98%	486	0	486	0	486
7 101-228, 229, 230 Info Tech	3,727,241	2.27%	1,120	0	1,120	0	1,120
8 101-191 Accounting Dept	599,697	0.37%	180	0	180	0	180
9 101-192 Financial Services	546,381	0.33%	164	0	164	0	164
10 101-210 Management Services	283,350	0.17%	85	0	85	0	85
11 101-212 Budgeting	100,247	0.06%	30	0	30	6	36
12 101-215 City Clerk	356,181	0.22%	107	0	107	22	129
13 101-216 Records	187,757	0.11%	56	0	56	12	68
14 101-223 Internal Auditor	101,495	0.06%	30	0	30	6	37
15 101-233 Purchasing	431,232	0.26%	130	0	130	27	156
16 101-253 Treasury	1,386,652	0.84%	417	0	417	87	503
17 101-257 Assessing	496,912	0.30%	149	0	149	31	180
18 101-261 311 Customer Service	631,757	0.38%	190	0	190	39	229
19 101-266 City Attorney	789,559	0.48%	237	0	237	49	287
20 101-270 Human Resources	977,123	0.59%	294	0	294	61	355
21 101-345, 349 Public Safety	7,394,988	4.50%	2,222	0	2,222	461	2,684
22 101-580 City Equipment	2,620,248	1.59%	787	0	787	164	951
23 101-751 Parks & Rec Admin	338,757	0.21%	102	0	102	21	123
24 OPEB / Retirement Board	500	0.00%	0	0	0	0	0
25 101-175 Diversity & Inclusion	301,094	0.18%	90	0	90	19	109
26 101-262 Elections	655,957	0.40%	197	0	197	41	238
27 101-272 Emergency Recovery	25,418	0.02%	8	0	8	2	9
28 101-346 Public Safety COPS	2,007,220	1.22%	603	0	603	125	728
29 101-347 Public Safety Ops	21,091,273	12.84%	6,338	0	6,338	1,316	7,654
30 101-348 Criminal Invstgn Div	3,285,327	2.00%	987	0	987	205	1,192
31 101-371 Bldg Inspection Dept	852,774	0.52%	256	0	256	53	309
32 101-385 Code Enforcement	826,914	0.50%	248	0	248	52	300
33 101-400 PS Contracts	329,044	0.20%	99	0	99	21	119
34 101-441 PW General	256,057	0.16%	77	0	77	16	93
35 101-443 Forestry	353,256	0.22%	106	0	106	22	128
36 101-448 Street Lights	1,144,999	0.70%	344	0	344	71	416
37 101-621 Pollution Control	225,922	0.14%	68	0	68	14	82
38 101-701 Planning	619,866	0.38%	186	0	186	39	225
39 101-721 Shared Prosperity	97	0.00%	0	0	0	0	0
41 101-728 Econ Dev	414,349	0.25%	125	0	125	26	150
42 101-75x Parks & Rec Activities	878,492	0.53%	264	0	264	55	319
43 101-770 Parks Maint	1,512,211	0.92%	454	0	454	94	549
44 151 Cemetery Trust	20,100	0.01%	6	0	6	1	7
45 159 Recreation Endowment	84,625	0.05%	25	0	25	5	31

City of Kalamazoo
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Risk Management Allocations

Dept:10 101-210 Management Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 160 Mayor's Riverfront Pk	47,125	0.03%	\$14	\$0	\$14	\$3	\$17
47 202 Major Streets	12,962,759	7.89%	3,895	0	3,895	809	4,704
48 203 Local Streets	3,881,319	2.36%	1,166	0	1,166	242	1,409
49 209 Cemeteries	1,086,217	0.66%	326	0	326	68	394
50 211 Kzoo Muni Golf Assn	2,507,233	1.53%	753	0	753	156	910
51 225 Blight Abatement	12,800	0.01%	4	0	4	1	5
52 226 Solid Waste / Rubbish	3,322,936	2.02%	999	0	999	207	1,206
53 232-238 Grants - Gen Gov	69,604	0.04%	21	0	21	4	25
54 232-40x PS Grants	44,962	0.03%	14	0	14	3	16
55 232-585 PW Grants	16,096	0.01%	5	0	5	1	6
56 232-697 HUD Grants - Other	459,575	0.28%	138	0	138	29	167
60 232-775 P&R Annual Grants	24,504	0.01%	7	0	7	2	9
61 232-776 P&R Grants	3,089	0.00%	1	0	1	0	1
62 232-803 Historic Comm Grants	27,099	0.02%	8	0	8	2	10
63 233-180 Exec Programs	3,640	0.00%	1	0	1	0	1
64 233-406 PS Donations	31,772	0.02%	10	0	10	2	12
66 233-727 Comm Dvlp Donations	308	0.00%	0	0	0	0	0
68 233-777 P&R Donations	16,529	0.01%	5	0	5	1	6
69 233-803 Historic Comm	933	0.00%	0	0	0	0	0
70 234 FFE Aspirational Projects	6,354,180	3.87%	1,909	0	1,909	397	2,306
71 235 Recovery Programs & Grants	2,665,525	1.62%	801	0	801	166	967
72 236 Light Grant	45,000	0.03%	14	0	14	3	16
79 265 Drug Law Enforce	83,109	0.05%	25	0	25	5	30
85 296 HUD Grant Admin	660,197	0.40%	198	0	198	41	240
87 298 Home Grant	224,946	0.14%	68	0	68	14	82
88 299 CDBG Grant	1,223,664	0.74%	368	0	368	76	444
93 590 Sewer Fund	33,683,079	20.50%	10,122	0	10,122	2,102	12,224
94 591 Water Fund	16,596,678	10.10%	4,987	0	4,987	1,036	6,023
95 677 Insurance Fund	15,123,118	9.20%	4,545	0	4,545	944	5,488
96 731 Pension Fund	2,649,172	1.61%	796	0	796	165	961
97 737 OPEB Fund	433,432	0.26%	130	0	130	27	157
98 756 General Trust Fund	12,407	0.01%	4	0	4	1	5
99 760 Foundation for Excellence	442,577	0.27%	133	0	133	28	161
104 All Other	70,807	0.04%	21	0	21	4	26

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
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Risk Management Allocations

Dept:10 101-210 Management Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	164,296,912	100.00%	49,372	0	49,372	9,703	59,075
Direct Bills					0		0
Total					\$49,372		\$59,075

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

City of Kalamazoo
Full Cost Allocation Plan

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Accounting Allocations

Dept:10 101-210 Management Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-271 Other General	74	0.05%	\$20	\$0	\$20	\$0	\$20
4 101-101 City Commission	113	0.07%	30	0	30	0	30
5 101-172 City Manager	805	0.52%	213	0	213	0	213
6 101-265 Bldgs & Grounds	4,329	2.82%	1,143	0	1,143	0	1,143
7 101-228, 229, 230 Info Tech	2,164	1.41%	571	0	571	0	571
8 101-191 Accounting Dept	410	0.27%	108	0	108	0	108
9 101-192 Financial Services	364	0.24%	96	0	96	0	96
10 101-210 Management Services	639	0.42%	169	0	169	0	169
11 101-212 Budgeting	129	0.08%	34	0	34	7	41
12 101-215 City Clerk	772	0.50%	204	0	204	43	246
13 101-216 Records	454	0.30%	120	0	120	25	145
14 101-223 Internal Auditor	235	0.15%	62	0	62	13	75
15 101-233 Purchasing	375	0.24%	99	0	99	21	120
16 101-253 Treasury	880	0.57%	232	0	232	48	281
17 101-257 Assessing	276	0.18%	73	0	73	15	88
18 101-261 311 Customer Service	488	0.32%	129	0	129	27	156
19 101-266 City Attorney	490	0.32%	129	0	129	27	156
20 101-270 Human Resources	788	0.51%	208	0	208	43	251
21 101-345, 349 Public Safety	6,936	4.52%	1,832	0	1,832	382	2,214
22 101-580 City Equipment	26,502	17.26%	6,998	0	6,998	1,460	8,458
23 101-751 Parks & Rec Admin	966	0.63%	255	0	255	53	308
24 OPEB / Retirement Board	23	0.01%	6	0	6	1	7
25 101-175 Diversity & Inclusion	327	0.21%	86	0	86	18	104
26 101-262 Elections	884	0.58%	233	0	233	49	282
27 101-272 Emergency Recovery	34	0.02%	9	0	9	2	11
28 101-346 Public Safety COPS	305	0.20%	81	0	81	17	97
29 101-347 Public Safety Ops	808	0.53%	213	0	213	45	258
30 101-348 Criminal Invstgn Div	409	0.27%	108	0	108	23	131
31 101-371 Bldg Inspection Dept	3,650	2.38%	964	0	964	201	1,165
32 101-385 Code Enforcement	8,614	5.61%	2,275	0	2,275	475	2,749
33 101-400 PS Contracts	400	0.26%	106	0	106	22	128
34 101-441 PW General	1,598	1.04%	422	0	422	88	510
35 101-443 Forestry	731	0.48%	193	0	193	40	233
36 101-448 Street Lights	97	0.06%	26	0	26	5	31
37 101-621 Pollution Control	37	0.02%	10	0	10	2	12
38 101-701 Planning	892	0.58%	236	0	236	49	285
39 101-721 Shared Prosperity	2	0.00%	1	0	1	0	1
41 101-728 Econ Dev	438	0.29%	116	0	116	24	140
42 101-75x Parks & Rec Activities	2,263	1.47%	598	0	598	125	722
43 101-770 Parks Maint	2,061	1.34%	544	0	544	114	658
44 151 Cemetery Trust	133	0.09%	35	0	35	7	42
45 159 Recreation Endowment	3	0.00%	1	0	1	0	1

City of Kalamazoo
Full Cost Allocation Plan

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Accounting Allocations

Dept:10 101-210 Management Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 160 Mayor's Riverfront Pk	3	0.00%	\$1	\$0	\$1	\$0	\$1
47 202 Major Streets	6,018	3.92%	1,589	0	1,589	332	1,921
48 203 Local Streets	4,308	2.81%	1,138	0	1,138	237	1,375
49 209 Cemeteries	1,197	0.78%	316	0	316	66	382
50 211 Kzoo Muni Golf Assn	11	0.01%	3	0	3	1	4
51 225 Blight Abatement	9	0.01%	2	0	2	0	3
52 226 Solid Waste / Rubbish	3,577	2.33%	945	0	945	197	1,142
53 232-238 Grants - Gen Gov	137	0.09%	36	0	36	8	44
54 232-40x PS Grants	130	0.08%	34	0	34	7	41
55 232-585 PW Grants	24	0.02%	6	0	6	1	8
56 232-697 HUD Grants - Other	280	0.18%	74	0	74	15	89
57 232-726 Community Dvlp Grants	13	0.01%	3	0	3	1	4
59 232-733 Econ Dvlp Grants	8	0.01%	2	0	2	0	3
60 232-775 P&R Annual Grants	194	0.13%	51	0	51	11	62
61 232-776 P&R Grants	24	0.02%	6	0	6	1	8
62 232-803 Historic Comm Grants	12	0.01%	3	0	3	1	4
63 233-180 Exec Programs	38	0.02%	10	0	10	2	12
64 233-406 PS Donations	82	0.05%	22	0	22	5	26
66 233-727 Comm Dvlp Donations	3	0.00%	1	0	1	0	1
67 233-740 Foundation for Excellence	25	0.02%	7	0	7	1	8
68 233-777 P&R Donations	305	0.20%	81	0	81	17	97
69 233-803 Historic Comm	23	0.01%	6	0	6	1	7
70 234 FFE Aspirational Projects	3,211	2.09%	848	0	848	177	1,025
71 235 Recovery Programs & Grants	424	0.28%	112	0	112	23	135
72 236 Light Grant	19	0.01%	5	0	5	1	6
73 242 Local Brownfield Revolv	14	0.01%	4	0	4	1	4
74 243 Brownfield Redvlp Auth	614	0.40%	162	0	162	34	196
75 244 Econ Dvlp Corp	291	0.19%	77	0	77	16	93
76 248 Dtwn Dvlp Auth	185	0.12%	49	0	49	10	59
78 251 Dtwn Econ Growth	544	0.35%	144	0	144	30	174
79 265 Drug Law Enforce	296	0.19%	78	0	78	16	94
80 272 Econ Initiative	36	0.02%	10	0	10	2	11
81 273 Business Dvlp	99	0.06%	26	0	26	5	32
82 274 Small Business Revolv	20	0.01%	5	0	5	1	6
83 275 Housing Programs	7	0.00%	2	0	2	0	2
84 276 Facade Improv Program	2	0.00%	1	0	1	0	1
85 296 HUD Grant Admin	945	0.62%	250	0	250	52	302
87 298 Home Grant	129	0.08%	34	0	34	7	41
88 299 CDBG Grant	1,869	1.22%	494	0	494	103	596
89 300 Debt Service	77	0.05%	20	0	20	4	25
90 401 Capital Projects	1,097	0.71%	290	0	290	60	350
91 514 Parking System	470	0.31%	124	0	124	26	150

**City of Kalamazoo
Full Cost Allocation Plan**

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Accounting Allocations

Dept:10 101-210 Management Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
93 590 Sewer Fund	22,721	14.80%	\$6,000	\$0	\$6,000	\$1,252	\$7,251
94 591 Water Fund	27,471	17.89%	7,254	0	7,254	1,513	8,767
95 677 Insurance Fund	2,389	1.56%	631	0	631	132	762
96 731 Pension Fund	222	0.14%	59	0	59	12	71
97 737 OPEB Fund	196	0.13%	52	0	52	11	63
98 756 General Trust Fund	10	0.01%	3	0	3	1	3
99 760 Foundation for Excellence	116	0.08%	31	0	31	6	37
100 761 Landfill Trust	1	0.00%	0	0	0	0	0
101 90x GASB 34 Govt	146	0.10%	39	0	39	8	47
104 All Other	1,628	1.06%	430	0	430	90	520
Subtotal	153,568	100.00%	40,552	0	40,552	7,969	48,521
Direct Bills					0		0
Total					\$40,552		\$48,521

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
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Other Allocations

Dept:10 101-210 Management Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 101-345, 349 Public Safety	7,200	100.00%	\$7,200	\$0	\$7,200	\$0	\$7,200
Subtotal	7,200	100.00%	7,200	0	7,200	0	7,200
Direct Bills					0		0
Total					\$7,200		\$7,200

Basis Units: \$ Expenditures

Source:

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
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Allocation Summary

Dept:10 101-210 Management Services

Department	Budgeting	Pension	Risk Management	Accounting	Other	Total
3 101-271 Other General	\$0	\$0	\$18	\$20	\$0	\$38
4 101-101 City Commission	0	0	42	30	0	71
5 101-172 City Manager	0	0	553	213	0	766
6 101-265 Bldgs & Grounds	0	0	486	1,143	0	1,629
7 101-228, 229, 230 Info Tech	0	0	1,120	571	0	1,691
8 101-191 Accounting Dept	0	0	180	108	0	288
9 101-192 Financial Services	0	0	164	96	0	260
10 101-210 Management Services	0	0	85	169	0	254
11 101-212 Budgeting	194,085	0	36	41	0	194,162
12 101-215 City Clerk	0	0	129	246	0	376
13 101-216 Records	0	0	68	145	0	213
14 101-223 Internal Auditor	0	0	37	75	0	112
15 101-233 Purchasing	0	0	156	120	0	276
16 101-253 Treasury	0	0	503	281	0	784
17 101-257 Assessing	0	0	180	88	0	268
18 101-261 311 Customer Service	0	0	229	156	0	385
19 101-266 City Attorney	0	0	287	156	0	443
20 101-270 Human Resources	0	0	355	251	0	606
21 101-345, 349 Public Safety	0	0	2,684	2,214	7,200	12,097
22 101-580 City Equipment	0	0	951	8,458	0	9,409
23 101-751 Parks & Rec Admin	0	0	123	308	0	431
24 OPEB / Retirement Board	0	0	0	7	0	8
25 101-175 Diversity & Inclusion	0	0	109	104	0	214
26 101-262 Elections	0	0	238	282	0	520
27 101-272 Emergency Recovery	0	0	9	11	0	20
28 101-346 Public Safety COPS	0	0	728	97	0	826
29 101-347 Public Safety Ops	0	0	7,654	258	0	7,912
30 101-348 Criminal Invstgn Div	0	0	1,192	131	0	1,323
31 101-371 Bldg Inspection Dept	0	0	309	1,165	0	1,474
32 101-385 Code Enforcement	0	0	300	2,749	0	3,049
33 101-400 PS Contracts	0	0	119	128	0	247
34 101-441 PW General	0	0	93	510	0	603
35 101-443 Forestry	0	0	128	233	0	361
36 101-448 Street Lights	0	0	416	31	0	446
37 101-621 Pollution Control	0	0	82	12	0	94
38 101-701 Planning	0	0	225	285	0	510
39 101-721 Shared Prosperity	0	0	0	1	0	1
41 101-728 Econ Dev	0	0	150	140	0	290
42 101-75x Parks & Rec Activities	0	0	319	722	0	1,041
43 101-770 Parks Maint	0	0	549	658	0	1,207
44 151 Cemetery Trust	0	0	7	42	0	50

City of Kalamazoo
Full Cost Allocation Plan

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Allocation Summary

Dept:10 101-210 Management Services

Department	Budgeting	Pension	Risk Management	Accounting	Other	Total
45 159 Recreation Endowment	\$0	\$0	\$31	\$1	\$0	\$32
46 160 Mayor's Riverfront Pk	0	0	17	1	0	18
47 202 Major Streets	0	0	4,704	1,921	0	6,625
48 203 Local Streets	0	0	1,409	1,375	0	2,783
49 209 Cemeteries	0	0	394	382	0	776
50 211 Kzoo Muni Golf Assn	0	0	910	4	0	913
51 225 Blight Abatement	0	0	5	3	0	8
52 226 Solid Waste / Rubbish	0	0	1,206	1,142	0	2,348
53 232-238 Grants - Gen Gov	0	0	25	44	0	69
54 232-40x PS Grants	0	0	16	41	0	58
55 232-585 PW Grants	0	0	6	8	0	14
56 232-697 HUD Grants - Other	0	0	167	89	0	256
57 232-726 Community Dvlp Grants	0	0	0	4	0	4
59 232-733 Econ Dvlp Grants	0	0	0	3	0	3
60 232-775 P&R Annual Grants	0	0	9	62	0	71
61 232-776 P&R Grants	0	0	1	8	0	9
62 232-803 Historic Comm Grants	0	0	10	4	0	14
63 233-180 Exec Programs	0	0	1	12	0	13
64 233-406 PS Donations	0	0	12	26	0	38
66 233-727 Comm Dvlp Donations	0	0	0	1	0	1
67 233-740 Foundation for Excellence	0	0	0	8	0	8
68 233-777 P&R Donations	0	0	6	97	0	103
69 233-803 Historic Comm	0	0	0	7	0	8
70 234 FFE Aspirational Projects	0	0	2,306	1,025	0	3,331
71 235 Recovery Programs & Grants	0	0	967	135	0	1,103
72 236 Light Grant	0	0	16	6	0	22
73 242 Local Brownfield Revolv	0	0	0	4	0	4
74 243 Brownfield Redvlp Auth	0	0	0	196	0	196
75 244 Econ Dvlp Corp	0	0	0	93	0	93
76 248 Dtwn Dvlp Auth	0	0	0	59	0	59
78 251 Dtwn Econ Growth	0	0	0	174	0	174
79 265 Drug Law Enforce	0	0	30	94	0	125
80 272 Econ Initiative	0	0	0	11	0	11
81 273 Business Dvlp	0	0	0	32	0	32
82 274 Small Business Revolv	0	0	0	6	0	6
83 275 Housing Programs	0	0	0	2	0	2
84 276 Facade Improv Program	0	0	0	1	0	1
85 296 HUD Grant Admin	0	0	240	302	0	541
87 298 Home Grant	0	0	82	41	0	123
88 299 CDBG Grant	0	0	444	596	0	1,041
89 300 Debt Service	0	0	0	25	0	25

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

Allocation Summary

Dept:10 101-210 Management Services

Department	Budgeting	Pension	Risk Management	Accounting	Other	Total
90 401 Capital Projects	\$0	\$0	\$0	\$350	\$0	\$350
91 514 Parking System	0	0	0	150	0	150
93 590 Sewer Fund	0	0	12,224	7,251	0	19,475
94 591 Water Fund	0	0	6,023	8,767	0	14,790
95 677 Insurance Fund	0	0	5,488	762	0	6,251
96 731 Pension Fund	0	43,713	961	71	0	44,745
97 737 OPEB Fund	0	18,734	157	63	0	18,954
98 756 General Trust Fund	0	0	5	3	0	8
99 760 Foundation for Excellence	0	0	161	37	0	198
100 761 Landfill Trust	0	0	0	0	0	0
101 90x GASB 34 Govt	0	0	0	47	0	47
104 All Other	0	0	26	520	0	545
Total	\$194,085	\$62,447	\$59,075	\$48,521	\$7,200	\$371,327

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

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

Costs for Budgeting are identified and allocated as described below:

- **Budgeting** – The staff work to develop and maintain the City’s budget which identifies the level of anticipated revenues and expenses of each of the funds and programs. Costs are allocated to all departments on total operating expenditures. NOTE: within the Pension and OPEB funds (Fund 380, 731, and 737) only administrative costs are identified. Downtown Development Authority, Transit Authority, and Brownfield Redevelopment Authority funds are excluded, as they operate independently of the City. GASB34 Funds are also excluded from the allocation.
- **Cost Plan** – Part of the process of budgeting for the City includes preparation of the annual Cost Allocation Plan. The consultant fees for the FY2021 cost plan are identified in this function and allocated to all central service departments on the number of functions in the FY2021 cost plan.

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
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A. Department Costs

Dept:11 101-212 Budgeting

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

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

Dept:11 101-212 Budgeting

Department	First Incoming	Second Incoming	Budget	Cost Plan
1 City Hall	\$1,038	\$4	\$1,042	\$0
Subtotal - Building Depreciation	1,038	4	1,042	0
2 City Hall Equipment	110	3	113	0
2 Voice over IP System	30	1	31	0
Subtotal - Equipment Depreciation	140	4	144	0
3 Parking	625	24	650	0
Subtotal - 101-271 Other General	625	24	650	0
4 City Commission	49	53	102	0
Subtotal - 101-101 City Commission	49	53	102	0
5 Management & Leadership	2,281	664	2,944	0
Subtotal - 101-172 City Manager	2,281	664	2,944	0
6 City Hall	7,043	2,177	9,219	0
Subtotal - 101-265 Bldgs & Grounds	7,043	2,177	9,219	0
7 PC / Network Support	3,132	164	3,296	0
7 App - Eden	812	191	1,003	0
7 App - BS & A	1,061	241	1,302	0
7 App - Kronos	269	32	301	0
Subtotal - 101-228, 229, 230 Info Tech	5,275	628	5,903	0
8 Payroll	22	4	26	0
8 Budgeting	61,963	11,394	73,357	0
8 Audit and Accounting	370	60	429	0
Subtotal - 101-191 Accounting Dept	62,354	11,458	73,812	0
9 Accounts Payable	22	4	26	0
9 Payroll	143	25	168	0
9 Budgeting	17,225	2,796	20,021	0
9 Accounting	14	2	17	0
Subtotal - 101-192 Financial Services	17,404	2,827	20,231	0
10 Budgeting	162,207	31,878	194,085	0

**City of Kalamazoo
Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Salary%)

Dept:11 101-212 Budgeting

Department	First Incoming	Second Incoming	Budget	Cost Plan
10 Risk Management	\$30	\$6	\$36	\$0
10 Accounting	34	7	41	0
Subtotal - 101-210 Management Servic	162,271	31,891	194,162	0
11 Budget	0	204	204	0
Subtotal - 101-212 Budgeting	0	204	204	0
14 Internal Audit	0	71	71	0
Subtotal - 101-223 Internal Auditor	0	71	71	0
15 Purchasing	0	90	90	0
Subtotal - 101-233 Purchasing	0	90	90	0
16 Tax Collection - General Fund	0	670	670	0
Subtotal - 101-253 Treasury	0	670	670	0
17 Assessing - General Fund	0	799	799	0
Subtotal - 101-257 Assessing	0	799	799	0
19 Advise and Counsel	0	185	185	0
19 Risk Management	0	5	5	0
Subtotal - 101-266 City Attorney	0	190	190	0
20 Human Resources	0	1,209	1,209	0
Subtotal - 101-270 Human Resources	0	1,209	1,209	0
24 General Fund OPEB	0	9,701	9,701	0
Subtotal - OPEB / Retirement Board	0	9,701	9,701	0
Total Incoming	258,480	62,663	321,143	0
C. Total Allocated		\$421,390	\$396,790	\$24,600
			94.16%	5.84%

City of Kalamazoo
Full Cost Allocation Plan

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Budget Allocations

Dept:11 101-212 Budgeting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-271 Other General	60,740	0.04%	\$124	\$0	\$124	\$0	\$124
4 101-101 City Commission	138,309	0.08%	281	0	281	0	281
5 101-172 City Manager	1,840,307	1.12%	3,743	0	3,743	0	3,743
6 101-265 Bldgs & Grounds	1,616,093	0.98%	3,287	0	3,287	0	3,287
7 101-228, 229, 230 Info Tech	3,727,241	2.27%	7,580	0	7,580	0	7,580
8 101-191 Accounting Dept	599,697	0.37%	1,220	0	1,220	0	1,220
9 101-192 Financial Services	546,381	0.33%	1,111	0	1,111	0	1,111
10 101-210 Management Services	283,350	0.17%	576	0	576	0	576
11 101-212 Budgeting	100,247	0.06%	204	0	204	0	204
12 101-215 City Clerk	356,181	0.22%	724	0	724	144	868
13 101-216 Records	187,757	0.11%	382	0	382	76	458
14 101-223 Internal Auditor	101,495	0.06%	206	0	206	41	247
15 101-233 Purchasing	431,232	0.26%	877	0	877	174	1,051
16 101-253 Treasury	1,386,652	0.84%	2,820	0	2,820	559	3,379
17 101-257 Assessing	496,912	0.30%	1,011	0	1,011	200	1,211
18 101-261 311 Customer Service	631,757	0.38%	1,285	0	1,285	255	1,540
19 101-266 City Attorney	789,559	0.48%	1,606	0	1,606	318	1,924
20 101-270 Human Resources	977,123	0.59%	1,987	0	1,987	394	2,381
21 101-345, 349 Public Safety	7,394,988	4.50%	15,039	0	15,039	2,982	18,021
22 101-580 City Equipment	2,620,248	1.59%	5,329	0	5,329	1,057	6,385
23 101-751 Parks & Rec Admin	338,757	0.21%	689	0	689	137	826
24 OPEB / Retirement Board	500	0.00%	1	0	1	0	1
25 101-175 Diversity & Inclusion	301,094	0.18%	612	0	612	121	734
26 101-262 Elections	655,957	0.40%	1,334	0	1,334	265	1,599
27 101-272 Emergency Recovery	25,418	0.02%	52	0	52	10	62
28 101-346 Public Safety COPS	2,007,220	1.22%	4,082	0	4,082	809	4,892
29 101-347 Public Safety Ops	21,091,273	12.84%	42,893	0	42,893	8,506	51,399
30 101-348 Criminal Invstgn Div	3,285,327	2.00%	6,681	0	6,681	1,325	8,006
31 101-371 Bldg Inspection Dept	852,774	0.52%	1,734	0	1,734	344	2,078
32 101-385 Code Enforcement	826,914	0.50%	1,682	0	1,682	333	2,015
33 101-400 PS Contracts	329,044	0.20%	669	0	669	133	802
34 101-441 PW General	256,057	0.16%	521	0	521	103	624
35 101-443 Forestry	353,256	0.22%	718	0	718	142	861
36 101-448 Street Lights	1,144,999	0.70%	2,329	0	2,329	462	2,790
37 101-621 Pollution Control	225,922	0.14%	459	0	459	91	551
38 101-701 Planning	619,866	0.38%	1,261	0	1,261	250	1,511
39 101-721 Shared Prosperity	97	0.00%	0	0	0	0	0
41 101-728 Econ Dev	414,349	0.25%	843	0	843	167	1,010
42 101-75x Parks & Rec Activities	878,492	0.53%	1,787	0	1,787	354	2,141
43 101-770 Parks Maint	1,512,211	0.92%	3,075	0	3,075	610	3,685
44 151 Cemetery Trust	20,100	0.01%	41	0	41	8	49
45 159 Recreation Endowment	84,625	0.05%	172	0	172	34	206

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
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Budget Allocations

