



# Federal 2 CFR Part 200 Cost Allocation Plan

**City of Kalamazoo, Michigan**

Based on Actual Expenditures for the Fiscal Year  
Ended December 31, 2025

**MGT.us**



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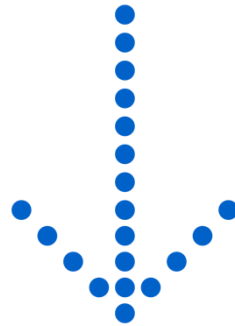
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# SECTION 1: Introduction





# Introduction

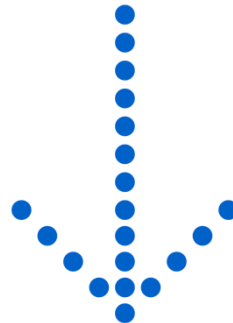
The enclosed Central Services Cost Allocation Plan identifies the costs of indirect services provided by central service departments of City of Kalamazoo, Michigan (“the City”) based on actual expenditures for fiscal year ending December 31, 2025. MGT Impact Solutions, LLC (“MGT”) prepared these documents 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 in compliance with the federal guidelines contained in 2 CFR Part 200 “Uniform Administrative Requirement, Cost Principles, and Audit Requirements for Federal Awards.” 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 FULL 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, 2025 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2027 and are allowable in accordance with the requirements of the 2 CFR Part 200 "Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal Awards" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated.
- (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 and the Federal Government will be notified of any accounting changes that would affect the costs identified.

I declare that the foregoing is true and correct.

### City of Kalamazoo, Michigan

Signature:

Steph J. Viscenzi

Name of Official:

Steph J. Viscenzi

Title:

CFO

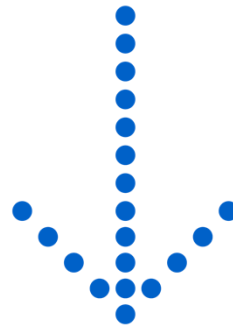
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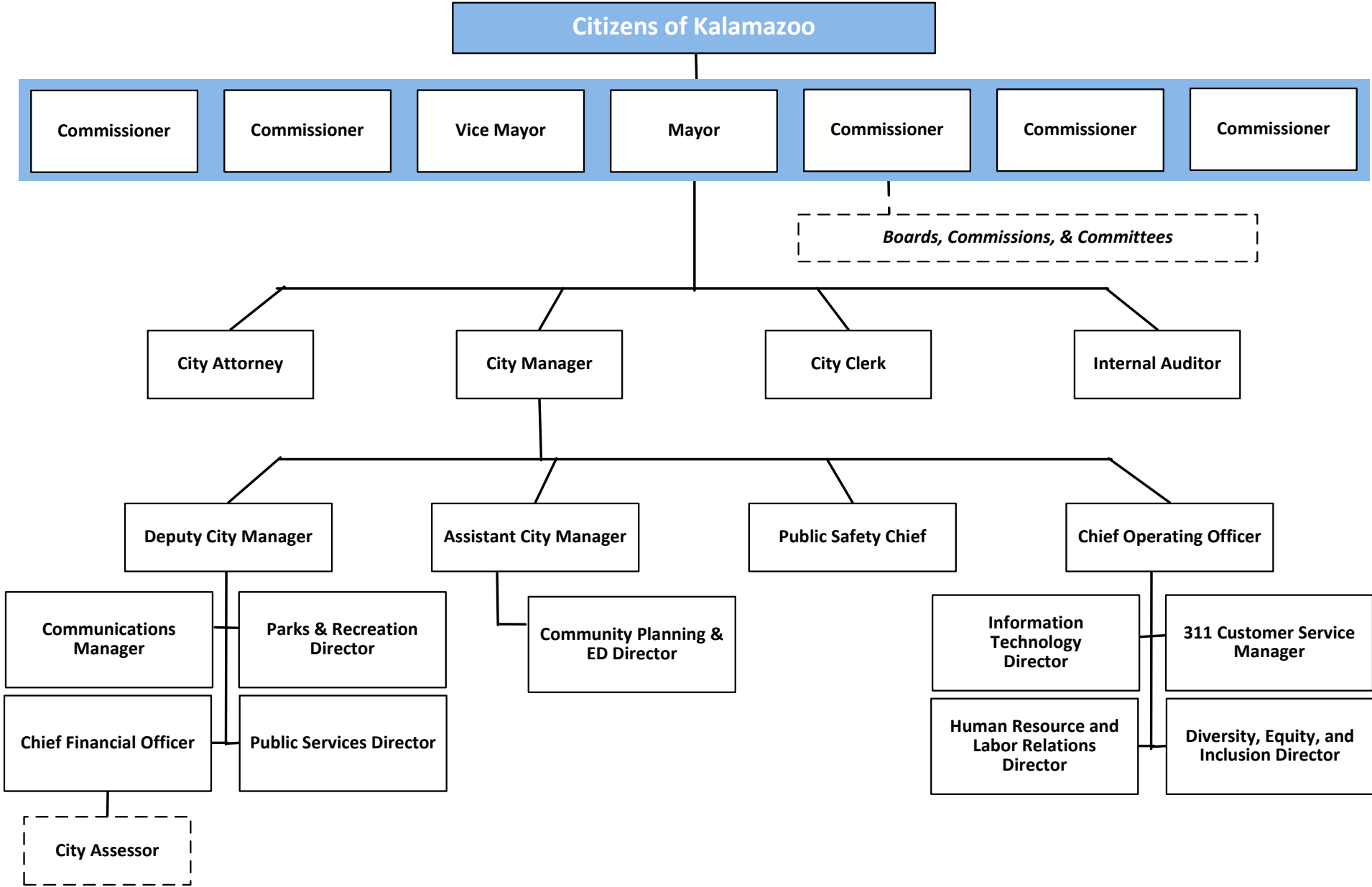


# SECTION 3:

## Organizational Chart



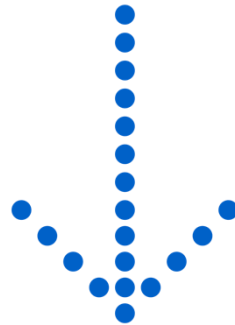
City of Kalamazoo  
2025 Organizational Chart





# SECTION 4:

## Reading a Cost Allocation Plan





# Reading a Cost Allocation Plan

## OVERVIEW

This federal Central Services Cost Allocation Plan is prepared under the 2 CFR Part 200 guidelines for Central Service Cost Allocation Plans. This 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 2027 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 City departments, divisions, and funds; including to other central service departments. The second step in the double-step-down methodology is made to fully account for the cross support provided between central service departments. Central service departments are closed after the second step in the double-step down allocation methodology.

**SECTIONS**

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

**Summary Schedule**

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



## Detail Schedules

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

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

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

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

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

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

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

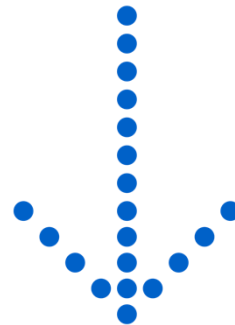
**Function Allocations** The distribution, or allocation, of the Total Allocated costs by function.

**Allocation Summary** The summary of allocated costs by function



# SECTION 5:

## 2 CFR Part 200 Cost Allocation Plan



**City of Kalamazoo, MI**  
**City-Wide Cost Plan - FY2025 2 CFR Part 200**

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**Summary Schedule**

| Seq #                            | Department Name              | 101-101 City<br>Commission | 101-175 Diversity &<br>Inclusion | 101-180 Executive<br>Programs | 101-257 Assessing | 101-262 Elections | 101-272 Emergency<br>Recovery | 101-346 Public<br>Safety COPS |
|----------------------------------|------------------------------|----------------------------|----------------------------------|-------------------------------|-------------------|-------------------|-------------------------------|-------------------------------|
| 1                                | Building Depreciation        | \$11,465                   | \$0                              | \$0                           | \$0               | \$0               | \$0                           | \$0                           |
| 2                                | Equipment Depreciation       | 2,445                      | 4,342                            | 0                             | 11,255            | 13,477            | 0                             | 31,376                        |
| 3                                | 101-271 Other General        | 1,950                      | 0                                | 0                             | 0                 | 0                 | 0                             | 0                             |
| 4                                | 101-172 City Manager         | 6,243                      | 6,190                            | 0                             | 0                 | 12,238            | 0                             | 77,229                        |
| 5                                | 101-265 Bldgs & Grounds      | 90,712                     | 0                                | 0                             | 0                 | 0                 | 0                             | 0                             |
| 6                                | 101-228, 229, 230 Info Tech  | 79                         | 14,697                           | 0                             | 56,322            | 49,026            | 0                             | 73,777                        |
| 7                                | 101-191 Accounting Dept      | 957                        | 1,988                            | 94                            | 931               | 2,900             | 0                             | 2,310                         |
| 8                                | 101-192 Financial Services   | 1,848                      | 1,442                            | 156                           | 1,131             | 2,799             | 0                             | 4,376                         |
| 9                                | 101-210 Management Services  | 180                        | 250                              | 9                             | 281               | 512               | 0                             | 1,959                         |
| 10                               | 101-212 Budgeting            | 854                        | 913                              | 11                            | 2,189             | 1,957             | 0                             | 8,044                         |
| 11                               | 101-215 City Clerk           | 0                          | 0                                | 0                             | 1,171             | 32,874            | 0                             | 714                           |
| 12                               | 101-216 Records              | 0                          | 0                                | 0                             | 1,380             | 30,505            | 0                             | 1,877                         |
| 13                               | 101-223 Internal Auditor     | 88                         | 299                              | 4                             | 526               | 641               | 0                             | 2,636                         |
| 14                               | 101-233 Purchasing           | 2,359                      | 2,359                            | 197                           | 983               | 4,521             | 0                             | 0                             |
| 15                               | 101-237 Grants Management    | 0                          | 0                                | 0                             | 0                 | 0                 | 0                             | 8,312                         |
| 16                               | 101-253 Treasury             | 0                          | 0                                | 28                            | 0                 | 6                 | 0                             | 0                             |
| 17                               | 101-261 311 Customer Service | 870                        | 199                              | 888                           | 29,056            | 6,811             | 0                             | 0                             |
| 18                               | 101-266 City Attorney        | 557                        | 1,372                            | 13                            | 1,869             | 2,858             | 0                             | 20,010                        |
| 19                               | 101-270 Human Resources      | 3,105                      | 3,079                            | 0                             | 0                 | 6,087             | 0                             | 38,416                        |
| 20                               | 101-345, 349 Public Safety   | 0                          | 0                                | 0                             | 0                 | 0                 | 0                             | 783,422                       |
| 21                               | 101-580 City Equipment       | 0                          | 0                                | 0                             | 0                 | 0                 | 0                             | 0                             |
| 22                               | 101-715 CPED Admin           | 0                          | 0                                | 0                             | 0                 | 0                 | 0                             | 0                             |
| 23                               | 101-751 Parks & Rec Admin    | 0                          | 0                                | 0                             | 0                 | 0                 | 0                             | 0                             |
| 24                               | OPEB / Retirement Board      | 18,022                     | 17,870                           | 0                             | 0                 | 35,330            | 0                             | 222,959                       |
| <b>Total Current Allocations</b> |                              | <b>\$141,733</b>           | <b>\$55,001</b>                  | <b>\$1,400</b>                | <b>\$107,096</b>  | <b>\$202,540</b>  | <b>\$0</b>                    | <b>\$1,277,417</b>            |

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| Seq #                            | Department Name              | 101-347 Public<br>Safety Ops | 101-348 Criminal<br>Invstgn Div | 101-371 Bldg<br>Inspection Dept | 101-385 Code<br>Enforcement | 101-400 PS<br>Contracts | 101-426 Emerg<br>Mgmt Homeland | 101-441 PW General |
|----------------------------------|------------------------------|------------------------------|---------------------------------|---------------------------------|-----------------------------|-------------------------|--------------------------------|--------------------|
| 1                                | Building Depreciation        | \$0                          | \$0                             | \$0                             | \$0                         | \$0                     | \$0                            | \$0                |
| 2                                | Equipment Depreciation       | 158,540                      | 100,393                         | 16,806                          | 13,279                      | 15,167                  | 3,267                          | 8,451              |
| 3                                | 101-271 Other General        | 0                            | 0                               | 0                               | 0                           | 0                       | 0                              | 0                  |
| 4                                | 101-172 City Manager         | 607,881                      | 87,442                          | 25,605                          | 17,898                      | 5,794                   | 0                              | 3,621              |
| 5                                | 101-265 Bldgs & Grounds      | 118,572                      | 0                               | 0                               | 0                           | 0                       | 0                              | 0                  |
| 6                                | 101-228, 229, 230 Info Tech  | 310,620                      | 293,451                         | 57,099                          | 45,453                      | 54,520                  | 10,440                         | 24,524             |
| 7                                | 101-191 Accounting Dept      | 10,355                       | 3,068                           | 26,529                          | 29,155                      | 2,238                   | 52                             | 8,904              |
| 8                                | 101-192 Financial Services   | 39,537                       | 6,501                           | 3,179                           | 2,574                       | 328                     | 52                             | 4,052              |
| 9                                | 101-210 Management Services  | 15,444                       | 2,412                           | 693                             | 459                         | 242                     | 8                              | 325                |
| 10                               | 101-212 Budgeting            | 61,653                       | 9,934                           | 2,357                           | 1,337                       | 1,284                   | 40                             | 657                |
| 11                               | 101-215 City Clerk           | 142                          | 1,327                           | 0                               | 0                           | 0                       | 0                              | 2,403              |
| 12                               | 101-216 Records              | 373                          | 3,488                           | 0                               | 0                           | 0                       | 0                              | 2,082              |
| 13                               | 101-223 Internal Auditor     | 20,206                       | 3,256                           | 773                             | 438                         | 421                     | 13                             | 215                |
| 14                               | 101-233 Purchasing           | 3,735                        | 393                             | 2,555                           | 1,769                       | 0                       | 590                            | 983                |
| 15                               | 101-237 Grants Management    | 8,312                        | 7,693                           | 0                               | 0                           | 0                       | 0                              | 0                  |
| 16                               | 101-253 Treasury             | 0                            | 0                               | 22,166                          | 24,655                      | 0                       | 0                              | 3,397              |
| 17                               | 101-261 311 Customer Service | 0                            | 0                               | 77,423                          | 114,395                     | 0                       | 0                              | 16,086             |
| 18                               | 101-266 City Attorney        | 151,909                      | 24,232                          | 4,340                           | 2,691                       | 2,178                   | 47                             | 999                |
| 19                               | 101-270 Human Resources      | 302,382                      | 43,497                          | 12,737                          | 8,903                       | 2,882                   | 0                              | 1,801              |
| 20                               | 101-345, 349 Public Safety   | 5,989,321                    | 990,744                         | 0                               | 0                           | 135,339                 | 0                              | 0                  |
| 21                               | 101-580 City Equipment       | 0                            | 0                               | 0                               | 0                           | 0                       | 0                              | 24,763             |
| 22                               | 101-715 CPED Admin           | 0                            | 0                               | 174,497                         | 119,604                     | 0                       | 0                              | 0                  |
| 23                               | 101-751 Parks & Rec Admin    | 0                            | 0                               | 0                               | 0                           | 0                       | 0                              | 0                  |
| 24                               | OPEB / Retirement Board      | 1,754,947                    | 252,445                         | 73,921                          | 51,672                      | 16,727                  | 0                              | 10,454             |
| <b>Total Current Allocations</b> |                              | <b>\$9,553,928</b>           | <b>\$1,830,276</b>              | <b>\$500,679</b>                | <b>\$434,282</b>            | <b>\$237,119</b>        | <b>\$14,511</b>                | <b>\$113,717</b>   |

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| Seq #                            | Department Name              | 101-443 Forestry | 101-448 Street<br>Lights | 101-621 Pollution<br>Control | 101-701 Planning | 101-702 Zoning  | 101-721 Shared<br>Prosperity | 101-724 Community<br>Develop |
|----------------------------------|------------------------------|------------------|--------------------------|------------------------------|------------------|-----------------|------------------------------|------------------------------|
| 1                                | Building Depreciation        | \$0              | \$0                      | \$0                          | \$0              | \$0             | \$0                          | \$0                          |
| 2                                | Equipment Depreciation       | 3,479            | 0                        | 0                            | 17,335           | 0               | 0                            | 5,604                        |
| 3                                | 101-271 Other General        | 0                | 0                        | 0                            | 0                | 0               | 0                            | 0                            |
| 4                                | 101-172 City Manager         | 10,226           | 0                        | 0                            | 25,769           | 0               | 0                            | 9,755                        |
| 5                                | 101-265 Bldgs & Grounds      | 0                | 0                        | 0                            | 0                | 0               | 0                            | 0                            |
| 6                                | 101-228, 229, 230 Info Tech  | 9,749            | 0                        | 0                            | 60,519           | 0               | 0                            | 20,607                       |
| 7                                | 101-191 Accounting Dept      | 2,909            | 719                      | 230                          | 3,022            | 1,871           | 0                            | 1,497                        |
| 8                                | 101-192 Financial Services   | 3,270            | 1,547                    | 182                          | 2,890            | 0               | 0                            | 670                          |
| 9                                | 101-210 Management Services  | 378              | 599                      | 110                          | 667              | 0               | 0                            | 179                          |
| 10                               | 101-212 Budgeting            | 942              | 3,727                    | 720                          | 2,262            | 0               | 0                            | 486                          |
| 11                               | 101-215 City Clerk           | 0                | 0                        | 0                            | 1,185            | 0               | 0                            | 182                          |
| 12                               | 101-216 Records              | 0                | 0                        | 0                            | 3,115            | 0               | 0                            | 479                          |
| 13                               | 101-223 Internal Auditor     | 309              | 1,222                    | 236                          | 741              | 0               | 0                            | 159                          |
| 14                               | 101-233 Purchasing           | 1,769            | 0                        | 197                          | 2,359            | 0               | 0                            | 197                          |
| 15                               | 101-237 Grants Management    | 0                | 0                        | 0                            | 87,391           | 0               | 0                            | 0                            |
| 16                               | 101-253 Treasury             | 0                | 0                        | 0                            | 369              | 1,757           | 0                            | 0                            |
| 17                               | 101-261 311 Customer Service | 35,614           | 0                        | 0                            | 3,532            | 17,916          | 0                            | 0                            |
| 18                               | 101-266 City Attorney        | 2,061            | 4,342                    | 839                          | 4,037            | 0               | 0                            | 1,019                        |
| 19                               | 101-270 Human Resources      | 5,087            | 0                        | 0                            | 12,818           | 0               | 0                            | 4,853                        |
| 20                               | 101-345, 349 Public Safety   | 0                | 0                        | 0                            | 0                | 0               | 0                            | 0                            |
| 21                               | 101-580 City Equipment       | 69,928           | 0                        | 0                            | 32,125           | 0               | 0                            | 0                            |
| 22                               | 101-715 CPED Admin           | 0                | 0                        | 0                            | 179,003          | 0               | 0                            | 63,341                       |
| 23                               | 101-751 Parks & Rec Admin    | 0                | 0                        | 0                            | 0                | 0               | 0                            | 0                            |
| 24                               | OPEB / Retirement Board      | 29,522           | 0                        | 0                            | 74,394           | 0               | 0                            | 28,164                       |
| <b>Total Current Allocations</b> |                              | <b>\$175,241</b> | <b>\$12,156</b>          | <b>\$2,513</b>               | <b>\$513,533</b> | <b>\$21,544</b> | <b>\$0</b>                   | <b>\$137,194</b>             |

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| Seq #                            | Department Name              | 101-728 Econ Dev | 101-75x Parks & Rec<br>Activities | 101-770 Parks Maint | 151 Cemetery Trust | 159 Recreation<br>Endowment | 160 Mayor's<br>Riverfront Pk | 202 Major Streets |
|----------------------------------|------------------------------|------------------|-----------------------------------|---------------------|--------------------|-----------------------------|------------------------------|-------------------|
| 1                                | Building Depreciation        | \$0              | \$0                               | \$0                 | \$0                | \$0                         | \$0                          | \$0               |
| 2                                | Equipment Depreciation       | 10,559           | 25,754                            | 13,400              | 0                  | 0                           | 0                            | 30,076            |
| 3                                | 101-271 Other General        | 0                | 0                                 | 0                   | 0                  | 0                           | 0                            | 0                 |
| 4                                | 101-172 City Manager         | 17,555           | 63,667                            | 53,494              | 0                  | 0                           | 0                            | 60,117            |
| 5                                | 101-265 Bldgs & Grounds      | 0                | 4,860                             | 0                   | 0                  | 0                           | 15,388                       | 0                 |
| 6                                | 101-228, 229, 230 Info Tech  | 41,637           | 57,462                            | 30,781              | 0                  | 0                           | 0                            | 79,409            |
| 7                                | 101-191 Accounting Dept      | 2,144            | 10,375                            | 11,759              | 606                | 10                          | 17                           | 24,841            |
| 8                                | 101-192 Financial Services   | 2,021            | 13,731                            | 22,096              | 52                 | 0                           | 0                            | 21,250            |
| 9                                | 101-210 Management Services  | 441              | 1,660                             | 2,258               | 10                 | 2                           | 26                           | 2,964             |
| 10                               | 101-212 Budgeting            | 1,427            | 3,312                             | 5,152               | 54                 | 15                          | 188                          | 10,132            |
| 11                               | 101-215 City Clerk           | 142              | 0                                 | 0                   | 0                  | 0                           | 0                            | 0                 |
| 12                               | 101-216 Records              | 373              | 0                                 | 0                   | 0                  | 0                           | 0                            | 0                 |
| 13                               | 101-223 Internal Auditor     | 468              | 1,085                             | 1,688               | 18                 | 5                           | 62                           | 3,321             |
| 14                               | 101-233 Purchasing           | 2,359            | 16,906                            | 14,154              | 197                | 0                           | 0                            | 18,282            |
| 15                               | 101-237 Grants Management    | 185              | 9,289                             | 17,433              | 0                  | 0                           | 0                            | 175,758           |
| 16                               | 101-253 Treasury             | 5                | 39                                | 0                   | 527                | 5                           | 18                           | 470               |
| 17                               | 101-261 311 Customer Service | 2,627            | 0                                 | 0                   | 0                  | 0                           | 0                            | 46,863            |
| 18                               | 101-266 City Attorney        | 2,737            | 6,623                             | 10,120              | 63                 | 18                          | 219                          | 16,389            |
| 19                               | 101-270 Human Resources      | 8,732            | 31,670                            | 26,610              | 0                  | 0                           | 0                            | 29,904            |
| 20                               | 101-345, 349 Public Safety   | 0                | 0                                 | 0                   | 0                  | 0                           | 0                            | 0                 |
| 21                               | 101-580 City Equipment       | 0                | 0                                 | 0                   | 0                  | 0                           | 0                            | 76,056            |
| 22                               | 101-715 CPED Admin           | 118,299          | 0                                 | 0                   | 0                  | 0                           | 0                            | 0                 |
| 23                               | 101-751 Parks & Rec Admin    | 0                | 310,885                           | 344,821             | 0                  | 542                         | 6,704                        | 0                 |
| 24                               | OPEB / Retirement Board      | 50,680           | 183,805                           | 154,435             | 0                  | 0                           | 0                            | 0                 |
| <b>Total Current Allocations</b> |                              | <b>\$262,390</b> | <b>\$741,122</b>                  | <b>\$708,201</b>    | <b>\$1,526</b>     | <b>\$597</b>                | <b>\$22,622</b>              | <b>\$595,832</b>  |

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| Seq #                            | Department Name              | 203 Local Streets | 209 Cemeteries   | 211 Kzoo Muni Golf Assn | 225 Blight Abatement | 226 Solid Waste / Rubbish | 232-238 Grants - Gen Gov | 232-40x PS Grants |
|----------------------------------|------------------------------|-------------------|------------------|-------------------------|----------------------|---------------------------|--------------------------|-------------------|
| 1                                | Building Depreciation        | \$0               | \$0              | \$0                     | \$0                  | \$0                       | \$0                      | \$0               |
| 2                                | Equipment Depreciation       | 14,759            | 5,054            | 0                       | 0                    | 8,187                     | 0                        | 17                |
| 3                                | 101-271 Other General        | 0                 | 0                | 0                       | 0                    | 0                         | 0                        | 0                 |
| 4                                | 101-172 City Manager         | 46,477            | 17,233           | 0                       | 0                    | 27,616                    | 0                        | 0                 |
| 5                                | 101-265 Bldgs & Grounds      | 0                 | 0                | 0                       | 0                    | 0                         | 0                        | 0                 |
| 6                                | 101-228, 229, 230 Info Tech  | 35,449            | 15,213           | 0                       | 0                    | 19,288                    | 0                        | 52                |
| 7                                | 101-191 Accounting Dept      | 17,726            | 7,572            | 314                     | 93                   | 21,050                    | 63                       | 1,341             |
| 8                                | 101-192 Financial Services   | 13,472            | 5,603            | 208                     | 0                    | 9,765                     | 52                       | 1,365             |
| 9                                | 101-210 Management Services  | 1,802             | 585              | 1,175                   | 0                    | 2,070                     | 5                        | 195               |
| 10                               | 101-212 Budgeting            | 5,398             | 1,189            | 8,326                   | 0                    | 9,716                     | 18                       | 902               |
| 11                               | 101-215 City Clerk           | 0                 | 643              | 0                       | 0                    | 12                        | 0                        | 0                 |
| 12                               | 101-216 Records              | 0                 | 1,262            | 0                       | 0                    | 10                        | 0                        | 0                 |
| 13                               | 101-223 Internal Auditor     | 1,769             | 390              | 2,729                   | 0                    | 3,184                     | 6                        | 296               |
| 14                               | 101-233 Purchasing           | 11,598            | 6,684            | 197                     | 0                    | 11,598                    | 786                      | 1,376             |
| 15                               | 101-237 Grants Management    | 0                 | 7,693            | 0                       | 0                    | 0                         | 0                        | 0                 |
| 16                               | 101-253 Treasury             | 293               | 1,508            | 24                      | 33                   | 6,042                     | 34                       | 162               |
| 17                               | 101-261 311 Customer Service | 46,845            | 1,902            | 0                       | 0                    | 98,436                    | 0                        | 0                 |
| 18                               | 101-266 City Attorney        | 10,058            | 2,252            | 9,699                   | 0                    | 13,480                    | 21                       | 1,050             |
| 19                               | 101-270 Human Resources      | 23,119            | 8,572            | 0                       | 0                    | 13,737                    | 0                        | 0                 |
| 20                               | 101-345, 349 Public Safety   | 0                 | 0                | 0                       | 0                    | 0                         | 0                        | 24,289            |
| 21                               | 101-580 City Equipment       | (1,313)           | 117,633          | 0                       | 0                    | 55,890                    | 0                        | 0                 |
| 22                               | 101-715 CPED Admin           | 0                 | 0                | 0                       | 3                    | 0                         | 0                        | 0                 |
| 23                               | 101-751 Parks & Rec Admin    | 0                 | 0                | 0                       | 0                    | 0                         | 0                        | 0                 |
| 24                               | OPEB / Retirement Board      | 0                 | 0                | 0                       | 0                    | 0                         | 0                        | 0                 |
| <b>Total Current Allocations</b> |                              | <b>\$227,452</b>  | <b>\$200,990</b> | <b>\$22,672</b>         | <b>\$129</b>         | <b>\$300,084</b>          | <b>\$985</b>             | <b>\$31,044</b>   |

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| Seq #                            | Department Name              | 232-585 PW Grants | 232-697 HUD Grants<br>- Other | 232-726 Community<br>Dvlp Grants | 232-733 Econ Dvlp<br>Grants | 232-775 P&R Annual<br>Grants | 232-776 P&R Grants | 232-803 Historic<br>Comm Grants |
|----------------------------------|------------------------------|-------------------|-------------------------------|----------------------------------|-----------------------------|------------------------------|--------------------|---------------------------------|
| 1                                | Building Depreciation        | \$0               | \$0                           | \$0                              | \$0                         | \$0                          | \$0                | \$0                             |
| 2                                | Equipment Depreciation       | 0                 | 1,865                         | 0                                | 0                           | 0                            | 0                  | 0                               |
| 3                                | 101-271 Other General        | 0                 | 0                             | 0                                | 0                           | 0                            | 0                  | 0                               |
| 4                                | 101-172 City Manager         | 0                 | 2,640                         | 0                                | 0                           | 0                            | 0                  | 0                               |
| 5                                | 101-265 Bldgs & Grounds      | 0                 | 0                             | 0                                | 0                           | 0                            | 0                  | 0                               |
| 6                                | 101-228, 229, 230 Info Tech  | 0                 | 5,866                         | 0                                | 0                           | 0                            | 0                  | 0                               |
| 7                                | 101-191 Accounting Dept      | 1,290             | 2,706                         | 244                              | 126                         | 0                            | 47                 | 0                               |
| 8                                | 101-192 Financial Services   | 754               | 448                           | 26                               | 195                         | 0                            | 0                  | 0                               |
| 9                                | 101-210 Management Services  | 257               | 84                            | 21                               | 16                          | 0                            | 0                  | 0                               |
| 10                               | 101-212 Budgeting            | 1,567             | 291                           | 141                              | 43                          | 0                            | 0                  | 0                               |
| 11                               | 101-215 City Clerk           | 0                 | 0                             | 0                                | 0                           | 0                            | 0                  | 0                               |
| 12                               | 101-216 Records              | 0                 | 0                             | 0                                | 0                           | 0                            | 0                  | 0                               |
| 13                               | 101-223 Internal Auditor     | 513               | 95                            | 46                               | 14                          | 0                            | 0                  | 0                               |
| 14                               | 101-233 Purchasing           | 1,179             | 197                           | 590                              | 393                         | 0                            | 0                  | 0                               |
| 15                               | 101-237 Grants Management    | 0                 | 0                             | 0                                | 0                           | 0                            | 0                  | 0                               |
| 16                               | 101-253 Treasury             | 222               | 96                            | 45                               | 20                          | 0                            | 19                 | 0                               |
| 17                               | 101-261 311 Customer Service | 0                 | 0                             | 0                                | 0                           | 0                            | 0                  | 0                               |
| 18                               | 101-266 City Attorney        | 1,858             | 522                           | 165                              | 50                          | 0                            | 0                  | 0                               |
| 19                               | 101-270 Human Resources      | 0                 | 1,313                         | 0                                | 0                           | 0                            | 0                  | 0                               |
| 20                               | 101-345, 349 Public Safety   | 0                 | 0                             | 0                                | 0                           | 0                            | 0                  | 0                               |
| 21                               | 101-580 City Equipment       | 0                 | 0                             | 0                                | 0                           | 0                            | 0                  | 0                               |
| 22                               | 101-715 CPED Admin           | 0                 | 23,299                        | 2,417                            | 325                         | 0                            | 0                  | 0                               |
| 23                               | 101-751 Parks & Rec Admin    | 0                 | 0                             | 0                                | 0                           | 0                            | 0                  | 0                               |
| 24                               | OPEB / Retirement Board      | 0                 | 0                             | 0                                | 0                           | 0                            | 0                  | 0                               |
| <b>Total Current Allocations</b> |                              | <b>\$7,641</b>    | <b>\$39,423</b>               | <b>\$3,696</b>                   | <b>\$1,181</b>              | <b>\$0</b>                   | <b>\$66</b>        | <b>\$0</b>                      |

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| Seq #                            | Department Name              | 233-180 Exec Programs | 233-406 PS Donations | 233-586 PW Donations | 233-727 Comm Dvlp Donations | 233-740 Foundation for Excellence | 233-777 P&R Donations | 234 FFE Aspirational Projects |
|----------------------------------|------------------------------|-----------------------|----------------------|----------------------|-----------------------------|-----------------------------------|-----------------------|-------------------------------|
| 1                                | Building Depreciation        | \$0                   | \$0                  | \$0                  | \$0                         | \$0                               | \$0                   | \$0                           |
| 2                                | Equipment Depreciation       | 0                     | 0                    | 0                    | 0                           | 0                                 | 0                     | 0                             |
| 3                                | 101-271 Other General        | 0                     | 0                    | 0                    | 0                           | 0                                 | 0                     | 0                             |
| 4                                | 101-172 City Manager         | 0                     | 0                    | 0                    | 0                           | 0                                 | 0                     | 0                             |
| 5                                | 101-265 Bldgs & Grounds      | 0                     | 0                    | 0                    | 0                           | 0                                 | 0                     | 0                             |
| 6                                | 101-228, 229, 230 Info Tech  | 0                     | 0                    | 0                    | 0                           | 0                                 | 0                     | 0                             |
| 7                                | 101-191 Accounting Dept      | 0                     | 203                  | 0                    | 67                          | 0                                 | 880                   | 4,540                         |
| 8                                | 101-192 Financial Services   | 0                     | 156                  | 0                    | 13                          | 0                                 | 845                   | 5,549                         |
| 9                                | 101-210 Management Services  | 0                     | 14                   | 0                    | 2                           | 0                                 | 48                    | 855                           |
| 10                               | 101-212 Budgeting            | 0                     | 42                   | 0                    | 7                           | 0                                 | 36                    | 4,116                         |
| 11                               | 101-215 City Clerk           | 0                     | 0                    | 0                    | 0                           | 0                                 | 0                     | 0                             |
| 12                               | 101-216 Records              | 0                     | 0                    | 0                    | 0                           | 0                                 | 0                     | 0                             |
| 13                               | 101-223 Internal Auditor     | 0                     | 14                   | 0                    | 2                           | 0                                 | 12                    | 1,349                         |
| 14                               | 101-233 Purchasing           | 0                     | 1,179                | 0                    | 393                         | 0                                 | 11,991                | 23,196                        |
| 15                               | 101-237 Grants Management    | 0                     | 0                    | 0                    | 0                           | 0                                 | 0                     | 31,788                        |
| 16                               | 101-253 Treasury             | 0                     | 103                  | 0                    | 26                          | 0                                 | 26                    | 40                            |
| 17                               | 101-261 311 Customer Service | 0                     | 0                    | 0                    | 0                           | 0                                 | 0                     | 525                           |
| 18                               | 101-266 City Attorney        | 0                     | 49                   | 0                    | 8                           | 0                                 | 42                    | 4,795                         |
| 19                               | 101-270 Human Resources      | 0                     | 0                    | 0                    | 0                           | 0                                 | 0                     | 0                             |
| 20                               | 101-345, 349 Public Safety   | 0                     | 0                    | 0                    | 0                           | 0                                 | 0                     | 0                             |
| 21                               | 101-580 City Equipment       | 0                     | 0                    | 0                    | 0                           | 0                                 | 0                     | 0                             |
| 22                               | 101-715 CPED Admin           | 0                     | 0                    | 0                    | 64                          | 0                                 | 0                     | 0                             |
| 23                               | 101-751 Parks & Rec Admin    | 0                     | 0                    | 0                    | 0                           | 0                                 | 2,961                 | 0                             |
| 24                               | OPEB / Retirement Board      | 0                     | 0                    | 0                    | 0                           | 0                                 | 0                     | 0                             |
| <b>Total Current Allocations</b> |                              | <b>\$0</b>            | <b>\$1,761</b>       | <b>\$0</b>           | <b>\$583</b>                | <b>\$0</b>                        | <b>\$16,841</b>       | <b>\$76,754</b>               |

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| Seq #                            | Department Name              | 235 Recovery<br>Programs & Grants | 236 Light Grant | 242 Local<br>Brownfield Revolv | 243 Brownfield<br>Redvlp Auth | 244 Econ Dvlp Corp | 248 Dtnv Dvlp Auth | 251 Dtnv Econ<br>Growth |
|----------------------------------|------------------------------|-----------------------------------|-----------------|--------------------------------|-------------------------------|--------------------|--------------------|-------------------------|
| 1                                | Building Depreciation        | \$0                               | \$0             | \$0                            | \$0                           | \$0                | \$0                | \$0                     |
| 2                                | Equipment Depreciation       | 0                                 | 0               | 0                              | 1,211                         | 1,942              | 0                  | 0                       |
| 3                                | 101-271 Other General        | 0                                 | 0               | 0                              | 0                             | 0                  | 0                  | 0                       |
| 4                                | 101-172 City Manager         | 0                                 | 0               | 0                              | 4,989                         | 901                | 0                  | 0                       |
| 5                                | 101-265 Bldgs & Grounds      | 0                                 | 0               | 0                              | 0                             | 0                  | 0                  | 0                       |
| 6                                | 101-228, 229, 230 Info Tech  | 0                                 | 0               | 0                              | 2,995                         | 8,622              | 0                  | 0                       |
| 7                                | 101-191 Accounting Dept      | 1,178                             | 50              | 161                            | 4,652                         | 2,168              | 0                  | 0                       |
| 8                                | 101-192 Financial Services   | 676                               | 52              | 65                             | 2,076                         | 688                | 0                  | 0                       |
| 9                                | 101-210 Management Services  | 1,072                             | 48              | 3                              | 144                           | 42                 | 0                  | 0                       |
| 10                               | 101-212 Budgeting            | 7,418                             | 324             | 0                              | 0                             | 0                  | 0                  | 0                       |
| 11                               | 101-215 City Clerk           | 0                                 | 0               | 0                              | 130                           | 0                  | 0                  | 0                       |
| 12                               | 101-216 Records              | 0                                 | 0               | 0                              | 113                           | 0                  | 0                  | 0                       |
| 13                               | 101-223 Internal Auditor     | 2,431                             | 106             | 0                              | 0                             | 0                  | 0                  | 0                       |
| 14                               | 101-233 Purchasing           | 1,376                             | 197             | 590                            | 3,342                         | 1,966              | 0                  | 0                       |
| 15                               | 101-237 Grants Management    | 0                                 | 0               | 0                              | 0                             | 0                  | 0                  | 11,766                  |
| 16                               | 101-253 Treasury             | 233                               | 0               | 29                             | 193                           | 116                | 1                  | 1                       |
| 17                               | 101-261 311 Customer Service | 0                                 | 0               | 0                              | 0                             | 0                  | 0                  | 0                       |
| 18                               | 101-266 City Attorney        | 8,642                             | 377             | 0                              | 254                           | 69                 | 0                  | 0                       |
| 19                               | 101-270 Human Resources      | 0                                 | 0               | 0                              | 2,482                         | 448                | 0                  | 0                       |
| 20                               | 101-345, 349 Public Safety   | 0                                 | 0               | 0                              | 0                             | 0                  | 0                  | 0                       |
| 21                               | 101-580 City Equipment       | 0                                 | 0               | 0                              | 0                             | 0                  | 0                  | 0                       |
| 22                               | 101-715 CPED Admin           | 0                                 | 0               | 696                            | 99,938                        | 13,658             | 17,906             | 17,973                  |
| 23                               | 101-751 Parks & Rec Admin    | 0                                 | 0               | 0                              | 0                             | 0                  | 0                  | 0                       |
| 24                               | OPEB / Retirement Board      | 0                                 | 0               | 0                              | 0                             | 0                  | 0                  | 0                       |
| <b>Total Current Allocations</b> |                              | <b>\$23,026</b>                   | <b>\$1,153</b>  | <b>\$1,544</b>                 | <b>\$122,519</b>              | <b>\$30,619</b>    | <b>\$17,907</b>    | <b>\$29,740</b>         |

**City of Kalamazoo, MI**  
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**Summary Schedule**

| Seq #                            | Department Name              | 265 Drug Law<br>Enforce | 270 Historic<br>Preservation | 272 Econ Initiative | 273 Business Dvlp | 274 Small Business<br>Revolv | 275 Housing<br>Programs | 276 Facade Improv<br>Program |
|----------------------------------|------------------------------|-------------------------|------------------------------|---------------------|-------------------|------------------------------|-------------------------|------------------------------|
| 1                                | Building Depreciation        | \$0                     | \$0                          | \$0                 | \$0               | \$0                          | \$0                     | \$0                          |
| 2                                | Equipment Depreciation       | 58                      | 0                            | 0                   | 0                 | 0                            | 0                       | 0                            |
| 3                                | 101-271 Other General        | 0                       | 0                            | 0                   | 0                 | 0                            | 0                       | 0                            |
| 4                                | 101-172 City Manager         | 0                       | 0                            | 0                   | 0                 | 0                            | 0                       | 0                            |
| 5                                | 101-265 Bldgs & Grounds      | 0                       | 0                            | 0                   | 0                 | 0                            | 0                       | 0                            |
| 6                                | 101-228, 229, 230 Info Tech  | 174                     | 0                            | 0                   | 0                 | 0                            | 0                       | 0                            |
| 7                                | 101-191 Accounting Dept      | 1,375                   | 52                           | 460                 | 36                | 0                            | 5                       | 0                            |
| 8                                | 101-192 Financial Services   | 78                      | 78                           | 0                   | 0                 | 0                            | 0                       | 0                            |
| 9                                | 101-210 Management Services  | 159                     | 5                            | 0                   | 0                 | 0                            | 0                       | 0                            |
| 10                               | 101-212 Budgeting            | 1,108                   | 6                            | 0                   | 0                 | 0                            | 0                       | 0                            |
| 11                               | 101-215 City Clerk           | 0                       | 0                            | 0                   | 0                 | 0                            | 0                       | 0                            |
| 12                               | 101-216 Records              | 0                       | 0                            | 0                   | 0                 | 0                            | 0                       | 0                            |
| 13                               | 101-223 Internal Auditor     | 363                     | 2                            | 0                   | 0                 | 0                            | 0                       | 0                            |
| 14                               | 101-233 Purchasing           | 590                     | 197                          | 0                   | 0                 | 0                            | 0                       | 0                            |
| 15                               | 101-237 Grants Management    | 0                       | 0                            | 0                   | 0                 | 0                            | 0                       | 0                            |
| 16                               | 101-253 Treasury             | 581                     | 6                            | 492                 | 29                | 0                            | 5                       | 0                            |
| 17                               | 101-261 311 Customer Service | 0                       | 1,232                        | 0                   | 0                 | 0                            | 0                       | 0                            |
| 18                               | 101-266 City Attorney        | 1,291                   | 7                            | 0                   | 0                 | 0                            | 0                       | 0                            |
| 19                               | 101-270 Human Resources      | 0                       | 0                            | 0                   | 0                 | 0                            | 0                       | 0                            |
| 20                               | 101-345, 349 Public Safety   | 8,955                   | 0                            | 0                   | 0                 | 0                            | 0                       | 0                            |
| 21                               | 101-580 City Equipment       | 0                       | 0                            | 0                   | 0                 | 0                            | 0                       | 0                            |
| 22                               | 101-715 CPED Admin           | 0                       | 44                           | 0                   | 704               | 0                            | 0                       | 0                            |
| 23                               | 101-751 Parks & Rec Admin    | 0                       | 0                            | 0                   | 0                 | 0                            | 0                       | 0                            |
| 24                               | OPEB / Retirement Board      | 0                       | 0                            | 0                   | 0                 | 0                            | 0                       | 0                            |
| <b>Total Current Allocations</b> |                              | <b>\$14,731</b>         | <b>\$1,627</b>               | <b>\$952</b>        | <b>\$769</b>      | <b>\$0</b>                   | <b>\$10</b>             | <b>\$0</b>                   |

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**Summary Schedule**

| Seq #                            | Department Name              | 296 HUD Grant<br>Admin | 298 Home Grant  | 299 CDBG Grant   | 300 Debt Service | 401 Capital Projects | 514 Parking System | 590 Sewer Fund     |
|----------------------------------|------------------------------|------------------------|-----------------|------------------|------------------|----------------------|--------------------|--------------------|
| 1                                | Building Depreciation        | \$0                    | \$0             | \$0              | \$0              | \$0                  | \$0                | \$0                |
| 2                                | Equipment Depreciation       | 0                      | 2,301           | 16,801           | 0                | 0                    | 0                  | 158,591            |
| 3                                | 101-271 Other General        | 0                      | 0               | 0                | 0                | 0                    | 0                  | 0                  |
| 4                                | 101-172 City Manager         | 0                      | 3,287           | 23,172           | 0                | 0                    | 0                  | 263,800            |
| 5                                | 101-265 Bldgs & Grounds      | 0                      | 0               | 0                | 0                | 0                    | 0                  | 0                  |
| 6                                | 101-228, 229, 230 Info Tech  | 0                      | 9,309           | 54,372           | 0                | 0                    | 3,080              | 567,509            |
| 7                                | 101-191 Accounting Dept      | 5                      | 3,992           | 7,307            | 420              | 5,122                | 6,680              | 115,940            |
| 8                                | 101-192 Financial Services   | 0                      | 966             | 3,119            | 143              | 5,679                | 1,079              | 109,882            |
| 9                                | 101-210 Management Services  | 0                      | 121             | 639              | 7                | 286                  | 54                 | 21,793             |
| 10                               | 101-212 Budgeting            | 0                      | 330             | 2,133            | 0                | 0                    | 0                  | 101,265            |
| 11                               | 101-215 City Clerk           | 0                      | 0               | 0                | 0                | 0                    | 0                  | 755                |
| 12                               | 101-216 Records              | 0                      | 0               | 0                | 0                | 0                    | 0                  | 1,324              |
| 13                               | 101-223 Internal Auditor     | 0                      | 108             | 699              | 0                | 0                    | 0                  | 33,189             |
| 14                               | 101-233 Purchasing           | 197                    | 1,179           | 1,966            | 0                | 22,999               | 786                | 151,168            |
| 15                               | 101-237 Grants Management    | 0                      | 0               | 0                | 0                | 0                    | 0                  | 0                  |
| 16                               | 101-253 Treasury             | 0                      | 395             | 2,620            | 122              | 336                  | 344                | 161,425            |
| 17                               | 101-261 311 Customer Service | 0                      | 0               | 0                | 0                | 0                    | 0                  | 23,604             |
| 18                               | 101-266 City Attorney        | 0                      | 534             | 3,767            | 0                | 0                    | 0                  | 139,587            |
| 19                               | 101-270 Human Resources      | 0                      | 1,635           | 11,527           | 0                | 0                    | 0                  | 131,224            |
| 20                               | 101-345, 349 Public Safety   | 0                      | 0               | 21,274           | 0                | 0                    | 0                  | 0                  |
| 21                               | 101-580 City Equipment       | 0                      | 0               | 0                | 0                | 0                    | 0                  | 121,900            |
| 22                               | 101-715 CPED Admin           | 0                      | 42,115          | 173,926          | 0                | 0                    | 35,558             | 0                  |
| 23                               | 101-751 Parks & Rec Admin    | 0                      | 0               | 0                | 0                | 0                    | 0                  | 0                  |
| 24                               | OPEB / Retirement Board      | 0                      | 0               | 0                | 0                | 0                    | 0                  | 0                  |
| <b>Total Current Allocations</b> |                              | <b>\$202</b>           | <b>\$66,274</b> | <b>\$323,321</b> | <b>\$692</b>     | <b>\$34,422</b>      | <b>\$47,581</b>    | <b>\$2,102,954</b> |

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**Summary Schedule**

| Seq #                            | Department Name              | 591 Water Fund     | 677 Insurance Fund | 731 Pension Fund | 737 OPEB Fund    | 756 General Trust Fund | 760 Foundation for Excellence | 761 Landfill Trust |
|----------------------------------|------------------------------|--------------------|--------------------|------------------|------------------|------------------------|-------------------------------|--------------------|
| 1                                | Building Depreciation        | \$0                | \$0                | \$0              | \$0              | \$0                    | \$0                           | \$0                |
| 2                                | Equipment Depreciation       | 190,363            | 1,959              | 0                | 0                | 0                      | 0                             | 0                  |
| 3                                | 101-271 Other General        | 0                  | 0                  | 0                | 0                | 0                      | 0                             | 0                  |
| 4                                | 101-172 City Manager         | 287,594            | 0                  | 0                | 0                | 0                      | 0                             | 0                  |
| 5                                | 101-265 Bldgs & Grounds      | 0                  | 0                  | 0                | 0                | 0                      | 0                             | 0                  |
| 6                                | 101-228, 229, 230 Info Tech  | 747,661            | 9,526              | 0                | 0                | 0                      | 0                             | 0                  |
| 7                                | 101-191 Accounting Dept      | 134,235            | 14,337             | 117,507          | 50,701           | 114                    | 0                             | 10                 |
| 8                                | 101-192 Financial Services   | 98,481             | 10,254             | 64,884           | 27,807           | 78                     | 0                             | 0                  |
| 9                                | 101-210 Management Services  | 16,900             | 6,942              | 52,459           | 22,273           | 6                      | 0                             | 0                  |
| 10                               | 101-212 Budgeting            | 75,472             | 45,930             | 6,570            | 1,315            | 12                     | 0                             | 0                  |
| 11                               | 101-215 City Clerk           | 8,530              | 5                  | 0                | 0                | 0                      | 0                             | 0                  |
| 12                               | 101-216 Records              | 11,843             | 13                 | 0                | 0                | 0                      | 0                             | 0                  |
| 13                               | 101-223 Internal Auditor     | 22,628             | 15,053             | 2,153            | 431              | 4                      | 0                             | 0                  |
| 14                               | 101-233 Purchasing           | 110,083            | 13,957             | 0                | 0                | 393                    | 0                             | 0                  |
| 15                               | 101-237 Grants Management    | 19,112             | 0                  | 0                | 0                | 0                      | 0                             | 0                  |
| 16                               | 101-253 Treasury             | 201,178            | 4,033              | 345              | 369              | 60                     | 8                             | 5                  |
| 17                               | 101-261 311 Customer Service | 605,870            | 4,891              | 0                | 0                | 0                      | 0                             | 0                  |
| 18                               | 101-266 City Attorney        | 100,240            | 53,891             | 18,359           | 1,531            | 14                     | 0                             | 0                  |
| 19                               | 101-270 Human Resources      | 143,060            | 0                  | 177,224          | 0                | 0                      | 0                             | 0                  |
| 20                               | 101-345, 349 Public Safety   | 0                  | 0                  | 0                | 0                | 0                      | 0                             | 0                  |
| 21                               | 101-580 City Equipment       | 235,973            | 0                  | 0                | 0                | 0                      | 0                             | 0                  |
| 22                               | 101-715 CPED Admin           | 0                  | 0                  | 0                | 0                | 0                      | 0                             | 0                  |
| 23                               | 101-751 Parks & Rec Admin    | 0                  | 0                  | 0                | 0                | 0                      | 0                             | 0                  |
| 24                               | OPEB / Retirement Board      | 0                  | 0                  | 0                | 0                | 0                      | 0                             | 0                  |
| <b>Total Current Allocations</b> |                              | <b>\$3,009,226</b> | <b>\$180,791</b>   | <b>\$439,501</b> | <b>\$104,427</b> | <b>\$682</b>           | <b>\$8</b>                    | <b>\$15</b>        |

**City of Kalamazoo, MI**  
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**Summary Schedule**

| Seq #                            | Department Name              | 90x GASB 34 Govt | CCTA           | Crosstown Bldg -<br>Vacant Space | All Other        | Unallowable      | Subtotal            | Direct Bills       |
|----------------------------------|------------------------------|------------------|----------------|----------------------------------|------------------|------------------|---------------------|--------------------|
| 1                                | Building Depreciation        | \$0              | \$0            | \$2,404                          | \$0              | \$0              | \$13,869            | \$0                |
| 2                                | Equipment Depreciation       | 0                | 0              | 0                                | 0                | 0                | 888,114             | 0                  |
| 3                                | 101-271 Other General        | 0                | 0              | 0                                | 0                | 0                | 1,950               | 0                  |
| 4                                | 101-172 City Manager         | 0                | 0              | 0                                | 0                | 0                | 1,768,432           | 0                  |
| 5                                | 101-265 Bldgs & Grounds      | 0                | 0              | 216,283                          | 0                | 373,289          | 819,103             | 0                  |
| 6                                | 101-228, 229, 230 Info Tech  | 0                | 4,106          | 0                                | 0                | 0                | 2,773,391           | 0                  |
| 7                                | 101-191 Accounting Dept      | 1,608            | 0              | 0                                | 7,109            | 0                | 682,969             | 0                  |
| 8                                | 101-192 Financial Services   | 0                | 0              | 0                                | 78               | 0                | 500,296             | 88,261             |
| 9                                | 101-210 Management Services  | 0                | 0              | 0                                | 5                | 0                | 162,155             | 0                  |
| 10                               | 101-212 Budgeting            | 0                | 0              | 0                                | 11               | 0                | 393,335             | 0                  |
| 11                               | 101-215 City Clerk           | 0                | 0              | 0                                | 0                | 0                | 50,216              | 0                  |
| 12                               | 101-216 Records              | 0                | 0              | 0                                | 0                | 0                | 58,238              | 0                  |
| 13                               | 101-223 Internal Auditor     | 0                | 0              | 0                                | 4                | 0                | 126,422             | 0                  |
| 14                               | 101-233 Purchasing           | 0                | 0              | 0                                | 393              | 0                | 459,596             | 0                  |
| 15                               | 101-237 Grants Management    | 0                | 0              | 0                                | 0                | 0                | 384,730             | 0                  |
| 16                               | 101-253 Treasury             | 243              | 0              | 0                                | 332,156          | 0                | 767,460             | 0                  |
| 17                               | 101-261 311 Customer Service | 0                | 0              | 0                                | 0                | 0                | 1,135,586           | 0                  |
| 18                               | 101-266 City Attorney        | 0                | 0              | 0                                | 13               | 0                | 634,169             | 0                  |
| 19                               | 101-270 Human Resources      | 0                | 0              | 0                                | 0                | 0                | 1,056,905           | 0                  |
| 20                               | 101-345, 349 Public Safety   | 0                | 0              | 0                                | 0                | 0                | 7,953,344           | 0                  |
| 21                               | 101-580 City Equipment       | 0                | 0              | 0                                | 6,870            | 0                | 739,824             | 1,429,221          |
| 22                               | 101-715 CPED Admin           | 0                | 0              | 0                                | 21               | 0                | 1,083,392           | 0                  |
| 23                               | 101-751 Parks & Rec Admin    | 0                | 0              | 0                                | 0                | 0                | 665,913             | 0                  |
| 24                               | OPEB / Retirement Board      | 0                | 0              | 0                                | 0                | 0                | 2,975,348           | 0                  |
| <b>Total Current Allocations</b> |                              | <b>\$1,850</b>   | <b>\$4,106</b> | <b>\$218,687</b>                 | <b>\$346,661</b> | <b>\$373,289</b> | <b>\$26,094,758</b> | <b>\$1,517,482</b> |

**City of Kalamazoo, MI**  
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**Summary Schedule**

| Seq #                            | Department Name              | Not Allocated      | Residual Costs | Total               |
|----------------------------------|------------------------------|--------------------|----------------|---------------------|
| 1                                | Building Depreciation        | \$0                | \$0            | \$13,869            |
| 2                                | Equipment Depreciation       | 0                  | 0              | 888,114             |
| 3                                | 101-271 Other General        | 0                  | 0              | 1,950               |
| 4                                | 101-172 City Manager         | 435,362            | (0)            | 2,203,794           |
| 5                                | 101-265 Bldgs & Grounds      | 0                  | (0)            | 819,103             |
| 6                                | 101-228, 229, 230 Info Tech  | 0                  | 0              | 2,773,391           |
| 7                                | 101-191 Accounting Dept      | 0                  | (0)            | 682,969             |
| 8                                | 101-192 Financial Services   | 0                  | 0              | 588,558             |
| 9                                | 101-210 Management Services  | 0                  | 0              | 162,155             |
| 10                               | 101-212 Budgeting            | 0                  | 0              | 393,335             |
| 11                               | 101-215 City Clerk           | 691,602            | (0)            | 741,818             |
| 12                               | 101-216 Records              | 13,320             | 0              | 71,558              |
| 13                               | 101-223 Internal Auditor     | 0                  | 0              | 126,422             |
| 14                               | 101-233 Purchasing           | 0                  | 0              | 459,596             |
| 15                               | 101-237 Grants Management    | 0                  | (0)            | 384,730             |
| 16                               | 101-253 Treasury             | 650,874            | 0              | 1,418,334           |
| 17                               | 101-261 311 Customer Service | 0                  | 0              | 1,135,586           |
| 18                               | 101-266 City Attorney        | 867,817            | 0              | 1,501,987           |
| 19                               | 101-270 Human Resources      | 0                  | (0)            | 1,056,905           |
| 20                               | 101-345, 349 Public Safety   | 4,876,397          | (0)            | 12,829,741          |
| 21                               | 101-580 City Equipment       | 0                  | (0)            | 2,169,045           |
| 22                               | 101-715 CPED Admin           | 0                  | 0              | 1,083,392           |
| 23                               | 101-751 Parks & Rec Admin    | 8,752              | (0)            | 674,666             |
| 24                               | OPEB / Retirement Board      | 0                  | 0              | 2,975,348           |
| <b>Total Current Allocations</b> |                              | <b>\$7,544,125</b> | <b>(\$0)</b>   | <b>\$35,156,365</b> |

**City of Kalamazoo, MI**  
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**Direct Bill Schedule**

|              |          | Source Department #) Name | 8) 101-192 Financial Services | 21) 101-580 City Equipment    | 21) 101-580 City Equipment |                    |
|--------------|----------|---------------------------|-------------------------------|-------------------------------|----------------------------|--------------------|
|              |          | Source Cost Pool Name     | Mgmt Services Support         | Fleet Overhead (exc Pub Wrks) | Fleet Overhead - Pub Wrks  | Total              |
| Dept. Index  | Seq. Num | Destination Dept. Name    |                               |                               |                            |                    |
| 15           | 14       | 101-233 Purchasing        | \$88,261                      | \$0                           | \$0                        | \$88,261           |
| 47           | 52       | 202 Major Streets         | 0                             | 0                             | 333,204                    | 333,204            |
| 48           | 53       | 203 Local Streets         | 0                             | 0                             | 315,396                    | 315,396            |
| 52           | 57       | 226 Solid Waste / Rubbish | 0                             | 0                             | 113,004                    | 113,004            |
| 93           | 94       | 590 Sewer Fund            | 0                             | 281,559                       | 0                          | 281,559            |
| 94           | 95       | 591 Water Fund            | 0                             | 386,058                       | 0                          | 386,058            |
| <b>Total</b> |          |                           | <b>\$88,261</b>               | <b>\$667,617</b>              | <b>\$761,604</b>           | <b>\$1,517,482</b> |

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - FY2025 2 CFR Part 200**  
**Building Depreciation**

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**Nature and Extent of Services**

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

**City Hall** - 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. The current year depreciation expense related to these improvements is identified and allocated to occupants on assigned square footage.

**Crosstown Building** - The Crosstown Building is occupied in part by the City of Kalamazoo Public Safety Headquarters. During 2025, the former County Courts' space in the building was unoccupied. Improvements made to the building are identified in this cost pool for allocation to KDPS and a 'vacant space' receiving pool.

**Crosstown Building - KDPS HQ** - Improvements made to the KDPS headquarters half of the Crosstown building are identified in this cost pool and allocate directly to Public Safety Admin.

**Rose Street Lease** - The City has leased space in the Rose Street Building for use by Community Planning and Economic Development departments. The lease is amortized under GASB 87 and the annual amortization is identified here and allocated directly to 101-715 CPED Administration for further allocation.

**Other Buildings** - The Parks & Recreation storage building depreciation and the lease expense for the Records Storage building are also identified in this schedule and allocated directly to the benefitting departments.

The plan is designed to allocate other central service departments' costs to the various departments, including this department. These costs are designated as first and second incoming costs 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, MI**  
**City-Wide Cost Plan - FY2025 2 CFR Part 200**

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**A. Department Costs**

**Seq. 1: Building Depreciation**

| Description                               | Type | Amount           | General Admin | City Hall        | Crosstown Bldg | Crosstown Bldg -<br>KDPS HQ | Rose Street Lease |
|-------------------------------------------|------|------------------|---------------|------------------|----------------|-----------------------------|-------------------|
| <b>Personnel Costs</b>                    |      |                  |               |                  |                |                             |                   |
| Salaries                                  |      | \$0              | \$0           | \$0              | \$0            | \$0                         | \$0               |
| Fringe Benefits                           |      | 0                | 0             | 0                | 0              | 0                           | 0                 |
| <b>Subtotal - Personnel Costs</b>         |      | <b>\$0</b>       | <b>\$0</b>    | <b>\$0</b>       | <b>\$0</b>     | <b>\$0</b>                  | <b>\$0</b>        |
| <b>Services &amp; Supplies Cost</b>       |      |                  |               |                  |                |                             |                   |
| City Hall Bldg & Improvements             | P    | 145,015          | 0             | 145,015          | 0              | 0                           | 0                 |
| Crosstown Bldg Improvements               | P    | 5,300            | 0             | 0                | 4,794          | 506                         | 0                 |
| P&R Storage Bldg                          | P    | 459              | 0             | 0                | 0              | 0                           | 0                 |
| Records Storage Center Lease              | P    | 34,260           | 0             | 0                | 0              | 0                           | 0                 |
| Rose Street Office Space Lease            | P    | 114,350          | 0             | 0                | 0              | 0                           | 114,350           |
| <b>Subtotal - Services &amp; Supplies</b> |      | <b>\$299,384</b> | <b>\$0</b>    | <b>\$145,015</b> | <b>\$4,794</b> | <b>\$506</b>                | <b>\$114,350</b>  |
| <b>Department Cost Total</b>              |      | <b>\$299,384</b> | <b>\$0</b>    | <b>\$145,015</b> | <b>\$4,794</b> | <b>\$506</b>                | <b>\$114,350</b>  |
| <b>Adjustments to Cost</b>                |      |                  |               |                  |                |                             |                   |
| <b>Subtotal - Adjustments</b>             |      | <b>\$0</b>       | <b>\$0</b>    | <b>\$0</b>       | <b>\$0</b>     | <b>\$0</b>                  | <b>\$0</b>        |
| <b>Total Costs After Adjustments</b>      |      | <b>299,384</b>   | <b>0</b>      | <b>145,015</b>   | <b>4,794</b>   | <b>506</b>                  | <b>114,350</b>    |
| General Admin Distribution                |      |                  | 0             | 0                | 0              | 0                           | 0                 |
| <b>Grand Total</b>                        |      | <b>\$299,384</b> | <b>\$0</b>    | <b>\$145,015</b> | <b>\$4,794</b> | <b>\$506</b>                | <b>\$114,350</b>  |

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**A. Department Costs**

**Seq. 1: Building Depreciation**

| Description                               | Type | Amount           | Other Buildings |
|-------------------------------------------|------|------------------|-----------------|
| <b>Personnel Costs</b>                    |      |                  |                 |
| Salaries                                  |      | \$0              | \$0             |
| Fringe Benefits                           |      | 0                | 0               |
| <b>Subtotal - Personnel Costs</b>         |      | <b>\$0</b>       | <b>\$0</b>      |
| <b>Services &amp; Supplies Cost</b>       |      |                  |                 |
| City Hall Bldg & Improvements             | P    | 145,015          | 0               |
| Crosstown Bldg Improvements               | P    | 5,300            | 0               |
| P&R Storage Bldg                          | P    | 459              | 459             |
| Records Storage Center Lease              | P    | 34,260           | 34,260          |
| Rose Street Office Space Lease            | P    | 114,350          | 0               |
| <b>Subtotal - Services &amp; Supplies</b> |      | <b>\$299,384</b> | <b>\$34,719</b> |
| <b>Department Cost Total</b>              |      | <b>\$299,384</b> | <b>\$34,719</b> |
| <b>Adjustments to Cost</b>                |      |                  |                 |
| <b>Subtotal - Adjustments</b>             |      | <b>\$0</b>       | <b>\$0</b>      |
| <b>Total Costs After Adjustments</b>      |      | <b>299,384</b>   | <b>34,719</b>   |
| General Admin Distribution                |      |                  | 0               |
| <b>Grand Total</b>                        |      | <b>\$299,384</b> | <b>\$34,719</b> |

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**B. Incoming Costs (Default Spread Expenditures)**

**Seq. 1: Building Depreciation**

| Seq #                     | Department/Cost Pool                | First Incoming | Second Incoming | Total Incoming   | City Hall        | Crosstown Bldg | Crosstown Bldg -<br>KDPS HQ |
|---------------------------|-------------------------------------|----------------|-----------------|------------------|------------------|----------------|-----------------------------|
| 10                        | Cost Plan                           | \$0            | \$877           | \$877            | \$425            | \$14           | \$1                         |
|                           | <b>Subtotal - 101-212 Budgeting</b> | <b>0</b>       | <b>877</b>      | <b>877</b>       | <b>425</b>       | <b>14</b>      | <b>1</b>                    |
| <b>Total Incoming</b>     |                                     | <b>\$0</b>     | <b>\$877</b>    | <b>\$877</b>     | <b>\$425</b>     | <b>\$14</b>    | <b>\$1</b>                  |
| <b>C. Total Allocated</b> |                                     |                |                 | <b>\$300,260</b> | <b>\$145,440</b> | <b>\$4,808</b> | <b>\$508</b>                |
|                           |                                     |                |                 |                  | <b>48.44%</b>    | <b>1.60%</b>   | <b>0.17%</b>                |

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**B. Incoming Costs (Default Spread Expenditures)**

**Seq. 1: Building Depreciation**

| Seq #                     | Department/Cost Pool                | First Incoming | Second Incoming | Total Incoming   | Rose Street Lease | Other Buildings |
|---------------------------|-------------------------------------|----------------|-----------------|------------------|-------------------|-----------------|
| 10                        | Cost Plan                           | \$0            | \$877           | \$877            | \$335             | \$102           |
|                           | <b>Subtotal - 101-212 Budgeting</b> | <b>0</b>       | <b>877</b>      | <b>877</b>       | <b>335</b>        | <b>102</b>      |
| <b>Total Incoming</b>     |                                     | <b>\$0</b>     | <b>\$877</b>    | <b>\$877</b>     | <b>\$335</b>      | <b>\$102</b>    |
| <b>C. Total Allocated</b> |                                     |                |                 | <b>\$300,260</b> | <b>\$114,685</b>  | <b>\$34,821</b> |
|                           |                                     |                |                 |                  | <b>38.20%</b>     | <b>11.60%</b>   |

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**Allocation Details**  
**Cost Pool 1: City Hall**

**Seq. 1: Building Depreciation**

| Seq #           | Department Name              | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------|------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 4               | 101-172 City Manager         | 2,861         | 11.29%             | \$16,377         | \$0           | \$16,377              | \$48              | \$16,425         |
| 5               | 101-265 Bldgs & Grounds      | 1,110         | 4.38%              | 6,354            | 0             | 6,354                 | 19                | 6,372            |
| 6               | 101-228, 229, 230 Info Tech  | 4,100         | 16.18%             | 23,469           | 0             | 23,469                | 69                | 23,538           |
| 7               | 101-191 Accounting Dept      | 1,270         | 5.01%              | 7,270            | 0             | 7,270                 | 21                | 7,291            |
| 8               | 101-192 Financial Services   | 944           | 3.73%              | 5,404            | 0             | 5,404                 | 16                | 5,419            |
| 9               | 101-210 Management Services  | 888           | 3.51%              | 5,083            | 0             | 5,083                 | 15                | 5,098            |
| 10              | 101-212 Budgeting            | 250           | 0.99%              | 1,431            | 0             | 1,431                 | 4                 | 1,435            |
| 11              | 101-215 City Clerk           | 2,211         | 8.73%              | 12,656           | 0             | 12,656                | 37                | 12,693           |
| 12              | 101-216 Records              | 90            | 0.36%              | 515              | 0             | 515                   | 2                 | 517              |
| 13              | 101-223 Internal Auditor     | 173           | 0.68%              | 990              | 0             | 990                   | 3                 | 993              |
| 14              | 101-233 Purchasing           | 418           | 1.65%              | 2,393            | 0             | 2,393                 | 7                 | 2,400            |
| 16              | 101-253 Treasury             | 2,458         | 9.70%              | 14,070           | 0             | 14,070                | 41                | 14,111           |
| 17              | 101-261 311 Customer Service | 1,532         | 6.05%              | 8,769            | 0             | 8,769                 | 26                | 8,795            |
| 18              | 101-266 City Attorney        | 3,099         | 12.23%             | 17,739           | 0             | 17,739                | 52                | 17,791           |
| 19              | 101-270 Human Resources      | 1,933         | 7.63%              | 11,065           | 0             | 11,065                | 32                | 11,097           |
| 25              | 101-101 City Commission      | 1,997         | 7.88%              | 11,431           | 0             | 11,431                | 33                | 11,465           |
| <b>Subtotal</b> |                              | <b>25,334</b> | <b>100.00%</b>     | <b>\$145,015</b> | <b>\$0</b>    | <b>\$145,015</b>      | <b>\$425</b>      | <b>\$145,440</b> |
| Direct Bills    |                              |               |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>    |                              |               |                    |                  |               | <b>\$145,015</b>      |                   | <b>\$145,440</b> |

Allocation Basis Units: Assigned Square Footage - City Hall

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**Allocation Details**

**Seq. 1: Building Depreciation**

**Cost Pool 2: Crosstown Bldg**

| Seq #           | Department Name               | Units      | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total          |
|-----------------|-------------------------------|------------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 20              | 101-345, 349 Public Safety    | 50         | 50.00%             | \$2,397          | \$0           | \$2,397               | \$7               | \$2,404        |
| 104             | Crosstown Bldg - Vacant Space | 50         | 50.00%             | 2,397            | 0             | 2,397                 | 7                 | 2,404          |
| <b>Subtotal</b> |                               | <b>100</b> | <b>100.00%</b>     | <b>\$4,794</b>   | <b>\$0</b>    | <b>\$4,794</b>        | <b>\$14</b>       | <b>\$4,808</b> |
| Direct Bills    |                               |            |                    |                  |               | 0                     |                   | 0              |
| <b>Total</b>    |                               |            |                    |                  |               | <b>\$4,794</b>        |                   | <b>\$4,808</b> |

Allocation Basis Units: Crosstown Building Occupancy

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**Allocation Details**

**Seq. 1: Building Depreciation**

**Cost Pool 3: Crosstown Bldg - KDPS HQ**

| Seq #           | Department Name            | Units      | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total        |
|-----------------|----------------------------|------------|--------------------|------------------|---------------|-----------------------|-------------------|--------------|
| 20              | 101-345, 349 Public Safety | 100        | 100.00%            | \$506            | \$0           | \$506                 | \$1               | \$508        |
| <b>Subtotal</b> |                            | <b>100</b> | <b>100.00%</b>     | <b>\$506</b>     | <b>\$0</b>    | <b>\$506</b>          | <b>\$1</b>        | <b>\$508</b> |
| Direct Bills    |                            |            |                    |                  |               | 0                     |                   | 0            |
| <b>Total</b>    |                            |            |                    |                  |               | <b>\$506</b>          |                   | <b>\$508</b> |

Allocation Basis Units: Direct to 101-345, 349 Public Safety

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**Allocation Details**  
**Cost Pool 4: Rose Street Lease**

**Seq. 1: Building Depreciation**

| Seq #           | Department Name    | Units      | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------|--------------------|------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 22              | 101-715 CPED Admin | 100        | 100.00%            | \$114,350        | \$0           | \$114,350             | \$335             | \$114,685        |
| <b>Subtotal</b> |                    | <b>100</b> | <b>100.00%</b>     | <b>\$114,350</b> | <b>\$0</b>    | <b>\$114,350</b>      | <b>\$335</b>      | <b>\$114,685</b> |
| Direct Bills    |                    |            |                    |                  |               |                       | 0                 | 0                |
| <b>Total</b>    |                    |            |                    |                  |               | <b>\$114,350</b>      |                   | <b>\$114,685</b> |

Allocation Basis Units: Direct to 101-715 CPED Admin

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**Allocation Details**  
**Cost Pool 5: Other Buildings**

**Seq. 1: Building Depreciation**

| Seq #           | Department Name           | Units            | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|-----------------|---------------------------|------------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 12              | 101-216 Records           | 34,259.68        | 98.68%             | \$34,260         | \$0           | \$34,260              | \$100             | \$34,360        |
| 23              | 101-751 Parks & Rec Admin | 459.16           | 1.32%              | 459              | 0             | 459                   | 1                 | 461             |
| <b>Subtotal</b> |                           | <b>34,718.84</b> | <b>100.00%</b>     | <b>\$34,719</b>  | <b>\$0</b>    | <b>\$34,719</b>       | <b>\$102</b>      | <b>\$34,821</b> |
| Direct Bills    |                           |                  |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>    |                           |                  |                    |                  |               | <b>\$34,719</b>       |                   | <b>\$34,821</b> |

Allocation Basis Units: \$ CY Building Depreciation

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**Allocation Summary**

**Seq. 1: Building Depreciation**

| Seq #               | Department Name               | City Hall        | Crosstown Bldg | Crosstown Bldg -<br>KDPS HQ | Rose Street Lease | Other Buildings | Total            |
|---------------------|-------------------------------|------------------|----------------|-----------------------------|-------------------|-----------------|------------------|
| 4                   | 101-172 City Manager          | \$16,425         | \$0            | \$0                         | \$0               | \$0             | \$16,425         |
| 5                   | 101-265 Bldgs & Grounds       | 6,372            | 0              | 0                           | 0                 | 0               | 6,372            |
| 6                   | 101-228, 229, 230 Info Tech   | 23,538           | 0              | 0                           | 0                 | 0               | 23,538           |
| 7                   | 101-191 Accounting Dept       | 7,291            | 0              | 0                           | 0                 | 0               | 7,291            |
| 8                   | 101-192 Financial Services    | 5,419            | 0              | 0                           | 0                 | 0               | 5,419            |
| 9                   | 101-210 Management Services   | 5,098            | 0              | 0                           | 0                 | 0               | 5,098            |
| 10                  | 101-212 Budgeting             | 1,435            | 0              | 0                           | 0                 | 0               | 1,435            |
| 11                  | 101-215 City Clerk            | 12,693           | 0              | 0                           | 0                 | 0               | 12,693           |
| 12                  | 101-216 Records               | 517              | 0              | 0                           | 0                 | 34,360          | 34,877           |
| 13                  | 101-223 Internal Auditor      | 993              | 0              | 0                           | 0                 | 0               | 993              |
| 14                  | 101-233 Purchasing            | 2,400            | 0              | 0                           | 0                 | 0               | 2,400            |
| 16                  | 101-253 Treasury              | 14,111           | 0              | 0                           | 0                 | 0               | 14,111           |
| 17                  | 101-261 311 Customer Service  | 8,795            | 0              | 0                           | 0                 | 0               | 8,795            |
| 18                  | 101-266 City Attorney         | 17,791           | 0              | 0                           | 0                 | 0               | 17,791           |
| 19                  | 101-270 Human Resources       | 11,097           | 0              | 0                           | 0                 | 0               | 11,097           |
| 20                  | 101-345, 349 Public Safety    | 0                | 2,404          | 508                         | 0                 | 0               | 2,912            |
| 22                  | 101-715 CPED Admin            | 0                | 0              | 0                           | 114,685           | 0               | 114,685          |
| 23                  | 101-751 Parks & Rec Admin     | 0                | 0              | 0                           | 0                 | 461             | 461              |
| 25                  | 101-101 City Commission       | 11,465           | 0              | 0                           | 0                 | 0               | 11,465           |
| 104                 | Crosstown Bldg - Vacant Space | 0                | 2,404          | 0                           | 0                 | 0               | 2,404            |
| <b>Direct Bills</b> |                               | <b>\$0</b>       | <b>\$0</b>     | <b>\$0</b>                  | <b>\$0</b>        | <b>\$0</b>      | <b>\$0</b>       |
| <b>Total</b>        |                               | <b>\$145,440</b> | <b>\$4,808</b> | <b>\$508</b>                | <b>\$114,685</b>  | <b>\$34,821</b> | <b>\$300,260</b> |

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**Equipment Depreciation**

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**Nature and Extent of Services**

The City of Kalamazoo maintains a Fixed Asset Inventory for capitalized assets. The inventory identifies the various assets, their value, the accumulated depreciation, and the annual depreciation. Current year depreciation amounts for central service departments and other shared equipment 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 Network Equipment** The City purchases and leases various pieces of equipment to be used by the IT department. The current depreciation costs and GASB 87-compliant lease amortizations are identified and allocated directly to Network function in the IT Department for further allocation.