Dept:11 101-212 Budgeting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 160 Mayor's Riverfront Pk	47,125	0.03%	\$96	\$0	\$96	\$19	\$115
47 202 Major Streets	12,962,759	7.89%	26,362	0	26,362	5,228	31,590
48 203 Local Streets	3,881,319	2.36%	7,893	0	7,893	1,565	9,459
49 209 Cemeteries	1,086,217	0.66%	2,209	0	2,209	438	2,647
50 211 Kzoo Muni Golf Assn	2,507,233	1.53%	5,099	0	5,099	1,011	6,110
51 225 Blight Abatement	12,800	0.01%	26	0	26	5	31
52 226 Solid Waste / Rubbish	3,322,936	2.02%	6,758	0	6,758	1,340	8,098
53 232-238 Grants - Gen Gov	69,604	0.04%	142	0	142	28	170
54 232-40x PS Grants	44,962	0.03%	91	0	91	18	110
55 232-585 PW Grants	16,096	0.01%	33	0	33	6	39
56 232-697 HUD Grants - Other	459,575	0.28%	935	0	935	185	1,120
60 232-775 P&R Annual Grants	24,504	0.01%	50	0	50	10	60
61 232-776 P&R Grants	3,089	0.00%	6	0	6	1	8
62 232-803 Historic Comm Grants	27,099	0.02%	55	0	55	11	66
63 233-180 Exec Programs	3,640	0.00%	7	0	7	1	9
64 233-406 PS Donations	31,772	0.02%	65	0	65	13	77
66 233-727 Comm Dvlp Donations	308	0.00%	1	0	1	0	1
68 233-777 P&R Donations	16,529	0.01%	34	0	34	7	40
69 233-803 Historic Comm	933	0.00%	2	0	2	0	2
70 234 FFE Aspirational Projects	6,354,180	3.87%	12,922	0	12,922	2,563	15,485
71 235 Recovery Programs & Grants	2,665,525	1.62%	5,421	0	5,421	1,075	6,496
72 236 Light Grant	45,000	0.03%	92	0	92	18	110
79 265 Drug Law Enforce	83,109	0.05%	169	0	169	34	203
85 296 HUD Grant Admin	660,197	0.40%	1,343	0	1,343	266	1,609
87 298 Home Grant	224,946	0.14%	457	0	457	91	548
88 299 CDBG Grant	1,223,664	0.74%	2,489	0	2,489	493	2,982
93 590 Sewer Fund	33,683,079	20.50%	68,501	0	68,501	13,584	82,084
94 591 Water Fund	16,596,678	10.10%	33,752	0	33,752	6,693	40,445
95 677 Insurance Fund	15,123,118	9.20%	30,756	0	30,756	6,099	36,854
96 731 Pension Fund	2,649,172	1.61%	5,388	0	5,388	1,068	6,456
97 737 OPEB Fund	433,432	0.26%	881	0	881	175	1,056
98 756 General Trust Fund	12,407	0.01%	25	0	25	5	30
99 760 Foundation for Excellence	442,577	0.27%	900	0	900	178	1,079
104 All Other	70,807	0.04%	144	0	144	29	173

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
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Budget Allocations

Dept:11 101-212 Budgeting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	164,296,912	100.00%	334,127	0	334,127	62,663	396,790
Direct Bills					0		0
Total					\$334,127		\$396,790

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

Cost Plan Allocations

Dept:11 101-212 Budgeting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Building Depreciation	1	1.61%	\$397	\$0	\$397	\$0	\$397
2 Equipment Depreciation	4	6.45%	1,587	0	1,587	0	1,587
3 101-271 Other General	1	1.61%	397	0	397	0	397
4 101-101 City Commission	2	3.23%	794	0	794	0	794
5 101-172 City Manager	2	3.23%	794	0	794	0	794
6 101-265 Bldgs & Grounds	4	6.45%	1,587	0	1,587	0	1,587
7 101-228, 229, 230 Info Tech	10	16.13%	3,968	0	3,968	0	3,968
10 101-210 Management Services	10	16.13%	3,968	0	3,968	0	3,968
12 101-215 City Clerk	4	6.45%	1,587	0	1,587	0	1,587
14 101-223 Internal Auditor	1	1.61%	397	0	397	0	397
15 101-233 Purchasing	1	1.61%	397	0	397	0	397
16 101-253 Treasury	6	9.68%	2,381	0	2,381	0	2,381
17 101-257 Assessing	2	3.23%	794	0	794	0	794
18 101-261 311 Customer Service	1	1.61%	397	0	397	0	397
19 101-266 City Attorney	5	8.06%	1,984	0	1,984	0	1,984
20 101-270 Human Resources	3	4.84%	1,190	0	1,190	0	1,190
21 101-345, 349 Public Safety	1	1.61%	397	0	397	0	397
22 101-580 City Equipment	3	4.84%	1,190	0	1,190	0	1,190
24 OPEB / Retirement Board	1	1.61%	397	0	397	0	397
Subtotal	62	100.00%	24,600	0	24,600	0	24,600
Direct Bills					0		0
Total					\$24,600		\$24,600

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

Allocation Summary

Dept:11 101-212 Budgeting

Department	Budget	Cost Plan	Total
1 Building Depreciation	\$0	\$397	\$397
2 Equipment Depreciation	0	1,587	1,587
3 101-271 Other General	124	397	520
4 101-101 City Commission	281	794	1,075
5 101-172 City Manager	3,743	794	4,536
6 101-265 Bldgs & Grounds	3,287	1,587	4,874
7 101-228, 229, 230 Info Tech	7,580	3,968	11,548
8 101-191 Accounting Dept	1,220	0	1,220
9 101-192 Financial Services	1,111	0	1,111
10 101-210 Management Services	576	3,968	4,544
11 101-212 Budgeting	204	0	204
12 101-215 City Clerk	868	1,587	2,455
13 101-216 Records	458	0	458
14 101-223 Internal Auditor	247	397	644
15 101-233 Purchasing	1,051	397	1,448
16 101-253 Treasury	3,379	2,381	5,760
17 101-257 Assessing	1,211	794	2,005
18 101-261 311 Customer Service	1,540	397	1,936
19 101-266 City Attorney	1,924	1,984	3,908
20 101-270 Human Resources	2,381	1,190	3,572
21 101-345, 349 Public Safety	18,021	397	18,418
22 101-580 City Equipment	6,385	1,190	7,576
23 101-751 Parks & Rec Admin	826	0	826
24 OPEB / Retirement Board	1	397	398
25 101-175 Diversity & Inclusion	734	0	734
26 101-262 Elections	1,599	0	1,599
27 101-272 Emergency Recovery	62	0	62
28 101-346 Public Safety COPS	4,892	0	4,892
29 101-347 Public Safety Ops	51,399	0	51,399
30 101-348 Criminal Invstgn Div	8,006	0	8,006
31 101-371 Bldg Inspection Dept	2,078	0	2,078
32 101-385 Code Enforcement	2,015	0	2,015
33 101-400 PS Contracts	802	0	802
34 101-441 PW General	624	0	624
35 101-443 Forestry	861	0	861
36 101-448 Street Lights	2,790	0	2,790
37 101-621 Pollution Control	551	0	551
38 101-701 Planning	1,511	0	1,511
39 101-721 Shared Prosperity	0	0	0
41 101-728 Econ Dev	1,010	0	1,010
42 101-75x Parks & Rec Activities	2,141	0	2,141

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
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Allocation Summary

Dept:11 101-212 Budgeting

Department	Budget	Cost Plan	Total
43 101-770 Parks Maint	\$3,685	\$0	\$3,685
44 151 Cemetery Trust	49	0	49
45 159 Recreation Endowment	206	0	206
46 160 Mayor's Riverfront Pk	115	0	115
47 202 Major Streets	31,590	0	31,590
48 203 Local Streets	9,459	0	9,459
49 209 Cemeteries	2,647	0	2,647
50 211 Kzoo Muni Golf Assn	6,110	0	6,110
51 225 Blight Abatement	31	0	31
52 226 Solid Waste / Rubbish	8,098	0	8,098
53 232-238 Grants - Gen Gov	170	0	170
54 232-40x PS Grants	110	0	110
55 232-585 PW Grants	39	0	39
56 232-697 HUD Grants - Other	1,120	0	1,120
60 232-775 P&R Annual Grants	60	0	60
61 232-776 P&R Grants	8	0	8
62 232-803 Historic Comm Grants	66	0	66
63 233-180 Exec Programs	9	0	9
64 233-406 PS Donations	77	0	77
66 233-727 Comm Dvlp Donations	1	0	1
68 233-777 P&R Donations	40	0	40
69 233-803 Historic Comm	2	0	2
70 234 FFE Aspirational Projects	15,485	0	15,485
71 235 Recovery Programs & Grants	6,496	0	6,496
72 236 Light Grant	110	0	110
79 265 Drug Law Enforce	203	0	203
85 296 HUD Grant Admin	1,609	0	1,609
87 298 Home Grant	548	0	548
88 299 CDBG Grant	2,982	0	2,982
93 590 Sewer Fund	82,084	0	82,084
94 591 Water Fund	40,445	0	40,445
95 677 Insurance Fund	36,854	0	36,854
96 731 Pension Fund	6,456	0	6,456
97 737 OPEB Fund	1,056	0	1,056
98 756 General Trust Fund	30	0	30
99 760 Foundation for Excellence	1,079	0	1,079
104 All Other	173	0	173
Total	\$396,790	\$24,600	\$421,390

**101-215 City Clerk
Nature and Extent of Services**

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

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

- **Records Management** - The Division of Records Management, Research and Archives manages and coordinates the life cycle of all City records. One important function of the Records Management Division is to provide public access to inactive and archival records. Costs are allocated based on the number of services provided.
- **Mail** - The administrative costs for handling the City's mailings are identified within this function. These costs are allocated to all departments based on the actual postage charges recorded for the year.
- **Elections** - The City of Kalamazoo Election Division within the City Clerk's Office is responsible for voter registration of all City residents and administration of all elections in compliance with federal, state, and local laws. These costs are allocated to 101-262 Elections.
- **City Clerk** – The balance of the Clerk's activities are considered General Government in nature and are not allocated.

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
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**101-215 City Clerk
Nature and Extent of Services
(Continued)**

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

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

A. Department Costs

Dept:12 101-215 City Clerk

Description		Amount	General Admin	Records Management	Mailroom	Elections	City Clerk
Personnel Costs							
Salaries	S1	316,958	94,041	18,257	25,420	129,699	49,540
Salary % Split			29.67%	5.76%	8.02%	40.92%	15.63%
Benefits	S	91,549	27,163	5,273	7,342	37,462	14,309
Subtotal - Personnel Costs		408,507	121,204	23,530	32,762	167,161	63,850
Services & Supplies Cost							
727.001 Office Supplies & Forms	S	3,983	1,182	229	319	1,630	623
727.003 Postage	P	637	0	0	265	0	372
801.000 Prof & Contract Svcs	P	13,006	0	0	3,025	0	9,981
802.010 Recording Fees	P	576	0	576	0	0	0
802.011 Legal Notices	P	1,135	0	0	0	0	1,135
810.001 Business & Emerg Meals	P	972	861	0	0	111	0
810.003 Memberships & Subscriptions	P	1,301	0	0	0	275	1,026
811.000 Professional Develop	S	265	79	15	21	108	41
815.000 Software and Applications	P	22,849	0	0	0	0	22,849
830.004 General Insurance Fund	S	2,604	773	150	209	1,066	407
850.000 Phone & Network Services	S	2,651	787	153	213	1,085	414
941.000 Rental/Lease Equip	P	2,886	846	0	2,040	0	0
941.000 Copier Lease	D	1,868	0	0	0	0	0
949.000 Rental/Lease Contra (GASB 8 D	D	(1,868)	0	0	0	0	0
CCTA Admin Services Contract	P	(8,630)	(8,630)	0	0	0	0
Subtotal - Services & Supplies		44,236	(4,103)	1,123	6,092	4,274	36,849
Department Cost Total		452,743	117,101	24,653	38,854	171,436	100,699
Adjustments to Cost							
941.000 Copier Lease	D	(1,868)	0	0	0	0	0
949.000 Rental/Lease Contra (GASB 8 D	D	1,868	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		452,743	117,101	24,653	38,854	171,436	100,699
General Admin Distribution			(117,101)	9,591	13,354	68,133	26,024
Grand Total		\$452,743		\$34,244	\$52,208	\$239,568	\$126,723
not allocated							

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
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B. Incoming Costs - (Default Spread Salary%)

Dept:12 101-215 City Clerk

Department	First Incoming	Second Incoming	Records Management	Mailroom	Elections	City Clerk
1 City Hall	\$9,182	\$35	\$755	\$1,051	\$5,362	\$2,048
Subtotal - Building Depreciation	9,182	35	755	1,051	5,362	2,048
2 City Hall Equipment	971	28	82	114	581	222
2 Department Specific Equipment	3,740	32	309	430	2,195	838
2 Voice over IP System	239	5	20	28	142	54
Subtotal - Equipment Depreciation	4,950	65	411	572	2,918	1,115
3 Parking	1,812	70	154	215	1,095	418
Subtotal - 101-271 Other General	1,812	70	154	215	1,095	418
4 City Commission	174	188	30	41	211	81
Subtotal - 101-101 City Commission	174	188	30	41	211	81
5 Management & Leadership	6,607	1,922	699	973	4,963	1,896
Subtotal - 101-172 City Manager	6,607	1,922	699	973	4,963	1,896
6 City Hall	62,284	19,250	6,678	9,298	47,439	18,120
Subtotal - 101-265 Bldgs & Grounds	62,284	19,250	6,678	9,298	47,439	18,120
7 PC / Network Support	42,909	2,245	3,698	5,149	26,272	10,035
7 App - Eden	2,638	622	267	372	1,897	725
7 App - BS & A	849	193	85	119	606	232
7 App - Kronos	780	92	71	99	508	194
7 Dept Specific Exp	8,550	0	700	975	4,975	1,900
Subtotal - 101-228, 229, 230 Info Tech	55,727	3,153	4,822	6,714	34,258	13,085
8 Payroll	63	12	6	9	44	17
8 Audit and Accounting	2,211	358	210	293	1,495	571
Subtotal - 101-191 Accounting Dept	2,275	370	217	302	1,539	588
9 Accounts Payable	2,593	459	250	348	1,776	678
9 Payroll	413	72	40	55	282	108
9 Accounting	87	15	8	12	59	23
Subtotal - 101-192 Financial Services	3,093	546	298	415	2,117	809
10 Risk Management	107	22	11	15	75	29

City of Kalamazoo
Full Cost Allocation Plan

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7/25/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:12 101-215 City Clerk

Department	First Incoming	Second Incoming	Records Management	Mailroom	Elections	City Clerk
10 Accounting	\$204	\$43	\$20	\$28	\$143	\$55
Subtotal - 101-210 Management Servic	311	65	31	43	219	83
11 Budget	724	144	71	99	505	193
11 Cost Plan	1,587	0	130	181	923	353
Subtotal - 101-212 Budgeting	2,311	144	201	280	1,428	546
12 Records Management	0	5,803	475	662	3,376	1,290
12 Mailroom	0	85	7	10	49	19
Subtotal - 101-215 City Clerk	0	5,888	482	671	3,426	1,309
13 Records Mgmt	0	22,969	1,881	2,619	13,364	5,105
13 Mailroom	0	19	2	2	11	4
Subtotal - 101-216 Records	0	22,989	1,883	2,621	13,375	5,109
14 Internal Audit	0	254	21	29	148	56
Subtotal - 101-223 Internal Auditor	0	254	21	29	148	56
15 Purchasing	0	1,793	147	204	1,043	398
Subtotal - 101-233 Purchasing	0	1,793	147	204	1,043	398
16 Non-Tax Revenue	0	142	12	16	83	32
16 Tax Collection - General Fund	0	2,380	195	271	1,385	529
Subtotal - 101-253 Treasury	0	2,522	207	288	1,467	560
17 Assessing - General Fund	0	2,839	233	324	1,652	631
Subtotal - 101-257 Assessing	0	2,839	233	324	1,652	631
18 Customer Service	0	10,707	877	1,221	6,230	2,380
Subtotal - 101-261 311 Customer Servi	0	10,707	877	1,221	6,230	2,380
19 Advise and Counsel	0	658	54	75	383	146
19 Labor Relations	0	291	24	33	169	65
19 Risk Management	0	20	2	2	11	4
Subtotal - 101-266 City Attorney	0	969	79	110	564	215
20 Human Resources	0	3,502	287	399	2,038	778

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
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B. Incoming Costs - (Default Spread Salary%)

Dept:12 101-215 City Clerk

Department	First Incoming	Second Incoming	Records Management	Mailroom	Elections	City Clerk
20 Labor Relations	\$0	\$437	\$36	\$50	\$254	\$97
Subtotal - 101-270 Human Resources	0	3,939	323	449	2,292	875
24 General Fund OPEB	0	28,103	2,302	3,205	16,351	6,246
Subtotal - OPEB / Retirement Board	0	28,103	2,302	3,205	16,351	6,246
Total Incoming	148,726	105,810	20,846	29,026	148,096	56,568
C. Total Allocated		\$707,279	\$55,090	\$81,234	\$387,665	\$183,290
			7.79%	11.49%	54.81%	25.91%

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

Records Management Allocations

Dept:12 101-215 City Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-172 City Manager	1.53	1.53%	\$710	\$0	\$710	\$0	\$710
7 101-228, 229, 230 Info Tech	14.21	14.21%	6,597	0	6,597	0	6,597
10 101-210 Management Services	6.97	6.97%	3,236	0	3,236	0	3,236
12 101-215 City Clerk	12.50	12.50%	5,803	0	5,803	0	5,803
19 101-266 City Attorney	25.46	25.46%	11,820	0	11,820	3,405	15,225
20 101-270 Human Resources	5.07	5.07%	2,354	0	2,354	678	3,032
21 101-345, 349 Public Safety	10.11	10.11%	4,694	0	4,694	1,352	6,046
23 101-751 Parks & Rec Admin	1.65	1.65%	766	0	766	221	987
40 101-724 Community Develop	8.75	8.75%	4,062	0	4,062	1,170	5,232
41 101-728 Econ Dev	1.81	1.81%	840	0	840	242	1,082
50 211 Kzoo Muni Golf Assn	0.14	0.14%	65	0	65	19	84
94 591 Water Fund	9.41	9.41%	4,369	0	4,369	1,259	5,627
95 677 Insurance Fund	0.01	0.01%	5	0	5	1	6
102 CCTA	2.38	2.38%	1,105	0	1,105	318	1,423
Subtotal	100.00	100.00%	46,425	0	46,425	8,666	55,090
Direct Bills					0		0
Total					\$46,425		\$55,090

Basis Units: Pro-rated Services
Source: Records Log

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
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Mailroom Allocations

Dept:12 101-215 City Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-172 City Manager	221.75	0.13%	\$87	\$0	\$87	\$0	\$87
7 101-228, 229, 230 Info Tech	7.46	0.00%	3	0	3	0	3
10 101-210 Management Services	2,891.35	1.63%	1,129	0	1,129	0	1,129
12 101-215 City Clerk	217.73	0.12%	85	0	85	0	85
15 101-233 Purchasing	39.59	0.02%	15	0	15	3	18
16 101-253 Treasury	72,761.83	41.09%	28,423	0	28,423	5,054	33,477
17 101-257 Assessing	388.49	0.22%	152	0	152	27	179
19 101-266 City Attorney	604.30	0.34%	236	0	236	42	278
20 101-270 Human Resources	1,053.25	0.59%	411	0	411	73	485
21 101-345, 349 Public Safety	3,135.07	1.77%	1,225	0	1,225	218	1,442
23 101-751 Parks & Rec Admin	4.76	0.00%	2	0	2	0	2
26 101-262 Elections	43,359.53	24.49%	16,938	0	16,938	3,011	19,949
32 101-385 Code Enforcement	5,648.50	3.19%	2,206	0	2,206	392	2,599
34 101-441 PW General	1,103.12	0.62%	431	0	431	77	508
38 101-701 Planning	15,047.01	8.50%	5,878	0	5,878	1,045	6,923
41 101-728 Econ Dev	99.17	0.06%	39	0	39	7	46
43 101-770 Parks Maint	206.68	0.12%	81	0	81	14	95
49 209 Cemeteries	154.45	0.09%	60	0	60	11	71
52 226 Solid Waste / Rubbish	10,793.02	6.10%	4,216	0	4,216	750	4,966
70 234 FFE Aspirational Projects	840.22	0.47%	328	0	328	58	387
93 590 Sewer Fund	287.57	0.16%	112	0	112	20	132
94 591 Water Fund	18,201.35	10.28%	7,110	0	7,110	1,264	8,374
Subtotal	177,066.20	100.00%	69,168	0	69,168	12,066	81,234
Direct Bills					0		0
Total					\$69,168		\$81,234

Basis Units: Postage Expenditures by Department

Source: Financial Statements

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

Elections Allocations

Dept:12 101-215 City Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
26 101-262 Elections	1	100.00%	\$326,101	\$(105,192)	\$220,909	\$61,564	\$282,473
Subtotal	1	100.00%	326,101	(105,192)	220,909	61,564	282,473
Direct Bills					105,192		105,192
Total					\$326,101		\$387,665
Basis Units: Direct to Elections							
Source:							

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

Allocation Summary

Dept:12 101-215 City Clerk

Department	Records Management	Mailroom	Elections	City Clerk	Total
0 Direct Billed	\$0	\$0	\$105,192	\$0	\$105,192
5 101-172 City Manager	710	87	0	0	797
7 101-228, 229, 230 Info Tech	6,597	3	0	0	6,600
10 101-210 Management Services	3,236	1,129	0	0	4,365
12 101-215 City Clerk	5,803	85	0	0	5,888
15 101-233 Purchasing	0	18	0	0	18
16 101-253 Treasury	0	33,477	0	0	33,477
17 101-257 Assessing	0	179	0	0	179
19 101-266 City Attorney	15,225	278	0	0	15,503
20 101-270 Human Resources	3,032	485	0	0	3,516
21 101-345, 349 Public Safety	6,046	1,442	0	0	7,488
23 101-751 Parks & Rec Admin	987	2	0	0	989
26 101-262 Elections	0	19,949	282,473	0	302,422
32 101-385 Code Enforcement	0	2,599	0	0	2,599
34 101-441 PW General	0	508	0	0	508
38 101-701 Planning	0	6,923	0	0	6,923
40 101-724 Community Develop	5,232	0	0	0	5,232
41 101-728 Econ Dev	1,082	46	0	0	1,128
43 101-770 Parks Maint	0	95	0	0	95
49 209 Cemeteries	0	71	0	0	71
50 211 Kzoo Muni Golf Assn	84	0	0	0	84
52 226 Solid Waste / Rubbish	0	4,966	0	0	4,966
70 234 FFE Aspirational Projects	0	387	0	0	387
93 590 Sewer Fund	0	132	0	0	132
94 591 Water Fund	5,627	8,374	0	0	14,001
95 677 Insurance Fund	6	0	0	0	6
102 CCTA	1,423	0	0	0	1,423
Total	\$55,090	\$81,234	\$387,665	\$0	\$523,989

101-216 Records
Nature and Extent of Services

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

For plan purposes the costs of Records Management are separated into the following functions:

- **Records Management** - The Division of Records Management, Research and Archives manages and coordinates the life cycle of all City records. One important function of the Records Management Division is to provide public access to inactive and archival records. Costs are allocated based on the number of services provided.
- **Mail** - The administrative costs for handling the City's mailings are identified within this function. These costs are allocated to all departments based on the actual postage charges recorded for the year.
- **Elections** - Costs related to voter registration of all City residents and administration of all elections in compliance with federal, state, and local laws are allocated to 101-262 Elections.

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 2022
7/25/2023

A. Department Costs

Dept:13 101-216 Records

Description		Amount	General Admin	Records Mgmt	Mailroom	Elections
Personnel Costs						
Salaries	S1	95,041	0	78,724	10,881	5,436
Salary % Split			.00%	82.83%	11.45%	5.72%
Benefits	S	29,852	0	24,727	3,418	1,707
Subtotal - Personnel Costs		124,893	0	103,451	14,299	7,143
Services & Supplies Cost						
727.001 Office Supplies and Forms	P	2,035	0	2,035	0	0
801.000 Professional and Contractual	P	3,667	0	3,667	0	0
815.000 Software and Applications	P	1,144	0	1,144	0	0
830.004 General Insurance Fund	P	1,704	0	1,704	0	0
850.000 Communication and Network	P	1,028	0	1,028	0	0
920.001 Electricity	P	1,957	0	1,957	0	0
920.002 Natural Gas	P	5,687	0	5,687	0	0
940.000 Rental/Lease Property	P	45,018	0	45,018	0	0
941.000 Rental/Lease Equipment	P	624	0	624	0	0
Subtotal - Services & Supplies		62,864	0	62,864	0	0
Department Cost Total		187,757	0	166,315	14,299	7,143
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		187,757	0	166,315	14,299	7,143
General Admin Distribution			0	0	0	0
Grand Total		\$187,757		\$166,315	\$14,299	\$7,143

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:13 101-216 Records

Department	First Incoming	Second Incoming	Records Mgmt	Mailroom	Elections
1 City Hall	\$374	\$1	\$332	\$29	\$14
Subtotal - Building Depreciation	374	1	332	29	14
2 City Hall Equipment	40	1	36	3	2
2 Voice over IP System	70	2	64	5	3
Subtotal - Equipment Depreciation	110	3	100	9	4
3 Parking	827	32	761	65	33
Subtotal - 101-271 Other General	827	32	761	65	33
4 City Commission	92	99	169	15	7
Subtotal - 101-101 City Commission	92	99	169	15	7
5 Management & Leadership	3,017	878	3,450	297	148
Subtotal - 101-172 City Manager	3,017	878	3,450	297	148
6 City Hall	2,535	784	2,940	253	126
Subtotal - 101-265 Bldgs & Grounds	2,535	784	2,940	253	126
7 PC / Network Support	7,266	380	6,773	582	291
7 App - Eden	812	191	889	76	38
7 App - BS & A	1,061	241	1,154	99	50
7 App - Kronos	356	42	353	30	15
Subtotal - 101-228, 229, 230 Info Tech	9,496	855	9,169	788	394
8 Payroll	29	6	31	3	1
8 Audit and Accounting	1,300	211	1,338	115	57
Subtotal - 101-191 Accounting Dept	1,329	216	1,369	118	59
9 Accounts Payable	1,110	196	1,157	99	50
9 Payroll	189	33	196	17	8
9 Accounting	51	9	53	5	2
Subtotal - 101-192 Financial Services	1,349	238	1,406	121	60
10 Risk Management	56	12	60	5	3

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:13 101-216 Records

Department	First Incoming	Second Incoming	Records Mgmt	Mailroom	Elections
10 Accounting	\$120	\$25	\$128	\$11	\$6
Subtotal - 101-210 Management Servic	176	37	189	16	8
11 Budget	382	76	405	35	17
Subtotal - 101-212 Budgeting	382	76	405	35	17
14 Internal Audit	0	134	119	10	5
Subtotal - 101-223 Internal Auditor	0	134	119	10	5
15 Purchasing	0	986	873	75	38
Subtotal - 101-233 Purchasing	0	986	873	75	38
16 Tax Collection - General Fund	0	1,254	1,111	96	48
Subtotal - 101-253 Treasury	0	1,254	1,111	96	48
17 Assessing - General Fund	0	1,497	1,326	114	57
Subtotal - 101-257 Assessing	0	1,497	1,326	114	57
18 Customer Service	0	316	280	24	12
Subtotal - 101-261 311 Customer Servi	0	316	280	24	12
19 Advise and Counsel	0	347	307	26	13
19 Labor Relations	0	57	51	4	2
19 Risk Management	0	9	8	1	0
Subtotal - 101-266 City Attorney	0	413	366	31	16
20 Human Resources	0	1,599	1,417	122	61
20 Labor Relations	0	86	76	7	3
Subtotal - 101-270 Human Resources	0	1,685	1,493	128	64
24 General Fund OPEB	0	12,834	11,368	977	488
Subtotal - OPEB / Retirement Board	0	12,834	11,368	977	488
Total Incoming	19,688	22,337	37,226	3,200	1,599
C. Total Allocated		\$229,782	\$203,541	\$17,499	\$8,742
			88.58%	7.62%	3.80%

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

Records Mgmt Allocations

Dept:13 101-216 Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-172 City Manager	1.53	1.53%	\$2,811	\$0	\$2,811	\$0	\$2,811
7 101-228, 229, 230 Info Tech	14.21	14.21%	26,111	0	26,111	0	26,111
10 101-210 Management Services	6.97	6.97%	12,808	0	12,808	0	12,808
12 101-215 City Clerk	12.50	12.50%	22,969	0	22,969	0	22,969
19 101-266 City Attorney	25.46	25.46%	46,784	0	46,784	7,775	54,559
20 101-270 Human Resources	5.07	5.07%	9,316	0	9,316	1,548	10,865
21 101-345, 349 Public Safety	10.11	10.11%	18,578	0	18,578	3,087	21,665
23 101-751 Parks & Rec Admin	1.65	1.65%	3,032	0	3,032	504	3,536
40 101-724 Community Develop	8.75	8.75%	16,079	0	16,079	2,672	18,751
41 101-728 Econ Dev	1.81	1.81%	3,326	0	3,326	553	3,879
50 211 Kzoo Muni Golf Assn	0.14	0.14%	257	0	257	43	300
94 591 Water Fund	9.41	9.41%	17,291	0	17,291	2,874	20,165
95 677 Insurance Fund	0.01	0.01%	18	0	18	3	21
102 CCTA	2.38	2.38%	4,373	0	4,373	727	5,100
Subtotal	100.00	100.00%	183,754	0	183,754	19,786	203,541
Direct Bills					0		0
Total					\$183,754		\$203,541

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

Mailroom Allocations

Dept:13 101-216 Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-172 City Manager	221.75	0.13%	\$20	\$0	\$20	\$0	\$20
7 101-228, 229, 230 Info Tech	7.46	0.00%	1	0	1	0	1
10 101-210 Management Services	2,891.35	1.63%	258	0	258	0	258
12 101-215 City Clerk	217.73	0.12%	19	0	19	0	19
15 101-233 Purchasing	39.59	0.02%	4	0	4	0	4
16 101-253 Treasury	72,761.83	41.09%	6,492	0	6,492	712	7,204
17 101-257 Assessing	388.49	0.22%	35	0	35	4	38
19 101-266 City Attorney	604.30	0.34%	54	0	54	6	60
20 101-270 Human Resources	1,053.25	0.59%	94	0	94	10	104
21 101-345, 349 Public Safety	3,135.07	1.77%	280	0	280	31	310
23 101-751 Parks & Rec Admin	4.76	0.00%	0	0	0	0	0
26 101-262 Elections	43,359.53	24.49%	3,869	0	3,869	425	4,293
32 101-385 Code Enforcement	5,648.50	3.19%	504	0	504	55	559
34 101-441 PW General	1,103.12	0.62%	98	0	98	11	109
38 101-701 Planning	15,047.01	8.50%	1,343	0	1,343	147	1,490
41 101-728 Econ Dev	99.17	0.06%	9	0	9	1	10
43 101-770 Parks Maint	206.68	0.12%	18	0	18	2	20
49 209 Cemeteries	154.45	0.09%	14	0	14	2	15
52 226 Solid Waste / Rubbish	10,793.02	6.10%	963	0	963	106	1,069
70 234 FFE Aspirational Projects	840.22	0.47%	75	0	75	8	83
93 590 Sewer Fund	287.57	0.16%	26	0	26	3	28
94 591 Water Fund	18,201.35	10.28%	1,624	0	1,624	178	1,802
Subtotal	177,066.20	100.00%	15,798	0	15,798	1,701	17,499
Direct Bills					0		0
Total					\$15,798		\$17,499