**Department Specific Asset Depreciation** Equipment purchased for the specific use of an individual department is 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 amortization 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.

**SBITA Amortizations - Department Specific** Per GASB 96 guidelines, subscription-based information technology assets (SBITA) have had annual amortization amounts calculated and identified in this schedule for allocation. Costs of assets with specific user groups, including **Kronos**, **NeoGov**, and **KnowBe4**, are allocated to based on the number of user licenses in each department. Department-specific assets are allocated directly to the benefiting department.

**GASB 87 Copier Leases** Per GASB 87 guidance, the right to use lease amortization for leased copiers are identified in this function and allocated

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directly to the benefiting departments based on their usage charges.

**City Wide Security Camera Update** Current year depreciation costs related to the city-wide security camera update are identified and allocated to all departments on FTEs.

The plan is designed to allocate other central service departments' costs to the various departments, including this department. These costs are designated as first and second incoming costs and are added to the expenses of the department for further allocation to benefiting departments.

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

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**A. Department Costs**

**Seq. 2: Equipment Depreciation**

| Description                               | Type | Amount             | General Admin | City Hall Equipment | IT - Network       | Department Specific<br>- Asset Depreciation | Leased Vehicles  |
|-------------------------------------------|------|--------------------|---------------|---------------------|--------------------|---------------------------------------------|------------------|
| <b>Personnel Costs</b>                    |      |                    |               |                     |                    |                                             |                  |
| Salaries                                  |      | \$0                | \$0           | \$0                 | \$0                | \$0                                         | \$0              |
| Fringe Benefits                           |      | 0                  | 0             | 0                   | 0                  | 0                                           | 0                |
| <b>Subtotal - Personnel Costs</b>         |      | <b>\$0</b>         | <b>\$0</b>    | <b>\$0</b>          | <b>\$0</b>         | <b>\$0</b>                                  | <b>\$0</b>       |
| <b>Services &amp; Supplies Cost</b>       |      |                    |               |                     |                    |                                             |                  |
| City Hall Equipment                       | P    | 25,547             | 0             | 25,547              | 0                  | 0                                           | 0                |
| Clerk's Office Equipment                  | P    | 717                | 0             | 0                   | 0                  | 717                                         | 0                |
| Fleet Vehicles & Equip                    | P    | 16,592             | 0             | 0                   | 0                  | 16,592                                      | 0                |
| IT - Network Equipment                    | P    | 445,712            | 0             | 0                   | 445,712            | 0                                           | 0                |
| Maintenance Dept Equip                    | P    | 1,945              | 0             | 0                   | 0                  | 1,945                                       | 0                |
| Parks & Rec Admin Equip                   | P    | 6,818              | 0             | 0                   | 0                  | 6,818                                       | 0                |
| Public Safety Admin Equip                 | P    | 25,966             | 0             | 0                   | 0                  | 25,966                                      | 0                |
| Management Svcs Equip                     | P    | 312                | 0             | 0                   | 0                  | 312                                         | 0                |
| Records Equip                             | P    | 1,368              | 0             | 0                   | 0                  | 1,368                                       | 0                |
| VOIP Equipment                            | P    | 13,961             | 0             | 0                   | 0                  | 0                                           | 0                |
| City Wide Security Camera Upgrade         | P    | 153,060            | 0             | 0                   | 0                  | 0                                           | 0                |
| Copier lease                              | P    | 28,842             | 0             | 0                   | 0                  | 28,842                                      | 0                |
| IT - Dark Fiber Lease                     | P    | 89,622             | 0             | 0                   | 89,622             | 0                                           | 0                |
| IT - Kronos Equipment                     | P    | 15,153             | 0             | 0                   | 0                  | 0                                           | 0                |
| Enterprise Vehicle Lease                  | P    | 422,436            | 0             | 0                   | 0                  | 0                                           | 422,436          |
| SBITA - Software Amortizations            | P    | 950,712            | 0             | 0                   | 681,749            | 0                                           | 0                |
| <b>Subtotal - Services &amp; Supplies</b> |      | <b>\$2,198,761</b> | <b>\$0</b>    | <b>\$25,547</b>     | <b>\$1,217,083</b> | <b>\$82,558</b>                             | <b>\$422,436</b> |
| <b>Department Cost Total</b>              |      | <b>\$2,198,761</b> | <b>\$0</b>    | <b>\$25,547</b>     | <b>\$1,217,083</b> | <b>\$82,558</b>                             | <b>\$422,436</b> |
| <b>Adjustments to Cost</b>                |      |                    |               |                     |                    |                                             |                  |
| <b>Subtotal - Adjustments</b>             |      | <b>\$0</b>         | <b>\$0</b>    | <b>\$0</b>          | <b>\$0</b>         | <b>\$0</b>                                  | <b>\$0</b>       |
| <b>Total Costs After Adjustments</b>      |      | <b>2,198,761</b>   | <b>0</b>      | <b>25,547</b>       | <b>1,217,083</b>   | <b>82,558</b>                               | <b>422,436</b>   |
| General Admin Distribution                |      |                    | 0             | 0                   | 0                  | 0                                           | 0                |
| <b>Grand Total</b>                        |      | <b>\$2,198,761</b> | <b>\$0</b>    | <b>\$25,547</b>     | <b>\$1,217,083</b> | <b>\$82,558</b>                             | <b>\$422,436</b> |

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**A. Department Costs**

**Seq. 2: Equipment Depreciation**

| Description                               | Type | Amount             | Voice over IP System | Kronos           | SBITA - NeoGov  | SBITA - KnowBe4 | SBITA Amortizations<br>- Dept Specific |
|-------------------------------------------|------|--------------------|----------------------|------------------|-----------------|-----------------|----------------------------------------|
| <b>Personnel Costs</b>                    |      |                    |                      |                  |                 |                 |                                        |
| Salaries                                  |      | \$0                | \$0                  | \$0              | \$0             | \$0             | \$0                                    |
| Fringe Benefits                           |      | 0                  | 0                    | 0                | 0               | 0               | 0                                      |
| <b>Subtotal - Personnel Costs</b>         |      | <b>\$0</b>         | <b>\$0</b>           | <b>\$0</b>       | <b>\$0</b>      | <b>\$0</b>      | <b>\$0</b>                             |
| <b>Services &amp; Supplies Cost</b>       |      |                    |                      |                  |                 |                 |                                        |
| City Hall Equipment                       | P    | 25,547             | 0                    | 0                | 0               | 0               | 0                                      |
| Clerk's Office Equipment                  | P    | 717                | 0                    | 0                | 0               | 0               | 0                                      |
| Fleet Vehicles & Equip                    | P    | 16,592             | 0                    | 0                | 0               | 0               | 0                                      |
| IT - Network Equipment                    | P    | 445,712            | 0                    | 0                | 0               | 0               | 0                                      |
| Maintenance Dept Equip                    | P    | 1,945              | 0                    | 0                | 0               | 0               | 0                                      |
| Parks & Rec Admin Equip                   | P    | 6,818              | 0                    | 0                | 0               | 0               | 0                                      |
| Public Safety Admin Equip                 | P    | 25,966             | 0                    | 0                | 0               | 0               | 0                                      |
| Management Svcs Equip                     | P    | 312                | 0                    | 0                | 0               | 0               | 0                                      |
| Records Equip                             | P    | 1,368              | 0                    | 0                | 0               | 0               | 0                                      |
| VOIP Equipment                            | P    | 13,961             | 13,961               | 0                | 0               | 0               | 0                                      |
| City Wide Security Camera Upgrade         | P    | 153,060            | 0                    | 0                | 0               | 0               | 0                                      |
| Copier lease                              | P    | 28,842             | 0                    | 0                | 0               | 0               | 0                                      |
| IT - Dark Fiber Lease                     | P    | 89,622             | 0                    | 0                | 0               | 0               | 0                                      |
| IT - Kronos Equipment                     | P    | 15,153             | 0                    | 15,153           | 0               | 0               | 0                                      |
| Enterprise Vehicle Lease                  | P    | 422,436            | 0                    | 0                | 0               | 0               | 0                                      |
| SBITA - Software Amortizations            | P    | 950,712            | 0                    | 130,730          | 32,496          | 9,156           | 96,580                                 |
| <b>Subtotal - Services &amp; Supplies</b> |      | <b>\$2,198,761</b> | <b>\$13,961</b>      | <b>\$145,883</b> | <b>\$32,496</b> | <b>\$9,156</b>  | <b>\$96,580</b>                        |
| <b>Department Cost Total</b>              |      | <b>\$2,198,761</b> | <b>\$13,961</b>      | <b>\$145,883</b> | <b>\$32,496</b> | <b>\$9,156</b>  | <b>\$96,580</b>                        |
| <b>Adjustments to Cost</b>                |      |                    |                      |                  |                 |                 |                                        |
| <b>Subtotal - Adjustments</b>             |      | <b>\$0</b>         | <b>\$0</b>           | <b>\$0</b>       | <b>\$0</b>      | <b>\$0</b>      | <b>\$0</b>                             |
| <b>Total Costs After Adjustments</b>      |      | <b>2,198,761</b>   | <b>13,961</b>        | <b>145,883</b>   | <b>32,496</b>   | <b>9,156</b>    | <b>96,580</b>                          |
| General Admin Distribution                |      |                    | 0                    | 0                | 0               | 0               | 0                                      |
| <b>Grand Total</b>                        |      | <b>\$2,198,761</b> | <b>\$13,961</b>      | <b>\$145,883</b> | <b>\$32,496</b> | <b>\$9,156</b>  | <b>\$96,580</b>                        |

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

**Seq. 2: Equipment Depreciation**

| Description                               | Type | Amount             | GASB 87 Copier<br>Leases | Security Camera<br>Upgrade |
|-------------------------------------------|------|--------------------|--------------------------|----------------------------|
| <b>Personnel Costs</b>                    |      |                    |                          |                            |
| Salaries                                  |      | \$0                | \$0                      | \$0                        |
| Fringe Benefits                           |      | 0                  | 0                        | 0                          |
| <b>Subtotal - Personnel Costs</b>         |      | <b>\$0</b>         | <b>\$0</b>               | <b>\$0</b>                 |
| <b>Services &amp; Supplies Cost</b>       |      |                    |                          |                            |
| City Hall Equipment                       | P    | 25,547             | 0                        | 0                          |
| Clerk's Office Equipment                  | P    | 717                | 0                        | 0                          |
| Fleet Vehicles & Equip                    | P    | 16,592             | 0                        | 0                          |
| IT - Network Equipment                    | P    | 445,712            | 0                        | 0                          |
| Maintenance Dept Equip                    | P    | 1,945              | 0                        | 0                          |
| Parks & Rec Admin Equip                   | P    | 6,818              | 0                        | 0                          |
| Public Safety Admin Equip                 | P    | 25,966             | 0                        | 0                          |
| Management Svcs Equip                     | P    | 312                | 0                        | 0                          |
| Records Equip                             | P    | 1,368              | 0                        | 0                          |
| VOIP Equipment                            | P    | 13,961             | 0                        | 0                          |
| City Wide Security Camera Upgrade         | P    | 153,060            | 0                        | 153,060                    |
| Copier lease                              | P    | 28,842             | 0                        | 0                          |
| IT - Dark Fiber Lease                     | P    | 89,622             | 0                        | 0                          |
| IT - Kronos Equipment                     | P    | 15,153             | 0                        | 0                          |
| Enterprise Vehicle Lease                  | P    | 422,436            | 0                        | 0                          |
| SBITA - Software Amortizations            | P    | 950,712            | 0                        | 0                          |
| <b>Subtotal - Services &amp; Supplies</b> |      | <b>\$2,198,761</b> | <b>\$0</b>               | <b>\$153,060</b>           |
| <b>Department Cost Total</b>              |      | <b>\$2,198,761</b> | <b>\$0</b>               | <b>\$153,060</b>           |
| <b>Adjustments to Cost</b>                |      |                    |                          |                            |
| <b>Subtotal - Adjustments</b>             |      | <b>\$0</b>         | <b>\$0</b>               | <b>\$0</b>                 |
| <b>Total Costs After Adjustments</b>      |      | <b>2,198,761</b>   | <b>0</b>                 | <b>153,060</b>             |
| General Admin Distribution                |      |                    | 0                        | 0                          |
| <b>Grand Total</b>                        |      | <b>\$2,198,761</b> | <b>\$0</b>               | <b>\$153,060</b>           |

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**B. Incoming Costs (Default Spread Expenditures)**

**Seq. 2: Equipment Depreciation**

| Seq #                     | Department/Cost Pool                      | First Incoming | Second Incoming | Total Incoming     | City Hall Equipment | IT - Network       | Department Specific<br>- Asset Depreciation |
|---------------------------|-------------------------------------------|----------------|-----------------|--------------------|---------------------|--------------------|---------------------------------------------|
| 7                         | Audit and Accounting                      | \$0            | \$77            | \$77               | \$1                 | \$42               | \$3                                         |
|                           | <b>Subtotal - 101-191 Accounting Dept</b> | <b>0</b>       | <b>77</b>       | <b>77</b>          | <b>1</b>            | <b>42</b>          | <b>3</b>                                    |
| 10                        | Cost Plan                                 | 0              | 2,922           | 2,922              | 34                  | 1,618              | 110                                         |
|                           | <b>Subtotal - 101-212 Budgeting</b>       | <b>0</b>       | <b>2,922</b>    | <b>2,922</b>       | <b>34</b>           | <b>1,618</b>       | <b>110</b>                                  |
| <b>Total Incoming</b>     |                                           | <b>\$0</b>     | <b>\$2,999</b>  | <b>\$2,999</b>     | <b>\$35</b>         | <b>\$1,660</b>     | <b>\$113</b>                                |
| <b>C. Total Allocated</b> |                                           |                |                 | <b>\$2,201,760</b> | <b>\$25,582</b>     | <b>\$1,218,743</b> | <b>\$82,671</b>                             |
|                           |                                           |                |                 |                    | <b>1.16%</b>        | <b>55.35%</b>      | <b>3.75%</b>                                |

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**B. Incoming Costs (Default Spread Expenditures)**

**Seq. 2: Equipment Depreciation**

| Seq #                     | Department/Cost Pool                      | First Incoming | Second Incoming | Total Incoming     | Leased Vehicles  | Voice over IP System | Kronos           |
|---------------------------|-------------------------------------------|----------------|-----------------|--------------------|------------------|----------------------|------------------|
| 7                         | Audit and Accounting                      | \$0            | \$77            | \$77               | \$15             | \$0                  | \$5              |
|                           | <b>Subtotal - 101-191 Accounting Dept</b> | <b>0</b>       | <b>77</b>       | <b>77</b>          | <b>15</b>        | <b>0</b>             | <b>5</b>         |
| 10                        | Cost Plan                                 | 0              | 2,922           | 2,922              | 561              | 19                   | 194              |
|                           | <b>Subtotal - 101-212 Budgeting</b>       | <b>0</b>       | <b>2,922</b>    | <b>2,922</b>       | <b>561</b>       | <b>19</b>            | <b>194</b>       |
| <b>Total Incoming</b>     |                                           | <b>\$0</b>     | <b>\$2,999</b>  | <b>\$2,999</b>     | <b>\$576</b>     | <b>\$19</b>          | <b>\$199</b>     |
| <b>C. Total Allocated</b> |                                           |                |                 | <b>\$2,201,760</b> | <b>\$423,012</b> | <b>\$13,980</b>      | <b>\$146,082</b> |
|                           |                                           |                |                 |                    | <b>19.21%</b>    | <b>0.63%</b>         | <b>6.63%</b>     |

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**B. Incoming Costs (Default Spread Expenditures)**

**Seq. 2: Equipment Depreciation**

| Seq #                     | Department/Cost Pool                      | First Incoming | Second Incoming | Total Incoming     | SBITA - NeoGov  | SBITA - KnowBe4 | SBITA Amortizations<br>- Dept Specific |
|---------------------------|-------------------------------------------|----------------|-----------------|--------------------|-----------------|-----------------|----------------------------------------|
| 7                         | Audit and Accounting                      | \$0            | \$77            | \$77               | \$1             | \$0             | \$3                                    |
|                           | <b>Subtotal - 101-191 Accounting Dept</b> | <b>0</b>       | <b>77</b>       | <b>77</b>          | <b>1</b>        | <b>0</b>        | <b>3</b>                               |
| 10                        | Cost Plan                                 | 0              | 2,922           | 2,922              | 43              | 12              | 128                                    |
|                           | <b>Subtotal - 101-212 Budgeting</b>       | <b>0</b>       | <b>2,922</b>    | <b>2,922</b>       | <b>43</b>       | <b>12</b>       | <b>128</b>                             |
| <b>Total Incoming</b>     |                                           | <b>\$0</b>     | <b>\$2,999</b>  | <b>\$2,999</b>     | <b>\$44</b>     | <b>\$12</b>     | <b>\$132</b>                           |
| <b>C. Total Allocated</b> |                                           |                |                 | <b>\$2,201,760</b> | <b>\$32,540</b> | <b>\$9,168</b>  | <b>\$96,712</b>                        |
|                           |                                           |                |                 |                    | <b>1.48%</b>    | <b>0.42%</b>    | <b>4.39%</b>                           |

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**B. Incoming Costs (Default Spread Expenditures)**

**Seq. 2: Equipment Depreciation**

| Seq #                     | Department/Cost Pool                      | First Incoming | Second Incoming | Total Incoming     | GASB 87 Copier<br>Leases | Security Camera<br>Upgrade |
|---------------------------|-------------------------------------------|----------------|-----------------|--------------------|--------------------------|----------------------------|
| 7                         | Audit and Accounting                      | \$0            | \$77            | \$77               | \$0                      | \$5                        |
|                           | <b>Subtotal - 101-191 Accounting Dept</b> | <b>0</b>       | <b>77</b>       | <b>77</b>          | <b>0</b>                 | <b>5</b>                   |
| 10                        | Cost Plan                                 | 0              | 2,922           | 2,922              | 0                        | 203                        |
|                           | <b>Subtotal - 101-212 Budgeting</b>       | <b>0</b>       | <b>2,922</b>    | <b>2,922</b>       | <b>0</b>                 | <b>203</b>                 |
| <b>Total Incoming</b>     |                                           | <b>\$0</b>     | <b>\$2,999</b>  | <b>\$2,999</b>     | <b>\$0</b>               | <b>\$209</b>               |
| <b>C. Total Allocated</b> |                                           |                |                 | <b>\$2,201,760</b> | <b>\$0</b>               | <b>\$153,269</b>           |
|                           |                                           |                |                 |                    | <b>0.00%</b>             | <b>6.96%</b>               |

**City of Kalamazoo, MI**  
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**Allocation Details**  
**Cost Pool 1: City Hall Equipment**

**Seq. 2: Equipment Depreciation**

| Seq #           | Department Name              | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|-----------------|------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 4               | 101-172 City Manager         | 2,861         | 11.29%             | \$2,885          | \$0           | \$2,885               | \$4               | \$2,889         |
| 5               | 101-265 Bldgs & Grounds      | 1,110         | 4.38%              | 1,119            | 0             | 1,119                 | 2                 | 1,121           |
| 6               | 101-228, 229, 230 Info Tech  | 4,100         | 16.18%             | 4,134            | 0             | 4,134                 | 6                 | 4,140           |
| 7               | 101-191 Accounting Dept      | 1,270         | 5.01%              | 1,281            | 0             | 1,281                 | 2                 | 1,282           |
| 8               | 101-192 Financial Services   | 944           | 3.73%              | 952              | 0             | 952                   | 1                 | 953             |
| 9               | 101-210 Management Services  | 888           | 3.51%              | 895              | 0             | 895                   | 1                 | 897             |
| 10              | 101-212 Budgeting            | 250           | 0.99%              | 252              | 0             | 252                   | 0                 | 252             |
| 11              | 101-215 City Clerk           | 2,211         | 8.73%              | 2,230            | 0             | 2,230                 | 3                 | 2,233           |
| 12              | 101-216 Records              | 90            | 0.36%              | 91               | 0             | 91                    | 0                 | 91              |
| 13              | 101-223 Internal Auditor     | 173           | 0.68%              | 174              | 0             | 174                   | 0                 | 175             |
| 14              | 101-233 Purchasing           | 418           | 1.65%              | 422              | 0             | 422                   | 1                 | 422             |
| 16              | 101-253 Treasury             | 2,458         | 9.70%              | 2,479            | 0             | 2,479                 | 3                 | 2,482           |
| 17              | 101-261 311 Customer Service | 1,532         | 6.05%              | 1,545            | 0             | 1,545                 | 2                 | 1,547           |
| 18              | 101-266 City Attorney        | 3,099         | 12.23%             | 3,125            | 0             | 3,125                 | 4                 | 3,129           |
| 19              | 101-270 Human Resources      | 1,933         | 7.63%              | 1,949            | 0             | 1,949                 | 3                 | 1,952           |
| 25              | 101-101 City Commission      | 1,997         | 7.88%              | 2,014            | 0             | 2,014                 | 3                 | 2,017           |
| <b>Subtotal</b> |                              | <b>25,334</b> | <b>100.00%</b>     | <b>\$25,547</b>  | <b>\$0</b>    | <b>\$25,547</b>       | <b>\$35</b>       | <b>\$25,582</b> |
| Direct Bills    |                              |               |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>    |                              |               |                    |                  |               | <b>\$25,547</b>       |                   | <b>\$25,582</b> |

Allocation Basis Units: Assigned Square Footage - City Hall

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**Allocation Details**  
**Cost Pool 2: IT - Network**

**Seq. 2: Equipment Depreciation**

| Seq # | Department Name               | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total    |
|-------|-------------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|----------|
| 4     | 101-172 City Manager          | 11.01  | 1.48%              | \$17,963         | \$0           | \$17,963              | \$24              | \$17,987 |
| 5     | 101-265 Bldgs & Grounds       | 6.80   | 0.91%              | 11,094           | 0             | 11,094                | 15                | 11,109   |
| 6     | 101-228, 229, 230 Info Tech   | 36.00  | 4.83%              | 58,733           | 0             | 58,733                | 80                | 58,813   |
| 7     | 101-191 Accounting Dept       | 6.34   | 0.85%              | 10,344           | 0             | 10,344                | 14                | 10,358   |
| 8     | 101-192 Financial Services    | 6.98   | 0.94%              | 11,388           | 0             | 11,388                | 16                | 11,403   |
| 9     | 101-210 Management Services   | 1.77   | 0.24%              | 2,888            | 0             | 2,888                 | 4                 | 2,892    |
| 10    | 101-212 Budgeting             | 2.00   | 0.27%              | 3,263            | 0             | 3,263                 | 4                 | 3,267    |
| 11    | 101-215 City Clerk            | 8.45   | 1.13%              | 13,786           | 0             | 13,786                | 19                | 13,805   |
| 12    | 101-216 Records               | 1.44   | 0.19%              | 2,349            | 0             | 2,349                 | 3                 | 2,353    |
| 13    | 101-223 Internal Auditor      | 1.00   | 0.13%              | 1,631            | 0             | 1,631                 | 2                 | 1,634    |
| 14    | 101-233 Purchasing            | 6.68   | 0.90%              | 10,898           | 0             | 10,898                | 15                | 10,913   |
| 15    | 101-237 Grants Management     | 3.00   | 0.40%              | 4,894            | 0             | 4,894                 | 7                 | 4,901    |
| 16    | 101-253 Treasury              | 9.65   | 1.29%              | 15,744           | 0             | 15,744                | 21                | 15,765   |
| 17    | 101-261 311 Customer Service  | 14.35  | 1.92%              | 23,412           | 0             | 23,412                | 32                | 23,444   |
| 18    | 101-266 City Attorney         | 7.00   | 0.94%              | 11,420           | 0             | 11,420                | 16                | 11,436   |
| 19    | 101-270 Human Resources       | 10.38  | 1.39%              | 16,935           | 0             | 16,935                | 23                | 16,958   |
| 20    | 101-345, 349 Public Safety    | 207.21 | 27.78%             | 338,059          | 0             | 338,059               | 461               | 338,520  |
| 21    | 101-580 City Equipment        | 5.40   | 0.72%              | 8,810            | 0             | 8,810                 | 12                | 8,822    |
| 22    | 101-715 CPED Admin            | 22.90  | 3.07%              | 37,361           | 0             | 37,361                | 51                | 37,412   |
| 23    | 101-751 Parks & Rec Admin     | 4.25   | 0.57%              | 6,934            | 0             | 6,934                 | 9                 | 6,943    |
| 26    | 101-175 Diversity & Inclusion | 2.00   | 0.27%              | 3,263            | 0             | 3,263                 | 4                 | 3,267    |
| 28    | 101-257 Assessing             | 6.50   | 0.87%              | 10,605           | 0             | 10,605                | 14                | 10,619   |
| 29    | 101-262 Elections             | 6.95   | 0.93%              | 11,339           | 0             | 11,339                | 15                | 11,354   |
| 31    | 101-346 Public Safety COPS    | 11.49  | 1.54%              | 18,746           | 0             | 18,746                | 26                | 18,771   |
| 32    | 101-347 Public Safety Ops     | 39.43  | 5.29%              | 64,329           | 0             | 64,329                | 88                | 64,417   |
| 33    | 101-348 Criminal Invstgn Div  | 53.21  | 7.13%              | 86,811           | 0             | 86,811                | 118               | 86,929   |
| 34    | 101-371 Bldg Inspection Dept  | 7.85   | 1.05%              | 12,807           | 0             | 12,807                | 17                | 12,825   |
| 35    | 101-385 Code Enforcement      | 6.13   | 0.82%              | 10,001           | 0             | 10,001                | 14                | 10,015   |
| 36    | 101-400 PS Contracts          | 8.62   | 1.16%              | 14,063           | 0             | 14,063                | 19                | 14,083   |
| 37    | 101-426 Emerg Mgmt Homeland   | 2.00   | 0.27%              | 3,263            | 0             | 3,263                 | 4                 | 3,267    |

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**Allocation Details**  
**Cost Pool 2: IT - Network**

**Seq. 2: Equipment Depreciation**

| Seq #           | Department Name                | Units         | Allocation Percent | First Allocation   | Direct Billed | Department Allocation | Second Allocation | Total              |
|-----------------|--------------------------------|---------------|--------------------|--------------------|---------------|-----------------------|-------------------|--------------------|
| 38              | 101-441 PW General             | 4.77          | 0.64%              | 7,782              | 0             | 7,782                 | 11                | 7,793              |
| 39              | 101-443 Forestry               | 1.21          | 0.16%              | 1,974              | 0             | 1,974                 | 3                 | 1,977              |
| 42              | 101-701 Planning               | 8.12          | 1.09%              | 13,248             | 0             | 13,248                | 18                | 13,266             |
| 45              | 101-724 Community Develop      | 2.52          | 0.34%              | 4,111              | 0             | 4,111                 | 6                 | 4,117              |
| 46              | 101-728 Econ Dev               | 4.79          | 0.64%              | 7,815              | 0             | 7,815                 | 11                | 7,825              |
| 47              | 101-75x Parks & Rec Activities | 11.75         | 1.58%              | 19,170             | 0             | 19,170                | 26                | 19,196             |
| 48              | 101-770 Parks Maint            | 4.00          | 0.54%              | 6,526              | 0             | 6,526                 | 9                 | 6,535              |
| 52              | 202 Major Streets              | 12.60         | 1.69%              | 20,548             | 0             | 20,548                | 28                | 20,577             |
| 53              | 203 Local Streets              | 4.70          | 0.63%              | 7,660              | 0             | 7,660                 | 10                | 7,670              |
| 54              | 209 Cemeteries                 | 1.71          | 0.23%              | 2,790              | 0             | 2,790                 | 4                 | 2,794              |
| 57              | 226 Solid Waste / Rubbish      | 2.21          | 0.30%              | 3,606              | 0             | 3,606                 | 5                 | 3,610              |
| 59              | 232-40x PS Grants              | 0.01          | 0.00%              | 16                 | 0             | 16                    | 0                 | 16                 |
| 61              | 232-697 HUD Grants - Other     | 0.86          | 0.12%              | 1,403              | 0             | 1,403                 | 2                 | 1,405              |
| 77              | 243 Brownfield Redvlp Auth     | 0.50          | 0.07%              | 816                | 0             | 816                   | 1                 | 817                |
| 78              | 244 Econ Dvlp Corp             | 0.96          | 0.13%              | 1,566              | 0             | 1,566                 | 2                 | 1,568              |
| 81              | 265 Drug Law Enforce           | 0.03          | 0.00%              | 49                 | 0             | 49                    | 0                 | 49                 |
| 89              | 298 Home Grant                 | 1.06          | 0.14%              | 1,729              | 0             | 1,729                 | 2                 | 1,732              |
| 90              | 299 CDBG Grant                 | 7.79          | 1.04%              | 12,709             | 0             | 12,709                | 17                | 12,727             |
| 94              | 590 Sewer Fund                 | 71.24         | 9.55%              | 116,227            | 0             | 116,227               | 159               | 116,385            |
| 95              | 591 Water Fund                 | 87.39         | 11.71%             | 142,575            | 0             | 142,575               | 194               | 142,769            |
| 96              | 677 Insurance Fund             | 1.00          | 0.13%              | 1,631              | 0             | 1,631                 | 2                 | 1,634              |
| <b>Subtotal</b> |                                | <b>746.00</b> | <b>100.00%</b>     | <b>\$1,217,083</b> | <b>\$0</b>    | <b>\$1,217,083</b>    | <b>\$1,660</b>    | <b>\$1,218,743</b> |
| Direct Bills    |                                |               |                    |                    |               | 0                     |                   | 0                  |
| <b>Total</b>    |                                |               |                    |                    |               | <b>\$1,217,083</b>    |                   | <b>\$1,218,743</b> |

Allocation Basis Units: # PCs, exc CCTA

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**Allocation Details**

**Seq. 2: Equipment Depreciation**

**Cost Pool 3: Department Specific - Asset Depreciation**

| Seq #           | Department Name             | Units            | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|-----------------|-----------------------------|------------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 5               | 101-265 Bldgs & Grounds     | 1,945.00         | 3.62%              | \$2,989          | \$0           | \$2,989               | \$4               | \$2,993         |
| 9               | 101-210 Management Services | 311.67           | 0.58%              | 479              | 0             | 479                   | 1                 | 480             |
| 11              | 101-215 City Clerk          | 716.80           | 1.33%              | 1,102            | 0             | 1,102                 | 2                 | 1,103           |
| 12              | 101-216 Records             | 1,368.00         | 2.55%              | 2,103            | 0             | 2,103                 | 3                 | 2,105           |
| 20              | 101-345, 349 Public Safety  | 25,965.50        | 48.34%             | 39,907           | 0             | 39,907                | 54                | 39,961          |
| 21              | 101-580 City Equipment      | 16,591.82        | 30.89%             | 25,500           | 0             | 25,500                | 35                | 25,535          |
| 23              | 101-751 Parks & Rec Admin   | 6,818.00         | 12.69%             | 10,479           | 0             | 10,479                | 14                | 10,493          |
| <b>Subtotal</b> |                             | <b>53,716.79</b> | <b>100.00%</b>     | <b>\$82,558</b>  | <b>\$0</b>    | <b>\$82,558</b>       | <b>\$113</b>      | <b>\$82,671</b> |
| Direct Bills    |                             |                  |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>    |                             |                  |                    |                  |               | <b>\$82,558</b>       |                   | <b>\$82,671</b> |

Allocation Basis Units: \$ CY Equipment Depreciation

**City of Kalamazoo, MI**  
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**16368**  
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**Allocation Details**  
**Cost Pool 4: Leased Vehicles**

**Seq. 2: Equipment Depreciation**

| Seq #           | Department Name        | Units      | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------|------------------------|------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 21              | 101-580 City Equipment | 100        | 100.00%            | \$422,436        | \$0           | \$422,436             | \$576             | \$423,012        |
| <b>Subtotal</b> |                        | <b>100</b> | <b>100.00%</b>     | <b>\$422,436</b> | <b>\$0</b>    | <b>\$422,436</b>      | <b>\$576</b>      | <b>\$423,012</b> |
| Direct Bills    |                        |            |                    |                  |               |                       | 0                 | 0                |
| <b>Total</b>    |                        |            |                    |                  |               | <b>\$422,436</b>      |                   | <b>\$423,012</b> |

Allocation Basis Units: Direct to 101-580 City Equipment

**City of Kalamazoo, MI**  
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**Allocation Details**

**Seq. 2: Equipment Depreciation**

**Cost Pool 5: Voice over IP System**

| Seq # | Department Name               | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|-------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|-------|
| 4     | 101-172 City Manager          | 8.01  | 2.39%              | \$334            | \$0           | \$334                 | \$0               | \$335 |
| 5     | 101-265 Bldgs & Grounds       | 1.00  | 0.30%              | 42               | 0             | 42                    | 0                 | 42    |
| 6     | 101-228, 229, 230 Info Tech   | 16.00 | 4.78%              | 668              | 0             | 668                   | 1                 | 669   |
| 7     | 101-191 Accounting Dept       | 5.34  | 1.60%              | 223              | 0             | 223                   | 0                 | 223   |
| 8     | 101-192 Financial Services    | 6.24  | 1.87%              | 260              | 0             | 260                   | 0                 | 261   |
| 9     | 101-210 Management Services   | 1.77  | 0.53%              | 74               | 0             | 74                    | 0                 | 74    |
| 10    | 101-212 Budgeting             | 1.00  | 0.30%              | 42               | 0             | 42                    | 0                 | 42    |
| 11    | 101-215 City Clerk            | 2.65  | 0.79%              | 111              | 0             | 111                   | 0                 | 111   |
| 12    | 101-216 Records               | 1.32  | 0.39%              | 55               | 0             | 55                    | 0                 | 55    |
| 13    | 101-223 Internal Auditor      | 1.00  | 0.30%              | 42               | 0             | 42                    | 0                 | 42    |
| 14    | 101-233 Purchasing            | 5.42  | 1.62%              | 226              | 0             | 226                   | 0                 | 227   |
| 15    | 101-237 Grants Management     | 3.00  | 0.90%              | 125              | 0             | 125                   | 0                 | 125   |
| 16    | 101-253 Treasury              | 8.65  | 2.59%              | 361              | 0             | 361                   | 0                 | 362   |
| 17    | 101-261 311 Customer Service  | 9.35  | 2.80%              | 390              | 0             | 390                   | 1                 | 391   |
| 18    | 101-266 City Attorney         | 7.00  | 2.09%              | 292              | 0             | 292                   | 0                 | 293   |
| 19    | 101-270 Human Resources       | 7.38  | 2.21%              | 308              | 0             | 308                   | 0                 | 308   |
| 20    | 101-345, 349 Public Safety    | 32.87 | 9.83%              | 1,372            | 0             | 1,372                 | 2                 | 1,374 |
| 21    | 101-580 City Equipment        | 3.40  | 1.02%              | 142              | 0             | 142                   | 0                 | 142   |
| 22    | 101-715 CPED Admin            | 4.82  | 1.44%              | 201              | 0             | 201                   | 0                 | 201   |
| 23    | 101-751 Parks & Rec Admin     | 2.25  | 0.67%              | 94               | 0             | 94                    | 0                 | 94    |
| 26    | 101-175 Diversity & Inclusion | 2.00  | 0.60%              | 83               | 0             | 83                    | 0                 | 84    |
| 28    | 101-257 Assessing             | 5.50  | 1.64%              | 230              | 0             | 230                   | 0                 | 230   |
| 29    | 101-262 Elections             | 3.95  | 1.18%              | 165              | 0             | 165                   | 0                 | 165   |
| 31    | 101-346 Public Safety COPS    | 12.33 | 3.69%              | 515              | 0             | 515                   | 1                 | 515   |
| 32    | 101-347 Public Safety Ops     | 17.25 | 5.16%              | 720              | 0             | 720                   | 1                 | 721   |
| 33    | 101-348 Criminal Invstgn Div  | 26.09 | 7.80%              | 1,089            | 0             | 1,089                 | 1                 | 1,090 |
| 34    | 101-371 Bldg Inspection Dept  | 6.85  | 2.05%              | 286              | 0             | 286                   | 0                 | 286   |
| 35    | 101-385 Code Enforcement      | 6.27  | 1.87%              | 262              | 0             | 262                   | 0                 | 262   |
| 36    | 101-400 PS Contracts          | 0.44  | 0.13%              | 18               | 0             | 18                    | 0                 | 18    |
| 38    | 101-441 PW General            | 0.58  | 0.17%              | 24               | 0             | 24                    | 0                 | 24    |

**City of Kalamazoo, MI**  
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**Allocation Details**

**Seq. 2: Equipment Depreciation**

**Cost Pool 5: Voice over IP System**

| Seq #           | Department Name                | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|-----------------|--------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 39              | 101-443 Forestry               | 1.22          | 0.36%              | 51               | 0             | 51                    | 0                 | 51              |
| 42              | 101-701 Planning               | 6.87          | 2.05%              | 287              | 0             | 287                   | 0                 | 287             |
| 45              | 101-724 Community Develop      | 2.52          | 0.75%              | 105              | 0             | 105                   | 0                 | 105             |
| 46              | 101-728 Econ Dev               | 4.71          | 1.41%              | 197              | 0             | 197                   | 0                 | 197             |
| 47              | 101-75x Parks & Rec Activities | 6.75          | 2.02%              | 282              | 0             | 282                   | 0                 | 282             |
| 48              | 101-770 Parks Maint            | 3.97          | 1.19%              | 166              | 0             | 166                   | 0                 | 166             |
| 52              | 202 Major Streets              | 6.42          | 1.92%              | 268              | 0             | 268                   | 0                 | 268             |
| 53              | 203 Local Streets              | 4.37          | 1.30%              | 182              | 0             | 182                   | 0                 | 182             |
| 54              | 209 Cemeteries                 | 1.71          | 0.51%              | 71               | 0             | 71                    | 0                 | 71              |
| 57              | 226 Solid Waste / Rubbish      | 3.36          | 1.00%              | 140              | 0             | 140                   | 0                 | 140             |
| 61              | 232-697 HUD Grants - Other     | 0.86          | 0.26%              | 36               | 0             | 36                    | 0                 | 36              |
| 77              | 243 Brownfield Redvlp Auth     | 0.50          | 0.15%              | 21               | 0             | 21                    | 0                 | 21              |
| 78              | 244 Econ Dvlp Corp             | 0.96          | 0.29%              | 40               | 0             | 40                    | 0                 | 40              |
| 81              | 265 Drug Law Enforce           | 0.02          | 0.01%              | 1                | 0             | 1                     | 0                 | 1               |
| 89              | 298 Home Grant                 | 1.06          | 0.32%              | 44               | 0             | 44                    | 0                 | 44              |
| 90              | 299 CDBG Grant                 | 7.65          | 2.29%              | 319              | 0             | 319                   | 0                 | 320             |
| 94              | 590 Sewer Fund                 | 33.09         | 9.89%              | 1,381            | 0             | 1,381                 | 2                 | 1,383           |
| 95              | 591 Water Fund                 | 37.74         | 11.28%             | 1,575            | 0             | 1,575                 | 2                 | 1,577           |
| 96              | 677 Insurance Fund             | 1.00          | 0.30%              | 42               | 0             | 42                    | 0                 | 42              |
| <b>Subtotal</b> |                                | <b>334.50</b> | <b>100.00%</b>     | <b>\$13,961</b>  | <b>\$0</b>    | <b>\$13,961</b>       | <b>\$19</b>       | <b>\$13,980</b> |
| Direct Bills    |                                |               |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>    |                                |               |                    |                  |               | <b>\$13,961</b>       |                   | <b>\$13,980</b> |

Allocation Basis Units: # of Phone Lines

**City of Kalamazoo, MI**  
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**Allocation Details**  
**Cost Pool 6: Kronos**

**Seq. 2: Equipment Depreciation**

| Seq # | Department Name               | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total   |
|-------|-------------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 4     | 101-172 City Manager          | 8.01   | 1.21%              | \$1,765          | \$0           | \$1,765               | \$2               | \$1,767 |
| 5     | 101-265 Bldgs & Grounds       | 5.05   | 0.76%              | 1,113            | 0             | 1,113                 | 2                 | 1,114   |
| 6     | 101-228, 229, 230 Info Tech   | 16.00  | 2.42%              | 3,525            | 0             | 3,525                 | 5                 | 3,530   |
| 7     | 101-191 Accounting Dept       | 5.34   | 0.81%              | 1,177            | 0             | 1,177                 | 2                 | 1,178   |
| 8     | 101-192 Financial Services    | 7.24   | 1.09%              | 1,595            | 0             | 1,595                 | 2                 | 1,597   |
| 9     | 101-210 Management Services   | 1.77   | 0.27%              | 390              | 0             | 390                   | 1                 | 391     |
| 10    | 101-212 Budgeting             | 1.00   | 0.15%              | 220              | 0             | 220                   | 0                 | 221     |
| 11    | 101-215 City Clerk            | 2.65   | 0.40%              | 584              | 0             | 584                   | 1                 | 585     |
| 12    | 101-216 Records               | 1.32   | 0.20%              | 291              | 0             | 291                   | 0                 | 291     |
| 13    | 101-223 Internal Auditor      | 1.00   | 0.15%              | 220              | 0             | 220                   | 0                 | 221     |
| 14    | 101-233 Purchasing            | 5.42   | 0.82%              | 1,194            | 0             | 1,194                 | 2                 | 1,196   |
| 15    | 101-237 Grants Management     | 3.00   | 0.45%              | 661              | 0             | 661                   | 1                 | 662     |
| 16    | 101-253 Treasury              | 8.65   | 1.31%              | 1,906            | 0             | 1,906                 | 3                 | 1,908   |
| 17    | 101-261 311 Customer Service  | 9.35   | 1.41%              | 2,060            | 0             | 2,060                 | 3                 | 2,063   |
| 18    | 101-266 City Attorney         | 7.00   | 1.06%              | 1,542            | 0             | 1,542                 | 2                 | 1,544   |
| 19    | 101-270 Human Resources       | 8.38   | 1.27%              | 1,846            | 0             | 1,846                 | 3                 | 1,849   |
| 20    | 101-345, 349 Public Safety    | 40.15  | 6.06%              | 8,846            | 0             | 8,846                 | 12                | 8,858   |
| 21    | 101-580 City Equipment        | 7.40   | 1.12%              | 1,630            | 0             | 1,630                 | 2                 | 1,633   |
| 22    | 101-715 CPED Admin            | 4.82   | 0.73%              | 1,062            | 0             | 1,062                 | 1                 | 1,063   |
| 23    | 101-751 Parks & Rec Admin     | 2.35   | 0.35%              | 518              | 0             | 518                   | 1                 | 518     |
| 26    | 101-175 Diversity & Inclusion | 2.00   | 0.30%              | 441              | 0             | 441                   | 1                 | 441     |
| 29    | 101-262 Elections             | 3.95   | 0.60%              | 870              | 0             | 870                   | 1                 | 871     |
| 31    | 101-346 Public Safety COPS    | 23.79  | 3.59%              | 5,242            | 0             | 5,242                 | 7                 | 5,249   |
| 32    | 101-347 Public Safety Ops     | 186.23 | 28.13%             | 41,031           | 0             | 41,031                | 56                | 41,087  |
| 33    | 101-348 Criminal Invstgn Div  | 21.45  | 3.24%              | 4,726            | 0             | 4,726                 | 6                 | 4,732   |
| 34    | 101-371 Bldg Inspection Dept  | 6.85   | 1.03%              | 1,509            | 0             | 1,509                 | 2                 | 1,511   |
| 35    | 101-385 Code Enforcement      | 6.27   | 0.95%              | 1,381            | 0             | 1,381                 | 2                 | 1,383   |
| 36    | 101-400 PS Contracts          | 2.35   | 0.35%              | 518              | 0             | 518                   | 1                 | 518     |
| 38    | 101-441 PW General            | 1.05   | 0.16%              | 231              | 0             | 231                   | 0                 | 232     |
| 39    | 101-443 Forestry              | 2.93   | 0.44%              | 646              | 0             | 646                   | 1                 | 646     |

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**Allocation Details**

**Seq. 2: Equipment Depreciation**

**Cost Pool 6: Kronos**

| Seq #           | Department Name                | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------|--------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 42              | 101-701 Planning               | 7.12          | 1.08%              | 1,569            | 0             | 1,569                 | 2                 | 1,571            |
| 45              | 101-724 Community Develop      | 2.52          | 0.38%              | 555              | 0             | 555                   | 1                 | 556              |
| 46              | 101-728 Econ Dev               | 4.71          | 0.71%              | 1,038            | 0             | 1,038                 | 1                 | 1,039            |
| 47              | 101-75x Parks & Rec Activities | 6.75          | 1.02%              | 1,487            | 0             | 1,487                 | 2                 | 1,489            |
| 48              | 101-770 Parks Maint            | 10.71         | 1.62%              | 2,360            | 0             | 2,360                 | 3                 | 2,363            |
| 52              | 202 Major Streets              | 17.99         | 2.72%              | 3,963            | 0             | 3,963                 | 5                 | 3,968            |
| 53              | 203 Local Streets              | 13.02         | 1.97%              | 2,868            | 0             | 2,868                 | 4                 | 2,871            |
| 54              | 209 Cemeteries                 | 3.56          | 0.54%              | 784              | 0             | 784                   | 1                 | 785              |
| 57              | 226 Solid Waste / Rubbish      | 9.01          | 1.36%              | 1,985            | 0             | 1,985                 | 3                 | 1,988            |
| 61              | 232-697 HUD Grants - Other     | 0.86          | 0.13%              | 189              | 0             | 189                   | 0                 | 190              |
| 78              | 244 Econ Dvlp Corp             | 0.96          | 0.14%              | 212              | 0             | 212                   | 0                 | 212              |
| 81              | 265 Drug Law Enforce           | 0.03          | 0.00%              | 7                | 0             | 7                     | 0                 | 7                |
| 89              | 298 Home Grant                 | 1.06          | 0.16%              | 234              | 0             | 234                   | 0                 | 234              |
| 90              | 299 CDBG Grant                 | 7.65          | 1.16%              | 1,685            | 0             | 1,685                 | 2                 | 1,688            |
| 94              | 590 Sewer Fund                 | 80.19         | 12.11%             | 17,668           | 0             | 17,668                | 24                | 17,692           |
| 95              | 591 Water Fund                 | 92.23         | 13.93%             | 20,320           | 0             | 20,320                | 28                | 20,348           |
| 96              | 677 Insurance Fund             | 1.00          | 0.15%              | 220              | 0             | 220                   | 0                 | 221              |
| <b>Subtotal</b> |                                | <b>662.13</b> | <b>100.00%</b>     | <b>\$145,883</b> | <b>\$0</b>    | <b>\$145,883</b>      | <b>\$199</b>      | <b>\$146,082</b> |
| Direct Bills    |                                |               |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>    |                                |               |                    |                  |               | <b>\$145,883</b>      |                   | <b>\$146,082</b> |

Allocation Basis Units: # Kronos Users

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**Allocation Details**  
**Cost Pool 7: SBITA - NeoGov**

**Seq. 2: Equipment Depreciation**

| Seq # | Department Name               | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|-------------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|-------|
| 4     | 101-172 City Manager          | 8.01   | 1.20%              | \$390            | \$0           | \$390                 | \$1               | \$390 |
| 5     | 101-265 Bldgs & Grounds       | 5.05   | 0.76%              | 246              | 0             | 246                   | 0                 | 246   |
| 6     | 101-228, 229, 230 Info Tech   | 17.00  | 2.55%              | 828              | 0             | 828                   | 1                 | 829   |
| 7     | 101-191 Accounting Dept       | 5.34   | 0.80%              | 260              | 0             | 260                   | 0                 | 260   |
| 8     | 101-192 Financial Services    | 7.24   | 1.08%              | 352              | 0             | 352                   | 0                 | 353   |
| 9     | 101-210 Management Services   | 1.77   | 0.27%              | 86               | 0             | 86                    | 0                 | 86    |
| 10    | 101-212 Budgeting             | 1.00   | 0.15%              | 49               | 0             | 49                    | 0                 | 49    |
| 11    | 101-215 City Clerk            | 2.65   | 0.40%              | 129              | 0             | 129                   | 0                 | 129   |
| 12    | 101-216 Records               | 1.32   | 0.20%              | 64               | 0             | 64                    | 0                 | 64    |
| 13    | 101-223 Internal Auditor      | 1.00   | 0.15%              | 49               | 0             | 49                    | 0                 | 49    |
| 14    | 101-233 Purchasing            | 5.42   | 0.81%              | 264              | 0             | 264                   | 0                 | 264   |
| 15    | 101-237 Grants Management     | 3.00   | 0.45%              | 146              | 0             | 146                   | 0                 | 146   |
| 16    | 101-253 Treasury              | 8.65   | 1.30%              | 421              | 0             | 421                   | 1                 | 422   |
| 17    | 101-261 311 Customer Service  | 9.35   | 1.40%              | 455              | 0             | 455                   | 1                 | 456   |
| 18    | 101-266 City Attorney         | 11.00  | 1.65%              | 536              | 0             | 536                   | 1                 | 536   |
| 19    | 101-270 Human Resources       | 8.38   | 1.26%              | 408              | 0             | 408                   | 1                 | 409   |
| 20    | 101-345, 349 Public Safety    | 39.14  | 5.86%              | 1,905            | 0             | 1,905                 | 3                 | 1,908 |
| 21    | 101-580 City Equipment        | 7.40   | 1.11%              | 360              | 0             | 360                   | 0                 | 361   |
| 22    | 101-715 CPED Admin            | 4.82   | 0.72%              | 235              | 0             | 235                   | 0                 | 235   |
| 23    | 101-751 Parks & Rec Admin     | 2.25   | 0.34%              | 110              | 0             | 110                   | 0                 | 110   |
| 26    | 101-175 Diversity & Inclusion | 2.00   | 0.30%              | 97               | 0             | 97                    | 0                 | 97    |
| 28    | 101-257 Assessing             | 6.50   | 0.97%              | 316              | 0             | 316                   | 0                 | 317   |
| 29    | 101-262 Elections             | 3.95   | 0.59%              | 192              | 0             | 192                   | 0                 | 193   |
| 31    | 101-346 Public Safety COPS    | 24.74  | 3.71%              | 1,204            | 0             | 1,204                 | 2                 | 1,206 |
| 32    | 101-347 Public Safety Ops     | 170.31 | 25.51%             | 8,291            | 0             | 8,291                 | 11                | 8,303 |
| 33    | 101-348 Criminal Invstgn Div  | 26.35  | 3.95%              | 1,283            | 0             | 1,283                 | 2                 | 1,285 |
| 34    | 101-371 Bldg Inspection Dept  | 6.85   | 1.03%              | 333              | 0             | 333                   | 0                 | 334   |
| 35    | 101-385 Code Enforcement      | 6.27   | 0.94%              | 305              | 0             | 305                   | 0                 | 306   |
| 36    | 101-400 PS Contracts          | 2.41   | 0.36%              | 117              | 0             | 117                   | 0                 | 117   |
| 38    | 101-441 PW General            | 2.46   | 0.37%              | 120              | 0             | 120                   | 0                 | 120   |

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**Allocation Details**  
**Cost Pool 7: SBITA - NeoGov**

**Seq. 2: Equipment Depreciation**

| Seq #           | Department Name                | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|-----------------|--------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 39              | 101-443 Forestry               | 1.66          | 0.25%              | 81               | 0             | 81                    | 0                 | 81              |
| 42              | 101-701 Planning               | 7.12          | 1.07%              | 347              | 0             | 347                   | 0                 | 347             |
| 45              | 101-724 Community Develop      | 2.52          | 0.38%              | 123              | 0             | 123                   | 0                 | 123             |
| 46              | 101-728 Econ Dev               | 4.71          | 0.71%              | 229              | 0             | 229                   | 0                 | 230             |
| 47              | 101-75x Parks & Rec Activities | 6.75          | 1.01%              | 329              | 0             | 329                   | 0                 | 329             |
| 48              | 101-770 Parks Maint            | 10.71         | 1.60%              | 521              | 0             | 521                   | 1                 | 522             |
| 52              | 202 Major Streets              | 18.28         | 2.74%              | 890              | 0             | 890                   | 1                 | 891             |
| 53              | 203 Local Streets              | 13.57         | 2.03%              | 661              | 0             | 661                   | 1                 | 662             |
| 54              | 209 Cemeteries                 | 3.56          | 0.53%              | 173              | 0             | 173                   | 0                 | 174             |
| 57              | 226 Solid Waste / Rubbish      | 8.89          | 1.33%              | 433              | 0             | 433                   | 1                 | 433             |
| 59              | 232-40x PS Grants              | 0.01          | 0.00%              | 0                | 0             | 0                     | 0                 | 0               |
| 61              | 232-697 HUD Grants - Other     | 0.86          | 0.13%              | 42               | 0             | 42                    | 0                 | 42              |
| 77              | 243 Brownfield Redvlp Auth     | 0.50          | 0.07%              | 24               | 0             | 24                    | 0                 | 24              |
| 78              | 244 Econ Dvlp Corp             | 0.96          | 0.14%              | 47               | 0             | 47                    | 0                 | 47              |
| 81              | 265 Drug Law Enforce           | 0.03          | 0.00%              | 1                | 0             | 1                     | 0                 | 1               |
| 89              | 298 Home Grant                 | 1.06          | 0.16%              | 52               | 0             | 52                    | 0                 | 52              |
| 90              | 299 CDBG Grant                 | 7.65          | 1.15%              | 372              | 0             | 372                   | 1                 | 373             |
| 94              | 590 Sewer Fund                 | 80.76         | 12.10%             | 3,932            | 0             | 3,932                 | 5                 | 3,937           |
| 95              | 591 Water Fund                 | 95.26         | 14.27%             | 4,638            | 0             | 4,638                 | 6                 | 4,644           |
| 96              | 677 Insurance Fund             | 1.00          | 0.15%              | 49               | 0             | 49                    | 0                 | 49              |
| <b>Subtotal</b> |                                | <b>667.49</b> | <b>100.00%</b>     | <b>\$32,496</b>  | <b>\$0</b>    | <b>\$32,496</b>       | <b>\$44</b>       | <b>\$32,540</b> |
| Direct Bills    |                                |               |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>    |                                |               |                    |                  |               | <b>\$32,496</b>       |                   | <b>\$32,540</b> |

Allocation Basis Units: # of KnowBe4

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**Allocation Details**  
**Cost Pool 8: SBITA - KnowBe4**

**Seq. 2: Equipment Depreciation**

| Seq # | Department Name               | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|-------------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|-------|
| 4     | 101-172 City Manager          | 8.01   | 1.20%              | \$110            | \$0           | \$110                 | \$0               | \$110 |
| 5     | 101-265 Bldgs & Grounds       | 5.05   | 0.76%              | 69               | 0             | 69                    | 0                 | 69    |
| 6     | 101-228, 229, 230 Info Tech   | 17.00  | 2.55%              | 233              | 0             | 233                   | 0                 | 234   |
| 7     | 101-191 Accounting Dept       | 5.34   | 0.80%              | 73               | 0             | 73                    | 0                 | 73    |
| 8     | 101-192 Financial Services    | 7.24   | 1.08%              | 99               | 0             | 99                    | 0                 | 99    |
| 9     | 101-210 Management Services   | 1.77   | 0.27%              | 24               | 0             | 24                    | 0                 | 24    |
| 10    | 101-212 Budgeting             | 1.00   | 0.15%              | 14               | 0             | 14                    | 0                 | 14    |
| 11    | 101-215 City Clerk            | 2.65   | 0.40%              | 36               | 0             | 36                    | 0                 | 36    |
| 12    | 101-216 Records               | 1.32   | 0.20%              | 18               | 0             | 18                    | 0                 | 18    |
| 13    | 101-223 Internal Auditor      | 1.00   | 0.15%              | 14               | 0             | 14                    | 0                 | 14    |
| 14    | 101-233 Purchasing            | 5.42   | 0.81%              | 74               | 0             | 74                    | 0                 | 74    |
| 15    | 101-237 Grants Management     | 3.00   | 0.45%              | 41               | 0             | 41                    | 0                 | 41    |
| 16    | 101-253 Treasury              | 8.65   | 1.30%              | 119              | 0             | 119                   | 0                 | 119   |
| 17    | 101-261 311 Customer Service  | 9.35   | 1.40%              | 128              | 0             | 128                   | 0                 | 128   |
| 18    | 101-266 City Attorney         | 11.00  | 1.65%              | 151              | 0             | 151                   | 0                 | 151   |
| 19    | 101-270 Human Resources       | 8.38   | 1.26%              | 115              | 0             | 115                   | 0                 | 115   |
| 20    | 101-345, 349 Public Safety    | 39.14  | 5.86%              | 537              | 0             | 537                   | 1                 | 538   |
| 21    | 101-580 City Equipment        | 7.40   | 1.11%              | 102              | 0             | 102                   | 0                 | 102   |
| 22    | 101-715 CPED Admin            | 4.82   | 0.72%              | 66               | 0             | 66                    | 0                 | 66    |
| 23    | 101-751 Parks & Rec Admin     | 2.25   | 0.34%              | 31               | 0             | 31                    | 0                 | 31    |
| 26    | 101-175 Diversity & Inclusion | 2.00   | 0.30%              | 27               | 0             | 27                    | 0                 | 27    |
| 28    | 101-257 Assessing             | 6.50   | 0.97%              | 89               | 0             | 89                    | 0                 | 89    |
| 29    | 101-262 Elections             | 3.95   | 0.59%              | 54               | 0             | 54                    | 0                 | 54    |
| 31    | 101-346 Public Safety COPS    | 24.74  | 3.71%              | 339              | 0             | 339                   | 0                 | 340   |
| 32    | 101-347 Public Safety Ops     | 170.31 | 25.51%             | 2,336            | 0             | 2,336                 | 3                 | 2,339 |
| 33    | 101-348 Criminal Invstgn Div  | 26.35  | 3.95%              | 361              | 0             | 361                   | 0                 | 362   |
| 34    | 101-371 Bldg Inspection Dept  | 6.85   | 1.03%              | 94               | 0             | 94                    | 0                 | 94    |
| 35    | 101-385 Code Enforcement      | 6.27   | 0.94%              | 86               | 0             | 86                    | 0                 | 86    |
| 36    | 101-400 PS Contracts          | 2.41   | 0.36%              | 33               | 0             | 33                    | 0                 | 33    |
| 38    | 101-441 PW General            | 2.46   | 0.37%              | 34               | 0             | 34                    | 0                 | 34    |

**City of Kalamazoo, MI**  
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**Allocation Details**  
**Cost Pool 8: SBITA - KnowBe4**

**Seq. 2: Equipment Depreciation**

| Seq #           | Department Name                | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total          |
|-----------------|--------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 39              | 101-443 Forestry               | 1.66          | 0.25%              | 23               | 0             | 23                    | 0                 | 23             |
| 42              | 101-701 Planning               | 7.12          | 1.07%              | 98               | 0             | 98                    | 0                 | 98             |
| 45              | 101-724 Community Develop      | 2.52          | 0.38%              | 35               | 0             | 35                    | 0                 | 35             |
| 46              | 101-728 Econ Dev               | 4.71          | 0.71%              | 65               | 0             | 65                    | 0                 | 65             |
| 47              | 101-75x Parks & Rec Activities | 6.75          | 1.01%              | 93               | 0             | 93                    | 0                 | 93             |
| 48              | 101-770 Parks Maint            | 10.71         | 1.60%              | 147              | 0             | 147                   | 0                 | 147            |
| 52              | 202 Major Streets              | 18.28         | 2.74%              | 251              | 0             | 251                   | 0                 | 251            |
| 53              | 203 Local Streets              | 13.57         | 2.03%              | 186              | 0             | 186                   | 0                 | 186            |
| 54              | 209 Cemeteries                 | 3.56          | 0.53%              | 49               | 0             | 49                    | 0                 | 49             |
| 57              | 226 Solid Waste / Rubbish      | 8.89          | 1.33%              | 122              | 0             | 122                   | 0                 | 122            |
| 59              | 232-40x PS Grants              | 0.01          | 0.00%              | 0                | 0             | 0                     | 0                 | 0              |
| 61              | 232-697 HUD Grants - Other     | 0.86          | 0.13%              | 12               | 0             | 12                    | 0                 | 12             |
| 77              | 243 Brownfield Redvlp Auth     | 0.50          | 0.07%              | 7                | 0             | 7                     | 0                 | 7              |
| 78              | 244 Econ Dvlp Corp             | 0.96          | 0.14%              | 13               | 0             | 13                    | 0                 | 13             |
| 81              | 265 Drug Law Enforce           | 0.03          | 0.00%              | 0                | 0             | 0                     | 0                 | 0              |
| 89              | 298 Home Grant                 | 1.06          | 0.16%              | 15               | 0             | 15                    | 0                 | 15             |
| 90              | 299 CDBG Grant                 | 7.65          | 1.15%              | 105              | 0             | 105                   | 0                 | 105            |
| 94              | 590 Sewer Fund                 | 80.76         | 12.10%             | 1,108            | 0             | 1,108                 | 2                 | 1,109          |
| 95              | 591 Water Fund                 | 95.26         | 14.27%             | 1,307            | 0             | 1,307                 | 2                 | 1,308          |
| 96              | 677 Insurance Fund             | 1.00          | 0.15%              | 14               | 0             | 14                    | 0                 | 14             |
| <b>Subtotal</b> |                                | <b>667.49</b> | <b>100.00%</b>     | <b>\$9,156</b>   | <b>\$0</b>    | <b>\$9,156</b>        | <b>\$12</b>       | <b>\$9,168</b> |
| Direct Bills    |                                |               |                    |                  |               | 0                     |                   | 0              |
| <b>Total</b>    |                                |               |                    |                  |               | <b>\$9,156</b>        |                   | <b>\$9,168</b> |

Allocation Basis Units: # of KnowBe4

**City of Kalamazoo, MI**  
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**Allocation Details**

**Seq. 2: Equipment Depreciation**

**Cost Pool 9: SBITA Amortizations - Dept Specific**

| Seq #           | Department Name              | Units            | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|-----------------|------------------------------|------------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 17              | 101-261 311 Customer Service | 13,128.99        | 13.59%             | \$13,129         | \$0           | \$13,129              | \$18              | \$13,147        |
| 21              | 101-580 City Equipment       | 83,451.13        | 86.41%             | 83,451           | 0             | 83,451                | 114               | 83,565          |
| <b>Subtotal</b> |                              | <b>96,580.12</b> | <b>100.00%</b>     | <b>\$96,580</b>  | <b>\$0</b>    | <b>\$96,580</b>       | <b>\$132</b>      | <b>\$96,712</b> |
| Direct Bills    |                              |                  |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>    |                              |                  |                    |                  |               | <b>\$96,580</b>       |                   | <b>\$96,712</b> |

Allocation Basis Units: \$ Annual Amortization of Subscription-Based IT Assets

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**Allocation Details**

**Seq. 2: Equipment Depreciation**

**Cost Pool 10: GASB 87 Copier Leases**

| Seq #           | Department Name              | Units            | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total      |
|-----------------|------------------------------|------------------|--------------------|------------------|---------------|-----------------------|-------------------|------------|
| 4               | 101-172 City Manager         | 1,094.29         | 3.52%              | \$0              | \$0           | \$0                   | \$0               | \$0        |
| 5               | 101-265 Bldgs & Grounds      | 450.24           | 1.45%              | 0                | 0             | 0                     | 0                 | 0          |
| 6               | 101-228, 229, 230 Info Tech  | 834.59           | 2.68%              | 0                | 0             | 0                     | 0                 | 0          |
| 7               | 101-191 Accounting Dept      | 922.04           | 2.97%              | 0                | 0             | 0                     | 0                 | 0          |
| 8               | 101-192 Financial Services   | 691.28           | 2.22%              | 0                | 0             | 0                     | 0                 | 0          |
| 11              | 101-215 City Clerk           | 1,928.62         | 6.20%              | 0                | 0             | 0                     | 0                 | 0          |
| 14              | 101-233 Purchasing           | 691.28           | 2.22%              | 0                | 0             | 0                     | 0                 | 0          |
| 16              | 101-253 Treasury             | 1,292.02         | 4.15%              | 0                | 0             | 0                     | 0                 | 0          |
| 17              | 101-261 311 Customer Service | 800.38           | 2.57%              | 0                | 0             | 0                     | 0                 | 0          |
| 18              | 101-266 City Attorney        | 1,215.83         | 3.91%              | 0                | 0             | 0                     | 0                 | 0          |
| 19              | 101-270 Human Resources      | 1,215.80         | 3.91%              | 0                | 0             | 0                     | 0                 | 0          |
| 20              | 101-345, 349 Public Safety   | 12,038.09        | 38.71%             | 0                | 0             | 0                     | 0                 | 0          |
| 21              | 101-580 City Equipment       | 803.12           | 2.58%              | 0                | 0             | 0                     | 0                 | 0          |
| 22              | 101-715 CPED Admin           | 3,309.78         | 10.64%             | 0                | 0             | 0                     | 0                 | 0          |
| 23              | 101-751 Parks & Rec Admin    | 1,094.29         | 3.52%              | 0                | 0             | 0                     | 0                 | 0          |
| 28              | 101-257 Assessing            | 922.04           | 2.97%              | 0                | 0             | 0                     | 0                 | 0          |
| 34              | 101-371 Bldg Inspection Dept | 103.33           | 0.33%              | 0                | 0             | 0                     | 0                 | 0          |
| 35              | 101-385 Code Enforcement     | 78.73            | 0.25%              | 0                | 0             | 0                     | 0                 | 0          |
| 42              | 101-701 Planning             | 78.73            | 0.25%              | 0                | 0             | 0                     | 0                 | 0          |
| 45              | 101-724 Community Develop    | 56.64            | 0.18%              | 0                | 0             | 0                     | 0                 | 0          |
| 46              | 101-728 Econ Dev             | 94.03            | 0.30%              | 0                | 0             | 0                     | 0                 | 0          |
| 52              | 202 Major Streets            | 690.71           | 2.22%              | 0                | 0             | 0                     | 0                 | 0          |
| 53              | 203 Local Streets            | 690.71           | 2.22%              | 0                | 0             | 0                     | 0                 | 0          |
| <b>Subtotal</b> |                              | <b>31,096.57</b> | <b>100.00%</b>     | <b>\$0</b>       | <b>\$0</b>    | <b>\$0</b>            | <b>\$0</b>        | <b>\$0</b> |
| Direct Bills    |                              |                  |                    |                  |               | 0                     |                   | 0          |
| <b>Total</b>    |                              |                  |                    |                  |               | <b>\$0</b>            |                   | <b>\$0</b> |

Allocation Basis Units: \$ GASB 87 Copier Leases - Department Charges

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**Allocation Details**

**Seq. 2: Equipment Depreciation**

**Cost Pool 11: Security Camera Upgrade**

| Seq # | Department Name               | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total   |
|-------|-------------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 4     | 101-172 City Manager          | 10.85  | 1.50%              | \$2,299          | \$0           | \$2,299               | \$3               | \$2,303 |
| 5     | 101-265 Bldgs & Grounds       | 8.19   | 1.13%              | 1,735            | 0             | 1,735                 | 2                 | 1,738   |
| 6     | 101-228, 229, 230 Info Tech   | 15.61  | 2.16%              | 3,308            | 0             | 3,308                 | 5                 | 3,312   |
| 7     | 101-191 Accounting Dept       | 6.36   | 0.88%              | 1,347            | 0             | 1,347                 | 2                 | 1,348   |
| 8     | 101-192 Financial Services    | 7.31   | 1.01%              | 1,548            | 0             | 1,548                 | 2                 | 1,551   |
| 9     | 101-210 Management Services   | 2.09   | 0.29%              | 443              | 0             | 443                   | 1                 | 443     |
| 10    | 101-212 Budgeting             | 2.00   | 0.28%              | 424              | 0             | 424                   | 1                 | 424     |
| 11    | 101-215 City Clerk            | 2.65   | 0.37%              | 562              | 0             | 562                   | 1                 | 562     |
| 12    | 101-216 Records               | 1.32   | 0.18%              | 280              | 0             | 280                   | 0                 | 281     |
| 13    | 101-223 Internal Auditor      | 1.00   | 0.14%              | 212              | 0             | 212                   | 0                 | 212     |
| 14    | 101-233 Purchasing            | 5.43   | 0.75%              | 1,149            | 0             | 1,149                 | 2                 | 1,151   |
| 15    | 101-237 Grants Management     | 3.00   | 0.42%              | 636              | 0             | 636                   | 1                 | 637     |
| 16    | 101-253 Treasury              | 7.73   | 1.07%              | 1,639            | 0             | 1,639                 | 2                 | 1,641   |
| 17    | 101-261 311 Customer Service  | 9.41   | 1.30%              | 1,994            | 0             | 1,994                 | 3                 | 1,997   |
| 18    | 101-266 City Attorney         | 7.00   | 0.97%              | 1,483            | 0             | 1,483                 | 2                 | 1,485   |
| 19    | 101-270 Human Resources       | 8.02   | 1.11%              | 1,699            | 0             | 1,699                 | 2                 | 1,701   |
| 20    | 101-345, 349 Public Safety    | 37.93  | 5.25%              | 8,036            | 0             | 8,036                 | 11                | 8,047   |
| 21    | 101-580 City Equipment        | 8.09   | 1.12%              | 1,713            | 0             | 1,713                 | 2                 | 1,716   |
| 22    | 101-715 CPED Admin            | 4.75   | 0.66%              | 1,006            | 0             | 1,006                 | 1                 | 1,007   |
| 23    | 101-751 Parks & Rec Admin     | 2.25   | 0.31%              | 477              | 0             | 477                   | 1                 | 477     |
| 25    | 101-101 City Commission       | 2.02   | 0.28%              | 427              | 0             | 427                   | 1                 | 428     |
| 26    | 101-175 Diversity & Inclusion | 2.00   | 0.28%              | 424              | 0             | 424                   | 1                 | 424     |
| 29    | 101-262 Elections             | 3.95   | 0.55%              | 838              | 0             | 838                   | 1                 | 839     |
| 31    | 101-346 Public Safety COPS    | 24.95  | 3.45%              | 5,287            | 0             | 5,287                 | 7                 | 5,294   |
| 32    | 101-347 Public Safety Ops     | 196.41 | 27.19%             | 41,617           | 0             | 41,617                | 57                | 41,674  |
| 33    | 101-348 Criminal Invstgn Div  | 28.25  | 3.91%              | 5,986            | 0             | 5,986                 | 8                 | 5,995   |
| 34    | 101-371 Bldg Inspection Dept  | 8.27   | 1.15%              | 1,753            | 0             | 1,753                 | 2                 | 1,755   |
| 35    | 101-385 Code Enforcement      | 5.78   | 0.80%              | 1,225            | 0             | 1,225                 | 2                 | 1,227   |
| 36    | 101-400 PS Contracts          | 1.87   | 0.26%              | 397              | 0             | 397                   | 1                 | 397     |
| 38    | 101-441 PW General            | 1.17   | 0.16%              | 248              | 0             | 248                   | 0                 | 248     |

**City of Kalamazoo, MI**  
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**Allocation Details**

**Seq. 2: Equipment Depreciation**

**Cost Pool 11: Security Camera Upgrade**

| Seq #           | Department Name                | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------|--------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 39              | 101-443 Forestry               | 3.30          | 0.46%              | 700              | 0             | 700                   | 1                 | 701              |
| 42              | 101-701 Planning               | 8.33          | 1.15%              | 1,764            | 0             | 1,764                 | 2                 | 1,767            |
| 45              | 101-724 Community Develop      | 3.15          | 0.44%              | 668              | 0             | 668                   | 1                 | 669              |
| 46              | 101-728 Econ Dev               | 5.67          | 0.79%              | 1,202            | 0             | 1,202                 | 2                 | 1,203            |
| 47              | 101-75x Parks & Rec Activities | 20.57         | 2.85%              | 4,359            | 0             | 4,359                 | 6                 | 4,365            |
| 48              | 101-770 Parks Maint            | 17.28         | 2.39%              | 3,662            | 0             | 3,662                 | 5                 | 3,667            |
| 52              | 202 Major Streets              | 19.42         | 2.69%              | 4,116            | 0             | 4,116                 | 6                 | 4,121            |
| 53              | 203 Local Streets              | 15.02         | 2.08%              | 3,182            | 0             | 3,182                 | 4                 | 3,186            |
| 54              | 209 Cemeteries                 | 5.57          | 0.77%              | 1,180            | 0             | 1,180                 | 2                 | 1,181            |
| 57              | 226 Solid Waste / Rubbish      | 8.92          | 1.24%              | 1,891            | 0             | 1,891                 | 3                 | 1,893            |
| 61              | 232-697 HUD Grants - Other     | 0.85          | 0.12%              | 181              | 0             | 181                   | 0                 | 181              |
| 77              | 243 Brownfield Redvlp Auth     | 1.61          | 0.22%              | 342              | 0             | 342                   | 0                 | 342              |
| 78              | 244 Econ Dvlp Corp             | 0.29          | 0.04%              | 62               | 0             | 62                    | 0                 | 62               |
| 89              | 298 Home Grant                 | 1.06          | 0.15%              | 225              | 0             | 225                   | 0                 | 225              |
| 90              | 299 CDBG Grant                 | 7.49          | 1.04%              | 1,586            | 0             | 1,586                 | 2                 | 1,589            |
| 94              | 590 Sewer Fund                 | 85.24         | 11.80%             | 18,060           | 0             | 18,060                | 25                | 18,085           |
| 95              | 591 Water Fund                 | 92.92         | 12.86%             | 19,689           | 0             | 19,689                | 27                | 19,716           |
| <b>Subtotal</b> |                                | <b>722.36</b> | <b>100.00%</b>     | <b>\$153,060</b> | <b>\$0</b>    | <b>\$153,060</b>      | <b>\$209</b>      | <b>\$153,269</b> |
| Direct Bills    |                                |               |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>    |                                |               |                    |                  |               | <b>\$153,060</b>      |                   | <b>\$153,269</b> |

Allocation Basis Units: # Full-Time Equivalents (FTEs)

**City of Kalamazoo, MI**  
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**Allocation Summary**

**Seq. 2: Equipment Depreciation**

| Seq # | Department Name               | City Hall Equipment | IT - Network | Department Specific<br>- Asset Depreciation | Leased Vehicles | Voice over IP System | Kronos  |
|-------|-------------------------------|---------------------|--------------|---------------------------------------------|-----------------|----------------------|---------|
| 4     | 101-172 City Manager          | \$2,889             | \$17,987     | \$0                                         | \$0             | \$335                | \$1,767 |
| 5     | 101-265 Bldgs & Grounds       | 1,121               | 11,109       | 2,993                                       | 0               | 42                   | 1,114   |
| 6     | 101-228, 229, 230 Info Tech   | 4,140               | 58,813       | 0                                           | 0               | 669                  | 3,530   |
| 7     | 101-191 Accounting Dept       | 1,282               | 10,358       | 0                                           | 0               | 223                  | 1,178   |
| 8     | 101-192 Financial Services    | 953                 | 11,403       | 0                                           | 0               | 261                  | 1,597   |
| 9     | 101-210 Management Services   | 897                 | 2,892        | 480                                         | 0               | 74                   | 391     |
| 10    | 101-212 Budgeting             | 252                 | 3,267        | 0                                           | 0               | 42                   | 221     |
| 11    | 101-215 City Clerk            | 2,233               | 13,805       | 1,103                                       | 0               | 111                  | 585     |
| 12    | 101-216 Records               | 91                  | 2,353        | 2,105                                       | 0               | 55                   | 291     |
| 13    | 101-223 Internal Auditor      | 175                 | 1,634        | 0                                           | 0               | 42                   | 221     |
| 14    | 101-233 Purchasing            | 422                 | 10,913       | 0                                           | 0               | 227                  | 1,196   |
| 15    | 101-237 Grants Management     | 0                   | 4,901        | 0                                           | 0               | 125                  | 662     |
| 16    | 101-253 Treasury              | 2,482               | 15,765       | 0                                           | 0               | 362                  | 1,908   |
| 17    | 101-261 311 Customer Service  | 1,547               | 23,444       | 0                                           | 0               | 391                  | 2,063   |
| 18    | 101-266 City Attorney         | 3,129               | 11,436       | 0                                           | 0               | 293                  | 1,544   |
| 19    | 101-270 Human Resources       | 1,952               | 16,958       | 0                                           | 0               | 308                  | 1,849   |
| 20    | 101-345, 349 Public Safety    | 0                   | 338,520      | 39,961                                      | 0               | 1,374                | 8,858   |
| 21    | 101-580 City Equipment        | 0                   | 8,822        | 25,535                                      | 423,012         | 142                  | 1,633   |
| 22    | 101-715 CPED Admin            | 0                   | 37,412       | 0                                           | 0               | 201                  | 1,063   |
| 23    | 101-751 Parks & Rec Admin     | 0                   | 6,943        | 10,493                                      | 0               | 94                   | 518     |
| 25    | 101-101 City Commission       | 2,017               | 0            | 0                                           | 0               | 0                    | 0       |
| 26    | 101-175 Diversity & Inclusion | 0                   | 3,267        | 0                                           | 0               | 84                   | 441     |
| 28    | 101-257 Assessing             | 0                   | 10,619       | 0                                           | 0               | 230                  | 0       |
| 29    | 101-262 Elections             | 0                   | 11,354       | 0                                           | 0               | 165                  | 871     |
| 31    | 101-346 Public Safety COPS    | 0                   | 18,771       | 0                                           | 0               | 515                  | 5,249   |
| 32    | 101-347 Public Safety Ops     | 0                   | 64,417       | 0                                           | 0               | 721                  | 41,087  |
| 33    | 101-348 Criminal Invstgn Div  | 0                   | 86,929       | 0                                           | 0               | 1,090                | 4,732   |
| 34    | 101-371 Bldg Inspection Dept  | 0                   | 12,825       | 0                                           | 0               | 286                  | 1,511   |
| 35    | 101-385 Code Enforcement      | 0                   | 10,015       | 0                                           | 0               | 262                  | 1,383   |
| 36    | 101-400 PS Contracts          | 0                   | 14,083       | 0                                           | 0               | 18                   | 518     |

**City of Kalamazoo, MI**  
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**Allocation Summary**

**Seq. 2: Equipment Depreciation**

| Seq #               | Department Name                | City Hall Equipment | IT - Network       | Department Specific<br>- Asset Depreciation | Leased Vehicles  | Voice over IP System | Kronos           |
|---------------------|--------------------------------|---------------------|--------------------|---------------------------------------------|------------------|----------------------|------------------|
| 37                  | 101-426 Emerg Mgmt Homeland    | 0                   | 3,267              | 0                                           | 0                | 0                    | 0                |
| 38                  | 101-441 PW General             | 0                   | 7,793              | 0                                           | 0                | 24                   | 232              |
| 39                  | 101-443 Forestry               | 0                   | 1,977              | 0                                           | 0                | 51                   | 646              |
| 42                  | 101-701 Planning               | 0                   | 13,266             | 0                                           | 0                | 287                  | 1,571            |
| 45                  | 101-724 Community Develop      | 0                   | 4,117              | 0                                           | 0                | 105                  | 556              |
| 46                  | 101-728 Econ Dev               | 0                   | 7,825              | 0                                           | 0                | 197                  | 1,039            |
| 47                  | 101-75x Parks & Rec Activities | 0                   | 19,196             | 0                                           | 0                | 282                  | 1,489            |
| 48                  | 101-770 Parks Maint            | 0                   | 6,535              | 0                                           | 0                | 166                  | 2,363            |
| 52                  | 202 Major Streets              | 0                   | 20,577             | 0                                           | 0                | 268                  | 3,968            |
| 53                  | 203 Local Streets              | 0                   | 7,670              | 0                                           | 0                | 182                  | 2,871            |
| 54                  | 209 Cemeteries                 | 0                   | 2,794              | 0                                           | 0                | 71                   | 785              |
| 57                  | 226 Solid Waste / Rubbish      | 0                   | 3,610              | 0                                           | 0                | 140                  | 1,988            |
| 59                  | 232-40x PS Grants              | 0                   | 16                 | 0                                           | 0                | 0                    | 0                |
| 61                  | 232-697 HUD Grants - Other     | 0                   | 1,405              | 0                                           | 0                | 36                   | 190              |
| 77                  | 243 Brownfield Redvlp Auth     | 0                   | 817                | 0                                           | 0                | 21                   | 0                |
| 78                  | 244 Econ Dvlp Corp             | 0                   | 1,568              | 0                                           | 0                | 40                   | 212              |
| 81                  | 265 Drug Law Enforce           | 0                   | 49                 | 0                                           | 0                | 1                    | 7                |
| 89                  | 298 Home Grant                 | 0                   | 1,732              | 0                                           | 0                | 44                   | 234              |
| 90                  | 299 CDBG Grant                 | 0                   | 12,727             | 0                                           | 0                | 320                  | 1,688            |
| 94                  | 590 Sewer Fund                 | 0                   | 116,385            | 0                                           | 0                | 1,383                | 17,692           |
| 95                  | 591 Water Fund                 | 0                   | 142,769            | 0                                           | 0                | 1,577                | 20,348           |
| 96                  | 677 Insurance Fund             | 0                   | 1,634              | 0                                           | 0                | 42                   | 221              |
| <b>Direct Bills</b> |                                | <b>\$0</b>          | <b>\$0</b>         | <b>\$0</b>                                  | <b>\$0</b>       | <b>\$0</b>           | <b>\$0</b>       |
| <b>Total</b>        |                                | <b>\$25,582</b>     | <b>\$1,218,743</b> | <b>\$82,671</b>                             | <b>\$423,012</b> | <b>\$13,980</b>      | <b>\$146,082</b> |

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - FY2025 2 CFR Part 200**

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**Allocation Summary**

**Seq. 2: Equipment Depreciation**

| Seq # | Department Name               | SBITA - NeoGov | SBITA - KnowBe4 | SBITA Amortizations -<br>Dept Specific | GASB 87 Copier<br>Leases | Security Camera<br>Upgrade | Total    |
|-------|-------------------------------|----------------|-----------------|----------------------------------------|--------------------------|----------------------------|----------|
| 4     | 101-172 City Manager          | \$390          | \$110           | \$0                                    | \$0                      | \$2,303                    | \$25,781 |
| 5     | 101-265 Bldgs & Grounds       | 246            | 69              | 0                                      | 0                        | 1,738                      | 18,432   |
| 6     | 101-228, 229, 230 Info Tech   | 829            | 234             | 0                                      | 0                        | 3,312                      | 71,527   |
| 7     | 101-191 Accounting Dept       | 260            | 73              | 0                                      | 0                        | 1,348                      | 14,723   |
| 8     | 101-192 Financial Services    | 353            | 99              | 0                                      | 0                        | 1,551                      | 16,218   |
| 9     | 101-210 Management Services   | 86             | 24              | 0                                      | 0                        | 443                        | 5,287    |
| 10    | 101-212 Budgeting             | 49             | 14              | 0                                      | 0                        | 424                        | 4,269    |
| 11    | 101-215 City Clerk            | 129            | 36              | 0                                      | 0                        | 562                        | 18,564   |
| 12    | 101-216 Records               | 64             | 18              | 0                                      | 0                        | 281                        | 5,258    |
| 13    | 101-223 Internal Auditor      | 49             | 14              | 0                                      | 0                        | 212                        | 2,345    |
| 14    | 101-233 Purchasing            | 264            | 74              | 0                                      | 0                        | 1,151                      | 14,247   |
| 15    | 101-237 Grants Management     | 146            | 41              | 0                                      | 0                        | 637                        | 6,512    |
| 16    | 101-253 Treasury              | 422            | 119             | 0                                      | 0                        | 1,641                      | 22,699   |
| 17    | 101-261 311 Customer Service  | 456            | 128             | 13,147                                 | 0                        | 1,997                      | 43,172   |
| 18    | 101-266 City Attorney         | 536            | 151             | 0                                      | 0                        | 1,485                      | 18,575   |
| 19    | 101-270 Human Resources       | 409            | 115             | 0                                      | 0                        | 1,701                      | 23,292   |
| 20    | 101-345, 349 Public Safety    | 1,908          | 538             | 0                                      | 0                        | 8,047                      | 399,206  |
| 21    | 101-580 City Equipment        | 361            | 102             | 83,565                                 | 0                        | 1,716                      | 544,887  |
| 22    | 101-715 CPED Admin            | 235            | 66              | 0                                      | 0                        | 1,007                      | 39,985   |
| 23    | 101-751 Parks & Rec Admin     | 110            | 31              | 0                                      | 0                        | 477                        | 18,667   |
| 25    | 101-101 City Commission       | 0              | 0               | 0                                      | 0                        | 428                        | 2,445    |
| 26    | 101-175 Diversity & Inclusion | 97             | 27              | 0                                      | 0                        | 424                        | 4,342    |
| 28    | 101-257 Assessing             | 317            | 89              | 0                                      | 0                        | 0                          | 11,255   |
| 29    | 101-262 Elections             | 193            | 54              | 0                                      | 0                        | 839                        | 13,477   |
| 31    | 101-346 Public Safety COPS    | 1,206          | 340             | 0                                      | 0                        | 5,294                      | 31,376   |
| 32    | 101-347 Public Safety Ops     | 8,303          | 2,339           | 0                                      | 0                        | 41,674                     | 158,540  |
| 33    | 101-348 Criminal Invstgn Div  | 1,285          | 362             | 0                                      | 0                        | 5,995                      | 100,393  |
| 34    | 101-371 Bldg Inspection Dept  | 334            | 94              | 0                                      | 0                        | 1,755                      | 16,806   |
| 35    | 101-385 Code Enforcement      | 306            | 86              | 0                                      | 0                        | 1,227                      | 13,279   |
| 36    | 101-400 PS Contracts          | 117            | 33              | 0                                      | 0                        | 397                        | 15,167   |

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - FY2025 2 CFR Part 200**

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**Allocation Summary**

**Seq. 2: Equipment Depreciation**

| Seq #               | Department Name                | SBITA - NeoGov  | SBITA - KnowBe4 | SBITA Amortizations -<br>Dept Specific | GASB 87 Copier<br>Leases | Security Camera<br>Upgrade | Total              |
|---------------------|--------------------------------|-----------------|-----------------|----------------------------------------|--------------------------|----------------------------|--------------------|
| 37                  | 101-426 Emerg Mgmt Homeland    | 0               | 0               | 0                                      | 0                        | 0                          | 3,267              |
| 38                  | 101-441 PW General             | 120             | 34              | 0                                      | 0                        | 248                        | 8,451              |
| 39                  | 101-443 Forestry               | 81              | 23              | 0                                      | 0                        | 701                        | 3,479              |
| 42                  | 101-701 Planning               | 347             | 98              | 0                                      | 0                        | 1,767                      | 17,335             |
| 45                  | 101-724 Community Develop      | 123             | 35              | 0                                      | 0                        | 669                        | 5,604              |
| 46                  | 101-728 Econ Dev               | 230             | 65              | 0                                      | 0                        | 1,203                      | 10,559             |
| 47                  | 101-75x Parks & Rec Activities | 329             | 93              | 0                                      | 0                        | 4,365                      | 25,754             |
| 48                  | 101-770 Parks Maint            | 522             | 147             | 0                                      | 0                        | 3,667                      | 13,400             |
| 52                  | 202 Major Streets              | 891             | 251             | 0                                      | 0                        | 4,121                      | 30,076             |
| 53                  | 203 Local Streets              | 662             | 186             | 0                                      | 0                        | 3,186                      | 14,759             |
| 54                  | 209 Cemeteries                 | 174             | 49              | 0                                      | 0                        | 1,181                      | 5,054              |
| 57                  | 226 Solid Waste / Rubbish      | 433             | 122             | 0                                      | 0                        | 1,893                      | 8,187              |
| 59                  | 232-40x PS Grants              | 0               | 0               | 0                                      | 0                        | 0                          | 17                 |
| 61                  | 232-697 HUD Grants - Other     | 42              | 12              | 0                                      | 0                        | 181                        | 1,865              |
| 77                  | 243 Brownfield Redvlp Auth     | 24              | 7               | 0                                      | 0                        | 342                        | 1,211              |
| 78                  | 244 Econ Dvlp Corp             | 47              | 13              | 0                                      | 0                        | 62                         | 1,942              |
| 81                  | 265 Drug Law Enforce           | 1               | 0               | 0                                      | 0                        | 0                          | 58                 |
| 89                  | 298 Home Grant                 | 52              | 15              | 0                                      | 0                        | 225                        | 2,301              |
| 90                  | 299 CDBG Grant                 | 373             | 105             | 0                                      | 0                        | 1,589                      | 16,801             |
| 94                  | 590 Sewer Fund                 | 3,937           | 1,109           | 0                                      | 0                        | 18,085                     | 158,591            |
| 95                  | 591 Water Fund                 | 4,644           | 1,308           | 0                                      | 0                        | 19,716                     | 190,363            |
| 96                  | 677 Insurance Fund             | 49              | 14              | 0                                      | 0                        | 0                          | 1,959              |
| <b>Direct Bills</b> |                                | <b>\$0</b>      | <b>\$0</b>      | <b>\$0</b>                             | <b>\$0</b>               | <b>\$0</b>                 | <b>\$0</b>         |
| <b>Total</b>        |                                | <b>\$32,540</b> | <b>\$9,168</b>  | <b>\$96,712</b>                        | <b>\$0</b>               | <b>\$153,269</b>           | <b>\$2,201,760</b> |

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - FY2025 2 CFR Part 200**  
**101-271 Other General**

**16368**  
**07/29/26**

**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 benefiting 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 departments' costs to the various departments, including this department. These costs are designated as first and second incoming costs and are added to the expenses of the department for further allocation to benefiting departments.

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

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - FY2025 2 CFR Part 200**

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**A. Department Costs**

**Seq. 3: 101-271 Other General**

| Description                               | Type | Amount             | General Admin | Parking         |
|-------------------------------------------|------|--------------------|---------------|-----------------|
| <b>Personnel Costs</b>                    |      |                    |               |                 |
| Salaries                                  |      | \$0                | \$0           | \$0             |
| Fringe Benefits                           |      | 0                  | 0             | 0               |
| <b>Subtotal - Personnel Costs</b>         |      | <b>\$0</b>         | <b>\$0</b>    | <b>\$0</b>      |
| <b>Services &amp; Supplies Cost</b>       |      |                    |               |                 |
| 810.004 Parking Fees                      | P    | 76,338             | 0             | 76,338          |
| Services & Supplies                       | D    | 431,590            | 0             | 0               |
| Capital Assets                            | D    | 490,939            | 0             | 0               |
| Transfers & Contributios                  | D    | 40,000             | 0             | 0               |
| <b>Subtotal - Services &amp; Supplies</b> |      | <b>\$1,038,867</b> | <b>\$0</b>    | <b>\$76,338</b> |
| <b>Department Cost Total</b>              |      |                    |               |                 |
|                                           |      | <b>\$1,038,867</b> | <b>\$0</b>    | <b>\$76,338</b> |
| <b>Adjustments to Cost</b>                |      |                    |               |                 |
| Transfers & Contributios                  | D    | (40,000)           | 0             | 0               |
| Services & Supplies                       | D    | (431,590)          | 0             | 0               |
| Capital Assets                            | D    | (490,939)          | 0             | 0               |
| <b>Subtotal - Adjustments</b>             |      | <b>(\$962,529)</b> | <b>\$0</b>    | <b>\$0</b>      |
| <b>Total Costs After Adjustments</b>      |      | <b>76,338</b>      | <b>0</b>      | <b>76,338</b>   |
| General Admin Distribution                |      |                    | 0             | 0               |
| <b>Grand Total</b>                        |      | <b>\$76,338</b>    | <b>\$0</b>    | <b>\$76,338</b> |

**City of Kalamazoo, MI**  
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**B. Incoming Costs (Default Spread Expenditures)**

**Seq. 3: 101-271 Other General**

| Seq #                     | Department/Cost Pool                          | First Incoming | Second Incoming | Total Incoming  | Parking         |
|---------------------------|-----------------------------------------------|----------------|-----------------|-----------------|-----------------|
| 7                         | Audit and Accounting                          | \$0            | \$2,157         | \$2,157         | \$2,157         |
| 7                         | Accounts Payable                              | 0              | 21              | 21              | 21              |
| 7                         | Risk Management                               | 0              | 10              | 10              | 10              |
|                           | <b>Subtotal - 101-191 Accounting Dept</b>     | <b>0</b>       | <b>2,187</b>    | <b>2,187</b>    | <b>2,187</b>    |
| 8                         | Accounts Payable                              | 0              | 3,167           | 3,167           | 3,167           |
|                           | <b>Subtotal - 101-192 Financial Services</b>  | <b>0</b>       | <b>3,167</b>    | <b>3,167</b>    | <b>3,167</b>    |
| 9                         | Risk Management                               | 0              | 181             | 181             | 181             |
| 9                         | Accounts Payable                              | 0              | 162             | 162             | 162             |
|                           | <b>Subtotal - 101-210 Management Services</b> | <b>0</b>       | <b>344</b>      | <b>344</b>      | <b>344</b>      |
| 10                        | Budget                                        | 0              | 1,333           | 1,333           | 1,333           |
| 10                        | Cost Plan                                     | 0              | 292             | 292             | 292             |
|                           | <b>Subtotal - 101-212 Budgeting</b>           | <b>0</b>       | <b>1,625</b>    | <b>1,625</b>    | <b>1,625</b>    |
| 13                        | Internal Audit                                | 0              | 435             | 435             | 435             |
|                           | <b>Subtotal - 101-223 Internal Auditor</b>    | <b>0</b>       | <b>435</b>      | <b>435</b>      | <b>435</b>      |
| 14                        | Purchasing                                    | 0              | 10,982          | 10,982          | 10,982          |
|                           | <b>Subtotal - 101-233 Purchasing</b>          | <b>0</b>       | <b>10,982</b>   | <b>10,982</b>   | <b>10,982</b>   |
| 18                        | Advise and Counsel                            | 0              | 1,572           | 1,572           | 1,572           |
|                           | <b>Subtotal - 101-266 City Attorney</b>       | <b>0</b>       | <b>1,572</b>    | <b>1,572</b>    | <b>1,572</b>    |
| <b>Total Incoming</b>     |                                               | <b>\$0</b>     | <b>\$20,313</b> | <b>\$20,313</b> | <b>\$20,313</b> |
| <b>C. Total Allocated</b> |                                               |                |                 | <b>\$96,652</b> | <b>\$96,652</b> |
|                           |                                               |                |                 |                 | <b>100.00%</b>  |

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - FY2025 2 CFR Part 200**

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**Allocation Details**

**Seq. 3: 101-271 Other General**

**Cost Pool 1: Parking**

| Seq #           | Department Name              | Units        | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|-----------------|------------------------------|--------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 4               | 101-172 City Manager         | 10.85        | 10.85%             | \$8,286          | \$0           | \$8,286               | \$2,205           | \$10,490        |
| 5               | 101-265 Bldgs & Grounds      | 8.19         | 8.19%              | 6,252            | 0             | 6,252                 | 1,664             | 7,916           |
| 6               | 101-228, 229, 230 Info Tech  | 15.61        | 15.61%             | 11,919           | 0             | 11,919                | 3,172             | 15,091          |
| 7               | 101-191 Accounting Dept      | 6.36         | 6.36%              | 4,852            | 0             | 4,852                 | 1,291             | 6,143           |
| 8               | 101-192 Financial Services   | 7.31         | 7.31%              | 5,580            | 0             | 5,580                 | 1,485             | 7,065           |
| 9               | 101-210 Management Services  | 2.09         | 2.09%              | 1,596            | 0             | 1,596                 | 425               | 2,020           |
| 10              | 101-212 Budgeting            | 2.00         | 2.00%              | 1,527            | 0             | 1,527                 | 406               | 1,933           |
| 11              | 101-215 City Clerk           | 2.65         | 2.65%              | 2,023            | 0             | 2,023                 | 538               | 2,562           |
| 12              | 101-216 Records              | 1.32         | 1.32%              | 1,010            | 0             | 1,010                 | 269               | 1,279           |
| 13              | 101-223 Internal Auditor     | 1.00         | 1.00%              | 764              | 0             | 764                   | 203               | 967             |
| 14              | 101-233 Purchasing           | 5.43         | 5.43%              | 4,142            | 0             | 4,142                 | 1,102             | 5,244           |
| 15              | 101-237 Grants Management    | 3.00         | 3.00%              | 2,291            | 0             | 2,291                 | 610               | 2,900           |
| 16              | 101-253 Treasury             | 7.73         | 7.74%              | 5,906            | 0             | 5,906                 | 1,572             | 7,477           |
| 17              | 101-261 311 Customer Service | 9.41         | 9.41%              | 7,185            | 0             | 7,185                 | 1,912             | 9,096           |
| 18              | 101-266 City Attorney        | 7.00         | 7.00%              | 5,345            | 0             | 5,345                 | 1,422             | 6,767           |
| 19              | 101-270 Human Resources      | 8.02         | 8.02%              | 6,122            | 0             | 6,122                 | 1,629             | 7,751           |
| 25              | 101-101 City Commission      | 2.02         | 2.02%              | 1,540            | 0             | 1,540                 | 410               | 1,950           |
| <b>Subtotal</b> |                              | <b>99.98</b> | <b>100.00%</b>     | <b>\$76,339</b>  | <b>\$0</b>    | <b>\$76,339</b>       | <b>\$20,313</b>   | <b>\$96,652</b> |
| Direct Bills    |                              |              |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>    |                              |              |                    |                  |               | <b>\$76,339</b>       |                   | <b>\$96,652</b> |

Allocation Basis Units: # FTEs, City Hall Departments

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - FY2025 2 CFR Part 200**

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**Allocation Summary**

**Seq. 3: 101-271 Other General**

| Seq #               | Department Name              | Parking         | Total           |
|---------------------|------------------------------|-----------------|-----------------|
| 4                   | 101-172 City Manager         | \$10,490        | \$10,490        |
| 5                   | 101-265 Bldgs & Grounds      | 7,916           | 7,916           |
| 6                   | 101-228, 229, 230 Info Tech  | 15,091          | 15,091          |
| 7                   | 101-191 Accounting Dept      | 6,143           | 6,143           |
| 8                   | 101-192 Financial Services   | 7,065           | 7,065           |
| 9                   | 101-210 Management Services  | 2,020           | 2,020           |
| 10                  | 101-212 Budgeting            | 1,933           | 1,933           |
| 11                  | 101-215 City Clerk           | 2,562           | 2,562           |
| 12                  | 101-216 Records              | 1,279           | 1,279           |
| 13                  | 101-223 Internal Auditor     | 967             | 967             |
| 14                  | 101-233 Purchasing           | 5,244           | 5,244           |
| 15                  | 101-237 Grants Management    | 2,900           | 2,900           |
| 16                  | 101-253 Treasury             | 7,477           | 7,477           |
| 17                  | 101-261 311 Customer Service | 9,096           | 9,096           |
| 18                  | 101-266 City Attorney        | 6,767           | 6,767           |
| 19                  | 101-270 Human Resources      | 7,751           | 7,751           |
| 25                  | 101-101 City Commission      | 1,950           | 1,950           |
| <b>Direct Bills</b> |                              | <b>\$0</b>      | <b>\$0</b>      |
| <b>Total</b>        |                              | <b>\$96,652</b> | <b>\$96,652</b> |

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - FY2025 2 CFR Part 200**  
**101-172 City Manager**

**16368**  
**07/29/26**

**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 equivalent (FTEs) employees.

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

The plan is designed to allocate other central service departments' costs to the various departments, including this department. These costs are designated as first and second incoming costs and are added to the expenses of the department for further allocation to benefiting departments.

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

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - FY2025 2 CFR Part 200**

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**A. Department Costs**

**Seq. 4: 101-172 City Manager**

| Description                               | Type                  | Amount             | General Admin | Management & Leadership | General Government |
|-------------------------------------------|-----------------------|--------------------|---------------|-------------------------|--------------------|
| <b>Personnel Costs</b>                    |                       |                    |               |                         |                    |
| Salaries                                  | S1                    | \$1,279,154        | \$0           | \$1,279,154             | \$0                |
|                                           | <i>Salary % Split</i> |                    | <i>0.00%</i>  | <i>100.00%</i>          | <i>0.00%</i>       |
| Fringe Benefits                           | S                     | 285,772            | 0             | 285,772                 | 0                  |
| <b>Subtotal - Personnel Costs</b>         |                       | <b>\$1,564,925</b> | <b>\$0</b>    | <b>\$1,564,925</b>      | <b>\$0</b>         |
| <b>Services &amp; Supplies Cost</b>       |                       |                    |               |                         |                    |
| 719.002 Relocation Expenses               | P                     | 52,950             | 0             | 0                       | 52,950             |
| 727 Supplies                              | S                     | 40,124             | 0             | 40,124                  | 0                  |
| 790 Furniture, Equip, Machinery <\$5,000  | P                     | 3,365              | 0             | 3,365                   | 0                  |
| 801.000 Prof. & Contractual Svcs          | P                     | 175,565            | 0             | 65,903                  | 109,662            |
| 810.001 Business & Emerg Meals            | P                     | 5,763              | 0             | 0                       | 5,763              |
| 810.003 Memberships & Subscriptions       | P                     | 27,341             | 0             | 0                       | 27,341             |
| 810.004 Parking Fees                      | S                     | 5                  | 0             | 5                       | 0                  |
| 811.000 Professional Development          | S                     | 55,001             | 0             | 55,001                  | 0                  |
| 816.000 SBITA Contra (GASB 96)            | D                     | 0                  | 0             | 0                       | 0                  |
| 829.003 Cable Franchise Fee - Cac         | P                     | 189,442            | 0             | 0                       | 189,442            |
| 830.004 General Insurance Fund            | S                     | 19,704             | 0             | 19,704                  | 0                  |
| 850.000 Comms & Network Svcs              | S                     | 5,468              | 0             | 5,468                   | 0                  |
| 880.000 Promotion and Advertisting        | P                     | 204                | 0             | 0                       | 204                |
| 900.000 Printing and Publishing           | S                     | 42,933             | 0             | 42,933                  | 0                  |
| 940.000 Rental/Lease Property             | D                     | 3,150              | 0             | 0                       | 0                  |
| 941.000 Rental/Lease Equipment            | D                     | 2,318              | 0             | 0                       | 0                  |
| 949.000 Rental/Lease Contra (GASB 87)     | D                     | (1,060)            | 0             | 0                       | 0                  |
| 959.002 Contrib - Communities In Schools  | P                     | 50,000             | 0             | 0                       | 50,000             |
| <b>Subtotal - Services &amp; Supplies</b> |                       | <b>\$672,274</b>   | <b>\$0</b>    | <b>\$232,504</b>        | <b>\$435,362</b>   |
| <b>Department Cost Total</b>              |                       | <b>\$2,237,199</b> | <b>\$0</b>    | <b>\$1,797,429</b>      | <b>\$435,362</b>   |
| <b>Adjustments to Cost</b>                |                       |                    |               |                         |                    |
| DDA Admin Fee                             | P                     | (5,192)            | 0             | (5,192)                 | 0                  |
| DEGA Admin Fee                            | P                     | (5,192)            | 0             | (5,192)                 | 0                  |

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

**Seq. 4: 101-172 City Manager**

| Description                           | Type | Amount             | General Admin | Management & Leadership | General Government |
|---------------------------------------|------|--------------------|---------------|-------------------------|--------------------|
| 940.000 Rental/Lease Property         | D    | (3,150)            | 0             | 0                       | 0                  |
| 816.000 SBITA Contra (GASB 96)        | D    | (0)                | 0             | 0                       | 0                  |
| 949.000 Rental/Lease Contra (GASB 87) | D    | 1,060              | 0             | 0                       | 0                  |
| 941.000 Rental/Lease Equipment        | D    | (2,318)            | 0             | 0                       | 0                  |
| <b>Subtotal - Adjustments</b>         |      | <b>(\$14,792)</b>  | <b>\$0</b>    | <b>(\$10,384)</b>       | <b>\$0</b>         |
| <b>Total Costs After Adjustments</b>  |      | <b>2,222,407</b>   | <b>0</b>      | <b>1,787,045</b>        | <b>435,362</b>     |
| General Admin Distribution            |      |                    | 0             | 0                       | 0                  |
| <b>Grand Total</b>                    |      | <b>\$2,222,407</b> | <b>\$0</b>    | <b>\$1,787,045</b>      | <b>\$435,362</b>   |

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

**Seq. 4: 101-172 City Manager**

| Seq # | Department/Cost Pool                          | First Incoming | Second Incoming | Total Incoming | Management & Leadership | General Government |
|-------|-----------------------------------------------|----------------|-----------------|----------------|-------------------------|--------------------|
| 1     | City Hall                                     | \$16,377       | \$48            | \$16,425       | \$16,425                | \$0                |
|       | <b>Subtotal - Building Depreciation</b>       | <b>16,377</b>  | <b>48</b>       | <b>16,425</b>  | <b>16,425</b>           | <b>0</b>           |
| 2     | City Hall Equipment                           | 2,885          | 4               | 2,889          | 2,889                   | 0                  |
| 2     | IT - Network                                  | 17,963         | 24              | 17,987         | 17,987                  | 0                  |
| 2     | Voice over IP System                          | 334            | 0               | 335            | 335                     | 0                  |
| 2     | Kronos                                        | 1,765          | 2               | 1,767          | 1,767                   | 0                  |
| 2     | SBITA - NeoGov                                | 390            | 1               | 390            | 390                     | 0                  |
| 2     | SBITA - KnowBe4                               | 110            | 0               | 110            | 110                     | 0                  |
| 2     | Security Camera Upgrade                       | 2,299          | 3               | 2,303          | 2,303                   | 0                  |
|       | <b>Subtotal - Equipment Depreciation</b>      | <b>25,746</b>  | <b>35</b>       | <b>25,781</b>  | <b>25,781</b>           | <b>0</b>           |
| 3     | Parking                                       | 8,286          | 2,205           | 10,490         | 10,490                  | 0                  |
|       | <b>Subtotal - 101-271 Other General</b>       | <b>8,286</b>   | <b>2,205</b>    | <b>10,490</b>  | <b>10,490</b>           | <b>0</b>           |
| 4     | Management & Leadership                       | 0              | 27,604          | 27,604         | 27,604                  | 0                  |
|       | <b>Subtotal - 101-172 City Manager</b>        | <b>0</b>       | <b>27,604</b>   | <b>27,604</b>  | <b>27,604</b>           | <b>0</b>           |
| 5     | City Hall                                     | 0              | 103,170         | 103,170        | 103,170                 | 0                  |
|       | <b>Subtotal - 101-265 Bldgs &amp; Grounds</b> | <b>0</b>       | <b>103,170</b>  | <b>103,170</b> | <b>103,170</b>          | <b>0</b>           |
| 6     | PC / Network Support                          | 0              | 39,521          | 39,521         | 39,521                  | 0                  |
| 6     | App - Eden                                    | 0              | 19,461          | 19,461         | 19,461                  | 0                  |
| 6     | App - BS & A                                  | 0              | 5,274           | 5,274          | 5,274                   | 0                  |
| 6     | App - Kronos                                  | 0              | 3,425           | 3,425          | 3,425                   | 0                  |
| 6     | App - NeoGov                                  | 0              | 425             | 425            | 425                     | 0                  |
| 6     | Laserfiche                                    | 0              | 4,106           | 4,106          | 4,106                   | 0                  |
| 6     | VOIP                                          | 0              | 1,373           | 1,373          | 1,373                   | 0                  |
| 6     | Dept Specific Exp                             | 0              | 22,050          | 22,050         | 22,050                  | 0                  |
|       | <b>Subtotal - 101-228, 229, 230 Info Tech</b> | <b>0</b>       | <b>95,635</b>   | <b>95,635</b>  | <b>95,635</b>           | <b>0</b>           |
| 7     | Payroll                                       | 0              | 238             | 238            | 238                     | 0                  |
| 7     | Audit and Accounting                          | 0              | 3,301           | 3,301          | 3,301                   | 0                  |
| 7     | Accounts Payable                              | 0              | 25              | 25             | 25                      | 0                  |
| 7     | Risk Management                               | 0              | 40              | 40             | 40                      | 0                  |
|       | <b>Subtotal - 101-191 Accounting Dept</b>     | <b>0</b>       | <b>3,603</b>    | <b>3,603</b>   | <b>3,603</b>            | <b>0</b>           |
| 8     | Accounts Payable                              | 0              | 3,904           | 3,904          | 3,904                   | 0                  |
| 8     | Payroll                                       | 0              | 1,637           | 1,637          | 1,637                   | 0                  |

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

**Seq. 4: 101-172 City Manager**

| Seq #                     | Department/Cost Pool                           | First Incoming  | Second Incoming  | Total Incoming     | Management & Leadership | General Government   |
|---------------------------|------------------------------------------------|-----------------|------------------|--------------------|-------------------------|----------------------|
|                           | <b>Subtotal - 101-192 Financial Services</b>   | <b>0</b>        | <b>5,541</b>     | <b>5,541</b>       | <b>5,541</b>            | <b>0</b>             |
| 9                         | Risk Management                                | 0               | 724              | 724                | 724                     | 0                    |
| 9                         | Accounts Payable                               | 0               | 200              | 200                | 200                     | 0                    |
| 9                         | Payroll                                        | 0               | 318              | 318                | 318                     | 0                    |
|                           | <b>Subtotal - 101-210 Management Services</b>  | <b>0</b>        | <b>1,241</b>     | <b>1,241</b>       | <b>1,241</b>            | <b>0</b>             |
| 10                        | Budget                                         | 0               | 5,318            | 5,318              | 5,318                   | 0                    |
| 10                        | Cost Plan                                      | 0               | 584              | 584                | 584                     | 0                    |
|                           | <b>Subtotal - 101-212 Budgeting</b>            | <b>0</b>        | <b>5,903</b>     | <b>5,903</b>       | <b>5,903</b>            | <b>0</b>             |
| 11                        | Records Management                             | 0               | 717              | 717                | 717                     | 0                    |
| 11                        | Mailroom                                       | 0               | 94               | 94                 | 94                      | 0                    |
|                           | <b>Subtotal - 101-215 City Clerk</b>           | <b>0</b>        | <b>811</b>       | <b>811</b>         | <b>811</b>              | <b>0</b>             |
| 12                        | Records Mgmt                                   | 0               | 1,915            | 1,915              | 1,915                   | 0                    |
| 12                        | Mailroom                                       | 0               | 80               | 80                 | 80                      | 0                    |
|                           | <b>Subtotal - 101-216 Records</b>              | <b>0</b>        | <b>1,995</b>     | <b>1,995</b>       | <b>1,995</b>            | <b>0</b>             |
| 13                        | Internal Audit                                 | 0               | 1,737            | 1,737              | 1,737                   | 0                    |
|                           | <b>Subtotal - 101-223 Internal Auditor</b>     | <b>0</b>        | <b>1,737</b>     | <b>1,737</b>       | <b>1,737</b>            | <b>0</b>             |
| 14                        | Purchasing                                     | 0               | 5,409            | 5,409              | 5,409                   | 0                    |
|                           | <b>Subtotal - 101-233 Purchasing</b>           | <b>0</b>        | <b>5,409</b>     | <b>5,409</b>       | <b>5,409</b>            | <b>0</b>             |
| 15                        | Grants - Writing                               | 0               | 25               | 25                 | 25                      | 0                    |
|                           | <b>Subtotal - 101-237 Grants Management</b>    | <b>0</b>        | <b>25</b>        | <b>25</b>          | <b>25</b>               | <b>0</b>             |
| 17                        | Customer Service                               | 0               | 17,404           | 17,404             | 17,404                  | 0                    |
|                           | <b>Subtotal - 101-261 311 Customer Service</b> | <b>0</b>        | <b>17,404</b>    | <b>17,404</b>      | <b>17,404</b>           | <b>0</b>             |
| 18                        | Advise and Counsel                             | 0               | 6,274            | 6,274              | 6,274                   | 0                    |
| 18                        | Labor Relations                                | 0               | 1,265            | 1,265              | 1,265                   | 0                    |
| 18                        | Risk Management                                | 0               | 447              | 447                | 447                     | 0                    |
|                           | <b>Subtotal - 101-266 City Attorney</b>        | <b>0</b>        | <b>7,985</b>     | <b>7,985</b>       | <b>7,985</b>            | <b>0</b>             |
| 19                        | Human Resources                                | 0               | 14,943           | 14,943             | 14,943                  | 0                    |
|                           | <b>Subtotal - 101-270 Human Resources</b>      | <b>0</b>        | <b>14,943</b>    | <b>14,943</b>      | <b>14,943</b>           | <b>0</b>             |
| 24                        | General Fund OPEB                              | 0               | 96,963           | 96,963             | 96,963                  | 0                    |
|                           | <b>Subtotal - OPEB / Retirement Board</b>      | <b>0</b>        | <b>96,963</b>    | <b>96,963</b>      | <b>96,963</b>           | <b>0</b>             |
| <b>Total Incoming</b>     |                                                | <b>\$50,408</b> | <b>\$392,257</b> | <b>\$442,665</b>   | <b>\$442,665</b>        | <b>\$0</b>           |
| <b>C. Total Allocated</b> |                                                |                 |                  | <b>\$2,665,072</b> | <b>\$2,229,710</b>      | <b>\$435,362</b>     |
|                           |                                                |                 |                  |                    | <b>83.66%</b>           | <b>16.34%</b>        |
|                           |                                                |                 |                  |                    |                         | <b>Not Allocated</b> |

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**Allocation Details**

**Seq. 4: 101-172 City Manager**

**Cost Pool 1: Management & Leadership**

| Seq # | Department Name               | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total    |
|-------|-------------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|----------|
| 4     | 101-172 City Manager          | 10.85  | 1.50%              | \$27,604         | \$0           | \$27,604              | \$0               | \$27,604 |
| 5     | 101-265 Bldgs & Grounds       | 8.19   | 1.13%              | 20,830           | 0             | 20,830                | 4,515             | 25,345   |
| 6     | 101-228, 229, 230 Info Tech   | 15.61  | 2.16%              | 39,709           | 0             | 39,709                | 8,606             | 48,316   |
| 7     | 101-191 Accounting Dept       | 6.36   | 0.88%              | 16,165           | 0             | 16,165                | 3,504             | 19,669   |
| 8     | 101-192 Financial Services    | 7.31   | 1.01%              | 18,589           | 0             | 18,589                | 4,029             | 22,618   |
| 9     | 101-210 Management Services   | 2.09   | 0.29%              | 5,316            | 0             | 5,316                 | 1,152             | 6,468    |
| 10    | 101-212 Budgeting             | 2.00   | 0.28%              | 5,087            | 0             | 5,087                 | 1,103             | 6,190    |
| 11    | 101-215 City Clerk            | 2.65   | 0.37%              | 6,741            | 0             | 6,741                 | 1,461             | 8,202    |
| 12    | 101-216 Records               | 1.32   | 0.18%              | 3,365            | 0             | 3,365                 | 729               | 4,095    |
| 13    | 101-223 Internal Auditor      | 1.00   | 0.14%              | 2,544            | 0             | 2,544                 | 551               | 3,095    |
| 14    | 101-233 Purchasing            | 5.43   | 0.75%              | 13,799           | 0             | 13,799                | 2,991             | 16,790   |
| 15    | 101-237 Grants Management     | 3.00   | 0.42%              | 7,631            | 0             | 7,631                 | 1,654             | 9,285    |
| 16    | 101-253 Treasury              | 7.73   | 1.07%              | 19,675           | 0             | 19,675                | 4,264             | 23,940   |
| 17    | 101-261 311 Customer Service  | 9.41   | 1.30%              | 23,936           | 0             | 23,936                | 5,188             | 29,124   |
| 18    | 101-266 City Attorney         | 7.00   | 0.97%              | 17,806           | 0             | 17,806                | 3,859             | 21,665   |
| 19    | 101-270 Human Resources       | 8.02   | 1.11%              | 20,395           | 0             | 20,395                | 4,420             | 24,816   |
| 20    | 101-345, 349 Public Safety    | 37.93  | 5.25%              | 96,469           | 0             | 96,469                | 20,908            | 117,377  |
| 21    | 101-580 City Equipment        | 8.09   | 1.12%              | 20,568           | 0             | 20,568                | 4,458             | 25,026   |
| 22    | 101-715 CPED Admin            | 4.75   | 0.66%              | 12,075           | 0             | 12,075                | 2,617             | 14,692   |
| 23    | 101-751 Parks & Rec Admin     | 2.25   | 0.31%              | 5,723            | 0             | 5,723                 | 1,240             | 6,964    |
| 25    | 101-101 City Commission       | 2.02   | 0.28%              | 5,131            | 0             | 5,131                 | 1,112             | 6,243    |
| 26    | 101-175 Diversity & Inclusion | 2.00   | 0.28%              | 5,087            | 0             | 5,087                 | 1,103             | 6,190    |
| 29    | 101-262 Elections             | 3.95   | 0.55%              | 10,058           | 0             | 10,058                | 2,180             | 12,238   |
| 31    | 101-346 Public Safety COPS    | 24.95  | 3.45%              | 63,472           | 0             | 63,472                | 13,757            | 77,229   |
| 32    | 101-347 Public Safety Ops     | 196.41 | 27.19%             | 499,600          | 0             | 499,600               | 108,281           | 607,881  |
| 33    | 101-348 Criminal Invstgn Div  | 28.25  | 3.91%              | 71,866           | 0             | 71,866                | 15,576            | 87,442   |
| 34    | 101-371 Bldg Inspection Dept  | 8.27   | 1.15%              | 21,044           | 0             | 21,044                | 4,561             | 25,605   |
| 35    | 101-385 Code Enforcement      | 5.78   | 0.80%              | 14,710           | 0             | 14,710                | 3,188             | 17,898   |
| 36    | 101-400 PS Contracts          | 1.87   | 0.26%              | 4,762            | 0             | 4,762                 | 1,032             | 5,794    |
| 38    | 101-441 PW General            | 1.17   | 0.16%              | 2,976            | 0             | 2,976                 | 645               | 3,621    |

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**Allocation Details**

**Seq. 4: 101-172 City Manager**

**Cost Pool 1: Management & Leadership**

| Seq #           | Department Name                | Units         | Allocation Percent | First Allocation   | Direct Billed | Department Allocation | Second Allocation | Total              |
|-----------------|--------------------------------|---------------|--------------------|--------------------|---------------|-----------------------|-------------------|--------------------|
| 39              | 101-443 Forestry               | 3.30          | 0.46%              | 8,404              | 0             | 8,404                 | 1,822             | 10,226             |
| 42              | 101-701 Planning               | 8.33          | 1.15%              | 21,179             | 0             | 21,179                | 4,590             | 25,769             |
| 45              | 101-724 Community Develop      | 3.15          | 0.44%              | 8,018              | 0             | 8,018                 | 1,738             | 9,755              |
| 46              | 101-728 Econ Dev               | 5.67          | 0.79%              | 14,428             | 0             | 14,428                | 3,127             | 17,555             |
| 47              | 101-75x Parks & Rec Activities | 20.57         | 2.85%              | 52,326             | 0             | 52,326                | 11,341            | 63,667             |
| 48              | 101-770 Parks Maint            | 17.28         | 2.39%              | 43,965             | 0             | 43,965                | 9,529             | 53,494             |
| 52              | 202 Major Streets              | 19.42         | 2.69%              | 49,408             | 0             | 49,408                | 10,708            | 60,117             |
| 53              | 203 Local Streets              | 15.02         | 2.08%              | 38,198             | 0             | 38,198                | 8,279             | 46,477             |
| 54              | 209 Cemeteries                 | 5.57          | 0.77%              | 14,163             | 0             | 14,163                | 3,070             | 17,233             |
| 57              | 226 Solid Waste / Rubbish      | 8.92          | 1.24%              | 22,697             | 0             | 22,697                | 4,919             | 27,616             |
| 61              | 232-697 HUD Grants - Other     | 0.85          | 0.12%              | 2,170              | 0             | 2,170                 | 470               | 2,640              |
| 77              | 243 Brownfield Redvlp Auth     | 1.61          | 0.22%              | 4,100              | 0             | 4,100                 | 889               | 4,989              |
| 78              | 244 Econ Dvlp Corp             | 0.29          | 0.04%              | 740                | 0             | 740                   | 160               | 901                |
| 89              | 298 Home Grant                 | 1.06          | 0.15%              | 2,701              | 0             | 2,701                 | 585               | 3,287              |
| 90              | 299 CDBG Grant                 | 7.49          | 1.04%              | 19,044             | 0             | 19,044                | 4,128             | 23,172             |
| 94              | 590 Sewer Fund                 | 85.24         | 11.80%             | 216,810            | 0             | 216,810               | 46,990            | 263,800            |
| 95              | 591 Water Fund                 | 92.92         | 12.86%             | 236,366            | 0             | 236,366               | 51,229            | 287,594            |
| <b>Subtotal</b> |                                | <b>722.36</b> | <b>100.00%</b>     | <b>\$1,837,453</b> | <b>\$0</b>    | <b>\$1,837,453</b>    | <b>\$392,257</b>  | <b>\$2,229,710</b> |
| Direct Bills    |                                |               |                    |                    |               |                       | 0                 | 0                  |
| <b>Total</b>    |                                |               |                    |                    |               | <b>\$1,837,453</b>    |                   | <b>\$2,229,710</b> |

Allocation Basis Units: # Full-Time Equivalents (FTEs)

**City of Kalamazoo, MI**  
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**Allocation Summary**

**Seq. 4: 101-172 City Manager**

| Seq # | Department Name               | Management & Leadership | Total    |
|-------|-------------------------------|-------------------------|----------|
| 4     | 101-172 City Manager          | \$27,604                | \$27,604 |
| 5     | 101-265 Bldgs & Grounds       | 25,345                  | 25,345   |
| 6     | 101-228, 229, 230 Info Tech   | 48,316                  | 48,316   |
| 7     | 101-191 Accounting Dept       | 19,669                  | 19,669   |
| 8     | 101-192 Financial Services    | 22,618                  | 22,618   |
| 9     | 101-210 Management Services   | 6,468                   | 6,468    |
| 10    | 101-212 Budgeting             | 6,190                   | 6,190    |
| 11    | 101-215 City Clerk            | 8,202                   | 8,202    |
| 12    | 101-216 Records               | 4,095                   | 4,095    |
| 13    | 101-223 Internal Auditor      | 3,095                   | 3,095    |
| 14    | 101-233 Purchasing            | 16,790                  | 16,790   |
| 15    | 101-237 Grants Management     | 9,285                   | 9,285    |
| 16    | 101-253 Treasury              | 23,940                  | 23,940   |
| 17    | 101-261 311 Customer Service  | 29,124                  | 29,124   |
| 18    | 101-266 City Attorney         | 21,665                  | 21,665   |
| 19    | 101-270 Human Resources       | 24,816                  | 24,816   |
| 20    | 101-345, 349 Public Safety    | 117,377                 | 117,377  |
| 21    | 101-580 City Equipment        | 25,026                  | 25,026   |
| 22    | 101-715 CPED Admin            | 14,692                  | 14,692   |
| 23    | 101-751 Parks & Rec Admin     | 6,964                   | 6,964    |
| 25    | 101-101 City Commission       | 6,243                   | 6,243    |
| 26    | 101-175 Diversity & Inclusion | 6,190                   | 6,190    |
| 29    | 101-262 Elections             | 12,238                  | 12,238   |
| 31    | 101-346 Public Safety COPS    | 77,229                  | 77,229   |
| 32    | 101-347 Public Safety Ops     | 607,881                 | 607,881  |
| 33    | 101-348 Criminal Invstgn Div  | 87,442                  | 87,442   |
| 34    | 101-371 Bldg Inspection Dept  | 25,605                  | 25,605   |
| 35    | 101-385 Code Enforcement      | 17,898                  | 17,898   |
| 36    | 101-400 PS Contracts          | 5,794                   | 5,794    |
| 38    | 101-441 PW General            | 3,621                   | 3,621    |

**City of Kalamazoo, MI**  
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**Allocation Summary**

**Seq. 4: 101-172 City Manager**

| Seq #               | Department Name                | Management & Leadership | Total              |
|---------------------|--------------------------------|-------------------------|--------------------|
| 39                  | 101-443 Forestry               | 10,226                  | 10,226             |
| 42                  | 101-701 Planning               | 25,769                  | 25,769             |
| 45                  | 101-724 Community Develop      | 9,755                   | 9,755              |
| 46                  | 101-728 Econ Dev               | 17,555                  | 17,555             |
| 47                  | 101-75x Parks & Rec Activities | 63,667                  | 63,667             |
| 48                  | 101-770 Parks Maint            | 53,494                  | 53,494             |
| 52                  | 202 Major Streets              | 60,117                  | 60,117             |
| 53                  | 203 Local Streets              | 46,477                  | 46,477             |
| 54                  | 209 Cemeteries                 | 17,233                  | 17,233             |
| 57                  | 226 Solid Waste / Rubbish      | 27,616                  | 27,616             |
| 61                  | 232-697 HUD Grants - Other     | 2,640                   | 2,640              |
| 77                  | 243 Brownfield Redvlp Auth     | 4,989                   | 4,989              |
| 78                  | 244 Econ Dvlp Corp             | 901                     | 901                |
| 89                  | 298 Home Grant                 | 3,287                   | 3,287              |
| 90                  | 299 CDBG Grant                 | 23,172                  | 23,172             |
| 94                  | 590 Sewer Fund                 | 263,800                 | 263,800            |
| 95                  | 591 Water Fund                 | 287,594                 | 287,594            |
| <b>Direct Bills</b> |                                | <b>\$0</b>              | <b>\$0</b>         |
| <b>Total</b>        |                                | <b>\$2,229,710</b>      | <b>\$2,229,710</b> |

**City of Kalamazoo, MI**  
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**101-265 Bldgs & Grounds**

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**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 departments' costs to the various departments, including this department. These costs are designated as first and second incoming costs and are added to the expenses of the department for further allocation to benefitting departments.

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

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**A. Department Costs**

**Seq. 5: 101-265 Bldgs & Grounds**

| Description                               | Type                  | Amount             | General Admin    | City Hall        | Other Maintenance |
|-------------------------------------------|-----------------------|--------------------|------------------|------------------|-------------------|
| <b>Personnel Costs</b>                    |                       |                    |                  |                  |                   |
| Salaries                                  | S1                    | \$512,946          | \$99,244         | \$306,323        | \$107,379         |
|                                           | <i>Salary % Split</i> |                    | 19.35%           | 59.72%           | 20.93%            |
| Fringe Benefits                           | P                     | 181,156            | 28,233           | 115,818          | 37,105            |
| <b>Subtotal - Personnel Costs</b>         |                       | <b>\$694,102</b>   | <b>\$127,478</b> | <b>\$422,140</b> | <b>\$144,484</b>  |
| <b>Services &amp; Supplies Cost</b>       |                       |                    |                  |                  |                   |
| 729 Supplies                              | P                     | 131,295            | 1,104            | 41,904           | 88,286            |
| 790 Furniture, Equip, Machinery <\$5,000  | P                     | 558                | 0                | 558              | 0                 |
| 801.000 Prof. & Contractual Svcs          | P                     | 190,808            | 0                | 84,926           | 105,882           |
| 810.002 Uniforms/Laundry                  | P                     | 1,480              | 0                | 1,140            | 340               |
| 811.000 Professional Development          | P                     | 10,857             | 10,857           | 0                | 0                 |
| 830.002 Public Services Overhead          | P                     | 30,600             | 30,600           | 0                | 0                 |
| 830.004 General Insurance Fund            | P                     | 5,100              | 5,100            | 0                | 0                 |
| 830.010 City Equipment Uses               | P                     | 0                  | 0                | 0                | 0                 |
| 850.000 Comms & Network Svcs              | P                     | 3,853              | 3,853            | 0                | 0                 |
| 920 Utilities                             | P                     | 580,864            | 0                | 183,629          | 397,235           |
| 930.000 Repairs & Maint Services          | P                     | 132,024            | 0                | 8,342            | 123,682           |
| 930.001 Grounds Maintenance               | P                     | 0                  | 0                | 0                | 0                 |
| 941.000 Rental/Lease Equipment            | D                     | 510                | 0                | 0                | 0                 |
| 949.000 Rental/Lease Contra (GASB 87)     | D                     | (427)              | 0                | 0                | 0                 |
| 974.000 Bldgs, Adds & Improvements        | P                     | 6,952              | 0                | 0                | 6,952             |
| 975.000 Machinery and Equipment           | P                     | 7,025              | 0                | 0                | 7,025             |
| <b>Subtotal - Services &amp; Supplies</b> |                       | <b>\$1,101,499</b> | <b>\$51,515</b>  | <b>\$320,499</b> | <b>\$729,403</b>  |
| <b>Department Cost Total</b>              |                       | <b>\$1,795,602</b> | <b>\$178,993</b> | <b>\$742,640</b> | <b>\$873,887</b>  |
| <b>Adjustments to Cost</b>                |                       |                    |                  |                  |                   |
| 949.000 Rental/Lease Contra (GASB 87)     | D                     | 427                | 0                | 0                | 0                 |
| 941.000 Rental/Lease Equipment            | D                     | (510)              | 0                | 0                | 0                 |
| <b>Subtotal - Adjustments</b>             |                       | <b>(\$83)</b>      | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>        |
| <b>Total Costs After Adjustments</b>      |                       | <b>1,795,519</b>   | <b>178,993</b>   | <b>742,640</b>   | <b>873,887</b>    |
| General Admin Distribution                |                       |                    | (178,993)        | 132,534          | 46,459            |

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**A. Department Costs**

**Seq. 5: 101-265 Bldgs & Grounds**

| Description | Type | Amount      | General Admin | City Hall | Other Maintenance |
|-------------|------|-------------|---------------|-----------|-------------------|
| Grand Total |      | \$1,795,519 | \$0           | \$875,174 | \$920,345         |

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

**Seq. 5: 101-265 Bldgs & Grounds**

| Seq # | Department/Cost Pool                          | First Incoming | Second Incoming | Total Incoming | City Hall     | Other Maintenance |
|-------|-----------------------------------------------|----------------|-----------------|----------------|---------------|-------------------|
| 1     | City Hall                                     | \$6,354        | \$19            | \$6,372        | \$4,718       | \$1,654           |
|       | <b>Subtotal - Building Depreciation</b>       | <b>6,354</b>   | <b>19</b>       | <b>6,372</b>   | <b>4,718</b>  | <b>1,654</b>      |
| 2     | City Hall Equipment                           | 1,119          | 2               | 1,121          | 830           | 291               |
| 2     | IT - Network                                  | 11,094         | 15              | 11,109         | 8,226         | 2,883             |
| 2     | Department Specific - Asset Depreciation      | 2,989          | 4               | 2,993          | 2,216         | 777               |
| 2     | Voice over IP System                          | 42             | 0               | 42             | 31            | 11                |
| 2     | Kronos                                        | 1,113          | 2               | 1,114          | 825           | 289               |
| 2     | SBITA - NeoGov                                | 246            | 0               | 246            | 182           | 64                |
| 2     | SBITA - KnowBe4                               | 69             | 0               | 69             | 51            | 18                |
| 2     | Security Camera Upgrade                       | 1,735          | 2               | 1,738          | 1,287         | 451               |
|       | <b>Subtotal - Equipment Depreciation</b>      | <b>18,407</b>  | <b>25</b>       | <b>18,432</b>  | <b>13,648</b> | <b>4,784</b>      |
| 3     | Parking                                       | 6,252          | 1,664           | 7,916          | 5,861         | 2,055             |
|       | <b>Subtotal - 101-271 Other General</b>       | <b>6,252</b>   | <b>1,664</b>    | <b>7,916</b>   | <b>5,861</b>  | <b>2,055</b>      |
| 4     | Management & Leadership                       | 20,830         | 4,515           | 25,345         | 18,766        | 6,578             |
|       | <b>Subtotal - 101-172 City Manager</b>        | <b>20,830</b>  | <b>4,515</b>    | <b>25,345</b>  | <b>18,766</b> | <b>6,578</b>      |
| 5     | City Hall                                     | 0              | 40,027          | 40,027         | 29,638        | 10,389            |
|       | <b>Subtotal - 101-265 Bldgs &amp; Grounds</b> | <b>0</b>       | <b>40,027</b>   | <b>40,027</b>  | <b>29,638</b> | <b>10,389</b>     |
| 6     | PC / Network Support                          | 0              | 24,409          | 24,409         | 18,074        | 6,336             |
| 6     | App - Eden                                    | 0              | 10,010          | 10,010         | 7,412         | 2,598             |
| 6     | App - Kronos                                  | 0              | 2,159           | 2,159          | 1,599         | 560               |
| 6     | App - NeoGov                                  | 0              | 321             | 321            | 238           | 83                |
| 6     | Laserfiche                                    | 0              | 2,053           | 2,053          | 1,520         | 533               |
| 6     | VOIP                                          | 0              | 171             | 171            | 127           | 44                |
|       | <b>Subtotal - 101-228, 229, 230 Info Tech</b> | <b>0</b>       | <b>39,123</b>   | <b>39,123</b>  | <b>28,969</b> | <b>10,155</b>     |
| 7     | Payroll                                       | 0              | 179             | 179            | 133           | 47                |
| 7     | Audit and Accounting                          | 0              | 18,665          | 18,665         | 13,820        | 4,845             |
| 7     | Accounts Payable                              | 0              | 117             | 117            | 87            | 30                |
| 7     | Risk Management                               | 0              | 32              | 32             | 23            | 8                 |
|       | <b>Subtotal - 101-191 Accounting Dept</b>     | <b>0</b>       | <b>18,993</b>   | <b>18,993</b>  | <b>14,063</b> | <b>4,930</b>      |
| 8     | Accounts Payable                              | 0              | 17,923          | 17,923         | 13,271        | 4,652             |
| 8     | Payroll                                       | 0              | 1,235           | 1,235          | 915           | 321               |
|       | <b>Subtotal - 101-192 Financial Services</b>  | <b>0</b>       | <b>19,158</b>   | <b>19,158</b>  | <b>14,186</b> | <b>4,973</b>      |
| 9     | Risk Management                               | 0              | 579             | 579            | 429           | 150               |

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

**Seq. 5: 101-265 Bldgs & Grounds**

| Seq #                     | Department/Cost Pool                          | First Incoming  | Second Incoming  | Total Incoming     | City Hall          | Other Maintenance  |
|---------------------------|-----------------------------------------------|-----------------|------------------|--------------------|--------------------|--------------------|
| 9                         | Accounts Payable                              | 0               | 918              | 918                | 680                | 238                |
| 9                         | Payroll                                       | 0               | 240              | 240                | 177                | 62                 |
|                           | <b>Subtotal - 101-210 Management Services</b> | <b>0</b>        | <b>1,738</b>     | <b>1,738</b>       | <b>1,287</b>       | <b>451</b>         |
| 10                        | Budget                                        | 0               | 4,258            | 4,258              | 3,153              | 1,105              |
| 10                        | Cost Plan                                     | 0               | 584              | 584                | 433                | 152                |
|                           | <b>Subtotal - 101-212 Budgeting</b>           | <b>0</b>        | <b>4,842</b>     | <b>4,842</b>       | <b>3,585</b>       | <b>1,257</b>       |
| 13                        | Internal Audit                                | 0               | 1,390            | 1,390              | 1,029              | 361                |
|                           | <b>Subtotal - 101-223 Internal Auditor</b>    | <b>0</b>        | <b>1,390</b>     | <b>1,390</b>       | <b>1,029</b>       | <b>361</b>         |
| 14                        | Purchasing                                    | 0               | 47,044           | 47,044             | 34,833             | 12,211             |
|                           | <b>Subtotal - 101-233 Purchasing</b>          | <b>0</b>        | <b>47,044</b>    | <b>47,044</b>      | <b>34,833</b>      | <b>12,211</b>      |
| 15                        | Grants - Writing                              | 0               | 128              | 128                | 95                 | 33                 |
|                           | <b>Subtotal - 101-237 Grants Management</b>   | <b>0</b>        | <b>128</b>       | <b>128</b>         | <b>95</b>          | <b>33</b>          |
| 18                        | Advise and Counsel                            | 0               | 5,023            | 5,023              | 3,719              | 1,304              |
| 18                        | Labor Relations                               | 0               | 954              | 954                | 707                | 248                |
| 18                        | Risk Management                               | 0               | 1,058            | 1,058              | 784                | 275                |
|                           | <b>Subtotal - 101-266 City Attorney</b>       | <b>0</b>        | <b>7,035</b>     | <b>7,035</b>       | <b>5,209</b>       | <b>1,826</b>       |
| 19                        | Human Resources                               | 0               | 11,276           | 11,276             | 8,349              | 2,927              |
|                           | <b>Subtotal - 101-270 Human Resources</b>     | <b>0</b>        | <b>11,276</b>    | <b>11,276</b>      | <b>8,349</b>       | <b>2,927</b>       |
| 24                        | General Fund OPEB                             | 0               | 73,169           | 73,169             | 54,178             | 18,992             |
|                           | <b>Subtotal - OPEB / Retirement Board</b>     | <b>0</b>        | <b>73,169</b>    | <b>73,169</b>      | <b>54,178</b>      | <b>18,992</b>      |
| <b>Total Incoming</b>     |                                               | <b>\$51,844</b> | <b>\$270,147</b> | <b>\$321,990</b>   | <b>\$238,416</b>   | <b>\$83,575</b>    |
| <b>C. Total Allocated</b> |                                               |                 |                  | <b>\$2,117,509</b> | <b>\$1,113,589</b> | <b>\$1,003,920</b> |
|                           |                                               |                 |                  |                    | <b>52.59%</b>      | <b>47.41%</b>      |

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**Allocation Details**  
**Cost Pool 1: City Hall**

**Seq. 5: 101-265 Bldgs & Grounds**

| Seq #           | Department Name              | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total              |
|-----------------|------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| 4               | 101-172 City Manager         | 2,861         | 11.29%             | \$103,170        | \$0           | \$103,170             | \$0               | \$103,170          |
| 5               | 101-265 Bldgs & Grounds      | 1,110         | 4.38%              | 40,027           | 0             | 40,027                | 0                 | 40,027             |
| 6               | 101-228, 229, 230 Info Tech  | 4,100         | 16.18%             | 147,849          | 0             | 147,849               | 38,390            | 186,238            |
| 7               | 101-191 Accounting Dept      | 1,270         | 5.01%              | 45,797           | 0             | 45,797                | 11,891            | 57,688             |
| 8               | 101-192 Financial Services   | 944           | 3.73%              | 34,041           | 0             | 34,041                | 8,839             | 42,880             |
| 9               | 101-210 Management Services  | 888           | 3.51%              | 32,022           | 0             | 32,022                | 8,315             | 40,336             |
| 10              | 101-212 Budgeting            | 250           | 0.99%              | 9,015            | 0             | 9,015                 | 2,341             | 11,356             |
| 11              | 101-215 City Clerk           | 2,211         | 8.73%              | 79,730           | 0             | 79,730                | 20,702            | 100,432            |
| 12              | 101-216 Records              | 90            | 0.36%              | 3,245            | 0             | 3,245                 | 843               | 4,088              |
| 13              | 101-223 Internal Auditor     | 173           | 0.68%              | 6,238            | 0             | 6,238                 | 1,620             | 7,858              |
| 14              | 101-233 Purchasing           | 418           | 1.65%              | 15,073           | 0             | 15,073                | 3,914             | 18,987             |
| 16              | 101-253 Treasury             | 2,458         | 9.70%              | 88,637           | 0             | 88,637                | 23,015            | 111,652            |
| 17              | 101-261 311 Customer Service | 1,532         | 6.05%              | 55,245           | 0             | 55,245                | 14,345            | 69,590             |
| 18              | 101-266 City Attorney        | 3,099         | 12.23%             | 111,752          | 0             | 111,752               | 29,017            | 140,769            |
| 19              | 101-270 Human Resources      | 1,933         | 7.63%              | 69,705           | 0             | 69,705                | 18,099            | 87,805             |
| 25              | 101-101 City Commission      | 1,997         | 7.88%              | 72,013           | 0             | 72,013                | 18,699            | 90,712             |
| <b>Subtotal</b> |                              | <b>25,334</b> | <b>100.00%</b>     | <b>\$913,561</b> | <b>\$0</b>    | <b>\$913,561</b>      | <b>\$200,028</b>  | <b>\$1,113,589</b> |
| Direct Bills    |                              |               |                    |                  |               | 0                     |                   | 0                  |
| <b>Total</b>    |                              |               |                    |                  |               | <b>\$913,561</b>      |                   | <b>\$1,113,589</b> |

Allocation Basis Units: Assigned Square Footage - City Hall

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**Allocation Details**

**Seq. 5: 101-265 Bldgs & Grounds**

**Cost Pool 2: Other Maintenance**

| Seq #           | Department Name                | Units             | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total              |
|-----------------|--------------------------------|-------------------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| 20              | 101-345, 349 Public Safety     | 237,590.96        | 27.19%             | \$253,881        | \$0           | \$253,881             | \$19,064          | \$272,944          |
| 23              | 101-751 Parks & Rec Admin      | 2,249.53          | 0.26%              | 2,404            | 0             | 2,404                 | 180               | 2,584              |
| 32              | 101-347 Public Safety Ops      | 103,213.99        | 11.81%             | 110,291          | 0             | 110,291               | 8,282             | 118,572            |
| 47              | 101-75x Parks & Rec Activities | 4,230.58          | 0.48%              | 4,521            | 0             | 4,521                 | 339               | 4,860              |
| 51              | 160 Mayor's Riverfront Pk      | 13,394.78         | 1.53%              | 14,313           | 0             | 14,313                | 1,075             | 15,388             |
| 104             | Crosstown Bldg - Vacant Space  | 188,268.42        | 21.54%             | 201,176          | 0             | 201,176               | 15,106            | 216,283            |
| 106             | Unallowable                    | 324,938.51        | 37.18%             | 347,217          | 0             | 347,217               | 26,072            | 373,289            |
| <b>Subtotal</b> |                                | <b>873,886.77</b> | <b>100.00%</b>     | <b>\$933,802</b> | <b>\$0</b>    | <b>\$933,802</b>      | <b>\$70,118</b>   | <b>\$1,003,920</b> |
| Direct Bills    |                                |                   |                    |                  |               |                       | 0                 | 0                  |
| <b>Total</b>    |                                |                   |                    |                  |               | <b>\$933,802</b>      |                   | <b>\$1,003,920</b> |

Allocation Basis Units: \$ Building & Grounds Maintenance Costs

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**Allocation Summary**

**Seq. 5: 101-265 Bldgs & Grounds**

| Seq #               | Department Name                | City Hall          | Other Maintenance  | Total              |
|---------------------|--------------------------------|--------------------|--------------------|--------------------|
| 4                   | 101-172 City Manager           | \$103,170          | \$0                | \$103,170          |
| 5                   | 101-265 Bldgs & Grounds        | 40,027             | 0                  | 40,027             |
| 6                   | 101-228, 229, 230 Info Tech    | 186,238            | 0                  | 186,238            |
| 7                   | 101-191 Accounting Dept        | 57,688             | 0                  | 57,688             |
| 8                   | 101-192 Financial Services     | 42,880             | 0                  | 42,880             |
| 9                   | 101-210 Management Services    | 40,336             | 0                  | 40,336             |
| 10                  | 101-212 Budgeting              | 11,356             | 0                  | 11,356             |
| 11                  | 101-215 City Clerk             | 100,432            | 0                  | 100,432            |
| 12                  | 101-216 Records                | 4,088              | 0                  | 4,088              |
| 13                  | 101-223 Internal Auditor       | 7,858              | 0                  | 7,858              |
| 14                  | 101-233 Purchasing             | 18,987             | 0                  | 18,987             |
| 16                  | 101-253 Treasury               | 111,652            | 0                  | 111,652            |
| 17                  | 101-261 311 Customer Service   | 69,590             | 0                  | 69,590             |
| 18                  | 101-266 City Attorney          | 140,769            | 0                  | 140,769            |
| 19                  | 101-270 Human Resources        | 87,805             | 0                  | 87,805             |
| 20                  | 101-345, 349 Public Safety     | 0                  | 272,944            | 272,944            |
| 23                  | 101-751 Parks & Rec Admin      | 0                  | 2,584              | 2,584              |
| 25                  | 101-101 City Commission        | 90,712             | 0                  | 90,712             |
| 32                  | 101-347 Public Safety Ops      | 0                  | 118,572            | 118,572            |
| 47                  | 101-75x Parks & Rec Activities | 0                  | 4,860              | 4,860              |
| 51                  | 160 Mayor's Riverfront Pk      | 0                  | 15,388             | 15,388             |
| 104                 | Crosstown Bldg - Vacant Space  | 0                  | 216,283            | 216,283            |
| 106                 | Unallowable                    | 0                  | 373,289            | 373,289            |
| <b>Direct Bills</b> |                                | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         |
| <b>Total</b>        |                                | <b>\$1,113,589</b> | <b>\$1,003,920</b> | <b>\$2,117,509</b> |

**City of Kalamazoo, MI**  
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**101-228, 229, 230 Info Tech**

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**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 costs reported in 101-228 Information Technology, 101-229 IT Network & Security, and 101-230 IT Data Management. The total costs are offset by the Administrative Fees charged to the CCTA and Foundation for Excellence (FFE). The net expenditures are segregated into the following functions and allocated as described:

**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, NeoGov, and Kronos.**

**Laserfiche** The costs of the laserfiche system are identified in this cost pool and are allocated to user departments based on the number of licenses. The allocation excludes the CCTA users.