Basis Units: Postage Expenditures by Department

Source:

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

Elections Allocations

Dept:13 101-216 Records

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
26 101-262 Elections	1	100.00%	\$7,892	\$0	\$7,892	\$850	\$8,742
Subtotal	1	100.00%	7,892	0	7,892	850	8,742
Direct Bills					0		0
Total					\$7,892		\$8,742
Basis Units: Direct to Elections							
Source:							

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

Allocation Summary

Dept:13 101-216 Records

Department	Records Mgmt	Mailroom	Elections	Total
5 101-172 City Manager	\$2,811	\$20	\$0	\$2,831
7 101-228, 229, 230 Info Tech	26,111	1	0	26,112
10 101-210 Management Services	12,808	258	0	13,066
12 101-215 City Clerk	22,969	19	0	22,989
15 101-233 Purchasing	0	4	0	4
16 101-253 Treasury	0	7,204	0	7,204
17 101-257 Assessing	0	38	0	38
19 101-266 City Attorney	54,559	60	0	54,619
20 101-270 Human Resources	10,865	104	0	10,969
21 101-345, 349 Public Safety	21,665	310	0	21,975
23 101-751 Parks & Rec Admin	3,536	0	0	3,536
26 101-262 Elections	0	4,293	8,742	13,035
32 101-385 Code Enforcement	0	559	0	559
34 101-441 PW General	0	109	0	109
38 101-701 Planning	0	1,490	0	1,490
40 101-724 Community Develop	18,751	0	0	18,751
41 101-728 Econ Dev	3,879	10	0	3,889
43 101-770 Parks Maint	0	20	0	20
49 209 Cemeteries	0	15	0	15
50 211 Kzoo Muni Golf Assn	300	0	0	300
52 226 Solid Waste / Rubbish	0	1,069	0	1,069
70 234 FFE Aspirational Projects	0	83	0	83
93 590 Sewer Fund	0	28	0	28
94 591 Water Fund	20,165	1,802	0	21,967
95 677 Insurance Fund	21	0	0	21
102 CCTA	5,100	0	0	5,100
Total	\$203,541	\$17,499	\$8,742	\$229,782

**101-223 Internal Auditor
Nature and Extent of Services**

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

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

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

A. Department Costs

Dept:14 101-223 Internal Auditor

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:14 101-223 Internal Auditor

Department	First Incoming	Second Incoming	Internal Audit
1 City Hall	\$718	\$3	\$721
Subtotal - Building Depreciation	718	3	721
2 City Hall Equipment	76	2	78
2 Voice over IP System	30	1	31
Subtotal - Equipment Depreciation	106	3	109
3 Parking	621	24	645
Subtotal - 101-271 Other General	621	24	645
4 City Commission	50	54	103
Subtotal - 101-101 City Commission	50	54	103
5 Management & Leadership	2,265	659	2,924
Subtotal - 101-172 City Manager	2,265	659	2,924
6 City Hall	4,873	1,506	6,380
Subtotal - 101-265 Bldgs & Grounds	4,873	1,506	6,380
7 PC / Network Support	3,101	162	3,263
7 App - Eden	806	190	996
7 App - BS & A	1,054	239	1,293
7 App - Kronos	268	32	299
Subtotal - 101-228, 229, 230 Info Tech	5,228	623	5,852
8 Payroll	22	4	26
8 Audit and Accounting	673	109	782
Subtotal - 101-191 Accounting Dept	695	113	808
9 Accounts Payable	176	31	207
9 Payroll	142	25	166
9 Accounting	26	5	31
Subtotal - 101-192 Financial Services	344	60	404
10 Risk Management	30	6	37

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:14 101-223 Internal Auditor

Department	First Incoming	Second Incoming	Internal Audit
10 Accounting	\$62	\$13	\$75
Subtotal - 101-210 Management Servic	93	19	112
11 Budget	206	41	247
11 Cost Plan	397	0	397
Subtotal - 101-212 Budgeting	603	41	644
14 Internal Audit	0	72	72
Subtotal - 101-223 Internal Auditor	0	72	72
16 Tax Collection - General Fund	0	678	678
Subtotal - 101-253 Treasury	0	678	678
17 Assessing - General Fund	0	809	809
Subtotal - 101-257 Assessing	0	809	809
19 Advise and Counsel	0	188	188
19 Risk Management	0	7	7
Subtotal - 101-266 City Attorney	0	195	195
20 Human Resources	0	1,200	1,200
Subtotal - 101-270 Human Resources	0	1,200	1,200
24 General Fund OPEB	0	9,633	9,633
Subtotal - OPEB / Retirement Board	0	9,633	9,633
Total Incoming	15,596	15,693	31,289
C. Total Allocated		\$132,784	\$132,784
			100.00%

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

Internal Audit Allocations

Dept:14 101-223 Internal Auditor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-271 Other General	60,740	0.04%	\$43	\$0	\$43	\$0	\$43
4 101-101 City Commission	138,309	0.08%	99	0	99	0	99
5 101-172 City Manager	1,840,307	1.12%	1,312	0	1,312	0	1,312
6 101-265 Bldgs & Grounds	1,616,093	0.98%	1,152	0	1,152	0	1,152
7 101-228, 229, 230 Info Tech	3,727,241	2.27%	2,656	0	2,656	0	2,656
8 101-191 Accounting Dept	599,697	0.37%	427	0	427	0	427
9 101-192 Financial Services	546,381	0.33%	389	0	389	0	389
10 101-210 Management Services	283,350	0.17%	202	0	202	0	202
11 101-212 Budgeting	100,247	0.06%	71	0	71	0	71
12 101-215 City Clerk	356,181	0.22%	254	0	254	0	254
13 101-216 Records	187,757	0.11%	134	0	134	0	134
14 101-223 Internal Auditor	101,495	0.06%	72	0	72	0	72
15 101-233 Purchasing	431,232	0.26%	307	0	307	44	351
16 101-253 Treasury	1,386,652	0.84%	988	0	988	141	1,129
17 101-257 Assessing	496,912	0.30%	354	0	354	50	405
18 101-261 311 Customer Service	631,757	0.38%	450	0	450	64	514
19 101-266 City Attorney	789,559	0.48%	563	0	563	80	643
20 101-270 Human Resources	977,123	0.59%	696	0	696	99	795
21 101-345, 349 Public Safety	7,394,988	4.50%	5,270	0	5,270	750	6,020
22 101-580 City Equipment	2,620,248	1.59%	1,867	0	1,867	266	2,133
23 101-751 Parks & Rec Admin	338,757	0.21%	241	0	241	34	276
24 OPEB / Retirement Board	500	0.00%	0	0	0	0	0
25 101-175 Diversity & Inclusion	301,094	0.18%	215	0	215	31	245
26 101-262 Elections	655,957	0.40%	467	0	467	67	534
27 101-272 Emergency Recovery	25,418	0.02%	18	0	18	3	21
28 101-346 Public Safety COPS	2,007,220	1.22%	1,431	0	1,431	204	1,634
29 101-347 Public Safety Ops	21,091,273	12.84%	15,031	0	15,031	2,139	17,170
30 101-348 Criminal Invstgn Div	3,285,327	2.00%	2,341	0	2,341	333	2,675
31 101-371 Bldg Inspection Dept	852,774	0.52%	608	0	608	86	694
32 101-385 Code Enforcement	826,914	0.50%	589	0	589	84	673
33 101-400 PS Contracts	329,044	0.20%	235	0	235	33	268
34 101-441 PW General	256,057	0.16%	182	0	182	26	208
35 101-443 Forestry	353,256	0.22%	252	0	252	36	288
36 101-448 Street Lights	1,144,999	0.70%	816	0	816	116	932
37 101-621 Pollution Control	225,922	0.14%	161	0	161	23	184
38 101-701 Planning	619,866	0.38%	442	0	442	63	505
39 101-721 Shared Prosperity	97	0.00%	0	0	0	0	0
41 101-728 Econ Dev	414,349	0.25%	295	0	295	42	337
42 101-75x Parks & Rec Activities	878,492	0.53%	626	0	626	89	715
43 101-770 Parks Maint	1,512,211	0.92%	1,078	0	1,078	153	1,231
44 151 Cemetery Trust	20,100	0.01%	14	0	14	2	16
45 159 Recreation Endowment	84,625	0.05%	60	0	60	9	69

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

Internal Audit Allocations

Dept:14 101-223 Internal Auditor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 160 Mayor's Riverfront Pk	47,125	0.03%	\$34	\$0	\$34	\$5	\$38
47 202 Major Streets	12,962,759	7.89%	9,238	0	9,238	1,315	10,553
48 203 Local Streets	3,881,319	2.36%	2,766	0	2,766	394	3,160
49 209 Cemeteries	1,086,217	0.66%	774	0	774	110	884
50 211 Kzoo Muni Golf Assn	2,507,233	1.53%	1,787	0	1,787	254	2,041
51 225 Blight Abatement	12,800	0.01%	9	0	9	1	10
52 226 Solid Waste / Rubbish	3,322,936	2.02%	2,368	0	2,368	337	2,705
53 232-238 Grants - Gen Gov	69,604	0.04%	50	0	50	7	57
54 232-40x PS Grants	44,962	0.03%	32	0	32	5	37
55 232-585 PW Grants	16,096	0.01%	11	0	11	2	13
56 232-697 HUD Grants - Other	459,575	0.28%	328	0	328	47	374
60 232-775 P&R Annual Grants	24,504	0.01%	17	0	17	2	20
61 232-776 P&R Grants	3,089	0.00%	2	0	2	0	3
62 232-803 Historic Comm Grants	27,099	0.02%	19	0	19	3	22
63 233-180 Exec Programs	3,640	0.00%	3	0	3	0	3
64 233-406 PS Donations	31,772	0.02%	23	0	23	3	26
66 233-727 Comm Dvlp Donations	308	0.00%	0	0	0	0	0
68 233-777 P&R Donations	16,529	0.01%	12	0	12	2	13
69 233-803 Historic Comm	933	0.00%	1	0	1	0	1
70 234 FFE Aspirational Projects	6,354,180	3.87%	4,528	0	4,528	644	5,173
71 235 Recovery Programs & Grants	2,665,525	1.62%	1,900	0	1,900	270	2,170
72 236 Light Grant	45,000	0.03%	32	0	32	5	37
79 265 Drug Law Enforce	83,109	0.05%	59	0	59	8	68
85 296 HUD Grant Admin	660,197	0.40%	471	0	471	67	537
87 298 Home Grant	224,946	0.14%	160	0	160	23	183
88 299 CDBG Grant	1,223,664	0.74%	872	0	872	124	996
93 590 Sewer Fund	33,683,079	20.50%	24,005	0	24,005	3,416	27,421
94 591 Water Fund	16,596,678	10.10%	11,828	0	11,828	1,683	13,511
95 677 Insurance Fund	15,123,118	9.20%	10,778	0	10,778	1,534	12,312
96 731 Pension Fund	2,649,172	1.61%	1,888	0	1,888	269	2,157
97 737 OPEB Fund	433,432	0.26%	309	0	309	44	353
98 756 General Trust Fund	12,407	0.01%	9	0	9	1	10
99 760 Foundation for Excellence	442,577	0.27%	315	0	315	45	360
104 All Other	70,807	0.04%	50	0	50	7	58

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

Internal Audit Allocations

Dept:14 101-223 Internal Auditor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	164,296,912	100.00%	117,091	0	117,091	15,693	132,784
Direct Bills					0		0
Total					\$117,091		\$132,784

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

Allocation Summary

Dept:14 101-223 Internal Auditor

Department	Internal Audit	Total
3 101-271 Other General	\$43	\$43
4 101-101 City Commission	99	99
5 101-172 City Manager	1,312	1,312
6 101-265 Bldgs & Grounds	1,152	1,152
7 101-228, 229, 230 Info Tech	2,656	2,656
8 101-191 Accounting Dept	427	427
9 101-192 Financial Services	389	389
10 101-210 Management Services	202	202
11 101-212 Budgeting	71	71
12 101-215 City Clerk	254	254
13 101-216 Records	134	134
14 101-223 Internal Auditor	72	72
15 101-233 Purchasing	351	351
16 101-253 Treasury	1,129	1,129
17 101-257 Assessing	405	405
18 101-261 311 Customer Service	514	514
19 101-266 City Attorney	643	643
20 101-270 Human Resources	795	795
21 101-345, 349 Public Safety	6,020	6,020
22 101-580 City Equipment	2,133	2,133
23 101-751 Parks & Rec Admin	276	276
24 OPEB / Retirement Board	0	0
25 101-175 Diversity & Inclusion	245	245
26 101-262 Elections	534	534
27 101-272 Emergency Recovery	21	21
28 101-346 Public Safety COPS	1,634	1,634
29 101-347 Public Safety Ops	17,170	17,170
30 101-348 Criminal Invstgn Div	2,675	2,675
31 101-371 Bldg Inspection Dept	694	694
32 101-385 Code Enforcement	673	673
33 101-400 PS Contracts	268	268
34 101-441 PW General	208	208
35 101-443 Forestry	288	288
36 101-448 Street Lights	932	932
37 101-621 Pollution Control	184	184
38 101-701 Planning	505	505
39 101-721 Shared Prosperity	0	0
41 101-728 Econ Dev	337	337
42 101-75x Parks & Rec Activities	715	715
43 101-770 Parks Maint	1,231	1,231
44 151 Cemetery Trust	16	16

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

Allocation Summary

Dept:14 101-223 Internal Auditor

Department	Internal Audit	Total
45 159 Recreation Endowment	\$69	\$69
46 160 Mayor's Riverfront Pk	38	38
47 202 Major Streets	10,553	10,553
48 203 Local Streets	3,160	3,160
49 209 Cemeteries	884	884
50 211 Kzoo Muni Golf Assn	2,041	2,041
51 225 Blight Abatement	10	10
52 226 Solid Waste / Rubbish	2,705	2,705
53 232-238 Grants - Gen Gov	57	57
54 232-40x PS Grants	37	37
55 232-585 PW Grants	13	13
56 232-697 HUD Grants - Other	374	374
60 232-775 P&R Annual Grants	20	20
61 232-776 P&R Grants	3	3
62 232-803 Historic Comm Grants	22	22
63 233-180 Exec Programs	3	3
64 233-406 PS Donations	26	26
66 233-727 Comm Dvlp Donations	0	0
68 233-777 P&R Donations	13	13
69 233-803 Historic Comm	1	1
70 234 FFE Aspirational Projects	5,173	5,173
71 235 Recovery Programs & Grants	2,170	2,170
72 236 Light Grant	37	37
79 265 Drug Law Enforce	68	68
85 296 HUD Grant Admin	537	537
87 298 Home Grant	183	183
88 299 CDBG Grant	996	996
93 590 Sewer Fund	27,421	27,421
94 591 Water Fund	13,511	13,511
95 677 Insurance Fund	12,312	12,312
96 731 Pension Fund	2,157	2,157
97 737 OPEB Fund	353	353
98 756 General Trust Fund	10	10
99 760 Foundation for Excellence	360	360
104 All Other	58	58
Total	\$132,784	\$132,784

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

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

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

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

A. Department Costs

Dept:15 101-233 Purchasing

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:15 101-233 Purchasing

Department	First Incoming	Second Incoming	Purchasing
1 City Hall	\$1,736	\$7	\$1,742
Subtotal - Building Depreciation	1,736	7	1,742
2 City Hall Equipment	184	5	189
2 Department Specific Equipment	669	6	674
2 Voice over IP System	166	4	170
Subtotal - Equipment Depreciation	1,018	15	1,033
3 Parking	2,814	108	2,923
Subtotal - 101-271 Other General	2,814	108	2,923
4 City Commission	211	228	439
Subtotal - 101-101 City Commission	211	228	439
5 Management & Leadership	10,264	2,986	13,249
Subtotal - 101-172 City Manager	10,264	2,986	13,249
6 City Hall	11,775	3,639	15,414
Subtotal - 101-265 Bldgs & Grounds	11,775	3,639	15,414
7 PC / Network Support	29,754	1,557	31,311
7 App - Eden	3,653	862	4,515
7 App - BS & A	1,592	362	1,954
7 App - Kronos	1,212	143	1,355
Subtotal - 101-228, 229, 230 Info Tech	36,212	2,923	39,135
8 Payroll	98	19	117
8 Audit and Accounting	1,074	174	1,248
Subtotal - 101-191 Accounting Dept	1,172	193	1,365
9 Accounts Payable	450	80	530
9 Payroll	642	112	754
9 Purchasing	(26,327)	6,990	(19,337)
9 Accounting	42	7	49
Subtotal - 101-192 Financial Services	(25,193)	7,189	(18,004)
10 Risk Management	130	27	156

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:15 101-233 Purchasing

Department	First Incoming	Second Incoming	Purchasing
10 Accounting	\$99	\$21	\$120
Subtotal - 101-210 Management Servic	229	48	276
11 Budget	877	174	1,051
11 Cost Plan	397	0	397
Subtotal - 101-212 Budgeting	1,274	174	1,448
12 Mailroom	15	3	18
Subtotal - 101-215 City Clerk	15	3	18
13 Mailroom	4	0	4
Subtotal - 101-216 Records	4	0	4
14 Internal Audit	307	44	351
Subtotal - 101-223 Internal Auditor	307	44	351
15 Purchasing	0	269	269
Subtotal - 101-233 Purchasing	0	269	269
16 Tax Collection - General Fund	0	2,881	2,881
Subtotal - 101-253 Treasury	0	2,881	2,881
17 Assessing - General Fund	0	3,438	3,438
Subtotal - 101-257 Assessing	0	3,438	3,438
18 Customer Service	0	2,376	2,376
Subtotal - 101-261 311 Customer Servi	0	2,376	2,376
19 Advise and Counsel	0	797	797
19 Labor Relations	0	530	530
19 Risk Management	0	29	29
Subtotal - 101-266 City Attorney	0	1,356	1,356
20 Human Resources	0	5,440	5,440
20 Labor Relations	0	796	796

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:15 101-233 Purchasing

Department	First Incoming	Second Incoming	Purchasing
Subtotal - 101-270 Human Resources	\$0	\$6,236	\$6,236
24 General Fund OPEB	0	43,653	43,653
Subtotal - OPEB / Retirement Board	0	43,653	43,653
Total Incoming	41,838	77,765	119,604
C. Total Allocated		\$441,416	\$441,416
			100.00%

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

Purchasing Allocations

Dept:15 101-233 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-271 Other General	1	0.02%	\$90	\$0	\$90	\$0	\$90
4 101-101 City Commission	2	0.05%	179	0	179	0	179
5 101-172 City Manager	29	0.71%	2,599	0	2,599	0	2,599
6 101-265 Bldgs & Grounds	206	5.08%	18,465	0	18,465	0	18,465
7 101-228, 229, 230 Info Tech	210	5.18%	18,823	0	18,823	0	18,823
8 101-191 Accounting Dept	7	0.17%	627	0	627	0	627
9 101-192 Financial Services	2	0.05%	179	0	179	0	179
10 101-210 Management Services	7	0.17%	627	0	627	0	627
11 101-212 Budgeting	1	0.02%	90	0	90	0	90
12 101-215 City Clerk	20	0.49%	1,793	0	1,793	0	1,793
13 101-216 Records	11	0.27%	986	0	986	0	986
15 101-233 Purchasing	3	0.07%	269	0	269	0	269
16 101-253 Treasury	18	0.44%	1,613	0	1,613	393	2,007
17 101-257 Assessing	12	0.30%	1,076	0	1,076	262	1,338
18 101-261 311 Customer Service	2	0.05%	179	0	179	44	223
19 101-266 City Attorney	5	0.12%	448	0	448	109	557
20 101-270 Human Resources	25	0.62%	2,241	0	2,241	546	2,787
21 101-345, 349 Public Safety	371	9.14%	33,255	0	33,255	8,109	41,364
22 101-580 City Equipment	145	3.57%	12,997	0	12,997	3,169	16,166
23 101-751 Parks & Rec Admin	40	0.99%	3,585	0	3,585	874	4,460
25 101-175 Diversity & Inclusion	3	0.07%	269	0	269	66	334
26 101-262 Elections	57	1.40%	5,109	0	5,109	1,246	6,355
27 101-272 Emergency Recovery	2	0.05%	179	0	179	44	223
29 101-347 Public Safety Ops	11	0.27%	986	0	986	240	1,226
30 101-348 Criminal Invstgn Div	2	0.05%	179	0	179	44	223
31 101-371 Bldg Inspection Dept	15	0.37%	1,345	0	1,345	328	1,672
32 101-385 Code Enforcement	17	0.42%	1,524	0	1,524	372	1,895
34 101-441 PW General	40	0.99%	3,585	0	3,585	874	4,460
35 101-443 Forestry	28	0.69%	2,510	0	2,510	612	3,122
37 101-621 Pollution Control	2	0.05%	179	0	179	44	223
38 101-701 Planning	25	0.62%	2,241	0	2,241	546	2,787
41 101-728 Econ Dev	7	0.17%	627	0	627	153	780
42 101-75x Parks & Rec Activities	82	2.02%	7,350	0	7,350	1,792	9,142
43 101-770 Parks Maint	87	2.14%	7,798	0	7,798	1,902	9,700
44 151 Cemetery Trust	1	0.02%	90	0	90	22	111
47 202 Major Streets	134	3.30%	12,011	0	12,011	2,929	14,940
48 203 Local Streets	79	1.95%	7,081	0	7,081	1,727	8,808
49 209 Cemeteries	40	0.99%	3,585	0	3,585	874	4,460
52 226 Solid Waste / Rubbish	40	0.99%	3,585	0	3,585	874	4,460
53 232-238 Grants - Gen Gov	25	0.62%	2,241	0	2,241	546	2,787
54 232-40x PS Grants	1	0.02%	90	0	90	22	111
55 232-585 PW Grants	4	0.10%	359	0	359	87	446

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

Purchasing Allocations

Dept:15 101-233 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
57 232-726 Community Dvlp Grants	1	0.02%	\$90	\$0	\$90	\$22	\$111
60 232-775 P&R Annual Grants	3	0.07%	269	0	269	66	334
63 233-180 Exec Programs	8	0.20%	717	0	717	175	892
64 233-406 PS Donations	6	0.15%	538	0	538	131	669
68 233-777 P&R Donations	64	1.58%	5,737	0	5,737	1,399	7,135
69 233-803 Historic Comm	1	0.02%	90	0	90	22	111
70 234 FFE Aspirational Projects	277	6.83%	24,829	0	24,829	6,054	30,883
71 235 Recovery Programs & Grants	41	1.01%	3,675	0	3,675	896	4,571
72 236 Light Grant	1	0.02%	90	0	90	22	111
73 242 Local Brownfield Revolv	1	0.02%	90	0	90	22	111
74 243 Brownfield Redvlp Auth	12	0.30%	1,076	0	1,076	262	1,338
75 244 Econ Dvlp Corp	1	0.02%	90	0	90	22	111
76 248 Dtwm Dvlp Auth	15	0.37%	1,345	0	1,345	328	1,672
78 251 Dtwm Econ Growth	13	0.32%	1,165	0	1,165	284	1,449
79 265 Drug Law Enforce	1	0.02%	90	0	90	22	111
81 273 Business Dvlp	5	0.12%	448	0	448	109	557
85 296 HUD Grant Admin	6	0.15%	538	0	538	131	669
87 298 Home Grant	2	0.05%	179	0	179	44	223
88 299 CDBG Grant	15	0.37%	1,345	0	1,345	328	1,672
90 401 Capital Projects	75	1.85%	6,723	0	6,723	1,639	8,362
91 514 Parking System	3	0.07%	269	0	269	66	334
93 590 Sewer Fund	968	23.86%	86,767	0	86,767	21,157	107,924
94 591 Water Fund	664	16.37%	59,518	0	59,518	14,513	74,031
95 677 Insurance Fund	54	1.33%	4,840	0	4,840	1,180	6,021
98 756 General Trust Fund	1	0.02%	90	0	90	22	111
Subtotal	4,057	100.00%	363,651	0	363,651	77,765	441,416
Direct Bills					0		0
Total					\$363,651		\$441,416

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

Allocation Summary

Dept:15 101-233 Purchasing

Department	Purchasing	Total
3 101-271 Other General	\$90	\$90
4 101-101 City Commission	179	179
5 101-172 City Manager	2,599	2,599
6 101-265 Bldgs & Grounds	18,465	18,465
7 101-228, 229, 230 Info Tech	18,823	18,823
8 101-191 Accounting Dept	627	627
9 101-192 Financial Services	179	179
10 101-210 Management Services	627	627
11 101-212 Budgeting	90	90
12 101-215 City Clerk	1,793	1,793
13 101-216 Records	986	986
15 101-233 Purchasing	269	269
16 101-253 Treasury	2,007	2,007
17 101-257 Assessing	1,338	1,338
18 101-261 311 Customer Service	223	223
19 101-266 City Attorney	557	557
20 101-270 Human Resources	2,787	2,787
21 101-345, 349 Public Safety	41,364	41,364
22 101-580 City Equipment	16,166	16,166
23 101-751 Parks & Rec Admin	4,460	4,460
25 101-175 Diversity & Inclusion	334	334
26 101-262 Elections	6,355	6,355
27 101-272 Emergency Recovery	223	223
29 101-347 Public Safety Ops	1,226	1,226
30 101-348 Criminal Invstgn Div	223	223
31 101-371 Bldg Inspection Dept	1,672	1,672
32 101-385 Code Enforcement	1,895	1,895
34 101-441 PW General	4,460	4,460
35 101-443 Forestry	3,122	3,122
37 101-621 Pollution Control	223	223
38 101-701 Planning	2,787	2,787
41 101-728 Econ Dev	780	780
42 101-75x Parks & Rec Activities	9,142	9,142
43 101-770 Parks Maint	9,700	9,700
44 151 Cemetery Trust	111	111
47 202 Major Streets	14,940	14,940
48 203 Local Streets	8,808	8,808
49 209 Cemeteries	4,460	4,460
52 226 Solid Waste / Rubbish	4,460	4,460
53 232-238 Grants - Gen Gov	2,787	2,787
54 232-40x PS Grants	111	111

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

Allocation Summary

Dept:15 101-233 Purchasing

Department	Purchasing	Total
55 232-585 PW Grants	\$446	\$446
57 232-726 Community Dvlp Grants	111	111
60 232-775 P&R Annual Grants	334	334
63 233-180 Exec Programs	892	892
64 233-406 PS Donations	669	669
68 233-777 P&R Donations	7,135	7,135
69 233-803 Historic Comm	111	111
70 234 FFE Aspirational Projects	30,883	30,883
71 235 Recovery Programs & Grants	4,571	4,571
72 236 Light Grant	111	111
73 242 Local Brownfield Revolv	111	111
74 243 Brownfield Redvlp Auth	1,338	1,338
75 244 Econ Dvlp Corp	111	111
76 248 Dtwn Dvlp Auth	1,672	1,672
78 251 Dtwn Econ Growth	1,449	1,449
79 265 Drug Law Enforce	111	111
81 273 Business Dvlp	557	557
85 296 HUD Grant Admin	669	669
87 298 Home Grant	223	223
88 299 CDBG Grant	1,672	1,672
90 401 Capital Projects	8,362	8,362
91 514 Parking System	334	334
93 590 Sewer Fund	107,924	107,924
94 591 Water Fund	74,031	74,031
95 677 Insurance Fund	6,021	6,021
98 756 General Trust Fund	111	111
Total	\$441,416	\$441,416

**101-253 City Treasurer
Nature and Extent of Services**

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

- **Non-Tax Receipting** – The costs related to the processing of Non-Tax receipts are identified and allocated to those programs and funds based on the number of receipts processed.
- **Tax Collection - General Fund** – 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.
- **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.

**City of Kalamazoo
Full Cost Allocation Plan**

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**101-253 City Treasurer
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:16 101-253 Treasury

Description		Amount	General Admin	Non-Tax Revenue	Tax Collection - General Fund	Tax Collection - Solid Waste	Cashier	Utility Billing
Personnel Costs								
Salaries	S1	611,527	128,421	32,656	133,007	19,936	112,215	185,293
Salary % Split			21.00%	5.34%	21.75%	3.26%	18.35%	30.30%
Benefits	S	236,975	49,765	12,654	51,542	7,725	43,485	71,804
Subtotal - Personnel Costs		848,502	178,185	45,310	184,549	27,661	155,700	257,096
Services & Supplies Cost								
727.001 Office Supplies and Forms	S	1,731	364	92	377	56	318	525
727.003 Postage	P	142,951	0	0	64,075	9,608	0	69,268
801.000 Professional and Contractual	P	296,802	10,419	0	8,814	1,322	0	276,248
801.001 Bank Fees	S	73,326	15,398	3,916	15,948	2,390	13,455	22,218
802.011 Legal Notices	S	30	6	2	7	1	6	9
810.003 Memberships and Subscriptions	S	745	156	40	162	24	137	226
811.000 Professional Development	S	7,471	1,569	399	1,625	244	1,371	2,264
830.004 General Insurance Fund	S	13,104	2,752	700	2,850	427	2,405	3,971
850.000 Phone & Network Services	S	1,227	258	66	267	40	225	372
941.000 Rental/Lease Equipment	S	762	160	41	166	25	140	231
941.000 Copier Lease	D	1,251	0	0	0	0	0	0
949.000 Rental/Lease Contra (GASB 8)	D	(1,251)	0	0	0	0	0	0
976.000 Office Equipment & Furniture	S	87	18	5	19	3	16	26
CCTA Admin Services Contract	P	(19,211)	(19,211)	0	0	0	0	0
Subtotal - Services & Supplies		519,026	11,889	5,259	94,309	14,141	18,072	375,356
Department Cost Total		1,367,528	190,075	50,569	278,858	41,802	173,772	632,452
Adjustments to Cost								
941.000 Copier Lease	D	(1,251)	0	0	0	0	0	0
949.000 Rental/Lease Contra (GASB 8)	D	1,251	0	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		1,367,528	190,075	50,569	278,858	41,802	173,772	632,452
General Admin Distribution			(190,075)	12,848	52,331	7,844	44,150	72,902
Grand Total		\$1,367,528		\$63,417	\$331,189	\$49,645	\$217,922	\$705,354

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B. Incoming Costs - (Default Spread Salary%)

Dept:16 101-253 Treasury

Department	First Incoming	Second Incoming	Non-Tax Revenue	Tax Collection - General Fund	Tax Collection - Solid Waste	Cashier	Utility Billing
1 City Hall	\$10,207	\$38	\$693	\$2,821	\$423	\$2,380	\$3,930
Subtotal - Building Depreciation	10,207	38	693	2,821	423	2,380	3,930
2 City Hall Equipment	1,079	31	75	306	46	258	426
2 Department Specific Equipment	1,251	11	85	347	52	293	484
2 Voice over IP System	304	7	21	86	13	72	119
Subtotal - Equipment Depreciation	2,635	48	181	739	111	623	1,029
3 Parking	7,165	276	503	2,049	307	1,728	2,854
Subtotal - 101-271 Other General	7,165	276	503	2,049	307	1,728	2,854
4 City Commission	677	733	95	388	58	328	541
Subtotal - 101-101 City Commission	677	733	95	388	58	328	541
5 Management & Leadership	26,129	7,601	2,280	9,286	1,392	7,835	12,937
Subtotal - 101-172 City Manager	26,129	7,601	2,280	9,286	1,392	7,835	12,937
6 City Hall	69,242	21,401	6,127	24,955	3,740	21,054	34,765
Subtotal - 101-265 Bldgs & Grounds	69,242	21,401	6,127	24,955	3,740	21,054	34,765
7 PC / Network Support	46,448	2,431	3,304	13,457	2,017	11,353	18,747
7 App - Eden	5,415	1,277	452	1,842	276	1,554	2,567
7 App - BS & A	10,664	2,422	885	3,603	540	3,040	5,019
7 App - Kronos	3,086	364	233	950	142	801	1,323
7 Dept Specific Exp	8,708	0	589	2,397	359	2,023	3,340
Subtotal - 101-228, 229, 230 Info Tech	74,321	6,494	5,463	22,250	3,335	18,772	30,996
8 Payroll	250	49	20	82	12	69	115
8 Audit and Accounting	2,521	408	198	806	121	680	1,123
Subtotal - 101-191 Accounting Dept	2,771	457	218	889	133	750	1,238
9 Accounts Payable	2,000	354	159	648	97	547	903
9 Payroll	1,633	286	130	528	79	446	736
9 Accounting	99	17	8	32	5	27	44
Subtotal - 101-192 Financial Services	3,732	656	297	1,208	181	1,019	1,683
10 Risk Management	417	87	34	139	21	117	193

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B. Incoming Costs - (Default Spread Salary%)

Dept:16 101-253 Treasury

Department	First Incoming	Second Incoming	Non-Tax Revenue	Tax Collection - General Fund	Tax Collection - Solid Waste	Cashier	Utility Billing
10 Accounting	\$232	\$48	\$19	\$77	\$12	\$65	\$108
Subtotal - 101-210 Management Servic	649	135	53	216	32	182	301
11 Budget	2,820	559	228	930	139	785	1,296
11 Cost Plan	2,381	0	161	655	98	553	913
Subtotal - 101-212 Budgeting	5,201	559	389	1,586	238	1,338	2,209
12 Mailroom	28,423	5,054	2,263	9,217	1,381	7,776	12,840
Subtotal - 101-215 City Clerk	28,423	5,054	2,263	9,217	1,381	7,776	12,840
13 Mailroom	6,492	712	487	1,983	297	1,673	2,763
Subtotal - 101-216 Records	6,492	712	487	1,983	297	1,673	2,763
14 Internal Audit	988	141	76	311	47	262	433
Subtotal - 101-223 Internal Auditor	988	141	76	311	47	262	433
15 Purchasing	1,613	393	136	553	83	466	770
Subtotal - 101-233 Purchasing	1,613	393	136	553	83	466	770
16 Non-Tax Revenue	0	172	12	47	7	40	66
16 Tax Collection - General Fund	0	9,264	626	2,551	382	2,152	3,553
16 Cashier	0	192,467	13,010	52,989	7,942	44,706	73,819
Subtotal - 101-253 Treasury	0	201,903	13,648	55,587	8,332	46,898	77,439
17 Assessing - General Fund	0	11,054	747	3,043	456	2,568	4,240
Subtotal - 101-257 Assessing	0	11,054	747	3,043	456	2,568	4,240
18 Customer Service	0	83,020	5,612	22,857	3,426	19,284	31,842
Subtotal - 101-261 311 Customer Servi	0	83,020	5,612	22,857	3,426	19,284	31,842
19 Advise and Counsel	0	2,563	173	706	106	595	983
19 Labor Relations	0	1,289	87	355	53	299	494
19 Risk Management	0	56	4	15	2	13	21
Subtotal - 101-266 City Attorney	0	3,907	264	1,076	161	908	1,499
20 Human Resources	0	13,850	936	3,813	572	3,217	5,312

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B. Incoming Costs - (Default Spread Salary%)

Dept:16 101-253 Treasury

Department	First Incoming	Second Incoming	Non-Tax Revenue	Tax Collection - General Fund	Tax Collection - Solid Waste	Cashier	Utility Billing
20 Labor Relations	\$0	\$1,936	\$131	\$533	\$80	\$450	\$743
Subtotal - 101-270 Human Resources	0	15,786	1,067	4,346	651	3,667	6,055
24 General Fund OPEB	0	111,132	7,512	30,596	4,586	25,813	42,624
Subtotal - OPEB / Retirement Board	0	111,132	7,512	30,596	4,586	25,813	42,624
Total Incoming	240,245	471,502	48,111	195,956	29,371	165,324	272,987
C. Total Allocated		\$2,079,275	\$111,528	\$527,145	\$79,016	\$383,246	\$978,341
			5.36%	25.35%	3.80%	18.43%	47.05%

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Non-Tax Revenue Allocations

Dept:16 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 101-215 City Clerk	51	0.18%	\$142	\$0	\$142	\$0	\$142
16 101-253 Treasury	62	0.22%	172	0	172	0	172
21 101-345, 349 Public Safety	777	2.71%	2,162	0	2,162	868	3,030
22 101-580 City Equipment	106	0.37%	295	0	295	118	413
23 101-751 Parks & Rec Admin	160	0.56%	445	0	445	179	624
24 OPEB / Retirement Board	11	0.04%	31	0	31	12	43
26 101-262 Elections	2	0.01%	6	0	6	2	8
31 101-371 Bldg Inspection Dept	3,162	11.04%	8,796	0	8,796	3,533	12,330
32 101-385 Code Enforcement	7,853	27.43%	21,846	0	21,846	8,775	30,622
34 101-441 PW General	383	1.34%	1,065	0	1,065	428	1,493
38 101-701 Planning	220	0.77%	612	0	612	246	858
42 101-75x Parks & Rec Activities	15	0.05%	42	0	42	17	58
44 151 Cemetery Trust	114	0.40%	317	0	317	127	445
45 159 Recreation Endowment	1	0.00%	3	0	3	1	4
46 160 Mayor's Riverfront Pk	1	0.00%	3	0	3	1	4
47 202 Major Streets	331	1.16%	921	0	921	370	1,291
48 203 Local Streets	285	1.00%	793	0	793	318	1,111
49 209 Cemeteries	363	1.27%	1,010	0	1,010	406	1,415
50 211 Kzoo Muni Golf Assn	5	0.02%	14	0	14	6	19
51 225 Blight Abatement	1	0.00%	3	0	3	1	4
52 226 Solid Waste / Rubbish	1,402	4.90%	3,900	0	3,900	1,567	5,467
53 232-238 Grants - Gen Gov	6	0.02%	17	0	17	7	23
54 232-40x PS Grants	19	0.07%	53	0	53	21	74
55 232-585 PW Grants	3	0.01%	8	0	8	3	12
56 232-697 HUD Grants - Other	7	0.02%	19	0	19	8	27
57 232-726 Community Dvlp Grants	5	0.02%	14	0	14	6	19
59 232-733 Econ Dvlp Grants	6	0.02%	17	0	17	7	23
60 232-775 P&R Annual Grants	9	0.03%	25	0	25	10	35
61 232-776 P&R Grants	11	0.04%	31	0	31	12	43
62 232-803 Historic Comm Grants	2	0.01%	6	0	6	2	8
63 233-180 Exec Programs	12	0.04%	33	0	33	13	47
64 233-406 PS Donations	27	0.09%	75	0	75	30	105
66 233-727 Comm Dvlp Donations	1	0.00%	3	0	3	1	4
68 233-777 P&R Donations	23	0.08%	64	0	64	26	90
69 233-803 Historic Comm	4	0.01%	11	0	11	4	16
70 234 FFE Aspirational Projects	24	0.08%	67	0	67	27	94
71 235 Recovery Programs & Grants	57	0.20%	159	0	159	64	222
73 242 Local Brownfield Revolv	2	0.01%	6	0	6	2	8
74 243 Brownfield Redvlp Auth	43	0.15%	120	0	120	48	168
75 244 Econ Dvlp Corp	3	0.01%	8	0	8	3	12
76 248 Dtwm Dvlp Auth	43	0.15%	120	0	120	48	168
78 251 Dtwm Econ Growth	94	0.33%	261	0	261	105	367

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Non-Tax Revenue Allocations

Dept:16 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
79 265 Drug Law Enforce	94	0.33%	\$261	\$0	\$261	\$105	\$367
80 272 Econ Initiative	36	0.13%	100	0	100	40	140
81 273 Business Dvlp	30	0.10%	83	0	83	34	117
82 274 Small Business Revolv	19	0.07%	53	0	53	21	74
83 275 Housing Programs	7	0.02%	19	0	19	8	27
85 296 HUD Grant Admin	16	0.06%	45	0	45	18	62
87 298 Home Grant	12	0.04%	33	0	33	13	47
88 299 CDBG Grant	1,411	4.93%	3,925	0	3,925	1,577	5,502
89 300 Debt Service	25	0.09%	70	0	70	28	97
90 401 Capital Projects	197	0.69%	548	0	548	220	768
91 514 Parking System	192	0.67%	534	0	534	215	749
93 590 Sewer Fund	3,447	12.04%	9,589	0	9,589	3,852	13,441
94 591 Water Fund	4,967	17.35%	13,818	0	13,818	5,550	19,368
95 677 Insurance Fund	736	2.57%	2,047	0	2,047	822	2,870
96 731 Pension Fund	122	0.43%	339	0	339	136	476
97 737 OPEB Fund	127	0.44%	353	0	353	142	495
98 756 General Trust Fund	7	0.02%	19	0	19	8	27
99 760 Foundation for Excellence	78	0.27%	217	0	217	87	304
100 761 Landfill Trust	1	0.00%	3	0	3	1	4
101 90x GASB 34 Govt	9	0.03%	25	0	25	10	35
104 All Other	1,395	4.87%	3,881	0	3,881	1,559	5,440
Subtotal	28,634	100.00%	79,656	0	79,656	31,871	111,528
Direct Bills					0		0
Total					\$79,656		\$111,528

Basis Units: Number of Receipts Processed

Source: Detailed Revenue Report

City of Kalamazoo
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Tax Collection - General Fund Allocations

Dept:16 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-271 Other General	60,740	0.10%	\$406	\$0	\$406	\$0	\$406
4 101-101 City Commission	138,309	0.23%	924	0	924	0	924
5 101-172 City Manager	1,840,307	3.09%	12,295	0	12,295	0	12,295
6 101-265 Bldgs & Grounds	1,616,093	2.72%	10,797	0	10,797	0	10,797
7 101-228, 229, 230 Info Tech	3,727,241	6.27%	24,902	0	24,902	0	24,902
8 101-191 Accounting Dept	599,697	1.01%	4,007	0	4,007	0	4,007
9 101-192 Financial Services	546,381	0.92%	3,650	0	3,650	0	3,650
10 101-210 Management Services	283,350	0.48%	1,893	0	1,893	0	1,893
11 101-212 Budgeting	100,247	0.17%	670	0	670	0	670
12 101-215 City Clerk	356,181	0.60%	2,380	0	2,380	0	2,380
13 101-216 Records	187,757	0.32%	1,254	0	1,254	0	1,254
14 101-223 Internal Auditor	101,495	0.17%	678	0	678	0	678
15 101-233 Purchasing	431,232	0.73%	2,881	0	2,881	0	2,881
16 101-253 Treasury	1,386,652	2.33%	9,264	0	9,264	0	9,264
17 101-257 Assessing	496,912	0.84%	3,320	0	3,320	1,341	4,661
18 101-261 311 Customer Service	631,757	1.06%	4,221	0	4,221	1,705	5,926
19 101-266 City Attorney	789,559	1.33%	5,275	0	5,275	2,131	7,406
20 101-270 Human Resources	977,123	1.64%	6,528	0	6,528	2,637	9,165
21 101-345, 349 Public Safety	7,394,988	12.43%	49,406	0	49,406	19,959	69,365
22 101-580 City Equipment	2,620,248	4.41%	17,506	0	17,506	7,072	24,578
23 101-751 Parks & Rec Admin	338,757	0.57%	2,263	0	2,263	914	3,178
25 101-175 Diversity & Inclusion	301,094	0.51%	2,012	0	2,012	813	2,824
26 101-262 Elections	655,957	1.10%	4,382	0	4,382	1,770	6,153
27 101-272 Emergency Recovery	25,418	0.04%	170	0	170	69	238
28 101-346 Public Safety COPS	2,007,220	3.38%	13,410	0	13,410	5,417	18,828
29 101-347 Public Safety Ops	21,091,273	35.46%	140,910	0	140,910	56,925	197,835
30 101-348 Criminal Invstgn Div	3,285,327	5.52%	21,949	0	21,949	8,867	30,816
31 101-371 Bldg Inspection Dept	852,774	1.43%	5,697	0	5,697	2,302	7,999
32 101-385 Code Enforcement	826,914	1.39%	5,525	0	5,525	2,232	7,756
33 101-400 PS Contracts	329,044	0.55%	2,198	0	2,198	888	3,086
34 101-441 PW General	256,057	0.43%	1,711	0	1,711	691	2,402
35 101-443 Forestry	353,256	0.59%	2,360	0	2,360	953	3,314
36 101-448 Street Lights	1,144,999	1.93%	7,650	0	7,650	3,090	10,740
37 101-621 Pollution Control	225,922	0.38%	1,509	0	1,509	610	2,119
38 101-701 Planning	619,866	1.04%	4,141	0	4,141	1,673	5,814
39 101-721 Shared Prosperity	97	0.00%	1	0	1	0	1
41 101-728 Econ Dev	414,349	0.70%	2,768	0	2,768	1,118	3,887
42 101-75x Parks & Rec Activities	878,492	1.48%	5,869	0	5,869	2,371	8,240
43 101-770 Parks Maint	1,512,211	2.54%	10,103	0	10,103	4,081	14,184
104 All Other	67,018	0.11%	448	0	448	181	629

**City of Kalamazoo
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Tax Collection - General Fund Allocations

Dept:16 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	59,472,314	100.00%	397,332	0	397,332	129,812	527,145
Direct Bills					0		0
Total					\$397,332		\$527,145

Basis Units: General Fund Department Expenditures excluding Transfers
Source: Financial Statements

City of Kalamazoo
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Tax Collection - Solid Waste Allocations

Dept:16 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 226 Solid Waste / Rubbish	1	100.00%	\$59,559	\$0	\$59,559	\$19,457	\$79,016
Subtotal	1	100.00%	59,559	0	59,559	19,457	79,016
Direct Bills					0		0
Total					\$59,559		\$79,016
Basis Units: Direct to Solid Waste							
Source:							

City of Kalamazoo
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Cashier Allocations

Dept:16 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 101-253 Treasury	496,734	70.31%	\$192,467	\$0	\$192,467	\$0	\$192,467
17 101-257 Assessing	10	0.00%	4	0	4	5	9
21 101-345, 349 Public Safety	304	0.04%	118	0	118	159	277
23 101-751 Parks & Rec Admin	34	0.00%	13	0	13	18	31
26 101-262 Elections	2	0.00%	1	0	1	1	2
29 101-347 Public Safety Ops	22	0.00%	9	0	9	11	20
31 101-371 Bldg Inspection Dept	151	0.02%	59	0	59	79	137
34 101-441 PW General	54	0.01%	21	0	21	28	49
38 101-701 Planning	5	0.00%	2	0	2	3	5
44 151 Cemetery Trust	49	0.01%	19	0	19	26	45
46 160 Mayor's Riverfront Pk	37	0.01%	14	0	14	19	34
47 202 Major Streets	62	0.01%	24	0	24	32	56
48 203 Local Streets	25	0.00%	10	0	10	13	23
49 209 Cemeteries	174	0.02%	67	0	67	91	158
51 225 Blight Abatement	4	0.00%	2	0	2	2	4
52 226 Solid Waste / Rubbish	873	0.12%	338	0	338	456	794
54 232-40x PS Grants	1	0.00%	0	0	0	1	1
56 232-697 HUD Grants - Other	3	0.00%	1	0	1	2	3
57 232-726 Community Dvlp Grants	2	0.00%	1	0	1	1	2
63 233-180 Exec Programs	10	0.00%	4	0	4	5	9
68 233-777 P&R Donations	5	0.00%	2	0	2	3	5
69 233-803 Historic Comm	1	0.00%	0	0	0	1	1
70 234 FFE Aspirational Projects	5	0.00%	2	0	2	3	5
71 235 Recovery Programs & Grants	1	0.00%	0	0	0	1	1
74 243 Brownfield Redvlp Auth	20	0.00%	8	0	8	10	18
76 248 Dtwm Dvlp Auth	1	0.00%	0	0	0	1	1
78 251 Dtwm Econ Growth	5	0.00%	2	0	2	3	5
79 265 Drug Law Enforce	28	0.00%	11	0	11	15	25
80 272 Econ Initiative	66	0.01%	26	0	26	34	60
81 273 Business Dvlp	17	0.00%	7	0	7	9	15
82 274 Small Business Revolv	15	0.00%	6	0	6	8	14
85 296 HUD Grant Admin	15	0.00%	6	0	6	8	14
87 298 Home Grant	1	0.00%	0	0	0	1	1
88 299 CDBG Grant	530	0.08%	205	0	205	277	482
90 401 Capital Projects	16	0.00%	6	0	6	8	15
93 590 Sewer Fund	92,266	13.06%	35,750	0	35,750	48,183	83,933
94 591 Water Fund	114,336	16.18%	44,301	0	44,301	59,708	104,009
95 677 Insurance Fund	198	0.03%	77	0	77	103	180
104 All Other	373	0.05%	145	0	145	195	339

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

Cashier Allocations

Dept:16 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	706,455	100.00%	273,726	0	273,726	109,520	383,246
Direct Bills					0		0
Total					\$273,726		\$383,246

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

Utility Billing Allocations

Dept:16 101-253 Treasury

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
93 590 Sewer Fund	43.27	43.27%	\$345,078	\$0	\$345,078	\$78,250	\$423,328
94 591 Water Fund	56.73	56.73%	452,421	0	452,421	102,592	555,013
Subtotal	100.00	100.00%	797,499	0	797,499	180,842	978,341
Direct Bills					0		0
Total					\$797,499		\$978,341

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

Allocation Summary

Dept:16 101-253 Treasury

Department	Non-Tax Revenue	Tax Collection - General Fund	Tax Collection - Solid Waste	Cashier	Utility Billing	Total
3 101-271 Other General	\$0	\$406	\$0	\$0	\$0	\$406
4 101-101 City Commission	0	924	0	0	0	924
5 101-172 City Manager	0	12,295	0	0	0	12,295
6 101-265 Bldgs & Grounds	0	10,797	0	0	0	10,797
7 101-228, 229, 230 Info Tech	0	24,902	0	0	0	24,902
8 101-191 Accounting Dept	0	4,007	0	0	0	4,007
9 101-192 Financial Services	0	3,650	0	0	0	3,650
10 101-210 Management Services	0	1,893	0	0	0	1,893
11 101-212 Budgeting	0	670	0	0	0	670
12 101-215 City Clerk	142	2,380	0	0	0	2,522
13 101-216 Records	0	1,254	0	0	0	1,254
14 101-223 Internal Auditor	0	678	0	0	0	678
15 101-233 Purchasing	0	2,881	0	0	0	2,881
16 101-253 Treasury	172	9,264	0	192,467	0	201,903
17 101-257 Assessing	0	4,661	0	9	0	4,670
18 101-261 311 Customer Service	0	5,926	0	0	0	5,926
19 101-266 City Attorney	0	7,406	0	0	0	7,406
20 101-270 Human Resources	0	9,165	0	0	0	9,165
21 101-345, 349 Public Safety	3,030	69,365	0	277	0	72,671
22 101-580 City Equipment	413	24,578	0	0	0	24,991
23 101-751 Parks & Rec Admin	624	3,178	0	31	0	3,832
24 OPEB / Retirement Board	43	0	0	0	0	43
25 101-175 Diversity & Inclusion	0	2,824	0	0	0	2,824
26 101-262 Elections	8	6,153	0	2	0	6,162
27 101-272 Emergency Recovery	0	238	0	0	0	238
28 101-346 Public Safety COPS	0	18,828	0	0	0	18,828
29 101-347 Public Safety Ops	0	197,835	0	20	0	197,855
30 101-348 Criminal Invstgn Div	0	30,816	0	0	0	30,816
31 101-371 Bldg Inspection Dept	12,330	7,999	0	137	0	20,466
32 101-385 Code Enforcement	30,622	7,756	0	0	0	38,378
33 101-400 PS Contracts	0	3,086	0	0	0	3,086
34 101-441 PW General	1,493	2,402	0	49	0	3,944
35 101-443 Forestry	0	3,314	0	0	0	3,314
36 101-448 Street Lights	0	10,740	0	0	0	10,740
37 101-621 Pollution Control	0	2,119	0	0	0	2,119
38 101-701 Planning	858	5,814	0	5	0	6,677
39 101-721 Shared Prosperity	0	1	0	0	0	1
41 101-728 Econ Dev	0	3,887	0	0	0	3,887
42 101-75x Parks & Rec Activities	58	8,240	0	0	0	8,299
43 101-770 Parks Maint	0	14,184	0	0	0	14,184
44 151 Cemetery Trust	445	0	0	45	0	489

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
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Allocation Summary

Dept:16 101-253 Treasury

Department	Non-Tax Revenue	Tax Collection - General Fund	Tax Collection - Solid Waste	Cashier	Utility Billing	Total
45 159 Recreation Endowment	\$4	\$0	\$0	\$0	\$0	\$4
46 160 Mayor's Riverfront Pk	4	0	0	34	0	38
47 202 Major Streets	1,291	0	0	56	0	1,347
48 203 Local Streets	1,111	0	0	23	0	1,134
49 209 Cemeteries	1,415	0	0	158	0	1,574
50 211 Kzoo Muni Golf Assn	19	0	0	0	0	19
51 225 Blight Abatement	4	0	0	4	0	8
52 226 Solid Waste / Rubbish	5,467	0	79,016	794	0	85,277
53 232-238 Grants - Gen Gov	23	0	0	0	0	23
54 232-40x PS Grants	74	0	0	1	0	75
55 232-585 PW Grants	12	0	0	0	0	12
56 232-697 HUD Grants - Other	27	0	0	3	0	30
57 232-726 Community Dvlp Grants	19	0	0	2	0	21
59 232-733 Econ Dvlp Grants	23	0	0	0	0	23
60 232-775 P&R Annual Grants	35	0	0	0	0	35
61 232-776 P&R Grants	43	0	0	0	0	43
62 232-803 Historic Comm Grants	8	0	0	0	0	8
63 233-180 Exec Programs	47	0	0	9	0	56
64 233-406 PS Donations	105	0	0	0	0	105
66 233-727 Comm Dvlp Donations	4	0	0	0	0	4
68 233-777 P&R Donations	90	0	0	5	0	94
69 233-803 Historic Comm	16	0	0	1	0	17
70 234 FFE Aspirational Projects	94	0	0	5	0	98
71 235 Recovery Programs & Grants	222	0	0	1	0	223
73 242 Local Brownfield Revolv	8	0	0	0	0	8
74 243 Brownfield Redvlp Auth	168	0	0	18	0	186
75 244 Econ Dvlp Corp	12	0	0	0	0	12
76 248 Dtwm Dvlp Auth	168	0	0	1	0	169
78 251 Dtwm Econ Growth	367	0	0	5	0	371
79 265 Drug Law Enforce	367	0	0	25	0	392
80 272 Econ Initiative	140	0	0	60	0	200
81 273 Business Dvlp	117	0	0	15	0	132
82 274 Small Business Revolv	74	0	0	14	0	88
83 275 Housing Programs	27	0	0	0	0	27
85 296 HUD Grant Admin	62	0	0	14	0	76
87 298 Home Grant	47	0	0	1	0	48
88 299 CDBG Grant	5,502	0	0	482	0	5,984
89 300 Debt Service	97	0	0	0	0	97
90 401 Capital Projects	768	0	0	15	0	783
91 514 Parking System	749	0	0	0	0	749
93 590 Sewer Fund	13,441	0	0	83,933	423,328	520,702

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

Allocation Summary

Dept:16 101-253 Treasury

Department	Non-Tax Revenue	Tax Collection - General Fund	Tax Collection - Solid Waste	Cashier	Utility Billing	Total
94 591 Water Fund	\$19,368	\$0	\$0	\$104,009	\$555,013	\$678,390
95 677 Insurance Fund	2,870	0	0	180	0	3,050
96 731 Pension Fund	476	0	0	0	0	476
97 737 OPEB Fund	495	0	0	0	0	495
98 756 General Trust Fund	27	0	0	0	0	27
99 760 Foundation for Excellence	304	0	0	0	0	304
100 761 Landfill Trust	4	0	0	0	0	4
101 90x GASB 34 Govt	35	0	0	0	0	35
104 All Other	5,440	629	0	339	0	6,408
Total	\$111,528	\$527,145	\$79,016	\$383,246	\$978,341	\$2,079,275

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

**101-257 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 2022		
Fund	Millage Rate	Percentage Distribution
General Fund	12.000	86.96%
Solid Waste	1.8000	13.04%
Total		100%

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

**101-257 City Assessor
Nature and Extent of Services
(Continued)**

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

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

A. Department Costs

Dept:17 101-257 Assessing

Description		Amount	General Admin	Assessing - General Fund	Assessing - Solid Waste
Personnel Costs					
Salaries	S1	0	0	0	0
Salary % Split			.00%	.00%	.00%
Benefits	S	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0
Services & Supplies Cost					
727.001 Office Supplies and Forms	P	176	0	153	23
727.003 Postage	P	10,816	0	9,405	1,410
790.001 Office Furniture & Equip Unde	P	353	0	307	46
801.000 Professional and Contractual	P	483,673	0	420,602	63,071
830.004 General Insurance Fund	P	600	0	522	78
900.000 Printing and Publishing	P	710	0	618	93
941.000 Rental/Lease Equipment	P	583	0	507	76
941.000 Copier Lease	D	892	0	0	0
949.000 Rental/Lease Contra (GASB 8 D		(892)	0	0	0
Subtotal - Services & Supplies		496,912	0	432,115	64,797
Department Cost Total		496,912	0	432,115	64,797
Adjustments to Cost					
941.000 Copier Lease	D	(892)	0	0	0
949.000 Rental/Lease Contra (GASB 8 D		892	0	0	0
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		496,912	0	432,115	64,797
General Admin Distribution			0	0	0
Grand Total		\$496,912		\$432,115	\$64,797

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:17 101-257 Assessing

Department	First Incoming	Second Incoming	Assessing - General Fund	Assessing - Solid Waste
2 Department Specific Equipment	\$892	\$8	\$782	\$117
Subtotal - Equipment Depreciation	892	8	782	117
4 City Commission	243	263	440	66
Subtotal - 101-101 City Commission	243	263	440	66
7 PC / Network Support	37,584	1,967	34,394	5,157
7 Dept Specific Exp	450	0	391	59
Subtotal - 101-228, 229, 230 Info Tech	38,034	1,967	34,785	5,216
8 Audit and Accounting	791	128	799	120
Subtotal - 101-191 Accounting Dept	791	128	799	120
9 Accounts Payable	1,329	235	1,361	204
9 Accounting	31	5	32	5
Subtotal - 101-192 Financial Services	1,360	240	1,392	209
10 Risk Management	149	31	157	24
10 Accounting	73	15	77	11
Subtotal - 101-210 Management Servic	222	46	233	35
11 Budget	1,011	200	1,053	158
11 Cost Plan	794	0	690	103
Subtotal - 101-212 Budgeting	1,804	200	1,743	261
12 Mailroom	152	27	155	23
Subtotal - 101-215 City Clerk	152	27	155	23
13 Mailroom	35	4	33	5
Subtotal - 101-216 Records	35	4	33	5
14 Internal Audit	354	50	352	53
Subtotal - 101-223 Internal Auditor	354	50	352	53
15 Purchasing	1,076	262	1,163	174