**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.

**CPED** The IT department provides specific support services to the planning and development division. Costs are identified and allocated based on the number of PCs in CPED departments.

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**101-228, 229, 230 Info Tech**

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**VOIP** Support provided by the IT department for the voice over IP system is identified in this function and allocated on the number of phone lines by department.

**Water / Wastewater** The City's IT department provides specific support services to the Water and Sewer departments. Costs associated with these services are identified and allocated 50% to Water and 50% to Sewer.

**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 benefiting departments based on the dollar of expenditures.

The plan is designed to allocate other central service departments' costs to the various departments, including this department. These costs are designated as first and second incoming costs and are added to the expenses of the department for further allocation to benefiting departments.

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

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**A. Department Costs**

**Seq. 6: 101-228, 229, 230 Info Tech**

| Description                               | Type                  | Amount             | General Admin      | PC / Network Support | App - Eden       | App - BS & A     | App - Kronos     |
|-------------------------------------------|-----------------------|--------------------|--------------------|----------------------|------------------|------------------|------------------|
| <b>Personnel Costs</b>                    |                       |                    |                    |                      |                  |                  |                  |
| Salaries                                  | S1                    | \$1,341,463        | \$629,012          | \$449,390            | \$57,280         | \$39,707         | \$20,793         |
|                                           | <i>Salary % Split</i> |                    | 46.89%             | 33.50%               | 4.27%            | 2.96%            | 1.55%            |
| Fringe Benefits                           | S                     | 381,060            | 178,679            | 127,655              | 16,271           | 11,279           | 5,906            |
| <b>Subtotal - Personnel Costs</b>         |                       | <b>\$1,722,523</b> | <b>\$807,691</b>   | <b>\$577,045</b>     | <b>\$73,552</b>  | <b>\$50,987</b>  | <b>\$26,699</b>  |
| <b>Services &amp; Supplies Cost</b>       |                       |                    |                    |                      |                  |                  |                  |
| 727 Supplies                              | S                     | 619                | 290                | 207                  | 26               | 18               | 10               |
| 729 Supplies                              | S                     | 10,405             | 4,879              | 3,486                | 444              | 308              | 161              |
| 790 Furniture, Equip, Machinery <\$5,000  | S                     | 269,770            | 126,495            | 90,373               | 11,519           | 7,985            | 4,181            |
| 801.000 Prof. & Contractual Svcs          | P                     | 390,274            | 168,811            | 214,802              | 0                | 0                | 0                |
| 810.003 Memberships & Subscriptions       | S                     | 11,512             | 5,398              | 3,857                | 492              | 341              | 178              |
| 811.000 Professional Development          | S                     | 41,116             | 19,279             | 13,774               | 1,756            | 1,217            | 637              |
| 815.000 Software & Apps - SBITA           | D                     | 215,962            | 0                  | 0                    | 0                | 0                | 0                |
| 815.000 Software and Applications         | P                     | 852,803            | 31,585             | 733,973              | 0                | 2,284            | 0                |
| 815.001 Enterprise Software               | P                     | 1,238,756          | 1,258              | 161,411              | 291,509          | 85,275           | 209,877          |
| 815.001 Enterprise Software - SBITA       | D                     | 370,192            | 0                  | 0                    | 0                | 0                | 0                |
| 816.000 SBITA Contra (GASB 96)            | D                     | (590,430)          | 0                  | 0                    | 0                | 0                | 0                |
| 830.004 General Insurance Fund            | S                     | 14,196             | 6,657              | 4,756                | 606              | 420              | 220              |
| 850.000 Comms & Network Svcs              | P                     | 113,122            | 0                  | 52,312               | 0                | 0                | 0                |
| 941.000 Rental/Lease Equipment            | S                     | 1,152              | 540                | 386                  | 49               | 34               | 18               |
| 942.001 Rental/Lease Network Fiber        | D                     | 104,353            | 0                  | 0                    | 0                | 0                | 0                |
| 949.000 Rental/Lease Contra (GASB 87)     | D                     | (92,035)           | 0                  | 0                    | 0                | 0                | 0                |
| 975.000 Mach. & Equip - Capitalized       | D                     | 5,124              | 0                  | 0                    | 0                | 0                | 0                |
| 975.000 Machinery and Equipment           | P                     | 47,496             | 0                  | 47,496               | 0                | 0                | 0                |
| 976.000 Office Equip & Furniture          | D                     | 11,029             | 0                  | 0                    | 0                | 0                | 0                |
| <b>Subtotal - Services &amp; Supplies</b> |                       | <b>\$3,015,415</b> | <b>\$365,192</b>   | <b>\$1,326,831</b>   | <b>\$306,401</b> | <b>\$97,883</b>  | <b>\$215,283</b> |
| <b>Department Cost Total</b>              |                       | <b>\$4,737,939</b> | <b>\$1,172,883</b> | <b>\$1,903,877</b>   | <b>\$379,953</b> | <b>\$148,869</b> | <b>\$241,982</b> |

**Adjustments to Cost**

|                |   |           |   |           |   |   |   |
|----------------|---|-----------|---|-----------|---|---|---|
| CCTA Admin Fee | P | (164,508) | 0 | (164,508) | 0 | 0 | 0 |
|----------------|---|-----------|---|-----------|---|---|---|

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**A. Department Costs**

**Seq. 6: 101-228, 229, 230 Info Tech**

| Description                           | Type | Amount             | General Admin    | PC / Network<br>Support | App - Eden       | App - BS & A     | App - Kronos     |
|---------------------------------------|------|--------------------|------------------|-------------------------|------------------|------------------|------------------|
| FFE Admin Fee                         | P    | (8,712)            | 0                | (8,712)                 | 0                | 0                | 0                |
| 815.000 Software & Apps - SBITA       | D    | (215,962)          | 0                | 0                       | 0                | 0                | 0                |
| 815.001 Enterprise Software - SBITA   | D    | (370,192)          | 0                | 0                       | 0                | 0                | 0                |
| 975.000 Mach. & Equip - Capitalized   | D    | (5,124)            | 0                | 0                       | 0                | 0                | 0                |
| 816.000 SBITA Contra (GASB 96)        | D    | 590,430            | 0                | 0                       | 0                | 0                | 0                |
| 942.001 Rental/Lease Network Fiber    | D    | (104,353)          | 0                | 0                       | 0                | 0                | 0                |
| 976.000 Office Equip & Furniture      | D    | (11,029)           | 0                | 0                       | 0                | 0                | 0                |
| 949.000 Rental/Lease Contra (GASB 87) | D    | 92,035             | 0                | 0                       | 0                | 0                | 0                |
| <b>Subtotal - Adjustments</b>         |      | <b>(\$197,415)</b> | <b>\$0</b>       | <b>(\$173,220)</b>      | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       |
| <b>Total Costs After Adjustments</b>  |      | <b>4,540,524</b>   | <b>1,172,883</b> | <b>1,730,657</b>        | <b>379,953</b>   | <b>148,869</b>   | <b>241,982</b>   |
| General Admin Distribution            |      |                    | (1,172,883)      | 739,815                 | 94,299           | 65,369           | 34,230           |
| <b>Grand Total</b>                    |      | <b>\$4,540,524</b> | <b>\$0</b>       | <b>\$2,470,472</b>      | <b>\$474,252</b> | <b>\$214,238</b> | <b>\$276,212</b> |

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**A. Department Costs**

**Seq. 6: 101-228, 229, 230 Info Tech**

| Description                               | Type                  | Amount             | App - NeoGov    | Laserfiche      | KDPS             | CPED            | VOIP            |
|-------------------------------------------|-----------------------|--------------------|-----------------|-----------------|------------------|-----------------|-----------------|
| <b>Personnel Costs</b>                    |                       |                    |                 |                 |                  |                 |                 |
| Salaries                                  | S1                    | \$1,341,463        | \$0             | \$0             | \$82,366         | \$0             | \$0             |
|                                           | <i>Salary % Split</i> |                    | <i>0.00%</i>    | <i>0.00%</i>    | <i>6.14%</i>     | <i>0.00%</i>    | <i>0.00%</i>    |
| Fringe Benefits                           | S                     | 381,060            | 0               | 0               | 23,397           | 0               | 0               |
| <b>Subtotal - Personnel Costs</b>         |                       | <b>\$1,722,523</b> | <b>\$0</b>      | <b>\$0</b>      | <b>\$105,763</b> | <b>\$0</b>      | <b>\$0</b>      |
| <b>Services &amp; Supplies Cost</b>       |                       |                    |                 |                 |                  |                 |                 |
| 727 Supplies                              | S                     | 619                | 0               | 0               | 38               | 0               | 0               |
| 729 Supplies                              | S                     | 10,405             | 0               | 0               | 639              | 0               | 0               |
| 790 Furniture, Equip, Machinery <\$5,000  | S                     | 269,770            | 0               | 0               | 16,564           | 0               | 0               |
| 801.000 Prof. & Contractual Svcs          | P                     | 390,274            | 0               | 0               | 0                | 0               | 5,225           |
| 810.003 Memberships & Subscriptions       | S                     | 11,512             | 0               | 0               | 707              | 0               | 0               |
| 811.000 Professional Development          | S                     | 41,116             | 0               | 0               | 2,525            | 0               | 0               |
| 815.000 Software & Apps - SBITA           | D                     | 215,962            | 0               | 0               | 0                | 0               | 0               |
| 815.000 Software and Applications         | P                     | 852,803            | 25,724          | 0               | 21,017           | 0               | 950             |
| 815.001 Enterprise Software               | P                     | 1,238,756          | 2,583           | 40,035          | 14,900           | 29,805          | 0               |
| 815.001 Enterprise Software - SBITA       | D                     | 370,192            | 0               | 0               | 0                | 0               | 0               |
| 816.000 SBITA Contra (GASB 96)            | D                     | (590,430)          | 0               | 0               | 0                | 0               | 0               |
| 830.004 General Insurance Fund            | S                     | 14,196             | 0               | 0               | 872              | 0               | 0               |
| 850.000 Comms & Network Svcs              | P                     | 113,122            | 0               | 0               | 0                | 0               | 51,168          |
| 941.000 Rental/Lease Equipment            | S                     | 1,152              | 0               | 0               | 71               | 0               | 0               |
| 942.001 Rental/Lease Network Fiber        | D                     | 104,353            | 0               | 0               | 0                | 0               | 0               |
| 949.000 Rental/Lease Contra (GASB 87)     | D                     | (92,035)           | 0               | 0               | 0                | 0               | 0               |
| 975.000 Mach. & Equip - Capitalized       | D                     | 5,124              | 0               | 0               | 0                | 0               | 0               |
| 975.000 Machinery and Equipment           | P                     | 47,496             | 0               | 0               | 0                | 0               | 0               |
| 976.000 Office Equip & Furniture          | D                     | 11,029             | 0               | 0               | 0                | 0               | 0               |
| <b>Subtotal - Services &amp; Supplies</b> |                       | <b>\$3,015,415</b> | <b>\$28,307</b> | <b>\$40,035</b> | <b>\$57,332</b>  | <b>\$29,805</b> | <b>\$57,343</b> |
| <b>Department Cost Total</b>              |                       | <b>\$4,737,939</b> | <b>\$28,307</b> | <b>\$40,035</b> | <b>\$163,095</b> | <b>\$29,805</b> | <b>\$57,343</b> |

**Adjustments to Cost**

|                |   |           |   |   |   |   |   |
|----------------|---|-----------|---|---|---|---|---|
| CCTA Admin Fee | P | (164,508) | 0 | 0 | 0 | 0 | 0 |
| FFE Admin Fee  | P | (8,712)   | 0 | 0 | 0 | 0 | 0 |

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**A. Department Costs**

**Seq. 6: 101-228, 229, 230 Info Tech**

| Description                           | Type | Amount             | App - NeoGov    | Laserfiche      | KDPS             | CPED            | VOIP            |
|---------------------------------------|------|--------------------|-----------------|-----------------|------------------|-----------------|-----------------|
| 815.000 Software & Apps - SBITA       | D    | (215,962)          | 0               | 0               | 0                | 0               | 0               |
| 815.001 Enterprise Software - SBITA   | D    | (370,192)          | 0               | 0               | 0                | 0               | 0               |
| 975.000 Mach. & Equip - Capitalized   | D    | (5,124)            | 0               | 0               | 0                | 0               | 0               |
| 816.000 SBITA Contra (GASB 96)        | D    | 590,430            | 0               | 0               | 0                | 0               | 0               |
| 942.001 Rental/Lease Network Fiber    | D    | (104,353)          | 0               | 0               | 0                | 0               | 0               |
| 976.000 Office Equip & Furniture      | D    | (11,029)           | 0               | 0               | 0                | 0               | 0               |
| 949.000 Rental/Lease Contra (GASB 87) | D    | 92,035             | 0               | 0               | 0                | 0               | 0               |
| <b>Subtotal - Adjustments</b>         |      | <b>(\$197,415)</b> | <b>\$0</b>      | <b>\$0</b>      | <b>\$0</b>       | <b>\$0</b>      | <b>\$0</b>      |
| <b>Total Costs After Adjustments</b>  |      | <b>4,540,524</b>   | <b>28,307</b>   | <b>40,035</b>   | <b>163,095</b>   | <b>29,805</b>   | <b>57,343</b>   |
| General Admin Distribution            |      |                    | 0               | 0               | 135,596          | 0               | 0               |
| <b>Grand Total</b>                    |      | <b>\$4,540,524</b> | <b>\$28,307</b> | <b>\$40,035</b> | <b>\$298,691</b> | <b>\$29,805</b> | <b>\$57,343</b> |

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**A. Department Costs**

Seq. 6: 101-228, 229, 230 Info Tech

| Description                               | Type                  | Amount             | Water / Wastewater | Dept Specific Exp |
|-------------------------------------------|-----------------------|--------------------|--------------------|-------------------|
| <b>Personnel Costs</b>                    |                       |                    |                    |                   |
| Salaries                                  | S1                    | \$1,341,463        | \$62,915           | \$0               |
|                                           | <i>Salary % Split</i> |                    | 4.69%              | 0.00%             |
| Fringe Benefits                           | S                     | 381,060            | 17,872             | 0                 |
| <b>Subtotal - Personnel Costs</b>         |                       | <b>\$1,722,523</b> | <b>\$80,786</b>    | <b>\$0</b>        |
| <b>Services &amp; Supplies Cost</b>       |                       |                    |                    |                   |
| 727 Supplies                              | S                     | 619                | 29                 | 0                 |
| 729 Supplies                              | S                     | 10,405             | 488                | 0                 |
| 790 Furniture, Equip, Machinery <\$5,000  | S                     | 269,770            | 12,652             | 0                 |
| 801.000 Prof. & Contractual Svcs          | P                     | 390,274            | 0                  | 1,436             |
| 810.003 Memberships & Subscriptions       | S                     | 11,512             | 540                | 0                 |
| 811.000 Professional Development          | S                     | 41,116             | 1,928              | 0                 |
| 815.000 Software & Apps - SBITA           | D                     | 215,962            | 0                  | 0                 |
| 815.000 Software and Applications         | P                     | 852,803            | 0                  | 37,270            |
| 815.001 Enterprise Software               | P                     | 1,238,756          | 0                  | 402,103           |
| 815.001 Enterprise Software - SBITA       | D                     | 370,192            | 0                  | 0                 |
| 816.000 SBITA Contra (GASB 96)            | D                     | (590,430)          | 0                  | 0                 |
| 830.004 General Insurance Fund            | S                     | 14,196             | 666                | 0                 |
| 850.000 Comms & Network Svcs              | P                     | 113,122            | 0                  | 9,642             |
| 941.000 Rental/Lease Equipment            | S                     | 1,152              | 54                 | 0                 |
| 942.001 Rental/Lease Network Fiber        | D                     | 104,353            | 0                  | 0                 |
| 949.000 Rental/Lease Contra (GASB 87)     | D                     | (92,035)           | 0                  | 0                 |
| 975.000 Mach. & Equip - Capitalized       | D                     | 5,124              | 0                  | 0                 |
| 975.000 Machinery and Equipment           | P                     | 47,496             | 0                  | 0                 |
| 976.000 Office Equip & Furniture          | D                     | 11,029             | 0                  | 0                 |
| <b>Subtotal - Services &amp; Supplies</b> |                       | <b>\$3,015,415</b> | <b>\$16,357</b>    | <b>\$450,451</b>  |
| <b>Department Cost Total</b>              |                       | <b>\$4,737,939</b> | <b>\$97,144</b>    | <b>\$450,451</b>  |

**Adjustments to Cost**

|                |   |           |   |   |
|----------------|---|-----------|---|---|
| CCTA Admin Fee | P | (164,508) | 0 | 0 |
| FFE Admin Fee  | P | (8,712)   | 0 | 0 |

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**A. Department Costs**

**Seq. 6: 101-228, 229, 230 Info Tech**

| Description                           | Type | Amount             | Water / Wastewater | Dept Specific Exp |
|---------------------------------------|------|--------------------|--------------------|-------------------|
| 815.000 Software & Apps - SBITA       | D    | (215,962)          | 0                  | 0                 |
| 815.001 Enterprise Software - SBITA   | D    | (370,192)          | 0                  | 0                 |
| 975.000 Mach. & Equip - Capitalized   | D    | (5,124)            | 0                  | 0                 |
| 816.000 SBITA Contra (GASB 96)        | D    | 590,430            | 0                  | 0                 |
| 942.001 Rental/Lease Network Fiber    | D    | (104,353)          | 0                  | 0                 |
| 976.000 Office Equip & Furniture      | D    | (11,029)           | 0                  | 0                 |
| 949.000 Rental/Lease Contra (GASB 87) | D    | 92,035             | 0                  | 0                 |
| <b>Subtotal - Adjustments</b>         |      | <b>(\$197,415)</b> | <b>\$0</b>         | <b>\$0</b>        |
| <b>Total Costs After Adjustments</b>  |      | <b>4,540,524</b>   | <b>97,144</b>      | <b>450,451</b>    |
| General Admin Distribution            |      |                    | 103,574            | 0                 |
| <b>Grand Total</b>                    |      | <b>\$4,540,524</b> | <b>\$200,718</b>   | <b>\$450,451</b>  |

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

**Seq. 6: 101-228, 229, 230 Info Tech**

| Seq # | Department/Cost Pool                          | First Incoming | Second Incoming | Total Incoming | PC / Network Support | App - Eden    | App - BS & A  |
|-------|-----------------------------------------------|----------------|-----------------|----------------|----------------------|---------------|---------------|
| 1     | City Hall                                     | \$23,469       | \$69            | \$23,538       | \$14,847             | \$1,892       | \$1,312       |
|       | <b>Subtotal - Building Depreciation</b>       | <b>23,469</b>  | <b>69</b>       | <b>23,538</b>  | <b>14,847</b>        | <b>1,892</b>  | <b>1,312</b>  |
| 2     | City Hall Equipment                           | 4,134          | 6               | 4,140          | 2,611                | 333           | 231           |
| 2     | IT - Network *                                | 58,733         | 80              | 58,813         | 58,813               | 0             | 0             |
| 2     | Voice over IP System                          | 668            | 1               | 669            | 422                  | 54            | 37            |
| 2     | Kronos                                        | 3,525          | 5               | 3,530          | 2,227                | 284           | 197           |
| 2     | SBITA - NeoGov                                | 828            | 1               | 829            | 523                  | 67            | 46            |
| 2     | SBITA - KnowBe4                               | 233            | 0               | 234            | 147                  | 19            | 13            |
| 2     | Security Camera Upgrade                       | 3,308          | 5               | 3,312          | 2,089                | 266           | 185           |
|       | <b>Subtotal - Equipment Depreciation</b>      | <b>71,429</b>  | <b>97</b>       | <b>71,527</b>  | <b>66,833</b>        | <b>1,022</b>  | <b>709</b>    |
| 3     | Parking                                       | 11,919         | 3,172           | 15,091         | 9,519                | 1,213         | 841           |
|       | <b>Subtotal - 101-271 Other General</b>       | <b>11,919</b>  | <b>3,172</b>    | <b>15,091</b>  | <b>9,519</b>         | <b>1,213</b>  | <b>841</b>    |
| 4     | Management & Leadership                       | 39,709         | 8,606           | 48,316         | 30,476               | 3,885         | 2,693         |
|       | <b>Subtotal - 101-172 City Manager</b>        | <b>39,709</b>  | <b>8,606</b>    | <b>48,316</b>  | <b>30,476</b>        | <b>3,885</b>  | <b>2,693</b>  |
| 5     | City Hall                                     | 147,849        | 38,390          | 186,238        | 117,473              | 14,973        | 10,380        |
|       | <b>Subtotal - 101-265 Bldgs &amp; Grounds</b> | <b>147,849</b> | <b>38,390</b>   | <b>186,238</b> | <b>117,473</b>       | <b>14,973</b> | <b>10,380</b> |
| 6     | PC / Network Support                          | 0              | 129,226         | 129,226        | 81,511               | 10,390        | 7,202         |
| 6     | App - Eden                                    | 0              | 41,302          | 41,302         | 26,052               | 3,321         | 2,302         |
| 6     | App - BS & A                                  | 0              | 14,737          | 14,737         | 9,296                | 1,185         | 821           |
| 6     | App - Kronos                                  | 0              | 6,841           | 6,841          | 4,315                | 550           | 381           |
| 6     | App - NeoGov                                  | 0              | 612             | 612            | 386                  | 49            | 34            |
| 6     | VOIP                                          | 0              | 2,743           | 2,743          | 1,730                | 221           | 153           |
|       | <b>Subtotal - 101-228, 229, 230 Info Tech</b> | <b>0</b>       | <b>195,460</b>  | <b>195,460</b> | <b>123,290</b>       | <b>15,715</b> | <b>10,894</b> |
| 7     | Payroll                                       | 0              | 342             | 342            | 216                  | 27            | 19            |
| 7     | Audit and Accounting                          | 0              | 8,418           | 8,418          | 5,310                | 677           | 469           |
| 7     | Accounts Payable                              | 0              | 51              | 51             | 32                   | 4             | 3             |
| 7     | Risk Management                               | 0              | 85              | 85             | 54                   | 7             | 5             |
|       | <b>Subtotal - 101-191 Accounting Dept</b>     | <b>0</b>       | <b>8,896</b>    | <b>8,896</b>   | <b>5,611</b>         | <b>715</b>    | <b>496</b>    |
| 8     | Accounts Payable                              | 0              | 7,885           | 7,885          | 4,974                | 634           | 439           |
| 8     | Payroll                                       | 0              | 2,355           | 2,355          | 1,486                | 189           | 131           |
|       | <b>Subtotal - 101-192 Financial Services</b>  | <b>0</b>       | <b>10,240</b>   | <b>10,240</b>  | <b>6,459</b>         | <b>823</b>    | <b>571</b>    |
| 9     | Risk Management                               | 0              | 1,561           | 1,561          | 984                  | 125           | 87            |

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

**Seq. 6: 101-228, 229, 230 Info Tech**

| Seq #                     | Department/Cost Pool                          | First Incoming   | Second Incoming  | Total Incoming     | PC / Network Support | App - Eden       | App - BS & A     |
|---------------------------|-----------------------------------------------|------------------|------------------|--------------------|----------------------|------------------|------------------|
| 9                         | Accounts Payable                              | 0                | 404              | 404                | 255                  | 32               | 23               |
| 9                         | Payroll                                       | 0                | 457              | 457                | 288                  | 37               | 25               |
|                           | <b>Subtotal - 101-210 Management Services</b> | <b>0</b>         | <b>2,421</b>     | <b>2,421</b>       | <b>1,527</b>         | <b>195</b>       | <b>135</b>       |
| 10                        | Budget                                        | 0                | 11,466           | 11,466             | 7,233                | 922              | 639              |
| 10                        | Cost Plan                                     | 0                | 2,922            | 2,922              | 1,843                | 235              | 163              |
|                           | <b>Subtotal - 101-212 Budgeting</b>           | <b>0</b>         | <b>14,389</b>    | <b>14,389</b>      | <b>9,076</b>         | <b>1,157</b>     | <b>802</b>       |
| 11                        | Records Management                            | 0                | 5                | 5                  | 3                    | 0                | 0                |
| 11                        | Mailroom                                      | 0                | 1                | 1                  | 1                    | 0                | 0                |
|                           | <b>Subtotal - 101-215 City Clerk</b>          | <b>0</b>         | <b>6</b>         | <b>6</b>           | <b>4</b>             | <b>0</b>         | <b>0</b>         |
| 12                        | Records Mgmt                                  | 0                | 12               | 12                 | 8                    | 1                | 1                |
| 12                        | Mailroom                                      | 0                | 1                | 1                  | 1                    | 0                | 0                |
|                           | <b>Subtotal - 101-216 Records</b>             | <b>0</b>         | <b>13</b>        | <b>13</b>          | <b>8</b>             | <b>1</b>         | <b>1</b>         |
| 13                        | Internal Audit                                | 0                | 3,744            | 3,744              | 2,362                | 301              | 209              |
|                           | <b>Subtotal - 101-223 Internal Auditor</b>    | <b>0</b>         | <b>3,744</b>     | <b>3,744</b>       | <b>2,362</b>         | <b>301</b>       | <b>209</b>       |
| 14                        | Purchasing                                    | 0                | 23,768           | 23,768             | 14,992               | 1,911            | 1,325            |
|                           | <b>Subtotal - 101-233 Purchasing</b>          | <b>0</b>         | <b>23,768</b>    | <b>23,768</b>      | <b>14,992</b>        | <b>1,911</b>     | <b>1,325</b>     |
| 15                        | Grants - Writing                              | 0                | 616              | 616                | 389                  | 50               | 34               |
|                           | <b>Subtotal - 101-237 Grants Management</b>   | <b>0</b>         | <b>616</b>       | <b>616</b>         | <b>389</b>           | <b>50</b>        | <b>34</b>        |
| 18                        | Advise and Counsel                            | 0                | 13,527           | 13,527             | 8,532                | 1,088            | 754              |
| 18                        | Labor Relations                               | 0                | 1,820            | 1,820              | 1,148                | 146              | 101              |
| 18                        | Risk Management                               | 0                | 572              | 572                | 361                  | 46               | 32               |
|                           | <b>Subtotal - 101-266 City Attorney</b>       | <b>0</b>         | <b>15,918</b>    | <b>15,918</b>      | <b>10,041</b>        | <b>1,280</b>     | <b>887</b>       |
| 19                        | Human Resources                               | 0                | 21,496           | 21,496             | 13,559               | 1,728            | 1,198            |
|                           | <b>Subtotal - 101-270 Human Resources</b>     | <b>0</b>         | <b>21,496</b>    | <b>21,496</b>      | <b>13,559</b>        | <b>1,728</b>     | <b>1,198</b>     |
| 24                        | General Fund OPEB                             | 0                | 139,485          | 139,485            | 87,983               | 11,214           | 7,774            |
|                           | <b>Subtotal - OPEB / Retirement Board</b>     | <b>0</b>         | <b>139,485</b>   | <b>139,485</b>     | <b>87,983</b>        | <b>11,214</b>    | <b>7,774</b>     |
| <b>Total Incoming</b>     |                                               | <b>\$294,375</b> | <b>\$486,787</b> | <b>\$781,163</b>   | <b>\$514,447</b>     | <b>\$58,076</b>  | <b>\$40,259</b>  |
| <b>C. Total Allocated</b> |                                               |                  |                  | <b>\$5,321,687</b> | <b>\$2,984,919</b>   | <b>\$532,328</b> | <b>\$254,497</b> |
|                           |                                               |                  |                  |                    | <b>56.09%</b>        | <b>10.00%</b>    | <b>4.78%</b>     |

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - FY2025 2 CFR Part 200**

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

**Seq. 6: 101-228, 229, 230 Info Tech**

| Seq # | Department/Cost Pool                          | First Incoming | Second Incoming | Total Incoming | App - Kronos | App - NeoGov | Laserfiche |
|-------|-----------------------------------------------|----------------|-----------------|----------------|--------------|--------------|------------|
| 1     | City Hall                                     | \$23,469       | \$69            | \$23,538       | \$687        | \$0          | \$0        |
|       | <b>Subtotal - Building Depreciation</b>       | <b>23,469</b>  | <b>69</b>       | <b>23,538</b>  | <b>687</b>   | <b>0</b>     | <b>0</b>   |
| 2     | City Hall Equipment                           | 4,134          | 6               | 4,140          | 121          | 0            | 0          |
| 2     | IT - Network *                                | 58,733         | 80              | 58,813         | 0            | 0            | 0          |
| 2     | Voice over IP System                          | 668            | 1               | 669            | 20           | 0            | 0          |
| 2     | Kronos                                        | 3,525          | 5               | 3,530          | 103          | 0            | 0          |
| 2     | SBITA - NeoGov                                | 828            | 1               | 829            | 24           | 0            | 0          |
| 2     | SBITA - KnowBe4                               | 233            | 0               | 234            | 7            | 0            | 0          |
| 2     | Security Camera Upgrade                       | 3,308          | 5               | 3,312          | 97           | 0            | 0          |
|       | <b>Subtotal - Equipment Depreciation</b>      | <b>71,429</b>  | <b>97</b>       | <b>71,527</b>  | <b>371</b>   | <b>0</b>     | <b>0</b>   |
| 3     | Parking                                       | 11,919         | 3,172           | 15,091         | 440          | 0            | 0          |
|       | <b>Subtotal - 101-271 Other General</b>       | <b>11,919</b>  | <b>3,172</b>    | <b>15,091</b>  | <b>440</b>   | <b>0</b>     | <b>0</b>   |
| 4     | Management & Leadership                       | 39,709         | 8,606           | 48,316         | 1,410        | 0            | 0          |
|       | <b>Subtotal - 101-172 City Manager</b>        | <b>39,709</b>  | <b>8,606</b>    | <b>48,316</b>  | <b>1,410</b> | <b>0</b>     | <b>0</b>   |
| 5     | City Hall                                     | 147,849        | 38,390          | 186,238        | 5,435        | 0            | 0          |
|       | <b>Subtotal - 101-265 Bldgs &amp; Grounds</b> | <b>147,849</b> | <b>38,390</b>   | <b>186,238</b> | <b>5,435</b> | <b>0</b>     | <b>0</b>   |
| 6     | PC / Network Support                          | 0              | 129,226         | 129,226        | 3,771        | 0            | 0          |
| 6     | App - Eden                                    | 0              | 41,302          | 41,302         | 1,205        | 0            | 0          |
| 6     | App - BS & A                                  | 0              | 14,737          | 14,737         | 430          | 0            | 0          |
| 6     | App - Kronos                                  | 0              | 6,841           | 6,841          | 200          | 0            | 0          |
| 6     | App - NeoGov                                  | 0              | 612             | 612            | 18           | 0            | 0          |
| 6     | VOIP                                          | 0              | 2,743           | 2,743          | 80           | 0            | 0          |
|       | <b>Subtotal - 101-228, 229, 230 Info Tech</b> | <b>0</b>       | <b>195,460</b>  | <b>195,460</b> | <b>5,704</b> | <b>0</b>     | <b>0</b>   |
| 7     | Payroll                                       | 0              | 342             | 342            | 10           | 0            | 0          |
| 7     | Audit and Accounting                          | 0              | 8,418           | 8,418          | 246          | 0            | 0          |
| 7     | Accounts Payable                              | 0              | 51              | 51             | 2            | 0            | 0          |
| 7     | Risk Management                               | 0              | 85              | 85             | 2            | 0            | 0          |
|       | <b>Subtotal - 101-191 Accounting Dept</b>     | <b>0</b>       | <b>8,896</b>    | <b>8,896</b>   | <b>260</b>   | <b>0</b>     | <b>0</b>   |
| 8     | Accounts Payable                              | 0              | 7,885           | 7,885          | 230          | 0            | 0          |
| 8     | Payroll                                       | 0              | 2,355           | 2,355          | 69           | 0            | 0          |
|       | <b>Subtotal - 101-192 Financial Services</b>  | <b>0</b>       | <b>10,240</b>   | <b>10,240</b>  | <b>299</b>   | <b>0</b>     | <b>0</b>   |
| 9     | Risk Management                               | 0              | 1,561           | 1,561          | 46           | 0            | 0          |
| 9     | Accounts Payable                              | 0              | 404             | 404            | 12           | 0            | 0          |

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - FY2025 2 CFR Part 200**

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

**Seq. 6: 101-228, 229, 230 Info Tech**

| Seq #                     | Department/Cost Pool                          | First Incoming   | Second Incoming  | Total Incoming     | App - Kronos     | App - NeoGov    | Laserfiche      |
|---------------------------|-----------------------------------------------|------------------|------------------|--------------------|------------------|-----------------|-----------------|
| 9                         | Payroll                                       | 0                | 457              | 457                | 13               | 0               | 0               |
|                           | <b>Subtotal - 101-210 Management Services</b> | <b>0</b>         | <b>2,421</b>     | <b>2,421</b>       | <b>71</b>        | <b>0</b>        | <b>0</b>        |
| 10                        | Budget                                        | 0                | 11,466           | 11,466             | 335              | 0               | 0               |
| 10                        | Cost Plan                                     | 0                | 2,922            | 2,922              | 85               | 0               | 0               |
|                           | <b>Subtotal - 101-212 Budgeting</b>           | <b>0</b>         | <b>14,389</b>    | <b>14,389</b>      | <b>420</b>       | <b>0</b>        | <b>0</b>        |
| 11                        | Records Management                            | 0                | 5                | 5                  | 0                | 0               | 0               |
| 11                        | Mailroom                                      | 0                | 1                | 1                  | 0                | 0               | 0               |
|                           | <b>Subtotal - 101-215 City Clerk</b>          | <b>0</b>         | <b>6</b>         | <b>6</b>           | <b>0</b>         | <b>0</b>        | <b>0</b>        |
| 12                        | Records Mgmt                                  | 0                | 12               | 12                 | 0                | 0               | 0               |
| 12                        | Mailroom                                      | 0                | 1                | 1                  | 0                | 0               | 0               |
|                           | <b>Subtotal - 101-216 Records</b>             | <b>0</b>         | <b>13</b>        | <b>13</b>          | <b>0</b>         | <b>0</b>        | <b>0</b>        |
| 13                        | Internal Audit                                | 0                | 3,744            | 3,744              | 109              | 0               | 0               |
|                           | <b>Subtotal - 101-223 Internal Auditor</b>    | <b>0</b>         | <b>3,744</b>     | <b>3,744</b>       | <b>109</b>       | <b>0</b>        | <b>0</b>        |
| 14                        | Purchasing                                    | 0                | 23,768           | 23,768             | 694              | 0               | 0               |
|                           | <b>Subtotal - 101-233 Purchasing</b>          | <b>0</b>         | <b>23,768</b>    | <b>23,768</b>      | <b>694</b>       | <b>0</b>        | <b>0</b>        |
| 15                        | Grants - Writing                              | 0                | 616              | 616                | 18               | 0               | 0               |
|                           | <b>Subtotal - 101-237 Grants Management</b>   | <b>0</b>         | <b>616</b>       | <b>616</b>         | <b>18</b>        | <b>0</b>        | <b>0</b>        |
| 18                        | Advise and Counsel                            | 0                | 13,527           | 13,527             | 395              | 0               | 0               |
| 18                        | Labor Relations                               | 0                | 1,820            | 1,820              | 53               | 0               | 0               |
| 18                        | Risk Management                               | 0                | 572              | 572                | 17               | 0               | 0               |
|                           | <b>Subtotal - 101-266 City Attorney</b>       | <b>0</b>         | <b>15,918</b>    | <b>15,918</b>      | <b>465</b>       | <b>0</b>        | <b>0</b>        |
| 19                        | Human Resources                               | 0                | 21,496           | 21,496             | 627              | 0               | 0               |
|                           | <b>Subtotal - 101-270 Human Resources</b>     | <b>0</b>         | <b>21,496</b>    | <b>21,496</b>      | <b>627</b>       | <b>0</b>        | <b>0</b>        |
| 24                        | General Fund OPEB                             | 0                | 139,485          | 139,485            | 4,071            | 0               | 0               |
|                           | <b>Subtotal - OPEB / Retirement Board</b>     | <b>0</b>         | <b>139,485</b>   | <b>139,485</b>     | <b>4,071</b>     | <b>0</b>        | <b>0</b>        |
| <b>Total Incoming</b>     |                                               | <b>\$294,375</b> | <b>\$486,787</b> | <b>\$781,163</b>   | <b>\$21,082</b>  | <b>\$0</b>      | <b>\$0</b>      |
| <b>C. Total Allocated</b> |                                               |                  |                  | <b>\$5,321,687</b> | <b>\$297,294</b> | <b>\$28,307</b> | <b>\$40,035</b> |
|                           |                                               |                  |                  |                    | <b>5.59%</b>     | <b>0.53%</b>    | <b>0.75%</b>    |

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - FY2025 2 CFR Part 200**

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

**Seq. 6: 101-228, 229, 230 Info Tech**

| Seq # | Department/Cost Pool                          | First Incoming | Second Incoming | Total Incoming | KDPS          | CPED     | VOIP     |
|-------|-----------------------------------------------|----------------|-----------------|----------------|---------------|----------|----------|
| 1     | City Hall                                     | \$23,469       | \$69            | \$23,538       | \$2,721       | \$0      | \$0      |
|       | <b>Subtotal - Building Depreciation</b>       | <b>23,469</b>  | <b>69</b>       | <b>23,538</b>  | <b>2,721</b>  | <b>0</b> | <b>0</b> |
| 2     | City Hall Equipment                           | 4,134          | 6               | 4,140          | 479           | 0        | 0        |
| 2     | IT - Network *                                | 58,733         | 80              | 58,813         | 0             | 0        | 0        |
| 2     | Voice over IP System                          | 668            | 1               | 669            | 77            | 0        | 0        |
| 2     | Kronos                                        | 3,525          | 5               | 3,530          | 408           | 0        | 0        |
| 2     | SBITA - NeoGov                                | 828            | 1               | 829            | 96            | 0        | 0        |
| 2     | SBITA - KnowBe4                               | 233            | 0               | 234            | 27            | 0        | 0        |
| 2     | Security Camera Upgrade                       | 3,308          | 5               | 3,312          | 383           | 0        | 0        |
|       | <b>Subtotal - Equipment Depreciation</b>      | <b>71,429</b>  | <b>97</b>       | <b>71,527</b>  | <b>1,470</b>  | <b>0</b> | <b>0</b> |
| 3     | Parking                                       | 11,919         | 3,172           | 15,091         | 1,745         | 0        | 0        |
|       | <b>Subtotal - 101-271 Other General</b>       | <b>11,919</b>  | <b>3,172</b>    | <b>15,091</b>  | <b>1,745</b>  | <b>0</b> | <b>0</b> |
| 4     | Management & Leadership                       | 39,709         | 8,606           | 48,316         | 5,586         | 0        | 0        |
|       | <b>Subtotal - 101-172 City Manager</b>        | <b>39,709</b>  | <b>8,606</b>    | <b>48,316</b>  | <b>5,586</b>  | <b>0</b> | <b>0</b> |
| 5     | City Hall                                     | 147,849        | 38,390          | 186,238        | 21,531        | 0        | 0        |
|       | <b>Subtotal - 101-265 Bldgs &amp; Grounds</b> | <b>147,849</b> | <b>38,390</b>   | <b>186,238</b> | <b>21,531</b> | <b>0</b> | <b>0</b> |
| 6     | PC / Network Support                          | 0              | 129,226         | 129,226        | 14,940        | 0        | 0        |
| 6     | App - Eden                                    | 0              | 41,302          | 41,302         | 4,775         | 0        | 0        |
| 6     | App - BS & A                                  | 0              | 14,737          | 14,737         | 1,704         | 0        | 0        |
| 6     | App - Kronos                                  | 0              | 6,841           | 6,841          | 791           | 0        | 0        |
| 6     | App - NeoGov                                  | 0              | 612             | 612            | 71            | 0        | 0        |
| 6     | VOIP                                          | 0              | 2,743           | 2,743          | 317           | 0        | 0        |
|       | <b>Subtotal - 101-228, 229, 230 Info Tech</b> | <b>0</b>       | <b>195,460</b>  | <b>195,460</b> | <b>22,597</b> | <b>0</b> | <b>0</b> |
| 7     | Payroll                                       | 0              | 342             | 342            | 40            | 0        | 0        |
| 7     | Audit and Accounting                          | 0              | 8,418           | 8,418          | 973           | 0        | 0        |
| 7     | Accounts Payable                              | 0              | 51              | 51             | 6             | 0        | 0        |
| 7     | Risk Management                               | 0              | 85              | 85             | 10            | 0        | 0        |
|       | <b>Subtotal - 101-191 Accounting Dept</b>     | <b>0</b>       | <b>8,896</b>    | <b>8,896</b>   | <b>1,028</b>  | <b>0</b> | <b>0</b> |
| 8     | Accounts Payable                              | 0              | 7,885           | 7,885          | 912           | 0        | 0        |
| 8     | Payroll                                       | 0              | 2,355           | 2,355          | 272           | 0        | 0        |
|       | <b>Subtotal - 101-192 Financial Services</b>  | <b>0</b>       | <b>10,240</b>   | <b>10,240</b>  | <b>1,184</b>  | <b>0</b> | <b>0</b> |
| 9     | Risk Management                               | 0              | 1,561           | 1,561          | 180           | 0        | 0        |
| 9     | Accounts Payable                              | 0              | 404             | 404            | 47            | 0        | 0        |

**City of Kalamazoo, MI**  
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**B. Incoming Costs (Default Spread Salary)**

**Seq. 6: 101-228, 229, 230 Info Tech**

| Seq #                     | Department/Cost Pool                          | First Incoming   | Second Incoming  | Total Incoming     | KDPS             | CPED            | VOIP            |
|---------------------------|-----------------------------------------------|------------------|------------------|--------------------|------------------|-----------------|-----------------|
| 9                         | Payroll                                       | 0                | 457              | 457                | 53               | 0               | 0               |
|                           | <b>Subtotal - 101-210 Management Services</b> | <b>0</b>         | <b>2,421</b>     | <b>2,421</b>       | <b>280</b>       | <b>0</b>        | <b>0</b>        |
| 10                        | Budget                                        | 0                | 11,466           | 11,466             | 1,326            | 0               | 0               |
| 10                        | Cost Plan                                     | 0                | 2,922            | 2,922              | 338              | 0               | 0               |
|                           | <b>Subtotal - 101-212 Budgeting</b>           | <b>0</b>         | <b>14,389</b>    | <b>14,389</b>      | <b>1,663</b>     | <b>0</b>        | <b>0</b>        |
| 11                        | Records Management                            | 0                | 5                | 5                  | 1                | 0               | 0               |
| 11                        | Mailroom                                      | 0                | 1                | 1                  | 0                | 0               | 0               |
|                           | <b>Subtotal - 101-215 City Clerk</b>          | <b>0</b>         | <b>6</b>         | <b>6</b>           | <b>1</b>         | <b>0</b>        | <b>0</b>        |
| 12                        | Records Mgmt                                  | 0                | 12               | 12                 | 1                | 0               | 0               |
| 12                        | Mailroom                                      | 0                | 1                | 1                  | 0                | 0               | 0               |
|                           | <b>Subtotal - 101-216 Records</b>             | <b>0</b>         | <b>13</b>        | <b>13</b>          | <b>2</b>         | <b>0</b>        | <b>0</b>        |
| 13                        | Internal Audit                                | 0                | 3,744            | 3,744              | 433              | 0               | 0               |
|                           | <b>Subtotal - 101-223 Internal Auditor</b>    | <b>0</b>         | <b>3,744</b>     | <b>3,744</b>       | <b>433</b>       | <b>0</b>        | <b>0</b>        |
| 14                        | Purchasing                                    | 0                | 23,768           | 23,768             | 2,748            | 0               | 0               |
|                           | <b>Subtotal - 101-233 Purchasing</b>          | <b>0</b>         | <b>23,768</b>    | <b>23,768</b>      | <b>2,748</b>     | <b>0</b>        | <b>0</b>        |
| 15                        | Grants - Writing                              | 0                | 616              | 616                | 71               | 0               | 0               |
|                           | <b>Subtotal - 101-237 Grants Management</b>   | <b>0</b>         | <b>616</b>       | <b>616</b>         | <b>71</b>        | <b>0</b>        | <b>0</b>        |
| 18                        | Advise and Counsel                            | 0                | 13,527           | 13,527             | 1,564            | 0               | 0               |
| 18                        | Labor Relations                               | 0                | 1,820            | 1,820              | 210              | 0               | 0               |
| 18                        | Risk Management                               | 0                | 572              | 572                | 66               | 0               | 0               |
|                           | <b>Subtotal - 101-266 City Attorney</b>       | <b>0</b>         | <b>15,918</b>    | <b>15,918</b>      | <b>1,840</b>     | <b>0</b>        | <b>0</b>        |
| 19                        | Human Resources                               | 0                | 21,496           | 21,496             | 2,485            | 0               | 0               |
|                           | <b>Subtotal - 101-270 Human Resources</b>     | <b>0</b>         | <b>21,496</b>    | <b>21,496</b>      | <b>2,485</b>     | <b>0</b>        | <b>0</b>        |
| 24                        | General Fund OPEB                             | 0                | 139,485          | 139,485            | 16,126           | 0               | 0               |
|                           | <b>Subtotal - OPEB / Retirement Board</b>     | <b>0</b>         | <b>139,485</b>   | <b>139,485</b>     | <b>16,126</b>    | <b>0</b>        | <b>0</b>        |
| <b>Total Incoming</b>     |                                               | <b>\$294,375</b> | <b>\$486,787</b> | <b>\$781,163</b>   | <b>\$83,510</b>  | <b>\$0</b>      | <b>\$0</b>      |
| <b>C. Total Allocated</b> |                                               |                  |                  | <b>\$5,321,687</b> | <b>\$382,201</b> | <b>\$29,805</b> | <b>\$57,343</b> |
|                           |                                               |                  |                  |                    | <b>7.18%</b>     | <b>0.56%</b>    | <b>1.08%</b>    |

**City of Kalamazoo, MI**  
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**B. Incoming Costs (Default Spread Salary)**

**Seq. 6: 101-228, 229, 230 Info Tech**

| Seq # | Department/Cost Pool                          | First Incoming | Second Incoming | Total Incoming | Water / Wastewater | Dept Specific Exp |
|-------|-----------------------------------------------|----------------|-----------------|----------------|--------------------|-------------------|
| 1     | City Hall                                     | \$23,469       | \$69            | \$23,538       | \$2,079            | \$0               |
|       | <b>Subtotal - Building Depreciation</b>       | <b>23,469</b>  | <b>69</b>       | <b>23,538</b>  | <b>2,079</b>       | <b>0</b>          |
| 2     | City Hall Equipment                           | 4,134          | 6               | 4,140          | 366                | 0                 |
| 2     | IT - Network *                                | 58,733         | 80              | 58,813         | 0                  | 0                 |
| 2     | Voice over IP System                          | 668            | 1               | 669            | 59                 | 0                 |
| 2     | Kronos                                        | 3,525          | 5               | 3,530          | 312                | 0                 |
| 2     | SBITA - NeoGov                                | 828            | 1               | 829            | 73                 | 0                 |
| 2     | SBITA - KnowBe4                               | 233            | 0               | 234            | 21                 | 0                 |
| 2     | Security Camera Upgrade                       | 3,308          | 5               | 3,312          | 293                | 0                 |
|       | <b>Subtotal - Equipment Depreciation</b>      | <b>71,429</b>  | <b>97</b>       | <b>71,527</b>  | <b>1,123</b>       | <b>0</b>          |
| 3     | Parking                                       | 11,919         | 3,172           | 15,091         | 1,333              | 0                 |
|       | <b>Subtotal - 101-271 Other General</b>       | <b>11,919</b>  | <b>3,172</b>    | <b>15,091</b>  | <b>1,333</b>       | <b>0</b>          |
| 4     | Management & Leadership                       | 39,709         | 8,606           | 48,316         | 4,267              | 0                 |
|       | <b>Subtotal - 101-172 City Manager</b>        | <b>39,709</b>  | <b>8,606</b>    | <b>48,316</b>  | <b>4,267</b>       | <b>0</b>          |
| 5     | City Hall                                     | 147,849        | 38,390          | 186,238        | 16,446             | 0                 |
|       | <b>Subtotal - 101-265 Bldgs &amp; Grounds</b> | <b>147,849</b> | <b>38,390</b>   | <b>186,238</b> | <b>16,446</b>      | <b>0</b>          |
| 6     | PC / Network Support                          | 0              | 129,226         | 129,226        | 11,412             | 0                 |
| 6     | App - Eden                                    | 0              | 41,302          | 41,302         | 3,647              | 0                 |
| 6     | App - BS & A                                  | 0              | 14,737          | 14,737         | 1,301              | 0                 |
| 6     | App - Kronos                                  | 0              | 6,841           | 6,841          | 604                | 0                 |
| 6     | App - NeoGov                                  | 0              | 612             | 612            | 54                 | 0                 |
| 6     | VOIP                                          | 0              | 2,743           | 2,743          | 242                | 0                 |
|       | <b>Subtotal - 101-228, 229, 230 Info Tech</b> | <b>0</b>       | <b>195,460</b>  | <b>195,460</b> | <b>17,261</b>      | <b>0</b>          |
| 7     | Payroll                                       | 0              | 342             | 342            | 30                 | 0                 |
| 7     | Audit and Accounting                          | 0              | 8,418           | 8,418          | 743                | 0                 |
| 7     | Accounts Payable                              | 0              | 51              | 51             | 5                  | 0                 |
| 7     | Risk Management                               | 0              | 85              | 85             | 8                  | 0                 |
|       | <b>Subtotal - 101-191 Accounting Dept</b>     | <b>0</b>       | <b>8,896</b>    | <b>8,896</b>   | <b>786</b>         | <b>0</b>          |
| 8     | Accounts Payable                              | 0              | 7,885           | 7,885          | 696                | 0                 |
| 8     | Payroll                                       | 0              | 2,355           | 2,355          | 208                | 0                 |
|       | <b>Subtotal - 101-192 Financial Services</b>  | <b>0</b>       | <b>10,240</b>   | <b>10,240</b>  | <b>904</b>         | <b>0</b>          |
| 9     | Risk Management                               | 0              | 1,561           | 1,561          | 138                | 0                 |
| 9     | Accounts Payable                              | 0              | 404             | 404            | 36                 | 0                 |

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

**Seq. 6: 101-228, 229, 230 Info Tech**

| Seq #                     | Department/Cost Pool                          | First Incoming   | Second Incoming  | Total Incoming     | Water / Wastewater | Dept Specific Exp |
|---------------------------|-----------------------------------------------|------------------|------------------|--------------------|--------------------|-------------------|
| 9                         | Payroll                                       | 0                | 457              | 457                | 40                 | 0                 |
|                           | <b>Subtotal - 101-210 Management Services</b> | <b>0</b>         | <b>2,421</b>     | <b>2,421</b>       | <b>214</b>         | <b>0</b>          |
| 10                        | Budget                                        | 0                | 11,466           | 11,466             | 1,013              | 0                 |
| 10                        | Cost Plan                                     | 0                | 2,922            | 2,922              | 258                | 0                 |
|                           | <b>Subtotal - 101-212 Budgeting</b>           | <b>0</b>         | <b>14,389</b>    | <b>14,389</b>      | <b>1,271</b>       | <b>0</b>          |
| 11                        | Records Management                            | 0                | 5                | 5                  | 0                  | 0                 |
| 11                        | Mailroom                                      | 0                | 1                | 1                  | 0                  | 0                 |
|                           | <b>Subtotal - 101-215 City Clerk</b>          | <b>0</b>         | <b>6</b>         | <b>6</b>           | <b>0</b>           | <b>0</b>          |
| 12                        | Records Mgmt                                  | 0                | 12               | 12                 | 1                  | 0                 |
| 12                        | Mailroom                                      | 0                | 1                | 1                  | 0                  | 0                 |
|                           | <b>Subtotal - 101-216 Records</b>             | <b>0</b>         | <b>13</b>        | <b>13</b>          | <b>1</b>           | <b>0</b>          |
| 13                        | Internal Audit                                | 0                | 3,744            | 3,744              | 331                | 0                 |
|                           | <b>Subtotal - 101-223 Internal Auditor</b>    | <b>0</b>         | <b>3,744</b>     | <b>3,744</b>       | <b>331</b>         | <b>0</b>          |
| 14                        | Purchasing                                    | 0                | 23,768           | 23,768             | 2,099              | 0                 |
|                           | <b>Subtotal - 101-233 Purchasing</b>          | <b>0</b>         | <b>23,768</b>    | <b>23,768</b>      | <b>2,099</b>       | <b>0</b>          |
| 15                        | Grants - Writing                              | 0                | 616              | 616                | 54                 | 0                 |
|                           | <b>Subtotal - 101-237 Grants Management</b>   | <b>0</b>         | <b>616</b>       | <b>616</b>         | <b>54</b>          | <b>0</b>          |
| 18                        | Advise and Counsel                            | 0                | 13,527           | 13,527             | 1,194              | 0                 |
| 18                        | Labor Relations                               | 0                | 1,820            | 1,820              | 161                | 0                 |
| 18                        | Risk Management                               | 0                | 572              | 572                | 51                 | 0                 |
|                           | <b>Subtotal - 101-266 City Attorney</b>       | <b>0</b>         | <b>15,918</b>    | <b>15,918</b>      | <b>1,406</b>       | <b>0</b>          |
| 19                        | Human Resources                               | 0                | 21,496           | 21,496             | 1,898              | 0                 |
|                           | <b>Subtotal - 101-270 Human Resources</b>     | <b>0</b>         | <b>21,496</b>    | <b>21,496</b>      | <b>1,898</b>       | <b>0</b>          |
| 24                        | General Fund OPEB                             | 0                | 139,485          | 139,485            | 12,318             | 0                 |
|                           | <b>Subtotal - OPEB / Retirement Board</b>     | <b>0</b>         | <b>139,485</b>   | <b>139,485</b>     | <b>12,318</b>      | <b>0</b>          |
| <b>Total Incoming</b>     |                                               | <b>\$294,375</b> | <b>\$486,787</b> | <b>\$781,163</b>   | <b>\$63,789</b>    | <b>\$0</b>        |
| <b>C. Total Allocated</b> |                                               |                  |                  | <b>\$5,321,687</b> | <b>\$264,507</b>   | <b>\$450,451</b>  |
|                           |                                               |                  |                  |                    | <b>4.97%</b>       | <b>8.46%</b>      |

**City of Kalamazoo, MI**  
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**Allocation Details**

**Seq. 6: 101-228, 229, 230 Info Tech**

**Cost Pool 1: PC / Network Support**

| Seq # | Department Name               | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total    |
|-------|-------------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|----------|
| 4     | 101-172 City Manager          | 11.01  | 1.48%              | \$39,521         | \$0           | \$39,521              | \$0               | \$39,521 |
| 5     | 101-265 Bldgs & Grounds       | 6.80   | 0.91%              | 24,409           | 0             | 24,409                | 0                 | 24,409   |
| 6     | 101-228, 229, 230 Info Tech   | 36.00  | 4.83%              | 129,226          | 0             | 129,226               | 0                 | 129,226  |
| 7     | 101-191 Accounting Dept       | 6.34   | 0.85%              | 22,758           | 0             | 22,758                | 2,813             | 25,571   |
| 8     | 101-192 Financial Services    | 6.98   | 0.94%              | 25,055           | 0             | 25,055                | 3,097             | 28,152   |
| 9     | 101-210 Management Services   | 1.77   | 0.24%              | 6,354            | 0             | 6,354                 | 785               | 7,139    |
| 10    | 101-212 Budgeting             | 2.00   | 0.27%              | 7,179            | 0             | 7,179                 | 887               | 8,066    |
| 11    | 101-215 City Clerk            | 8.45   | 1.13%              | 30,332           | 0             | 30,332                | 3,749             | 34,081   |
| 12    | 101-216 Records               | 1.44   | 0.19%              | 5,169            | 0             | 5,169                 | 639               | 5,808    |
| 13    | 101-223 Internal Auditor      | 1.00   | 0.13%              | 3,590            | 0             | 3,590                 | 444               | 4,033    |
| 14    | 101-233 Purchasing            | 6.68   | 0.90%              | 23,979           | 0             | 23,979                | 2,963             | 26,942   |
| 15    | 101-237 Grants Management     | 3.00   | 0.40%              | 10,769           | 0             | 10,769                | 1,331             | 12,100   |
| 16    | 101-253 Treasury              | 9.65   | 1.29%              | 34,640           | 0             | 34,640                | 4,281             | 38,921   |
| 17    | 101-261 311 Customer Service  | 14.35  | 1.92%              | 51,511           | 0             | 51,511                | 6,366             | 57,877   |
| 18    | 101-266 City Attorney         | 7.00   | 0.94%              | 25,127           | 0             | 25,127                | 3,105             | 28,233   |
| 19    | 101-270 Human Resources       | 10.38  | 1.39%              | 37,260           | 0             | 37,260                | 4,605             | 41,865   |
| 20    | 101-345, 349 Public Safety    | 207.21 | 27.78%             | 743,801          | 0             | 743,801               | 91,925            | 835,726  |
| 21    | 101-580 City Equipment        | 5.40   | 0.72%              | 19,384           | 0             | 19,384                | 2,396             | 21,779   |
| 22    | 101-715 CPED Admin            | 22.90  | 3.07%              | 82,202           | 0             | 82,202                | 10,159            | 92,361   |
| 23    | 101-751 Parks & Rec Admin     | 4.25   | 0.57%              | 15,256           | 0             | 15,256                | 1,885             | 17,141   |
| 26    | 101-175 Diversity & Inclusion | 2.00   | 0.27%              | 7,179            | 0             | 7,179                 | 887               | 8,066    |
| 28    | 101-257 Assessing             | 6.50   | 0.87%              | 23,332           | 0             | 23,332                | 2,884             | 26,216   |
| 29    | 101-262 Elections             | 6.95   | 0.93%              | 24,948           | 0             | 24,948                | 3,083             | 28,031   |
| 31    | 101-346 Public Safety COPS    | 11.49  | 1.54%              | 41,244           | 0             | 41,244                | 5,097             | 46,342   |
| 32    | 101-347 Public Safety Ops     | 39.43  | 5.29%              | 141,538          | 0             | 141,538               | 17,492            | 159,030  |
| 33    | 101-348 Criminal Invstgn Div  | 53.21  | 7.13%              | 191,003          | 0             | 191,003               | 23,606            | 214,608  |
| 34    | 101-371 Bldg Inspection Dept  | 7.85   | 1.05%              | 28,178           | 0             | 28,178                | 3,483             | 31,661   |
| 35    | 101-385 Code Enforcement      | 6.13   | 0.82%              | 22,004           | 0             | 22,004                | 2,719             | 24,724   |
| 36    | 101-400 PS Contracts          | 8.62   | 1.16%              | 30,942           | 0             | 30,942                | 3,824             | 34,766   |
| 37    | 101-426 Emerg Mgmt Homeland   | 2.00   | 0.27%              | 7,179            | 0             | 7,179                 | 887               | 8,066    |

**City of Kalamazoo, MI**  
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**Allocation Details**

**Seq. 6: 101-228, 229, 230 Info Tech**

**Cost Pool 1: PC / Network Support**

| Seq #           | Department Name                | Units         | Allocation Percent | First Allocation   | Direct Billed | Department Allocation | Second Allocation | Total              |
|-----------------|--------------------------------|---------------|--------------------|--------------------|---------------|-----------------------|-------------------|--------------------|
| 38              | 101-441 PW General             | 4.77          | 0.64%              | 17,122             | 0             | 17,122                | 2,116             | 19,239             |
| 39              | 101-443 Forestry               | 1.21          | 0.16%              | 4,343              | 0             | 4,343                 | 537               | 4,880              |
| 42              | 101-701 Planning               | 8.12          | 1.09%              | 29,148             | 0             | 29,148                | 3,602             | 32,750             |
| 45              | 101-724 Community Develop      | 2.52          | 0.34%              | 9,046              | 0             | 9,046                 | 1,118             | 10,164             |
| 46              | 101-728 Econ Dev               | 4.79          | 0.64%              | 17,194             | 0             | 17,194                | 2,125             | 19,319             |
| 47              | 101-75x Parks & Rec Activities | 11.75         | 1.58%              | 42,178             | 0             | 42,178                | 5,213             | 47,390             |
| 48              | 101-770 Parks Maint            | 4.00          | 0.54%              | 14,358             | 0             | 14,358                | 1,775             | 16,133             |
| 52              | 202 Major Streets              | 12.60         | 1.69%              | 45,211             | 0             | 45,211                | 5,588             | 50,799             |
| 53              | 203 Local Streets              | 4.70          | 0.63%              | 16,853             | 0             | 16,853                | 2,083             | 18,936             |
| 54              | 209 Cemeteries                 | 1.71          | 0.23%              | 6,138              | 0             | 6,138                 | 759               | 6,897              |
| 57              | 226 Solid Waste / Rubbish      | 2.21          | 0.30%              | 7,933              | 0             | 7,933                 | 980               | 8,913              |
| 59              | 232-40x PS Grants              | 0.01          | 0.00%              | 36                 | 0             | 36                    | 4                 | 40                 |
| 61              | 232-697 HUD Grants - Other     | 0.86          | 0.12%              | 3,087              | 0             | 3,087                 | 382               | 3,469              |
| 77              | 243 Brownfield Redvlp Auth     | 0.50          | 0.07%              | 1,795              | 0             | 1,795                 | 222               | 2,017              |
| 78              | 244 Econ Dvlp Corp             | 0.96          | 0.13%              | 3,446              | 0             | 3,446                 | 426               | 3,872              |
| 81              | 265 Drug Law Enforce           | 0.03          | 0.00%              | 108                | 0             | 108                   | 13                | 121                |
| 89              | 298 Home Grant                 | 1.06          | 0.14%              | 3,805              | 0             | 3,805                 | 470               | 4,275              |
| 90              | 299 CDBG Grant                 | 7.79          | 1.04%              | 27,963             | 0             | 27,963                | 3,456             | 31,419             |
| 94              | 590 Sewer Fund                 | 71.24         | 9.55%              | 255,723            | 0             | 255,723               | 31,604            | 287,327            |
| 95              | 591 Water Fund                 | 87.39         | 11.71%             | 313,695            | 0             | 313,695               | 38,769            | 352,464            |
| 96              | 677 Insurance Fund             | 1.00          | 0.13%              | 3,590              | 0             | 3,590                 | 444               | 4,033              |
| <b>Subtotal</b> |                                | <b>746.00</b> | <b>100.00%</b>     | <b>\$2,677,841</b> | <b>\$0</b>    | <b>\$2,677,841</b>    | <b>\$307,079</b>  | <b>\$2,984,919</b> |
| Direct Bills    |                                |               |                    |                    |               | 0                     |                   | 0                  |
| <b>Total</b>    |                                |               |                    |                    |               | <b>\$2,677,841</b>    |                   | <b>\$2,984,919</b> |

Allocation Basis Units: # PCs, exc CCTA

**City of Kalamazoo, MI**  
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**Allocation Details**  
**Cost Pool 2: App - Eden**

**Seq. 6: 101-228, 229, 230 Info Tech**

| Seq # | Department Name               | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total    |
|-------|-------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|----------|
| 4     | 101-172 City Manager          | 8.01  | 3.95%              | \$19,461         | \$0           | \$19,461              | \$0               | \$19,461 |
| 5     | 101-265 Bldgs & Grounds       | 4.12  | 2.03%              | 10,010           | 0             | 10,010                | 0                 | 10,010   |
| 6     | 101-228, 229, 230 Info Tech   | 17.00 | 8.37%              | 41,302           | 0             | 41,302                | 0                 | 41,302   |
| 7     | 101-191 Accounting Dept       | 6.34  | 3.12%              | 15,403           | 0             | 15,403                | 1,427             | 16,830   |
| 8     | 101-192 Financial Services    | 7.24  | 3.57%              | 17,590           | 0             | 17,590                | 1,629             | 19,219   |
| 9     | 101-210 Management Services   | 2.15  | 1.06%              | 5,224            | 0             | 5,224                 | 484               | 5,707    |
| 10    | 101-212 Budgeting             | 2.00  | 0.99%              | 4,859            | 0             | 4,859                 | 450               | 5,309    |
| 11    | 101-215 City Clerk            | 2.65  | 1.31%              | 6,438            | 0             | 6,438                 | 596               | 7,035    |
| 12    | 101-216 Records               | 0.32  | 0.16%              | 777              | 0             | 777                   | 72                | 849      |
| 13    | 101-223 Internal Auditor      | 1.00  | 0.49%              | 2,430            | 0             | 2,430                 | 225               | 2,655    |
| 14    | 101-233 Purchasing            | 5.42  | 2.67%              | 13,168           | 0             | 13,168                | 1,220             | 14,388   |
| 15    | 101-237 Grants Management     | 3.00  | 1.48%              | 7,289            | 0             | 7,289                 | 675               | 7,964    |
| 16    | 101-253 Treasury              | 4.65  | 2.29%              | 11,297           | 0             | 11,297                | 1,047             | 12,344   |
| 17    | 101-261 311 Customer Service  | 9.35  | 4.61%              | 22,716           | 0             | 22,716                | 2,104             | 24,821   |
| 18    | 101-266 City Attorney         | 3.00  | 1.48%              | 7,289            | 0             | 7,289                 | 675               | 7,964    |
| 19    | 101-270 Human Resources       | 7.00  | 3.45%              | 17,007           | 0             | 17,007                | 1,575             | 18,582   |
| 20    | 101-345, 349 Public Safety    | 7.00  | 3.45%              | 17,007           | 0             | 17,007                | 1,575             | 18,582   |
| 21    | 101-580 City Equipment        | 2.40  | 1.18%              | 5,831            | 0             | 5,831                 | 540               | 6,371    |
| 22    | 101-715 CPED Admin            | 4.82  | 2.37%              | 11,710           | 0             | 11,710                | 1,085             | 12,795   |
| 23    | 101-751 Parks & Rec Admin     | 2.25  | 1.11%              | 5,466            | 0             | 5,466                 | 506               | 5,973    |
| 26    | 101-175 Diversity & Inclusion | 2.00  | 0.99%              | 4,859            | 0             | 4,859                 | 450               | 5,309    |
| 29    | 101-262 Elections             | 3.95  | 1.95%              | 9,597            | 0             | 9,597                 | 889               | 10,486   |
| 32    | 101-347 Public Safety Ops     | 0.02  | 0.01%              | 49               | 0             | 49                    | 5                 | 53       |
| 34    | 101-371 Bldg Inspection Dept  | 2.50  | 1.23%              | 6,074            | 0             | 6,074                 | 563               | 6,637    |
| 35    | 101-385 Code Enforcement      | 2.36  | 1.16%              | 5,734            | 0             | 5,734                 | 531               | 6,265    |
| 36    | 101-400 PS Contracts          | 1.98  | 0.98%              | 4,810            | 0             | 4,810                 | 446               | 5,256    |
| 38    | 101-441 PW General            | 0.57  | 0.28%              | 1,385            | 0             | 1,385                 | 128               | 1,513    |
| 39    | 101-443 Forestry              | 1.21  | 0.60%              | 2,940            | 0             | 2,940                 | 272               | 3,212    |
| 42    | 101-701 Planning              | 4.12  | 2.03%              | 10,010           | 0             | 10,010                | 927               | 10,937   |
| 45    | 101-724 Community Develop     | 2.00  | 0.99%              | 4,859            | 0             | 4,859                 | 450               | 5,309    |

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**Allocation Details**  
**Cost Pool 2: App - Eden**

**Seq. 6: 101-228, 229, 230 Info Tech**

| Seq #           | Department Name                | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------|--------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 46              | 101-728 Econ Dev               | 4.71          | 2.32%              | 11,443           | 0             | 11,443                | 1,060             | 12,503           |
| 47              | 101-75x Parks & Rec Activities | 0.75          | 0.37%              | 1,822            | 0             | 1,822                 | 169               | 1,991            |
| 48              | 101-770 Parks Maint            | 2.00          | 0.99%              | 4,859            | 0             | 4,859                 | 450               | 5,309            |
| 52              | 202 Major Streets              | 5.23          | 2.58%              | 12,719           | 0             | 12,719                | 1,178             | 13,897           |
| 53              | 203 Local Streets              | 2.04          | 1.01%              | 4,968            | 0             | 4,968                 | 460               | 5,429            |
| 54              | 209 Cemeteries                 | 1.57          | 0.77%              | 3,814            | 0             | 3,814                 | 353               | 4,168            |
| 57              | 226 Solid Waste / Rubbish      | 1.14          | 0.56%              | 2,770            | 0             | 2,770                 | 257               | 3,026            |
| 61              | 232-697 HUD Grants - Other     | 0.12          | 0.06%              | 292              | 0             | 292                   | 27                | 319              |
| 78              | 244 Econ Dvlp Corp             | 0.96          | 0.47%              | 2,332            | 0             | 2,332                 | 216               | 2,548            |
| 89              | 298 Home Grant                 | 0.88          | 0.43%              | 2,138            | 0             | 2,138                 | 198               | 2,336            |
| 90              | 299 CDBG Grant                 | 1.78          | 0.88%              | 4,325            | 0             | 4,325                 | 401               | 4,725            |
| 94              | 590 Sewer Fund                 | 30.53         | 15.04%             | 74,174           | 0             | 74,174                | 6,871             | 81,045           |
| 95              | 591 Water Fund                 | 29.85         | 14.70%             | 72,522           | 0             | 72,522                | 6,718             | 79,240           |
| 96              | 677 Insurance Fund             | 1.00          | 0.49%              | 2,430            | 0             | 2,430                 | 225               | 2,655            |
| <b>Subtotal</b> |                                | <b>203.00</b> | <b>100.00%</b>     | <b>\$493,197</b> | <b>\$0</b>    | <b>\$493,197</b>      | <b>\$39,131</b>   | <b>\$532,328</b> |
| Direct Bills    |                                |               |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>    |                                |               |                    |                  |               | <b>\$493,197</b>      |                   | <b>\$532,328</b> |

Allocation Basis Units: # Eden Users, exc CCTA

**City of Kalamazoo, MI**  
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**Allocation Details**  
**Cost Pool 3: App - BS & A**

**Seq. 6: 101-228, 229, 230 Info Tech**

| Seq # | Department Name              | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total   |
|-------|------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 4     | 101-172 City Manager         | 5.01  | 2.32%              | \$5,274          | \$0           | \$5,274               | \$0               | \$5,274 |
| 6     | 101-228, 229, 230 Info Tech  | 14.00 | 6.48%              | 14,737           | 0             | 14,737                | 0                 | 14,737  |
| 7     | 101-191 Accounting Dept      | 7.34  | 3.40%              | 7,726            | 0             | 7,726                 | 1,011             | 8,737   |
| 8     | 101-192 Financial Services   | 1.50  | 0.69%              | 1,579            | 0             | 1,579                 | 207               | 1,786   |
| 9     | 101-210 Management Services  | 1.15  | 0.53%              | 1,211            | 0             | 1,211                 | 158               | 1,369   |
| 10    | 101-212 Budgeting            | 2.00  | 0.93%              | 2,105            | 0             | 2,105                 | 275               | 2,381   |
| 11    | 101-215 City Clerk           | 2.28  | 1.06%              | 2,400            | 0             | 2,400                 | 314               | 2,714   |
| 12    | 101-216 Records              | 0.32  | 0.15%              | 337              | 0             | 337                   | 44                | 381     |
| 13    | 101-223 Internal Auditor     | 1.00  | 0.46%              | 1,053            | 0             | 1,053                 | 138               | 1,190   |
| 14    | 101-233 Purchasing           | 1.16  | 0.54%              | 1,221            | 0             | 1,221                 | 160               | 1,381   |
| 15    | 101-237 Grants Management    | 2.00  | 0.93%              | 2,105            | 0             | 2,105                 | 275               | 2,381   |
| 16    | 101-253 Treasury             | 11.65 | 5.39%              | 12,263           | 0             | 12,263                | 1,604             | 13,868  |
| 17    | 101-261 311 Customer Service | 8.35  | 3.87%              | 8,790            | 0             | 8,790                 | 1,150             | 9,939   |
| 19    | 101-270 Human Resources      | 1.00  | 0.46%              | 1,053            | 0             | 1,053                 | 138               | 1,190   |
| 20    | 101-345, 349 Public Safety   | 9.00  | 4.17%              | 9,474            | 0             | 9,474                 | 1,239             | 10,713  |
| 21    | 101-580 City Equipment       | 0.25  | 0.12%              | 263              | 0             | 263                   | 34                | 298     |
| 22    | 101-715 CPED Admin           | 4.74  | 2.19%              | 4,990            | 0             | 4,990                 | 653               | 5,642   |
| 23    | 101-751 Parks & Rec Admin    | 0.50  | 0.23%              | 526              | 0             | 526                   | 69                | 595     |
| 28    | 101-257 Assessing            | 24.50 | 11.34%             | 25,790           | 0             | 25,790                | 3,374             | 29,163  |
| 29    | 101-262 Elections            | 0.40  | 0.19%              | 421              | 0             | 421                   | 55                | 476     |
| 32    | 101-347 Public Safety Ops    | 6.05  | 2.80%              | 6,368            | 0             | 6,368                 | 833               | 7,202   |
| 33    | 101-348 Criminal Invstgn Div | 0.38  | 0.18%              | 400              | 0             | 400                   | 52                | 452     |
| 34    | 101-371 Bldg Inspection Dept | 8.85  | 4.10%              | 9,316            | 0             | 9,316                 | 1,219             | 10,535  |
| 35    | 101-385 Code Enforcement     | 6.27  | 2.90%              | 6,600            | 0             | 6,600                 | 863               | 7,463   |
| 36    | 101-400 PS Contracts         | 2.57  | 1.19%              | 2,705            | 0             | 2,705                 | 354               | 3,059   |
| 38    | 101-441 PW General           | 2.65  | 1.23%              | 2,790            | 0             | 2,790                 | 365               | 3,154   |
| 42    | 101-701 Planning             | 6.12  | 2.83%              | 6,442            | 0             | 6,442                 | 843               | 7,285   |
| 45    | 101-724 Community Develop    | 1.90  | 0.88%              | 2,000            | 0             | 2,000                 | 262               | 2,262   |
| 46    | 101-728 Econ Dev             | 3.71  | 1.72%              | 3,905            | 0             | 3,905                 | 511               | 4,416   |
| 48    | 101-770 Parks Maint          | 0.50  | 0.23%              | 526              | 0             | 526                   | 69                | 595     |

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - FY2025 2 CFR Part 200**

**16368**  
**07/29/26**

**Allocation Details**  
**Cost Pool 3: App - BS & A**

**Seq. 6: 101-228, 229, 230 Info Tech**

| Seq #           | Department Name            | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------|----------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 52              | 202 Major Streets          | 2.70          | 1.25%              | 2,847            | 0             | 2,847                 | 372               | 3,220            |
| 53              | 203 Local Streets          | 1.97          | 0.91%              | 2,079            | 0             | 2,079                 | 272               | 2,351            |
| 54              | 209 Cemeteries             | 1.71          | 0.79%              | 1,800            | 0             | 1,800                 | 235               | 2,035            |
| 57              | 226 Solid Waste / Rubbish  | 1.99          | 0.92%              | 2,095            | 0             | 2,095                 | 274               | 2,369            |
| 61              | 232-697 HUD Grants - Other | 0.93          | 0.43%              | 979              | 0             | 979                   | 128               | 1,107            |
| 77              | 243 Brownfield Redvlp Auth | 0.50          | 0.23%              | 526              | 0             | 526                   | 69                | 595              |
| 78              | 244 Econ Dvlp Corp         | 0.96          | 0.44%              | 1,011            | 0             | 1,011                 | 132               | 1,143            |
| 89              | 298 Home Grant             | 1.26          | 0.58%              | 1,326            | 0             | 1,326                 | 174               | 1,500            |
| 90              | 299 CDBG Grant             | 8.00          | 3.70%              | 8,421            | 0             | 8,421                 | 1,102             | 9,523            |
| 94              | 590 Sewer Fund             | 17.44         | 8.07%              | 18,358           | 0             | 18,358                | 2,402             | 20,760           |
| 95              | 591 Water Fund             | 40.38         | 18.69%             | 42,506           | 0             | 42,506                | 5,560             | 48,066           |
| 96              | 677 Insurance Fund         | 1.00          | 0.46%              | 1,053            | 0             | 1,053                 | 138               | 1,190            |
| <b>Subtotal</b> |                            | <b>216.00</b> | <b>100.00%</b>     | <b>\$227,371</b> | <b>\$0</b>    | <b>\$227,371</b>      | <b>\$27,126</b>   | <b>\$254,497</b> |
| Direct Bills    |                            |               |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>    |                            |               |                    |                  |               | <b>\$227,371</b>      |                   | <b>\$254,497</b> |

Allocation Basis Units: # BS&A Users, exc CCTA

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - FY2025 2 CFR Part 200**

**16368**  
**07/29/26**

**Allocation Details**  
**Cost Pool 4: App - Kronos**

**Seq. 6: 101-228, 229, 230 Info Tech**

| Seq # | Department Name               | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total   |
|-------|-------------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 4     | 101-172 City Manager          | 8.01   | 1.21%              | \$3,425          | \$0           | \$3,425               | \$0               | \$3,425 |
| 5     | 101-265 Bldgs & Grounds       | 5.05   | 0.76%              | 2,159            | 0             | 2,159                 | 0                 | 2,159   |
| 6     | 101-228, 229, 230 Info Tech   | 16.00  | 2.42%              | 6,841            | 0             | 6,841                 | 0                 | 6,841   |
| 7     | 101-191 Accounting Dept       | 5.34   | 0.81%              | 2,283            | 0             | 2,283                 | 120               | 2,403   |
| 8     | 101-192 Financial Services    | 7.24   | 1.09%              | 3,095            | 0             | 3,095                 | 162               | 3,258   |
| 9     | 101-210 Management Services   | 1.77   | 0.27%              | 757              | 0             | 757                   | 40                | 796     |
| 10    | 101-212 Budgeting             | 1.00   | 0.15%              | 428              | 0             | 428                   | 22                | 450     |
| 11    | 101-215 City Clerk            | 2.65   | 0.40%              | 1,133            | 0             | 1,133                 | 59                | 1,192   |
| 12    | 101-216 Records               | 1.32   | 0.20%              | 564              | 0             | 564                   | 30                | 594     |
| 13    | 101-223 Internal Auditor      | 1.00   | 0.15%              | 428              | 0             | 428                   | 22                | 450     |
| 14    | 101-233 Purchasing            | 5.42   | 0.82%              | 2,317            | 0             | 2,317                 | 122               | 2,439   |
| 15    | 101-237 Grants Management     | 3.00   | 0.45%              | 1,283            | 0             | 1,283                 | 67                | 1,350   |
| 16    | 101-253 Treasury              | 8.65   | 1.31%              | 3,698            | 0             | 3,698                 | 194               | 3,892   |
| 17    | 101-261 311 Customer Service  | 9.35   | 1.41%              | 3,998            | 0             | 3,998                 | 210               | 4,207   |
| 18    | 101-266 City Attorney         | 7.00   | 1.06%              | 2,993            | 0             | 2,993                 | 157               | 3,150   |
| 19    | 101-270 Human Resources       | 8.38   | 1.27%              | 3,583            | 0             | 3,583                 | 188               | 3,771   |
| 20    | 101-345, 349 Public Safety    | 40.15  | 6.06%              | 17,166           | 0             | 17,166                | 901               | 18,067  |
| 21    | 101-580 City Equipment        | 7.40   | 1.12%              | 3,164            | 0             | 3,164                 | 166               | 3,330   |
| 22    | 101-715 CPED Admin            | 4.82   | 0.73%              | 2,061            | 0             | 2,061                 | 108               | 2,169   |
| 23    | 101-751 Parks & Rec Admin     | 2.35   | 0.35%              | 1,005            | 0             | 1,005                 | 53                | 1,057   |
| 26    | 101-175 Diversity & Inclusion | 2.00   | 0.30%              | 855              | 0             | 855                   | 45                | 900     |
| 29    | 101-262 Elections             | 3.95   | 0.60%              | 1,689            | 0             | 1,689                 | 89                | 1,777   |
| 31    | 101-346 Public Safety COPS    | 23.79  | 3.59%              | 10,171           | 0             | 10,171                | 534               | 10,705  |
| 32    | 101-347 Public Safety Ops     | 186.23 | 28.13%             | 79,621           | 0             | 79,621                | 4,179             | 83,800  |
| 33    | 101-348 Criminal Invstgn Div  | 21.45  | 3.24%              | 9,171            | 0             | 9,171                 | 481               | 9,652   |
| 34    | 101-371 Bldg Inspection Dept  | 6.85   | 1.03%              | 2,929            | 0             | 2,929                 | 154               | 3,082   |
| 35    | 101-385 Code Enforcement      | 6.27   | 0.95%              | 2,681            | 0             | 2,681                 | 141               | 2,821   |
| 36    | 101-400 PS Contracts          | 2.35   | 0.35%              | 1,005            | 0             | 1,005                 | 53                | 1,057   |
| 38    | 101-441 PW General            | 1.05   | 0.16%              | 449              | 0             | 449                   | 24                | 472     |
| 39    | 101-443 Forestry              | 2.93   | 0.44%              | 1,253            | 0             | 1,253                 | 66                | 1,318   |

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - FY2025 2 CFR Part 200**

**16368**  
**07/29/26**

**Allocation Details**  
**Cost Pool 4: App - Kronos**

**Seq. 6: 101-228, 229, 230 Info Tech**

| Seq #           | Department Name                | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------|--------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 42              | 101-701 Planning               | 7.12          | 1.08%              | 3,044            | 0             | 3,044                 | 160               | 3,204            |
| 45              | 101-724 Community Develop      | 2.52          | 0.38%              | 1,077            | 0             | 1,077                 | 57                | 1,134            |
| 46              | 101-728 Econ Dev               | 4.71          | 0.71%              | 2,014            | 0             | 2,014                 | 106               | 2,119            |
| 47              | 101-75x Parks & Rec Activities | 6.75          | 1.02%              | 2,886            | 0             | 2,886                 | 151               | 3,037            |
| 48              | 101-770 Parks Maint            | 10.71         | 1.62%              | 4,579            | 0             | 4,579                 | 240               | 4,819            |
| 52              | 202 Major Streets              | 17.99         | 2.72%              | 7,689            | 0             | 7,689                 | 404               | 8,093            |
| 53              | 203 Local Streets              | 13.02         | 1.97%              | 5,564            | 0             | 5,564                 | 292               | 5,857            |
| 54              | 209 Cemeteries                 | 3.56          | 0.54%              | 1,522            | 0             | 1,522                 | 80                | 1,602            |
| 57              | 226 Solid Waste / Rubbish      | 9.01          | 1.36%              | 3,852            | 0             | 3,852                 | 202               | 4,054            |
| 61              | 232-697 HUD Grants - Other     | 0.86          | 0.13%              | 368              | 0             | 368                   | 19                | 387              |
| 78              | 244 Econ Dvlp Corp             | 0.96          | 0.14%              | 410              | 0             | 410                   | 22                | 432              |
| 81              | 265 Drug Law Enforce           | 0.03          | 0.00%              | 13               | 0             | 13                    | 1                 | 13               |
| 89              | 298 Home Grant                 | 1.06          | 0.16%              | 453              | 0             | 453                   | 24                | 477              |
| 90              | 299 CDBG Grant                 | 7.65          | 1.16%              | 3,271            | 0             | 3,271                 | 172               | 3,442            |
| 94              | 590 Sewer Fund                 | 80.19         | 12.11%             | 34,285           | 0             | 34,285                | 1,799             | 36,084           |
| 95              | 591 Water Fund                 | 92.23         | 13.93%             | 39,432           | 0             | 39,432                | 2,069             | 41,502           |
| 96              | 677 Insurance Fund             | 1.00          | 0.15%              | 428              | 0             | 428                   | 22                | 450              |
| <b>Subtotal</b> |                                | <b>662.13</b> | <b>100.00%</b>     | <b>\$283,090</b> | <b>\$0</b>    | <b>\$283,090</b>      | <b>\$14,204</b>   | <b>\$297,294</b> |
| Direct Bills    |                                |               |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>    |                                |               |                    |                  |               | <b>\$283,090</b>      |                   | <b>\$297,294</b> |

Allocation Basis Units: # Kronos Users

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - FY2025 2 CFR Part 200**

**16368**  
**07/29/26**

**Allocation Details**  
**Cost Pool 5: App - NeoGov**

**Seq. 6: 101-228, 229, 230 Info Tech**

| Seq # | Department Name               | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|-------------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|-------|
| 4     | 101-172 City Manager          | 10.85  | 1.50%              | \$425            | \$0           | \$425                 | \$0               | \$425 |
| 5     | 101-265 Bldgs & Grounds       | 8.19   | 1.13%              | 321              | 0             | 321                   | 0                 | 321   |
| 6     | 101-228, 229, 230 Info Tech   | 15.61  | 2.16%              | 612              | 0             | 612                   | 0                 | 612   |
| 7     | 101-191 Accounting Dept       | 6.36   | 0.88%              | 249              | 0             | 249                   | 0                 | 249   |
| 8     | 101-192 Financial Services    | 7.31   | 1.01%              | 286              | 0             | 286                   | 0                 | 286   |
| 9     | 101-210 Management Services   | 2.09   | 0.29%              | 82               | 0             | 82                    | 0                 | 82    |
| 10    | 101-212 Budgeting             | 2.00   | 0.28%              | 78               | 0             | 78                    | 0                 | 78    |
| 11    | 101-215 City Clerk            | 2.65   | 0.37%              | 104              | 0             | 104                   | 0                 | 104   |
| 12    | 101-216 Records               | 1.32   | 0.18%              | 52               | 0             | 52                    | 0                 | 52    |
| 13    | 101-223 Internal Auditor      | 1.00   | 0.14%              | 39               | 0             | 39                    | 0                 | 39    |
| 14    | 101-233 Purchasing            | 5.43   | 0.75%              | 213              | 0             | 213                   | 0                 | 213   |
| 15    | 101-237 Grants Management     | 3.00   | 0.42%              | 118              | 0             | 118                   | 0                 | 118   |
| 16    | 101-253 Treasury              | 7.73   | 1.07%              | 303              | 0             | 303                   | 0                 | 303   |
| 17    | 101-261 311 Customer Service  | 9.41   | 1.30%              | 369              | 0             | 369                   | 0                 | 369   |
| 18    | 101-266 City Attorney         | 7.00   | 0.97%              | 274              | 0             | 274                   | 0                 | 274   |
| 19    | 101-270 Human Resources       | 8.02   | 1.11%              | 314              | 0             | 314                   | 0                 | 314   |
| 20    | 101-345, 349 Public Safety    | 37.93  | 5.25%              | 1,486            | 0             | 1,486                 | 0                 | 1,486 |
| 21    | 101-580 City Equipment        | 8.09   | 1.12%              | 317              | 0             | 317                   | 0                 | 317   |
| 22    | 101-715 CPED Admin            | 4.75   | 0.66%              | 186              | 0             | 186                   | 0                 | 186   |
| 23    | 101-751 Parks & Rec Admin     | 2.25   | 0.31%              | 88               | 0             | 88                    | 0                 | 88    |
| 25    | 101-101 City Commission       | 2.02   | 0.28%              | 79               | 0             | 79                    | 0                 | 79    |
| 26    | 101-175 Diversity & Inclusion | 2.00   | 0.28%              | 78               | 0             | 78                    | 0                 | 78    |
| 29    | 101-262 Elections             | 3.95   | 0.55%              | 155              | 0             | 155                   | 0                 | 155   |
| 31    | 101-346 Public Safety COPS    | 24.95  | 3.45%              | 978              | 0             | 978                   | 0                 | 978   |
| 32    | 101-347 Public Safety Ops     | 196.41 | 27.19%             | 7,697            | 0             | 7,697                 | 0                 | 7,697 |
| 33    | 101-348 Criminal Invstgn Div  | 28.25  | 3.91%              | 1,107            | 0             | 1,107                 | 0                 | 1,107 |
| 34    | 101-371 Bldg Inspection Dept  | 8.27   | 1.15%              | 324              | 0             | 324                   | 0                 | 324   |
| 35    | 101-385 Code Enforcement      | 5.78   | 0.80%              | 227              | 0             | 227                   | 0                 | 227   |
| 36    | 101-400 PS Contracts          | 1.87   | 0.26%              | 73               | 0             | 73                    | 0                 | 73    |
| 38    | 101-441 PW General            | 1.17   | 0.16%              | 46               | 0             | 46                    | 0                 | 46    |

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - FY2025 2 CFR Part 200**

**16368**  
**07/29/26**

**Allocation Details**  
**Cost Pool 5: App - NeoGov**

**Seq. 6: 101-228, 229, 230 Info Tech**

| Seq #           | Department Name                | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|-----------------|--------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 39              | 101-443 Forestry               | 3.30          | 0.46%              | 129              | 0             | 129                   | 0                 | 129             |
| 42              | 101-701 Planning               | 8.33          | 1.15%              | 326              | 0             | 326                   | 0                 | 326             |
| 45              | 101-724 Community Develop      | 3.15          | 0.44%              | 124              | 0             | 124                   | 0                 | 124             |
| 46              | 101-728 Econ Dev               | 5.67          | 0.79%              | 222              | 0             | 222                   | 0                 | 222             |
| 47              | 101-75x Parks & Rec Activities | 20.57         | 2.85%              | 806              | 0             | 806                   | 0                 | 806             |
| 48              | 101-770 Parks Maint            | 17.28         | 2.39%              | 677              | 0             | 677                   | 0                 | 677             |
| 52              | 202 Major Streets              | 19.42         | 2.69%              | 761              | 0             | 761                   | 0                 | 761             |
| 53              | 203 Local Streets              | 15.02         | 2.08%              | 588              | 0             | 588                   | 0                 | 588             |
| 54              | 209 Cemeteries                 | 5.57          | 0.77%              | 218              | 0             | 218                   | 0                 | 218             |
| 57              | 226 Solid Waste / Rubbish      | 8.92          | 1.24%              | 350              | 0             | 350                   | 0                 | 350             |
| 61              | 232-697 HUD Grants - Other     | 0.85          | 0.12%              | 33               | 0             | 33                    | 0                 | 33              |
| 77              | 243 Brownfield Redvlp Auth     | 1.61          | 0.22%              | 63               | 0             | 63                    | 0                 | 63              |
| 78              | 244 Econ Dvlp Corp             | 0.29          | 0.04%              | 11               | 0             | 11                    | 0                 | 11              |
| 89              | 298 Home Grant                 | 1.06          | 0.15%              | 42               | 0             | 42                    | 0                 | 42              |
| 90              | 299 CDBG Grant                 | 7.49          | 1.04%              | 293              | 0             | 293                   | 0                 | 293             |
| 94              | 590 Sewer Fund                 | 85.24         | 11.80%             | 3,340            | 0             | 3,340                 | 0                 | 3,340           |
| 95              | 591 Water Fund                 | 92.92         | 12.86%             | 3,641            | 0             | 3,641                 | 0                 | 3,641           |
| <b>Subtotal</b> |                                | <b>722.36</b> | <b>100.00%</b>     | <b>\$28,307</b>  | <b>\$0</b>    | <b>\$28,307</b>       | <b>\$0</b>        | <b>\$28,307</b> |
| Direct Bills    |                                |               |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>    |                                |               |                    |                  |               | <b>\$28,307</b>       |                   | <b>\$28,307</b> |

Allocation Basis Units: # Full-Time Equivalents (FTEs)

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - FY2025 2 CFR Part 200**

**16368**  
**07/29/26**

**Allocation Details**  
**Cost Pool 6: Laserfiche**

**Seq. 6: 101-228, 229, 230 Info Tech**

| Seq #           | Department Name                | Units        | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|-----------------|--------------------------------|--------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 4               | 101-172 City Manager           | 4.00         | 10.26%             | \$4,106          | \$0           | \$4,106               | \$0               | \$4,106         |
| 5               | 101-265 Bldgs & Grounds        | 2.00         | 5.13%              | 2,053            | 0             | 2,053                 | 0                 | 2,053           |
| 16              | 101-253 Treasury               | 1.00         | 2.56%              | 1,027            | 0             | 1,027                 | 0                 | 1,027           |
| 18              | 101-266 City Attorney          | 1.00         | 2.56%              | 1,027            | 0             | 1,027                 | 0                 | 1,027           |
| 20              | 101-345, 349 Public Safety     | 2.00         | 5.13%              | 2,053            | 0             | 2,053                 | 0                 | 2,053           |
| 23              | 101-751 Parks & Rec Admin      | 1.50         | 3.85%              | 1,540            | 0             | 1,540                 | 0                 | 1,540           |
| 29              | 101-262 Elections              | 1.00         | 2.56%              | 1,027            | 0             | 1,027                 | 0                 | 1,027           |
| 32              | 101-347 Public Safety Ops      | 3.00         | 7.69%              | 3,080            | 0             | 3,080                 | 0                 | 3,080           |
| 42              | 101-701 Planning               | 1.00         | 2.56%              | 1,027            | 0             | 1,027                 | 0                 | 1,027           |
| 47              | 101-75x Parks & Rec Activities | 3.00         | 7.69%              | 3,080            | 0             | 3,080                 | 0                 | 3,080           |
| 48              | 101-770 Parks Maint            | 2.50         | 6.41%              | 2,566            | 0             | 2,566                 | 0                 | 2,566           |
| 52              | 202 Major Streets              | 1.50         | 3.85%              | 1,540            | 0             | 1,540                 | 0                 | 1,540           |
| 53              | 203 Local Streets              | 1.50         | 3.85%              | 1,540            | 0             | 1,540                 | 0                 | 1,540           |
| 93              | 514 Parking System             | 3.00         | 7.69%              | 3,080            | 0             | 3,080                 | 0                 | 3,080           |
| 94              | 590 Sewer Fund                 | 1.00         | 2.56%              | 1,027            | 0             | 1,027                 | 0                 | 1,027           |
| 95              | 591 Water Fund                 | 5.00         | 12.82%             | 5,133            | 0             | 5,133                 | 0                 | 5,133           |
| 96              | 677 Insurance Fund             | 1.00         | 2.56%              | 1,027            | 0             | 1,027                 | 0                 | 1,027           |
| 103             | CCTA                           | 4.00         | 10.26%             | 4,106            | 0             | 4,106                 | 0                 | 4,106           |
| <b>Subtotal</b> |                                | <b>39.00</b> | <b>100.00%</b>     | <b>\$40,035</b>  | <b>\$0</b>    | <b>\$40,035</b>       | <b>\$0</b>        | <b>\$40,035</b> |
| Direct Bills    |                                |              |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>    |                                |              |                    |                  |               | <b>\$40,035</b>       |                   | <b>\$40,035</b> |

Allocation Basis Units: # Laserfiche licenses

**City of Kalamazoo, MI**  
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**16368**  
**07/29/26**

**Allocation Details**

**Seq. 6: 101-228, 229, 230 Info Tech**

**Cost Pool 7: KDPS**

| Seq #           | Department Name              | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------|------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 20              | 101-345, 349 Public Safety   | 207.21        | 64.35%             | \$209,741        | \$0           | \$209,741             | \$36,209          | \$245,950        |
| 31              | 101-346 Public Safety COPS   | 11.49         | 3.57%              | 11,630           | 0             | 11,630                | 2,008             | 13,638           |
| 32              | 101-347 Public Safety Ops    | 39.43         | 12.25%             | 39,912           | 0             | 39,912                | 6,890             | 46,802           |
| 33              | 101-348 Criminal Invstgn Div | 53.21         | 16.52%             | 53,860           | 0             | 53,860                | 9,298             | 63,158           |
| 36              | 101-400 PS Contracts         | 8.62          | 2.68%              | 8,725            | 0             | 8,725                 | 1,506             | 10,232           |
| 37              | 101-426 Emerg Mgmt Homeland  | 2.00          | 0.62%              | 2,024            | 0             | 2,024                 | 349               | 2,374            |
| 59              | 232-40x PS Grants            | 0.01          | 0.00%              | 10               | 0             | 10                    | 2                 | 12               |
| 81              | 265 Drug Law Enforce         | 0.03          | 0.01%              | 30               | 0             | 30                    | 5                 | 36               |
| <b>Subtotal</b> |                              | <b>322.00</b> | <b>100.00%</b>     | <b>\$325,934</b> | <b>\$0</b>    | <b>\$325,934</b>      | <b>\$56,268</b>   | <b>\$382,201</b> |
| Direct Bills    |                              |               |                    |                  |               |                       | 0                 | 0                |
| <b>Total</b>    |                              |               |                    |                  |               | <b>\$325,934</b>      |                   | <b>\$382,201</b> |

Allocation Basis Units: # PCs - KDPS

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**16368**  
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**Allocation Details**

**Seq. 6: 101-228, 229, 230 Info Tech**

**Cost Pool 8: CPED**

| Seq #           | Department Name              | Units        | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|-----------------|------------------------------|--------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 22              | 101-715 CPED Admin           | 22.90        | 36.07%             | \$10,752         | \$0           | \$10,752              | \$0               | \$10,752        |
| 34              | 101-371 Bldg Inspection Dept | 7.85         | 12.37%             | 3,686            | 0             | 3,686                 | 0                 | 3,686           |
| 35              | 101-385 Code Enforcement     | 6.13         | 9.66%              | 2,878            | 0             | 2,878                 | 0                 | 2,878           |
| 42              | 101-701 Planning             | 8.12         | 12.79%             | 3,812            | 0             | 3,812                 | 0                 | 3,812           |
| 45              | 101-724 Community Develop    | 2.52         | 3.97%              | 1,183            | 0             | 1,183                 | 0                 | 1,183           |
| 46              | 101-728 Econ Dev             | 4.79         | 7.55%              | 2,249            | 0             | 2,249                 | 0                 | 2,249           |
| 61              | 232-697 HUD Grants - Other   | 0.86         | 1.35%              | 404              | 0             | 404                   | 0                 | 404             |
| 77              | 243 Brownfield Redvlp Auth   | 0.50         | 0.79%              | 235              | 0             | 235                   | 0                 | 235             |
| 78              | 244 Econ Dvlp Corp           | 0.96         | 1.51%              | 451              | 0             | 451                   | 0                 | 451             |
| 89              | 298 Home Grant               | 1.06         | 1.67%              | 498              | 0             | 498                   | 0                 | 498             |
| 90              | 299 CDBG Grant               | 7.79         | 12.27%             | 3,658            | 0             | 3,658                 | 0                 | 3,658           |
| <b>Subtotal</b> |                              | <b>63.48</b> | <b>100.00%</b>     | <b>\$29,805</b>  | <b>\$0</b>    | <b>\$29,805</b>       | <b>\$0</b>        | <b>\$29,805</b> |
| Direct Bills    |                              |              |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>    |                              |              |                    |                  |               | <b>\$29,805</b>       |                   | <b>\$29,805</b> |

Allocation Basis Units: # PCs - CPED

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**Allocation Details**

**Seq. 6: 101-228, 229, 230 Info Tech**

**Cost Pool 9: VOIP**

| Seq # | Department Name               | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total   |
|-------|-------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 4     | 101-172 City Manager          | 8.01  | 2.39%              | \$1,373          | \$0           | \$1,373               | \$0               | \$1,373 |
| 5     | 101-265 Bldgs & Grounds       | 1.00  | 0.30%              | 171              | 0             | 171                   | 0                 | 171     |
| 6     | 101-228, 229, 230 Info Tech   | 16.00 | 4.78%              | 2,743            | 0             | 2,743                 | 0                 | 2,743   |
| 7     | 101-191 Accounting Dept       | 5.34  | 1.60%              | 915              | 0             | 915                   | 0                 | 915     |
| 8     | 101-192 Financial Services    | 6.24  | 1.87%              | 1,070            | 0             | 1,070                 | 0                 | 1,070   |
| 9     | 101-210 Management Services   | 1.77  | 0.53%              | 303              | 0             | 303                   | 0                 | 303     |
| 10    | 101-212 Budgeting             | 1.00  | 0.30%              | 171              | 0             | 171                   | 0                 | 171     |
| 11    | 101-215 City Clerk            | 2.65  | 0.79%              | 454              | 0             | 454                   | 0                 | 454     |
| 12    | 101-216 Records               | 1.32  | 0.39%              | 226              | 0             | 226                   | 0                 | 226     |
| 13    | 101-223 Internal Auditor      | 1.00  | 0.30%              | 171              | 0             | 171                   | 0                 | 171     |
| 14    | 101-233 Purchasing            | 5.42  | 1.62%              | 929              | 0             | 929                   | 0                 | 929     |
| 15    | 101-237 Grants Management     | 3.00  | 0.90%              | 514              | 0             | 514                   | 0                 | 514     |
| 16    | 101-253 Treasury              | 8.65  | 2.59%              | 1,483            | 0             | 1,483                 | 0                 | 1,483   |
| 17    | 101-261 311 Customer Service  | 9.35  | 2.80%              | 1,603            | 0             | 1,603                 | 0                 | 1,603   |
| 18    | 101-266 City Attorney         | 7.00  | 2.09%              | 1,200            | 0             | 1,200                 | 0                 | 1,200   |
| 19    | 101-270 Human Resources       | 7.38  | 2.21%              | 1,265            | 0             | 1,265                 | 0                 | 1,265   |
| 20    | 101-345, 349 Public Safety    | 32.87 | 9.83%              | 5,635            | 0             | 5,635                 | 0                 | 5,635   |
| 21    | 101-580 City Equipment        | 3.40  | 1.02%              | 583              | 0             | 583                   | 0                 | 583     |
| 22    | 101-715 CPED Admin            | 4.82  | 1.44%              | 826              | 0             | 826                   | 0                 | 826     |
| 23    | 101-751 Parks & Rec Admin     | 2.25  | 0.67%              | 386              | 0             | 386                   | 0                 | 386     |
| 26    | 101-175 Diversity & Inclusion | 2.00  | 0.60%              | 343              | 0             | 343                   | 0                 | 343     |
| 28    | 101-257 Assessing             | 5.50  | 1.64%              | 943              | 0             | 943                   | 0                 | 943     |
| 29    | 101-262 Elections             | 3.95  | 1.18%              | 677              | 0             | 677                   | 0                 | 677     |
| 31    | 101-346 Public Safety COPS    | 12.33 | 3.69%              | 2,114            | 0             | 2,114                 | 0                 | 2,114   |
| 32    | 101-347 Public Safety Ops     | 17.25 | 5.16%              | 2,957            | 0             | 2,957                 | 0                 | 2,957   |
| 33    | 101-348 Criminal Invstgn Div  | 26.09 | 7.80%              | 4,473            | 0             | 4,473                 | 0                 | 4,473   |
| 34    | 101-371 Bldg Inspection Dept  | 6.85  | 2.05%              | 1,174            | 0             | 1,174                 | 0                 | 1,174   |
| 35    | 101-385 Code Enforcement      | 6.27  | 1.87%              | 1,075            | 0             | 1,075                 | 0                 | 1,075   |
| 36    | 101-400 PS Contracts          | 0.44  | 0.13%              | 75               | 0             | 75                    | 0                 | 75      |
| 38    | 101-441 PW General            | 0.58  | 0.17%              | 99               | 0             | 99                    | 0                 | 99      |

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**Allocation Details**

**Seq. 6: 101-228, 229, 230 Info Tech**

**Cost Pool 9: VOIP**

| Seq #           | Department Name                | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|-----------------|--------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 39              | 101-443 Forestry               | 1.22          | 0.36%              | 209              | 0             | 209                   | 0                 | 209             |
| 42              | 101-701 Planning               | 6.87          | 2.05%              | 1,178            | 0             | 1,178                 | 0                 | 1,178           |
| 45              | 101-724 Community Develop      | 2.52          | 0.75%              | 432              | 0             | 432                   | 0                 | 432             |
| 46              | 101-728 Econ Dev               | 4.71          | 1.41%              | 807              | 0             | 807                   | 0                 | 807             |
| 47              | 101-75x Parks & Rec Activities | 6.75          | 2.02%              | 1,157            | 0             | 1,157                 | 0                 | 1,157           |
| 48              | 101-770 Parks Maint            | 3.97          | 1.19%              | 681              | 0             | 681                   | 0                 | 681             |
| 52              | 202 Major Streets              | 6.42          | 1.92%              | 1,100            | 0             | 1,100                 | 0                 | 1,100           |
| 53              | 203 Local Streets              | 4.37          | 1.30%              | 748              | 0             | 748                   | 0                 | 748             |
| 54              | 209 Cemeteries                 | 1.71          | 0.51%              | 293              | 0             | 293                   | 0                 | 293             |
| 57              | 226 Solid Waste / Rubbish      | 3.36          | 1.00%              | 576              | 0             | 576                   | 0                 | 576             |
| 61              | 232-697 HUD Grants - Other     | 0.86          | 0.26%              | 147              | 0             | 147                   | 0                 | 147             |
| 77              | 243 Brownfield Redvlp Auth     | 0.50          | 0.15%              | 86               | 0             | 86                    | 0                 | 86              |
| 78              | 244 Econ Dvlp Corp             | 0.96          | 0.29%              | 165              | 0             | 165                   | 0                 | 165             |
| 81              | 265 Drug Law Enforce           | 0.02          | 0.01%              | 3                | 0             | 3                     | 0                 | 3               |
| 89              | 298 Home Grant                 | 1.06          | 0.32%              | 182              | 0             | 182                   | 0                 | 182             |
| 90              | 299 CDBG Grant                 | 7.65          | 2.29%              | 1,311            | 0             | 1,311                 | 0                 | 1,311           |
| 94              | 590 Sewer Fund                 | 33.09         | 9.89%              | 5,673            | 0             | 5,673                 | 0                 | 5,673           |
| 95              | 591 Water Fund                 | 37.74         | 11.28%             | 6,470            | 0             | 6,470                 | 0                 | 6,470           |
| 96              | 677 Insurance Fund             | 1.00          | 0.30%              | 171              | 0             | 171                   | 0                 | 171             |
| <b>Subtotal</b> |                                | <b>334.50</b> | <b>100.00%</b>     | <b>\$57,343</b>  | <b>\$0</b>    | <b>\$57,343</b>       | <b>\$0</b>        | <b>\$57,343</b> |
| Direct Bills    |                                |               |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>    |                                |               |                    |                  |               | <b>\$57,343</b>       |                   | <b>\$57,343</b> |

Allocation Basis Units: # of Phone Lines

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**Allocation Details**

**Seq. 6: 101-228, 229, 230 Info Tech**

**Cost Pool 10: Water / Wastewater**

| Seq #           | Department Name | Units      | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------|-----------------|------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 94              | 590 Sewer Fund  | 50         | 50.00%             | \$110,763        | \$0           | \$110,763             | \$21,490          | \$132,253        |
| 95              | 591 Water Fund  | 50         | 50.00%             | 110,763          | 0             | 110,763               | 21,490            | 132,253          |
| <b>Subtotal</b> |                 | <b>100</b> | <b>100.00%</b>     | <b>\$221,527</b> | <b>\$0</b>    | <b>\$221,527</b>      | <b>\$42,980</b>   | <b>\$264,507</b> |
| Direct Bills    |                 |            |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>    |                 |            |                    |                  |               | <b>\$221,527</b>      |                   | <b>\$264,507</b> |

Allocation Basis Units: 50% Water Fund / 50% Sewer Fund

**City of Kalamazoo, MI**  
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**Allocation Details**  
**Cost Pool 11: Dept Specific Exp**

**Seq. 6: 101-228, 229, 230 Info Tech**

| Seq #           | Department Name              | Units             | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------|------------------------------|-------------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 4               | 101-172 City Manager         | 22,050.00         | 4.90%              | \$22,050         | \$0           | \$22,050              | \$0               | \$22,050         |
| 7               | 101-191 Accounting Dept      | 1,811.83          | 0.40%              | 1,812            | 0             | 1,812                 | 0                 | 1,812            |
| 10              | 101-212 Budgeting            | 117,905.70        | 26.18%             | 117,906          | 0             | 117,906               | 0                 | 117,906          |
| 16              | 101-253 Treasury             | 16,341.90         | 3.63%              | 16,342           | 0             | 16,342                | 0                 | 16,342           |
| 17              | 101-261 311 Customer Service | 188,372.98        | 41.82%             | 188,373          | 0             | 188,373               | 0                 | 188,373          |
| 18              | 101-266 City Attorney        | 16,847.48         | 3.74%              | 16,847           | 0             | 16,847                | 0                 | 16,847           |
| 19              | 101-270 Human Resources      | 332.50            | 0.07%              | 332              | 0             | 332                   | 0                 | 332              |
| 23              | 101-751 Parks & Rec Admin    | 1,499.86          | 0.33%              | 1,500            | 0             | 1,500                 | 0                 | 1,500            |
| 29              | 101-262 Elections            | 6,396.75          | 1.42%              | 6,397            | 0             | 6,397                 | 0                 | 6,397            |
| 95              | 591 Water Fund               | 78,891.77         | 17.51%             | 78,892           | 0             | 78,892                | 0                 | 78,892           |
| <b>Subtotal</b> |                              | <b>450,450.76</b> | <b>100.00%</b>     | <b>\$450,451</b> | <b>\$0</b>    | <b>\$450,451</b>      | <b>\$0</b>        | <b>\$450,451</b> |
| Direct Bills    |                              |                   |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>    |                              |                   |                    |                  |               | <b>\$450,451</b>      |                   | <b>\$450,451</b> |

Allocation Basis Units: \$ IT Costs by Department

**City of Kalamazoo, MI**  
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**Allocation Summary**

**Seq. 6: 101-228, 229, 230 Info Tech**

| Seq # | Department Name               | PC / Network Support | App - Eden | App - BS & A | App - Kronos | App - NeoGov | Laserfiche |
|-------|-------------------------------|----------------------|------------|--------------|--------------|--------------|------------|
| 4     | 101-172 City Manager          | \$39,521             | \$19,461   | \$5,274      | \$3,425      | \$425        | \$4,106    |
| 5     | 101-265 Bldgs & Grounds       | 24,409               | 10,010     | 0            | 2,159        | 321          | 2,053      |
| 6     | 101-228, 229, 230 Info Tech   | 129,226              | 41,302     | 14,737       | 6,841        | 612          | 0          |
| 7     | 101-191 Accounting Dept       | 25,571               | 16,830     | 8,737        | 2,403        | 249          | 0          |
| 8     | 101-192 Financial Services    | 28,152               | 19,219     | 1,786        | 3,258        | 286          | 0          |
| 9     | 101-210 Management Services   | 7,139                | 5,707      | 1,369        | 796          | 82           | 0          |
| 10    | 101-212 Budgeting             | 8,066                | 5,309      | 2,381        | 450          | 78           | 0          |
| 11    | 101-215 City Clerk            | 34,081               | 7,035      | 2,714        | 1,192        | 104          | 0          |
| 12    | 101-216 Records               | 5,808                | 849        | 381          | 594          | 52           | 0          |
| 13    | 101-223 Internal Auditor      | 4,033                | 2,655      | 1,190        | 450          | 39           | 0          |
| 14    | 101-233 Purchasing            | 26,942               | 14,388     | 1,381        | 2,439        | 213          | 0          |
| 15    | 101-237 Grants Management     | 12,100               | 7,964      | 2,381        | 1,350        | 118          | 0          |
| 16    | 101-253 Treasury              | 38,921               | 12,344     | 13,868       | 3,892        | 303          | 1,027      |
| 17    | 101-261 311 Customer Service  | 57,877               | 24,821     | 9,939        | 4,207        | 369          | 0          |
| 18    | 101-266 City Attorney         | 28,233               | 7,964      | 0            | 3,150        | 274          | 1,027      |
| 19    | 101-270 Human Resources       | 41,865               | 18,582     | 1,190        | 3,771        | 314          | 0          |
| 20    | 101-345, 349 Public Safety    | 835,726              | 18,582     | 10,713       | 18,067       | 1,486        | 2,053      |
| 21    | 101-580 City Equipment        | 21,779               | 6,371      | 298          | 3,330        | 317          | 0          |
| 22    | 101-715 CPED Admin            | 92,361               | 12,795     | 5,642        | 2,169        | 186          | 0          |
| 23    | 101-751 Parks & Rec Admin     | 17,141               | 5,973      | 595          | 1,057        | 88           | 1,540      |
| 25    | 101-101 City Commission       | 0                    | 0          | 0            | 0            | 79           | 0          |
| 26    | 101-175 Diversity & Inclusion | 8,066                | 5,309      | 0            | 900          | 78           | 0          |
| 28    | 101-257 Assessing             | 26,216               | 0          | 29,163       | 0            | 0            | 0          |
| 29    | 101-262 Elections             | 28,031               | 10,486     | 476          | 1,777        | 155          | 1,027      |
| 31    | 101-346 Public Safety COPS    | 46,342               | 0          | 0            | 10,705       | 978          | 0          |
| 32    | 101-347 Public Safety Ops     | 159,030              | 53         | 7,202        | 83,800       | 7,697        | 3,080      |
| 33    | 101-348 Criminal Invstgn Div  | 214,608              | 0          | 452          | 9,652        | 1,107        | 0          |
| 34    | 101-371 Bldg Inspection Dept  | 31,661               | 6,637      | 10,535       | 3,082        | 324          | 0          |
| 35    | 101-385 Code Enforcement      | 24,724               | 6,265      | 7,463        | 2,821        | 227          | 0          |
| 36    | 101-400 PS Contracts          | 34,766               | 5,256      | 3,059        | 1,057        | 73           | 0          |

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**Allocation Summary**

**Seq. 6: 101-228, 229, 230 Info Tech**

| Seq #               | Department Name                | PC / Network Support | App - Eden       | App - BS & A     | App - Kronos     | App - NeoGov    | Laserfiche      |
|---------------------|--------------------------------|----------------------|------------------|------------------|------------------|-----------------|-----------------|
| 37                  | 101-426 Emerg Mgmt Homeland    | 8,066                | 0                | 0                | 0                | 0               | 0               |
| 38                  | 101-441 PW General             | 19,239               | 1,513            | 3,154            | 472              | 46              | 0               |
| 39                  | 101-443 Forestry               | 4,880                | 3,212            | 0                | 1,318            | 129             | 0               |
| 42                  | 101-701 Planning               | 32,750               | 10,937           | 7,285            | 3,204            | 326             | 1,027           |
| 45                  | 101-724 Community Develop      | 10,164               | 5,309            | 2,262            | 1,134            | 124             | 0               |
| 46                  | 101-728 Econ Dev               | 19,319               | 12,503           | 4,416            | 2,119            | 222             | 0               |
| 47                  | 101-75x Parks & Rec Activities | 47,390               | 1,991            | 0                | 3,037            | 806             | 3,080           |
| 48                  | 101-770 Parks Maint            | 16,133               | 5,309            | 595              | 4,819            | 677             | 2,566           |
| 52                  | 202 Major Streets              | 50,799               | 13,897           | 3,220            | 8,093            | 761             | 1,540           |
| 53                  | 203 Local Streets              | 18,936               | 5,429            | 2,351            | 5,857            | 588             | 1,540           |
| 54                  | 209 Cemeteries                 | 6,897                | 4,168            | 2,035            | 1,602            | 218             | 0               |
| 57                  | 226 Solid Waste / Rubbish      | 8,913                | 3,026            | 2,369            | 4,054            | 350             | 0               |
| 59                  | 232-40x PS Grants              | 40                   | 0                | 0                | 0                | 0               | 0               |
| 61                  | 232-697 HUD Grants - Other     | 3,469                | 319              | 1,107            | 387              | 33              | 0               |
| 77                  | 243 Brownfield Redvlp Auth     | 2,017                | 0                | 595              | 0                | 63              | 0               |
| 78                  | 244 Econ Dvlp Corp             | 3,872                | 2,548            | 1,143            | 432              | 11              | 0               |
| 81                  | 265 Drug Law Enforce           | 121                  | 0                | 0                | 13               | 0               | 0               |
| 89                  | 298 Home Grant                 | 4,275                | 2,336            | 1,500            | 477              | 42              | 0               |
| 90                  | 299 CDBG Grant                 | 31,419               | 4,725            | 9,523            | 3,442            | 293             | 0               |
| 93                  | 514 Parking System             | 0                    | 0                | 0                | 0                | 0               | 3,080           |
| 94                  | 590 Sewer Fund                 | 287,327              | 81,045           | 20,760           | 36,084           | 3,340           | 1,027           |
| 95                  | 591 Water Fund                 | 352,464              | 79,240           | 48,066           | 41,502           | 3,641           | 5,133           |
| 96                  | 677 Insurance Fund             | 4,033                | 2,655            | 1,190            | 450              | 0               | 1,027           |
| 103                 | CCTA                           | 0                    | 0                | 0                | 0                | 0               | 4,106           |
| <b>Direct Bills</b> |                                | <b>\$0</b>           | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>      | <b>\$0</b>      |
| <b>Total</b>        |                                | <b>\$2,984,919</b>   | <b>\$532,328</b> | <b>\$254,497</b> | <b>\$297,294</b> | <b>\$28,307</b> | <b>\$40,035</b> |

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**Allocation Summary**

**Seq. 6: 101-228, 229, 230 Info Tech**

| Seq # | Department Name               | KDPS    | CPED   | VOIP    | Water / Wastewater | Dept Specific Exp | Total     |
|-------|-------------------------------|---------|--------|---------|--------------------|-------------------|-----------|
| 4     | 101-172 City Manager          | \$0     | \$0    | \$1,373 | \$0                | \$22,050          | \$95,635  |
| 5     | 101-265 Bldgs & Grounds       | 0       | 0      | 171     | 0                  | 0                 | 39,123    |
| 6     | 101-228, 229, 230 Info Tech   | 0       | 0      | 2,743   | 0                  | 0                 | 195,460   |
| 7     | 101-191 Accounting Dept       | 0       | 0      | 915     | 0                  | 1,812             | 56,517    |
| 8     | 101-192 Financial Services    | 0       | 0      | 1,070   | 0                  | 0                 | 53,771    |
| 9     | 101-210 Management Services   | 0       | 0      | 303     | 0                  | 0                 | 15,397    |
| 10    | 101-212 Budgeting             | 0       | 0      | 171     | 0                  | 117,906           | 134,362   |
| 11    | 101-215 City Clerk            | 0       | 0      | 454     | 0                  | 0                 | 45,580    |
| 12    | 101-216 Records               | 0       | 0      | 226     | 0                  | 0                 | 7,910     |
| 13    | 101-223 Internal Auditor      | 0       | 0      | 171     | 0                  | 0                 | 8,539     |
| 14    | 101-233 Purchasing            | 0       | 0      | 929     | 0                  | 0                 | 46,291    |
| 15    | 101-237 Grants Management     | 0       | 0      | 514     | 0                  | 0                 | 24,426    |
| 16    | 101-253 Treasury              | 0       | 0      | 1,483   | 0                  | 16,342            | 88,179    |
| 17    | 101-261 311 Customer Service  | 0       | 0      | 1,603   | 0                  | 188,373           | 287,189   |
| 18    | 101-266 City Attorney         | 0       | 0      | 1,200   | 0                  | 16,847            | 58,695    |
| 19    | 101-270 Human Resources       | 0       | 0      | 1,265   | 0                  | 332               | 67,320    |
| 20    | 101-345, 349 Public Safety    | 245,950 | 0      | 5,635   | 0                  | 0                 | 1,138,212 |
| 21    | 101-580 City Equipment        | 0       | 0      | 583     | 0                  | 0                 | 32,678    |
| 22    | 101-715 CPED Admin            | 0       | 10,752 | 826     | 0                  | 0                 | 124,732   |
| 23    | 101-751 Parks & Rec Admin     | 0       | 0      | 386     | 0                  | 1,500             | 28,280    |
| 25    | 101-101 City Commission       | 0       | 0      | 0       | 0                  | 0                 | 79        |
| 26    | 101-175 Diversity & Inclusion | 0       | 0      | 343     | 0                  | 0                 | 14,697    |
| 28    | 101-257 Assessing             | 0       | 0      | 943     | 0                  | 0                 | 56,322    |
| 29    | 101-262 Elections             | 0       | 0      | 677     | 0                  | 6,397             | 49,026    |
| 31    | 101-346 Public Safety COPS    | 13,638  | 0      | 2,114   | 0                  | 0                 | 73,777    |
| 32    | 101-347 Public Safety Ops     | 46,802  | 0      | 2,957   | 0                  | 0                 | 310,620   |
| 33    | 101-348 Criminal Invstgn Div  | 63,158  | 0      | 4,473   | 0                  | 0                 | 293,451   |
| 34    | 101-371 Bldg Inspection Dept  | 0       | 3,686  | 1,174   | 0                  | 0                 | 57,099    |
| 35    | 101-385 Code Enforcement      | 0       | 2,878  | 1,075   | 0                  | 0                 | 45,453    |
| 36    | 101-400 PS Contracts          | 10,232  | 0      | 75      | 0                  | 0                 | 54,520    |
| 37    | 101-426 Emerg Mgmt Homeland   | 2,374   | 0      | 0       | 0                  | 0                 | 10,440    |

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**Allocation Summary**

**Seq. 6: 101-228, 229, 230 Info Tech**

| Seq #               | Department Name                | KDPS             | CPED            | VOIP            | Water / Wastewater | Dept Specific Exp | Total              |
|---------------------|--------------------------------|------------------|-----------------|-----------------|--------------------|-------------------|--------------------|
| 38                  | 101-441 PW General             | 0                | 0               | 99              | 0                  | 0                 | 24,524             |
| 39                  | 101-443 Forestry               | 0                | 0               | 209             | 0                  | 0                 | 9,749              |
| 42                  | 101-701 Planning               | 0                | 3,812           | 1,178           | 0                  | 0                 | 60,519             |
| 45                  | 101-724 Community Develop      | 0                | 1,183           | 432             | 0                  | 0                 | 20,607             |
| 46                  | 101-728 Econ Dev               | 0                | 2,249           | 807             | 0                  | 0                 | 41,637             |
| 47                  | 101-75x Parks & Rec Activities | 0                | 0               | 1,157           | 0                  | 0                 | 57,462             |
| 48                  | 101-770 Parks Maint            | 0                | 0               | 681             | 0                  | 0                 | 30,781             |
| 52                  | 202 Major Streets              | 0                | 0               | 1,100           | 0                  | 0                 | 79,409             |
| 53                  | 203 Local Streets              | 0                | 0               | 748             | 0                  | 0                 | 35,449             |
| 54                  | 209 Cemeteries                 | 0                | 0               | 293             | 0                  | 0                 | 15,213             |
| 57                  | 226 Solid Waste / Rubbish      | 0                | 0               | 576             | 0                  | 0                 | 19,288             |
| 59                  | 232-40x PS Grants              | 12               | 0               | 0               | 0                  | 0                 | 52                 |
| 61                  | 232-697 HUD Grants - Other     | 0                | 404             | 147             | 0                  | 0                 | 5,866              |
| 77                  | 243 Brownfield Redvlp Auth     | 0                | 235             | 86              | 0                  | 0                 | 2,995              |
| 78                  | 244 Econ Dvlp Corp             | 0                | 451             | 165             | 0                  | 0                 | 8,622              |
| 81                  | 265 Drug Law Enforce           | 36               | 0               | 3               | 0                  | 0                 | 174                |
| 89                  | 298 Home Grant                 | 0                | 498             | 182             | 0                  | 0                 | 9,309              |
| 90                  | 299 CDBG Grant                 | 0                | 3,658           | 1,311           | 0                  | 0                 | 54,372             |
| 93                  | 514 Parking System             | 0                | 0               | 0               | 0                  | 0                 | 3,080              |
| 94                  | 590 Sewer Fund                 | 0                | 0               | 5,673           | 132,253            | 0                 | 567,509            |
| 95                  | 591 Water Fund                 | 0                | 0               | 6,470           | 132,253            | 78,892            | 747,661            |
| 96                  | 677 Insurance Fund             | 0                | 0               | 171             | 0                  | 0                 | 9,526              |
| 103                 | CCTA                           | 0                | 0               | 0               | 0                  | 0                 | 4,106              |
| <b>Direct Bills</b> |                                | <b>\$0</b>       | <b>\$0</b>      | <b>\$0</b>      | <b>\$0</b>         | <b>\$0</b>        | <b>\$0</b>         |
| <b>Total</b>        |                                | <b>\$382,201</b> | <b>\$29,805</b> | <b>\$57,343</b> | <b>\$264,507</b>   | <b>\$450,451</b>  | <b>\$5,321,687</b> |

**City of Kalamazoo, MI**  
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**101-191 Accounting Dept**

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**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.

The CCTA, Downtown Development Authority (DDA), Downtown Economic Growth Authority (DEGA), and Foundation for Excellence (FFE) are charged Administrative Fees for the services provided by this department. These fees are applied as credits in the Accounting departmental expenses and the net expenditures are identified and allocated as described below. These agencies are excluded from the allocations of the Accounting department costs.

**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 (FTE) 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 the Budgeting department schedule for further allocation.

**Pension & OPEB** Costs associated with the management of the Pension and OPEB funds by 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 on the number of expenditure and revenue transactions posted to the General Ledger.

**Purchasing** Staff of the Accounting Department also assist with various duties related to Purchasing. Associated costs are identified in this function and allocated directly to the Purchasing department schedule for further allocation.

The plan is designed to allocate other central service departments' costs to the various departments, including this department. These costs are

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designated as first and second incoming costs and are added to the expenses of the department for further allocation to benefiting departments.

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

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**A. Department Costs**

**Seq. 7: 101-191 Accounting Dept**

| Description                               | Type                  | Amount             | General Admin | Payroll          | Budgeting        | Pension & OPEB    | Audit and Accounting |
|-------------------------------------------|-----------------------|--------------------|---------------|------------------|------------------|-------------------|----------------------|
| <b>Personnel Costs</b>                    |                       |                    |               |                  |                  |                   |                      |
| Salaries                                  | S1                    | \$532,370          | \$0           | \$12,191         | \$6,868          | \$104,025         | \$396,882            |
|                                           | <i>Salary % Split</i> |                    | <i>0.00%</i>  | <i>2.29%</i>     | <i>1.29%</i>     | <i>19.54%</i>     | <i>74.55%</i>        |
| Fringe Benefits                           | S                     | 145,441            | 0             | 3,331            | 1,876            | 28,419            | 108,426              |
| <b>Subtotal - Personnel Costs</b>         |                       | <b>\$677,810</b>   | <b>\$0</b>    | <b>\$15,522</b>  | <b>\$8,744</b>   | <b>\$132,444</b>  | <b>\$505,307</b>     |
| <b>Services &amp; Supplies Cost</b>       |                       |                    |               |                  |                  |                   |                      |
| 727 Supplies                              | S                     | 689                | 0             | 16               | 9                | 135               | 513                  |
| 801.000 Prof. & Contractual Svcs          | S                     | 610                | 0             | 14               | 8                | 119               | 455                  |
| 801.004 Audit Fees                        | P                     | 80,200             | 0             | 0                | 0                | 0                 | 80,200               |
| 810.003 Memberships & Subscriptions       | S                     | 1,151              | 0             | 26               | 15               | 225               | 858                  |
| 811.000 Professional Development          | S                     | 1,450              | 0             | 33               | 19               | 283               | 1,081                |
| 941.000 Copier Supplies                   | S                     | 87                 | 0             | 2                | 1                | 17                | 65                   |
| 941.000 Rental/Lease Equip - GASB         | D                     | 922                | 0             | 0                | 0                | 0                 | 0                    |
| 949.000 Rental/Lease Contra (GASB 87)     | D                     | (892)              | 0             | 0                | 0                | 0                 | 0                    |
| 976.000 Office Equip & Furniture          | S                     | 50                 | 0             | 1                | 1                | 10                | 37                   |
| <b>Subtotal - Services &amp; Supplies</b> |                       | <b>\$84,267</b>    | <b>\$0</b>    | <b>\$92</b>      | <b>\$52</b>      | <b>\$789</b>      | <b>\$83,209</b>      |
| <b>Department Cost Total</b>              |                       | <b>\$762,077</b>   | <b>\$0</b>    | <b>\$15,614</b>  | <b>\$8,796</b>   | <b>\$133,233</b>  | <b>\$588,517</b>     |
| <b>Adjustments to Cost</b>                |                       |                    |               |                  |                  |                   |                      |
| DDA Admin Fee                             | S                     | (12,412)           | 0             | (284)            | (160)            | (2,425)           | (9,253)              |
| CCTA Admin Fee                            | S                     | (88,163)           | 0             | (2,019)          | (1,137)          | (17,227)          | (65,726)             |
| DEGA Admin Fee                            | S                     | (12,412)           | 0             | (284)            | (160)            | (2,425)           | (9,253)              |
| FFE Admin Fee                             | S                     | (18,350)           | 0             | (420)            | (237)            | (3,586)           | (13,680)             |
| 941.000 Rental/Lease Equip - GASB         | D                     | (922)              | 0             | 0                | 0                | 0                 | 0                    |
| 949.000 Rental/Lease Contra (GASB 87)     | D                     | 892                | 0             | 0                | 0                | 0                 | 0                    |
| <b>Subtotal - Adjustments</b>             |                       | <b>(\$131,367)</b> | <b>\$0</b>    | <b>(\$3,008)</b> | <b>(\$1,694)</b> | <b>(\$25,663)</b> | <b>(\$97,912)</b>    |
| <b>Total Costs After Adjustments</b>      |                       | <b>630,710</b>     | <b>0</b>      | <b>12,607</b>    | <b>7,102</b>     | <b>107,570</b>    | <b>490,605</b>       |
| General Admin Distribution                |                       |                    | 0             | 0                | 0                | 0                 | 0                    |
| <b>Grand Total</b>                        |                       | <b>\$630,710</b>   | <b>\$0</b>    | <b>\$12,607</b>  | <b>\$7,102</b>   | <b>\$107,570</b>  | <b>\$490,605</b>     |

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**A. Department Costs**

**Seq. 7: 101-191 Accounting Dept**

| Description                               | Type                  | Amount             | Purchasing       | Accounts Payable | Parking System | Risk Management |
|-------------------------------------------|-----------------------|--------------------|------------------|------------------|----------------|-----------------|
| <b>Personnel Costs</b>                    |                       |                    |                  |                  |                |                 |
| Salaries                                  | S1                    | \$532,370          | \$4,472          | \$2,076          | \$3,460        | \$2,396         |
|                                           | <i>Salary % Split</i> |                    | 0.84%            | 0.39%            | 0.65%          | 0.45%           |
| Fringe Benefits                           | S                     | 145,441            | 1,222            | 567              | 945            | 654             |
| <b>Subtotal - Personnel Costs</b>         |                       | <b>\$677,810</b>   | <b>\$5,694</b>   | <b>\$2,643</b>   | <b>\$4,406</b> | <b>\$3,050</b>  |
| <b>Services &amp; Supplies Cost</b>       |                       |                    |                  |                  |                |                 |
| 727 Supplies                              | S                     | 689                | 6                | 3                | 4              | 3               |
| 801.000 Prof. & Contractual Svcs          | S                     | 610                | 5                | 2                | 4              | 3               |
| 801.004 Audit Fees                        | P                     | 80,200             | 0                | 0                | 0              | 0               |
| 810.003 Memberships & Subscriptions       | S                     | 1,151              | 10               | 4                | 7              | 5               |
| 811.000 Professional Development          | S                     | 1,450              | 12               | 6                | 9              | 7               |
| 941.000 Copier Supplies                   | S                     | 87                 | 1                | 0                | 1              | 0               |
| 941.000 Rental/Lease Equip - GASB         | D                     | 922                | 0                | 0                | 0              | 0               |
| 949.000 Rental/Lease Contra (GASB 87)     | D                     | (892)              | 0                | 0                | 0              | 0               |
| 976.000 Office Equip & Furniture          | S                     | 50                 | 0                | 0                | 0              | 0               |
| <b>Subtotal - Services &amp; Supplies</b> |                       | <b>\$84,267</b>    | <b>\$34</b>      | <b>\$16</b>      | <b>\$26</b>    | <b>\$18</b>     |
| <b>Department Cost Total</b>              |                       | <b>\$762,077</b>   | <b>\$5,728</b>   | <b>\$2,659</b>   | <b>\$4,432</b> | <b>\$3,068</b>  |
| <b>Adjustments to Cost</b>                |                       |                    |                  |                  |                |                 |
| DDA Admin Fee                             | S                     | (12,412)           | (104)            | (48)             | (81)           | (56)            |
| CCTA Admin Fee                            | S                     | (88,163)           | (741)            | (344)            | (573)          | (397)           |
| DEGA Admin Fee                            | S                     | (12,412)           | (104)            | (48)             | (81)           | (56)            |
| FFE Admin Fee                             | S                     | (18,350)           | (154)            | (72)             | (119)          | (83)            |
| 941.000 Rental/Lease Equip - GASB         | D                     | (922)              | 0                | 0                | 0              | 0               |
| 949.000 Rental/Lease Contra (GASB 87)     | D                     | 892                | 0                | 0                | 0              | 0               |
| <b>Subtotal - Adjustments</b>             |                       | <b>(\$131,367)</b> | <b>(\$1,103)</b> | <b>(\$512)</b>   | <b>(\$854)</b> | <b>(\$591)</b>  |
| <b>Total Costs After Adjustments</b>      |                       | <b>630,710</b>     | <b>4,624</b>     | <b>2,147</b>     | <b>3,578</b>   | <b>2,477</b>    |
| General Admin Distribution                |                       |                    | 0                | 0                | 0              | 0               |
| <b>Grand Total</b>                        |                       | <b>\$630,710</b>   | <b>\$4,624</b>   | <b>\$2,147</b>   | <b>\$3,578</b> | <b>\$2,477</b>  |

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

**Seq. 7: 101-191 Accounting Dept**

| Seq # | Department/Cost Pool                          | First Incoming | Second Incoming | Total Incoming | Payroll      | Budgeting  | Pension & OPEB |
|-------|-----------------------------------------------|----------------|-----------------|----------------|--------------|------------|----------------|
| 1     | City Hall                                     | \$7,270        | \$21            | \$7,291        | \$167        | \$94       | \$1,425        |
|       | <b>Subtotal - Building Depreciation</b>       | <b>7,270</b>   | <b>21</b>       | <b>7,291</b>   | <b>167</b>   | <b>94</b>  | <b>1,425</b>   |
| 2     | City Hall Equipment                           | 1,281          | 2               | 1,282          | 29           | 17         | 251            |
| 2     | IT - Network                                  | 10,344         | 14              | 10,358         | 237          | 134        | 2,024          |
| 2     | Voice over IP System                          | 223            | 0               | 223            | 5            | 3          | 44             |
| 2     | Kronos                                        | 1,177          | 2               | 1,178          | 27           | 15         | 230            |
| 2     | SBITA - NeoGov                                | 260            | 0               | 260            | 6            | 3          | 51             |
| 2     | SBITA - KnowBe4                               | 73             | 0               | 73             | 2            | 1          | 14             |
| 2     | Security Camera Upgrade                       | 1,347          | 2               | 1,348          | 31           | 17         | 263            |
|       | <b>Subtotal - Equipment Depreciation</b>      | <b>14,703</b>  | <b>20</b>       | <b>14,723</b>  | <b>337</b>   | <b>190</b> | <b>2,877</b>   |
| 3     | Parking                                       | 4,852          | 1,291           | 6,143          | 141          | 79         | 1,200          |
|       | <b>Subtotal - 101-271 Other General</b>       | <b>4,852</b>   | <b>1,291</b>    | <b>6,143</b>   | <b>141</b>   | <b>79</b>  | <b>1,200</b>   |
| 4     | Management & Leadership                       | 16,165         | 3,504           | 19,669         | 450          | 254        | 3,843          |
|       | <b>Subtotal - 101-172 City Manager</b>        | <b>16,165</b>  | <b>3,504</b>    | <b>19,669</b>  | <b>450</b>   | <b>254</b> | <b>3,843</b>   |
| 5     | City Hall                                     | 45,797         | 11,891          | 57,688         | 1,321        | 744        | 11,272         |
|       | <b>Subtotal - 101-265 Bldgs &amp; Grounds</b> | <b>45,797</b>  | <b>11,891</b>   | <b>57,688</b>  | <b>1,321</b> | <b>744</b> | <b>11,272</b>  |
| 6     | PC / Network Support                          | 22,758         | 2,813           | 25,571         | 586          | 330        | 4,997          |
| 6     | App - Eden                                    | 15,403         | 1,427           | 16,830         | 385          | 217        | 3,289          |
| 6     | App - BS & A                                  | 7,726          | 1,011           | 8,737          | 200          | 113        | 1,707          |
| 6     | App - Kronos                                  | 2,283          | 120             | 2,403          | 55           | 31         | 470            |
| 6     | App - NeoGov                                  | 249            | 0               | 249            | 6            | 3          | 49             |
| 6     | VOIP                                          | 915            | 0               | 915            | 21           | 12         | 179            |
| 6     | Dept Specific Exp                             | 1,812          | 0               | 1,812          | 41           | 23         | 354            |
|       | <b>Subtotal - 101-228, 229, 230 Info Tech</b> | <b>51,147</b>  | <b>5,370</b>    | <b>56,517</b>  | <b>1,294</b> | <b>729</b> | <b>11,043</b>  |
| 7     | Payroll                                       | 0              | 139             | 139            | 3            | 2          | 27             |
| 7     | Audit and Accounting                          | 0              | 1,629           | 1,629          | 37           | 21         | 318            |
| 7     | Accounts Payable                              | 0              | 4               | 4              | 0            | 0          | 1              |
| 7     | Risk Management                               | 0              | 14              | 14             | 0            | 0          | 3              |
|       | <b>Subtotal - 101-191 Accounting Dept</b>     | <b>0</b>       | <b>1,786</b>    | <b>1,786</b>   | <b>41</b>    | <b>23</b>  | <b>349</b>     |
| 8     | Accounts Payable                              | 0              | 546             | 546            | 13           | 7          | 107            |
| 8     | Payroll                                       | 0              | 959             | 959            | 22           | 12         | 187            |
| 8     | Mgmt Services Support                         | 0              | 17,857          | 17,857         | 409          | 230        | 3,489          |
|       | <b>Subtotal - 101-192 Financial Services</b>  | <b>0</b>       | <b>19,362</b>   | <b>19,362</b>  | <b>443</b>   | <b>250</b> | <b>3,783</b>   |

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

**Seq. 7: 101-191 Accounting Dept**

| Seq #                     | Department/Cost Pool                           | First Incoming   | Second Incoming  | Total Incoming   | Payroll         | Budgeting       | Pension & OPEB   |
|---------------------------|------------------------------------------------|------------------|------------------|------------------|-----------------|-----------------|------------------|
| 9                         | Risk Management                                | 0                | 252              | 252              | 6               | 3               | 49               |
| 9                         | Accounts Payable                               | 0                | 28               | 28               | 1               | 0               | 5                |
| 9                         | Payroll                                        | 0                | 186              | 186              | 4               | 2               | 36               |
| 9                         | Mgmt Services Support                          | 0                | 32,874           | 32,874           | 753             | 424             | 6,424            |
|                           | <b>Subtotal - 101-210 Management Services</b>  | <b>0</b>         | <b>33,340</b>    | <b>33,340</b>    | <b>763</b>      | <b>430</b>      | <b>6,515</b>     |
| 10                        | Budget                                         | 0                | 1,853            | 1,853            | 42              | 24              | 362              |
| 10                        | Cost Plan                                      | 0                | 1,461            | 1,461            | 33              | 19              | 286              |
|                           | <b>Subtotal - 101-212 Budgeting</b>            | <b>0</b>         | <b>3,314</b>     | <b>3,314</b>     | <b>76</b>       | <b>43</b>       | <b>648</b>       |
| 11                        | Records Management                             | 0                | 2,505            | 2,505            | 57              | 32              | 490              |
| 11                        | Mailroom                                       | 0                | 477              | 477              | 11              | 6               | 93               |
|                           | <b>Subtotal - 101-215 City Clerk</b>           | <b>0</b>         | <b>2,982</b>     | <b>2,982</b>     | <b>68</b>       | <b>38</b>       | <b>583</b>       |
| 12                        | Records Mgmt                                   | 0                | 6,690            | 6,690            | 153             | 86              | 1,307            |
| 12                        | Mailroom                                       | 0                | 406              | 406              | 9               | 5               | 79               |
|                           | <b>Subtotal - 101-216 Records</b>              | <b>0</b>         | <b>7,096</b>     | <b>7,096</b>     | <b>163</b>      | <b>92</b>       | <b>1,387</b>     |
| 13                        | Internal Audit                                 | 0                | 605              | 605              | 14              | 8               | 118              |
|                           | <b>Subtotal - 101-223 Internal Auditor</b>     | <b>0</b>         | <b>605</b>       | <b>605</b>       | <b>14</b>       | <b>8</b>        | <b>118</b>       |
| 14                        | Purchasing                                     | 0                | 492              | 492              | 11              | 6               | 96               |
|                           | <b>Subtotal - 101-233 Purchasing</b>           | <b>0</b>         | <b>492</b>       | <b>492</b>       | <b>11</b>       | <b>6</b>        | <b>96</b>        |
| 17                        | Customer Service                               | 0                | 2,182            | 2,182            | 50              | 28              | 426              |
|                           | <b>Subtotal - 101-261 311 Customer Service</b> | <b>0</b>         | <b>2,182</b>     | <b>2,182</b>     | <b>50</b>       | <b>28</b>       | <b>426</b>       |
| 18                        | Advise and Counsel                             | 0                | 2,186            | 2,186            | 50              | 28              | 427              |
| 18                        | Labor Relations                                | 0                | 741              | 741              | 17              | 10              | 145              |
| 18                        | Risk Management                                | 0                | 224              | 224              | 5               | 3               | 44               |
|                           | <b>Subtotal - 101-266 City Attorney</b>        | <b>0</b>         | <b>3,151</b>     | <b>3,151</b>     | <b>72</b>       | <b>41</b>       | <b>616</b>       |
| 19                        | Human Resources                                | 0                | 8,751            | 8,751            | 200             | 113             | 1,710            |
|                           | <b>Subtotal - 101-270 Human Resources</b>      | <b>0</b>         | <b>8,751</b>     | <b>8,751</b>     | <b>200</b>      | <b>113</b>      | <b>1,710</b>     |
| 24                        | General Fund OPEB                              | 0                | 56,782           | 56,782           | 1,300           | 732             | 11,095           |
|                           | <b>Subtotal - OPEB / Retirement Board</b>      | <b>0</b>         | <b>56,782</b>    | <b>56,782</b>    | <b>1,300</b>    | <b>732</b>      | <b>11,095</b>    |
| <b>Total Incoming</b>     |                                                | <b>\$139,934</b> | <b>\$161,940</b> | <b>\$301,874</b> | <b>\$6,913</b>  | <b>\$3,894</b>  | <b>\$58,986</b>  |
| <b>C. Total Allocated</b> |                                                |                  |                  | <b>\$932,584</b> | <b>\$19,520</b> | <b>\$10,996</b> | <b>\$166,556</b> |
|                           |                                                |                  |                  |                  | <b>2.09%</b>    | <b>1.18%</b>    | <b>17.86%</b>    |

**City of Kalamazoo, MI**  
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**B. Incoming Costs (Default Spread Salary)**

**Seq. 7: 101-191 Accounting Dept**

| Seq # | Department/Cost Pool                          | First Incoming | Second Incoming | Total Incoming | Audit and Accounting | Purchasing | Accounts Payable |
|-------|-----------------------------------------------|----------------|-----------------|----------------|----------------------|------------|------------------|
| 1     | City Hall                                     | \$7,270        | \$21            | \$7,291        | \$5,435              | \$61       | \$28             |
|       | <b>Subtotal - Building Depreciation</b>       | <b>7,270</b>   | <b>21</b>       | <b>7,291</b>   | <b>5,435</b>         | <b>61</b>  | <b>28</b>        |
| 2     | City Hall Equipment                           | 1,281          | 2               | 1,282          | 956                  | 11         | 5                |
| 2     | IT - Network                                  | 10,344         | 14              | 10,358         | 7,722                | 87         | 40               |
| 2     | Voice over IP System                          | 223            | 0               | 223            | 166                  | 2          | 1                |
| 2     | Kronos                                        | 1,177          | 2               | 1,178          | 878                  | 10         | 5                |
| 2     | SBITA - NeoGov                                | 260            | 0               | 260            | 194                  | 2          | 1                |
| 2     | SBITA - KnowBe4                               | 73             | 0               | 73             | 55                   | 1          | 0                |
| 2     | Security Camera Upgrade                       | 1,347          | 2               | 1,348          | 1,005                | 11         | 5                |
|       | <b>Subtotal - Equipment Depreciation</b>      | <b>14,703</b>  | <b>20</b>       | <b>14,723</b>  | <b>10,976</b>        | <b>124</b> | <b>57</b>        |
| 3     | Parking                                       | 4,852          | 1,291           | 6,143          | 4,580                | 52         | 24               |
|       | <b>Subtotal - 101-271 Other General</b>       | <b>4,852</b>   | <b>1,291</b>    | <b>6,143</b>   | <b>4,580</b>         | <b>52</b>  | <b>24</b>        |
| 4     | Management & Leadership                       | 16,165         | 3,504           | 19,669         | 14,663               | 165        | 77               |
|       | <b>Subtotal - 101-172 City Manager</b>        | <b>16,165</b>  | <b>3,504</b>    | <b>19,669</b>  | <b>14,663</b>        | <b>165</b> | <b>77</b>        |
| 5     | City Hall                                     | 45,797         | 11,891          | 57,688         | 43,007               | 485        | 225              |
|       | <b>Subtotal - 101-265 Bldgs &amp; Grounds</b> | <b>45,797</b>  | <b>11,891</b>   | <b>57,688</b>  | <b>43,007</b>        | <b>485</b> | <b>225</b>       |
| 6     | PC / Network Support                          | 22,758         | 2,813           | 25,571         | 19,063               | 215        | 100              |
| 6     | App - Eden                                    | 15,403         | 1,427           | 16,830         | 12,547               | 141        | 66               |
| 6     | App - BS & A                                  | 7,726          | 1,011           | 8,737          | 6,514                | 73         | 34               |
| 6     | App - Kronos                                  | 2,283          | 120             | 2,403          | 1,791                | 20         | 9                |
| 6     | App - NeoGov                                  | 249            | 0               | 249            | 186                  | 2          | 1                |
| 6     | VOIP                                          | 915            | 0               | 915            | 682                  | 8          | 4                |
| 6     | Dept Specific Exp                             | 1,812          | 0               | 1,812          | 1,351                | 15         | 7                |
|       | <b>Subtotal - 101-228, 229, 230 Info Tech</b> | <b>51,147</b>  | <b>5,370</b>    | <b>56,517</b>  | <b>42,134</b>        | <b>475</b> | <b>220</b>       |
| 7     | Payroll                                       | 0              | 139             | 139            | 104                  | 1          | 1                |
| 7     | Audit and Accounting                          | 0              | 1,629           | 1,629          | 1,215                | 14         | 6                |
| 7     | Accounts Payable                              | 0              | 4               | 4              | 3                    | 0          | 0                |
| 7     | Risk Management                               | 0              | 14              | 14             | 10                   | 0          | 0                |
|       | <b>Subtotal - 101-191 Accounting Dept</b>     | <b>0</b>       | <b>1,786</b>    | <b>1,786</b>   | <b>1,331</b>         | <b>15</b>  | <b>7</b>         |
| 8     | Accounts Payable                              | 0              | 546             | 546            | 407                  | 5          | 2                |
| 8     | Payroll                                       | 0              | 959             | 959            | 715                  | 8          | 4                |
| 8     | Mgmt Services Support                         | 0              | 17,857          | 17,857         | 13,312               | 150        | 70               |