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:17 101-257 Assessing

Department	First Incoming	Second Incoming	Assessing - General Fund	Assessing - Solid Waste
Subtotal - 101-233 Purchasing	\$1,076	\$262	\$1,163	\$174
16 Tax Collection - General Fund	3,320	1,341	4,053	608
16 Cashier	4	5	8	1
Subtotal - 101-253 Treasury	3,324	1,346	4,061	609
17 Assessing - General Fund	0	3,961	3,445	517
Subtotal - 101-257 Assessing	0	3,961	3,445	517
18 Customer Service	0	19,795	17,213	2,581
Subtotal - 101-261 311 Customer Servi	0	19,795	17,213	2,581
19 Advise and Counsel	0	918	799	120
Subtotal - 101-266 City Attorney	0	918	799	120
Total Incoming	48,287	29,216	67,397	10,106
C. Total Allocated		\$574,415	\$499,511	\$74,904
			86.96%	13.04%

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

Assessing - General Fund Allocations

Dept:17 101-257 Assessing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-271 Other General	60,740	0.10%	\$484	\$0	\$484	\$0	\$484
4 101-101 City Commission	138,309	0.23%	1,103	0	1,103	0	1,103
5 101-172 City Manager	1,840,307	3.09%	14,671	0	14,671	0	14,671
6 101-265 Bldgs & Grounds	1,616,093	2.72%	12,883	0	12,883	0	12,883
7 101-228, 229, 230 Info Tech	3,727,241	6.27%	29,713	0	29,713	0	29,713
8 101-191 Accounting Dept	599,697	1.01%	4,781	0	4,781	0	4,781
9 101-192 Financial Services	546,381	0.92%	4,356	0	4,356	0	4,356
10 101-210 Management Services	283,350	0.48%	2,259	0	2,259	0	2,259
11 101-212 Budgeting	100,247	0.17%	799	0	799	0	799
12 101-215 City Clerk	356,181	0.60%	2,839	0	2,839	0	2,839
13 101-216 Records	187,757	0.32%	1,497	0	1,497	0	1,497
14 101-223 Internal Auditor	101,495	0.17%	809	0	809	0	809
15 101-233 Purchasing	431,232	0.73%	3,438	0	3,438	0	3,438
16 101-253 Treasury	1,386,652	2.33%	11,054	0	11,054	0	11,054
17 101-257 Assessing	496,912	0.84%	3,961	0	3,961	0	3,961
18 101-261 311 Customer Service	631,757	1.06%	5,036	0	5,036	337	5,373
19 101-266 City Attorney	789,559	1.33%	6,294	0	6,294	421	6,716
20 101-270 Human Resources	977,123	1.64%	7,789	0	7,789	522	8,311
21 101-345, 349 Public Safety	7,394,988	12.43%	58,952	0	58,952	3,947	62,899
22 101-580 City Equipment	2,620,248	4.41%	20,888	0	20,888	1,399	22,287
23 101-751 Parks & Rec Admin	338,757	0.57%	2,701	0	2,701	181	2,881
25 101-175 Diversity & Inclusion	301,094	0.51%	2,400	0	2,400	161	2,561
26 101-262 Elections	655,957	1.10%	5,229	0	5,229	350	5,579
27 101-272 Emergency Recovery	25,418	0.04%	203	0	203	14	216
28 101-346 Public Safety COPS	2,007,220	3.38%	16,001	0	16,001	1,071	17,073
29 101-347 Public Safety Ops	21,091,273	35.46%	168,137	0	168,137	11,258	179,394
30 101-348 Criminal Invstgn Div	3,285,327	5.52%	26,190	0	26,190	1,754	27,944
31 101-371 Bldg Inspection Dept	852,774	1.43%	6,798	0	6,798	455	7,253
32 101-385 Code Enforcement	826,914	1.39%	6,592	0	6,592	441	7,033
33 101-400 PS Contracts	329,044	0.55%	2,623	0	2,623	176	2,799
34 101-441 PW General	256,057	0.43%	2,041	0	2,041	137	2,178
35 101-443 Forestry	353,256	0.59%	2,816	0	2,816	189	3,005
36 101-448 Street Lights	1,144,999	1.93%	9,128	0	9,128	611	9,739
37 101-621 Pollution Control	225,922	0.38%	1,801	0	1,801	121	1,922
38 101-701 Planning	619,866	1.04%	4,941	0	4,941	331	5,272
39 101-721 Shared Prosperity	97	0.00%	1	0	1	0	1
41 101-728 Econ Dev	414,349	0.70%	3,303	0	3,303	221	3,524
42 101-75x Parks & Rec Activities	878,492	1.48%	7,003	0	7,003	469	7,472
43 101-770 Parks Maint	1,512,211	2.54%	12,055	0	12,055	807	12,862
104 All Other	67,018	0.11%	534	0	534	36	570

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

Assessing - General Fund Allocations

Dept:17 101-257 Assessing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	59,472,314	100.00%	474,105	0	474,105	25,407	499,511
Direct Bills					0		0
Total					\$474,105		\$499,511

Basis Units: General Fund Department Expenditures excluding Transfers
Source: Financial Statements

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

Assessing - Solid Waste Allocations

Dept:17 101-257 Assessing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 226 Solid Waste / Rubbish	100	100.00%	\$71,094	\$0	\$71,094	\$3,810	\$74,904
Subtotal	100	100.00%	71,094	0	71,094	3,810	74,904
Direct Bills					0		0
Total					\$71,094		\$74,904
Basis Units: Direct to Solid Waste							
Source:							

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

Allocation Summary

Dept:17 101-257 Assessing

Department	Assessing - General Fund	Assessing - Solid Waste	Total
3 101-271 Other General	\$484	\$0	\$484
4 101-101 City Commission	1,103	0	1,103
5 101-172 City Manager	14,671	0	14,671
6 101-265 Bldgs & Grounds	12,883	0	12,883
7 101-228, 229, 230 Info Tech	29,713	0	29,713
8 101-191 Accounting Dept	4,781	0	4,781
9 101-192 Financial Services	4,356	0	4,356
10 101-210 Management Services	2,259	0	2,259
11 101-212 Budgeting	799	0	799
12 101-215 City Clerk	2,839	0	2,839
13 101-216 Records	1,497	0	1,497
14 101-223 Internal Auditor	809	0	809
15 101-233 Purchasing	3,438	0	3,438
16 101-253 Treasury	11,054	0	11,054
17 101-257 Assessing	3,961	0	3,961
18 101-261 311 Customer Service	5,373	0	5,373
19 101-266 City Attorney	6,716	0	6,716
20 101-270 Human Resources	8,311	0	8,311
21 101-345, 349 Public Safety	62,899	0	62,899
22 101-580 City Equipment	22,287	0	22,287
23 101-751 Parks & Rec Admin	2,881	0	2,881
25 101-175 Diversity & Inclusion	2,561	0	2,561
26 101-262 Elections	5,579	0	5,579
27 101-272 Emergency Recovery	216	0	216
28 101-346 Public Safety COPS	17,073	0	17,073
29 101-347 Public Safety Ops	179,394	0	179,394
30 101-348 Criminal Invstgn Div	27,944	0	27,944
31 101-371 Bldg Inspection Dept	7,253	0	7,253
32 101-385 Code Enforcement	7,033	0	7,033
33 101-400 PS Contracts	2,799	0	2,799
34 101-441 PW General	2,178	0	2,178
35 101-443 Forestry	3,005	0	3,005
36 101-448 Street Lights	9,739	0	9,739
37 101-621 Pollution Control	1,922	0	1,922
38 101-701 Planning	5,272	0	5,272
39 101-721 Shared Prosperity	1	0	1
41 101-728 Econ Dev	3,524	0	3,524
42 101-75x Parks & Rec Activities	7,472	0	7,472
43 101-770 Parks Maint	12,862	0	12,862
52 226 Solid Waste / Rubbish	0	74,904	74,904
104 All Other	570	0	570

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

Allocation Summary

Dept:17 101-257 Assessing

Department	Assessing - General Fund	Assessing - Solid Waste	Total
Total	\$499,511	\$74,904	\$574,415

101-261 Customer Service 311
Nature and Extent of Services

The Customer Service 311 contact center consolidates and coordinates all customer service in one division. The service answers all calls, uses tested and reviewed scripts to answer the most common questions and concerns, and forwards calls to the appropriate internal departments for resolution as needed. Costs are divided into the following functions based on the percentage of calls:

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

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

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

A. Department Costs

Dept:18 101-261 311 Customer Service

Description		Amount	General Admin	Customer Service	Utility Support
Personnel Costs					
Salaries	S1	438,887	0	310,860	128,027
Salary % Split			.00%	70.83%	29.17%
Benefits	S	176,830	0	125,247	51,583
Subtotal - Personnel Costs		615,717	0	436,107	179,610
Services & Supplies Cost					
727.001 Office Supplies and Forms	S	6,584	0	4,663	1,921
810.001 Business & Emergency Meals	S	140	0	99	41
811.000 Professional Development	S	7,154	0	5,067	2,087
850.000 Phone & Network Services	S	1,329	0	942	388
941.000 Rental/Lease Equipment	S	832	0	589	243
Subtotal - Services & Supplies		16,040	0	11,361	4,679
Department Cost Total		631,757	0	447,468	184,289
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		631,757	0	447,468	184,289
General Admin Distribution			0	0	0
Grand Total		\$631,757		\$447,468	\$184,289

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:18 101-261 311 Customer Service

Department	First Incoming	Second Incoming	Customer Service	Utility Support
1 City Hall	\$6,362	\$24	\$4,523	\$1,863
Subtotal - Building Depreciation	6,362	24	4,523	1,863
2 City Hall Equipment	673	19	490	202
2 Voice over IP System	299	7	216	89
Subtotal - Equipment Depreciation	971	26	707	291
3 Parking	5,982	231	4,401	1,812
Subtotal - 101-271 Other General	5,982	231	4,401	1,812
4 City Commission	309	334	455	188
Subtotal - 101-101 City Commission	309	334	455	188
5 Management & Leadership	21,816	6,347	19,947	8,215
Subtotal - 101-172 City Manager	21,816	6,347	19,947	8,215
6 City Hall	43,157	13,338	40,015	16,480
Subtotal - 101-265 Bldgs & Grounds	43,157	13,338	40,015	16,480
7 PC / Network Support	55,969	2,929	41,717	17,181
7 App - Eden	6,391	1,508	5,595	2,304
7 App - BS & A	8,356	1,898	7,263	2,991
7 App - Kronos	2,577	304	2,040	840
7 Dept Specific Exp	88,710	0	62,833	25,877
Subtotal - 101-228, 229, 230 Info Tech	162,004	6,638	119,448	49,194
8 Payroll	209	41	177	73
8 Audit and Accounting	1,398	226	1,150	474
Subtotal - 101-191 Accounting Dept	1,607	267	1,327	547
9 Accounts Payable	1,582	280	1,319	543
9 Payroll	1,364	239	1,135	467
9 Accounting	55	9	45	19
Subtotal - 101-192 Financial Services	3,001	528	2,499	1,029
10 Risk Management	190	39	162	67

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
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B. Incoming Costs - (Default Spread Salary%)

Dept:18 101-261 311 Customer Service

Department	First Incoming	Second Incoming	Customer Service	Utility Support
10 Accounting	\$129	\$27	\$110	\$45
Subtotal - 101-210 Management Servic	319	66	273	112
11 Budget	1,285	255	1,090	449
11 Cost Plan	397	0	281	116
Subtotal - 101-212 Budgeting	1,682	255	1,371	565
14 Internal Audit	450	64	364	150
Subtotal - 101-223 Internal Auditor	450	64	364	150
15 Purchasing	179	44	158	65
Subtotal - 101-233 Purchasing	179	44	158	65
16 Tax Collection - General Fund	4,221	1,705	4,197	1,729
Subtotal - 101-253 Treasury	4,221	1,705	4,197	1,729
17 Assessing - General Fund	5,036	337	3,806	1,567
Subtotal - 101-257 Assessing	5,036	337	3,806	1,567
19 Advise and Counsel	0	1,168	827	341
19 Labor Relations	0	1,331	943	388
19 Risk Management	0	53	37	15
Subtotal - 101-266 City Attorney	0	2,552	1,808	744
20 Human Resources	0	11,563	8,190	3,373
20 Labor Relations	0	2,000	1,416	583
Subtotal - 101-270 Human Resources	0	13,563	9,607	3,957
24 General Fund OPEB	0	92,787	65,721	27,067
Subtotal - OPEB / Retirement Board	0	92,787	65,721	27,067
Total Incoming	257,095	139,107	280,626	115,575
C. Total Allocated		\$1,027,959	\$728,095	\$299,864
			70.83%	29.17%

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

Customer Service Allocations

Dept:18 101-261 311 Customer Service

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-172 City Manager	3,375.77	1.41%	\$8,867	\$0	\$8,867	\$0	\$8,867
7 101-228, 229, 230 Info Tech	0.52	0.00%	1	0	1	0	1
8 101-191 Accounting Dept	338.40	0.14%	889	0	889	0	889
9 101-192 Financial Services	359.87	0.15%	945	0	945	0	945
10 101-210 Management Services	8.63	0.00%	23	0	23	0	23
12 101-215 City Clerk	4,076.64	1.70%	10,707	0	10,707	0	10,707
13 101-216 Records	120.35	0.05%	316	0	316	0	316
15 101-233 Purchasing	904.57	0.38%	2,376	0	2,376	0	2,376
16 101-253 Treasury	31,607.94	13.19%	83,020	0	83,020	0	83,020
17 101-257 Assessing	7,536.37	3.14%	19,795	0	19,795	0	19,795
19 101-266 City Attorney	2,961.22	1.24%	7,778	0	7,778	1,525	9,302
20 101-270 Human Resources	3,039.30	1.27%	7,983	0	7,983	1,565	9,548
21 101-345, 349 Public Safety	1,013.40	0.42%	2,662	0	2,662	522	3,184
22 101-580 City Equipment	73.75	0.03%	194	0	194	38	232
23 101-751 Parks & Rec Admin	3,418.78	1.43%	8,980	0	8,980	1,760	10,740
26 101-262 Elections	7,612.02	3.18%	19,993	0	19,993	3,919	23,913
29 101-347 Public Safety Ops	51.73	0.02%	136	0	136	27	163
31 101-371 Bldg Inspection Dept	29,560.98	12.33%	77,643	0	77,643	15,220	92,863
32 101-385 Code Enforcement	39,508.61	16.48%	103,771	0	103,771	20,342	124,113
34 101-441 PW General	2,172.65	0.91%	5,707	0	5,707	1,119	6,825
35 101-443 Forestry	7,940.60	3.31%	20,856	0	20,856	4,088	24,945
36 101-448 Street Lights	426.25	0.18%	1,120	0	1,120	219	1,339
38 101-701 Planning	5,407.14	2.26%	14,202	0	14,202	2,784	16,986
40 101-724 Community Develop	676.13	0.28%	1,776	0	1,776	348	2,124
41 101-728 Econ Dev	1,238.38	0.52%	3,253	0	3,253	638	3,890
42 101-75x Parks & Rec Activities	4,968.06	2.07%	13,049	0	13,049	2,558	15,607
43 101-770 Parks Maint	337.42	0.14%	886	0	886	174	1,060
47 202 Major Streets	237.72	0.10%	624	0	624	122	747
48 203 Local Streets	18,294.65	7.63%	48,052	0	48,052	9,419	57,471
49 209 Cemeteries	254.29	0.11%	668	0	668	131	799
52 226 Solid Waste / Rubbish	18,404.16	7.68%	48,339	0	48,339	9,476	57,815
70 234 FFE Aspirational Projects	153.67	0.06%	404	0	404	79	483
78 251 Dtn Econ Growth	9.08	0.00%	24	0	24	5	29
83 275 Housing Programs	20.08	0.01%	53	0	53	10	63
88 299 CDBG Grant	349.40	0.15%	918	0	918	180	1,098
93 590 Sewer Fund	7,551.98	3.15%	19,836	0	19,836	3,888	23,724
94 591 Water Fund	29,323.67	12.23%	77,020	0	77,020	15,098	92,118
102 CCTA	74.38	0.03%	195	0	195	38	234
104 All Other	6,285.11	2.62%	16,508	0	16,508	3,236	19,744

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

Customer Service Allocations

Dept:18 101-261 311 Customer Service

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	239,693.67	100.00%	629,566	0	629,566	98,528	728,095
Direct Bills					0		0
Total					\$629,566		\$728,095

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

Utility Support Allocations

Dept:18 101-261 311 Customer Service

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
93 590 Sewer Fund	43.27	43.27%	\$112,193	\$0	\$112,193	\$17,558	\$129,751
94 591 Water Fund	56.73	56.73%	147,093	0	147,093	23,020	170,113
Subtotal	100.00	100.00%	259,286	0	259,286	40,579	299,864
Direct Bills					0		0
Total					\$259,286		\$299,864

Basis Units: % of Utility Bills Processed

Source:

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

Allocation Summary

Dept:18 101-261 311 Customer Service

Department	Customer Service	Utility Support	Total
5 101-172 City Manager	\$8,867	\$0	\$8,867
7 101-228, 229, 230 Info Tech	1	0	1
8 101-191 Accounting Dept	889	0	889
9 101-192 Financial Services	945	0	945
10 101-210 Management Services	23	0	23
12 101-215 City Clerk	10,707	0	10,707
13 101-216 Records	316	0	316
15 101-233 Purchasing	2,376	0	2,376
16 101-253 Treasury	83,020	0	83,020
17 101-257 Assessing	19,795	0	19,795
19 101-266 City Attorney	9,302	0	9,302
20 101-270 Human Resources	9,548	0	9,548
21 101-345, 349 Public Safety	3,184	0	3,184
22 101-580 City Equipment	232	0	232
23 101-751 Parks & Rec Admin	10,740	0	10,740
26 101-262 Elections	23,913	0	23,913
29 101-347 Public Safety Ops	163	0	163
31 101-371 Bldg Inspection Dept	92,863	0	92,863
32 101-385 Code Enforcement	124,113	0	124,113
34 101-441 PW General	6,825	0	6,825
35 101-443 Forestry	24,945	0	24,945
36 101-448 Street Lights	1,339	0	1,339
38 101-701 Planning	16,986	0	16,986
40 101-724 Community Develop	2,124	0	2,124
41 101-728 Econ Dev	3,890	0	3,890
42 101-75x Parks & Rec Activities	15,607	0	15,607
43 101-770 Parks Maint	1,060	0	1,060
47 202 Major Streets	747	0	747
48 203 Local Streets	57,471	0	57,471
49 209 Cemeteries	799	0	799
52 226 Solid Waste / Rubbish	57,815	0	57,815
70 234 FFE Aspirational Projects	483	0	483
78 251 Dtown Econ Growth	29	0	29
83 275 Housing Programs	63	0	63
88 299 CDBG Grant	1,098	0	1,098
93 590 Sewer Fund	23,724	129,751	153,475
94 591 Water Fund	92,118	170,113	262,231
102 CCTA	234	0	234
104 All Other	19,744	0	19,744

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

Allocation Summary

Dept:18 101-261 311 Customer Service

Department	Customer Service	Utility Support	Total
<hr/>			
Total	\$728,095	\$299,864	\$1,027,959
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**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

CY 2022
7/25/2023

A. Department Costs

Dept:19 101-266 City Attorney

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:19 101-266 City Attorney

Department	First Incoming	Second Incoming	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government
1 City Hall	\$12,869	\$49	\$3,999	\$346	\$174	\$428	\$7,970
Subtotal - Building Depreciation	12,869	49	3,999	346	174	428	7,970
2 City Hall Equipment	1,361	39	433	38	19	46	864
2 Department Specific Equipment	1,178	10	368	32	16	39	733
2 Voice over IP System	242	6	77	7	3	8	153
Subtotal - Equipment Depreciation	2,781	54	878	76	38	94	1,749
3 Parking	4,378	169	1,408	122	61	151	2,805
Subtotal - 101-271 Other General	4,378	169	1,408	122	61	151	2,805
4 City Commission	386	418	249	22	11	27	496
Subtotal - 101-101 City Commission	386	418	249	22	11	27	496
5 Management & Leadership	15,966	4,645	6,381	552	277	684	12,717
Subtotal - 101-172 City Manager	15,966	4,645	6,381	552	277	684	12,717
6 City Hall	87,299	26,981	35,379	3,063	1,537	3,790	70,511
Subtotal - 101-265 Bldgs & Grounds	87,299	26,981	35,379	3,063	1,537	3,790	70,511
7 PC / Network Support	25,056	1,311	8,163	707	355	874	16,269
7 App - Eden	2,435	574	932	81	40	100	1,857
7 App - Kronos	1,886	222	653	57	28	70	1,301
Subtotal - 101-228, 229, 230 Info Tech	29,378	2,108	9,747	844	424	1,044	19,427
8 Payroll	153	30	57	5	2	6	113
8 Audit and Accounting	1,404	227	505	44	22	54	1,006
Subtotal - 101-191 Accounting Dept	1,556	257	561	49	24	60	1,119
9 Accounts Payable	1,209	214	440	38	19	47	878
9 Payroll	998	175	363	31	16	39	724
9 Accounting	55	9	20	2	1	2	40
Subtotal - 101-192 Financial Services	2,262	398	823	71	36	88	1,641
10 Risk Management	237	49	89	8	4	10	177

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:19 101-266 City Attorney

Department	First Incoming	Second Incoming	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government
10 Accounting	\$129	\$27	\$48	\$4	\$2	\$5	\$96
Subtotal - 101-210 Management Servic	367	76	137	12	6	15	273
11 Budget	1,606	318	596	52	26	64	1,187
11 Cost Plan	1,984	0	614	53	27	66	1,224
Subtotal - 101-212 Budgeting	3,590	318	1,210	105	53	130	2,411
12 Records Management	11,820	3,405	4,713	408	205	505	9,394
12 Mailroom	236	42	86	7	4	9	172
Subtotal - 101-215 City Clerk	12,056	3,447	4,799	415	209	514	9,565
13 Records Mgmt	46,784	7,775	16,890	1,462	734	1,809	33,663
13 Mailroom	54	6	19	2	1	2	37
Subtotal - 101-216 Records	46,838	7,781	16,909	1,464	735	1,811	33,700
14 Internal Audit	563	80	199	17	9	21	397
Subtotal - 101-223 Internal Auditor	563	80	199	17	9	21	397
15 Purchasing	448	109	173	15	7	18	344
Subtotal - 101-233 Purchasing	448	109	173	15	7	18	344
16 Tax Collection - General Fund	5,275	2,131	2,293	198	100	246	4,570
Subtotal - 101-253 Treasury	5,275	2,131	2,293	198	100	246	4,570
17 Assessing - General Fund	6,294	421	2,079	180	90	223	4,144
Subtotal - 101-257 Assessing	6,294	421	2,079	180	90	223	4,144
18 Customer Service	7,778	1,525	2,880	249	125	309	5,740
Subtotal - 101-261 311 Customer Servi	7,778	1,525	2,880	249	125	309	5,740
19 Advise and Counsel	0	1,459	452	39	20	48	900
19 Risk Management	0	50	15	1	1	2	31
Subtotal - 101-266 City Attorney	0	1,509	467	40	20	50	931
20 Human Resources	0	8,463	2,620	227	114	281	5,221

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:19 101-266 City Attorney

Department	First Incoming	Second Incoming	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government
Subtotal - 101-270 Human Resources	\$0	\$8,463	\$2,620	\$227	\$114	\$281	\$5,221
24 General Fund OPEB	0	67,905	21,022	1,820	913	2,252	41,898
Subtotal - OPEB / Retirement Board	0	67,905	21,022	1,820	913	2,252	41,898
Total Incoming	240,081	128,845	114,212	9,887	4,962	12,236	227,629
C. Total Allocated		\$1,159,029	\$343,540	\$79,073	\$14,927	\$36,804	\$684,686
			29.64%	6.82%	1.29%	3.18%	59.07%

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

Advise and Counsel Allocations

Dept:19 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101-271 Other General	60,740	0.04%	\$112	\$0	\$112	\$0	\$112
4 101-101 City Commission	138,309	0.08%	256	0	256	0	256
5 101-172 City Manager	1,840,307	1.12%	3,401	0	3,401	0	3,401
6 101-265 Bldgs & Grounds	1,616,093	0.98%	2,987	0	2,987	0	2,987
7 101-228, 229, 230 Info Tech	3,727,241	2.27%	6,889	0	6,889	0	6,889
8 101-191 Accounting Dept	599,697	0.37%	1,108	0	1,108	0	1,108
9 101-192 Financial Services	546,381	0.33%	1,010	0	1,010	0	1,010
10 101-210 Management Services	283,350	0.17%	524	0	524	0	524
11 101-212 Budgeting	100,247	0.06%	185	0	185	0	185
12 101-215 City Clerk	356,181	0.22%	658	0	658	0	658
13 101-216 Records	187,757	0.11%	347	0	347	0	347
14 101-223 Internal Auditor	101,495	0.06%	188	0	188	0	188
15 101-233 Purchasing	431,232	0.26%	797	0	797	0	797
16 101-253 Treasury	1,386,652	0.84%	2,563	0	2,563	0	2,563
17 101-257 Assessing	496,912	0.30%	918	0	918	0	918
18 101-261 311 Customer Service	631,757	0.38%	1,168	0	1,168	0	1,168
19 101-266 City Attorney	789,559	0.48%	1,459	0	1,459	0	1,459
20 101-270 Human Resources	977,123	0.59%	1,806	0	1,806	258	2,064
21 101-345, 349 Public Safety	7,394,988	4.50%	13,667	0	13,667	1,953	15,621
22 101-580 City Equipment	2,620,248	1.59%	4,843	0	4,843	692	5,535
23 101-751 Parks & Rec Admin	338,757	0.21%	626	0	626	89	716
24 OPEB / Retirement Board	500	0.00%	1	0	1	0	1
25 101-175 Diversity & Inclusion	301,094	0.18%	556	0	556	80	636
26 101-262 Elections	655,957	0.40%	1,212	0	1,212	173	1,386
27 101-272 Emergency Recovery	25,418	0.02%	47	0	47	7	54
28 101-346 Public Safety COPS	2,007,220	1.22%	3,710	0	3,710	530	4,240
29 101-347 Public Safety Ops	21,091,273	12.84%	38,981	0	38,981	5,571	44,552
30 101-348 Criminal Invstgn Div	3,285,327	2.00%	6,072	0	6,072	868	6,940
31 101-371 Bldg Inspection Dept	852,774	0.52%	1,576	0	1,576	225	1,801
32 101-385 Code Enforcement	826,914	0.50%	1,528	0	1,528	218	1,747
33 101-400 PS Contracts	329,044	0.20%	608	0	608	87	695
34 101-441 PW General	256,057	0.16%	473	0	473	68	541
35 101-443 Forestry	353,256	0.22%	653	0	653	93	746
36 101-448 Street Lights	1,144,999	0.70%	2,116	0	2,116	302	2,419
37 101-621 Pollution Control	225,922	0.14%	418	0	418	60	477
38 101-701 Planning	619,866	0.38%	1,146	0	1,146	164	1,309
39 101-721 Shared Prosperity	97	0.00%	0	0	0	0	0
41 101-728 Econ Dev	414,349	0.25%	766	0	766	109	875
42 101-75x Parks & Rec Activities	878,492	0.53%	1,624	0	1,624	232	1,856
43 101-770 Parks Maint	1,512,211	0.92%	2,795	0	2,795	399	3,194
44 151 Cemetery Trust	20,100	0.01%	37	0	37	5	42
45 159 Recreation Endowment	84,625	0.05%	156	0	156	22	179

City of Kalamazoo
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Advise and Counsel Allocations

Dept:19 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 160 Mayor's Riverfront Pk	47,125	0.03%	\$87	\$0	\$87	\$12	\$100
47 202 Major Streets	12,962,759	7.89%	23,958	0	23,958	3,424	27,382
48 203 Local Streets	3,881,319	2.36%	7,173	0	7,173	1,025	8,199
49 209 Cemeteries	1,086,217	0.66%	2,008	0	2,008	287	2,294
50 211 Kzoo Muni Golf Assn	2,507,233	1.53%	4,634	0	4,634	662	5,296
51 225 Blight Abatement	12,800	0.01%	24	0	24	3	27
52 226 Solid Waste / Rubbish	3,322,936	2.02%	6,141	0	6,141	878	7,019
53 232-238 Grants - Gen Gov	69,604	0.04%	129	0	129	18	147
54 232-40x PS Grants	44,962	0.03%	83	0	83	12	95
55 232-585 PW Grants	16,096	0.01%	30	0	30	4	34
56 232-697 HUD Grants - Other	459,575	0.28%	849	0	849	121	971
60 232-775 P&R Annual Grants	24,504	0.01%	45	0	45	6	52
61 232-776 P&R Grants	3,089	0.00%	6	0	6	1	7
62 232-803 Historic Comm Grants	27,099	0.02%	50	0	50	7	57
63 233-180 Exec Programs	3,640	0.00%	7	0	7	1	8
64 233-406 PS Donations	31,772	0.02%	59	0	59	8	67
66 233-727 Comm Dvlp Donations	308	0.00%	1	0	1	0	1
68 233-777 P&R Donations	16,529	0.01%	31	0	31	4	35
69 233-803 Historic Comm	933	0.00%	2	0	2	0	2
70 234 FFE Aspirational Projects	6,354,180	3.87%	11,744	0	11,744	1,678	13,422
71 235 Recovery Programs & Grants	2,665,525	1.62%	4,926	0	4,926	704	5,630
72 236 Light Grant	45,000	0.03%	83	0	83	12	95
79 265 Drug Law Enforce	83,109	0.05%	154	0	154	22	176
85 296 HUD Grant Admin	660,197	0.40%	1,220	0	1,220	174	1,395
87 298 Home Grant	224,946	0.14%	416	0	416	59	475
88 299 CDBG Grant	1,223,664	0.74%	2,262	0	2,262	323	2,585
93 590 Sewer Fund	33,683,079	20.50%	62,253	0	62,253	8,897	71,150
94 591 Water Fund	16,596,678	10.10%	30,674	0	30,674	4,384	35,058
95 677 Insurance Fund	15,123,118	9.20%	27,950	0	27,950	3,995	31,945
96 731 Pension Fund	2,649,172	1.61%	4,896	0	4,896	700	5,596
97 737 OPEB Fund	433,432	0.26%	801	0	801	114	916
98 756 General Trust Fund	12,407	0.01%	23	0	23	3	26
99 760 Foundation for Excellence	442,577	0.27%	818	0	818	117	935
104 All Other	70,807	0.04%	131	0	131	19	150