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

**Seq. 7: 101-191 Accounting Dept**

| Seq #                     | Department/Cost Pool                           | First Incoming   | Second Incoming  | Total Incoming   | Audit and<br>Accounting | Purchasing     | Accounts Payable |
|---------------------------|------------------------------------------------|------------------|------------------|------------------|-------------------------|----------------|------------------|
|                           | <b>Subtotal - 101-192 Financial Services</b>   | <b>0</b>         | <b>19,362</b>    | <b>19,362</b>    | <b>14,434</b>           | <b>163</b>     | <b>76</b>        |
| 9                         | Risk Management                                | 0                | 252              | 252              | 188                     | 2              | 1                |
| 9                         | Accounts Payable                               | 0                | 28               | 28               | 21                      | 0              | 0                |
| 9                         | Payroll                                        | 0                | 186              | 186              | 139                     | 2              | 1                |
| 9                         | Mgmt Services Support                          | 0                | 32,874           | 32,874           | 24,507                  | 276            | 128              |
|                           | <b>Subtotal - 101-210 Management Services</b>  | <b>0</b>         | <b>33,340</b>    | <b>33,340</b>    | <b>24,855</b>           | <b>280</b>     | <b>130</b>       |
| 10                        | Budget                                         | 0                | 1,853            | 1,853            | 1,381                   | 16             | 7                |
| 10                        | Cost Plan                                      | 0                | 1,461            | 1,461            | 1,089                   | 12             | 6                |
|                           | <b>Subtotal - 101-212 Budgeting</b>            | <b>0</b>         | <b>3,314</b>     | <b>3,314</b>     | <b>2,471</b>            | <b>28</b>      | <b>13</b>        |
| 11                        | Records Management                             | 0                | 2,505            | 2,505            | 1,868                   | 21             | 10               |
| 11                        | Mailroom                                       | 0                | 477              | 477              | 356                     | 4              | 2                |
|                           | <b>Subtotal - 101-215 City Clerk</b>           | <b>0</b>         | <b>2,982</b>     | <b>2,982</b>     | <b>2,223</b>            | <b>25</b>      | <b>12</b>        |
| 12                        | Records Mgmt                                   | 0                | 6,690            | 6,690            | 4,987                   | 56             | 26               |
| 12                        | Mailroom                                       | 0                | 406              | 406              | 303                     | 3              | 2                |
|                           | <b>Subtotal - 101-216 Records</b>              | <b>0</b>         | <b>7,096</b>     | <b>7,096</b>     | <b>5,290</b>            | <b>60</b>      | <b>28</b>        |
| 13                        | Internal Audit                                 | 0                | 605              | 605              | 451                     | 5              | 2                |
|                           | <b>Subtotal - 101-223 Internal Auditor</b>     | <b>0</b>         | <b>605</b>       | <b>605</b>       | <b>451</b>              | <b>5</b>       | <b>2</b>         |
| 14                        | Purchasing                                     | 0                | 492              | 492              | 367                     | 4              | 2                |
|                           | <b>Subtotal - 101-233 Purchasing</b>           | <b>0</b>         | <b>492</b>       | <b>492</b>       | <b>367</b>              | <b>4</b>       | <b>2</b>         |
| 17                        | Customer Service                               | 0                | 2,182            | 2,182            | 1,626                   | 18             | 9                |
|                           | <b>Subtotal - 101-261 311 Customer Service</b> | <b>0</b>         | <b>2,182</b>     | <b>2,182</b>     | <b>1,626</b>            | <b>18</b>      | <b>9</b>         |
| 18                        | Advise and Counsel                             | 0                | 2,186            | 2,186            | 1,630                   | 18             | 9                |
| 18                        | Labor Relations                                | 0                | 741              | 741              | 552                     | 6              | 3                |
| 18                        | Risk Management                                | 0                | 224              | 224              | 167                     | 2              | 1                |
|                           | <b>Subtotal - 101-266 City Attorney</b>        | <b>0</b>         | <b>3,151</b>     | <b>3,151</b>     | <b>2,349</b>            | <b>26</b>      | <b>12</b>        |
| 19                        | Human Resources                                | 0                | 8,751            | 8,751            | 6,524                   | 74             | 34               |
|                           | <b>Subtotal - 101-270 Human Resources</b>      | <b>0</b>         | <b>8,751</b>     | <b>8,751</b>     | <b>6,524</b>            | <b>74</b>      | <b>34</b>        |
| 24                        | General Fund OPEB                              | 0                | 56,782           | 56,782           | 42,331                  | 477            | 221              |
|                           | <b>Subtotal - OPEB / Retirement Board</b>      | <b>0</b>         | <b>56,782</b>    | <b>56,782</b>    | <b>42,331</b>           | <b>477</b>     | <b>221</b>       |
| <b>Total Incoming</b>     |                                                | <b>\$139,934</b> | <b>\$161,940</b> | <b>\$301,874</b> | <b>\$225,047</b>        | <b>\$2,536</b> | <b>\$1,177</b>   |
| <b>C. Total Allocated</b> |                                                |                  |                  | <b>\$932,584</b> | <b>\$715,652</b>        | <b>\$7,160</b> | <b>\$3,324</b>   |
|                           |                                                |                  |                  |                  | <b>76.74%</b>           | <b>0.77%</b>   | <b>0.36%</b>     |

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

**Seq. 7: 101-191 Accounting Dept**

| Seq # | Department/Cost Pool                          | First Incoming | Second Incoming | Total Incoming | Parking System | Risk Management |
|-------|-----------------------------------------------|----------------|-----------------|----------------|----------------|-----------------|
| 1     | City Hall                                     | \$7,270        | \$21            | \$7,291        | \$47           | \$33            |
|       | <b>Subtotal - Building Depreciation</b>       | <b>7,270</b>   | <b>21</b>       | <b>7,291</b>   | <b>47</b>      | <b>33</b>       |
| 2     | City Hall Equipment                           | 1,281          | 2               | 1,282          | 8              | 6               |
| 2     | IT - Network                                  | 10,344         | 14              | 10,358         | 67             | 47              |
| 2     | Voice over IP System                          | 223            | 0               | 223            | 1              | 1               |
| 2     | Kronos                                        | 1,177          | 2               | 1,178          | 8              | 5               |
| 2     | SBITA - NeoGov                                | 260            | 0               | 260            | 2              | 1               |
| 2     | SBITA - KnowBe4                               | 73             | 0               | 73             | 0              | 0               |
| 2     | Security Camera Upgrade                       | 1,347          | 2               | 1,348          | 9              | 6               |
|       | <b>Subtotal - Equipment Depreciation</b>      | <b>14,703</b>  | <b>20</b>       | <b>14,723</b>  | <b>96</b>      | <b>66</b>       |
| 3     | Parking                                       | 4,852          | 1,291           | 6,143          | 40             | 28              |
|       | <b>Subtotal - 101-271 Other General</b>       | <b>4,852</b>   | <b>1,291</b>    | <b>6,143</b>   | <b>40</b>      | <b>28</b>       |
| 4     | Management & Leadership                       | 16,165         | 3,504           | 19,669         | 128            | 89              |
|       | <b>Subtotal - 101-172 City Manager</b>        | <b>16,165</b>  | <b>3,504</b>    | <b>19,669</b>  | <b>128</b>     | <b>89</b>       |
| 5     | City Hall                                     | 45,797         | 11,891          | 57,688         | 375            | 260             |
|       | <b>Subtotal - 101-265 Bldgs &amp; Grounds</b> | <b>45,797</b>  | <b>11,891</b>   | <b>57,688</b>  | <b>375</b>     | <b>260</b>      |
| 6     | PC / Network Support                          | 22,758         | 2,813           | 25,571         | 166            | 115             |
| 6     | App - Eden                                    | 15,403         | 1,427           | 16,830         | 109            | 76              |
| 6     | App - BS & A                                  | 7,726          | 1,011           | 8,737          | 57             | 39              |
| 6     | App - Kronos                                  | 2,283          | 120             | 2,403          | 16             | 11              |
| 6     | App - NeoGov                                  | 249            | 0               | 249            | 2              | 1               |
| 6     | VOIP                                          | 915            | 0               | 915            | 6              | 4               |
| 6     | Dept Specific Exp                             | 1,812          | 0               | 1,812          | 12             | 8               |
|       | <b>Subtotal - 101-228, 229, 230 Info Tech</b> | <b>51,147</b>  | <b>5,370</b>    | <b>56,517</b>  | <b>367</b>     | <b>254</b>      |
| 7     | Payroll                                       | 0              | 139             | 139            | 1              | 1               |
| 7     | Audit and Accounting                          | 0              | 1,629           | 1,629          | 11             | 7               |
| 7     | Accounts Payable                              | 0              | 4               | 4              | 0              | 0               |
| 7     | Risk Management                               | 0              | 14              | 14             | 0              | 0               |
|       | <b>Subtotal - 101-191 Accounting Dept</b>     | <b>0</b>       | <b>1,786</b>    | <b>1,786</b>   | <b>12</b>      | <b>8</b>        |
| 8     | Accounts Payable                              | 0              | 546             | 546            | 4              | 2               |
| 8     | Payroll                                       | 0              | 959             | 959            | 6              | 4               |
| 8     | Mgmt Services Support                         | 0              | 17,857          | 17,857         | 116            | 80              |
|       | <b>Subtotal - 101-192 Financial Services</b>  | <b>0</b>       | <b>19,362</b>   | <b>19,362</b>  | <b>126</b>     | <b>87</b>       |

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

**Seq. 7: 101-191 Accounting Dept**

| Seq #                     | Department/Cost Pool                           | First Incoming   | Second Incoming  | Total Incoming   | Parking System | Risk Management |
|---------------------------|------------------------------------------------|------------------|------------------|------------------|----------------|-----------------|
| 9                         | Risk Management                                | 0                | 252              | 252              | 2              | 1               |
| 9                         | Accounts Payable                               | 0                | 28               | 28               | 0              | 0               |
| 9                         | Payroll                                        | 0                | 186              | 186              | 1              | 1               |
| 9                         | Mgmt Services Support                          | 0                | 32,874           | 32,874           | 214            | 148             |
|                           | <b>Subtotal - 101-210 Management Services</b>  | <b>0</b>         | <b>33,340</b>    | <b>33,340</b>    | <b>217</b>     | <b>150</b>      |
| 10                        | Budget                                         | 0                | 1,853            | 1,853            | 12             | 8               |
| 10                        | Cost Plan                                      | 0                | 1,461            | 1,461            | 9              | 7               |
|                           | <b>Subtotal - 101-212 Budgeting</b>            | <b>0</b>         | <b>3,314</b>     | <b>3,314</b>     | <b>22</b>      | <b>15</b>       |
| 11                        | Records Management                             | 0                | 2,505            | 2,505            | 16             | 11              |
| 11                        | Mailroom                                       | 0                | 477              | 477              | 3              | 2               |
|                           | <b>Subtotal - 101-215 City Clerk</b>           | <b>0</b>         | <b>2,982</b>     | <b>2,982</b>     | <b>19</b>      | <b>13</b>       |
| 12                        | Records Mgmt                                   | 0                | 6,690            | 6,690            | 43             | 30              |
| 12                        | Mailroom                                       | 0                | 406              | 406              | 3              | 2               |
|                           | <b>Subtotal - 101-216 Records</b>              | <b>0</b>         | <b>7,096</b>     | <b>7,096</b>     | <b>46</b>      | <b>32</b>       |
| 13                        | Internal Audit                                 | 0                | 605              | 605              | 4              | 3               |
|                           | <b>Subtotal - 101-223 Internal Auditor</b>     | <b>0</b>         | <b>605</b>       | <b>605</b>       | <b>4</b>       | <b>3</b>        |
| 14                        | Purchasing                                     | 0                | 492              | 492              | 3              | 2               |
|                           | <b>Subtotal - 101-233 Purchasing</b>           | <b>0</b>         | <b>492</b>       | <b>492</b>       | <b>3</b>       | <b>2</b>        |
| 17                        | Customer Service                               | 0                | 2,182            | 2,182            | 14             | 10              |
|                           | <b>Subtotal - 101-261 311 Customer Service</b> | <b>0</b>         | <b>2,182</b>     | <b>2,182</b>     | <b>14</b>      | <b>10</b>       |
| 18                        | Advise and Counsel                             | 0                | 2,186            | 2,186            | 14             | 10              |
| 18                        | Labor Relations                                | 0                | 741              | 741              | 5              | 3               |
| 18                        | Risk Management                                | 0                | 224              | 224              | 1              | 1               |
|                           | <b>Subtotal - 101-266 City Attorney</b>        | <b>0</b>         | <b>3,151</b>     | <b>3,151</b>     | <b>20</b>      | <b>14</b>       |
| 19                        | Human Resources                                | 0                | 8,751            | 8,751            | 57             | 39              |
|                           | <b>Subtotal - 101-270 Human Resources</b>      | <b>0</b>         | <b>8,751</b>     | <b>8,751</b>     | <b>57</b>      | <b>39</b>       |
| 24                        | General Fund OPEB                              | 0                | 56,782           | 56,782           | 369            | 256             |
|                           | <b>Subtotal - OPEB / Retirement Board</b>      | <b>0</b>         | <b>56,782</b>    | <b>56,782</b>    | <b>369</b>     | <b>256</b>      |
| <b>Total Incoming</b>     |                                                | <b>\$139,934</b> | <b>\$161,940</b> | <b>\$301,874</b> | <b>\$1,962</b> | <b>\$1,358</b>  |
| <b>C. Total Allocated</b> |                                                |                  |                  | <b>\$932,584</b> | <b>\$5,540</b> | <b>\$3,836</b>  |
|                           |                                                |                  |                  |                  | <b>0.59%</b>   | <b>0.41%</b>    |

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**Allocation Details**

**Seq. 7: 101-191 Accounting Dept**

**Cost Pool 1: Payroll**

| Seq # | Department Name               | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|-------------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|-------|
| 4     | 101-172 City Manager          | 10.85  | 1.50%              | \$238            | \$0           | \$238                 | \$0               | \$238 |
| 5     | 101-265 Bldgs & Grounds       | 8.19   | 1.13%              | 179              | 0             | 179                   | 0                 | 179   |
| 6     | 101-228, 229, 230 Info Tech   | 15.61  | 2.16%              | 342              | 0             | 342                   | 0                 | 342   |
| 7     | 101-191 Accounting Dept       | 6.36   | 0.88%              | 139              | 0             | 139                   | 0                 | 139   |
| 8     | 101-192 Financial Services    | 7.31   | 1.01%              | 160              | 0             | 160                   | 40                | 200   |
| 9     | 101-210 Management Services   | 2.09   | 0.29%              | 46               | 0             | 46                    | 11                | 57    |
| 10    | 101-212 Budgeting             | 2.00   | 0.28%              | 44               | 0             | 44                    | 11                | 55    |
| 11    | 101-215 City Clerk            | 2.65   | 0.37%              | 58               | 0             | 58                    | 14                | 72    |
| 12    | 101-216 Records               | 1.32   | 0.18%              | 29               | 0             | 29                    | 7                 | 36    |
| 13    | 101-223 Internal Auditor      | 1.00   | 0.14%              | 22               | 0             | 22                    | 5                 | 27    |
| 14    | 101-233 Purchasing            | 5.43   | 0.75%              | 119              | 0             | 119                   | 30                | 148   |
| 15    | 101-237 Grants Management     | 3.00   | 0.42%              | 66               | 0             | 66                    | 16                | 82    |
| 16    | 101-253 Treasury              | 7.73   | 1.07%              | 169              | 0             | 169                   | 42                | 211   |
| 17    | 101-261 311 Customer Service  | 9.41   | 1.30%              | 206              | 0             | 206                   | 51                | 257   |
| 18    | 101-266 City Attorney         | 7.00   | 0.97%              | 153              | 0             | 153                   | 38                | 191   |
| 19    | 101-270 Human Resources       | 8.02   | 1.11%              | 175              | 0             | 175                   | 44                | 219   |
| 20    | 101-345, 349 Public Safety    | 37.93  | 5.25%              | 830              | 0             | 830                   | 206               | 1,037 |
| 21    | 101-580 City Equipment        | 8.09   | 1.12%              | 177              | 0             | 177                   | 44                | 221   |
| 22    | 101-715 CPED Admin            | 4.75   | 0.66%              | 104              | 0             | 104                   | 26                | 130   |
| 23    | 101-751 Parks & Rec Admin     | 2.25   | 0.31%              | 49               | 0             | 49                    | 12                | 61    |
| 25    | 101-101 City Commission       | 2.02   | 0.28%              | 44               | 0             | 44                    | 11                | 55    |
| 26    | 101-175 Diversity & Inclusion | 2.00   | 0.28%              | 44               | 0             | 44                    | 11                | 55    |
| 29    | 101-262 Elections             | 3.95   | 0.55%              | 87               | 0             | 87                    | 22                | 108   |
| 31    | 101-346 Public Safety COPS    | 24.95  | 3.45%              | 546              | 0             | 546                   | 136               | 682   |
| 32    | 101-347 Public Safety Ops     | 196.41 | 27.19%             | 4,299            | 0             | 4,299                 | 1,069             | 5,368 |
| 33    | 101-348 Criminal Invstgn Div  | 28.25  | 3.91%              | 618              | 0             | 618                   | 154               | 772   |
| 34    | 101-371 Bldg Inspection Dept  | 8.27   | 1.15%              | 181              | 0             | 181                   | 45                | 226   |
| 35    | 101-385 Code Enforcement      | 5.78   | 0.80%              | 127              | 0             | 127                   | 31                | 158   |
| 36    | 101-400 PS Contracts          | 1.87   | 0.26%              | 41               | 0             | 41                    | 10                | 51    |
| 38    | 101-441 PW General            | 1.17   | 0.16%              | 26               | 0             | 26                    | 6                 | 32    |

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**Allocation Details**

**Seq. 7: 101-191 Accounting Dept**

**Cost Pool 1: Payroll**

| Seq #           | Department Name                | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|-----------------|--------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 39              | 101-443 Forestry               | 3.30          | 0.46%              | 72               | 0             | 72                    | 18                | 90              |
| 42              | 101-701 Planning               | 8.33          | 1.15%              | 182              | 0             | 182                   | 45                | 228             |
| 45              | 101-724 Community Develop      | 3.15          | 0.44%              | 69               | 0             | 69                    | 17                | 86              |
| 46              | 101-728 Econ Dev               | 5.67          | 0.79%              | 124              | 0             | 124                   | 31                | 155             |
| 47              | 101-75x Parks & Rec Activities | 20.57         | 2.85%              | 450              | 0             | 450                   | 112               | 562             |
| 48              | 101-770 Parks Maint            | 17.28         | 2.39%              | 378              | 0             | 378                   | 94                | 472             |
| 52              | 202 Major Streets              | 19.42         | 2.69%              | 425              | 0             | 425                   | 106               | 531             |
| 53              | 203 Local Streets              | 15.02         | 2.08%              | 329              | 0             | 329                   | 82                | 410             |
| 54              | 209 Cemeteries                 | 5.57          | 0.77%              | 122              | 0             | 122                   | 30                | 152             |
| 57              | 226 Solid Waste / Rubbish      | 8.92          | 1.24%              | 195              | 0             | 195                   | 49                | 244             |
| 61              | 232-697 HUD Grants - Other     | 0.85          | 0.12%              | 19               | 0             | 19                    | 5                 | 23              |
| 77              | 243 Brownfield Redvlp Auth     | 1.61          | 0.22%              | 35               | 0             | 35                    | 9                 | 44              |
| 78              | 244 Econ Dvlp Corp             | 0.29          | 0.04%              | 6                | 0             | 6                     | 2                 | 8               |
| 89              | 298 Home Grant                 | 1.06          | 0.15%              | 23               | 0             | 23                    | 6                 | 29              |
| 90              | 299 CDBG Grant                 | 7.49          | 1.04%              | 164              | 0             | 164                   | 41                | 205             |
| 94              | 590 Sewer Fund                 | 85.24         | 11.80%             | 1,866            | 0             | 1,866                 | 464               | 2,330           |
| 95              | 591 Water Fund                 | 92.92         | 12.86%             | 2,034            | 0             | 2,034                 | 506               | 2,540           |
| <b>Subtotal</b> |                                | <b>722.36</b> | <b>100.00%</b>     | <b>\$15,811</b>  | <b>\$0</b>    | <b>\$15,811</b>       | <b>\$3,708</b>    | <b>\$19,520</b> |
| Direct Bills    |                                |               |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>    |                                |               |                    |                  |               | <b>\$15,811</b>       |                   | <b>\$19,520</b> |

Allocation Basis Units: # Full-Time Equivalents (FTEs)

**City of Kalamazoo, MI**  
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**Allocation Details**  
**Cost Pool 2: Budgeting**

**Seq. 7: 101-191 Accounting Dept**

| Seq #           | Department Name   | Units      | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|-----------------|-------------------|------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 10              | 101-212 Budgeting | 100        | 100.00%            | \$8,907          | \$0           | \$8,907               | \$2,089           | \$10,996        |
| <b>Subtotal</b> |                   | <b>100</b> | <b>100.00%</b>     | <b>\$8,907</b>   | <b>\$0</b>    | <b>\$8,907</b>        | <b>\$2,089</b>    | <b>\$10,996</b> |
| Direct Bills    |                   |            |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>    |                   |            |                    |                  |               | <b>\$8,907</b>        |                   | <b>\$10,996</b> |

Allocation Basis Units: Direct to 101-212 Budgeting

**City of Kalamazoo, MI**  
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**Allocation Details**  
**Cost Pool 3: Pension & OPEB**

**Seq. 7: 101-191 Accounting Dept**

| Seq #           | Department Name  | Units      | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------|------------------|------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 97              | 731 Pension Fund | 70         | 70.00%             | \$94,439         | \$0           | \$94,439              | \$22,150          | \$116,589        |
| 98              | 737 OPEB Fund    | 30         | 30.00%             | 40,474           | 0             | 40,474                | 9,493             | 49,967           |
| <b>Subtotal</b> |                  | <b>100</b> | <b>100.00%</b>     | <b>\$134,913</b> | <b>\$0</b>    | <b>\$134,913</b>      | <b>\$31,643</b>   | <b>\$166,556</b> |
| Direct Bills    |                  |            |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>    |                  |            |                    |                  |               | <b>\$134,913</b>      |                   | <b>\$166,556</b> |

Allocation Basis Units: 70% Pension Fund / 30% OPEB Fund

**City of Kalamazoo, MI**  
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**Allocation Details**  
**Cost Pool 4: Audit and Accounting**

**Seq. 7: 101-191 Accounting Dept**

| Seq # | Department Name               | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total   |
|-------|-------------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 2     | Equipment Depreciation        | 18     | 0.01%              | \$77             | \$0           | \$77                  | \$0               | \$77    |
| 3     | 101-271 Other General         | 507    | 0.36%              | 2,157            | 0             | 2,157                 | 0                 | 2,157   |
| 4     | 101-172 City Manager          | 776    | 0.55%              | 3,301            | 0             | 3,301                 | 0                 | 3,301   |
| 5     | 101-265 Bldgs & Grounds       | 4,388  | 3.14%              | 18,665           | 0             | 18,665                | 0                 | 18,665  |
| 6     | 101-228, 229, 230 Info Tech   | 1,979  | 1.41%              | 8,418            | 0             | 8,418                 | 0                 | 8,418   |
| 7     | 101-191 Accounting Dept       | 383    | 0.27%              | 1,629            | 0             | 1,629                 | 0                 | 1,629   |
| 8     | 101-192 Financial Services    | 409    | 0.29%              | 1,740            | 0             | 1,740                 | 375               | 2,114   |
| 9     | 101-210 Management Services   | 553    | 0.40%              | 2,352            | 0             | 2,352                 | 506               | 2,859   |
| 10    | 101-212 Budgeting             | 278    | 0.20%              | 1,183            | 0             | 1,183                 | 255               | 1,437   |
| 11    | 101-215 City Clerk            | 759    | 0.54%              | 3,228            | 0             | 3,228                 | 695               | 3,924   |
| 12    | 101-216 Records               | 468    | 0.33%              | 1,991            | 0             | 1,991                 | 429               | 2,419   |
| 13    | 101-223 Internal Auditor      | 230    | 0.16%              | 978              | 0             | 978                   | 211               | 1,189   |
| 14    | 101-233 Purchasing            | 398    | 0.28%              | 1,693            | 0             | 1,693                 | 365               | 2,057   |
| 15    | 101-237 Grants Management     | 277    | 0.20%              | 1,178            | 0             | 1,178                 | 254               | 1,432   |
| 16    | 101-253 Treasury              | 713    | 0.51%              | 3,033            | 0             | 3,033                 | 653               | 3,686   |
| 17    | 101-261 311 Customer Service  | 508    | 0.36%              | 2,161            | 0             | 2,161                 | 465               | 2,626   |
| 18    | 101-266 City Attorney         | 453    | 0.32%              | 1,927            | 0             | 1,927                 | 415               | 2,342   |
| 19    | 101-270 Human Resources       | 718    | 0.51%              | 3,054            | 0             | 3,054                 | 658               | 3,712   |
| 20    | 101-345, 349 Public Safety    | 7,662  | 5.48%              | 32,591           | 0             | 32,591                | 7,018             | 39,609  |
| 21    | 101-580 City Equipment        | 21,879 | 15.64%             | 93,065           | 0             | 93,065                | 20,039            | 113,103 |
| 22    | 101-715 CPED Admin            | 858    | 0.61%              | 3,650            | 0             | 3,650                 | 786               | 4,435   |
| 23    | 101-751 Parks & Rec Admin     | 863    | 0.62%              | 3,671            | 0             | 3,671                 | 790               | 4,461   |
| 24    | OPEB / Retirement Board       | 26     | 0.02%              | 111              | 0             | 111                   | 24                | 134     |
| 25    | 101-101 City Commission       | 172    | 0.12%              | 732              | 0             | 732                   | 158               | 889     |
| 26    | 101-175 Diversity & Inclusion | 371    | 0.27%              | 1,578            | 0             | 1,578                 | 340               | 1,918   |
| 27    | 101-180 Executive Programs    | 18     | 0.01%              | 77               | 0             | 77                    | 16                | 93      |
| 28    | 101-257 Assessing             | 176    | 0.13%              | 749              | 0             | 749                   | 161               | 910     |
| 29    | 101-262 Elections             | 534    | 0.38%              | 2,271            | 0             | 2,271                 | 489               | 2,761   |
| 31    | 101-346 Public Safety COPS    | 302    | 0.22%              | 1,285            | 0             | 1,285                 | 277               | 1,561   |
| 32    | 101-347 Public Safety Ops     | 858    | 0.61%              | 3,650            | 0             | 3,650                 | 786               | 4,435   |

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**Allocation Details**  
**Cost Pool 4: Audit and Accounting**

**Seq. 7: 101-191 Accounting Dept**

| Seq # | Department Name                | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total  |
|-------|--------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|--------|
| 33    | 101-348 Criminal Invstgn Div   | 426   | 0.30%              | 1,812            | 0             | 1,812                 | 390               | 2,202  |
| 34    | 101-371 Bldg Inspection Dept   | 5,082 | 3.63%              | 21,617           | 0             | 21,617                | 4,655             | 26,271 |
| 35    | 101-385 Code Enforcement       | 5,605 | 4.01%              | 23,841           | 0             | 23,841                | 5,134             | 28,975 |
| 36    | 101-400 PS Contracts           | 421   | 0.30%              | 1,791            | 0             | 1,791                 | 386               | 2,176  |
| 37    | 101-426 Emerg Mgmt Homeland    | 10    | 0.01%              | 43               | 0             | 43                    | 9                 | 52     |
| 38    | 101-441 PW General             | 1,710 | 1.22%              | 7,274            | 0             | 7,274                 | 1,566             | 8,840  |
| 39    | 101-443 Forestry               | 540   | 0.39%              | 2,297            | 0             | 2,297                 | 495               | 2,792  |
| 40    | 101-448 Street Lights          | 131   | 0.09%              | 557              | 0             | 557                   | 120               | 677    |
| 41    | 101-621 Pollution Control      | 43    | 0.03%              | 183              | 0             | 183                   | 39                | 222    |
| 42    | 101-701 Planning               | 535   | 0.38%              | 2,276            | 0             | 2,276                 | 490               | 2,766  |
| 43    | 101-702 Zoning                 | 362   | 0.26%              | 1,540            | 0             | 1,540                 | 332               | 1,871  |
| 45    | 101-724 Community Develop      | 272   | 0.19%              | 1,157            | 0             | 1,157                 | 249               | 1,406  |
| 46    | 101-728 Econ Dev               | 381   | 0.27%              | 1,621            | 0             | 1,621                 | 349               | 1,970  |
| 47    | 101-75x Parks & Rec Activities | 1,879 | 1.34%              | 7,993            | 0             | 7,993                 | 1,721             | 9,713  |
| 48    | 101-770 Parks Maint            | 2,149 | 1.54%              | 9,141            | 0             | 9,141                 | 1,968             | 11,109 |
| 49    | 151 Cemetery Trust             | 117   | 0.08%              | 498              | 0             | 498                   | 107               | 605    |
| 50    | 159 Recreation Endowment       | 2     | 0.00%              | 9                | 0             | 9                     | 2                 | 10     |
| 51    | 160 Mayor's Riverfront Pk      | 3     | 0.00%              | 13               | 0             | 13                    | 3                 | 16     |
| 52    | 202 Major Streets              | 4,662 | 3.33%              | 19,830           | 0             | 19,830                | 4,270             | 24,100 |
| 53    | 203 Local Streets              | 3,326 | 2.38%              | 14,147           | 0             | 14,147                | 3,046             | 17,194 |
| 54    | 209 Cemeteries                 | 1,427 | 1.02%              | 6,070            | 0             | 6,070                 | 1,307             | 7,377  |
| 55    | 211 Kzoo Muni Golf Assn        | 47    | 0.03%              | 200              | 0             | 200                   | 43                | 243    |
| 56    | 225 Blight Abatement           | 18    | 0.01%              | 77               | 0             | 77                    | 16                | 93     |
| 57    | 226 Solid Waste / Rubbish      | 3,998 | 2.86%              | 17,006           | 0             | 17,006                | 3,662             | 20,668 |
| 58    | 232-238 Grants - Gen Gov       | 12    | 0.01%              | 51               | 0             | 51                    | 11                | 62     |
| 59    | 232-40x PS Grants              | 256   | 0.18%              | 1,089            | 0             | 1,089                 | 234               | 1,323  |
| 60    | 232-585 PW Grants              | 246   | 0.18%              | 1,046            | 0             | 1,046                 | 225               | 1,272  |
| 61    | 232-697 HUD Grants - Other     | 518   | 0.37%              | 2,203            | 0             | 2,203                 | 474               | 2,678  |
| 62    | 232-726 Community Dvlp Grants  | 47    | 0.03%              | 200              | 0             | 200                   | 43                | 243    |
| 63    | 232-733 Econ Dvlp Grants       | 24    | 0.02%              | 102              | 0             | 102                   | 22                | 124    |

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**Allocation Details**  
**Cost Pool 4: Audit and Accounting**

**Seq. 7: 101-191 Accounting Dept**

| Seq # | Department Name                | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total   |
|-------|--------------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 65    | 232-776 P&R Grants             | 9      | 0.01%              | 38               | 0             | 38                    | 8                 | 47      |
| 68    | 233-406 PS Donations           | 39     | 0.03%              | 166              | 0             | 166                   | 36                | 202     |
| 70    | 233-727 Comm Dvlp Donations    | 13     | 0.01%              | 55               | 0             | 55                    | 12                | 67      |
| 72    | 233-777 P&R Donations          | 169    | 0.12%              | 719              | 0             | 719                   | 155               | 874     |
| 73    | 234 FFE Aspirational Projects  | 864    | 0.62%              | 3,675            | 0             | 3,675                 | 791               | 4,466   |
| 74    | 235 Recovery Programs & Grants | 215    | 0.15%              | 915              | 0             | 915                   | 197               | 1,111   |
| 75    | 236 Light Grant                | 9      | 0.01%              | 38               | 0             | 38                    | 8                 | 47      |
| 76    | 242 Local Brownfield Revolv    | 31     | 0.02%              | 132              | 0             | 132                   | 28                | 160     |
| 77    | 243 Brownfield Redvlp Auth     | 889    | 0.64%              | 3,781            | 0             | 3,781                 | 814               | 4,596   |
| 78    | 244 Econ Dvlp Corp             | 417    | 0.30%              | 1,774            | 0             | 1,774                 | 382               | 2,156   |
| 81    | 265 Drug Law Enforce           | 264    | 0.19%              | 1,123            | 0             | 1,123                 | 242               | 1,365   |
| 82    | 270 Historic Preservation      | 10     | 0.01%              | 43               | 0             | 43                    | 9                 | 52      |
| 83    | 272 Econ Initiative            | 89     | 0.06%              | 379              | 0             | 379                   | 82                | 460     |
| 84    | 273 Business Dvlp              | 7      | 0.01%              | 30               | 0             | 30                    | 6                 | 36      |
| 86    | 275 Housing Programs           | 1      | 0.00%              | 4                | 0             | 4                     | 1                 | 5       |
| 88    | 296 HUD Grant Admin            | 1      | 0.00%              | 4                | 0             | 4                     | 1                 | 5       |
| 89    | 298 Home Grant                 | 765    | 0.55%              | 3,254            | 0             | 3,254                 | 701               | 3,955   |
| 90    | 299 CDBG Grant                 | 1,368  | 0.98%              | 5,819            | 0             | 5,819                 | 1,253             | 7,072   |
| 91    | 300 Debt Service               | 81     | 0.06%              | 345              | 0             | 345                   | 74                | 419     |
| 92    | 401 Capital Projects           | 983    | 0.70%              | 4,181            | 0             | 4,181                 | 900               | 5,082   |
| 93    | 514 Parking System             | 219    | 0.16%              | 932              | 0             | 932                   | 201               | 1,132   |
| 94    | 590 Sewer Fund                 | 21,684 | 15.50%             | 92,235           | 0             | 92,235                | 19,860            | 112,095 |
| 95    | 591 Water Fund                 | 25,252 | 18.05%             | 107,412          | 0             | 107,412               | 23,128            | 130,540 |
| 96    | 677 Insurance Fund             | 2,685  | 1.92%              | 11,421           | 0             | 11,421                | 2,459             | 13,880  |
| 97    | 731 Pension Fund               | 167    | 0.12%              | 710              | 0             | 710                   | 153               | 863     |
| 98    | 737 OPEB Fund                  | 140    | 0.10%              | 596              | 0             | 596                   | 128               | 724     |
| 99    | 756 General Trust Fund         | 22     | 0.02%              | 94               | 0             | 94                    | 20                | 114     |
| 101   | 761 Landfill Trust             | 2      | 0.00%              | 9                | 0             | 9                     | 2                 | 10      |
| 102   | 90x GASB 34 Govt               | 311    | 0.22%              | 1,323            | 0             | 1,323                 | 285               | 1,608   |
| 105   | All Other                      | 1,375  | 0.98%              | 5,849            | 0             | 5,849                 | 1,259             | 7,108   |

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Allocation Details  
Cost Pool 4: Audit and Accounting

Seq. 7: 101-191 Accounting Dept

| Seq #        | Department Name | Units   | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total     |
|--------------|-----------------|---------|--------------------|------------------|---------------|-----------------------|-------------------|-----------|
| Subtotal     |                 | 139,864 | 100.00%            | \$594,926        | \$0           | \$594,926             | \$120,726         | \$715,652 |
| Direct Bills |                 |         |                    |                  |               | 0                     |                   | 0         |
| Total        |                 |         |                    |                  |               | \$594,926             |                   | \$715,652 |

Allocation Basis Units: # Total Revenue and Expenditure Transactions

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**Allocation Details**  
**Cost Pool 5: Purchasing**

**Seq. 7: 101-191 Accounting Dept**

| Seq #           | Department Name    | Units      | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total          |
|-----------------|--------------------|------------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 14              | 101-233 Purchasing | 100        | 100.00%            | \$5,800          | \$0           | \$5,800               | \$1,360           | \$7,160        |
| <b>Subtotal</b> |                    | <b>100</b> | <b>100.00%</b>     | <b>\$5,800</b>   | <b>\$0</b>    | <b>\$5,800</b>        | <b>\$1,360</b>    | <b>\$7,160</b> |
| Direct Bills    |                    |            |                    |                  |               | 0                     |                   | 0              |
| <b>Total</b>    |                    |            |                    |                  |               | <b>\$5,800</b>        |                   | <b>\$7,160</b> |

Allocation Basis Units: Direct to 101-233 Purchasing

**City of Kalamazoo, MI**  
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**Allocation Details**  
**Cost Pool 6: Accounts Payable**

**Seq. 7: 101-191 Accounting Dept**

| Seq # | Department Name               | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|-------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|-------|
| 3     | 101-271 Other General         | 284   | 0.77%              | \$21             | \$0           | \$21                  | \$0               | \$21  |
| 4     | 101-172 City Manager          | 350   | 0.95%              | 25               | 0             | 25                    | 0                 | 25    |
| 5     | 101-265 Bldgs & Grounds       | 1,607 | 4.34%              | 117              | 0             | 117                   | 0                 | 117   |
| 6     | 101-228, 229, 230 Info Tech   | 707   | 1.91%              | 51               | 0             | 51                    | 0                 | 51    |
| 7     | 101-191 Accounting Dept       | 49    | 0.13%              | 4                | 0             | 4                     | 0                 | 4     |
| 8     | 101-192 Financial Services    | 83    | 0.22%              | 6                | 0             | 6                     | 2                 | 8     |
| 9     | 101-210 Management Services   | 176   | 0.48%              | 13               | 0             | 13                    | 3                 | 16    |
| 10    | 101-212 Budgeting             | 27    | 0.07%              | 2                | 0             | 2                     | 1                 | 2     |
| 11    | 101-215 City Clerk            | 279   | 0.75%              | 20               | 0             | 20                    | 5                 | 25    |
| 12    | 101-216 Records               | 128   | 0.35%              | 9                | 0             | 9                     | 2                 | 12    |
| 13    | 101-223 Internal Auditor      | 17    | 0.05%              | 1                | 0             | 1                     | 0                 | 2     |
| 14    | 101-233 Purchasing            | 49    | 0.13%              | 4                | 0             | 4                     | 1                 | 4     |
| 15    | 101-237 Grants Management     | 27    | 0.07%              | 2                | 0             | 2                     | 1                 | 2     |
| 16    | 101-253 Treasury              | 116   | 0.31%              | 8                | 0             | 8                     | 2                 | 11    |
| 17    | 101-261 311 Customer Service  | 168   | 0.45%              | 12               | 0             | 12                    | 3                 | 15    |
| 18    | 101-266 City Attorney         | 98    | 0.26%              | 7                | 0             | 7                     | 2                 | 9     |
| 19    | 101-270 Human Resources       | 262   | 0.71%              | 19               | 0             | 19                    | 5                 | 24    |
| 20    | 101-345, 349 Public Safety    | 4,080 | 11.03%             | 297              | 0             | 297                   | 76                | 373   |
| 21    | 101-580 City Equipment        | 4,197 | 11.35%             | 306              | 0             | 306                   | 78                | 383   |
| 22    | 101-715 CPED Admin            | 357   | 0.97%              | 26               | 0             | 26                    | 7                 | 33    |
| 23    | 101-751 Parks & Rec Admin     | 274   | 0.74%              | 20               | 0             | 20                    | 5                 | 25    |
| 24    | OPEB / Retirement Board       | 2     | 0.01%              | 0                | 0             | 0                     | 0                 | 0     |
| 25    | 101-101 City Commission       | 115   | 0.31%              | 8                | 0             | 8                     | 2                 | 11    |
| 26    | 101-175 Diversity & Inclusion | 84    | 0.23%              | 6                | 0             | 6                     | 2                 | 8     |
| 27    | 101-180 Executive Programs    | 12    | 0.03%              | 1                | 0             | 1                     | 0                 | 1     |
| 28    | 101-257 Assessing             | 87    | 0.24%              | 6                | 0             | 6                     | 2                 | 8     |
| 29    | 101-262 Elections             | 162   | 0.44%              | 12               | 0             | 12                    | 3                 | 15    |
| 32    | 101-347 Public Safety Ops     | 392   | 1.06%              | 29               | 0             | 29                    | 7                 | 36    |
| 33    | 101-348 Criminal Invstgn Div  | 119   | 0.32%              | 9                | 0             | 9                     | 2                 | 11    |
| 34    | 101-371 Bldg Inspection Dept  | 133   | 0.36%              | 10               | 0             | 10                    | 2                 | 12    |

**City of Kalamazoo, MI**  
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**Allocation Details**  
**Cost Pool 6: Accounts Payable**

**Seq. 7: 101-191 Accounting Dept**

| Seq # | Department Name                | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|--------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|-------|
| 35    | 101-385 Code Enforcement       | 120   | 0.32%              | 9                | 0             | 9                     | 2                 | 11    |
| 37    | 101-426 Emerg Mgmt Homeland    | 4     | 0.01%              | 0                | 0             | 0                     | 0                 | 0     |
| 38    | 101-441 PW General             | 296   | 0.80%              | 22               | 0             | 22                    | 5                 | 27    |
| 39    | 101-443 Forestry               | 207   | 0.56%              | 15               | 0             | 15                    | 4                 | 19    |
| 40    | 101-448 Street Lights          | 119   | 0.32%              | 9                | 0             | 9                     | 2                 | 11    |
| 41    | 101-621 Pollution Control      | 14    | 0.04%              | 1                | 0             | 1                     | 0                 | 1     |
| 42    | 101-701 Planning               | 110   | 0.30%              | 8                | 0             | 8                     | 2                 | 10    |
| 45    | 101-724 Community Develop      | 9     | 0.02%              | 1                | 0             | 1                     | 0                 | 1     |
| 46    | 101-728 Econ Dev               | 79    | 0.21%              | 6                | 0             | 6                     | 1                 | 7     |
| 47    | 101-75x Parks & Rec Activities | 779   | 2.11%              | 57               | 0             | 57                    | 14                | 71    |
| 48    | 101-770 Parks Maint            | 1,467 | 3.97%              | 107              | 0             | 107                   | 27                | 134   |
| 49    | 151 Cemetery Trust             | 4     | 0.01%              | 0                | 0             | 0                     | 0                 | 0     |
| 52    | 202 Major Streets              | 1,373 | 3.71%              | 100              | 0             | 100                   | 26                | 125   |
| 53    | 203 Local Streets              | 834   | 2.25%              | 61               | 0             | 61                    | 15                | 76    |
| 54    | 209 Cemeteries                 | 356   | 0.96%              | 26               | 0             | 26                    | 7                 | 33    |
| 55    | 211 Kzoo Muni Golf Assn        | 16    | 0.04%              | 1                | 0             | 1                     | 0                 | 1     |
| 57    | 226 Solid Waste / Rubbish      | 631   | 1.71%              | 46               | 0             | 46                    | 12                | 58    |
| 58    | 232-238 Grants - Gen Gov       | 4     | 0.01%              | 0                | 0             | 0                     | 0                 | 0     |
| 59    | 232-40x PS Grants              | 105   | 0.28%              | 8                | 0             | 8                     | 2                 | 10    |
| 60    | 232-585 PW Grants              | 58    | 0.16%              | 4                | 0             | 4                     | 1                 | 5     |
| 61    | 232-697 HUD Grants - Other     | 23    | 0.06%              | 2                | 0             | 2                     | 0                 | 2     |
| 62    | 232-726 Community Dvlp Grants  | 2     | 0.01%              | 0                | 0             | 0                     | 0                 | 0     |
| 63    | 232-733 Econ Dvlp Grants       | 15    | 0.04%              | 1                | 0             | 1                     | 0                 | 1     |
| 68    | 233-406 PS Donations           | 12    | 0.03%              | 1                | 0             | 1                     | 0                 | 1     |
| 70    | 233-727 Comm Dvlp Donations    | 1     | 0.00%              | 0                | 0             | 0                     | 0                 | 0     |
| 72    | 233-777 P&R Donations          | 65    | 0.18%              | 5                | 0             | 5                     | 1                 | 6     |
| 73    | 234 FFE Aspirational Projects  | 427   | 1.15%              | 31               | 0             | 31                    | 8                 | 39    |
| 74    | 235 Recovery Programs & Grants | 52    | 0.14%              | 4                | 0             | 4                     | 1                 | 5     |
| 75    | 236 Light Grant                | 4     | 0.01%              | 0                | 0             | 0                     | 0                 | 0     |
| 76    | 242 Local Brownfield Revolv    | 5     | 0.01%              | 0                | 0             | 0                     | 0                 | 0     |

**City of Kalamazoo, MI**  
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**Allocation Details**  
**Cost Pool 6: Accounts Payable**

**Seq. 7: 101-191 Accounting Dept**

| Seq #           | Department Name            | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total          |
|-----------------|----------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 77              | 243 Brownfield Redvlp Auth | 138           | 0.37%              | 10               | 0             | 10                    | 3                 | 13             |
| 78              | 244 Econ Dvlp Corp         | 49            | 0.13%              | 4                | 0             | 4                     | 1                 | 4              |
| 81              | 265 Drug Law Enforce       | 6             | 0.02%              | 0                | 0             | 0                     | 0                 | 1              |
| 82              | 270 Historic Preservation  | 6             | 0.02%              | 0                | 0             | 0                     | 0                 | 1              |
| 89              | 298 Home Grant             | 60            | 0.16%              | 4                | 0             | 4                     | 1                 | 5              |
| 90              | 299 CDBG Grant             | 139           | 0.38%              | 10               | 0             | 10                    | 3                 | 13             |
| 91              | 300 Debt Service           | 11            | 0.03%              | 1                | 0             | 1                     | 0                 | 1              |
| 92              | 401 Capital Projects       | 437           | 1.18%              | 32               | 0             | 32                    | 8                 | 40             |
| 93              | 514 Parking System         | 83            | 0.22%              | 6                | 0             | 6                     | 2                 | 8              |
| 94              | 590 Sewer Fund             | 7,305         | 19.75%             | 532              | 0             | 532                   | 136               | 667            |
| 95              | 591 Water Fund             | 6,324         | 17.10%             | 460              | 0             | 460                   | 117               | 578            |
| 96              | 677 Insurance Fund         | 789           | 2.13%              | 57               | 0             | 57                    | 15                | 72             |
| 99              | 756 General Trust Fund     | 6             | 0.02%              | 0                | 0             | 0                     | 0                 | 1              |
| 105             | All Other                  | 6             | 0.02%              | 0                | 0             | 0                     | 0                 | 1              |
| <b>Subtotal</b> |                            | <b>36,991</b> | <b>100.00%</b>     | <b>\$2,693</b>   | <b>\$0</b>    | <b>\$2,693</b>        | <b>\$632</b>      | <b>\$3,324</b> |
| Direct Bills    |                            |               |                    |                  |               | 0                     |                   | 0              |
| <b>Total</b>    |                            |               |                    |                  |               | <b>\$2,693</b>        |                   | <b>\$3,324</b> |

Allocation Basis Units: # AP / INV Transactions

**City of Kalamazoo, MI**  
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**Allocation Details**  
**Cost Pool 7: Parking System**

**Seq. 7: 101-191 Accounting Dept**

| Seq #           | Department Name    | Units      | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total          |
|-----------------|--------------------|------------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 93              | 514 Parking System | 100        | 100.00%            | \$4,488          | \$0           | \$4,488               | \$1,053           | \$5,540        |
| <b>Subtotal</b> |                    | <b>100</b> | <b>100.00%</b>     | <b>\$4,488</b>   | <b>\$0</b>    | <b>\$4,488</b>        | <b>\$1,053</b>    | <b>\$5,540</b> |
| Direct Bills    |                    |            |                    |                  |               | 0                     |                   | 0              |
| <b>Total</b>    |                    |            |                    |                  |               | <b>\$4,488</b>        |                   | <b>\$5,540</b> |

Allocation Basis Units: Direct to 514 Parking System

**City of Kalamazoo, MI**  
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**Allocation Details**  
**Cost Pool 8: Risk Management**

**Seq. 7: 101-191 Accounting Dept**

| Seq # | Department Name               | Units      | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|-------------------------------|------------|--------------------|------------------|---------------|-----------------------|-------------------|-------|
| 3     | 101-271 Other General         | 548,161    | 0.32%              | \$10             | \$0           | \$10                  | \$0               | \$10  |
| 4     | 101-172 City Manager          | 2,187,199  | 1.27%              | 40               | 0             | 40                    | 0                 | 40    |
| 5     | 101-265 Bldgs & Grounds       | 1,751,025  | 1.02%              | 32               | 0             | 32                    | 0                 | 32    |
| 6     | 101-228, 229, 230 Info Tech   | 4,715,600  | 2.74%              | 85               | 0             | 85                    | 0                 | 85    |
| 7     | 101-191 Accounting Dept       | 762,077    | 0.44%              | 14               | 0             | 14                    | 0                 | 14    |
| 8     | 101-192 Financial Services    | 584,012    | 0.34%              | 11               | 0             | 11                    | 3                 | 13    |
| 9     | 101-210 Management Services   | 340,522    | 0.20%              | 6                | 0             | 6                     | 2                 | 8     |
| 10    | 101-212 Budgeting             | 221,937    | 0.13%              | 4                | 0             | 4                     | 1                 | 5     |
| 11    | 101-215 City Clerk            | 362,389    | 0.21%              | 7                | 0             | 7                     | 2                 | 8     |
| 12    | 101-216 Records               | 150,175    | 0.09%              | 3                | 0             | 3                     | 1                 | 3     |
| 13    | 101-223 Internal Auditor      | 113,826    | 0.07%              | 2                | 0             | 2                     | 1                 | 3     |
| 14    | 101-233 Purchasing            | 574,231    | 0.33%              | 10               | 0             | 10                    | 3                 | 13    |
| 15    | 101-237 Grants Management     | 293,979    | 0.17%              | 5                | 0             | 5                     | 1                 | 7     |
| 16    | 101-253 Treasury              | 883,602    | 0.51%              | 16               | 0             | 16                    | 4                 | 20    |
| 17    | 101-261 311 Customer Service  | 798,975    | 0.46%              | 14               | 0             | 14                    | 4                 | 18    |
| 18    | 101-266 City Attorney         | 1,172,704  | 0.68%              | 21               | 0             | 21                    | 5                 | 26    |
| 19    | 101-270 Human Resources       | 989,758    | 0.58%              | 18               | 0             | 18                    | 4                 | 22    |
| 20    | 101-345, 349 Public Safety    | 8,959,024  | 5.21%              | 162              | 0             | 162                   | 40                | 202   |
| 21    | 101-580 City Equipment        | 2,262,040  | 1.32%              | 41               | 0             | 41                    | 10                | 51    |
| 22    | 101-715 CPED Admin            | 815,995    | 0.47%              | 15               | 0             | 15                    | 4                 | 18    |
| 23    | 101-751 Parks & Rec Admin     | 407,947    | 0.24%              | 7                | 0             | 7                     | 2                 | 9     |
| 24    | OPEB / Retirement Board       | 1,500      | 0.00%              | 0                | 0             | 0                     | 0                 | 0     |
| 25    | 101-101 City Commission       | 99,876     | 0.06%              | 2                | 0             | 2                     | 0                 | 2     |
| 26    | 101-175 Diversity & Inclusion | 338,574    | 0.20%              | 6                | 0             | 6                     | 2                 | 8     |
| 27    | 101-180 Executive Programs    | 4,200      | 0.00%              | 0                | 0             | 0                     | 0                 | 0     |
| 28    | 101-257 Assessing             | 594,837    | 0.35%              | 11               | 0             | 11                    | 3                 | 13    |
| 29    | 101-262 Elections             | 725,471    | 0.42%              | 13               | 0             | 13                    | 3                 | 16    |
| 31    | 101-346 Public Safety COPS    | 2,981,580  | 1.73%              | 54               | 0             | 54                    | 13                | 67    |
| 32    | 101-347 Public Safety Ops     | 22,853,497 | 13.30%             | 413              | 0             | 413                   | 103               | 516   |
| 33    | 101-348 Criminal Invstgn Div  | 3,682,486  | 2.14%              | 67               | 0             | 67                    | 17                | 83    |

**City of Kalamazoo, MI**  
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**Allocation Details**  
**Cost Pool 8: Risk Management**

**Seq. 7: 101-191 Accounting Dept**

| Seq # | Department Name                | Units     | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|--------------------------------|-----------|--------------------|------------------|---------------|-----------------------|-------------------|-------|
| 34    | 101-371 Bldg Inspection Dept   | 873,723   | 0.51%              | 16               | 0             | 16                    | 4                 | 20    |
| 35    | 101-385 Code Enforcement       | 495,504   | 0.29%              | 9                | 0             | 9                     | 2                 | 11    |
| 36    | 101-400 PS Contracts           | 475,796   | 0.28%              | 9                | 0             | 9                     | 2                 | 11    |
| 37    | 101-426 Emerg Mgmt Homeland    | 14,959    | 0.01%              | 0                | 0             | 0                     | 0                 | 0     |
| 38    | 101-441 PW General             | 243,557   | 0.14%              | 4                | 0             | 4                     | 1                 | 5     |
| 39    | 101-443 Forestry               | 349,339   | 0.20%              | 6                | 0             | 6                     | 2                 | 8     |
| 40    | 101-448 Street Lights          | 1,381,635 | 0.80%              | 25               | 0             | 25                    | 6                 | 31    |
| 41    | 101-621 Pollution Control      | 266,933   | 0.16%              | 5                | 0             | 5                     | 1                 | 6     |
| 42    | 101-701 Planning               | 838,583   | 0.49%              | 15               | 0             | 15                    | 4                 | 19    |
| 45    | 101-724 Community Develop      | 180,293   | 0.10%              | 3                | 0             | 3                     | 1                 | 4     |
| 46    | 101-728 Econ Dev               | 529,102   | 0.31%              | 10               | 0             | 10                    | 2                 | 12    |
| 47    | 101-75x Parks & Rec Activities | 1,227,555 | 0.71%              | 22               | 0             | 22                    | 6                 | 28    |
| 48    | 101-770 Parks Maint            | 1,909,656 | 1.11%              | 35               | 0             | 35                    | 9                 | 43    |
| 49    | 151 Cemetery Trust             | 20,100    | 0.01%              | 0                | 0             | 0                     | 0                 | 0     |
| 50    | 159 Recreation Endowment       | 5,625     | 0.00%              | 0                | 0             | 0                     | 0                 | 0     |
| 51    | 160 Mayor's Riverfront Pk      | 69,599    | 0.04%              | 1                | 0             | 1                     | 0                 | 2     |
| 52    | 202 Major Streets              | 3,755,797 | 2.19%              | 68               | 0             | 68                    | 17                | 85    |
| 53    | 203 Local Streets              | 2,000,988 | 1.16%              | 36               | 0             | 36                    | 9                 | 45    |
| 54    | 209 Cemeteries                 | 440,880   | 0.26%              | 8                | 0             | 8                     | 2                 | 10    |
| 55    | 211 Kzoo Muni Golf Assn        | 3,086,240 | 1.80%              | 56               | 0             | 56                    | 14                | 70    |
| 57    | 226 Solid Waste / Rubbish      | 3,601,427 | 2.10%              | 65               | 0             | 65                    | 16                | 81    |
| 58    | 232-238 Grants - Gen Gov       | 6,743     | 0.00%              | 0                | 0             | 0                     | 0                 | 0     |
| 59    | 232-40x PS Grants              | 334,245   | 0.19%              | 6                | 0             | 6                     | 2                 | 8     |
| 60    | 232-585 PW Grants              | 580,772   | 0.34%              | 10               | 0             | 10                    | 3                 | 13    |
| 61    | 232-697 HUD Grants - Other     | 107,952   | 0.06%              | 2                | 0             | 2                     | 0                 | 2     |
| 62    | 232-726 Community Dvlp Grants  | 52,385    | 0.03%              | 1                | 0             | 1                     | 0                 | 1     |
| 63    | 232-733 Econ Dvlp Grants       | 15,789    | 0.01%              | 0                | 0             | 0                     | 0                 | 0     |
| 68    | 233-406 PS Donations           | 15,712    | 0.01%              | 0                | 0             | 0                     | 0                 | 0     |
| 70    | 233-727 Comm Dvlp Donations    | 2,694     | 0.00%              | 0                | 0             | 0                     | 0                 | 0     |
| 72    | 233-777 P&R Donations          | 13,401    | 0.01%              | 0                | 0             | 0                     | 0                 | 0     |

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**Allocation Details**  
**Cost Pool 8: Risk Management**

**Seq. 7: 101-191 Accounting Dept**

| Seq #           | Department Name                | Units              | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total          |
|-----------------|--------------------------------|--------------------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 73              | 234 FFE Aspirational Projects  | 1,525,788          | 0.89%              | 28               | 0             | 28                    | 7                 | 34             |
| 74              | 235 Recovery Programs & Grants | 2,749,717          | 1.60%              | 50               | 0             | 50                    | 12                | 62             |
| 75              | 236 Light Grant                | 120,000            | 0.07%              | 2                | 0             | 2                     | 1                 | 3              |
| 81              | 265 Drug Law Enforce           | 410,706            | 0.24%              | 7                | 0             | 7                     | 2                 | 9              |
| 82              | 270 Historic Preservation      | 2,142              | 0.00%              | 0                | 0             | 0                     | 0                 | 0              |
| 89              | 298 Home Grant                 | 122,427            | 0.07%              | 2                | 0             | 2                     | 1                 | 3              |
| 90              | 299 CDBG Grant                 | 790,516            | 0.46%              | 14               | 0             | 14                    | 4                 | 18             |
| 94              | 590 Sewer Fund                 | 37,537,038         | 21.84%             | 679              | 0             | 679                   | 169               | 847            |
| 95              | 591 Water Fund                 | 25,593,041         | 14.89%             | 463              | 0             | 463                   | 115               | 578            |
| 96              | 677 Insurance Fund             | 17,025,460         | 9.91%              | 308              | 0             | 308                   | 77                | 384            |
| 97              | 731 Pension Fund               | 2,435,299          | 1.42%              | 44               | 0             | 44                    | 11                | 55             |
| 98              | 737 OPEB Fund                  | 487,276            | 0.28%              | 9                | 0             | 9                     | 2                 | 11             |
| 99              | 756 General Trust Fund         | 4,585              | 0.00%              | 0                | 0             | 0                     | 0                 | 0              |
| 105             | All Other                      | 4,112              | 0.00%              | 0                | 0             | 0                     | 0                 | 0              |
| <b>Subtotal</b> |                                | <b>171,882,290</b> | <b>100.00%</b>     | <b>\$3,107</b>   | <b>\$0</b>    | <b>\$3,107</b>        | <b>\$729</b>      | <b>\$3,836</b> |
| Direct Bills    |                                |                    |                    |                  |               | 0                     |                   | 0              |
| <b>Total</b>    |                                |                    |                    |                  |               | <b>\$3,107</b>        |                   | <b>\$3,836</b> |

Allocation Basis Units: \$ Operating Expenditures, excluding Transfers, Indirect, Capital, and Debt Service

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**Allocation Summary**

**Seq. 7: 101-191 Accounting Dept**

| Seq # | Department Name               | Payroll | Budgeting | Pension & OPEB | Audit and Accounting | Purchasing | Accounts Payable |
|-------|-------------------------------|---------|-----------|----------------|----------------------|------------|------------------|
| 2     | Equipment Depreciation        | \$0     | \$0       | \$0            | \$77                 | \$0        | \$0              |
| 3     | 101-271 Other General         | 0       | 0         | 0              | 2,157                | 0          | 21               |
| 4     | 101-172 City Manager          | 238     | 0         | 0              | 3,301                | 0          | 25               |
| 5     | 101-265 Bldgs & Grounds       | 179     | 0         | 0              | 18,665               | 0          | 117              |
| 6     | 101-228, 229, 230 Info Tech   | 342     | 0         | 0              | 8,418                | 0          | 51               |
| 7     | 101-191 Accounting Dept       | 139     | 0         | 0              | 1,629                | 0          | 4                |
| 8     | 101-192 Financial Services    | 200     | 0         | 0              | 2,114                | 0          | 8                |
| 9     | 101-210 Management Services   | 57      | 0         | 0              | 2,859                | 0          | 16               |
| 10    | 101-212 Budgeting             | 55      | 10,996    | 0              | 1,437                | 0          | 2                |
| 11    | 101-215 City Clerk            | 72      | 0         | 0              | 3,924                | 0          | 25               |
| 12    | 101-216 Records               | 36      | 0         | 0              | 2,419                | 0          | 12               |
| 13    | 101-223 Internal Auditor      | 27      | 0         | 0              | 1,189                | 0          | 2                |
| 14    | 101-233 Purchasing            | 148     | 0         | 0              | 2,057                | 7,160      | 4                |
| 15    | 101-237 Grants Management     | 82      | 0         | 0              | 1,432                | 0          | 2                |
| 16    | 101-253 Treasury              | 211     | 0         | 0              | 3,686                | 0          | 11               |
| 17    | 101-261 311 Customer Service  | 257     | 0         | 0              | 2,626                | 0          | 15               |
| 18    | 101-266 City Attorney         | 191     | 0         | 0              | 2,342                | 0          | 9                |
| 19    | 101-270 Human Resources       | 219     | 0         | 0              | 3,712                | 0          | 24               |
| 20    | 101-345, 349 Public Safety    | 1,037   | 0         | 0              | 39,609               | 0          | 373              |
| 21    | 101-580 City Equipment        | 221     | 0         | 0              | 113,103              | 0          | 383              |
| 22    | 101-715 CPED Admin            | 130     | 0         | 0              | 4,435                | 0          | 33               |
| 23    | 101-751 Parks & Rec Admin     | 61      | 0         | 0              | 4,461                | 0          | 25               |
| 24    | OPEB / Retirement Board       | 0       | 0         | 0              | 134                  | 0          | 0                |
| 25    | 101-101 City Commission       | 55      | 0         | 0              | 889                  | 0          | 11               |
| 26    | 101-175 Diversity & Inclusion | 55      | 0         | 0              | 1,918                | 0          | 8                |
| 27    | 101-180 Executive Programs    | 0       | 0         | 0              | 93                   | 0          | 1                |
| 28    | 101-257 Assessing             | 0       | 0         | 0              | 910                  | 0          | 8                |
| 29    | 101-262 Elections             | 108     | 0         | 0              | 2,761                | 0          | 15               |
| 31    | 101-346 Public Safety COPS    | 682     | 0         | 0              | 1,561                | 0          | 0                |
| 32    | 101-347 Public Safety Ops     | 5,368   | 0         | 0              | 4,435                | 0          | 36               |
| 33    | 101-348 Criminal Invstgn Div  | 772     | 0         | 0              | 2,202                | 0          | 11               |

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**Allocation Summary**

**Seq. 7: 101-191 Accounting Dept**

| Seq # | Department Name                | Payroll | Budgeting | Pension & OPEB | Audit and Accounting | Purchasing | Accounts Payable |
|-------|--------------------------------|---------|-----------|----------------|----------------------|------------|------------------|
| 34    | 101-371 Bldg Inspection Dept   | 226     | 0         | 0              | 26,271               | 0          | 12               |
| 35    | 101-385 Code Enforcement       | 158     | 0         | 0              | 28,975               | 0          | 11               |
| 36    | 101-400 PS Contracts           | 51      | 0         | 0              | 2,176                | 0          | 0                |
| 37    | 101-426 Emerg Mgmt Homeland    | 0       | 0         | 0              | 52                   | 0          | 0                |
| 38    | 101-441 PW General             | 32      | 0         | 0              | 8,840                | 0          | 27               |
| 39    | 101-443 Forestry               | 90      | 0         | 0              | 2,792                | 0          | 19               |
| 40    | 101-448 Street Lights          | 0       | 0         | 0              | 677                  | 0          | 11               |
| 41    | 101-621 Pollution Control      | 0       | 0         | 0              | 222                  | 0          | 1                |
| 42    | 101-701 Planning               | 228     | 0         | 0              | 2,766                | 0          | 10               |
| 43    | 101-702 Zoning                 | 0       | 0         | 0              | 1,871                | 0          | 0                |
| 45    | 101-724 Community Develop      | 86      | 0         | 0              | 1,406                | 0          | 1                |
| 46    | 101-728 Econ Dev               | 155     | 0         | 0              | 1,970                | 0          | 7                |
| 47    | 101-75x Parks & Rec Activities | 562     | 0         | 0              | 9,713                | 0          | 71               |
| 48    | 101-770 Parks Maint            | 472     | 0         | 0              | 11,109               | 0          | 134              |
| 49    | 151 Cemetery Trust             | 0       | 0         | 0              | 605                  | 0          | 0                |
| 50    | 159 Recreation Endowment       | 0       | 0         | 0              | 10                   | 0          | 0                |
| 51    | 160 Mayor's Riverfront Pk      | 0       | 0         | 0              | 16                   | 0          | 0                |
| 52    | 202 Major Streets              | 531     | 0         | 0              | 24,100               | 0          | 125              |
| 53    | 203 Local Streets              | 410     | 0         | 0              | 17,194               | 0          | 76               |
| 54    | 209 Cemeteries                 | 152     | 0         | 0              | 7,377                | 0          | 33               |
| 55    | 211 Kzoo Muni Golf Assn        | 0       | 0         | 0              | 243                  | 0          | 1                |
| 56    | 225 Blight Abatement           | 0       | 0         | 0              | 93                   | 0          | 0                |
| 57    | 226 Solid Waste / Rubbish      | 244     | 0         | 0              | 20,668               | 0          | 58               |
| 58    | 232-238 Grants - Gen Gov       | 0       | 0         | 0              | 62                   | 0          | 0                |
| 59    | 232-40x PS Grants              | 0       | 0         | 0              | 1,323                | 0          | 10               |
| 60    | 232-585 PW Grants              | 0       | 0         | 0              | 1,272                | 0          | 5                |
| 61    | 232-697 HUD Grants - Other     | 23      | 0         | 0              | 2,678                | 0          | 2                |
| 62    | 232-726 Community Dvlp Grants  | 0       | 0         | 0              | 243                  | 0          | 0                |
| 63    | 232-733 Econ Dvlp Grants       | 0       | 0         | 0              | 124                  | 0          | 1                |
| 65    | 232-776 P&R Grants             | 0       | 0         | 0              | 47                   | 0          | 0                |
| 68    | 233-406 PS Donations           | 0       | 0         | 0              | 202                  | 0          | 1                |

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**Allocation Summary**

**Seq. 7: 101-191 Accounting Dept**

| Seq #               | Department Name                | Payroll         | Budgeting       | Pension & OPEB   | Audit and Accounting | Purchasing     | Accounts Payable |
|---------------------|--------------------------------|-----------------|-----------------|------------------|----------------------|----------------|------------------|
| 70                  | 233-727 Comm Dvlp Donations    | 0               | 0               | 0                | 67                   | 0              | 0                |
| 72                  | 233-777 P&R Donations          | 0               | 0               | 0                | 874                  | 0              | 6                |
| 73                  | 234 FFE Aspirational Projects  | 0               | 0               | 0                | 4,466                | 0              | 39               |
| 74                  | 235 Recovery Programs & Grants | 0               | 0               | 0                | 1,111                | 0              | 5                |
| 75                  | 236 Light Grant                | 0               | 0               | 0                | 47                   | 0              | 0                |
| 76                  | 242 Local Brownfield Revolv    | 0               | 0               | 0                | 160                  | 0              | 0                |
| 77                  | 243 Brownfield Redvlp Auth     | 44              | 0               | 0                | 4,596                | 0              | 13               |
| 78                  | 244 Econ Dvlp Corp             | 8               | 0               | 0                | 2,156                | 0              | 4                |
| 81                  | 265 Drug Law Enforce           | 0               | 0               | 0                | 1,365                | 0              | 1                |
| 82                  | 270 Historic Preservation      | 0               | 0               | 0                | 52                   | 0              | 1                |
| 83                  | 272 Econ Initiative            | 0               | 0               | 0                | 460                  | 0              | 0                |
| 84                  | 273 Business Dvlp              | 0               | 0               | 0                | 36                   | 0              | 0                |
| 86                  | 275 Housing Programs           | 0               | 0               | 0                | 5                    | 0              | 0                |
| 88                  | 296 HUD Grant Admin            | 0               | 0               | 0                | 5                    | 0              | 0                |
| 89                  | 298 Home Grant                 | 29              | 0               | 0                | 3,955                | 0              | 5                |
| 90                  | 299 CDBG Grant                 | 205             | 0               | 0                | 7,072                | 0              | 13               |
| 91                  | 300 Debt Service               | 0               | 0               | 0                | 419                  | 0              | 1                |
| 92                  | 401 Capital Projects           | 0               | 0               | 0                | 5,082                | 0              | 40               |
| 93                  | 514 Parking System             | 0               | 0               | 0                | 1,132                | 0              | 8                |
| 94                  | 590 Sewer Fund                 | 2,330           | 0               | 0                | 112,095              | 0              | 667              |
| 95                  | 591 Water Fund                 | 2,540           | 0               | 0                | 130,540              | 0              | 578              |
| 96                  | 677 Insurance Fund             | 0               | 0               | 0                | 13,880               | 0              | 72               |
| 97                  | 731 Pension Fund               | 0               | 0               | 116,589          | 863                  | 0              | 0                |
| 98                  | 737 OPEB Fund                  | 0               | 0               | 49,967           | 724                  | 0              | 0                |
| 99                  | 756 General Trust Fund         | 0               | 0               | 0                | 114                  | 0              | 1                |
| 101                 | 761 Landfill Trust             | 0               | 0               | 0                | 10                   | 0              | 0                |
| 102                 | 90x GASB 34 Govt               | 0               | 0               | 0                | 1,608                | 0              | 0                |
| 105                 | All Other                      | 0               | 0               | 0                | 7,108                | 0              | 1                |
| <b>Direct Bills</b> |                                | <b>\$0</b>      | <b>\$0</b>      | <b>\$0</b>       | <b>\$0</b>           | <b>\$0</b>     | <b>\$0</b>       |
| <b>Total</b>        |                                | <b>\$19,520</b> | <b>\$10,996</b> | <b>\$166,556</b> | <b>\$715,652</b>     | <b>\$7,160</b> | <b>\$3,324</b>   |

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**Allocation Summary**

**Seq. 7: 101-191 Accounting Dept**

| Seq # | Department Name               | Parking System | Risk Management | Total   |
|-------|-------------------------------|----------------|-----------------|---------|
| 2     | Equipment Depreciation        | \$0            | \$0             | \$77    |
| 3     | 101-271 Other General         | 0              | 10              | 2,187   |
| 4     | 101-172 City Manager          | 0              | 40              | 3,603   |
| 5     | 101-265 Bldgs & Grounds       | 0              | 32              | 18,993  |
| 6     | 101-228, 229, 230 Info Tech   | 0              | 85              | 8,896   |
| 7     | 101-191 Accounting Dept       | 0              | 14              | 1,786   |
| 8     | 101-192 Financial Services    | 0              | 13              | 2,335   |
| 9     | 101-210 Management Services   | 0              | 8               | 2,940   |
| 10    | 101-212 Budgeting             | 0              | 5               | 12,495  |
| 11    | 101-215 City Clerk            | 0              | 8               | 4,030   |
| 12    | 101-216 Records               | 0              | 3               | 2,471   |
| 13    | 101-223 Internal Auditor      | 0              | 3               | 1,220   |
| 14    | 101-233 Purchasing            | 0              | 13              | 9,383   |
| 15    | 101-237 Grants Management     | 0              | 7               | 1,523   |
| 16    | 101-253 Treasury              | 0              | 20              | 3,928   |
| 17    | 101-261 311 Customer Service  | 0              | 18              | 2,917   |
| 18    | 101-266 City Attorney         | 0              | 26              | 2,569   |
| 19    | 101-270 Human Resources       | 0              | 22              | 3,977   |
| 20    | 101-345, 349 Public Safety    | 0              | 202             | 41,220  |
| 21    | 101-580 City Equipment        | 0              | 51              | 113,759 |
| 22    | 101-715 CPED Admin            | 0              | 18              | 4,616   |
| 23    | 101-751 Parks & Rec Admin     | 0              | 9               | 4,557   |
| 24    | OPEB / Retirement Board       | 0              | 0               | 135     |
| 25    | 101-101 City Commission       | 0              | 2               | 957     |
| 26    | 101-175 Diversity & Inclusion | 0              | 8               | 1,988   |
| 27    | 101-180 Executive Programs    | 0              | 0               | 94      |
| 28    | 101-257 Assessing             | 0              | 13              | 931     |
| 29    | 101-262 Elections             | 0              | 16              | 2,900   |
| 31    | 101-346 Public Safety COPS    | 0              | 67              | 2,310   |
| 32    | 101-347 Public Safety Ops     | 0              | 516             | 10,355  |
| 33    | 101-348 Criminal Invstgn Div  | 0              | 83              | 3,068   |

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**Allocation Summary**

**Seq. 7: 101-191 Accounting Dept**

| Seq # | Department Name                | Parking System | Risk Management | Total  |
|-------|--------------------------------|----------------|-----------------|--------|
| 34    | 101-371 Bldg Inspection Dept   | 0              | 20              | 26,529 |
| 35    | 101-385 Code Enforcement       | 0              | 11              | 29,155 |
| 36    | 101-400 PS Contracts           | 0              | 11              | 2,238  |
| 37    | 101-426 Emerg Mgmt Homeland    | 0              | 0               | 52     |
| 38    | 101-441 PW General             | 0              | 5               | 8,904  |
| 39    | 101-443 Forestry               | 0              | 8               | 2,909  |
| 40    | 101-448 Street Lights          | 0              | 31              | 719    |
| 41    | 101-621 Pollution Control      | 0              | 6               | 230    |
| 42    | 101-701 Planning               | 0              | 19              | 3,022  |
| 43    | 101-702 Zoning                 | 0              | 0               | 1,871  |
| 45    | 101-724 Community Develop      | 0              | 4               | 1,497  |
| 46    | 101-728 Econ Dev               | 0              | 12              | 2,144  |
| 47    | 101-75x Parks & Rec Activities | 0              | 28              | 10,375 |
| 48    | 101-770 Parks Maint            | 0              | 43              | 11,759 |
| 49    | 151 Cemetery Trust             | 0              | 0               | 606    |
| 50    | 159 Recreation Endowment       | 0              | 0               | 10     |
| 51    | 160 Mayor's Riverfront Pk      | 0              | 2               | 17     |
| 52    | 202 Major Streets              | 0              | 85              | 24,841 |
| 53    | 203 Local Streets              | 0              | 45              | 17,726 |
| 54    | 209 Cemeteries                 | 0              | 10              | 7,572  |
| 55    | 211 Kzoo Muni Golf Assn        | 0              | 70              | 314    |
| 56    | 225 Blight Abatement           | 0              | 0               | 93     |
| 57    | 226 Solid Waste / Rubbish      | 0              | 81              | 21,050 |
| 58    | 232-238 Grants - Gen Gov       | 0              | 0               | 63     |
| 59    | 232-40x PS Grants              | 0              | 8               | 1,341  |
| 60    | 232-585 PW Grants              | 0              | 13              | 1,290  |
| 61    | 232-697 HUD Grants - Other     | 0              | 2               | 2,706  |
| 62    | 232-726 Community Dvlp Grants  | 0              | 1               | 244    |
| 63    | 232-733 Econ Dvlp Grants       | 0              | 0               | 126    |
| 65    | 232-776 P&R Grants             | 0              | 0               | 47     |
| 68    | 233-406 PS Donations           | 0              | 0               | 203    |

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**Allocation Summary**

**Seq. 7: 101-191 Accounting Dept**

| Seq #               | Department Name                | Parking System | Risk Management | Total            |
|---------------------|--------------------------------|----------------|-----------------|------------------|
| 70                  | 233-727 Comm Dvlp Donations    | 0              | 0               | 67               |
| 72                  | 233-777 P&R Donations          | 0              | 0               | 880              |
| 73                  | 234 FFE Aspirational Projects  | 0              | 34              | 4,540            |
| 74                  | 235 Recovery Programs & Grants | 0              | 62              | 1,178            |
| 75                  | 236 Light Grant                | 0              | 3               | 50               |
| 76                  | 242 Local Brownfield Revolv    | 0              | 0               | 161              |
| 77                  | 243 Brownfield Redvlp Auth     | 0              | 0               | 4,652            |
| 78                  | 244 Econ Dvlp Corp             | 0              | 0               | 2,168            |
| 81                  | 265 Drug Law Enforce           | 0              | 9               | 1,375            |
| 82                  | 270 Historic Preservation      | 0              | 0               | 52               |
| 83                  | 272 Econ Initiative            | 0              | 0               | 460              |
| 84                  | 273 Business Dvlp              | 0              | 0               | 36               |
| 86                  | 275 Housing Programs           | 0              | 0               | 5                |
| 88                  | 296 HUD Grant Admin            | 0              | 0               | 5                |
| 89                  | 298 Home Grant                 | 0              | 3               | 3,992            |
| 90                  | 299 CDBG Grant                 | 0              | 18              | 7,307            |
| 91                  | 300 Debt Service               | 0              | 0               | 420              |
| 92                  | 401 Capital Projects           | 0              | 0               | 5,122            |
| 93                  | 514 Parking System             | 5,540          | 0               | 6,680            |
| 94                  | 590 Sewer Fund                 | 0              | 847             | 115,940          |
| 95                  | 591 Water Fund                 | 0              | 578             | 134,235          |
| 96                  | 677 Insurance Fund             | 0              | 384             | 14,337           |
| 97                  | 731 Pension Fund               | 0              | 55              | 117,507          |
| 98                  | 737 OPEB Fund                  | 0              | 11              | 50,701           |
| 99                  | 756 General Trust Fund         | 0              | 0               | 114              |
| 101                 | 761 Landfill Trust             | 0              | 0               | 10               |
| 102                 | 90x GASB 34 Govt               | 0              | 0               | 1,608            |
| 105                 | All Other                      | 0              | 0               | 7,109            |
| <b>Direct Bills</b> |                                | <b>\$0</b>     | <b>\$0</b>      | <b>\$0</b>       |
| <b>Total</b>        |                                | <b>\$5,540</b> | <b>\$3,836</b>  | <b>\$932,584</b> |

**City of Kalamazoo, MI**  
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**101-192 Financial Services**

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**Nature and Extent of Services**

Financial Services is the subdivision of the Management Services Department responsible for the administration and control of the City's various 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 and a direct billing credit is applied.

The CCTA, Downtown Development Authority (DDA), Downtown Economic Development Authority (DEGA), and Foundation for Excellence (FFE) are charged Administrative Fees for the services provided by this department. These fees are applied as credits and the net expenditures are identified and allocated as described below and the agencies are excluded from the allocations.

**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.

**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.

**Management Services Support** In addition to the Financial Services activities identified above, the staff of the Financial Services division support the activities of other Management Services divisions (Budgeting, Purchasing, and Accounting). Costs associated with these activities are identified in this function and are allocated directly to the benefitting division based on the labor costs as calculated through time studies of the staff.

**City of Kalamazoo, MI**  
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**101-192 Financial Services**

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The plan is designed to allocate other central service departments' costs to the various departments, including this department. These costs are designated as first and second incoming costs and are added to the expenses of the department for further allocation to benefiting departments.

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

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**A. Department Costs**

**Seq. 8: 101-192 Financial Services**

| Description                               | Type                  | Amount            | General Admin    | Accounts Payable  | Payroll          | Pension & OPEB   | Mgmt Services Support |
|-------------------------------------------|-----------------------|-------------------|------------------|-------------------|------------------|------------------|-----------------------|
| <b>Personnel Costs</b>                    |                       |                   |                  |                   |                  |                  |                       |
| Salaries                                  | S1                    | \$497,015         | \$59,344         | \$248,359         | \$65,606         | \$48,459         | \$75,248              |
|                                           | <i>Salary % Split</i> |                   | <i>11.94%</i>    | <i>49.97%</i>     | <i>13.20%</i>    | <i>9.75%</i>     | <i>15.14%</i>         |
| Fringe Benefits                           | S                     | 161,339           | 19,264           | 80,621            | 21,297           | 15,731           | 24,427                |
| <b>Subtotal - Personnel Costs</b>         |                       | <b>\$658,354</b>  | <b>\$78,607</b>  | <b>\$328,980</b>  | <b>\$86,903</b>  | <b>\$64,190</b>  | <b>\$99,675</b>       |
| <b>Services &amp; Supplies Cost</b>       |                       |                   |                  |                   |                  |                  |                       |
| 727 Supplies                              | S                     | 7,407             | 884              | 3,701             | 978              | 722              | 1,121                 |
| 801.000 Prof. & Contractual Svcs          | S                     | 880               | 105              | 440               | 116              | 86               | 133                   |
| 810.003 Memberships & Subscriptions       | S                     | 645               | 77               | 322               | 85               | 63               | 98                    |
| 811.000 Professional Development          | S                     | 3,397             | 406              | 1,698             | 448              | 331              | 514                   |
| 815.000 Software and Applications         | S                     | 39                | 5                | 19                | 5                | 4                | 6                     |
| 850.000 Comms & Network Svcs              | S                     | 324               | 39               | 162               | 43               | 32               | 49                    |
| 941.000 Copier Supplies                   | S                     | 1,204             | 144              | 602               | 159              | 117              | 182                   |
| 941.000 Rental/Lease Equip - GASB         | D                     | 691               | 0                | 0                 | 0                | 0                | 0                     |
| 949.000 Rental/Lease Contra (GASB 87)     | D                     | (669)             | 0                | 0                 | 0                | 0                | 0                     |
| <b>Subtotal - Services &amp; Supplies</b> |                       | <b>\$13,919</b>   | <b>\$1,659</b>   | <b>\$6,944</b>    | <b>\$1,834</b>   | <b>\$1,355</b>   | <b>\$2,104</b>        |
| <b>Department Cost Total</b>              |                       | <b>\$672,274</b>  | <b>\$80,267</b>  | <b>\$335,924</b>  | <b>\$88,737</b>  | <b>\$65,544</b>  | <b>\$101,779</b>      |
| <b>Adjustments to Cost</b>                |                       |                   |                  |                   |                  |                  |                       |
| DDA Admin Fee                             | S                     | (2,842)           | (339)            | (1,420)           | (375)            | (277)            | (430)                 |
| CCTA Admin Fee                            | S                     | (68,711)          | (8,204)          | (34,335)          | (9,070)          | (6,699)          | (10,403)              |
| DEGA Admin Fee                            | S                     | (2,842)           | (339)            | (1,420)           | (375)            | (277)            | (430)                 |
| FFE Admin Fee                             | S                     | (1,225)           | (146)            | (612)             | (162)            | (119)            | (185)                 |
| 941.000 Rental/Lease Equip - GASB         | D                     | (691)             | 0                | 0                 | 0                | 0                | 0                     |
| 949.000 Rental/Lease Contra (GASB 87)     | D                     | 669               | 0                | 0                 | 0                | 0                | 0                     |
| <b>Subtotal - Adjustments</b>             |                       | <b>(\$75,643)</b> | <b>(\$9,029)</b> | <b>(\$37,787)</b> | <b>(\$9,982)</b> | <b>(\$7,373)</b> | <b>(\$11,449)</b>     |
| <b>Total Costs After Adjustments</b>      |                       | <b>596,631</b>    | <b>71,238</b>    | <b>298,136</b>    | <b>78,755</b>    | <b>58,172</b>    | <b>90,330</b>         |
| General Admin Distribution                |                       |                   | (71,238)         | 40,424            | 10,678           | 7,887            | 12,248                |
| <b>Grand Total</b>                        |                       | <b>\$596,631</b>  | <b>\$0</b>       | <b>\$338,561</b>  | <b>\$89,434</b>  | <b>\$66,059</b>  | <b>\$102,578</b>      |

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

**Seq. 8: 101-192 Financial Services**

| Seq # | Department/Cost Pool                          | First Incoming | Second Incoming | Total Incoming | Accounts Payable | Payroll      | Pension & OPEB |
|-------|-----------------------------------------------|----------------|-----------------|----------------|------------------|--------------|----------------|
| 1     | City Hall                                     | \$5,404        | \$16            | \$5,419        | \$3,075          | \$812        | \$600          |
|       | <b>Subtotal - Building Depreciation</b>       | <b>5,404</b>   | <b>16</b>       | <b>5,419</b>   | <b>3,075</b>     | <b>812</b>   | <b>600</b>     |
| 2     | City Hall Equipment                           | 952            | 1               | 953            | 541              | 143          | 106            |
| 2     | IT - Network                                  | 11,388         | 16              | 11,403         | 6,471            | 1,709        | 1,263          |
| 2     | Voice over IP System                          | 260            | 0               | 261            | 148              | 39           | 29             |
| 2     | Kronos                                        | 1,595          | 2               | 1,597          | 906              | 239          | 177            |
| 2     | SBITA - NeoGov                                | 352            | 0               | 353            | 200              | 53           | 39             |
| 2     | SBITA - KnowBe4                               | 99             | 0               | 99             | 56               | 15           | 11             |
| 2     | Security Camera Upgrade                       | 1,548          | 2               | 1,551          | 880              | 232          | 172            |
|       | <b>Subtotal - Equipment Depreciation</b>      | <b>16,196</b>  | <b>22</b>       | <b>16,218</b>  | <b>9,203</b>     | <b>2,431</b> | <b>1,796</b>   |
| 3     | Parking                                       | 5,580          | 1,485           | 7,065          | 4,009            | 1,059        | 782            |
|       | <b>Subtotal - 101-271 Other General</b>       | <b>5,580</b>   | <b>1,485</b>    | <b>7,065</b>   | <b>4,009</b>     | <b>1,059</b> | <b>782</b>     |
| 4     | Management & Leadership                       | 18,589         | 4,029           | 22,618         | 12,835           | 3,390        | 2,504          |
|       | <b>Subtotal - 101-172 City Manager</b>        | <b>18,589</b>  | <b>4,029</b>    | <b>22,618</b>  | <b>12,835</b>    | <b>3,390</b> | <b>2,504</b>   |
| 5     | City Hall                                     | 34,041         | 8,839           | 42,880         | 24,333           | 6,428        | 4,748          |
|       | <b>Subtotal - 101-265 Bldgs &amp; Grounds</b> | <b>34,041</b>  | <b>8,839</b>    | <b>42,880</b>  | <b>24,333</b>    | <b>6,428</b> | <b>4,748</b>   |
| 6     | PC / Network Support                          | 25,055         | 3,097           | 28,152         | 15,975           | 4,220        | 3,117          |
| 6     | App - Eden                                    | 17,590         | 1,629           | 19,219         | 10,906           | 2,881        | 2,128          |
| 6     | App - BS & A                                  | 1,579          | 207             | 1,786          | 1,013            | 268          | 198            |
| 6     | App - Kronos                                  | 3,095          | 162             | 3,258          | 1,849            | 488          | 361            |
| 6     | App - NeoGov                                  | 286            | 0               | 286            | 163              | 43           | 32             |
| 6     | VOIP                                          | 1,070          | 0               | 1,070          | 607              | 160          | 118            |
|       | <b>Subtotal - 101-228, 229, 230 Info Tech</b> | <b>48,676</b>  | <b>5,095</b>    | <b>53,771</b>  | <b>30,512</b>    | <b>8,060</b> | <b>5,953</b>   |
| 7     | Payroll                                       | 160            | 40              | 200            | 113              | 30           | 22             |
| 7     | Audit and Accounting                          | 1,740          | 375             | 2,114          | 1,200            | 317          | 234            |
| 7     | Accounts Payable                              | 6              | 2               | 8              | 4                | 1            | 1              |
| 7     | Risk Management                               | 11             | 3               | 13             | 7                | 2            | 1              |
|       | <b>Subtotal - 101-191 Accounting Dept</b>     | <b>1,916</b>   | <b>419</b>      | <b>2,335</b>   | <b>1,325</b>     | <b>350</b>   | <b>259</b>     |
| 8     | Accounts Payable                              | 0              | 926             | 926            | 525              | 139          | 102            |
| 8     | Payroll                                       | 0              | 1,103           | 1,103          | 626              | 165          | 122            |
|       | <b>Subtotal - 101-192 Financial Services</b>  | <b>0</b>       | <b>2,028</b>    | <b>2,028</b>   | <b>1,151</b>     | <b>304</b>   | <b>225</b>     |
| 9     | Risk Management                               | 0              | 193             | 193            | 110              | 29           | 21             |
| 9     | Accounts Payable                              | 0              | 47              | 47             | 27               | 7            | 5              |

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

**Seq. 8: 101-192 Financial Services**

| Seq #                     | Department/Cost Pool                           | First Incoming   | Second Incoming  | Total Incoming   | Accounts Payable | Payroll          | Pension & OPEB  |
|---------------------------|------------------------------------------------|------------------|------------------|------------------|------------------|------------------|-----------------|
| 9                         | Payroll                                        | 0                | 214              | 214              | 121              | 32               | 24              |
|                           | <b>Subtotal - 101-210 Management Services</b>  | <b>0</b>         | <b>455</b>       | <b>455</b>       | <b>258</b>       | <b>68</b>        | <b>50</b>       |
| 10                        | Budget                                         | 0                | 1,420            | 1,420            | 806              | 213              | 157             |
| 10                        | Cost Plan                                      | 0                | 1,169            | 1,169            | 663              | 175              | 129             |
|                           | <b>Subtotal - 101-212 Budgeting</b>            | <b>0</b>         | <b>2,589</b>     | <b>2,589</b>     | <b>1,469</b>     | <b>388</b>       | <b>287</b>      |
| 11                        | Records Management                             | 0                | 222              | 222              | 126              | 33               | 25              |
| 11                        | Mailroom                                       | 0                | 1,726            | 1,726            | 979              | 259              | 191             |
|                           | <b>Subtotal - 101-215 City Clerk</b>           | <b>0</b>         | <b>1,948</b>     | <b>1,948</b>     | <b>1,106</b>     | <b>292</b>       | <b>216</b>      |
| 12                        | Records Mgmt                                   | 0                | 594              | 594              | 337              | 89               | 66              |
| 12                        | Mailroom                                       | 0                | 1,470            | 1,470            | 834              | 220              | 163             |
|                           | <b>Subtotal - 101-216 Records</b>              | <b>0</b>         | <b>2,063</b>     | <b>2,063</b>     | <b>1,171</b>     | <b>309</b>       | <b>228</b>      |
| 13                        | Internal Audit                                 | 0                | 464              | 464              | 263              | 70               | 51              |
|                           | <b>Subtotal - 101-223 Internal Auditor</b>     | <b>0</b>         | <b>464</b>       | <b>464</b>       | <b>263</b>       | <b>70</b>        | <b>51</b>       |
| 14                        | Purchasing                                     | 0                | 656              | 656              | 372              | 98               | 73              |
|                           | <b>Subtotal - 101-233 Purchasing</b>           | <b>0</b>         | <b>656</b>       | <b>656</b>       | <b>372</b>       | <b>98</b>        | <b>73</b>       |
| 17                        | Customer Service                               | 0                | 1,957            | 1,957            | 1,110            | 293              | 217             |
|                           | <b>Subtotal - 101-261 311 Customer Service</b> | <b>0</b>         | <b>1,957</b>     | <b>1,957</b>     | <b>1,110</b>     | <b>293</b>       | <b>217</b>      |
| 18                        | Advise and Counsel                             | 0                | 1,675            | 1,675            | 951              | 251              | 185             |
| 18                        | Labor Relations                                | 0                | 852              | 852              | 483              | 128              | 94              |
| 18                        | Risk Management                                | 0                | 188              | 188              | 106              | 28               | 21              |
|                           | <b>Subtotal - 101-266 City Attorney</b>        | <b>0</b>         | <b>2,715</b>     | <b>2,715</b>     | <b>1,540</b>     | <b>407</b>       | <b>301</b>      |
| 19                        | Human Resources                                | 0                | 10,063           | 10,063           | 5,710            | 1,508            | 1,114           |
|                           | <b>Subtotal - 101-270 Human Resources</b>      | <b>0</b>         | <b>10,063</b>    | <b>10,063</b>    | <b>5,710</b>     | <b>1,508</b>     | <b>1,114</b>    |
| 24                        | General Fund OPEB                              | 0                | 65,297           | 65,297           | 37,053           | 9,788            | 7,230           |
|                           | <b>Subtotal - OPEB / Retirement Board</b>      | <b>0</b>         | <b>65,297</b>    | <b>65,297</b>    | <b>37,053</b>    | <b>9,788</b>     | <b>7,230</b>    |
| <b>Total Incoming</b>     |                                                | <b>\$130,401</b> | <b>\$110,139</b> | <b>\$240,540</b> | <b>\$136,496</b> | <b>\$36,056</b>  | <b>\$26,633</b> |
| <b>C. Total Allocated</b> |                                                |                  |                  | <b>\$837,171</b> | <b>\$475,056</b> | <b>\$125,490</b> | <b>\$92,692</b> |
|                           |                                                |                  |                  |                  | <b>56.75%</b>    | <b>14.99%</b>    | <b>11.07%</b>   |

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

**Seq. 8: 101-192 Financial Services**

| Seq # | Department/Cost Pool                          | First Incoming | Second Incoming | Total Incoming | Mgmt Services Support |
|-------|-----------------------------------------------|----------------|-----------------|----------------|-----------------------|
| 1     | City Hall                                     | \$5,404        | \$16            | \$5,419        | \$932                 |
|       | <b>Subtotal - Building Depreciation</b>       | <b>5,404</b>   | <b>16</b>       | <b>5,419</b>   | <b>932</b>            |
| 2     | City Hall Equipment                           | 952            | 1               | 953            | 164                   |
| 2     | IT - Network                                  | 11,388         | 16              | 11,403         | 1,961                 |
| 2     | Voice over IP System                          | 260            | 0               | 261            | 45                    |
| 2     | Kronos                                        | 1,595          | 2               | 1,597          | 275                   |
| 2     | SBITA - NeoGov                                | 352            | 0               | 353            | 61                    |
| 2     | SBITA - KnowBe4                               | 99             | 0               | 99             | 17                    |
| 2     | Security Camera Upgrade                       | 1,548          | 2               | 1,551          | 267                   |
|       | <b>Subtotal - Equipment Depreciation</b>      | <b>16,196</b>  | <b>22</b>       | <b>16,218</b>  | <b>2,788</b>          |
| 3     | Parking                                       | 5,580          | 1,485           | 7,065          | 1,215                 |
|       | <b>Subtotal - 101-271 Other General</b>       | <b>5,580</b>   | <b>1,485</b>    | <b>7,065</b>   | <b>1,215</b>          |
| 4     | Management & Leadership                       | 18,589         | 4,029           | 22,618         | 3,889                 |
|       | <b>Subtotal - 101-172 City Manager</b>        | <b>18,589</b>  | <b>4,029</b>    | <b>22,618</b>  | <b>3,889</b>          |
| 5     | City Hall                                     | 34,041         | 8,839           | 42,880         | 7,372                 |
|       | <b>Subtotal - 101-265 Bldgs &amp; Grounds</b> | <b>34,041</b>  | <b>8,839</b>    | <b>42,880</b>  | <b>7,372</b>          |
| 6     | PC / Network Support                          | 25,055         | 3,097           | 28,152         | 4,840                 |
| 6     | App - Eden                                    | 17,590         | 1,629           | 19,219         | 3,304                 |
| 6     | App - BS & A                                  | 1,579          | 207             | 1,786          | 307                   |
| 6     | App - Kronos                                  | 3,095          | 162             | 3,258          | 560                   |
| 6     | App - NeoGov                                  | 286            | 0               | 286            | 49                    |
| 6     | VOIP                                          | 1,070          | 0               | 1,070          | 184                   |
|       | <b>Subtotal - 101-228, 229, 230 Info Tech</b> | <b>48,676</b>  | <b>5,095</b>    | <b>53,771</b>  | <b>9,245</b>          |
| 7     | Payroll                                       | 160            | 40              | 200            | 34                    |
| 7     | Audit and Accounting                          | 1,740          | 375             | 2,114          | 364                   |
| 7     | Accounts Payable                              | 6              | 2               | 8              | 1                     |
| 7     | Risk Management                               | 11             | 3               | 13             | 2                     |
|       | <b>Subtotal - 101-191 Accounting Dept</b>     | <b>1,916</b>   | <b>419</b>      | <b>2,335</b>   | <b>401</b>            |
| 8     | Accounts Payable                              | 0              | 926             | 926            | 159                   |
| 8     | Payroll                                       | 0              | 1,103           | 1,103          | 190                   |
|       | <b>Subtotal - 101-192 Financial Services</b>  | <b>0</b>       | <b>2,028</b>    | <b>2,028</b>   | <b>349</b>            |
| 9     | Risk Management                               | 0              | 193             | 193            | 33                    |

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

**Seq. 8: 101-192 Financial Services**

| Seq #                     | Department/Cost Pool                           | First Incoming   | Second Incoming  | Total Incoming   | Mgmt Services Support |
|---------------------------|------------------------------------------------|------------------|------------------|------------------|-----------------------|
| 9                         | Accounts Payable                               | 0                | 47               | 47               | 8                     |
| 9                         | Payroll                                        | 0                | 214              | 214              | 37                    |
|                           | <b>Subtotal - 101-210 Management Services</b>  | <b>0</b>         | <b>455</b>       | <b>455</b>       | <b>78</b>             |
| 10                        | Budget                                         | 0                | 1,420            | 1,420            | 244                   |
| 10                        | Cost Plan                                      | 0                | 1,169            | 1,169            | 201                   |
|                           | <b>Subtotal - 101-212 Budgeting</b>            | <b>0</b>         | <b>2,589</b>     | <b>2,589</b>     | <b>445</b>            |
| 11                        | Records Management                             | 0                | 222              | 222              | 38                    |
| 11                        | Mailroom                                       | 0                | 1,726            | 1,726            | 297                   |
|                           | <b>Subtotal - 101-215 City Clerk</b>           | <b>0</b>         | <b>1,948</b>     | <b>1,948</b>     | <b>335</b>            |
| 12                        | Records Mgmt                                   | 0                | 594              | 594              | 102                   |
| 12                        | Mailroom                                       | 0                | 1,470            | 1,470            | 253                   |
|                           | <b>Subtotal - 101-216 Records</b>              | <b>0</b>         | <b>2,063</b>     | <b>2,063</b>     | <b>355</b>            |
| 13                        | Internal Audit                                 | 0                | 464              | 464              | 80                    |
|                           | <b>Subtotal - 101-223 Internal Auditor</b>     | <b>0</b>         | <b>464</b>       | <b>464</b>       | <b>80</b>             |
| 14                        | Purchasing                                     | 0                | 656              | 656              | 113                   |
|                           | <b>Subtotal - 101-233 Purchasing</b>           | <b>0</b>         | <b>656</b>       | <b>656</b>       | <b>113</b>            |
| 17                        | Customer Service                               | 0                | 1,957            | 1,957            | 336                   |
|                           | <b>Subtotal - 101-261 311 Customer Service</b> | <b>0</b>         | <b>1,957</b>     | <b>1,957</b>     | <b>336</b>            |
| 18                        | Advise and Counsel                             | 0                | 1,675            | 1,675            | 288                   |
| 18                        | Labor Relations                                | 0                | 852              | 852              | 146                   |
| 18                        | Risk Management                                | 0                | 188              | 188              | 32                    |
|                           | <b>Subtotal - 101-266 City Attorney</b>        | <b>0</b>         | <b>2,715</b>     | <b>2,715</b>     | <b>467</b>            |
| 19                        | Human Resources                                | 0                | 10,063           | 10,063           | 1,730                 |
|                           | <b>Subtotal - 101-270 Human Resources</b>      | <b>0</b>         | <b>10,063</b>    | <b>10,063</b>    | <b>1,730</b>          |
| 24                        | General Fund OPEB                              | 0                | 65,297           | 65,297           | 11,226                |
|                           | <b>Subtotal - OPEB / Retirement Board</b>      | <b>0</b>         | <b>65,297</b>    | <b>65,297</b>    | <b>11,226</b>         |
| <b>Total Incoming</b>     |                                                | <b>\$130,401</b> | <b>\$110,139</b> | <b>\$240,540</b> | <b>\$41,356</b>       |
| <b>C. Total Allocated</b> |                                                |                  |                  | <b>\$837,171</b> | <b>\$143,933</b>      |
|                           |                                                |                  |                  |                  | <b>17.19%</b>         |

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**Allocation Details**

**Seq. 8: 101-192 Financial Services**

**Cost Pool 1: Accounts Payable**

| Seq # | Department Name               | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total   |
|-------|-------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 3     | 101-271 Other General         | 284   | 0.77%              | \$3,167          | \$0           | \$3,167               | \$0               | \$3,167 |
| 4     | 101-172 City Manager          | 350   | 0.95%              | 3,904            | 0             | 3,904                 | 0                 | 3,904   |
| 5     | 101-265 Bldgs & Grounds       | 1,607 | 4.34%              | 17,923           | 0             | 17,923                | 0                 | 17,923  |
| 6     | 101-228, 229, 230 Info Tech   | 707   | 1.91%              | 7,885            | 0             | 7,885                 | 0                 | 7,885   |
| 7     | 101-191 Accounting Dept       | 49    | 0.13%              | 546              | 0             | 546                   | 0                 | 546     |
| 8     | 101-192 Financial Services    | 83    | 0.22%              | 926              | 0             | 926                   | 0                 | 926     |
| 9     | 101-210 Management Services   | 176   | 0.48%              | 1,963            | 0             | 1,963                 | 324               | 2,287   |
| 10    | 101-212 Budgeting             | 27    | 0.07%              | 301              | 0             | 301                   | 50                | 351     |
| 11    | 101-215 City Clerk            | 279   | 0.75%              | 3,112            | 0             | 3,112                 | 514               | 3,626   |
| 12    | 101-216 Records               | 128   | 0.35%              | 1,428            | 0             | 1,428                 | 236               | 1,663   |
| 13    | 101-223 Internal Auditor      | 17    | 0.05%              | 190              | 0             | 190                   | 31                | 221     |
| 14    | 101-233 Purchasing            | 49    | 0.13%              | 546              | 0             | 546                   | 90                | 637     |
| 15    | 101-237 Grants Management     | 27    | 0.07%              | 301              | 0             | 301                   | 50                | 351     |
| 16    | 101-253 Treasury              | 116   | 0.31%              | 1,294            | 0             | 1,294                 | 214               | 1,508   |
| 17    | 101-261 311 Customer Service  | 168   | 0.45%              | 1,874            | 0             | 1,874                 | 310               | 2,183   |
| 18    | 101-266 City Attorney         | 98    | 0.26%              | 1,093            | 0             | 1,093                 | 181               | 1,274   |
| 19    | 101-270 Human Resources       | 262   | 0.71%              | 2,922            | 0             | 2,922                 | 483               | 3,405   |
| 20    | 101-345, 349 Public Safety    | 4,080 | 11.03%             | 45,504           | 0             | 45,504                | 7,520             | 53,023  |
| 21    | 101-580 City Equipment        | 4,197 | 11.35%             | 46,809           | 0             | 46,809                | 7,735             | 54,544  |
| 22    | 101-715 CPED Admin            | 357   | 0.97%              | 3,982            | 0             | 3,982                 | 658               | 4,640   |
| 23    | 101-751 Parks & Rec Admin     | 274   | 0.74%              | 3,056            | 0             | 3,056                 | 505               | 3,561   |
| 24    | OPEB / Retirement Board       | 2     | 0.01%              | 22               | 0             | 22                    | 4                 | 26      |
| 25    | 101-101 City Commission       | 115   | 0.31%              | 1,283            | 0             | 1,283                 | 212               | 1,495   |
| 26    | 101-175 Diversity & Inclusion | 84    | 0.23%              | 937              | 0             | 937                   | 155               | 1,092   |
| 27    | 101-180 Executive Programs    | 12    | 0.03%              | 134              | 0             | 134                   | 22                | 156     |
| 28    | 101-257 Assessing             | 87    | 0.24%              | 970              | 0             | 970                   | 160               | 1,131   |
| 29    | 101-262 Elections             | 162   | 0.44%              | 1,807            | 0             | 1,807                 | 299               | 2,105   |
| 32    | 101-347 Public Safety Ops     | 392   | 1.06%              | 4,372            | 0             | 4,372                 | 722               | 5,094   |
| 33    | 101-348 Criminal Invstgn Div  | 119   | 0.32%              | 1,327            | 0             | 1,327                 | 219               | 1,547   |
| 34    | 101-371 Bldg Inspection Dept  | 133   | 0.36%              | 1,483            | 0             | 1,483                 | 245               | 1,728   |

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**Allocation Details**

**Seq. 8: 101-192 Financial Services**

**Cost Pool 1: Accounts Payable**

| Seq # | Department Name                | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total  |
|-------|--------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|--------|
| 35    | 101-385 Code Enforcement       | 120   | 0.32%              | 1,338            | 0             | 1,338                 | 221               | 1,560  |
| 37    | 101-426 Emerg Mgmt Homeland    | 4     | 0.01%              | 45               | 0             | 45                    | 7                 | 52     |
| 38    | 101-441 PW General             | 296   | 0.80%              | 3,301            | 0             | 3,301                 | 546               | 3,847  |
| 39    | 101-443 Forestry               | 207   | 0.56%              | 2,309            | 0             | 2,309                 | 382               | 2,690  |
| 40    | 101-448 Street Lights          | 119   | 0.32%              | 1,327            | 0             | 1,327                 | 219               | 1,547  |
| 41    | 101-621 Pollution Control      | 14    | 0.04%              | 156              | 0             | 156                   | 26                | 182    |
| 42    | 101-701 Planning               | 110   | 0.30%              | 1,227            | 0             | 1,227                 | 203               | 1,430  |
| 45    | 101-724 Community Develop      | 9     | 0.02%              | 100              | 0             | 100                   | 17                | 117    |
| 46    | 101-728 Econ Dev               | 79    | 0.21%              | 881              | 0             | 881                   | 146               | 1,027  |
| 47    | 101-75x Parks & Rec Activities | 779   | 2.11%              | 8,688            | 0             | 8,688                 | 1,436             | 10,124 |
| 48    | 101-770 Parks Maint            | 1,467 | 3.97%              | 16,361           | 0             | 16,361                | 2,704             | 19,065 |
| 49    | 151 Cemetery Trust             | 4     | 0.01%              | 45               | 0             | 45                    | 7                 | 52     |
| 52    | 202 Major Streets              | 1,373 | 3.71%              | 15,313           | 0             | 15,313                | 2,530             | 17,843 |
| 53    | 203 Local Streets              | 834   | 2.25%              | 9,302            | 0             | 9,302                 | 1,537             | 10,839 |
| 54    | 209 Cemeteries                 | 356   | 0.96%              | 3,970            | 0             | 3,970                 | 656               | 4,627  |
| 55    | 211 Kzoo Muni Golf Assn        | 16    | 0.04%              | 178              | 0             | 178                   | 29                | 208    |
| 57    | 226 Solid Waste / Rubbish      | 631   | 1.71%              | 7,037            | 0             | 7,037                 | 1,163             | 8,200  |
| 58    | 232-238 Grants - Gen Gov       | 4     | 0.01%              | 45               | 0             | 45                    | 7                 | 52     |
| 59    | 232-40x PS Grants              | 105   | 0.28%              | 1,171            | 0             | 1,171                 | 194               | 1,365  |
| 60    | 232-585 PW Grants              | 58    | 0.16%              | 647              | 0             | 647                   | 107               | 754    |
| 61    | 232-697 HUD Grants - Other     | 23    | 0.06%              | 257              | 0             | 257                   | 42                | 299    |
| 62    | 232-726 Community Dvlp Grants  | 2     | 0.01%              | 22               | 0             | 22                    | 4                 | 26     |
| 63    | 232-733 Econ Dvlp Grants       | 15    | 0.04%              | 167              | 0             | 167                   | 28                | 195    |
| 68    | 233-406 PS Donations           | 12    | 0.03%              | 134              | 0             | 134                   | 22                | 156    |
| 70    | 233-727 Comm Dvlp Donations    | 1     | 0.00%              | 11               | 0             | 11                    | 2                 | 13     |
| 72    | 233-777 P&R Donations          | 65    | 0.18%              | 725              | 0             | 725                   | 120               | 845    |
| 73    | 234 FFE Aspirational Projects  | 427   | 1.15%              | 4,762            | 0             | 4,762                 | 787               | 5,549  |
| 74    | 235 Recovery Programs & Grants | 52    | 0.14%              | 580              | 0             | 580                   | 96                | 676    |
| 75    | 236 Light Grant                | 4     | 0.01%              | 45               | 0             | 45                    | 7                 | 52     |
| 76    | 242 Local Brownfield Revolv    | 5     | 0.01%              | 56               | 0             | 56                    | 9                 | 65     |

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**Allocation Details**

**Seq. 8: 101-192 Financial Services**

**Cost Pool 1: Accounts Payable**

| Seq #           | Department Name            | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------|----------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 77              | 243 Brownfield Redvlp Auth | 138           | 0.37%              | 1,539            | 0             | 1,539                 | 254               | 1,793            |
| 78              | 244 Econ Dvlp Corp         | 49            | 0.13%              | 546              | 0             | 546                   | 90                | 637              |
| 81              | 265 Drug Law Enforce       | 6             | 0.02%              | 67               | 0             | 67                    | 11                | 78               |
| 82              | 270 Historic Preservation  | 6             | 0.02%              | 67               | 0             | 67                    | 11                | 78               |
| 89              | 298 Home Grant             | 60            | 0.16%              | 669              | 0             | 669                   | 111               | 780              |
| 90              | 299 CDBG Grant             | 139           | 0.38%              | 1,550            | 0             | 1,550                 | 256               | 1,806            |
| 91              | 300 Debt Service           | 11            | 0.03%              | 123              | 0             | 123                   | 20                | 143              |
| 92              | 401 Capital Projects       | 437           | 1.18%              | 4,874            | 0             | 4,874                 | 805               | 5,679            |
| 93              | 514 Parking System         | 83            | 0.22%              | 926              | 0             | 926                   | 153               | 1,079            |
| 94              | 590 Sewer Fund             | 7,305         | 19.75%             | 81,472           | 0             | 81,472                | 13,463            | 94,935           |
| 95              | 591 Water Fund             | 6,324         | 17.10%             | 70,531           | 0             | 70,531                | 11,655            | 82,186           |
| 96              | 677 Insurance Fund         | 789           | 2.13%              | 8,800            | 0             | 8,800                 | 1,454             | 10,254           |
| 99              | 756 General Trust Fund     | 6             | 0.02%              | 67               | 0             | 67                    | 11                | 78               |
| 105             | All Other                  | 6             | 0.02%              | 67               | 0             | 67                    | 11                | 78               |
| <b>Subtotal</b> |                            | <b>36,991</b> | <b>100.00%</b>     | <b>\$412,557</b> | <b>\$0</b>    | <b>\$412,557</b>      | <b>\$62,499</b>   | <b>\$475,056</b> |
| Direct Bills    |                            |               |                    |                  |               |                       | 0                 | 0                |
| <b>Total</b>    |                            |               |                    |                  |               | <b>\$412,557</b>      |                   | <b>\$475,056</b> |

Allocation Basis Units: # AP / INV Transactions

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**Allocation Details**  
**Cost Pool 2: Payroll**

**Seq. 8: 101-192 Financial Services**

| Seq # | Department Name               | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total   |
|-------|-------------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 4     | 101-172 City Manager          | 10.85  | 1.50%              | \$1,637          | \$0           | \$1,637               | \$0               | \$1,637 |
| 5     | 101-265 Bldgs & Grounds       | 8.19   | 1.13%              | 1,235            | 0             | 1,235                 | 0                 | 1,235   |
| 6     | 101-228, 229, 230 Info Tech   | 15.61  | 2.16%              | 2,355            | 0             | 2,355                 | 0                 | 2,355   |
| 7     | 101-191 Accounting Dept       | 6.36   | 0.88%              | 959              | 0             | 959                   | 0                 | 959     |
| 8     | 101-192 Financial Services    | 7.31   | 1.01%              | 1,103            | 0             | 1,103                 | 0                 | 1,103   |
| 9     | 101-210 Management Services   | 2.09   | 0.29%              | 315              | 0             | 315                   | 51                | 367     |
| 10    | 101-212 Budgeting             | 2.00   | 0.28%              | 302              | 0             | 302                   | 49                | 351     |
| 11    | 101-215 City Clerk            | 2.65   | 0.37%              | 400              | 0             | 400                   | 65                | 465     |
| 12    | 101-216 Records               | 1.32   | 0.18%              | 200              | 0             | 200                   | 32                | 232     |
| 13    | 101-223 Internal Auditor      | 1.00   | 0.14%              | 151              | 0             | 151                   | 24                | 175     |
| 14    | 101-233 Purchasing            | 5.43   | 0.75%              | 818              | 0             | 818                   | 133               | 951     |
| 15    | 101-237 Grants Management     | 3.00   | 0.42%              | 453              | 0             | 453                   | 73                | 526     |
| 16    | 101-253 Treasury              | 7.73   | 1.07%              | 1,167            | 0             | 1,167                 | 189               | 1,356   |
| 17    | 101-261 311 Customer Service  | 9.41   | 1.30%              | 1,420            | 0             | 1,420                 | 230               | 1,650   |
| 18    | 101-266 City Attorney         | 7.00   | 0.97%              | 1,056            | 0             | 1,056                 | 171               | 1,228   |
| 19    | 101-270 Human Resources       | 8.02   | 1.11%              | 1,210            | 0             | 1,210                 | 196               | 1,406   |
| 20    | 101-345, 349 Public Safety    | 37.93  | 5.25%              | 5,722            | 0             | 5,722                 | 929               | 6,651   |
| 21    | 101-580 City Equipment        | 8.09   | 1.12%              | 1,220            | 0             | 1,220                 | 198               | 1,418   |
| 22    | 101-715 CPED Admin            | 4.75   | 0.66%              | 716              | 0             | 716                   | 116               | 832     |
| 23    | 101-751 Parks & Rec Admin     | 2.25   | 0.31%              | 339              | 0             | 339                   | 55                | 395     |
| 25    | 101-101 City Commission       | 2.02   | 0.28%              | 304              | 0             | 304                   | 49                | 354     |
| 26    | 101-175 Diversity & Inclusion | 2.00   | 0.28%              | 302              | 0             | 302                   | 49                | 351     |
| 29    | 101-262 Elections             | 3.95   | 0.55%              | 597              | 0             | 597                   | 97                | 693     |
| 31    | 101-346 Public Safety COPS    | 24.95  | 3.45%              | 3,765            | 0             | 3,765                 | 611               | 4,376   |
| 32    | 101-347 Public Safety Ops     | 196.41 | 27.19%             | 29,632           | 0             | 29,632                | 4,811             | 34,442  |
| 33    | 101-348 Criminal Invstgn Div  | 28.25  | 3.91%              | 4,262            | 0             | 4,262                 | 692               | 4,954   |
| 34    | 101-371 Bldg Inspection Dept  | 8.27   | 1.15%              | 1,248            | 0             | 1,248                 | 203               | 1,451   |
| 35    | 101-385 Code Enforcement      | 5.78   | 0.80%              | 872              | 0             | 872                   | 142               | 1,014   |
| 36    | 101-400 PS Contracts          | 1.87   | 0.26%              | 282              | 0             | 282                   | 46                | 328     |
| 38    | 101-441 PW General            | 1.17   | 0.16%              | 177              | 0             | 177                   | 29                | 205     |

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**Allocation Details**

**Seq. 8: 101-192 Financial Services**

**Cost Pool 2: Payroll**

| Seq #           | Department Name                | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------|--------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 39              | 101-443 Forestry               | 3.30          | 0.46%              | 498              | 0             | 498                   | 81                | 579              |
| 42              | 101-701 Planning               | 8.33          | 1.15%              | 1,256            | 0             | 1,256                 | 204               | 1,460            |
| 45              | 101-724 Community Develop      | 3.15          | 0.44%              | 476              | 0             | 476                   | 77                | 553              |
| 46              | 101-728 Econ Dev               | 5.67          | 0.79%              | 856              | 0             | 856                   | 139               | 995              |
| 47              | 101-75x Parks & Rec Activities | 20.57         | 2.85%              | 3,103            | 0             | 3,103                 | 504               | 3,607            |
| 48              | 101-770 Parks Maint            | 17.28         | 2.39%              | 2,608            | 0             | 2,608                 | 423               | 3,031            |
| 52              | 202 Major Streets              | 19.42         | 2.69%              | 2,930            | 0             | 2,930                 | 476               | 3,406            |
| 53              | 203 Local Streets              | 15.02         | 2.08%              | 2,266            | 0             | 2,266                 | 368               | 2,633            |
| 54              | 209 Cemeteries                 | 5.57          | 0.77%              | 840              | 0             | 840                   | 136               | 976              |
| 57              | 226 Solid Waste / Rubbish      | 8.92          | 1.24%              | 1,346            | 0             | 1,346                 | 219               | 1,565            |
| 61              | 232-697 HUD Grants - Other     | 0.85          | 0.12%              | 129              | 0             | 129                   | 21                | 150              |
| 77              | 243 Brownfield Redvlp Auth     | 1.61          | 0.22%              | 243              | 0             | 243                   | 39                | 283              |
| 78              | 244 Econ Dvlp Corp             | 0.29          | 0.04%              | 44               | 0             | 44                    | 7                 | 51               |
| 89              | 298 Home Grant                 | 1.06          | 0.15%              | 160              | 0             | 160                   | 26                | 186              |
| 90              | 299 CDBG Grant                 | 7.49          | 1.04%              | 1,130            | 0             | 1,130                 | 183               | 1,313            |
| 94              | 590 Sewer Fund                 | 85.24         | 11.80%             | 12,859           | 0             | 12,859                | 2,088             | 14,947           |
| 95              | 591 Water Fund                 | 92.92         | 12.86%             | 14,019           | 0             | 14,019                | 2,276             | 16,295           |
| <b>Subtotal</b> |                                | <b>722.36</b> | <b>100.00%</b>     | <b>\$108,981</b> | <b>\$0</b>    | <b>\$108,981</b>      | <b>\$16,510</b>   | <b>\$125,490</b> |
| Direct Bills    |                                |               |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>    |                                |               |                    |                  |               | <b>\$108,981</b>      |                   | <b>\$125,490</b> |

Allocation Basis Units: # Full-Time Equivalents (FTEs)

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**Allocation Details**  
**Cost Pool 3: Pension & OPEB**

**Seq. 8: 101-192 Financial Services**

| Seq #           | Department Name  | Units      | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|-----------------|------------------|------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 97              | 731 Pension Fund | 70         | 70.00%             | \$56,348         | \$0           | \$56,348              | \$8,536           | \$64,884        |
| 98              | 737 OPEB Fund    | 30         | 30.00%             | 24,149           | 0             | 24,149                | 3,658             | 27,807          |
| <b>Subtotal</b> |                  | <b>100</b> | <b>100.00%</b>     | <b>\$80,497</b>  | <b>\$0</b>    | <b>\$80,497</b>       | <b>\$12,195</b>   | <b>\$92,692</b> |
| Direct Bills    |                  |            |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>    |                  |            |                    |                  |               | <b>\$80,497</b>       |                   | <b>\$92,692</b> |

Allocation Basis Units: 70% Pension Fund / 30% OPEB Fund

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**Allocation Details**

**Seq. 8: 101-192 Financial Services**

**Cost Pool 4: Mgmt Services Support**

| Seq #           | Department Name           | Units            | Allocation Percent | First Allocation | Direct Billed     | Department Allocation | Second Allocation | Total            |
|-----------------|---------------------------|------------------|--------------------|------------------|-------------------|-----------------------|-------------------|------------------|
| 7               | 101-191 Accounting Dept   | 10,661.07        | 14.29%             | \$17,857         | \$0               | \$17,857              | \$0               | \$17,857         |
| 10              | 101-212 Budgeting         | 13,326.34        | 17.86%             | 22,321           | 0                 | 22,321                | 3,945             | 26,266           |
| 14              | 101-233 Purchasing        | 26,652.68        | 35.71%             | 44,642           | (88,261)          | (43,619)              | 7,890             | (35,729)         |
| 15              | 101-237 Grants Management | 13,326.34        | 17.86%             | 22,321           | 0                 | 22,321                | 3,945             | 26,266           |
| 16              | 101-253 Treasury          | 10,661.07        | 14.29%             | 17,857           | 0                 | 17,857                | 3,156             | 21,013           |
| <b>Subtotal</b> |                           | <b>74,627.50</b> | <b>100.00%</b>     | <b>\$124,997</b> | <b>(\$88,261)</b> | <b>\$36,736</b>       | <b>\$18,936</b>   | <b>\$55,672</b>  |
| Direct Bills    |                           |                  |                    |                  |                   | 88,261                |                   | 88,261           |
| <b>Total</b>    |                           |                  |                    |                  |                   | <b>\$124,997</b>      |                   | <b>\$143,933</b> |

Allocation Basis Units: \$ Labor costs, Managment Services Support (Financial)

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**Allocation Summary**

**Seq. 8: 101-192 Financial Services**

| Seq # | Department Name               | Accounts Payable | Payroll | Pension & OPEB | Mgmt Services Support | Total    |
|-------|-------------------------------|------------------|---------|----------------|-----------------------|----------|
| 3     | 101-271 Other General         | \$3,167          | \$0     | \$0            | \$0                   | \$3,167  |
| 4     | 101-172 City Manager          | 3,904            | 1,637   | 0              | 0                     | 5,541    |
| 5     | 101-265 Bldgs & Grounds       | 17,923           | 1,235   | 0              | 0                     | 19,158   |
| 6     | 101-228, 229, 230 Info Tech   | 7,885            | 2,355   | 0              | 0                     | 10,240   |
| 7     | 101-191 Accounting Dept       | 546              | 959     | 0              | 17,857                | 19,362   |
| 8     | 101-192 Financial Services    | 926              | 1,103   | 0              | 0                     | 2,028    |
| 9     | 101-210 Management Services   | 2,287            | 367     | 0              | 0                     | 2,654    |
| 10    | 101-212 Budgeting             | 351              | 351     | 0              | 26,266                | 26,968   |
| 11    | 101-215 City Clerk            | 3,626            | 465     | 0              | 0                     | 4,091    |
| 12    | 101-216 Records               | 1,663            | 232     | 0              | 0                     | 1,895    |
| 13    | 101-223 Internal Auditor      | 221              | 175     | 0              | 0                     | 396      |
| 14    | 101-233 Purchasing            | 637              | 951     | 0              | (35,729)              | (34,141) |
| 15    | 101-237 Grants Management     | 351              | 526     | 0              | 26,266                | 27,143   |
| 16    | 101-253 Treasury              | 1,508            | 1,356   | 0              | 21,013                | 23,877   |
| 17    | 101-261 311 Customer Service  | 2,183            | 1,650   | 0              | 0                     | 3,833    |
| 18    | 101-266 City Attorney         | 1,274            | 1,228   | 0              | 0                     | 2,501    |
| 19    | 101-270 Human Resources       | 3,405            | 1,406   | 0              | 0                     | 4,811    |
| 20    | 101-345, 349 Public Safety    | 53,023           | 6,651   | 0              | 0                     | 59,674   |
| 21    | 101-580 City Equipment        | 54,544           | 1,418   | 0              | 0                     | 55,962   |
| 22    | 101-715 CPED Admin            | 4,640            | 832     | 0              | 0                     | 5,472    |
| 23    | 101-751 Parks & Rec Admin     | 3,561            | 395     | 0              | 0                     | 3,955    |
| 24    | OPEB / Retirement Board       | 26               | 0       | 0              | 0                     | 26       |
| 25    | 101-101 City Commission       | 1,495            | 354     | 0              | 0                     | 1,848    |
| 26    | 101-175 Diversity & Inclusion | 1,092            | 351     | 0              | 0                     | 1,442    |
| 27    | 101-180 Executive Programs    | 156              | 0       | 0              | 0                     | 156      |
| 28    | 101-257 Assessing             | 1,131            | 0       | 0              | 0                     | 1,131    |
| 29    | 101-262 Elections             | 2,105            | 693     | 0              | 0                     | 2,799    |
| 31    | 101-346 Public Safety COPS    | 0                | 4,376   | 0              | 0                     | 4,376    |
| 32    | 101-347 Public Safety Ops     | 5,094            | 34,442  | 0              | 0                     | 39,537   |
| 33    | 101-348 Criminal Invstgn Div  | 1,547            | 4,954   | 0              | 0                     | 6,501    |

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**Allocation Summary**

**Seq. 8: 101-192 Financial Services**

| Seq # | Department Name                | Accounts Payable | Payroll | Pension & OPEB | Mgmt Services Support | Total  |
|-------|--------------------------------|------------------|---------|----------------|-----------------------|--------|
| 34    | 101-371 Bldg Inspection Dept   | 1,728            | 1,451   | 0              | 0                     | 3,179  |
| 35    | 101-385 Code Enforcement       | 1,560            | 1,014   | 0              | 0                     | 2,574  |
| 36    | 101-400 PS Contracts           | 0                | 328     | 0              | 0                     | 328    |
| 37    | 101-426 Emerg Mgmt Homeland    | 52               | 0       | 0              | 0                     | 52     |
| 38    | 101-441 PW General             | 3,847            | 205     | 0              | 0                     | 4,052  |
| 39    | 101-443 Forestry               | 2,690            | 579     | 0              | 0                     | 3,270  |
| 40    | 101-448 Street Lights          | 1,547            | 0       | 0              | 0                     | 1,547  |
| 41    | 101-621 Pollution Control      | 182              | 0       | 0              | 0                     | 182    |
| 42    | 101-701 Planning               | 1,430            | 1,460   | 0              | 0                     | 2,890  |
| 45    | 101-724 Community Develop      | 117              | 553     | 0              | 0                     | 670    |
| 46    | 101-728 Econ Dev               | 1,027            | 995     | 0              | 0                     | 2,021  |
| 47    | 101-75x Parks & Rec Activities | 10,124           | 3,607   | 0              | 0                     | 13,731 |
| 48    | 101-770 Parks Maint            | 19,065           | 3,031   | 0              | 0                     | 22,096 |
| 49    | 151 Cemetery Trust             | 52               | 0       | 0              | 0                     | 52     |
| 52    | 202 Major Streets              | 17,843           | 3,406   | 0              | 0                     | 21,250 |
| 53    | 203 Local Streets              | 10,839           | 2,633   | 0              | 0                     | 13,472 |
| 54    | 209 Cemeteries                 | 4,627            | 976     | 0              | 0                     | 5,603  |
| 55    | 211 Kzoo Muni Golf Assn        | 208              | 0       | 0              | 0                     | 208    |
| 57    | 226 Solid Waste / Rubbish      | 8,200            | 1,565   | 0              | 0                     | 9,765  |
| 58    | 232-238 Grants - Gen Gov       | 52               | 0       | 0              | 0                     | 52     |
| 59    | 232-40x PS Grants              | 1,365            | 0       | 0              | 0                     | 1,365  |
| 60    | 232-585 PW Grants              | 754              | 0       | 0              | 0                     | 754    |
| 61    | 232-697 HUD Grants - Other     | 299              | 150     | 0              | 0                     | 448    |
| 62    | 232-726 Community Dvlp Grants  | 26               | 0       | 0              | 0                     | 26     |
| 63    | 232-733 Econ Dvlp Grants       | 195              | 0       | 0              | 0                     | 195    |
| 68    | 233-406 PS Donations           | 156              | 0       | 0              | 0                     | 156    |
| 70    | 233-727 Comm Dvlp Donations    | 13               | 0       | 0              | 0                     | 13     |
| 72    | 233-777 P&R Donations          | 845              | 0       | 0              | 0                     | 845    |
| 73    | 234 FFE Aspirational Projects  | 5,549            | 0       | 0              | 0                     | 5,549  |
| 74    | 235 Recovery Programs & Grants | 676              | 0       | 0              | 0                     | 676    |

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**Allocation Summary**

**Seq. 8: 101-192 Financial Services**

| Seq #               | Department Name             | Accounts Payable | Payroll          | Pension & OPEB  | Mgmt Services Support | Total            |
|---------------------|-----------------------------|------------------|------------------|-----------------|-----------------------|------------------|
| 75                  | 236 Light Grant             | 52               | 0                | 0               | 0                     | 52               |
| 76                  | 242 Local Brownfield Revolv | 65               | 0                | 0               | 0                     | 65               |
| 77                  | 243 Brownfield Redvlp Auth  | 1,793            | 283              | 0               | 0                     | 2,076            |
| 78                  | 244 Econ Dvlp Corp          | 637              | 51               | 0               | 0                     | 688              |
| 81                  | 265 Drug Law Enforce        | 78               | 0                | 0               | 0                     | 78               |
| 82                  | 270 Historic Preservation   | 78               | 0                | 0               | 0                     | 78               |
| 89                  | 298 Home Grant              | 780              | 186              | 0               | 0                     | 966              |
| 90                  | 299 CDBG Grant              | 1,806            | 1,313            | 0               | 0                     | 3,119            |
| 91                  | 300 Debt Service            | 143              | 0                | 0               | 0                     | 143              |
| 92                  | 401 Capital Projects        | 5,679            | 0                | 0               | 0                     | 5,679            |
| 93                  | 514 Parking System          | 1,079            | 0                | 0               | 0                     | 1,079            |
| 94                  | 590 Sewer Fund              | 94,935           | 14,947           | 0               | 0                     | 109,882          |
| 95                  | 591 Water Fund              | 82,186           | 16,295           | 0               | 0                     | 98,481           |
| 96                  | 677 Insurance Fund          | 10,254           | 0                | 0               | 0                     | 10,254           |
| 97                  | 731 Pension Fund            | 0                | 0                | 64,884          | 0                     | 64,884           |
| 98                  | 737 OPEB Fund               | 0                | 0                | 27,807          | 0                     | 27,807           |
| 99                  | 756 General Trust Fund      | 78               | 0                | 0               | 0                     | 78               |
| 105                 | All Other                   | 78               | 0                | 0               | 0                     | 78               |
| <b>Direct Bills</b> |                             | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>      | <b>\$88,261</b>       | <b>\$88,261</b>  |
| <b>Total</b>        |                             | <b>\$475,056</b> | <b>\$125,490</b> | <b>\$92,692</b> | <b>\$143,933</b>      | <b>\$837,171</b> |

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**Nature and Extent of Services**

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

The CCTA, Downtown Development Authority (DDA), Downtown Economic Development Authority (DEGA), and Foundation for Excellence (FFE) are charged Administrative Fees for the services provided by this department. These fees are applied as credits and the net expenditures are identified and allocated as described below and the agencies are excluded from the allocations.

**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 and 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.

**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 and 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 are identified and allocated to all funds and departments based on the number of full-time equivalent (FTE) employees.

**Management Services Support** Costs associated with support of other Management Services divisions, including Budgeting, Purchasing, and Accounting, are identified in this cost pool and allocated to the benefiting division on the labor costs as calculated by staff time studies.

The plan is designed to allocate other central service departments' costs to the various departments, including this department. These costs are

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**101-210 Management Services**

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designated as first and second incoming allocations and are added to the expenses of the department for further allocation to benefiting departments.

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

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**A. Department Costs**

**Seq. 9: 101-210 Management Services**

| Description                               | Type                  | Amount            | General Admin     | Pension          | Risk Management  | Accounts Payable | Payroll          |
|-------------------------------------------|-----------------------|-------------------|-------------------|------------------|------------------|------------------|------------------|
| <b>Personnel Costs</b>                    |                       |                   |                   |                  |                  |                  |                  |
| Salaries                                  | S1                    | \$224,919         | \$47,885          | \$29,869         | \$28,925         | \$10,751         | \$10,751         |
|                                           | <i>Salary % Split</i> |                   | 21.29%            | 13.28%           | 12.86%           | 4.78%            | 4.78%            |
| Fringe Benefits                           | S                     | 52,797            | 11,241            | 7,011            | 6,790            | 2,524            | 2,524            |
| <b>Subtotal - Personnel Costs</b>         |                       | <b>\$277,716</b>  | <b>\$59,126</b>   | <b>\$36,881</b>  | <b>\$35,714</b>  | <b>\$13,275</b>  | <b>\$13,275</b>  |
| <b>Services &amp; Supplies Cost</b>       |                       |                   |                   |                  |                  |                  |                  |
| 727 Supplies                              | S                     | 5,038             | 1,073             | 669              | 648              | 241              | 241              |
| 790 Furniture, Equip, Machinery <\$5,000  | S                     | 16,182            | 3,445             | 2,149            | 2,081            | 774              | 774              |
| 801.000 Prof. & Contractual Svcs          | S                     | 3,406             | 725               | 452              | 438              | 163              | 163              |
| 802.001 Legal Services                    | P                     | 7,161             | 0                 | 7,161            | 0                | 0                | 0                |
| 810.001 Business & Emerg Meals            | D                     | 328               | 0                 | 0                | 0                | 0                | 0                |
| 810.003 Memberships & Subscriptions       | D                     | 2,851             | 0                 | 0                | 0                | 0                | 0                |
| 811.000 Professional Development          | S                     | 9,027             | 1,922             | 1,199            | 1,161            | 431              | 431              |
| 830.004 General Insurance Fund            | S                     | 17,700            | 3,768             | 2,351            | 2,276            | 846              | 846              |
| 850.000 Comms & Network Svcs              | S                     | 1,114             | 237               | 148              | 143              | 53               | 53               |
| 976.000 Office Equip & Furniture          | D                     | 6,233             | 0                 | 0                | 0                | 0                | 0                |
| <b>Subtotal - Services &amp; Supplies</b> |                       | <b>\$69,040</b>   | <b>\$11,170</b>   | <b>\$14,128</b>  | <b>\$6,747</b>   | <b>\$2,508</b>   | <b>\$2,508</b>   |
| <b>Department Cost Total</b>              |                       | <b>\$346,756</b>  | <b>\$70,296</b>   | <b>\$51,009</b>  | <b>\$42,462</b>  | <b>\$15,783</b>  | <b>\$15,783</b>  |
| <b>Adjustments to Cost</b>                |                       |                   |                   |                  |                  |                  |                  |
| DDA Admin Fee                             | S                     | (3,032)           | (646)             | (403)            | (390)            | (145)            | (145)            |
| CCTA Admin Fee                            | S                     | (39,309)          | (8,369)           | (5,220)          | (5,055)          | (1,879)          | (1,879)          |
| DEGA Admin Fee                            | S                     | (3,032)           | (646)             | (403)            | (390)            | (145)            | (145)            |
| FFE Admin Fee                             | S                     | (4,596)           | (978)             | (610)            | (591)            | (220)            | (220)            |
| 810.001 Business & Emerg Meals            | D                     | (328)             | 0                 | 0                | 0                | 0                | 0                |
| 976.000 Office Equip & Furniture          | D                     | (6,233)           | 0                 | 0                | 0                | 0                | 0                |
| 810.003 Memberships & Subscriptions       | D                     | (2,851)           | 0                 | 0                | 0                | 0                | 0                |
| <b>Subtotal - Adjustments</b>             |                       | <b>(\$59,381)</b> | <b>(\$10,638)</b> | <b>(\$6,636)</b> | <b>(\$6,426)</b> | <b>(\$2,389)</b> | <b>(\$2,389)</b> |
| <b>Total Costs After Adjustments</b>      |                       | <b>287,375</b>    | <b>59,658</b>     | <b>44,373</b>    | <b>36,036</b>    | <b>13,394</b>    | <b>13,394</b>    |
| General Admin Distribution                |                       |                   | (59,658)          | 10,065           | 9,747            | 3,623            | 3,623            |
| <b>Grand Total</b>                        |                       | <b>\$287,375</b>  | <b>(\$0)</b>      | <b>\$54,439</b>  | <b>\$45,783</b>  | <b>\$17,017</b>  | <b>\$17,017</b>  |

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A. Department Costs

Seq. 9: 101-210 Management Services

| Description | Type | Amount | General Admin | Pension | Risk Management | Accounts Payable | Payroll |
|-------------|------|--------|---------------|---------|-----------------|------------------|---------|
|-------------|------|--------|---------------|---------|-----------------|------------------|---------|

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

**Seq. 9: 101-210 Management Services**

| Description                               | Type                  | Amount            | Mgmt Services Support |
|-------------------------------------------|-----------------------|-------------------|-----------------------|
| <b>Personnel Costs</b>                    |                       |                   |                       |
| Salaries                                  | S1                    | \$224,919         | \$96,738              |
|                                           | <i>Salary % Split</i> |                   | <i>43.01%</i>         |
| Fringe Benefits                           | S                     | 52,797            | 22,708                |
| <b>Subtotal - Personnel Costs</b>         |                       | <b>\$277,716</b>  | <b>\$119,446</b>      |
| <b>Services &amp; Supplies Cost</b>       |                       |                   |                       |
| 727 Supplies                              | S                     | 5,038             | 2,167                 |
| 790 Furniture, Equip, Machinery <\$5,000  | S                     | 16,182            | 6,960                 |
| 801.000 Prof. & Contractual Svcs          | S                     | 3,406             | 1,465                 |
| 802.001 Legal Services                    | P                     | 7,161             | 0                     |
| 810.001 Business & Emerg Meals            | D                     | 328               | 0                     |
| 810.003 Memberships & Subscriptions       | D                     | 2,851             | 0                     |
| 811.000 Professional Development          | S                     | 9,027             | 3,883                 |
| 830.004 General Insurance Fund            | S                     | 17,700            | 7,613                 |
| 850.000 Comms & Network Svcs              | S                     | 1,114             | 479                   |
| 976.000 Office Equip & Furniture          | D                     | 6,233             | 0                     |
| <b>Subtotal - Services &amp; Supplies</b> |                       | <b>\$69,040</b>   | <b>\$22,566</b>       |
| <b>Department Cost Total</b>              |                       | <b>\$346,756</b>  | <b>\$142,012</b>      |
| <b>Adjustments to Cost</b>                |                       |                   |                       |
| DDA Admin Fee                             | S                     | (3,032)           | (1,304)               |
| CCTA Admin Fee                            | S                     | (39,309)          | (16,907)              |
| DEGA Admin Fee                            | S                     | (3,032)           | (1,304)               |
| FFE Admin Fee                             | S                     | (4,596)           | (1,977)               |
| 810.001 Business & Emerg Meals            | D                     | (328)             | 0                     |
| 976.000 Office Equip & Furniture          | D                     | (6,233)           | 0                     |
| 810.003 Memberships & Subscriptions       | D                     | (2,851)           | 0                     |
| <b>Subtotal - Adjustments</b>             |                       | <b>(\$59,381)</b> | <b>(\$21,492)</b>     |
| <b>Total Costs After Adjustments</b>      |                       | <b>287,375</b>    | <b>120,520</b>        |
| General Admin Distribution                |                       |                   | 32,599                |

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**A. Department Costs**

**Seq. 9: 101-210 Management Services**

| Description | Type | Amount    | Mgmt Services<br>Support |
|-------------|------|-----------|--------------------------|
| Grand Total |      | \$287,375 | \$153,119                |

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

**Seq. 9: 101-210 Management Services**

| Seq # | Department/Cost Pool                          | First Incoming | Second Incoming | Total Incoming | Pension      | Risk Management | Accounts Payable |
|-------|-----------------------------------------------|----------------|-----------------|----------------|--------------|-----------------|------------------|
| 1     | City Hall                                     | \$5,083        | \$15            | \$5,098        | \$860        | \$833           | \$310            |
|       | <b>Subtotal - Building Depreciation</b>       | <b>5,083</b>   | <b>15</b>       | <b>5,098</b>   | <b>860</b>   | <b>833</b>      | <b>310</b>       |
| 2     | City Hall Equipment                           | 895            | 1               | 897            | 151          | 147             | 54               |
| 2     | IT - Network                                  | 2,888          | 4               | 2,892          | 488          | 472             | 176              |
| 2     | Department Specific - Asset Depreciation      | 479            | 1               | 480            | 81           | 78              | 29               |
| 2     | Voice over IP System                          | 74             | 0               | 74             | 12           | 12              | 4                |
| 2     | Kronos                                        | 390            | 1               | 391            | 66           | 64              | 24               |
| 2     | SBITA - NeoGov                                | 86             | 0               | 86             | 15           | 14              | 5                |
| 2     | SBITA - KnowBe4                               | 24             | 0               | 24             | 4            | 4               | 1                |
| 2     | Security Camera Upgrade                       | 443            | 1               | 443            | 75           | 72              | 27               |
|       | <b>Subtotal - Equipment Depreciation</b>      | <b>5,279</b>   | <b>7</b>        | <b>5,287</b>   | <b>892</b>   | <b>864</b>      | <b>321</b>       |
| 3     | Parking                                       | 1,596          | 425             | 2,020          | 341          | 330             | 123              |
|       | <b>Subtotal - 101-271 Other General</b>       | <b>1,596</b>   | <b>425</b>      | <b>2,020</b>   | <b>341</b>   | <b>330</b>      | <b>123</b>       |
| 4     | Management & Leadership                       | 5,316          | 1,152           | 6,468          | 1,091        | 1,057           | 393              |
|       | <b>Subtotal - 101-172 City Manager</b>        | <b>5,316</b>   | <b>1,152</b>    | <b>6,468</b>   | <b>1,091</b> | <b>1,057</b>    | <b>393</b>       |
| 5     | City Hall                                     | 32,022         | 8,315           | 40,336         | 6,806        | 6,590           | 2,450            |
|       | <b>Subtotal - 101-265 Bldgs &amp; Grounds</b> | <b>32,022</b>  | <b>8,315</b>    | <b>40,336</b>  | <b>6,806</b> | <b>6,590</b>    | <b>2,450</b>     |
| 6     | PC / Network Support                          | 6,354          | 785             | 7,139          | 1,204        | 1,166           | 434              |
| 6     | App - Eden                                    | 5,224          | 484             | 5,707          | 963          | 932             | 347              |
| 6     | App - BS & A                                  | 1,211          | 158             | 1,369          | 231          | 224             | 83               |
| 6     | App - Kronos                                  | 757            | 40              | 796            | 134          | 130             | 48               |
| 6     | App - NeoGov                                  | 82             | 0               | 82             | 14           | 13              | 5                |
| 6     | VOIP                                          | 303            | 0               | 303            | 51           | 50              | 18               |
|       | <b>Subtotal - 101-228, 229, 230 Info Tech</b> | <b>13,930</b>  | <b>1,467</b>    | <b>15,397</b>  | <b>2,598</b> | <b>2,516</b>    | <b>935</b>       |
| 7     | Payroll                                       | 46             | 11              | 57             | 10           | 9               | 3                |
| 7     | Audit and Accounting                          | 2,352          | 506             | 2,859          | 482          | 467             | 174              |
| 7     | Accounts Payable                              | 13             | 3               | 16             | 3            | 3               | 1                |
| 7     | Risk Management                               | 6              | 2               | 8              | 1            | 1               | 0                |
|       | <b>Subtotal - 101-191 Accounting Dept</b>     | <b>2,417</b>   | <b>523</b>      | <b>2,940</b>   | <b>496</b>   | <b>480</b>      | <b>179</b>       |
| 8     | Accounts Payable                              | 1,963          | 324             | 2,287          | 386          | 374             | 139              |
| 8     | Payroll                                       | 315            | 51              | 367            | 62           | 60              | 22               |
|       | <b>Subtotal - 101-192 Financial Services</b>  | <b>2,278</b>   | <b>376</b>      | <b>2,654</b>   | <b>448</b>   | <b>434</b>      | <b>161</b>       |
| 9     | Risk Management                               | 0              | 113             | 113            | 19           | 18              | 7                |

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

**Seq. 9: 101-210 Management Services**

| Seq #                     | Department/Cost Pool                          | First Incoming  | Second Incoming | Total Incoming   | Pension         | Risk Management | Accounts Payable |
|---------------------------|-----------------------------------------------|-----------------|-----------------|------------------|-----------------|-----------------|------------------|
| 9                         | Accounts Payable                              | 0               | 101             | 101              | 17              | 16              | 6                |
| 9                         | Payroll                                       | 0               | 61              | 61               | 10              | 10              | 4                |
|                           | <b>Subtotal - 101-210 Management Services</b> | <b>0</b>        | <b>274</b>      | <b>274</b>       | <b>46</b>       | <b>45</b>       | <b>17</b>        |
| 10                        | Budget                                        | 0               | 828             | 828              | 140             | 135             | 50               |
| 10                        | Cost Plan                                     | 0               | 1,461           | 1,461            | 247             | 239             | 89               |
|                           | <b>Subtotal - 101-212 Budgeting</b>           | <b>0</b>        | <b>2,289</b>    | <b>2,289</b>     | <b>386</b>      | <b>374</b>      | <b>139</b>       |
| 11                        | Records Management                            | 0               | 295             | 295              | 50              | 48              | 18               |
| 11                        | Mailroom                                      | 0               | 2,867           | 2,867            | 484             | 468             | 174              |
|                           | <b>Subtotal - 101-215 City Clerk</b>          | <b>0</b>        | <b>3,162</b>    | <b>3,162</b>     | <b>534</b>      | <b>517</b>      | <b>192</b>       |
| 12                        | Records Mgmt                                  | 0               | 788             | 788              | 133             | 129             | 48               |
| 12                        | Mailroom                                      | 0               | 2,441           | 2,441            | 412             | 399             | 148              |
|                           | <b>Subtotal - 101-216 Records</b>             | <b>0</b>        | <b>3,229</b>    | <b>3,229</b>     | <b>545</b>      | <b>528</b>      | <b>196</b>       |
| 13                        | Internal Audit                                | 0               | 270             | 270              | 46              | 44              | 16               |
|                           | <b>Subtotal - 101-223 Internal Auditor</b>    | <b>0</b>        | <b>270</b>      | <b>270</b>       | <b>46</b>       | <b>44</b>       | <b>16</b>        |
| 14                        | Purchasing                                    | 0               | 1,475           | 1,475            | 249             | 241             | 90               |
|                           | <b>Subtotal - 101-233 Purchasing</b>          | <b>0</b>        | <b>1,475</b>    | <b>1,475</b>     | <b>249</b>      | <b>241</b>      | <b>90</b>        |
| 18                        | Advise and Counsel                            | 0               | 977             | 977              | 165             | 160             | 59               |
| 18                        | Labor Relations                               | 0               | 244             | 244              | 41              | 40              | 15               |
| 18                        | Risk Management                               | 0               | 67              | 67               | 11              | 11              | 4                |
|                           | <b>Subtotal - 101-266 City Attorney</b>       | <b>0</b>        | <b>1,288</b>    | <b>1,288</b>     | <b>217</b>      | <b>210</b>      | <b>78</b>        |
| 19                        | Human Resources                               | 0               | 2,878           | 2,878            | 486             | 470             | 175              |
|                           | <b>Subtotal - 101-270 Human Resources</b>     | <b>0</b>        | <b>2,878</b>    | <b>2,878</b>     | <b>486</b>      | <b>470</b>      | <b>175</b>       |
| 24                        | General Fund OPEB                             | 0               | 18,674          | 18,674           | 3,151           | 3,051           | 1,134            |
|                           | <b>Subtotal - OPEB / Retirement Board</b>     | <b>0</b>        | <b>18,674</b>   | <b>18,674</b>    | <b>3,151</b>    | <b>3,051</b>    | <b>1,134</b>     |
| <b>Total Incoming</b>     |                                               | <b>\$67,921</b> | <b>\$45,819</b> | <b>\$113,741</b> | <b>\$19,190</b> | <b>\$18,583</b> | <b>\$6,907</b>   |
| <b>C. Total Allocated</b> |                                               |                 |                 | <b>\$401,115</b> | <b>\$73,629</b> | <b>\$64,366</b> | <b>\$23,925</b>  |
|                           |                                               |                 |                 |                  | <b>18.36%</b>   | <b>16.05%</b>   | <b>5.96%</b>     |