**City of Kalamazoo
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Advise and Counsel Allocations

Dept:19 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	164,296,912	100.00%	303,652	0	303,652	39,888	343,540
Direct Bills					0		0
Total					\$303,652		\$343,540

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

City of Kalamazoo
Full Cost Allocation Plan

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Labor Relations Allocations

Dept:19 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-172 City Manager	0.38	0.09%	\$67	\$0	\$67	\$0	\$67
6 101-265 Bldgs & Grounds	3.08	0.72%	544	0	544	0	544
8 101-191 Accounting Dept	3.00	0.70%	530	0	530	0	530
9 101-192 Financial Services	3.97	0.93%	701	0	701	0	701
12 101-215 City Clerk	1.65	0.38%	291	0	291	0	291
13 101-216 Records	0.32	0.08%	57	0	57	0	57
15 101-233 Purchasing	3.00	0.70%	530	0	530	0	530
16 101-253 Treasury	7.30	1.70%	1,289	0	1,289	0	1,289
18 101-261 311 Customer Service	7.54	1.76%	1,331	0	1,331	0	1,331
21 101-345, 349 Public Safety	24.36	5.69%	4,301	0	4,301	211	4,512
22 101-580 City Equipment	2.83	0.66%	500	0	500	25	524
23 101-751 Parks & Rec Admin	1.06	0.25%	188	0	188	9	197
26 101-262 Elections	0.05	0.01%	10	0	10	0	10
28 101-346 Public Safety COPS	15.74	3.68%	2,780	0	2,780	137	2,916
29 101-347 Public Safety Ops	188.87	44.10%	33,350	0	33,350	1,639	34,989
30 101-348 Criminal Invstgn Div	27.71	6.47%	4,893	0	4,893	240	5,133
31 101-371 Bldg Inspection Dept	6.47	1.51%	1,142	0	1,142	56	1,199
32 101-385 Code Enforcement	6.51	1.52%	1,149	0	1,149	56	1,206
33 101-400 PS Contracts	2.01	0.47%	354	0	354	17	372
34 101-441 PW General	1.18	0.28%	208	0	208	10	218
35 101-443 Forestry	2.53	0.59%	447	0	447	22	469
41 101-728 Econ Dev	0.87	0.20%	153	0	153	8	161
42 101-75x Parks & Rec Activities	1.17	0.27%	207	0	207	10	217
43 101-770 Parks Maint	3.51	0.82%	619	0	619	30	650
47 202 Major Streets	13.63	3.18%	2,407	0	2,407	118	2,525
48 203 Local Streets	12.36	2.89%	2,182	0	2,182	107	2,289
49 209 Cemeteries	0.96	0.22%	170	0	170	8	178
52 226 Solid Waste / Rubbish	7.03	1.64%	1,242	0	1,242	61	1,303
54 232-40x PS Grants	0.28	0.07%	50	0	50	2	52
56 232-697 HUD Grants - Other	0.10	0.02%	18	0	18	1	19
85 296 HUD Grant Admin	3.60	0.84%	636	0	636	31	667
88 299 CDBG Grant	1.09	0.26%	193	0	193	9	203
93 590 Sewer Fund	43.59	10.18%	7,696	0	7,696	378	8,074
94 591 Water Fund	29.38	6.86%	5,188	0	5,188	255	5,443
95 677 Insurance Fund	1.10	0.26%	195	0	195	10	204

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Labor Relations Allocations

Dept:19 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	428.25	100.00%	75,620	0	75,620	3,453	79,073
Direct Bills					0		0
Total					\$75,620		\$79,073
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Basis Units: Union FTEs
Source: Payroll Records

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
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Pension Fund 731 Allocations

Dept:19 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
96 731 Pension Fund	100	100.00%	\$13,193	\$0	\$13,193	\$1,733	\$14,927
Subtotal	100	100.00%	13,193	0	13,193	1,733	14,927
Direct Bills					0		0
Total					\$13,193		\$14,927
Basis Units: Direct to Pension Fund							
Source:							

City of Kalamazoo
Full Cost Allocation Plan

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Risk Management Allocations

Dept:19 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-172 City Manager	7,597	0.35%	\$114	\$0	\$114	\$0	\$114
6 101-265 Bldgs & Grounds	19,384	0.89%	290	0	290	0	290
7 101-228, 229, 230 Info Tech	6,237	0.29%	93	0	93	0	93
8 101-191 Accounting Dept	2,396	0.11%	36	0	36	0	36
9 101-192 Financial Services	2,453	0.11%	37	0	37	0	37
10 101-210 Management Services	1,050	0.05%	16	0	16	0	16
11 101-212 Budgeting	336	0.02%	5	0	5	0	5
12 101-215 City Clerk	1,321	0.06%	20	0	20	0	20
13 101-216 Records	574	0.03%	9	0	9	0	9
14 101-223 Internal Auditor	483	0.02%	7	0	7	0	7
15 101-233 Purchasing	1,956	0.09%	29	0	29	0	29
16 101-253 Treasury	3,715	0.17%	56	0	56	0	56
18 101-261 311 Customer Service	3,536	0.16%	53	0	53	0	53
19 101-266 City Attorney	3,319	0.15%	50	0	50	0	50
20 101-270 Human Resources	3,732	0.17%	56	0	56	8	63
21 101-345, 349 Public Safety	130,416	6.00%	1,951	0	1,951	263	2,214
22 101-580 City Equipment	22,297	1.03%	334	0	334	45	379
23 101-751 Parks & Rec Admin	890	0.04%	13	0	13	2	15
25 101-175 Diversity & Inclusion	887	0.04%	13	0	13	2	15
26 101-262 Elections	1,116	0.05%	17	0	17	2	19
27 101-272 Emergency Recovery	195	0.01%	3	0	3	0	3
28 101-346 Public Safety COPS	103,752	4.77%	1,552	0	1,552	209	1,761
29 101-347 Public Safety Ops	1,083,306	49.83%	16,208	0	16,208	2,184	18,392
30 101-348 Criminal Invstgn Div	158,206	7.28%	2,367	0	2,367	319	2,686
31 101-371 Bldg Inspection Dept	11,680	0.54%	175	0	175	24	198
32 101-385 Code Enforcement	9,674	0.44%	145	0	145	20	164
33 101-400 PS Contracts	9,250	0.43%	138	0	138	19	157
34 101-441 PW General	5,528	0.25%	83	0	83	11	94
35 101-443 Forestry	18,775	0.86%	281	0	281	38	319
38 101-701 Planning	2,265	0.10%	34	0	34	5	38
41 101-728 Econ Dev	2,384	0.11%	36	0	36	5	40
42 101-75x Parks & Rec Activities	1,464	0.07%	22	0	22	3	25
43 101-770 Parks Maint	32,169	1.48%	481	0	481	65	546
47 202 Major Streets	63,798	2.93%	955	0	955	129	1,083
48 203 Local Streets	57,815	2.66%	865	0	865	117	982
49 209 Cemeteries	440	0.02%	7	0	7	1	7
52 226 Solid Waste / Rubbish	15,974	0.73%	239	0	239	32	271
56 232-697 HUD Grants - Other	302	0.01%	5	0	5	1	5
70 234 FFE Aspirational Projects	2,865	0.13%	43	0	43	6	49
71 235 Recovery Programs & Grants	788	0.04%	12	0	12	2	13
74 243 Brownfield Redvlp Auth	405	0.02%	6	0	6	1	7
75 244 Econ Dvlp Corp	159	0.01%	2	0	2	0	3

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Risk Management Allocations

Dept:19 101-266 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
79 265 Drug Law Enforce	1	0.00%	\$0	\$0	\$0	\$0	\$0
85 296 HUD Grant Admin	6,211	0.29%	93	0	93	13	105
87 298 Home Grant	28	0.00%	0	0	0	0	0
88 299 CDBG Grant	6,048	0.28%	90	0	90	12	103
93 590 Sewer Fund	206,535	9.50%	3,090	0	3,090	416	3,507
94 591 Water Fund	152,501	7.01%	2,282	0	2,282	307	2,589
95 677 Insurance Fund	7,998	0.37%	120	0	120	16	136
Subtotal	2,174,211	100.00%	32,531	0	32,531	4,273	36,804
Direct Bills					0		0
Total					\$32,531		\$36,804

Basis Units: Worker's Comp Expenditures
Source:

City of Kalamazoo
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Allocation Summary

Dept:19 101-266 City Attorney

Department	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government	Total
3 101-271 Other General	\$112	\$0	\$0	\$0	\$0	\$112
4 101-101 City Commission	256	0	0	0	0	256
5 101-172 City Manager	3,401	67	0	114	0	3,582
6 101-265 Bldgs & Grounds	2,987	544	0	290	0	3,821
7 101-228, 229, 230 Info Tech	6,889	0	0	93	0	6,982
8 101-191 Accounting Dept	1,108	530	0	36	0	1,674
9 101-192 Financial Services	1,010	701	0	37	0	1,748
10 101-210 Management Services	524	0	0	16	0	539
11 101-212 Budgeting	185	0	0	5	0	190
12 101-215 City Clerk	658	291	0	20	0	969
13 101-216 Records	347	57	0	9	0	413
14 101-223 Internal Auditor	188	0	0	7	0	195
15 101-233 Purchasing	797	530	0	29	0	1,356
16 101-253 Treasury	2,563	1,289	0	56	0	3,907
17 101-257 Assessing	918	0	0	0	0	918
18 101-261 311 Customer Service	1,168	1,331	0	53	0	2,552
19 101-266 City Attorney	1,459	0	0	50	0	1,509
20 101-270 Human Resources	2,064	0	0	63	0	2,127
21 101-345, 349 Public Safety	15,621	4,512	0	2,214	0	22,347
22 101-580 City Equipment	5,535	524	0	379	0	6,438
23 101-751 Parks & Rec Admin	716	197	0	15	0	928
24 OPEB / Retirement Board	1	0	0	0	0	1
25 101-175 Diversity & Inclusion	636	0	0	15	0	651
26 101-262 Elections	1,386	10	0	19	0	1,415
27 101-272 Emergency Recovery	54	0	0	3	0	57
28 101-346 Public Safety COPS	4,240	2,916	0	1,761	0	8,918
29 101-347 Public Safety Ops	44,552	34,989	0	18,392	0	97,933
30 101-348 Criminal Invstgn Div	6,940	5,133	0	2,686	0	14,759
31 101-371 Bldg Inspection Dept	1,801	1,199	0	198	0	3,198
32 101-385 Code Enforcement	1,747	1,206	0	164	0	3,117
33 101-400 PS Contracts	695	372	0	157	0	1,224
34 101-441 PW General	541	218	0	94	0	853
35 101-443 Forestry	746	469	0	319	0	1,534
36 101-448 Street Lights	2,419	0	0	0	0	2,419
37 101-621 Pollution Control	477	0	0	0	0	477
38 101-701 Planning	1,309	0	0	38	0	1,348
39 101-721 Shared Prosperity	0	0	0	0	0	0
41 101-728 Econ Dev	875	161	0	40	0	1,076
42 101-75x Parks & Rec Activities	1,856	217	0	25	0	2,098
43 101-770 Parks Maint	3,194	650	0	546	0	4,390
44 151 Cemetery Trust	42	0	0	0	0	42

City of Kalamazoo
Full Cost Allocation Plan

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Allocation Summary

Dept:19 101-266 City Attorney

Department	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	General Government	Total
45 159 Recreation Endowment	\$179	\$0	\$0	\$0	\$0	\$179
46 160 Mayor's Riverfront Pk	100	0	0	0	0	100
47 202 Major Streets	27,382	2,525	0	1,083	0	30,990
48 203 Local Streets	8,199	2,289	0	982	0	11,469
49 209 Cemeteries	2,294	178	0	7	0	2,480
50 211 Kzoo Muni Golf Assn	5,296	0	0	0	0	5,296
51 225 Blight Abatement	27	0	0	0	0	27
52 226 Solid Waste / Rubbish	7,019	1,303	0	271	0	8,593
53 232-238 Grants - Gen Gov	147	0	0	0	0	147
54 232-40x PS Grants	95	52	0	0	0	147
55 232-585 PW Grants	34	0	0	0	0	34
56 232-697 HUD Grants - Other	971	19	0	5	0	995
60 232-775 P&R Annual Grants	52	0	0	0	0	52
61 232-776 P&R Grants	7	0	0	0	0	7
62 232-803 Historic Comm Grants	57	0	0	0	0	57
63 233-180 Exec Programs	8	0	0	0	0	8
64 233-406 PS Donations	67	0	0	0	0	67
66 233-727 Comm Dvlp Donations	1	0	0	0	0	1
68 233-777 P&R Donations	35	0	0	0	0	35
69 233-803 Historic Comm	2	0	0	0	0	2
70 234 FFE Aspirational Projects	13,422	0	0	49	0	13,471
71 235 Recovery Programs & Grants	5,630	0	0	13	0	5,644
72 236 Light Grant	95	0	0	0	0	95
74 243 Brownfield Redvlp Auth	0	0	0	7	0	7
75 244 Econ Dvlp Corp	0	0	0	3	0	3
79 265 Drug Law Enforce	176	0	0	0	0	176
85 296 HUD Grant Admin	1,395	667	0	105	0	2,167
87 298 Home Grant	475	0	0	0	0	476
88 299 CDBG Grant	2,585	203	0	103	0	2,890
93 590 Sewer Fund	71,150	8,074	0	3,507	0	82,731
94 591 Water Fund	35,058	5,443	0	2,589	0	43,090
95 677 Insurance Fund	31,945	204	0	136	0	32,285
96 731 Pension Fund	5,596	0	14,927	0	0	20,523
97 737 OPEB Fund	916	0	0	0	0	916
98 756 General Trust Fund	26	0	0	0	0	26
99 760 Foundation for Excellence	935	0	0	0	0	935
104 All Other	150	0	0	0	0	150
Total	\$343,540	\$79,073	\$14,927	\$36,804	\$0	\$474,342

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

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A. Department Costs

Dept:20 101-270 Human Resources

Description		Amount	General Admin	Human Resources	Labor Relations	Pension
Personnel Costs						
Salaries	S1	650,483	179,793	359,717	52,559	58,413
Salary % Split			27.64%	55.30%	8.08%	8.98%
Benefits	S	156,745	43,324	86,680	12,665	14,076
Subtotal - Personnel Costs		807,228	223,118	446,397	65,224	72,489
Services & Supplies Cost						
719.003 Employee Incentive Program	P	8,559	0	8,559	0	0
719.005 Employee Wellness	P	10,740	0	10,740	0	0
719.006 Tuition Refund Program	P	13,470	0	13,470	0	0
727.001 Office Supplies & Forms	S	8,528	2,357	4,716	689	766
727.003 Postage	S	1,069	295	591	86	96
801.000 Prof & Contract Svcs - Allowa	S	7,444	2,057	4,116	601	668
801.000 Prof & Contract Svcs - Unallo	D	73,555	0	0	0	0
810.001 Business and Emergency Me	S	1,164	322	644	94	105
810.003 Memberships & Subscriptions	P	7,581	0	6,831	750	0
811.000 Professional Development	S	17,023	4,705	9,413	1,375	1,529
811.001 Training Programs	S	4,624	1,278	2,557	374	415
815.000 Software & Applications	S	182	50	101	15	16
830.004 General Insurance Fund	S	9,696	2,680	5,362	783	871
850.000 Phone & Network Services	S	4,413	1,220	2,440	357	396
880.000 Promotion & Advertisting	S	1,048	290	580	85	94
941.000 Rental/Lease Equipment	S	800	221	442	65	72
941.000 Copier Lease	D	1,178	0	0	0	0
949.000 Rental/Lease Contra (Gasb 87	D	(1,178)	0	0	0	0
976.000 Office Equipment & Furniture	P	3,032	0	3,032	0	0
CCTA Administrative Fee	P	(46,911)	(46,911)	0	0	0
Subtotal - Services & Supplies		126,016	(31,435)	73,594	5,274	5,028
Department Cost Total		933,244	191,683	519,991	70,498	77,517
Adjustments to Cost						
801.000 Prof & Contract Svcs - Unallo	D	(73,555)	0	0	0	0

**City of Kalamazoo
Full Cost Allocation Plan**

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A. Department Costs

Dept:20 101-270 Human Resources

Description	Amount	General Admin	Human Resources	Labor Relations	Pension
941.000 Copier Lease D	(1,178)	0	0	0	0
949.000 Rental/Lease Contra (Gasb 87 D	1,178	0	0	0	0
Subtotal - Adjustments	(73,555)	0	0	0	0
Total Costs After Adjustments	859,689	191,683	519,991	70,498	77,517
General Admin Distribution		(191,683)	146,491	21,404	23,788
Grand Total	\$859,689		\$666,482	\$91,902	\$101,305

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B. Incoming Costs - (Default Spread Salary%)

Dept:20 101-270 Human Resources

Department	First Incoming	Second Incoming	Human Resources	Labor Relations	Pension
1 City Hall	\$8,027	\$30	\$6,158	\$900	\$1,000
Subtotal - Building Depreciation	8,027	30	6,158	900	1,000
2 City Hall Equipment	849	24	667	97	108
2 Department Specific Equipment	2,678	23	2,064	302	335
2 Voice over IP System	294	7	230	34	37
Subtotal - Equipment Depreciation	3,821	54	2,961	433	481
3 Parking	4,553	175	3,613	528	587
Subtotal - 101-271 Other General	4,553	175	3,613	528	587
4 City Commission	477	517	760	111	123
Subtotal - 101-101 City Commission	477	517	760	111	123
5 Management & Leadership	16,602	4,830	16,379	2,393	2,660
Subtotal - 101-172 City Manager	16,602	4,830	16,379	2,393	2,660
6 City Hall	54,453	16,830	54,476	7,960	8,846
Subtotal - 101-265 Bldgs & Grounds	54,453	16,830	54,476	7,960	8,846
7 PC / Network Support	43,974	2,301	35,365	5,167	5,743
7 App - Eden	6,339	1,495	5,987	875	972
7 App - BS & A	4,160	945	3,901	570	633
7 App - Kronos	1,961	231	1,675	245	272
Subtotal - 101-228, 229, 230 Info Tech	56,434	4,973	46,929	6,857	7,621
8 Payroll	159	31	145	21	24
8 Audit and Accounting	2,257	365	2,004	293	325
Subtotal - 101-191 Accounting Dept	2,416	397	2,149	314	349
9 Accounts Payable	3,285	581	2,955	432	480
9 Payroll	1,038	182	932	136	151
9 Accounting	88	15	79	12	13
Subtotal - 101-192 Financial Services	4,411	778	3,966	579	644
10 Risk Management	294	61	271	40	44

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:20 101-270 Human Resources

Department	First Incoming	Second Incoming	Human Resources	Labor Relations	Pension
10 Accounting	\$208	\$43	\$192	\$28	\$31
Subtotal - 101-210 Management Servic	502	104	463	68	75
11 Budget	1,987	394	1,820	266	296
11 Cost Plan	1,190	0	910	133	148
Subtotal - 101-212 Budgeting	3,177	394	2,729	399	443
12 Records Management	2,354	678	2,317	339	376
12 Mailroom	411	73	370	54	60
Subtotal - 101-215 City Clerk	2,765	751	2,687	393	436
13 Records Mgmt	9,316	1,548	8,303	1,213	1,348
13 Mailroom	94	10	80	12	13
Subtotal - 101-216 Records	9,410	1,559	8,383	1,225	1,361
14 Internal Audit	696	99	608	89	99
Subtotal - 101-223 Internal Auditor	696	99	608	89	99
15 Purchasing	2,241	546	2,130	311	346
Subtotal - 101-233 Purchasing	2,241	546	2,130	311	346
16 Tax Collection - General Fund	6,528	2,637	7,004	1,023	1,137
Subtotal - 101-253 Treasury	6,528	2,637	7,004	1,023	1,137
17 Assessing - General Fund	7,789	522	6,352	928	1,031
Subtotal - 101-257 Assessing	7,789	522	6,352	928	1,031
18 Customer Service	7,983	1,565	7,297	1,066	1,185
Subtotal - 101-261 311 Customer Servi	7,983	1,565	7,297	1,066	1,185
19 Advise and Counsel	1,806	258	1,577	230	256
19 Risk Management	56	8	48	7	8
Subtotal - 101-266 City Attorney	1,862	266	1,626	238	264
20 Human Resources	0	8,800	6,725	983	1,092

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:20 101-270 Human Resources

Department	First Incoming	Second Incoming	Human Resources	Labor Relations	Pension
Subtotal - 101-270 Human Resources	\$0	\$8,800	\$6,725	\$983	\$1,092
24 General Fund OPEB	0	70,612	53,964	7,885	8,763
Subtotal - OPEB / Retirement Board	0	70,612	53,964	7,885	8,763
Total Incoming	194,148	116,438	237,360	34,681	38,544
C. Total Allocated		\$1,170,275	\$903,842	\$126,583	\$139,849
			77.23%	10.82%	11.95%

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

Human Resources Allocations

Dept:20 101-270 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-101 City Commission	1.88	0.28%	\$2,269	\$0	\$2,269	\$0	\$2,269
5 101-172 City Manager	16.54	2.45%	19,991	0	19,991	0	19,991
6 101-265 Bldgs & Grounds	7.07	1.05%	8,548	0	8,548	0	8,548
7 101-228, 229, 230 Info Tech	11.22	1.66%	13,558	0	13,558	0	13,558
8 101-191 Accounting Dept	5.54	0.82%	6,702	0	6,702	0	6,702
9 101-192 Financial Services	6.47	0.96%	7,822	0	7,822	0	7,822
10 101-210 Management Services	1.82	0.27%	2,203	0	2,203	0	2,203
11 101-212 Budgeting	1.00	0.15%	1,209	0	1,209	0	1,209
12 101-215 City Clerk	2.90	0.43%	3,502	0	3,502	0	3,502
13 101-216 Records	1.32	0.20%	1,599	0	1,599	0	1,599
14 101-223 Internal Auditor	0.99	0.15%	1,200	0	1,200	0	1,200
15 101-233 Purchasing	4.50	0.67%	5,440	0	5,440	0	5,440
16 101-253 Treasury	11.46	1.70%	13,850	0	13,850	0	13,850
18 101-261 311 Customer Service	9.57	1.42%	11,563	0	11,563	0	11,563
19 101-266 City Attorney	7.00	1.04%	8,463	0	8,463	0	8,463
20 101-270 Human Resources	7.28	1.08%	8,800	0	8,800	0	8,800
21 101-345, 349 Public Safety	34.38	5.10%	41,563	0	41,563	5,298	46,861
22 101-580 City Equipment	8.01	1.19%	9,679	0	9,679	1,234	10,912
23 101-751 Parks & Rec Admin	2.92	0.43%	3,530	0	3,530	450	3,980
25 101-175 Diversity & Inclusion	2.10	0.31%	2,540	0	2,540	324	2,864
26 101-262 Elections	7.41	1.10%	8,961	0	8,961	1,142	10,103
28 101-346 Public Safety COPS	16.74	2.48%	20,241	0	20,241	2,580	22,821
29 101-347 Public Safety Ops	196.29	29.12%	237,305	0	237,305	30,247	267,552
30 101-348 Criminal Invstgn Div	27.87	4.13%	33,692	0	33,692	4,294	37,986
31 101-371 Bldg Inspection Dept	8.69	1.29%	10,504	0	10,504	1,339	11,843
32 101-385 Code Enforcement	8.90	1.32%	10,757	0	10,757	1,371	12,128
33 101-400 PS Contracts	2.01	0.30%	2,425	0	2,425	309	2,734
34 101-441 PW General	1.28	0.19%	1,544	0	1,544	197	1,741
35 101-443 Forestry	3.79	0.56%	4,587	0	4,587	585	5,171
38 101-701 Planning	4.92	0.73%	5,946	0	5,946	758	6,703
39 101-721 Shared Prosperity	1.00	0.15%	1,209	0	1,209	154	1,363
40 101-724 Community Develop	0.37	0.05%	445	0	445	57	502
41 101-728 Econ Dev	4.25	0.63%	5,143	0	5,143	656	5,798
42 101-75x Parks & Rec Activities	13.80	2.05%	16,677	0	16,677	2,126	18,803
43 101-770 Parks Maint	14.93	2.22%	18,054	0	18,054	2,301	20,356
47 202 Major Streets	18.92	2.81%	22,877	0	22,877	2,916	25,793
48 203 Local Streets	16.61	2.46%	20,080	0	20,080	2,559	22,640
49 209 Cemeteries	0.99	0.15%	1,199	0	1,199	153	1,352
52 226 Solid Waste / Rubbish	7.54	1.12%	9,117	0	9,117	1,162	10,279
54 232-40x PS Grants	0.28	0.04%	342	0	342	44	386
56 232-697 HUD Grants - Other	0.42	0.06%	508	0	508	65	572
60 232-775 P&R Annual Grants	3.58	0.53%	4,333	0	4,333	552	4,885

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

Human Resources Allocations

Dept:20 101-270 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
61 232-776 P&R Grants	0.79	0.12%	\$960	\$0	\$960	\$122	\$1,082
74 243 Brownfield Redvlp Auth	0.93	0.14%	1,129	0	1,129	144	1,273
75 244 Econ Dvlp Corp	0.29	0.04%	345	0	345	44	388
79 265 Drug Law Enforce	0.00	0.00%	4	0	4	0	4
85 296 HUD Grant Admin	7.68	1.14%	9,285	0	9,285	1,183	10,468
87 298 Home Grant	0.07	0.01%	86	0	86	11	97
88 299 CDBG Grant	1.18	0.18%	1,427	0	1,427	182	1,608
93 590 Sewer Fund	79.50	11.79%	96,109	0	96,109	12,250	108,360
94 591 Water Fund	77.59	11.51%	93,804	0	93,804	11,956	105,760
95 677 Insurance Fund	1.43	0.21%	1,731	0	1,731	221	1,952
Subtotal	674.03	100.00%	814,857	0	814,857	88,986	903,842
Direct Bills					0		0
Total					\$814,857		\$903,842

Basis Units: Full Time Equivalents
Source: City Payroll Records

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

Labor Relations Allocations

Dept:20 101-270 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 101-172 City Manager	0.38	0.09%	\$101	\$0	\$101	\$0	\$101
6 101-265 Bldgs & Grounds	3.08	0.72%	818	0	818	0	818
8 101-191 Accounting Dept	3.00	0.70%	796	0	796	0	796
9 101-192 Financial Services	3.97	0.93%	1,053	0	1,053	0	1,053
12 101-215 City Clerk	1.65	0.38%	437	0	437	0	437
13 101-216 Records	0.32	0.08%	86	0	86	0	86
15 101-233 Purchasing	3.00	0.70%	796	0	796	0	796
16 101-253 Treasury	7.30	1.70%	1,936	0	1,936	0	1,936
18 101-261 311 Customer Service	7.54	1.76%	2,000	0	2,000	0	2,000
21 101-345, 349 Public Safety	24.36	5.69%	6,460	0	6,460	796	7,256
22 101-580 City Equipment	2.83	0.66%	751	0	751	92	843
23 101-751 Parks & Rec Admin	1.06	0.25%	282	0	282	35	317
26 101-262 Elections	0.05	0.01%	14	0	14	2	16
28 101-346 Public Safety COPS	15.74	3.68%	4,175	0	4,175	514	4,690
29 101-347 Public Safety Ops	188.87	44.10%	50,093	0	50,093	6,170	56,263
30 101-348 Criminal Invstgn Div	27.71	6.47%	7,349	0	7,349	905	8,254
31 101-371 Bldg Inspection Dept	6.47	1.51%	1,716	0	1,716	211	1,927
32 101-385 Code Enforcement	6.51	1.52%	1,726	0	1,726	213	1,939
33 101-400 PS Contracts	2.01	0.47%	532	0	532	66	598
34 101-441 PW General	1.18	0.28%	313	0	313	39	351
35 101-443 Forestry	2.53	0.59%	672	0	672	83	755
41 101-728 Econ Dev	0.87	0.20%	230	0	230	28	258
42 101-75x Parks & Rec Activities	1.17	0.27%	311	0	311	38	349
43 101-770 Parks Maint	3.51	0.82%	930	0	930	115	1,045
47 202 Major Streets	13.63	3.18%	3,616	0	3,616	445	4,061
48 203 Local Streets	12.36	2.89%	3,277	0	3,277	404	3,681
49 209 Cemeteries	0.96	0.22%	255	0	255	31	287
52 226 Solid Waste / Rubbish	7.03	1.64%	1,865	0	1,865	230	2,095
54 232-40x PS Grants	0.28	0.07%	75	0	75	9	84
56 232-697 HUD Grants - Other	0.10	0.02%	27	0	27	3	30
85 296 HUD Grant Admin	3.60	0.84%	955	0	955	118	1,073
88 299 CDBG Grant	1.09	0.26%	290	0	290	36	326
93 590 Sewer Fund	43.59	10.18%	11,560	0	11,560	1,424	12,984
94 591 Water Fund	29.38	6.86%	7,792	0	7,792	960	8,752
95 677 Insurance Fund	1.10	0.26%	293	0	293	36	329

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
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Labor Relations Allocations

Dept:20 101-270 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	428.25	100.00%	113,581	0	113,581	13,002	126,583
Direct Bills					0		0
Total					\$113,581		\$126,583
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Basis Units: Union FTEs
Source: Payroll Records

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

Pension Allocations

Dept:20 101-270 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
96 731 Pension Fund	100	100.00%	\$125,399	\$0	\$125,399	\$14,450	\$139,849
Subtotal	100	100.00%	125,399	0	125,399	14,450	139,849
Direct Bills					0		0
Total					\$125,399		\$139,849
Basis Units: Direct to Pension							
Source:							

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

Allocation Summary

Dept:20 101-270 Human Resources

Department	Human Resources	Labor Relations	Pension	Total
4 101-101 City Commission	\$2,269	\$0	\$0	\$2,269
5 101-172 City Manager	19,991	101	0	20,092
6 101-265 Bldgs & Grounds	8,548	818	0	9,366
7 101-228, 229, 230 Info Tech	13,558	0	0	13,558
8 101-191 Accounting Dept	6,702	796	0	7,498
9 101-192 Financial Services	7,822	1,053	0	8,875
10 101-210 Management Services	2,203	0	0	2,203
11 101-212 Budgeting	1,209	0	0	1,209
12 101-215 City Clerk	3,502	437	0	3,939
13 101-216 Records	1,599	86	0	1,685
14 101-223 Internal Auditor	1,200	0	0	1,200
15 101-233 Purchasing	5,440	796	0	6,236
16 101-253 Treasury	13,850	1,936	0	15,786
18 101-261 311 Customer Service	11,563	2,000	0	13,563
19 101-266 City Attorney	8,463	0	0	8,463
20 101-270 Human Resources	8,800	0	0	8,800
21 101-345, 349 Public Safety	46,861	7,256	0	54,117
22 101-580 City Equipment	10,912	843	0	11,756
23 101-751 Parks & Rec Admin	3,980	317	0	4,297
25 101-175 Diversity & Inclusion	2,864	0	0	2,864
26 101-262 Elections	10,103	16	0	10,119
28 101-346 Public Safety COPS	22,821	4,690	0	27,511
29 101-347 Public Safety Ops	267,552	56,263	0	323,815
30 101-348 Criminal Invstgn Div	37,986	8,254	0	46,240
31 101-371 Bldg Inspection Dept	11,843	1,927	0	13,771
32 101-385 Code Enforcement	12,128	1,939	0	14,067
33 101-400 PS Contracts	2,734	598	0	3,332
34 101-441 PW General	1,741	351	0	2,092
35 101-443 Forestry	5,171	755	0	5,926
38 101-701 Planning	6,703	0	0	6,703
39 101-721 Shared Prosperity	1,363	0	0	1,363
40 101-724 Community Develop	502	0	0	502
41 101-728 Econ Dev	5,798	258	0	6,057
42 101-75x Parks & Rec Activities	18,803	349	0	19,152
43 101-770 Parks Maint	20,356	1,045	0	21,401
47 202 Major Streets	25,793	4,061	0	29,854
48 203 Local Streets	22,640	3,681	0	26,321
49 209 Cemeteries	1,352	287	0	1,639
52 226 Solid Waste / Rubbish	10,279	2,095	0	12,374
54 232-40x PS Grants	386	84	0	470
56 232-697 HUD Grants - Other	572	30	0	603

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

Allocation Summary

Dept:20 101-270 Human Resources

Department	Human Resources	Labor Relations	Pension	Total
60 232-775 P&R Annual Grants	\$4,885	\$0	\$0	\$4,885
61 232-776 P&R Grants	1,082	0	0	1,082
74 243 Brownfield Redvlp Auth	1,273	0	0	1,273
75 244 Econ Dvlp Corp	388	0	0	388
79 265 Drug Law Enforce	4	0	0	4
85 296 HUD Grant Admin	10,468	1,073	0	11,541
87 298 Home Grant	97	0	0	97
88 299 CDBG Grant	1,608	326	0	1,934
93 590 Sewer Fund	108,360	12,984	0	121,343
94 591 Water Fund	105,760	8,752	0	114,512
95 677 Insurance Fund	1,952	329	0	2,280
96 731 Pension Fund	0	0	139,849	139,849
Total	\$903,842	\$126,583	\$139,849	\$1,170,275

**101-345 Public Safety Administration
and 101-349 Public Safety Support Services
Nature and Extent of Services**

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

For plan purposes the costs of administration and support services are allocated to the various operating units which report to the PS Administration based on the number of Full Time Equivalent (FTE's).

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

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

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

A. Department Costs

Dept:21 101-345, 349 Public Safety

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

A. Department Costs

Dept:21 101-345, 349 Public Safety

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:21 101-345, 349 Public Safety

Department	First Incoming	Second Incoming	Management & Leadership	Public Safety
2 Department Specific Equipment	\$15,069	\$129	\$11,161	\$4,037
2 Voice over IP System	2,280	52	1,713	619
Subtotal - Equipment Depreciation	17,349	181	12,874	4,657
4 City Commission	3,613	3,912	5,526	1,999
Subtotal - 101-101 City Commission	3,613	3,912	5,526	1,999
5 Management & Leadership	78,414	22,812	74,337	26,889
Subtotal - 101-172 City Manager	78,414	22,812	74,337	26,889
6 Other Maintenance	218,542	15,216	171,663	62,095
Subtotal - 101-265 Bldgs & Grounds	218,542	15,216	171,663	62,095
7 PC / Network Support	388,968	20,354	300,591	108,731
7 App - Eden	7,022	1,656	6,373	2,305
7 App - BS & A	9,542	2,167	8,599	3,110
7 App - Kronos	9,262	1,092	7,604	2,751
7 KDPS	220,239	28,060	182,341	65,957
Subtotal - 101-228, 229, 230 Info Tech	635,033	53,330	505,508	182,855
8 Payroll	750	147	659	238
8 Audit and Accounting	19,868	3,217	16,952	6,132
Subtotal - 101-191 Accounting Dept	20,618	3,364	17,611	6,370
9 Accounts Payable	40,796	7,216	35,258	12,754
9 Payroll	4,902	858	4,229	1,530
9 Accounting	778	133	669	242
Subtotal - 101-192 Financial Services	46,475	8,207	40,157	14,526
10 Risk Management	2,222	461	1,971	713
10 Accounting	1,832	382	1,626	588
10 Other	7,200	0	5,287	1,913
Subtotal - 101-210 Management Serv	11,254	844	8,884	3,213
11 Budget	15,039	2,982	13,234	4,787

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
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B. Incoming Costs - (Default Spread Expense%)

Dept:21 101-345, 349 Public Safety

Department	First Incoming	Second Incoming	Management & Leadership	Public Safety
11 Cost Plan	\$397	\$0	\$291	\$105
Subtotal - 101-212 Budgeting	15,436	2,982	13,526	4,893
12 Records Management	4,694	1,352	4,440	1,606
12 Mailroom	1,225	218	1,059	383
Subtotal - 101-215 City Clerk	5,918	1,570	5,499	1,989
13 Records Mgmt	18,578	3,087	15,910	5,755
13 Mailroom	280	31	228	82
Subtotal - 101-216 Records	18,857	3,118	16,138	5,838
14 Internal Audit	5,270	750	4,421	1,599
Subtotal - 101-223 Internal Auditor	5,270	750	4,421	1,599
15 Purchasing	33,255	8,109	30,376	10,988
Subtotal - 101-233 Purchasing	33,255	8,109	30,376	10,988
16 Non-Tax Revenue	2,162	868	2,225	805
16 Tax Collection - General Fund	49,406	19,959	50,939	18,426
16 Cashier	118	159	203	73
Subtotal - 101-253 Treasury	51,685	20,986	53,367	19,304
17 Assessing - General Fund	58,952	3,947	46,191	16,708
Subtotal - 101-257 Assessing	58,952	3,947	46,191	16,708
18 Customer Service	2,662	522	2,338	846
Subtotal - 101-261 311 Customer Servi	2,662	522	2,338	846
19 Advise and Counsel	13,667	1,953	11,471	4,149
19 Labor Relations	4,301	211	3,314	1,199
19 Risk Management	1,951	263	1,626	588
Subtotal - 101-266 City Attorney	19,920	2,428	16,411	5,936
20 Human Resources	41,563	5,298	34,413	12,448
20 Labor Relations	6,460	796	5,328	1,927

**City of Kalamazoo
Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:21 101-345, 349 Public Safety

Department	First Incoming	Second Incoming	Management & Leadership	Public Safety
Subtotal - 101-270 Human Resources	\$48,023	\$6,093	\$39,741	\$14,375
21 Management & Leadership	0	769,826	565,332	204,494
Subtotal - 101-345, 349 Public Safety	0	769,826	565,332	204,494
22 Fleet Overhead (exc Pub Wrks)	0	936,624	687,822	248,802
22 Rent / Lease Vehicle Equip	0	289,742	212,776	76,966
Subtotal - 101-580 City Equipment	0	1,226,366	900,598	325,769
24 General Fund OPEB	0	333,511	244,918	88,593
Subtotal - OPEB / Retirement Board	0	333,511	244,918	88,593
Total Incoming	1,291,275	2,488,074	2,775,413	1,003,936
C. Total Allocated		<u>\$10,988,641</u>	<u>\$8,069,649</u>	<u>\$2,918,992</u>
		73.44%	26.56%	

City of Kalamazoo
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Management & Leadership Allocations

Dept:21 101-345, 349 Public Safety

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 101-345, 349 Public Safety	34.36	12.33%	\$769,826	\$0	\$769,826	\$0	\$769,826
28 101-346 Public Safety COPS	16.74	6.01%	375,155	0	375,155	125,252	500,407
29 101-347 Public Safety Ops	196.25	70.44%	4,397,265	0	4,397,265	1,468,105	5,865,370
30 101-348 Criminal Invstgn Div	27.87	10.00%	624,452	0	624,452	208,484	832,936
33 101-400 PS Contracts	2.01	0.72%	44,948	0	44,948	15,007	59,954
54 232-40x PS Grants	0.28	0.10%	6,341	0	6,341	2,117	8,458
88 299 CDBG Grant	1.09	0.39%	24,513	0	24,513	8,184	32,697
Subtotal	278.60	100.00%	6,242,500	0	6,242,500	1,827,149	8,069,649
Direct Bills					0		0
Total					\$6,242,500		\$8,069,649

Basis Units: Number of Positions Supervised
Source: Payroll Records

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

Allocation Summary

Dept:21 101-345, 349 Public Safety

Department	Management & Leadership	Public Safety	Total
21 101-345, 349 Public Safety	\$769,826	\$0	\$769,826
28 101-346 Public Safety COPS	500,407	0	500,407
29 101-347 Public Safety Ops	5,865,370	0	5,865,370
30 101-348 Criminal Invstgn Div	832,936	0	832,936
33 101-400 PS Contracts	59,954	0	59,954
54 232-40x PS Grants	8,458	0	8,458
88 299 CDBG Grant	32,697	0	32,697
Total	\$8,069,649	\$0	\$8,069,649

101-580 City Equipment
Nature and Extent of Services

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

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

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

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

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

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

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

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

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
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A. Department Costs

Dept:22 101-580 City Equipment

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
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A. Department Costs

Dept:22 101-580 City Equipment

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
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B. Incoming Costs - (Default Spread Salary%)

Dept:22 101-580 City Equipment

Department	First Incoming	Second Incoming	Fleet Overhead (exc Pub	Fleet Overhead - Pub Wrks	Rent / Lease Vehicle Equip
2 Department Specific Equipment	\$1,743	\$15	\$1,277	\$480	\$0
2 Leased Vehicles *	499,792	317	0	210,896	289,213
2 Voice over IP System	188	4	140	53	0
Subtotal - Equipment Depreciation	501,723	337	1,417	211,429	289,213
4 City Commission	1,280	1,386	1,938	728	0
Subtotal - 101-101 City Commission	1,280	1,386	1,938	728	0
5 Management & Leadership	18,260	5,312	17,132	6,440	0
Subtotal - 101-172 City Manager	18,260	5,312	17,132	6,440	0
7 PC / Network Support	32,041	1,677	24,506	9,212	0
7 App - Eden	1,998	471	1,795	675	0
7 App - Kronos	2,157	254	1,753	659	0
Subtotal - 101-228, 229, 230 Info Tech	36,195	2,402	28,053	10,545	0
8 Payroll	175	34	152	57	0
8 Audit and Accounting	75,912	12,290	64,106	24,097	0
Subtotal - 101-191 Accounting Dept	76,087	12,324	64,257	24,154	0
9 Accounts Payable	37,478	6,629	32,057	12,050	0
9 Payroll	1,141	200	975	366	0
9 Accounting	2,973	510	2,531	951	0
Subtotal - 101-192 Financial Services	41,592	7,339	35,563	13,368	0
10 Risk Management	787	164	691	260	0
10 Accounting	6,998	1,460	6,147	2,311	0
Subtotal - 101-210 Management Servic	7,786	1,623	6,838	2,571	0
11 Budget	5,329	1,057	4,641	1,744	0
11 Cost Plan	1,190	0	865	325	0
Subtotal - 101-212 Budgeting	6,519	1,057	5,506	2,070	0
14 Internal Audit	1,867	266	1,550	583	0
Subtotal - 101-223 Internal Auditor	1,867	266	1,550	583	0
15 Purchasing	12,997	3,169	11,750	4,417	0

City of Kalamazoo
Full Cost Allocation Plan

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B. Incoming Costs - (Default Spread Salary%)

Dept:22 101-580 City Equipment

Department	First Incoming	Second Incoming	Fleet Overhead (exc Pub	Fleet Overhead - Pub Wrks	Rent / Lease Vehicle Equip
Subtotal - 101-233 Purchasing	\$12,997	\$3,169	\$11,750	\$4,417	\$0
16 Non-Tax Revenue	295	118	300	113	0
16 Tax Collection - General Fund	17,506	7,072	17,863	6,715	0
Subtotal - 101-253 Treasury	17,801	7,190	18,164	6,828	0
17 Assessing - General Fund	20,888	1,399	16,198	6,089	0
Subtotal - 101-257 Assessing	20,888	1,399	16,198	6,089	0
18 Customer Service	194	38	168	63	0
Subtotal - 101-261 311 Customer Servi	194	38	168	63	0
19 Advise and Counsel	4,843	692	4,023	1,512	0
19 Labor Relations	500	25	381	143	0
19 Risk Management	334	45	275	103	0
Subtotal - 101-266 City Attorney	5,676	762	4,679	1,759	0
20 Human Resources	9,679	1,234	7,931	2,981	0
20 Labor Relations	751	92	613	230	0
Subtotal - 101-270 Human Resources	10,430	1,326	8,544	3,212	0
24 General Fund OPEB	0	32,041	23,288	8,754	0
Subtotal - OPEB / Retirement Board	0	32,041	23,288	8,754	0
Total Incoming	759,295	77,972	245,046	303,008	289,213
C. Total Allocated		\$3,466,320	\$2,107,928	\$1,031,054	\$327,337
			60.81%	29.74%	9.44%

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Fleet Overhead (exc Pub Wrks) Allocations

Dept:22 101-580 City Equipment

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 101-345, 349 Public Safety	630,150.26	45.66%	\$936,624	\$0	\$936,624	\$0	\$936,624
23 101-751 Parks & Rec Admin	62,762.39	4.55%	93,287	0	93,287	4,723	98,009
38 101-701 Planning	13,619.20	0.99%	20,243	0	20,243	1,025	21,268
93 590 Sewer Fund	297,830.51	21.58%	442,680	(315,003)	127,677	22,410	150,087
94 591 Water Fund	370,873.40	26.87%	551,248	(322,444)	228,804	27,906	256,710
104 All Other	4,983.19	0.36%	7,407	0	7,407	375	7,782
Subtotal	1,380,218.95	100.00%	2,051,489	(637,448)	1,414,041	56,439	1,470,480
Direct Bills					637,448		637,448
Total					\$2,051,489		\$2,107,928

Basis Units: Fleet Charges

Source: Project Accounting Status Report

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Fleet Overhead - Pub Wrks Allocations

Dept:22 101-580 City Equipment

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
34 101-441 PW General	1.28	2.65%	\$26,781	\$0	\$26,781	\$566	\$27,348
35 101-443 Forestry	3.79	7.88%	79,568	(136)	79,433	1,682	81,115
47 202 Major Streets	18.92	39.30%	396,857	(311,784)	85,073	8,391	93,464
48 203 Local Streets	16.61	34.50%	348,348	(294,696)	53,652	7,365	61,017
52 226 Solid Waste / Rubbish	7.54	15.66%	158,151	(104,100)	54,051	3,344	57,395
93 590 Sewer Fund	0.00	0.00%	0	(240)	(240)	0	(240)
Subtotal	48.15	100.00%	1,009,706	(710,956)	298,750	21,349	320,099
Direct Bills					710,956		710,956
Total					\$1,009,706		\$1,031,054

Basis Units: Public Works FTEs
Source: Labor Distribution

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Rent / Lease Vehicle Equip Allocations

Dept:22 101-580 City Equipment

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 101-345, 349 Public Safety	630,150.26	88.56%	\$289,742	\$0	\$289,742	\$0	\$289,742
23 101-751 Parks & Rec Admin	62,762.39	8.82%	28,858	0	28,858	142	29,000
38 101-701 Planning	13,619.20	1.91%	6,262	0	6,262	31	6,293
104 All Other	4,983.19	0.70%	2,291	0	2,291	11	2,303
Subtotal	711,515.04	100.00%	327,154	0	327,154	184	327,337
Direct Bills					0		0
Total					\$327,154		\$327,337

Basis Units: Fleet Charges
Source: Project Accounting

**City of Kalamazoo
Full Cost Allocation Plan**

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Allocation Summary

Dept:22 101-580 City Equipment

Department	Fleet Overhead (exc Pub	Fleet Overhead - Pub Wrks	Rent / Lease Vehicle Equip	Total
0 Direct Billed	\$637,448	\$710,956	\$0	\$1,348,403
21 101-345, 349 Public Safety	936,624	0	289,742	1,226,366
23 101-751 Parks & Rec Admin	98,009	0	29,000	127,009
34 101-441 PW General	0	27,348	0	27,348
35 101-443 Forestry	0	81,115	0	81,115
38 101-701 Planning	21,268	0	6,293	27,560
47 202 Major Streets	0	93,464	0	93,464
48 203 Local Streets	0	61,017	0	61,017
52 226 Solid Waste / Rubbish	0	57,395	0	57,395
93 590 Sewer Fund	150,087	(240)	0	149,847
94 591 Water Fund	256,710	0	0	256,710
104 All Other	7,782	0	2,303	10,084
Total	\$2,107,928	\$1,031,054	\$327,337	\$3,466,320

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

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

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

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

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

General - Costs that are not allocated.

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

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

City of Kalamazoo
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A. Department Costs

Dept:23 101-751 Parks & Rec Admin

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

**City of Kalamazoo
Full Cost Allocation Plan**

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A. Department Costs

Dept:23 101-751 Parks & Rec Admin

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

**City of Kalamazoo
Full Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Salary%)

Dept:23 101-751 Parks & Rec Admin

Department	First Incoming	Second Incoming	P&R Admin	Specific Activities	General
2 Department Specific Equipment	\$2,052	\$18	\$2,069	\$0	\$0
2 Voice over IP System	102	2	104	0	0
Subtotal - Equipment Depreciation	2,154	20	2,174	0	0
4 City Commission	166	179	345	0	0
Subtotal - 101-101 City Commission	166	179	345	0	0
5 Management & Leadership	6,660	1,938	8,597	0	0
Subtotal - 101-172 City Manager	6,660	1,938	8,597	0	0
6 Other Maintenance	1,777	124	1,901	0	0
Subtotal - 101-265 Bldgs & Grounds	1,777	124	1,901	0	0
7 PC / Network Support	25,589	1,339	26,928	0	0
7 App - Eden	1,727	407	2,134	0	0
7 App - BS & A	531	121	651	0	0
7 App - Kronos	787	93	879	0	0
Subtotal - 101-228, 229, 230 Info Tech	28,633	1,960	30,592	0	0
8 Payroll	64	12	76	0	0
8 Audit and Accounting	2,767	448	3,215	0	0
Subtotal - 101-191 Accounting Dept	2,831	460	3,291	0	0
9 Accounts Payable	3,395	601	3,996	0	0
9 Payroll	416	73	489	0	0
9 Accounting	108	19	127	0	0
Subtotal - 101-192 Financial Services	3,920	692	4,612	0	0
10 Risk Management	102	21	123	0	0
10 Accounting	255	53	308	0	0
Subtotal - 101-210 Management Servic	357	74	431	0	0
11 Budget	689	137	826	0	0
Subtotal - 101-212 Budgeting	689	137	826	0	0
12 Records Management	766	221	987	0	0

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

Dept:23 101-751 Parks & Rec Admin

Department	First Incoming	Second Incoming	P&R Admin	Specific Activities	General
12 Mailroom	\$2	\$0	\$2	\$0	\$0
Subtotal - 101-215 City Clerk	768	221	989	0	0
13 Records Mgmt	3,032	504	3,536	0	0
13 Mailroom	0	0	0	0	0
Subtotal - 101-216 Records	3,032	504	3,536	0	0
14 Internal Audit	241	34	276	0	0
Subtotal - 101-223 Internal Auditor	241	34	276	0	0
15 Purchasing	3,585	874	4,460	0	0
Subtotal - 101-233 Purchasing	3,585	874	4,460	0	0
16 Non-Tax Revenue	445	179	624	0	0
16 Tax Collection - General Fund	2,263	914	3,178	0	0
16 Cashier	13	18	31	0	0
Subtotal - 101-253 Treasury	2,721	1,111	3,832	0	0
17 Assessing - General Fund	2,701	181	2,881	0	0
Subtotal - 101-257 Assessing	2,701	181	2,881	0	0
18 Customer Service	8,980	1,760	10,740	0	0
Subtotal - 101-261 311 Customer Servi	8,980	1,760	10,740	0	0
19 Advise and Counsel	626	89	716	0	0
19 Labor Relations	188	9	197	0	0
19 Risk Management	13	2	15	0	0
Subtotal - 101-266 City Attorney	827	101	928	0	0
20 Human Resources	3,530	450	3,980	0	0
20 Labor Relations	282	35	317	0	0
Subtotal - 101-270 Human Resources	3,812	485	4,297	0	0
22 Fleet Overhead (exc Pub Wrks)	93,287	4,723	98,009	0	0
22 Rent / Lease Vehicle Equip	28,858	142	29,000	0	0

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:23 101-751 Parks & Rec Admin

Department	First Incoming	Second Incoming	P&R Admin	Specific Activities	General
Subtotal - 101-580 City Equipment	\$122,145	\$4,864	\$127,009	\$0	\$0
24 General Fund OPEB	0	18,567	18,567	0	0
Subtotal - OPEB / Retirement Board	0	18,567	18,567	0	0
Total Incoming	195,999	34,285	230,284	0	0
C. Total Allocated		\$580,441	\$555,523	\$14,993	\$9,925
			95.71%	2.58%	1.71%

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

P&R Admin Allocations

Dept:23 101-751 Parks & Rec Admin

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
42 101-75x Parks & Rec Activities	13.80	41.69%	\$217,314	\$(11,400)	\$205,914	\$14,294	\$220,208
43 101-770 Parks Maint	14.93	45.11%	235,108	0	235,108	15,465	250,573
60 232-775 P&R Annual Grants	3.58	10.82%	56,376	0	56,376	3,708	60,084
61 232-776 P&R Grants	0.79	2.39%	12,440	0	12,440	818	13,259
Subtotal	33.10	100.00%	521,237	(11,400)	509,837	34,285	544,123
Direct Bills					11,400		11,400
Total					\$521,237		\$555,523

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

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

Specific Activities Allocations

Dept:23 101-751 Parks & Rec Admin

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

Basis Units: \$ Expenditures

Source: Expenditure Detail

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

Allocation Summary

Dept:23 101-751 Parks & Rec Admin

Department	P&R Admin	Specific Activities	General	Total
0 Direct Billed	\$11,400	\$0	\$0	\$11,400
42 101-75x Parks & Rec Activities	220,208	10,182	0	230,390
43 101-770 Parks Maint	250,573	48	0	250,621
46 160 Mayor's Riverfront Pk	0	4,763	0	4,763
60 232-775 P&R Annual Grants	60,084	0	0	60,084
61 232-776 P&R Grants	13,259	0	0	13,259
Total	\$555,523	\$14,993	\$0	\$570,516

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

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

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

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

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

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

A. Department Costs

Dept:24 OPEB / Retirement Board

Description		Amount	General Admin	General Fund OPEB
<hr/>				
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			.00%	.00%
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
101-274-724.001 Employer OPEB Con D		2,698,400	0	0
101-274-724.002 Emp OPEB Contrib - D		110,391	0	0
101-975-955.380 Transfer to OPEB De D		3,836,836	0	0
380-906-994.002 Paying Agent Fees P		500	0	500
380-906-991.005 OPEB Debt Service I P		1,665,634	0	1,665,634
380-906-993.005 OPEB Debt Service I P		2,660,039	0	2,660,039
Subtotal - Services & Supplies		10,971,801	0	4,326,173
Department Cost Total		10,971,801	0	4,326,173
Adjustments to Cost				
101-274-724.001 Employer OPEB Con D		(2,698,400)	0	0
101-274-724.002 Emp OPEB Contrib - D		(110,391)	0	0
101-975-955.380 Transfer to OPEB De D		(3,836,836)	0	0
Subtotal - Adjustments		(6,645,627)	0	0
Total Costs After Adjustments		4,326,173	0	4,326,173
General Admin Distribution			0	0
Grand Total		<u>\$4,326,173</u>		<u>\$4,326,173</u>

**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:24 OPEB / Retirement Board

Department	First Incoming	Second Incoming	General Fund OPEB
4 City Commission	\$0	\$0	\$1
Subtotal - 101-101 City Commission	0	0	1
8 Audit and Accounting	66	11	77
Subtotal - 101-191 Accounting Dept	66	11	77
9 Accounts Payable	11	2	13
9 Accounting	3	0	3
Subtotal - 101-192 Financial Services	14	2	16
10 Risk Management	0	0	0
10 Accounting	6	1	7
Subtotal - 101-210 Management Servic	6	1	8
11 Budget	1	0	1
11 Cost Plan	397	0	397
Subtotal - 101-212 Budgeting	398	0	398
14 Internal Audit	0	0	0
Subtotal - 101-223 Internal Auditor	0	0	0
16 Non-Tax Revenue	31	12	43
Subtotal - 101-253 Treasury	31	12	43
19 Advise and Counsel	1	0	1
Subtotal - 101-266 City Attorney	1	0	1
Total Incoming	516	27	543
C. Total Allocated	\$4,326,716	\$4,326,716	100.00%

City of Kalamazoo
Full Cost Allocation Plan

CY 2022
7/25/2023

General Fund OPEB Allocations

Dept:24 OPEB / Retirement Board

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-101 City Commission	1.88	0.42%	\$18,208	\$0	\$18,208	\$0	\$18,208
5 101-172 City Manager	12.58	2.82%	122,025	0	122,025	0	122,025
6 101-265 Bldgs & Grounds	7.07	1.59%	68,594	0	68,594	0	68,594
7 101-228, 229, 230 Info Tech	13.32	2.99%	129,194	0	129,194	0	129,194
8 101-191 Accounting Dept	5.54	1.24%	53,781	0	53,781	0	53,781
9 101-192 Financial Services	6.47	1.45%	62,764	0	62,764	0	62,764
10 101-210 Management Services	1.82	0.41%	17,675	0	17,675	0	17,675
11 101-212 Budgeting	1.00	0.22%	9,701	0	9,701	0	9,701
12 101-215 City Clerk	2.90	0.65%	28,103	0	28,103	0	28,103
13 101-216 Records	1.32	0.30%	12,834	0	12,834	0	12,834
14 101-223 Internal Auditor	0.99	0.22%	9,633	0	9,633	0	9,633
15 101-233 Purchasing	4.50	1.01%	43,653	0	43,653	0	43,653
16 101-253 Treasury	11.46	2.57%	111,132	0	111,132	0	111,132
18 101-261 311 Customer Service	9.57	2.14%	92,787	0	92,787	0	92,787
19 101-266 City Attorney	7.00	1.57%	67,905	0	67,905	0	67,905
20 101-270 Human Resources	7.28	1.63%	70,612	0	70,612	0	70,612
21 101-345, 349 Public Safety	34.38	7.71%	333,511	0	333,511	0	333,511
22 101-580 City Equipment	3.30	0.74%	32,041	0	32,041	0	32,041
23 101-751 Parks & Rec Admin	1.91	0.43%	18,567	0	18,567	0	18,567
25 101-175 Diversity & Inclusion	2.10	0.47%	20,381	0	20,381	0	20,381
26 101-262 Elections	7.41	1.66%	71,902	0	71,902	1	71,902
28 101-346 Public Safety COPS	16.74	3.75%	162,419	0	162,419	1	162,421
29 101-347 Public Safety Ops	196.26	44.00%	1,903,874	0	1,903,874	17	1,903,891
30 101-348 Criminal Invstgn Div	27.87	6.25%	270,350	0	270,350	2	270,352
31 101-371 Bldg Inspection Dept	8.69	1.95%	84,290	0	84,290	1	84,290
32 101-385 Code Enforcement	8.90	1.99%	86,317	0	86,317	1	86,318
33 101-400 PS Contracts	2.01	0.45%	19,460	0	19,460	0	19,460
34 101-441 PW General	1.28	0.29%	12,388	0	12,388	0	12,388
35 101-443 Forestry	3.79	0.85%	36,805	0	36,805	0	36,805
38 101-701 Planning	4.92	1.10%	47,708	0	47,708	0	47,709
41 101-728 Econ Dev	4.25	0.95%	41,267	0	41,267	0	41,267
42 101-75x Parks & Rec Activities	12.58	2.82%	121,987	0	121,987	1	121,988
43 101-770 Parks Maint	14.93	3.35%	144,822	0	144,822	1	144,823
Subtotal	446.02	100.00%	4,326,689	0	4,326,689	27	4,326,716
Direct Bills					0		0
Total					\$4,326,689		\$4,326,716

Basis Units: General Fund FTEs
Source: Payroll Records

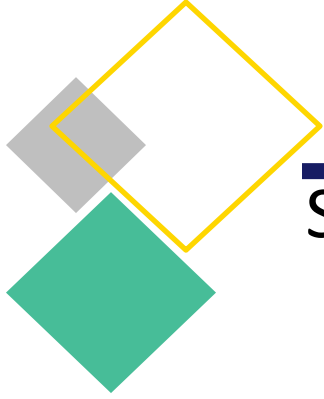
**City of Kalamazoo
Full Cost Allocation Plan**

CY 2022
7/25/2023

Allocation Summary

Dept:24 OPEB / Retirement Board

Department	General Fund OPEB	Total
4 101-101 City Commission	\$18,208	\$18,208
5 101-172 City Manager	122,025	122,025
6 101-265 Bldgs & Grounds	68,594	68,594
7 101-228, 229, 230 Info Tech	129,194	129,194
8 101-191 Accounting Dept	53,781	53,781
9 101-192 Financial Services	62,764	62,764
10 101-210 Management Services	17,675	17,675
11 101-212 Budgeting	9,701	9,701
12 101-215 City Clerk	28,103	28,103
13 101-216 Records	12,834	12,834
14 101-223 Internal Auditor	9,633	9,633
15 101-233 Purchasing	43,653	43,653
16 101-253 Treasury	111,132	111,132
18 101-261 311 Customer Service	92,787	92,787
19 101-266 City Attorney	67,905	67,905
20 101-270 Human Resources	70,612	70,612
21 101-345, 349 Public Safety	333,511	333,511
22 101-580 City Equipment	32,041	32,041
23 101-751 Parks & Rec Admin	18,567	18,567
25 101-175 Diversity & Inclusion	20,381	20,381
26 101-262 Elections	71,902	71,902
28 101-346 Public Safety COPS	162,421	162,421
29 101-347 Public Safety Ops	1,903,891	1,903,891
30 101-348 Criminal Invstgn Div	270,352	270,352
31 101-371 Bldg Inspection Dept	84,290	84,290
32 101-385 Code Enforcement	86,318	86,318
33 101-400 PS Contracts	19,460	19,460
34 101-441 PW General	12,388	12,388
35 101-443 Forestry	36,805	36,805
38 101-701 Planning	47,709	47,709
41 101-728 Econ Dev	41,267	41,267
42 101-75x Parks & Rec Activities	121,988	121,988
43 101-770 Parks Maint	144,823	144,823
Total	\$4,326,716	\$4,326,716



Section 6: Water Fund Cost Allocation Plan

CITY OF KALAMAZOO, MICHIGAN



WATER FUND DEPARTMENT STUDY

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



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Bay City, Michigan 48706
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mgtconsulting.com

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

CY2022
7/28/2023

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

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Summary Schedule

Department	101-441-00 Public Works General	101-448 Street Lights	101-265 City Maintenance	101-580 City Equipment	202 Major Street Fund	203 Local Street Fund	209 Cemeteries	226 Solid Waste	590 Wastewater Admin	591 Water Fund Admin
1 Building Depreciation	\$27	\$0	\$0	\$0	\$1,458	\$1,133	\$79	\$284	\$313	\$0
2 591-536 Administration	3,720	58,272	73,967	120,622	633,540	178,760	53,423	145,672	459,093	541,866
3 591-538 Water Building Services	3,888	0	0	209,954	213,202	165,733	11,479	41,474	45,755	79,363
4 591-562-05 Utility Staking	0	21,964	0	0	0	0	0	0	234,661	450,784
5 City Wide Indirect Costs	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$7,635	\$80,236	\$73,967	\$330,575	\$848,200	\$345,627	\$64,981	\$187,429	\$739,822	\$1,072,013

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

CY2022
7/28/2023

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	\$0	\$0
2 591-536 Administration	0	0	0	0	0	0	0	0	159,797	0
3 591-538 Water Building Services	0	0	0	0	0	0	0	0	0	0
4 591-562-05 Utility Staking	4,568	16,912	24,204	22,842	2,152	7,028	41,292	307	439	0
5 City Wide Indirect Costs	0	0	0	0	0	0	0	0	1,723,650	0
Total Current Allocations	\$4,568	\$16,912	\$24,204	\$22,842	\$2,152	\$7,028	\$41,292	\$307	\$1,883,886	\$0

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

CY2022
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Summary Schedule

Department	Total
1 Building Depreciation	\$3,293
2 591-536 Administration	2,428,732
3 591-538 Water Building Services	770,849
4 591-562-05 Utility Staking	827,154
5 City Wide Indirect Costs	1,723,650
Total Current Allocations	<u>\$5,753,678</u>

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

CY2022
7/28/2023

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**

CY2022
7/28/2023

A. Department Costs

Dept:1 Building Depreciation

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

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

CY2022
7/28/2023

B. Incoming Costs - (Default Spread Custom%)

Dept:1 Building Depreciation

No Indirect Costs

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

CY2022
7/28/2023

Depreciation Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 591-536 Administration	6,080.11	22.82%	\$1,060	\$0	\$1,060	\$0	\$1,060
3 591-538 Water Building Services	143.00	0.54%	25	0	25	0	25
5 City Wide Indirect Costs	1,530.00	5.74%	267	0	267	0	267
6 101-441-00 Public Works General	152.54	0.57%	27	0	27	0	27
10 202 Major Street Fund	8,364.07	31.39%	1,458	0	1,458	0	1,458
11 203 Local Street Fund	6,501.86	24.40%	1,133	0	1,133	0	1,133
12 209 Cemeteries	450.35	1.69%	79	0	79	0	79
13 226 Solid Waste	1,627.05	6.11%	284	0	284	0	284
14 590 Wastewater Admin	1,795.02	6.74%	313	0	313	0	313
Subtotal	26,644.00	100.00%	4,645	0	4,645	0	4,645
Direct Bills					0		0
Total					\$4,645		\$4,645

Basis Units: Assigned Sq Footages

Source: Maintenance Records

City of Kalamazoo - Water Fund
Departmental Study

CY2022
7/28/2023

Allocation Summary

Dept:1 Building Depreciation

Department	Depreciation	Total
2 591-536 Administration	\$1,060	\$1,060
3 591-538 Water Building Services	25	25
5 City Wide Indirect Costs	267	267
6 101-441-00 Public Works General	27	27
10 202 Major Street Fund	1,458	1,458
11 203 Local Street Fund	1,133	1,133
12 209 Cemeteries	79	79
13 226 Solid Waste	284	284
14 590 Wastewater Admin	313	313
Total	\$4,645	\$4,645

City of Kalamazoo - Water Fund
Departmental Study
Administration 591-536
Nature and Extent of Services

CY2022
7/28/2023

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 are allocated to all benefiting funds and programs based on the total operating expenditures recorded. NOTE: Only the Administrative Costs for the Water (591) and Wastewater (590) Funds are included for allocation purposes.
- **Retiree Health Care** – The costs associated with the Water Fund's share of the retiree health care liability is identified and is allocated to the benefiting departments based on the wages for each division. The other funds and programs pay their own portion and therefore no further allocation for the retiree health care is included.

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

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

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

CY2022
7/28/2023

A. Department Costs

Dept:2 591-536 Administration

Description		Amount	General Admin	Interfund Transfer	Retiree Health Care
Personnel Costs					
Salaries	S1	1,160,236	0	1,160,236	0
Salary % Split			.00%	100.00%	.00%
Benefits	P	531,942	0	290,016	241,925
Subtotal - Personnel Costs		1,692,177	0	1,450,252	241,925
Services & Supplies Cost					
723.100 Pension Expense (GASB Adju D		1,254,996	0	0	0
724.100 OPEB Expense (GASB Adjust D		(9,996,548)	0	0	0
727.002 Meeting Supplies	S	644	0	644	0
727.003 Postage	S	12,894	0	12,894	0
729.000 Operating Supplies	S	42,528	0	42,528	0
790.002 Machinery & Equipment Unde D		26,804	0	0	0
801.000 Professional And Contractual : D		272,696	0	0	0
801.005 Contract Retainage	D	110,228	0	0	0
810.003 Memberships And Subscriptio D		23,265	0	0	0
811.000 Professional Development	S	20,832	0	20,832	0
815.000 Software And Applications	S	47,413	0	47,413	0
829.001 Interest On Deposits	D	46,188	0	0	0
829.002 Property Tax Expense	D	3,238	0	0	0
830.001 Administrative Fees	D	2,206,896	0	0	0
830.003 Payment In Lieu Of Taxes	D	300,000	0	0	0
850.000 Communication And Network : S		41,883	0	41,883	0
941.000 Rental/Lease Equipment	D	2,751	0	0	0
949.000 Rental/Lease Contra (GASB 8 D		(5,456)	0	0	0
965.001 Bad Debts Expense	D	104,664	0	0	0
968.001 Depreciation	D	5,321,050	0	0	0
968.201 Amortization - Right To Use L€ D		109,409	0	0	0
975.000 Machinery And Equipment	D	4,237	0	0	0
991.006 Principal Payments-DWRF Bo D		834,765	0	0	0

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

CY2022
7/28/2023

A. Department Costs

Dept:2 591-536 Administration

Description	Amount	General Admin	Interfund Transfer	Retiree Health Care
991.906 DWRF Principal - Contra D	(894,412)	0	0	0
993.006 Interest Expense - DWRF Bon D	322,495	0	0	0
Subtotal - Services & Supplies	213,459	0	166,194	0
Department Cost Total	1,905,636	0	1,616,445	241,925
Adjustments to Cost				
723.100 Pension Expense (GASB Adju D	(1,254,996)	0	0	0
724.100 OPEB Expense (GASB Adjust D	9,996,548	0	0	0
790.002 Machinery & Equipment Unde D	(26,804)	0	0	0
801.000 Professional And Contractual : D	(272,696)	0	0	0
801.005 Contract Retainage D	(110,228)	0	0	0
810.003 Memberships And Subscriptio D	(23,265)	0	0	0
829.001 Interest On Deposits D	(46,188)	0	0	0
829.002 Property Tax Expense D	(3,238)	0	0	0
830.001 Administrative Fees D	(2,206,896)	0	0	0
830.003 Payment In Lieu Of Taxes D	(300,000)	0	0	0
941.000 Rental/Lease Equipment D	(2,751)	0	0	0
949.000 Rental/Lease Contra (GASB 8 D	5,456	0	0	0
965.001 Bad Debts Expense D	(104,664)	0	0	0
968.001 Depreciation D	(5,321,050)	0	0	0
968.201 Amortization - Right To Use Lf D	(109,409)	0	0	0
975.000 Machinery And Equipment D	(4,237)	0	0	0
991.006 Principal Payments-DWRF Bo D	(834,765)	0	0	0
991.906 DWRF Principal - Contra D	894,412	0	0	0
993.006 Interest Expense - DWRF Bon D	(322,495)	0	0	0
Subtotal - Adjustments	(47,265)	0	0	0
Total Costs After Adjustments	1,858,371	0	1,616,445	241,925
General Admin Distribution		0	0	0
Grand Total	\$1,858,371		\$1,616,445	\$241,925

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

CY2022
7/28/2023

B. Incoming Costs - (Default Spread Custom%)

Dept:2 591-536 Administration

Department	First Incoming	Second Incoming	Interfund Transfer	Retiree Health Care
1 Depreciation	\$1,060	\$0	\$1,060	\$0
Subtotal - Building Depreciation	1,060	0	1,060	0
2 Retiree Health Care	0	57,060	57,060	0
Subtotal - 591-536 Administration	0	57,060	57,060	0
3 Building Maintenance	0	62,283	62,283	0
Subtotal - 591-538 Water Building Serv	0	62,283	62,283	0
5 City Wide Cost Allocation	0	383,468	383,468	0
5 IT Support	0	214,010	214,010	0
Subtotal - City Wide Indirect Costs	0	597,478	597,478	0
Total Incoming	1,060	716,821	717,881	0
C. Total Allocated		\$2,576,251	\$2,334,326	\$241,925
			90.61%	9.39%

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

CY2022
7/28/2023

Interfund Transfer Allocations

Dept:2 591-536 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 591-538 Water Building Services	685,086	1.49%	\$24,159	\$0	\$24,159	\$10,707	\$34,866
4 591-562-05 Utility Staking	599,786	1.31%	21,151	0	21,151	9,374	30,525
6 101-441-00 Public Works General	73,098	0.16%	2,578	0	2,578	1,142	3,720
7 101-448 Street Lights	1,144,999	2.50%	40,378	0	40,378	17,894	58,272
8 101-265 City Maintenance	1,453,379	3.17%	51,253	0	51,253	22,714	73,967
9 101-580 City Equipment	2,370,108	5.17%	83,581	0	83,581	37,040	120,622
10 202 Major Street Fund	12,448,511	27.14%	438,994	0	438,994	194,546	633,540
11 203 Local Street Fund	3,512,475	7.66%	123,867	0	123,867	54,893	178,760
12 209 Cemeteries	1,049,725	2.29%	37,018	0	37,018	16,405	53,423
13 226 Solid Waste	2,862,328	6.24%	100,939	0	100,939	44,733	145,672
14 590 Wastewater Admin	9,020,781	19.67%	318,116	0	318,116	140,978	459,093
15 591 Water Fund Admin	10,647,188	23.21%	375,471	0	375,471	166,395	541,866
Subtotal	45,867,464	100.00%	1,617,505	0	1,617,505	716,821	2,334,326
Direct Bills					0		0
Total					\$1,617,505		\$2,334,326

Basis Units: Departmental Expenditures Excluding Transfers

Source: Financial Statements

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

CY2022
7/28/2023

Retiree Health Care Allocations

Dept:2 591-536 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 591-536 Administration	1,160,236	23.59%	\$57,060	\$0	\$57,060	\$0	\$57,060
3 591-538 Water Building Services	102,535	2.08%	5,043	0	5,043	0	5,043
4 591-562-05 Utility Staking	407,189	8.28%	20,025	0	20,025	0	20,025
24 Other	3,249,247	66.05%	159,797	0	159,797	0	159,797
Subtotal	4,919,207	100.00%	241,925	0	241,925	0	241,925
Direct Bills					0		0
Total					\$241,925		\$241,925

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

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

CY2022
7/28/2023

Allocation Summary

Dept:2 591-536 Administration

Department	Interfund Transfer	Retiree Health Care	Total
2 591-536 Administration	\$0	\$57,060	\$57,060
3 591-538 Water Building Services	34,866	5,043	39,909
4 591-562-05 Utility Staking	30,525	20,025	50,550
6 101-441-00 Public Works General	3,720	0	3,720
7 101-448 Street Lights	58,272	0	58,272
8 101-265 City Maintenance	73,967	0	73,967
9 101-580 City Equipment	120,622	0	120,622
10 202 Major Street Fund	633,540	0	633,540
11 203 Local Street Fund	178,760	0	178,760
12 209 Cemeteries	53,423	0	53,423
13 226 Solid Waste	145,672	0	145,672
14 590 Wastewater Admin	459,093	0	459,093
15 591 Water Fund Admin	541,866	0	541,866
24 Other	0	159,797	159,797
Total	\$2,334,326	\$241,925	\$2,576,251

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

CY2022
7/28/2023

**Water Building Services - Water Fund (591-538)
Nature and Extent of Services**

The Water Building Services activity (591-538) 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 and weighted by FTEs for multi-use spaces.

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**

CY2022
7/28/2023

A. Department Costs

Dept:3 591-538 Water Building Services

Description		Amount	General Admin	Building Maintenance
<hr/>				
Personnel Costs				
Salaries	S1	102,535	0	102,535
Salary % Split			.00%	100.00%
Benefits	S	36,445	0	36,445
Subtotal - Personnel Costs		138,980	0	138,980
<hr/>				
Services & Supplies Cost				
729.000 Operating Supplies	S	112,144	0	112,144
801.000 Prof & Contractual Services	S	159,539	0	159,539
810.002 Uniforms/Laundry	S	235	0	235
830.004 General Insurance Fund	S	105,696	0	105,696
850.000 Phone & Network Services	S	12,253	0	12,253
920.001 Electricity	S	96,989	0	96,989
920.002 Natural Gas	S	57,445	0	57,445
920.003 Water And Sewer	S	1,806	0	1,806
Subtotal - Services & Supplies		546,106	0	546,106
<hr/>				
Department Cost Total		685,086	0	685,086
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		685,086	0	685,086
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		<u>\$685,086</u>		<u>\$685,086</u>

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

CY2022
7/28/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:3 591-538 Water Building Services

Department	First Incoming	Second Incoming	Building Maintenance
1 Depreciation	\$25	\$0	\$25
Subtotal - Building Depreciation	25	0	25
2 Interfund Transfer	24,159	10,707	34,866
2 Retiree Health Care	5,043	0	5,043
Subtotal - 591-536 Administration	29,202	10,707	39,909
3 Building Maintenance	0	1,465	1,465
Subtotal - 591-538 Water Building Serv	0	1,465	1,465
5 City Wide Cost Allocation	0	95,617	95,617
5 IT Support	0	31,523	31,523
Subtotal - City Wide Indirect Costs	0	127,140	127,140
Total Incoming	29,227	139,312	168,539
C. Total Allocated		\$853,625	\$853,625
			100.00%

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

CY2022
7/28/2023

Building Maintenance Allocations

Dept:3 591-538 Water Building Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 591-536 Administration	6,080.11	8.72%	\$62,283	\$0	\$62,283	\$0	\$62,283
3 591-538 Water Building Services	143.00	0.21%	1,465	0	1,465	0	1,465
5 City Wide Indirect Costs	1,530.00	2.19%	15,673	0	15,673	3,356	19,029
6 101-441-00 Public Works General	312.62	0.45%	3,202	0	3,202	686	3,888
9 101-580 City Equipment	16,881.00	24.21%	172,924	0	172,924	37,030	209,954
10 202 Major Street Fund	17,142.14	24.58%	175,599	0	175,599	37,603	213,202
11 203 Local Street Fund	13,325.54	19.11%	136,503	0	136,503	29,231	165,733
12 209 Cemeteries	922.98	1.32%	9,455	0	9,455	2,025	11,479
13 226 Solid Waste	3,334.64	4.78%	34,159	0	34,159	7,315	41,474
14 590 Wastewater Admin	3,678.90	5.28%	37,686	0	37,686	8,070	45,755
15 591 Water Fund Admin	6,381.07	9.15%	65,366	0	65,366	13,997	79,363
Subtotal	69,732.00	100.00%	714,313	0	714,313	139,312	853,625
Direct Bills					0		0
Total					\$714,313		\$853,625

Basis Units: Assigned Sq Footages
Source: Maintenance Records

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

CY2022
7/28/2023

Allocation Summary

Dept:3 591-538 Water Building Services

Department	Building Maintenance	Total
2 591-536 Administration	\$62,283	\$62,283
3 591-538 Water Building Services	1,465	1,465
5 City Wide Indirect Costs	19,029	19,029
6 101-441-00 Public Works General	3,888	3,888
9 101-580 City Equipment	209,954	209,954
10 202 Major Street Fund	213,202	213,202
11 203 Local Street Fund	165,733	165,733
12 209 Cemeteries	11,479	11,479
13 226 Solid Waste	41,474	41,474
14 590 Wastewater Admin	45,755	45,755
15 591 Water Fund Admin	79,363	79,363
Total	\$853,625	\$853,625

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

CY2022
7/28/2023

**Water Distribution - Water Fund (591-562-05)
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 (591-562-05). 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**

CY2022
7/28/2023

A. Department Costs

Dept:4 591-562-05 Utility Staking

Description		Amount	General Admin	Utilities Staking
<hr/>				
Personnel Costs				
Salaries	S1	407,189	0	407,189
Salary % Split			.00%	100.00%
Benefits	S	132,387	0	132,387
Subtotal - Personnel Costs		539,576	0	539,576
<hr/>				
Services & Supplies Cost				
729.000 Operating Supplies	S	21,341	0	21,341
801.000 Prof & Contractual Services	S	26,469	0	26,469
815.000 Software & Applications	S	12,400	0	12,400
Subtotal - Services & Supplies		60,210	0	60,210
<hr/>				
Department Cost Total		599,786	0	599,786
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		599,786	0	599,786
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		\$599,786		\$599,786
		<hr/> <hr/>		

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

CY2022
7/28/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:4 591-562-05 Utility Staking

Department	First Incoming	Second Incoming	Utilities Staking
2 Interfund Transfer	\$21,151	\$9,374	\$30,525
2 Retiree Health Care	20,025	0	20,025
Subtotal - 591-536 Administration	41,177	9,374	50,550
5 City Wide Cost Allocation	0	83,712	83,712
5 IT Support	0	93,106	93,106
Subtotal - City Wide Indirect Costs	0	176,818	176,818
Total Incoming	41,177	186,191	227,368
C. Total Allocated		\$827,154	\$827,154
			100.00%

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

CY2022
7/28/2023

Utilities Staking Allocations

Dept:4 591-562-05 Utility Staking

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 101-448 Street Lights	500	2.66%	\$17,020	\$0	\$17,020	\$4,944	\$21,964
14 590 Wastewater Admin	5,342	28.37%	181,839	0	181,839	52,822	234,661
15 591 Water Fund Admin	10,262	54.50%	349,313	0	349,313	101,471	450,784
16 County Road Commission	104	0.55%	3,540	0	3,540	1,028	4,568
17 Comstock Township	385	2.04%	13,105	0	13,105	3,807	16,912
18 Kalamazoo Township	551	2.93%	18,756	0	18,756	5,448	24,204
19 Oshtemo Township	520	2.76%	17,701	0	17,701	5,142	22,842
20 Parchment Township	49	0.26%	1,668	0	1,668	485	2,152
21 Pavilion Township	160	0.85%	5,446	0	5,446	1,582	7,028
22 Texas Township	940	4.99%	31,997	0	31,997	9,295	41,292
23 Bronson Utilities	7	0.04%	238	0	238	69	307
24 Other	10	0.05%	340	0	340	99	439
Subtotal	18,830	100.00%	640,963	0	640,963	186,191	827,154
Direct Bills					0		0
Total					\$640,963		\$827,154

Basis Units: # Miss Dig Tickets
Source:

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

CY2022
7/28/2023

Allocation Summary

Dept:4 591-562-05 Utility Staking

Department	Utilities Staking	Total
7 101-448 Street Lights	\$21,964	\$21,964
14 590 Wastewater Admin	234,661	234,661
15 591 Water Fund Admin	450,784	450,784
16 County Road Commission	4,568	4,568
17 Comstock Township	16,912	16,912
18 Kalamazoo Township	24,204	24,204
19 Oshtemo Township	22,842	22,842
20 Parchment Township	2,152	2,152
21 Pavilion Township	7,028	7,028
22 Texas Township	41,292	41,292
23 Bronson Utilities	307	307
24 Other	439	439
Total	\$827,154	\$827,154

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

CY2022
7/28/2023

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 2022 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 portion of the City-Wide indirect costs related to IT services are identified in a separate function and are allocated based on assigned PCs.

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**

CY2022
7/28/2023

A. Department Costs

Dept:5 City Wide Indirect Costs

Description		Amount	General Admin	City Wide Cost Allocation	IT Support
<hr/>					
Personnel Costs					
Salaries	S	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0
Services & Supplies Cost					
City Wide Indirect	P	2,605,790	0	1,969,590	636,200
Subtotal - Services & Supplies		2,605,790	0	1,969,590	636,200
Department Cost Total		2,605,790	0	1,969,590	636,200
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		2,605,790	0	1,969,590	636,200
General Admin Distribution			0	0	0
Grand Total		<u>\$2,605,790</u>		<u>\$1,969,590</u>	<u>\$636,200</u>

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

CY2022
7/28/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:5 City Wide Indirect Costs

Department	First Incoming	Second Incoming	City Wide Cost Allocation	IT Support
1 Depreciation *	\$267	\$0	\$0	\$267
Subtotal - Building Depreciation	267	0	0	267
3 Building Maintenance *	15,673	3,356	0	19,029
Subtotal - 591-538 Water Building Serv	15,673	3,356	0	19,029
Total Incoming	15,940	3,356	0	19,296
C. Total Allocated		\$2,625,086	\$1,969,590	\$655,496
		75.03%	24.97%	

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

CY2022
7/28/2023

City Wide Cost Allocation Allocations

Dept:5 City Wide Indirect Costs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 591-536 Administration	2,747,493	19.47%	\$383,468	\$0	\$383,468	\$0	\$383,468
3 591-538 Water Building Services	685,086	4.85%	95,617	0	95,617	0	95,617
4 591-562-05 Utility Staking	599,786	4.25%	83,712	0	83,712	0	83,712
24 Other	10,079,480	71.43%	1,406,793	0	1,406,793	0	1,406,793
Subtotal	14,111,845	100.00%	1,969,590	0	1,969,590	0	1,969,590
Direct Bills					0		0
Total					\$1,969,590		\$1,969,590

Basis Units: Based on Expenditures
Source: Financials

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

CY2022
7/28/2023

IT Support Allocations

Dept:5 City Wide Indirect Costs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 591-536 Administration	16.09	32.82%	\$214,010	\$0	\$214,010	\$0	\$214,010
3 591-538 Water Building Services	2.37	4.83%	31,523	0	31,523	0	31,523
4 591-562-05 Utility Staking	7.00	14.28%	93,106	0	93,106	0	93,106
24 Other	23.57	48.07%	313,500	0	313,500	3,356	316,857
Subtotal	49.03	100.00%	652,140	0	652,140	3,356	655,496
Direct Bills					0		0
Total					\$652,140		\$655,496

Basis Units: Assigned PCs
Source:

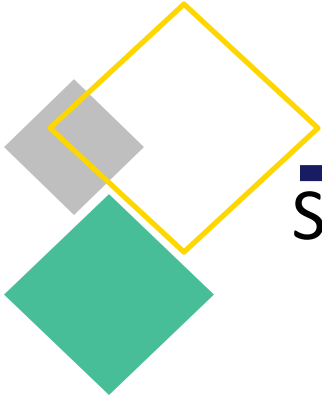
**City of Kalamazoo - Water Fund
Departmental Study**

CY2022
7/28/2023

Allocation Summary

Dept:5 City Wide Indirect Costs

Department	City Wide Cost Allocation	IT Support	Total
2 591-536 Administration	\$383,468	\$214,010	\$597,478
3 591-538 Water Building Services	95,617	31,523	127,140
4 591-562-05 Utility Staking	83,712	93,106	176,818
24 Other	1,406,793	316,857	1,723,650
Total	\$1,969,590	\$655,496	\$2,625,086



Section 7: Summary of Utility Billing Changes Scenario

City of Kalamazoo, Michigan
Utility Billing Scenario Calculations
Net Changes to Allocations and Recoveries for General Fund, Water Fund, and Wastewater Fund

Actual Allocations & Recoveries, per the Full Cost & Water Plans, based on Actuals for FY2022

	Water Fund	Wastewater Fund	General Fund	Line	Reference
Indirect Costs Allocated from Full Cost Plan	\$ 2,605,790	\$ 2,161,467		A	FY 2022 Full Cost Plan, Run date 7/25/23
Indirect Costs Allocated from Water Fund Plan		\$ 739,822		B	FY 2022 Water Fund Plan, Run date 7/28/23
Sub-total: Indirect Expenses	\$ 2,605,790	\$ 2,901,289		C	(A + B)
Reimbursement from Indirect - From Water			\$ (2,605,790)	D	A
Reimbursement from Indirect - From Wastewater	\$ (739,822)		\$ (2,161,467)	E	A, B
Reimbursement from Indirect - All Other Funds/Depts	\$ (2,057,957)		\$ (18,645,521)	F	Full Cost L1 Comparison, Water Fund L1 Comparison
Sub-total: Recoveries	\$ (2,797,779)	\$ -	\$ (23,412,778)	G	(D + E + F)
NET Costs (Reimbursement)	\$ (191,989)	\$ 2,901,289	\$ (23,412,778)	H	(C + G)

Adjusted Allocations & Recoveries, based on Utility Billing team move to Water Fund

	Water Fund	Wastewater Fund	General Fund		
Indirect Costs Allocated from Full Cost Plan	\$ 2,186,431	\$ 1,775,126	\$ -	I	FY 2022 Full Cost Plan, with Utility Adj, run 7/26/23
Indirect Costs Allocated from Water Fund Plan	\$ -	\$ 1,042,522	\$ -	J	FY 2022 Water Fund Plan, with Utility Adj, run 7/28/23
Sub-Total: Indirect Expenses	\$ 2,186,431	\$ 2,817,647		K	(I + J)
Direct Cost Adjustment	\$ 594,307	\$ -	\$ (594,307)	L	Treasury Cost Adjustments
Reimbursement from Indirect - From Water			\$ (2,186,431)	M	I
Reimbursement from Indirect - From Wastewater	\$ (1,042,522)		\$ (1,775,126)	N	I, J
Reimbursement from Indirect - All Other Funds/Depts	\$ (1,916,589)		\$ (18,846,962)	O	Full Cost L1 Comparison, Water Fund L1 Comparison
Sub-total: Recoveries	\$ (2,959,111)		\$ (22,808,518)	P	(M + N + O)
Net Costs (Reimbursement)	\$ (178,373)	\$ 2,817,647	\$ (23,402,825)	Q	(K + L + P)

Summary of Changes

	Water Fund	Wastewater Fund	General Fund	Explanations
Net Change in Allocated Indirect Costs from Full Cost Plan	\$ (419,359)	\$ (386,341)		Fund 590 and Fund 591 will both have lower allocations from the City Wide Full Cost Plan
Net Change in Allocated Indirect Costs from Water Fund Plan		\$ 302,700		The costs allocated to Fund 590 from the Water Fund plan will increase
Net Change in Recoveries	\$ 161,332		\$ (604,260)	The General Fund will recover less through Indirect Costs. Water Fund will recover more.