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

**Seq. 9: 101-210 Management Services**

| Seq # | Department/Cost Pool                          | First Incoming | Second Incoming | Total Incoming | Payroll      | Mgmt Services Support |
|-------|-----------------------------------------------|----------------|-----------------|----------------|--------------|-----------------------|
| 1     | City Hall                                     | \$5,083        | \$15            | \$5,098        | \$310        | \$2,786               |
|       | <b>Subtotal - Building Depreciation</b>       | <b>5,083</b>   | <b>15</b>       | <b>5,098</b>   | <b>310</b>   | <b>2,786</b>          |
| 2     | City Hall Equipment                           | 895            | 1               | 897            | 54           | 490                   |
| 2     | IT - Network                                  | 2,888          | 4               | 2,892          | 176          | 1,580                 |
| 2     | Department Specific - Asset Depreciation      | 479            | 1               | 480            | 29           | 262                   |
| 2     | Voice over IP System                          | 74             | 0               | 74             | 4            | 40                    |
| 2     | Kronos                                        | 390            | 1               | 391            | 24           | 213                   |
| 2     | SBITA - NeoGov                                | 86             | 0               | 86             | 5            | 47                    |
| 2     | SBITA - KnowBe4                               | 24             | 0               | 24             | 1            | 13                    |
| 2     | Security Camera Upgrade                       | 443            | 1               | 443            | 27           | 242                   |
|       | <b>Subtotal - Equipment Depreciation</b>      | <b>5,279</b>   | <b>7</b>        | <b>5,287</b>   | <b>321</b>   | <b>2,889</b>          |
| 3     | Parking                                       | 1,596          | 425             | 2,020          | 123          | 1,104                 |
|       | <b>Subtotal - 101-271 Other General</b>       | <b>1,596</b>   | <b>425</b>      | <b>2,020</b>   | <b>123</b>   | <b>1,104</b>          |
| 4     | Management & Leadership                       | 5,316          | 1,152           | 6,468          | 393          | 3,535                 |
|       | <b>Subtotal - 101-172 City Manager</b>        | <b>5,316</b>   | <b>1,152</b>    | <b>6,468</b>   | <b>393</b>   | <b>3,535</b>          |
| 5     | City Hall                                     | 32,022         | 8,315           | 40,336         | 2,450        | 22,041                |
|       | <b>Subtotal - 101-265 Bldgs &amp; Grounds</b> | <b>32,022</b>  | <b>8,315</b>    | <b>40,336</b>  | <b>2,450</b> | <b>22,041</b>         |
| 6     | PC / Network Support                          | 6,354          | 785             | 7,139          | 434          | 3,901                 |
| 6     | App - Eden                                    | 5,224          | 484             | 5,707          | 347          | 3,119                 |
| 6     | App - BS & A                                  | 1,211          | 158             | 1,369          | 83           | 748                   |
| 6     | App - Kronos                                  | 757            | 40              | 796            | 48           | 435                   |
| 6     | App - NeoGov                                  | 82             | 0               | 82             | 5            | 45                    |
| 6     | VOIP                                          | 303            | 0               | 303            | 18           | 166                   |
|       | <b>Subtotal - 101-228, 229, 230 Info Tech</b> | <b>13,930</b>  | <b>1,467</b>    | <b>15,397</b>  | <b>935</b>   | <b>8,413</b>          |
| 7     | Payroll                                       | 46             | 11              | 57             | 3            | 31                    |
| 7     | Audit and Accounting                          | 2,352          | 506             | 2,859          | 174          | 1,562                 |
| 7     | Accounts Payable                              | 13             | 3               | 16             | 1            | 9                     |
| 7     | Risk Management                               | 6              | 2               | 8              | 0            | 4                     |
|       | <b>Subtotal - 101-191 Accounting Dept</b>     | <b>2,417</b>   | <b>523</b>      | <b>2,940</b>   | <b>179</b>   | <b>1,606</b>          |
| 8     | Accounts Payable                              | 1,963          | 324             | 2,287          | 139          | 1,250                 |
| 8     | Payroll                                       | 315            | 51              | 367            | 22           | 200                   |
|       | <b>Subtotal - 101-192 Financial Services</b>  | <b>2,278</b>   | <b>376</b>      | <b>2,654</b>   | <b>161</b>   | <b>1,450</b>          |

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

**Seq. 9: 101-210 Management Services**

| Seq #                     | Department/Cost Pool                          | First Incoming  | Second Incoming | Total Incoming   | Payroll         | Mgmt Services Support |
|---------------------------|-----------------------------------------------|-----------------|-----------------|------------------|-----------------|-----------------------|
| 9                         | Risk Management                               | 0               | 113             | 113              | 7               | 62                    |
| 9                         | Accounts Payable                              | 0               | 101             | 101              | 6               | 55                    |
| 9                         | Payroll                                       | 0               | 61              | 61               | 4               | 33                    |
|                           | <b>Subtotal - 101-210 Management Services</b> | <b>0</b>        | <b>274</b>      | <b>274</b>       | <b>17</b>       | <b>150</b>            |
| 10                        | Budget                                        | 0               | 828             | 828              | 50              | 452                   |
| 10                        | Cost Plan                                     | 0               | 1,461           | 1,461            | 89              | 798                   |
|                           | <b>Subtotal - 101-212 Budgeting</b>           | <b>0</b>        | <b>2,289</b>    | <b>2,289</b>     | <b>139</b>      | <b>1,251</b>          |
| 11                        | Records Management                            | 0               | 295             | 295              | 18              | 161                   |
| 11                        | Mailroom                                      | 0               | 2,867           | 2,867            | 174             | 1,567                 |
|                           | <b>Subtotal - 101-215 City Clerk</b>          | <b>0</b>        | <b>3,162</b>    | <b>3,162</b>     | <b>192</b>      | <b>1,728</b>          |
| 12                        | Records Mgmt                                  | 0               | 788             | 788              | 48              | 430                   |
| 12                        | Mailroom                                      | 0               | 2,441           | 2,441            | 148             | 1,334                 |
|                           | <b>Subtotal - 101-216 Records</b>             | <b>0</b>        | <b>3,229</b>    | <b>3,229</b>     | <b>196</b>      | <b>1,764</b>          |
| 13                        | Internal Audit                                | 0               | 270             | 270              | 16              | 148                   |
|                           | <b>Subtotal - 101-223 Internal Auditor</b>    | <b>0</b>        | <b>270</b>      | <b>270</b>       | <b>16</b>       | <b>148</b>            |
| 14                        | Purchasing                                    | 0               | 1,475           | 1,475            | 90              | 806                   |
|                           | <b>Subtotal - 101-233 Purchasing</b>          | <b>0</b>        | <b>1,475</b>    | <b>1,475</b>     | <b>90</b>       | <b>806</b>            |
| 18                        | Advise and Counsel                            | 0               | 977             | 977              | 59              | 534                   |
| 18                        | Labor Relations                               | 0               | 244             | 244              | 15              | 133                   |
| 18                        | Risk Management                               | 0               | 67              | 67               | 4               | 37                    |
|                           | <b>Subtotal - 101-266 City Attorney</b>       | <b>0</b>        | <b>1,288</b>    | <b>1,288</b>     | <b>78</b>       | <b>704</b>            |
| 19                        | Human Resources                               | 0               | 2,878           | 2,878            | 175             | 1,573                 |
|                           | <b>Subtotal - 101-270 Human Resources</b>     | <b>0</b>        | <b>2,878</b>    | <b>2,878</b>     | <b>175</b>      | <b>1,573</b>          |
| 24                        | General Fund OPEB                             | 0               | 18,674          | 18,674           | 1,134           | 10,204                |
|                           | <b>Subtotal - OPEB / Retirement Board</b>     | <b>0</b>        | <b>18,674</b>   | <b>18,674</b>    | <b>1,134</b>    | <b>10,204</b>         |
| <b>Total Incoming</b>     |                                               | <b>\$67,921</b> | <b>\$45,819</b> | <b>\$113,741</b> | <b>\$6,907</b>  | <b>\$62,152</b>       |
| <b>C. Total Allocated</b> |                                               |                 |                 | <b>\$401,115</b> | <b>\$23,925</b> | <b>\$215,271</b>      |
|                           |                                               |                 |                 |                  | <b>5.96%</b>    | <b>53.67%</b>         |

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - FY2025 2 CFR Part 200**

**16368**  
**07/29/26**

**Allocation Details**  
**Cost Pool 1: Pension**

**Seq. 9: 101-210 Management Services**

| Seq #           | Department Name  | Units      | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|-----------------|------------------|------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 97              | 731 Pension Fund | 70         | 70.00%             | \$46,129         | \$0           | \$46,129              | \$5,411           | \$51,540        |
| 98              | 737 OPEB Fund    | 30         | 30.00%             | 19,769           | 0             | 19,769                | 2,319             | 22,089          |
| <b>Subtotal</b> |                  | <b>100</b> | <b>100.00%</b>     | <b>\$65,898</b>  | <b>\$0</b>    | <b>\$65,898</b>       | <b>\$7,731</b>    | <b>\$73,629</b> |
| Direct Bills    |                  |            |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>    |                  |            |                    |                  |               | <b>\$65,898</b>       |                   | <b>\$73,629</b> |

Allocation Basis Units: 70% Pension Fund / 30% OPEB Fund

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - FY2025 2 CFR Part 200**

**16368**  
**07/29/26**

**Allocation Details**  
**Cost Pool 2: Risk Management**

**Seq. 9: 101-210 Management Services**

| Seq # | Department Name               | Units      | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|-------------------------------|------------|--------------------|------------------|---------------|-----------------------|-------------------|-------|
| 3     | 101-271 Other General         | 548,161    | 0.32%              | \$181            | \$0           | \$181                 | \$0               | \$181 |
| 4     | 101-172 City Manager          | 2,187,199  | 1.27%              | 724              | 0             | 724                   | 0                 | 724   |
| 5     | 101-265 Bldgs & Grounds       | 1,751,025  | 1.02%              | 579              | 0             | 579                   | 0                 | 579   |
| 6     | 101-228, 229, 230 Info Tech   | 4,715,600  | 2.74%              | 1,561            | 0             | 1,561                 | 0                 | 1,561 |
| 7     | 101-191 Accounting Dept       | 762,077    | 0.44%              | 252              | 0             | 252                   | 0                 | 252   |
| 8     | 101-192 Financial Services    | 584,012    | 0.34%              | 193              | 0             | 193                   | 0                 | 193   |
| 9     | 101-210 Management Services   | 340,522    | 0.20%              | 113              | 0             | 113                   | 0                 | 113   |
| 10    | 101-212 Budgeting             | 221,937    | 0.13%              | 73               | 0             | 73                    | 10                | 84    |
| 11    | 101-215 City Clerk            | 362,389    | 0.21%              | 120              | 0             | 120                   | 17                | 137   |
| 12    | 101-216 Records               | 150,175    | 0.09%              | 50               | 0             | 50                    | 7                 | 57    |
| 13    | 101-223 Internal Auditor      | 113,826    | 0.07%              | 38               | 0             | 38                    | 5                 | 43    |
| 14    | 101-233 Purchasing            | 574,231    | 0.33%              | 190              | 0             | 190                   | 27                | 217   |
| 15    | 101-237 Grants Management     | 293,979    | 0.17%              | 97               | 0             | 97                    | 14                | 111   |
| 16    | 101-253 Treasury              | 883,602    | 0.51%              | 292              | 0             | 292                   | 41                | 333   |
| 17    | 101-261 311 Customer Service  | 798,975    | 0.46%              | 264              | 0             | 264                   | 37                | 302   |
| 18    | 101-266 City Attorney         | 1,172,704  | 0.68%              | 388              | 0             | 388                   | 55                | 443   |
| 19    | 101-270 Human Resources       | 989,758    | 0.58%              | 328              | 0             | 328                   | 46                | 374   |
| 20    | 101-345, 349 Public Safety    | 8,959,024  | 5.21%              | 2,965            | 0             | 2,965                 | 417               | 3,381 |
| 21    | 101-580 City Equipment        | 2,262,040  | 1.32%              | 749              | 0             | 749                   | 105               | 854   |
| 22    | 101-715 CPED Admin            | 815,995    | 0.47%              | 270              | 0             | 270                   | 38                | 308   |
| 23    | 101-751 Parks & Rec Admin     | 407,947    | 0.24%              | 135              | 0             | 135                   | 19                | 154   |
| 24    | OPEB / Retirement Board       | 1,500      | 0.00%              | 0                | 0             | 0                     | 0                 | 1     |
| 25    | 101-101 City Commission       | 99,876     | 0.06%              | 33               | 0             | 33                    | 5                 | 38    |
| 26    | 101-175 Diversity & Inclusion | 338,574    | 0.20%              | 112              | 0             | 112                   | 16                | 128   |
| 27    | 101-180 Executive Programs    | 4,200      | 0.00%              | 1                | 0             | 1                     | 0                 | 2     |
| 28    | 101-257 Assessing             | 594,837    | 0.35%              | 197              | 0             | 197                   | 28                | 225   |
| 29    | 101-262 Elections             | 725,471    | 0.42%              | 240              | 0             | 240                   | 34                | 274   |
| 31    | 101-346 Public Safety COPS    | 2,981,580  | 1.73%              | 987              | 0             | 987                   | 139               | 1,125 |
| 32    | 101-347 Public Safety Ops     | 22,853,497 | 13.30%             | 7,563            | 0             | 7,563                 | 1,063             | 8,625 |
| 33    | 101-348 Criminal Invstgn Div  | 3,682,486  | 2.14%              | 1,219            | 0             | 1,219                 | 171               | 1,390 |

**City of Kalamazoo, MI**  
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**16368**  
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**Allocation Details**  
**Cost Pool 2: Risk Management**

**Seq. 9: 101-210 Management Services**

| Seq # | Department Name                | Units     | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|--------------------------------|-----------|--------------------|------------------|---------------|-----------------------|-------------------|-------|
| 34    | 101-371 Bldg Inspection Dept   | 873,723   | 0.51%              | 289              | 0             | 289                   | 41                | 330   |
| 35    | 101-385 Code Enforcement       | 495,504   | 0.29%              | 164              | 0             | 164                   | 23                | 187   |
| 36    | 101-400 PS Contracts           | 475,796   | 0.28%              | 157              | 0             | 157                   | 22                | 180   |
| 37    | 101-426 Emerg Mgmt Homeland    | 14,959    | 0.01%              | 5                | 0             | 5                     | 1                 | 6     |
| 38    | 101-441 PW General             | 243,557   | 0.14%              | 81               | 0             | 81                    | 11                | 92    |
| 39    | 101-443 Forestry               | 349,339   | 0.20%              | 116              | 0             | 116                   | 16                | 132   |
| 40    | 101-448 Street Lights          | 1,381,635 | 0.80%              | 457              | 0             | 457                   | 64                | 521   |
| 41    | 101-621 Pollution Control      | 266,933   | 0.16%              | 88               | 0             | 88                    | 12                | 101   |
| 42    | 101-701 Planning               | 838,583   | 0.49%              | 278              | 0             | 278                   | 39                | 317   |
| 45    | 101-724 Community Develop      | 180,293   | 0.10%              | 60               | 0             | 60                    | 8                 | 68    |
| 46    | 101-728 Econ Dev               | 529,102   | 0.31%              | 175              | 0             | 175                   | 25                | 200   |
| 47    | 101-75x Parks & Rec Activities | 1,227,555 | 0.71%              | 406              | 0             | 406                   | 57                | 463   |
| 48    | 101-770 Parks Maint            | 1,909,656 | 1.11%              | 632              | 0             | 632                   | 89                | 721   |
| 49    | 151 Cemetery Trust             | 20,100    | 0.01%              | 7                | 0             | 7                     | 1                 | 8     |
| 50    | 159 Recreation Endowment       | 5,625     | 0.00%              | 2                | 0             | 2                     | 0                 | 2     |
| 51    | 160 Mayor's Riverfront Pk      | 69,599    | 0.04%              | 23               | 0             | 23                    | 3                 | 26    |
| 52    | 202 Major Streets              | 3,755,797 | 2.19%              | 1,243            | 0             | 1,243                 | 175               | 1,418 |
| 53    | 203 Local Streets              | 2,000,988 | 1.16%              | 662              | 0             | 662                   | 93                | 755   |
| 54    | 209 Cemeteries                 | 440,880   | 0.26%              | 146              | 0             | 146                   | 21                | 166   |
| 55    | 211 Kzoo Muni Golf Assn        | 3,086,240 | 1.80%              | 1,021            | 0             | 1,021                 | 144               | 1,165 |
| 57    | 226 Solid Waste / Rubbish      | 3,601,427 | 2.10%              | 1,192            | 0             | 1,192                 | 167               | 1,359 |
| 58    | 232-238 Grants - Gen Gov       | 6,743     | 0.00%              | 2                | 0             | 2                     | 0                 | 3     |
| 59    | 232-40x PS Grants              | 334,245   | 0.19%              | 111              | 0             | 111                   | 16                | 126   |
| 60    | 232-585 PW Grants              | 580,772   | 0.34%              | 192              | 0             | 192                   | 27                | 219   |
| 61    | 232-697 HUD Grants - Other     | 107,952   | 0.06%              | 36               | 0             | 36                    | 5                 | 41    |
| 62    | 232-726 Community Dvlp Grants  | 52,385    | 0.03%              | 17               | 0             | 17                    | 2                 | 20    |
| 63    | 232-733 Econ Dvlp Grants       | 15,789    | 0.01%              | 5                | 0             | 5                     | 1                 | 6     |
| 68    | 233-406 PS Donations           | 15,712    | 0.01%              | 5                | 0             | 5                     | 1                 | 6     |
| 70    | 233-727 Comm Dvlp Donations    | 2,694     | 0.00%              | 1                | 0             | 1                     | 0                 | 1     |
| 72    | 233-777 P&R Donations          | 13,401    | 0.01%              | 4                | 0             | 4                     | 1                 | 5     |

**City of Kalamazoo, MI**  
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**Allocation Details**  
**Cost Pool 2: Risk Management**

**Seq. 9: 101-210 Management Services**

| Seq #           | Department Name                | Units              | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|-----------------|--------------------------------|--------------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 73              | 234 FFE Aspirational Projects  | 1,525,788          | 0.89%              | 505              | 0             | 505                   | 71                | 576             |
| 74              | 235 Recovery Programs & Grants | 2,749,717          | 1.60%              | 910              | 0             | 910                   | 128               | 1,038           |
| 75              | 236 Light Grant                | 120,000            | 0.07%              | 40               | 0             | 40                    | 6                 | 45              |
| 81              | 265 Drug Law Enforce           | 410,706            | 0.24%              | 136              | 0             | 136                   | 19                | 155             |
| 82              | 270 Historic Preservation      | 2,142              | 0.00%              | 1                | 0             | 1                     | 0                 | 1               |
| 89              | 298 Home Grant                 | 122,427            | 0.07%              | 41               | 0             | 41                    | 6                 | 46              |
| 90              | 299 CDBG Grant                 | 790,516            | 0.46%              | 262              | 0             | 262                   | 37                | 298             |
| 94              | 590 Sewer Fund                 | 37,537,038         | 21.84%             | 12,422           | 0             | 12,422                | 1,745             | 14,167          |
| 95              | 591 Water Fund                 | 25,593,041         | 14.89%             | 8,469            | 0             | 8,469                 | 1,190             | 9,659           |
| 96              | 677 Insurance Fund             | 17,025,460         | 9.91%              | 5,634            | 0             | 5,634                 | 792               | 6,426           |
| 97              | 731 Pension Fund               | 2,435,299          | 1.42%              | 806              | 0             | 806                   | 113               | 919             |
| 98              | 737 OPEB Fund                  | 487,276            | 0.28%              | 161              | 0             | 161                   | 23                | 184             |
| 99              | 756 General Trust Fund         | 4,585              | 0.00%              | 2                | 0             | 2                     | 0                 | 2               |
| 105             | All Other                      | 4,112              | 0.00%              | 1                | 0             | 1                     | 0                 | 2               |
| <b>Subtotal</b> |                                | <b>171,882,290</b> | <b>100.00%</b>     | <b>\$56,880</b>  | <b>\$0</b>    | <b>\$56,880</b>       | <b>\$7,486</b>    | <b>\$64,366</b> |
| Direct Bills    |                                |                    |                    |                  |               |                       | 0                 | 0               |
| <b>Total</b>    |                                |                    |                    |                  |               | <b>\$56,880</b>       |                   | <b>\$64,366</b> |

Allocation Basis Units: \$ Operating Expenditures, excluding Transfers, Indirect, Capital, and Debt Service

**City of Kalamazoo, MI**  
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**Allocation Details**  
**Cost Pool 3: Accounts Payable**

**Seq. 9: 101-210 Management Services**

| Seq # | Department Name               | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|-------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|-------|
| 3     | 101-271 Other General         | 284   | 0.77%              | \$162            | \$0           | \$162                 | \$0               | \$162 |
| 4     | 101-172 City Manager          | 350   | 0.95%              | 200              | 0             | 200                   | 0                 | 200   |
| 5     | 101-265 Bldgs & Grounds       | 1,607 | 4.34%              | 918              | 0             | 918                   | 0                 | 918   |
| 6     | 101-228, 229, 230 Info Tech   | 707   | 1.91%              | 404              | 0             | 404                   | 0                 | 404   |
| 7     | 101-191 Accounting Dept       | 49    | 0.13%              | 28               | 0             | 28                    | 0                 | 28    |
| 8     | 101-192 Financial Services    | 83    | 0.22%              | 47               | 0             | 47                    | 0                 | 47    |
| 9     | 101-210 Management Services   | 176   | 0.48%              | 101              | 0             | 101                   | 0                 | 101   |
| 10    | 101-212 Budgeting             | 27    | 0.07%              | 15               | 0             | 15                    | 2                 | 18    |
| 11    | 101-215 City Clerk            | 279   | 0.75%              | 159              | 0             | 159                   | 23                | 182   |
| 12    | 101-216 Records               | 128   | 0.35%              | 73               | 0             | 73                    | 11                | 84    |
| 13    | 101-223 Internal Auditor      | 17    | 0.05%              | 10               | 0             | 10                    | 1                 | 11    |
| 14    | 101-233 Purchasing            | 49    | 0.13%              | 28               | 0             | 28                    | 4                 | 32    |
| 15    | 101-237 Grants Management     | 27    | 0.07%              | 15               | 0             | 15                    | 2                 | 18    |
| 16    | 101-253 Treasury              | 116   | 0.31%              | 66               | 0             | 66                    | 10                | 76    |
| 17    | 101-261 311 Customer Service  | 168   | 0.45%              | 96               | 0             | 96                    | 14                | 110   |
| 18    | 101-266 City Attorney         | 98    | 0.26%              | 56               | 0             | 56                    | 8                 | 64    |
| 19    | 101-270 Human Resources       | 262   | 0.71%              | 150              | 0             | 150                   | 22                | 171   |
| 20    | 101-345, 349 Public Safety    | 4,080 | 11.03%             | 2,332            | 0             | 2,332                 | 337               | 2,668 |
| 21    | 101-580 City Equipment        | 4,197 | 11.35%             | 2,399            | 0             | 2,399                 | 346               | 2,745 |
| 22    | 101-715 CPED Admin            | 357   | 0.97%              | 204              | 0             | 204                   | 29                | 233   |
| 23    | 101-751 Parks & Rec Admin     | 274   | 0.74%              | 157              | 0             | 157                   | 23                | 179   |
| 24    | OPEB / Retirement Board       | 2     | 0.01%              | 1                | 0             | 1                     | 0                 | 1     |
| 25    | 101-101 City Commission       | 115   | 0.31%              | 66               | 0             | 66                    | 9                 | 75    |
| 26    | 101-175 Diversity & Inclusion | 84    | 0.23%              | 48               | 0             | 48                    | 7                 | 55    |
| 27    | 101-180 Executive Programs    | 12    | 0.03%              | 7                | 0             | 7                     | 1                 | 8     |
| 28    | 101-257 Assessing             | 87    | 0.24%              | 50               | 0             | 50                    | 7                 | 57    |
| 29    | 101-262 Elections             | 162   | 0.44%              | 93               | 0             | 93                    | 13                | 106   |
| 32    | 101-347 Public Safety Ops     | 392   | 1.06%              | 224              | 0             | 224                   | 32                | 256   |
| 33    | 101-348 Criminal Invstgn Div  | 119   | 0.32%              | 68               | 0             | 68                    | 10                | 78    |
| 34    | 101-371 Bldg Inspection Dept  | 133   | 0.36%              | 76               | 0             | 76                    | 11                | 87    |

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**Allocation Details**

**Seq. 9: 101-210 Management Services**

**Cost Pool 3: Accounts Payable**

| Seq # | Department Name                | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|--------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|-------|
| 35    | 101-385 Code Enforcement       | 120   | 0.32%              | 69               | 0             | 69                    | 10                | 78    |
| 37    | 101-426 Emerg Mgmt Homeland    | 4     | 0.01%              | 2                | 0             | 2                     | 0                 | 3     |
| 38    | 101-441 PW General             | 296   | 0.80%              | 169              | 0             | 169                   | 24                | 194   |
| 39    | 101-443 Forestry               | 207   | 0.56%              | 118              | 0             | 118                   | 17                | 135   |
| 40    | 101-448 Street Lights          | 119   | 0.32%              | 68               | 0             | 68                    | 10                | 78    |
| 41    | 101-621 Pollution Control      | 14    | 0.04%              | 8                | 0             | 8                     | 1                 | 9     |
| 42    | 101-701 Planning               | 110   | 0.30%              | 63               | 0             | 63                    | 9                 | 72    |
| 45    | 101-724 Community Develop      | 9     | 0.02%              | 5                | 0             | 5                     | 1                 | 6     |
| 46    | 101-728 Econ Dev               | 79    | 0.21%              | 45               | 0             | 45                    | 7                 | 52    |
| 47    | 101-75x Parks & Rec Activities | 779   | 2.11%              | 445              | 0             | 445                   | 64                | 509   |
| 48    | 101-770 Parks Maint            | 1,467 | 3.97%              | 838              | 0             | 838                   | 121               | 959   |
| 49    | 151 Cemetery Trust             | 4     | 0.01%              | 2                | 0             | 2                     | 0                 | 3     |
| 52    | 202 Major Streets              | 1,373 | 3.71%              | 785              | 0             | 785                   | 113               | 898   |
| 53    | 203 Local Streets              | 834   | 2.25%              | 477              | 0             | 477                   | 69                | 545   |
| 54    | 209 Cemeteries                 | 356   | 0.96%              | 203              | 0             | 203                   | 29                | 233   |
| 55    | 211 Kzoo Muni Golf Assn        | 16    | 0.04%              | 9                | 0             | 9                     | 1                 | 10    |
| 57    | 226 Solid Waste / Rubbish      | 631   | 1.71%              | 361              | 0             | 361                   | 52                | 413   |
| 58    | 232-238 Grants - Gen Gov       | 4     | 0.01%              | 2                | 0             | 2                     | 0                 | 3     |
| 59    | 232-40x PS Grants              | 105   | 0.28%              | 60               | 0             | 60                    | 9                 | 69    |
| 60    | 232-585 PW Grants              | 58    | 0.16%              | 33               | 0             | 33                    | 5                 | 38    |
| 61    | 232-697 HUD Grants - Other     | 23    | 0.06%              | 13               | 0             | 13                    | 2                 | 15    |
| 62    | 232-726 Community Dvlp Grants  | 2     | 0.01%              | 1                | 0             | 1                     | 0                 | 1     |
| 63    | 232-733 Econ Dvlp Grants       | 15    | 0.04%              | 9                | 0             | 9                     | 1                 | 10    |
| 68    | 233-406 PS Donations           | 12    | 0.03%              | 7                | 0             | 7                     | 1                 | 8     |
| 70    | 233-727 Comm Dvlp Donations    | 1     | 0.00%              | 1                | 0             | 1                     | 0                 | 1     |
| 72    | 233-777 P&R Donations          | 65    | 0.18%              | 37               | 0             | 37                    | 5                 | 43    |
| 73    | 234 FFE Aspirational Projects  | 427   | 1.15%              | 244              | 0             | 244                   | 35                | 279   |
| 74    | 235 Recovery Programs & Grants | 52    | 0.14%              | 30               | 0             | 30                    | 4                 | 34    |
| 75    | 236 Light Grant                | 4     | 0.01%              | 2                | 0             | 2                     | 0                 | 3     |
| 76    | 242 Local Brownfield Revolv    | 5     | 0.01%              | 3                | 0             | 3                     | 0                 | 3     |

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**Allocation Details**  
**Cost Pool 3: Accounts Payable**

**Seq. 9: 101-210 Management Services**

| Seq #           | Department Name            | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|-----------------|----------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 77              | 243 Brownfield Redvlp Auth | 138           | 0.37%              | 79               | 0             | 79                    | 11                | 90              |
| 78              | 244 Econ Dvlp Corp         | 49            | 0.13%              | 28               | 0             | 28                    | 4                 | 32              |
| 81              | 265 Drug Law Enforce       | 6             | 0.02%              | 3                | 0             | 3                     | 0                 | 4               |
| 82              | 270 Historic Preservation  | 6             | 0.02%              | 3                | 0             | 3                     | 0                 | 4               |
| 89              | 298 Home Grant             | 60            | 0.16%              | 34               | 0             | 34                    | 5                 | 39              |
| 90              | 299 CDBG Grant             | 139           | 0.38%              | 79               | 0             | 79                    | 11                | 91              |
| 91              | 300 Debt Service           | 11            | 0.03%              | 6                | 0             | 6                     | 1                 | 7               |
| 92              | 401 Capital Projects       | 437           | 1.18%              | 250              | 0             | 250                   | 36                | 286             |
| 93              | 514 Parking System         | 83            | 0.22%              | 47               | 0             | 47                    | 7                 | 54              |
| 94              | 590 Sewer Fund             | 7,305         | 19.75%             | 4,175            | 0             | 4,175                 | 603               | 4,778           |
| 95              | 591 Water Fund             | 6,324         | 17.10%             | 3,614            | 0             | 3,614                 | 522               | 4,136           |
| 96              | 677 Insurance Fund         | 789           | 2.13%              | 451              | 0             | 451                   | 65                | 516             |
| 99              | 756 General Trust Fund     | 6             | 0.02%              | 3                | 0             | 3                     | 0                 | 4               |
| 105             | All Other                  | 6             | 0.02%              | 3                | 0             | 3                     | 0                 | 4               |
| <b>Subtotal</b> |                            | <b>36,991</b> | <b>100.00%</b>     | <b>\$21,142</b>  | <b>\$0</b>    | <b>\$21,142</b>       | <b>\$2,783</b>    | <b>\$23,925</b> |
| Direct Bills    |                            |               |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>    |                            |               |                    |                  |               | <b>\$21,142</b>       |                   | <b>\$23,925</b> |

Allocation Basis Units: # AP / INV Transactions

**City of Kalamazoo, MI**  
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**Allocation Details**  
**Cost Pool 4: Payroll**

**Seq. 9: 101-210 Management Services**

| Seq # | Department Name               | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|-------------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|-------|
| 4     | 101-172 City Manager          | 10.85  | 1.50%              | \$318            | \$0           | \$318                 | \$0               | \$318 |
| 5     | 101-265 Bldgs & Grounds       | 8.19   | 1.13%              | 240              | 0             | 240                   | 0                 | 240   |
| 6     | 101-228, 229, 230 Info Tech   | 15.61  | 2.16%              | 457              | 0             | 457                   | 0                 | 457   |
| 7     | 101-191 Accounting Dept       | 6.36   | 0.88%              | 186              | 0             | 186                   | 0                 | 186   |
| 8     | 101-192 Financial Services    | 7.31   | 1.01%              | 214              | 0             | 214                   | 0                 | 214   |
| 9     | 101-210 Management Services   | 2.09   | 0.29%              | 61               | 0             | 61                    | 0                 | 61    |
| 10    | 101-212 Budgeting             | 2.00   | 0.28%              | 59               | 0             | 59                    | 8                 | 67    |
| 11    | 101-215 City Clerk            | 2.65   | 0.37%              | 78               | 0             | 78                    | 11                | 89    |
| 12    | 101-216 Records               | 1.32   | 0.18%              | 39               | 0             | 39                    | 5                 | 44    |
| 13    | 101-223 Internal Auditor      | 1.00   | 0.14%              | 29               | 0             | 29                    | 4                 | 33    |
| 14    | 101-233 Purchasing            | 5.43   | 0.75%              | 159              | 0             | 159                   | 22                | 181   |
| 15    | 101-237 Grants Management     | 3.00   | 0.42%              | 88               | 0             | 88                    | 12                | 100   |
| 16    | 101-253 Treasury              | 7.73   | 1.07%              | 226              | 0             | 226                   | 32                | 258   |
| 17    | 101-261 311 Customer Service  | 9.41   | 1.30%              | 275              | 0             | 275                   | 39                | 314   |
| 18    | 101-266 City Attorney         | 7.00   | 0.97%              | 205              | 0             | 205                   | 29                | 234   |
| 19    | 101-270 Human Resources       | 8.02   | 1.11%              | 235              | 0             | 235                   | 33                | 268   |
| 20    | 101-345, 349 Public Safety    | 37.93  | 5.25%              | 1,110            | 0             | 1,110                 | 157               | 1,267 |
| 21    | 101-580 City Equipment        | 8.09   | 1.12%              | 237              | 0             | 237                   | 33                | 270   |
| 22    | 101-715 CPED Admin            | 4.75   | 0.66%              | 139              | 0             | 139                   | 20                | 159   |
| 23    | 101-751 Parks & Rec Admin     | 2.25   | 0.31%              | 66               | 0             | 66                    | 9                 | 75    |
| 25    | 101-101 City Commission       | 2.02   | 0.28%              | 59               | 0             | 59                    | 8                 | 67    |
| 26    | 101-175 Diversity & Inclusion | 2.00   | 0.28%              | 59               | 0             | 59                    | 8                 | 67    |
| 29    | 101-262 Elections             | 3.95   | 0.55%              | 116              | 0             | 116                   | 16                | 132   |
| 31    | 101-346 Public Safety COPS    | 24.95  | 3.45%              | 730              | 0             | 730                   | 103               | 834   |
| 32    | 101-347 Public Safety Ops     | 196.41 | 27.19%             | 5,748            | 0             | 5,748                 | 813               | 6,562 |
| 33    | 101-348 Criminal Invstgn Div  | 28.25  | 3.91%              | 827              | 0             | 827                   | 117               | 944   |
| 34    | 101-371 Bldg Inspection Dept  | 8.27   | 1.15%              | 242              | 0             | 242                   | 34                | 276   |
| 35    | 101-385 Code Enforcement      | 5.78   | 0.80%              | 169              | 0             | 169                   | 24                | 193   |
| 36    | 101-400 PS Contracts          | 1.87   | 0.26%              | 55               | 0             | 55                    | 8                 | 63    |
| 38    | 101-441 PW General            | 1.17   | 0.16%              | 34               | 0             | 34                    | 5                 | 39    |

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**Allocation Details**

**Seq. 9: 101-210 Management Services**

**Cost Pool 4: Payroll**

| Seq #           | Department Name                | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|-----------------|--------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 39              | 101-443 Forestry               | 3.30          | 0.46%              | 97               | 0             | 97                    | 14                | 110             |
| 42              | 101-701 Planning               | 8.33          | 1.15%              | 244              | 0             | 244                   | 34                | 278             |
| 45              | 101-724 Community Develop      | 3.15          | 0.44%              | 92               | 0             | 92                    | 13                | 105             |
| 46              | 101-728 Econ Dev               | 5.67          | 0.79%              | 166              | 0             | 166                   | 23                | 189             |
| 47              | 101-75x Parks & Rec Activities | 20.57         | 2.85%              | 602              | 0             | 602                   | 85                | 687             |
| 48              | 101-770 Parks Maint            | 17.28         | 2.39%              | 506              | 0             | 506                   | 72                | 577             |
| 52              | 202 Major Streets              | 19.42         | 2.69%              | 568              | 0             | 568                   | 80                | 649             |
| 53              | 203 Local Streets              | 15.02         | 2.08%              | 440              | 0             | 440                   | 62                | 502             |
| 54              | 209 Cemeteries                 | 5.57          | 0.77%              | 163              | 0             | 163                   | 23                | 186             |
| 57              | 226 Solid Waste / Rubbish      | 8.92          | 1.24%              | 261              | 0             | 261                   | 37                | 298             |
| 61              | 232-697 HUD Grants - Other     | 0.85          | 0.12%              | 25               | 0             | 25                    | 4                 | 28              |
| 77              | 243 Brownfield Redvlp Auth     | 1.61          | 0.22%              | 47               | 0             | 47                    | 7                 | 54              |
| 78              | 244 Econ Dvlp Corp             | 0.29          | 0.04%              | 9                | 0             | 9                     | 1                 | 10              |
| 89              | 298 Home Grant                 | 1.06          | 0.15%              | 31               | 0             | 31                    | 4                 | 35              |
| 90              | 299 CDBG Grant                 | 7.49          | 1.04%              | 219              | 0             | 219                   | 31                | 250             |
| 94              | 590 Sewer Fund                 | 85.24         | 11.80%             | 2,495            | 0             | 2,495                 | 353               | 2,848           |
| 95              | 591 Water Fund                 | 92.92         | 12.86%             | 2,720            | 0             | 2,720                 | 385               | 3,104           |
| <b>Subtotal</b> |                                | <b>722.36</b> | <b>100.00%</b>     | <b>\$21,142</b>  | <b>\$0</b>    | <b>\$21,142</b>       | <b>\$2,783</b>    | <b>\$23,925</b> |
| Direct Bills    |                                |               |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>    |                                |               |                    |                  |               | <b>\$21,142</b>       |                   | <b>\$23,925</b> |

Allocation Basis Units: # Full-Time Equivalents (FTEs)

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**Allocation Details**  
**Cost Pool 5: Mgmt Services Support**

**Seq. 9: 101-210 Management Services**

| Seq #           | Department Name           | Units             | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------|---------------------------|-------------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 7               | 101-191 Accounting Dept   | 17,352.22         | 17.28%             | \$32,874         | \$0           | \$32,874              | \$0               | \$32,874         |
| 10              | 101-212 Budgeting         | 26,028.32         | 25.92%             | 49,311           | 0             | 49,311                | 7,846             | 57,156           |
| 14              | 101-233 Purchasing        | 22,328.86         | 22.24%             | 42,302           | 0             | 42,302                | 6,731             | 49,033           |
| 15              | 101-237 Grants Management | 17,352.22         | 17.28%             | 32,874           | 0             | 32,874                | 5,231             | 38,104           |
| 16              | 101-253 Treasury          | 17,352.22         | 17.28%             | 32,874           | 0             | 32,874                | 5,231             | 38,104           |
| <b>Subtotal</b> |                           | <b>100,413.83</b> | <b>100.00%</b>     | <b>\$190,234</b> | <b>\$0</b>    | <b>\$190,234</b>      | <b>\$25,037</b>   | <b>\$215,271</b> |
| Direct Bills    |                           |                   |                    |                  |               |                       | 0                 | 0                |
| <b>Total</b>    |                           |                   |                    |                  |               | <b>\$190,234</b>      |                   | <b>\$215,271</b> |

Allocation Basis Units: \$ Labor costs, Management Services Support

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**Allocation Summary**

**Seq. 9: 101-210 Management Services**

| Seq # | Department Name               | Pension | Risk Management | Accounts Payable | Payroll | Mgmt Services Support | Total  |
|-------|-------------------------------|---------|-----------------|------------------|---------|-----------------------|--------|
| 3     | 101-271 Other General         | \$0     | \$181           | \$162            | \$0     | \$0                   | \$344  |
| 4     | 101-172 City Manager          | 0       | 724             | 200              | 318     | 0                     | 1,241  |
| 5     | 101-265 Bldgs & Grounds       | 0       | 579             | 918              | 240     | 0                     | 1,738  |
| 6     | 101-228, 229, 230 Info Tech   | 0       | 1,561           | 404              | 457     | 0                     | 2,421  |
| 7     | 101-191 Accounting Dept       | 0       | 252             | 28               | 186     | 32,874                | 33,340 |
| 8     | 101-192 Financial Services    | 0       | 193             | 47               | 214     | 0                     | 455    |
| 9     | 101-210 Management Services   | 0       | 113             | 101              | 61      | 0                     | 274    |
| 10    | 101-212 Budgeting             | 0       | 84              | 18               | 67      | 57,156                | 57,325 |
| 11    | 101-215 City Clerk            | 0       | 137             | 182              | 89      | 0                     | 408    |
| 12    | 101-216 Records               | 0       | 57              | 84               | 44      | 0                     | 185    |
| 13    | 101-223 Internal Auditor      | 0       | 43              | 11               | 33      | 0                     | 87     |
| 14    | 101-233 Purchasing            | 0       | 217             | 32               | 181     | 49,033                | 49,463 |
| 15    | 101-237 Grants Management     | 0       | 111             | 18               | 100     | 38,104                | 38,333 |
| 16    | 101-253 Treasury              | 0       | 333             | 76               | 258     | 38,104                | 38,772 |
| 17    | 101-261 311 Customer Service  | 0       | 302             | 110              | 314     | 0                     | 726    |
| 18    | 101-266 City Attorney         | 0       | 443             | 64               | 234     | 0                     | 741    |
| 19    | 101-270 Human Resources       | 0       | 374             | 171              | 268     | 0                     | 813    |
| 20    | 101-345, 349 Public Safety    | 0       | 3,381           | 2,668            | 1,267   | 0                     | 7,317  |
| 21    | 101-580 City Equipment        | 0       | 854             | 2,745            | 270     | 0                     | 3,869  |
| 22    | 101-715 CPED Admin            | 0       | 308             | 233              | 159     | 0                     | 700    |
| 23    | 101-751 Parks & Rec Admin     | 0       | 154             | 179              | 75      | 0                     | 408    |
| 24    | OPEB / Retirement Board       | 0       | 1               | 1                | 0       | 0                     | 2      |
| 25    | 101-101 City Commission       | 0       | 38              | 75               | 67      | 0                     | 180    |
| 26    | 101-175 Diversity & Inclusion | 0       | 128             | 55               | 67      | 0                     | 250    |
| 27    | 101-180 Executive Programs    | 0       | 2               | 8                | 0       | 0                     | 9      |
| 28    | 101-257 Assessing             | 0       | 225             | 57               | 0       | 0                     | 281    |
| 29    | 101-262 Elections             | 0       | 274             | 106              | 132     | 0                     | 512    |
| 31    | 101-346 Public Safety COPS    | 0       | 1,125           | 0                | 834     | 0                     | 1,959  |
| 32    | 101-347 Public Safety Ops     | 0       | 8,625           | 256              | 6,562   | 0                     | 15,444 |
| 33    | 101-348 Criminal Invstgn Div  | 0       | 1,390           | 78               | 944     | 0                     | 2,412  |

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**Allocation Summary**

**Seq. 9: 101-210 Management Services**

| Seq # | Department Name                | Pension | Risk Management | Accounts Payable | Payroll | Mgmt Services Support | Total |
|-------|--------------------------------|---------|-----------------|------------------|---------|-----------------------|-------|
| 34    | 101-371 Bldg Inspection Dept   | 0       | 330             | 87               | 276     | 0                     | 693   |
| 35    | 101-385 Code Enforcement       | 0       | 187             | 78               | 193     | 0                     | 459   |
| 36    | 101-400 PS Contracts           | 0       | 180             | 0                | 63      | 0                     | 242   |
| 37    | 101-426 Emerg Mgmt Homeland    | 0       | 6               | 3                | 0       | 0                     | 8     |
| 38    | 101-441 PW General             | 0       | 92              | 194              | 39      | 0                     | 325   |
| 39    | 101-443 Forestry               | 0       | 132             | 135              | 110     | 0                     | 378   |
| 40    | 101-448 Street Lights          | 0       | 521             | 78               | 0       | 0                     | 599   |
| 41    | 101-621 Pollution Control      | 0       | 101             | 9                | 0       | 0                     | 110   |
| 42    | 101-701 Planning               | 0       | 317             | 72               | 278     | 0                     | 667   |
| 45    | 101-724 Community Develop      | 0       | 68              | 6                | 105     | 0                     | 179   |
| 46    | 101-728 Econ Dev               | 0       | 200             | 52               | 189     | 0                     | 441   |
| 47    | 101-75x Parks & Rec Activities | 0       | 463             | 509              | 687     | 0                     | 1,660 |
| 48    | 101-770 Parks Maint            | 0       | 721             | 959              | 577     | 0                     | 2,258 |
| 49    | 151 Cemetery Trust             | 0       | 8               | 3                | 0       | 0                     | 10    |
| 50    | 159 Recreation Endowment       | 0       | 2               | 0                | 0       | 0                     | 2     |
| 51    | 160 Mayor's Riverfront Pk      | 0       | 26              | 0                | 0       | 0                     | 26    |
| 52    | 202 Major Streets              | 0       | 1,418           | 898              | 649     | 0                     | 2,964 |
| 53    | 203 Local Streets              | 0       | 755             | 545              | 502     | 0                     | 1,802 |
| 54    | 209 Cemeteries                 | 0       | 166             | 233              | 186     | 0                     | 585   |
| 55    | 211 Kzoo Muni Golf Assn        | 0       | 1,165           | 10               | 0       | 0                     | 1,175 |
| 57    | 226 Solid Waste / Rubbish      | 0       | 1,359           | 413              | 298     | 0                     | 2,070 |
| 58    | 232-238 Grants - Gen Gov       | 0       | 3               | 3                | 0       | 0                     | 5     |
| 59    | 232-40x PS Grants              | 0       | 126             | 69               | 0       | 0                     | 195   |
| 60    | 232-585 PW Grants              | 0       | 219             | 38               | 0       | 0                     | 257   |
| 61    | 232-697 HUD Grants - Other     | 0       | 41              | 15               | 28      | 0                     | 84    |
| 62    | 232-726 Community Dvlp Grants  | 0       | 20              | 1                | 0       | 0                     | 21    |
| 63    | 232-733 Econ Dvlp Grants       | 0       | 6               | 10               | 0       | 0                     | 16    |
| 68    | 233-406 PS Donations           | 0       | 6               | 8                | 0       | 0                     | 14    |
| 70    | 233-727 Comm Dvlp Donations    | 0       | 1               | 1                | 0       | 0                     | 2     |
| 72    | 233-777 P&R Donations          | 0       | 5               | 43               | 0       | 0                     | 48    |

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**Allocation Summary**

**Seq. 9: 101-210 Management Services**

| Seq #               | Department Name                | Pension         | Risk Management | Accounts Payable | Payroll         | Mgmt Services Support | Total            |
|---------------------|--------------------------------|-----------------|-----------------|------------------|-----------------|-----------------------|------------------|
| 73                  | 234 FFE Aspirational Projects  | 0               | 576             | 279              | 0               | 0                     | 855              |
| 74                  | 235 Recovery Programs & Grants | 0               | 1,038           | 34               | 0               | 0                     | 1,072            |
| 75                  | 236 Light Grant                | 0               | 45              | 3                | 0               | 0                     | 48               |
| 76                  | 242 Local Brownfield Revolv    | 0               | 0               | 3                | 0               | 0                     | 3                |
| 77                  | 243 Brownfield Redvlp Auth     | 0               | 0               | 90               | 54              | 0                     | 144              |
| 78                  | 244 Econ Dvlp Corp             | 0               | 0               | 32               | 10              | 0                     | 42               |
| 81                  | 265 Drug Law Enforce           | 0               | 155             | 4                | 0               | 0                     | 159              |
| 82                  | 270 Historic Preservation      | 0               | 1               | 4                | 0               | 0                     | 5                |
| 89                  | 298 Home Grant                 | 0               | 46              | 39               | 35              | 0                     | 121              |
| 90                  | 299 CDBG Grant                 | 0               | 298             | 91               | 250             | 0                     | 639              |
| 91                  | 300 Debt Service               | 0               | 0               | 7                | 0               | 0                     | 7                |
| 92                  | 401 Capital Projects           | 0               | 0               | 286              | 0               | 0                     | 286              |
| 93                  | 514 Parking System             | 0               | 0               | 54               | 0               | 0                     | 54               |
| 94                  | 590 Sewer Fund                 | 0               | 14,167          | 4,778            | 2,848           | 0                     | 21,793           |
| 95                  | 591 Water Fund                 | 0               | 9,659           | 4,136            | 3,104           | 0                     | 16,900           |
| 96                  | 677 Insurance Fund             | 0               | 6,426           | 516              | 0               | 0                     | 6,942            |
| 97                  | 731 Pension Fund               | 51,540          | 919             | 0                | 0               | 0                     | 52,459           |
| 98                  | 737 OPEB Fund                  | 22,089          | 184             | 0                | 0               | 0                     | 22,273           |
| 99                  | 756 General Trust Fund         | 0               | 2               | 4                | 0               | 0                     | 6                |
| 105                 | All Other                      | 0               | 2               | 4                | 0               | 0                     | 5                |
| <b>Direct Bills</b> |                                | <b>\$0</b>      | <b>\$0</b>      | <b>\$0</b>       | <b>\$0</b>      | <b>\$0</b>            | <b>\$0</b>       |
| <b>Total</b>        |                                | <b>\$73,629</b> | <b>\$64,366</b> | <b>\$23,925</b>  | <b>\$23,925</b> | <b>\$215,271</b>      | <b>\$401,115</b> |

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**101-212 Budgeting**

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**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.

The Downtown Development Authority (DDA), Downtown Economic Development Authority (DEGA), and Foundation for Excellence (FFE) are charged Administrative Fees for the services provided by this department. These fees are applied as credits and the net expenditures are identified and allocated as described below and the agencies are excluded from the allocations.

**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, Downtown Economic Growth 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 Plans. The consultant fees for the FY2024 cost plans are identified in this function and allocated to all central service departments on the number of functions in the FY2024 cost plans.

The plan is designed to allocate other central service departments' costs to the various departments, including this department. These costs are designated as first and second incoming costs and are added to the expenses of the department for further allocation to benefiting departments.

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

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**A. Department Costs**

**Seq. 10: 101-212 Budgeting**

| Description                               | Type                  | Amount            | General Admin | Budget           | Cost Plan       |
|-------------------------------------------|-----------------------|-------------------|---------------|------------------|-----------------|
| <b>Personnel Costs</b>                    |                       |                   |               |                  |                 |
| Salaries                                  | S1                    | \$145,422         | \$0           | \$145,422        | \$0             |
|                                           | <i>Salary % Split</i> |                   | <i>0.00%</i>  | <i>100.00%</i>   | <i>0.00%</i>    |
| Fringe Benefits                           | S                     | 43,121            | 0             | 43,121           | 0               |
| <b>Subtotal - Personnel Costs</b>         |                       | <b>\$188,543</b>  | <b>\$0</b>    | <b>\$188,543</b> | <b>\$0</b>      |
| <b>Services &amp; Supplies Cost</b>       |                       |                   |               |                  |                 |
| 727 Supplies                              | S                     | 71                | 0             | 71               | 0               |
| 790 Furniture, Equip, Machinery <\$5,000  | S                     | 130               | 0             | 130              | 0               |
| 801.000 Prof. & Contractual Svcs          | P                     | 30,675            | 0             | 575              | 30,100          |
| 810.003 Memberships & Subscriptions       | D                     | 575               | 0             | 0                | 0               |
| 811.000 Professional Development          | S                     | 1,151             | 0             | 1,151            | 0               |
| 815.000 Software and Applications         | S                     | 360               | 0             | 360              | 0               |
| 850.000 Comms & Network Svcs              | S                     | 432               | 0             | 432              | 0               |
| <b>Subtotal - Services &amp; Supplies</b> |                       | <b>\$33,394</b>   | <b>\$0</b>    | <b>\$2,719</b>   | <b>\$30,100</b> |
| <b>Department Cost Total</b>              |                       | <b>\$221,937</b>  | <b>\$0</b>    | <b>\$191,262</b> | <b>\$30,100</b> |
| <b>Adjustments to Cost</b>                |                       |                   |               |                  |                 |
| DDA Admin Fee                             | P                     | (4,264)           | 0             | (4,264)          | 0               |
| DEGA Admin Fee                            | P                     | (4,264)           | 0             | (4,264)          | 0               |
| FFE Admin Fee                             | P                     | (1,362)           | 0             | (1,362)          | 0               |
| 810.003 Memberships & Subscriptions       | D                     | (575)             | 0             | 0                | 0               |
| <b>Subtotal - Adjustments</b>             |                       | <b>(\$10,465)</b> | <b>\$0</b>    | <b>(\$9,890)</b> | <b>\$0</b>      |
| <b>Total Costs After Adjustments</b>      |                       | <b>211,472</b>    | <b>0</b>      | <b>181,372</b>   | <b>30,100</b>   |
| General Admin Distribution                |                       |                   | 0             | 0                | 0               |
| <b>Grand Total</b>                        |                       | <b>\$211,472</b>  | <b>\$0</b>    | <b>\$181,372</b> | <b>\$30,100</b> |

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

**Seq. 10: 101-212 Budgeting**

| Seq # | Department/Cost Pool                          | First Incoming | Second Incoming | Total Incoming | Budget         | Cost Plan |
|-------|-----------------------------------------------|----------------|-----------------|----------------|----------------|-----------|
| 1     | City Hall                                     | \$1,431        | \$4             | \$1,435        | \$1,435        | \$0       |
|       | <b>Subtotal - Building Depreciation</b>       | <b>1,431</b>   | <b>4</b>        | <b>1,435</b>   | <b>1,435</b>   | <b>0</b>  |
| 2     | City Hall Equipment                           | 252            | 0               | 252            | 252            | 0         |
| 2     | IT - Network                                  | 3,263          | 4               | 3,267          | 3,267          | 0         |
| 2     | Voice over IP System                          | 42             | 0               | 42             | 42             | 0         |
| 2     | Kronos                                        | 220            | 0               | 221            | 221            | 0         |
| 2     | SBITA - NeoGov                                | 49             | 0               | 49             | 49             | 0         |
| 2     | SBITA - KnowBe4                               | 14             | 0               | 14             | 14             | 0         |
| 2     | Security Camera Upgrade                       | 424            | 1               | 424            | 424            | 0         |
|       | <b>Subtotal - Equipment Depreciation</b>      | <b>4,263</b>   | <b>6</b>        | <b>4,269</b>   | <b>4,269</b>   | <b>0</b>  |
| 3     | Parking                                       | 1,527          | 406             | 1,933          | 1,933          | 0         |
|       | <b>Subtotal - 101-271 Other General</b>       | <b>1,527</b>   | <b>406</b>      | <b>1,933</b>   | <b>1,933</b>   | <b>0</b>  |
| 4     | Management & Leadership                       | 5,087          | 1,103           | 6,190          | 6,190          | 0         |
|       | <b>Subtotal - 101-172 City Manager</b>        | <b>5,087</b>   | <b>1,103</b>    | <b>6,190</b>   | <b>6,190</b>   | <b>0</b>  |
| 5     | City Hall                                     | 9,015          | 2,341           | 11,356         | 11,356         | 0         |
|       | <b>Subtotal - 101-265 Bldgs &amp; Grounds</b> | <b>9,015</b>   | <b>2,341</b>    | <b>11,356</b>  | <b>11,356</b>  | <b>0</b>  |
| 6     | PC / Network Support                          | 7,179          | 887             | 8,066          | 8,066          | 0         |
| 6     | App - Eden                                    | 4,859          | 450             | 5,309          | 5,309          | 0         |
| 6     | App - BS & A                                  | 2,105          | 275             | 2,381          | 2,381          | 0         |
| 6     | App - Kronos                                  | 428            | 22              | 450            | 450            | 0         |
| 6     | App - NeoGov                                  | 78             | 0               | 78             | 78             | 0         |
| 6     | VOIP                                          | 171            | 0               | 171            | 171            | 0         |
| 6     | Dept Specific Exp                             | 117,906        | 0               | 117,906        | 117,906        | 0         |
|       | <b>Subtotal - 101-228, 229, 230 Info Tech</b> | <b>132,727</b> | <b>1,635</b>    | <b>134,362</b> | <b>134,362</b> | <b>0</b>  |
| 7     | Payroll                                       | 44             | 11              | 55             | 55             | 0         |
| 7     | Budgeting                                     | 8,907          | 2,089           | 10,996         | 10,996         | 0         |
| 7     | Audit and Accounting                          | 1,183          | 255             | 1,437          | 1,437          | 0         |
| 7     | Accounts Payable                              | 2              | 1               | 2              | 2              | 0         |
| 7     | Risk Management                               | 4              | 1               | 5              | 5              | 0         |
|       | <b>Subtotal - 101-191 Accounting Dept</b>     | <b>10,139</b>  | <b>2,356</b>    | <b>12,495</b>  | <b>12,495</b>  | <b>0</b>  |
| 8     | Accounts Payable                              | 301            | 50              | 351            | 351            | 0         |
| 8     | Payroll                                       | 302            | 49              | 351            | 351            | 0         |
| 8     | Mgmt Services Support                         | 22,321         | 3,945           | 26,266         | 26,266         | 0         |

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

**Seq. 10: 101-212 Budgeting**

| Seq #                     | Department/Cost Pool                          | First Incoming   | Second Incoming | Total Incoming   | Budget           | Cost Plan       |
|---------------------------|-----------------------------------------------|------------------|-----------------|------------------|------------------|-----------------|
|                           | <b>Subtotal - 101-192 Financial Services</b>  | <b>22,924</b>    | <b>4,044</b>    | <b>26,968</b>    | <b>26,968</b>    | <b>0</b>        |
| 9                         | Risk Management                               | 73               | 10              | 84               | 84               | 0               |
| 9                         | Accounts Payable                              | 15               | 2               | 18               | 18               | 0               |
| 9                         | Payroll                                       | 59               | 8               | 67               | 67               | 0               |
| 9                         | Mgmt Services Support                         | 49,311           | 7,846           | 57,156           | 57,156           | 0               |
|                           | <b>Subtotal - 101-210 Management Services</b> | <b>49,458</b>    | <b>7,867</b>    | <b>57,325</b>    | <b>57,325</b>    | <b>0</b>        |
| 10                        | Budget                                        | 0                | 540             | 540              | 540              | 0               |
| 10                        | Cost Plan                                     | 0                | 584             | 584              | 584              | 0               |
|                           | <b>Subtotal - 101-212 Budgeting</b>           | <b>0</b>         | <b>1,124</b>    | <b>1,124</b>     | <b>1,124</b>     | <b>0</b>        |
| 11                        | Records Management                            | 0                | 9               | 9                | 9                | 0               |
|                           | <b>Subtotal - 101-215 City Clerk</b>          | <b>0</b>         | <b>9</b>        | <b>9</b>         | <b>9</b>         | <b>0</b>        |
| 12                        | Records Mgmt                                  | 0                | 24              | 24               | 24               | 0               |
|                           | <b>Subtotal - 101-216 Records</b>             | <b>0</b>         | <b>24</b>       | <b>24</b>        | <b>24</b>        | <b>0</b>        |
| 13                        | Internal Audit                                | 0                | 176             | 176              | 176              | 0               |
|                           | <b>Subtotal - 101-223 Internal Auditor</b>    | <b>0</b>         | <b>176</b>      | <b>176</b>       | <b>176</b>       | <b>0</b>        |
| 14                        | Purchasing                                    | 0                | 164             | 164              | 164              | 0               |
|                           | <b>Subtotal - 101-233 Purchasing</b>          | <b>0</b>         | <b>164</b>      | <b>164</b>       | <b>164</b>       | <b>0</b>        |
| 18                        | Advise and Counsel                            | 0                | 637             | 637              | 637              | 0               |
| 18                        | Labor Relations                               | 0                | 233             | 233              | 233              | 0               |
| 18                        | Risk Management                               | 0                | 40              | 40               | 40               | 0               |
|                           | <b>Subtotal - 101-266 City Attorney</b>       | <b>0</b>         | <b>909</b>      | <b>909</b>       | <b>909</b>       | <b>0</b>        |
| 19                        | Human Resources                               | 0                | 2,754           | 2,754            | 2,754            | 0               |
|                           | <b>Subtotal - 101-270 Human Resources</b>     | <b>0</b>         | <b>2,754</b>    | <b>2,754</b>     | <b>2,754</b>     | <b>0</b>        |
| 24                        | General Fund OPEB                             | 0                | 17,870          | 17,870           | 17,870           | 0               |
|                           | <b>Subtotal - OPEB / Retirement Board</b>     | <b>0</b>         | <b>17,870</b>   | <b>17,870</b>    | <b>17,870</b>    | <b>0</b>        |
| <b>Total Incoming</b>     |                                               | <b>\$236,571</b> | <b>\$42,792</b> | <b>\$279,364</b> | <b>\$279,364</b> | <b>\$0</b>      |
| <b>C. Total Allocated</b> |                                               |                  |                 | <b>\$490,835</b> | <b>\$460,735</b> | <b>\$30,100</b> |
|                           |                                               |                  |                 |                  | <b>93.87%</b>    | <b>6.13%</b>    |

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**Allocation Details**

**Seq. 10: 101-212 Budgeting**

**Cost Pool 1: Budget**

| Seq # | Department Name               | Units      | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total   |
|-------|-------------------------------|------------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 3     | 101-271 Other General         | 548,161    | 0.32%              | \$1,333          | \$0           | \$1,333               | \$0               | \$1,333 |
| 4     | 101-172 City Manager          | 2,187,199  | 1.27%              | 5,318            | 0             | 5,318                 | 0                 | 5,318   |
| 5     | 101-265 Bldgs & Grounds       | 1,751,025  | 1.02%              | 4,258            | 0             | 4,258                 | 0                 | 4,258   |
| 6     | 101-228, 229, 230 Info Tech   | 4,715,600  | 2.74%              | 11,466           | 0             | 11,466                | 0                 | 11,466  |
| 7     | 101-191 Accounting Dept       | 762,077    | 0.44%              | 1,853            | 0             | 1,853                 | 0                 | 1,853   |
| 8     | 101-192 Financial Services    | 584,012    | 0.34%              | 1,420            | 0             | 1,420                 | 0                 | 1,420   |
| 9     | 101-210 Management Services   | 340,522    | 0.20%              | 828              | 0             | 828                   | 0                 | 828     |
| 10    | 101-212 Budgeting             | 221,937    | 0.13%              | 540              | 0             | 540                   | 0                 | 540     |
| 11    | 101-215 City Clerk            | 362,389    | 0.21%              | 881              | 0             | 881                   | 96                | 978     |
| 12    | 101-216 Records               | 150,175    | 0.09%              | 365              | 0             | 365                   | 40                | 405     |
| 13    | 101-223 Internal Auditor      | 113,826    | 0.07%              | 277              | 0             | 277                   | 30                | 307     |
| 14    | 101-233 Purchasing            | 574,231    | 0.33%              | 1,396            | 0             | 1,396                 | 153               | 1,549   |
| 15    | 101-237 Grants Management     | 293,979    | 0.17%              | 715              | 0             | 715                   | 78                | 793     |
| 16    | 101-253 Treasury              | 883,602    | 0.51%              | 2,149            | 0             | 2,149                 | 235               | 2,384   |
| 17    | 101-261 311 Customer Service  | 798,975    | 0.46%              | 1,943            | 0             | 1,943                 | 213               | 2,155   |
| 18    | 101-266 City Attorney         | 1,172,704  | 0.68%              | 2,852            | 0             | 2,852                 | 312               | 3,164   |
| 19    | 101-270 Human Resources       | 989,758    | 0.58%              | 2,407            | 0             | 2,407                 | 263               | 2,670   |
| 20    | 101-345, 349 Public Safety    | 8,959,024  | 5.21%              | 21,784           | 0             | 21,784                | 2,385             | 24,169  |
| 21    | 101-580 City Equipment        | 2,262,040  | 1.32%              | 5,500            | 0             | 5,500                 | 602               | 6,102   |
| 22    | 101-715 CPED Admin            | 815,995    | 0.47%              | 1,984            | 0             | 1,984                 | 217               | 2,201   |
| 23    | 101-751 Parks & Rec Admin     | 407,947    | 0.24%              | 992              | 0             | 992                   | 109               | 1,101   |
| 24    | OPEB / Retirement Board       | 1,500      | 0.00%              | 4                | 0             | 4                     | 0                 | 4       |
| 25    | 101-101 City Commission       | 99,876     | 0.06%              | 243              | 0             | 243                   | 27                | 269     |
| 26    | 101-175 Diversity & Inclusion | 338,574    | 0.20%              | 823              | 0             | 823                   | 90                | 913     |
| 27    | 101-180 Executive Programs    | 4,200      | 0.00%              | 10               | 0             | 10                    | 1                 | 11      |
| 28    | 101-257 Assessing             | 594,837    | 0.35%              | 1,446            | 0             | 1,446                 | 158               | 1,605   |
| 29    | 101-262 Elections             | 725,471    | 0.42%              | 1,764            | 0             | 1,764                 | 193               | 1,957   |
| 31    | 101-346 Public Safety COPS    | 2,981,580  | 1.73%              | 7,250            | 0             | 7,250                 | 794               | 8,044   |
| 32    | 101-347 Public Safety Ops     | 22,853,497 | 13.30%             | 55,570           | 0             | 55,570                | 6,083             | 61,653  |
| 33    | 101-348 Criminal Invstgn Div  | 3,682,486  | 2.14%              | 8,954            | 0             | 8,954                 | 980               | 9,934   |

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**Allocation Details**

**Seq. 10: 101-212 Budgeting**

**Cost Pool 1: Budget**

| Seq # | Department Name                | Units     | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total  |
|-------|--------------------------------|-----------|--------------------|------------------|---------------|-----------------------|-------------------|--------|
| 34    | 101-371 Bldg Inspection Dept   | 873,723   | 0.51%              | 2,125            | 0             | 2,125                 | 233               | 2,357  |
| 35    | 101-385 Code Enforcement       | 495,504   | 0.29%              | 1,205            | 0             | 1,205                 | 132               | 1,337  |
| 36    | 101-400 PS Contracts           | 475,796   | 0.28%              | 1,157            | 0             | 1,157                 | 127               | 1,284  |
| 37    | 101-426 Emerg Mgmt Homeland    | 14,959    | 0.01%              | 36               | 0             | 36                    | 4                 | 40     |
| 38    | 101-441 PW General             | 243,557   | 0.14%              | 592              | 0             | 592                   | 65                | 657    |
| 39    | 101-443 Forestry               | 349,339   | 0.20%              | 849              | 0             | 849                   | 93                | 942    |
| 40    | 101-448 Street Lights          | 1,381,635 | 0.80%              | 3,360            | 0             | 3,360                 | 368               | 3,727  |
| 41    | 101-621 Pollution Control      | 266,933   | 0.16%              | 649              | 0             | 649                   | 71                | 720    |
| 42    | 101-701 Planning               | 838,583   | 0.49%              | 2,039            | 0             | 2,039                 | 223               | 2,262  |
| 45    | 101-724 Community Develop      | 180,293   | 0.10%              | 438              | 0             | 438                   | 48                | 486    |
| 46    | 101-728 Econ Dev               | 529,102   | 0.31%              | 1,287            | 0             | 1,287                 | 141               | 1,427  |
| 47    | 101-75x Parks & Rec Activities | 1,227,555 | 0.71%              | 2,985            | 0             | 2,985                 | 327               | 3,312  |
| 48    | 101-770 Parks Maint            | 1,909,656 | 1.11%              | 4,643            | 0             | 4,643                 | 508               | 5,152  |
| 49    | 151 Cemetery Trust             | 20,100    | 0.01%              | 49               | 0             | 49                    | 5                 | 54     |
| 50    | 159 Recreation Endowment       | 5,625     | 0.00%              | 14               | 0             | 14                    | 1                 | 15     |
| 51    | 160 Mayor's Riverfront Pk      | 69,599    | 0.04%              | 169              | 0             | 169                   | 19                | 188    |
| 52    | 202 Major Streets              | 3,755,797 | 2.19%              | 9,132            | 0             | 9,132                 | 1,000             | 10,132 |
| 53    | 203 Local Streets              | 2,000,988 | 1.16%              | 4,866            | 0             | 4,866                 | 533               | 5,398  |
| 54    | 209 Cemeteries                 | 440,880   | 0.26%              | 1,072            | 0             | 1,072                 | 117               | 1,189  |
| 55    | 211 Kzoo Muni Golf Assn        | 3,086,240 | 1.80%              | 7,504            | 0             | 7,504                 | 821               | 8,326  |
| 57    | 226 Solid Waste / Rubbish      | 3,601,427 | 2.10%              | 8,757            | 0             | 8,757                 | 959               | 9,716  |
| 58    | 232-238 Grants - Gen Gov       | 6,743     | 0.00%              | 16               | 0             | 16                    | 2                 | 18     |
| 59    | 232-40x PS Grants              | 334,245   | 0.19%              | 813              | 0             | 813                   | 89                | 902    |
| 60    | 232-585 PW Grants              | 580,772   | 0.34%              | 1,412            | 0             | 1,412                 | 155               | 1,567  |
| 61    | 232-697 HUD Grants - Other     | 107,952   | 0.06%              | 262              | 0             | 262                   | 29                | 291    |
| 62    | 232-726 Community Dvlp Grants  | 52,385    | 0.03%              | 127              | 0             | 127                   | 14                | 141    |
| 63    | 232-733 Econ Dvlp Grants       | 15,789    | 0.01%              | 38               | 0             | 38                    | 4                 | 43     |
| 68    | 233-406 PS Donations           | 15,712    | 0.01%              | 38               | 0             | 38                    | 4                 | 42     |
| 70    | 233-727 Comm Dvlp Donations    | 2,694     | 0.00%              | 7                | 0             | 7                     | 1                 | 7      |
| 72    | 233-777 P&R Donations          | 13,401    | 0.01%              | 33               | 0             | 33                    | 4                 | 36     |

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**Allocation Details**  
**Cost Pool 1: Budget**

**Seq. 10: 101-212 Budgeting**

| Seq #           | Department Name                | Units              | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------|--------------------------------|--------------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 73              | 234 FFE Aspirational Projects  | 1,525,788          | 0.89%              | 3,710            | 0             | 3,710                 | 406               | 4,116            |
| 74              | 235 Recovery Programs & Grants | 2,749,717          | 1.60%              | 6,686            | 0             | 6,686                 | 732               | 7,418            |
| 75              | 236 Light Grant                | 120,000            | 0.07%              | 292              | 0             | 292                   | 32                | 324              |
| 81              | 265 Drug Law Enforce           | 410,706            | 0.24%              | 999              | 0             | 999                   | 109               | 1,108            |
| 82              | 270 Historic Preservation      | 2,142              | 0.00%              | 5                | 0             | 5                     | 1                 | 6                |
| 89              | 298 Home Grant                 | 122,427            | 0.07%              | 298              | 0             | 298                   | 33                | 330              |
| 90              | 299 CDBG Grant                 | 790,516            | 0.46%              | 1,922            | 0             | 1,922                 | 210               | 2,133            |
| 94              | 590 Sewer Fund                 | 37,537,038         | 21.84%             | 91,274           | 0             | 91,274                | 9,991             | 101,265          |
| 95              | 591 Water Fund                 | 25,593,041         | 14.89%             | 62,231           | 0             | 62,231                | 6,812             | 69,043           |
| 96              | 677 Insurance Fund             | 17,025,460         | 9.91%              | 41,399           | 0             | 41,399                | 4,532             | 45,930           |
| 97              | 731 Pension Fund               | 2,435,299          | 1.42%              | 5,922            | 0             | 5,922                 | 648               | 6,570            |
| 98              | 737 OPEB Fund                  | 487,276            | 0.28%              | 1,185            | 0             | 1,185                 | 130               | 1,315            |
| 99              | 756 General Trust Fund         | 4,585              | 0.00%              | 11               | 0             | 11                    | 1                 | 12               |
| 105             | All Other                      | 4,112              | 0.00%              | 10               | 0             | 10                    | 1                 | 11               |
| <b>Subtotal</b> |                                | <b>171,882,290</b> | <b>100.00%</b>     | <b>\$417,943</b> | <b>\$0</b>    | <b>\$417,943</b>      | <b>\$42,792</b>   | <b>\$460,735</b> |
| Direct Bills    |                                |                    |                    |                  |               |                       | 0                 | 0                |
| <b>Total</b>    |                                |                    |                    |                  |               | <b>\$417,943</b>      |                   | <b>\$460,735</b> |

Allocation Basis Units: \$ Operating Expenditures, excluding Transfers, Indirect, Capital, and Debt Service

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**Allocation Details**  
**Cost Pool 2: Cost Plan**

**Seq. 10: 101-212 Budgeting**

| Seq #           | Department Name              | Units      | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|-----------------|------------------------------|------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 1               | Building Depreciation        | 3          | 2.91%              | \$877            | \$0           | \$877                 | \$0               | \$877           |
| 2               | Equipment Depreciation       | 10         | 9.71%              | 2,922            | 0             | 2,922                 | 0                 | 2,922           |
| 3               | 101-271 Other General        | 1          | 0.97%              | 292              | 0             | 292                   | 0                 | 292             |
| 4               | 101-172 City Manager         | 2          | 1.94%              | 584              | 0             | 584                   | 0                 | 584             |
| 5               | 101-265 Bldgs & Grounds      | 2          | 1.94%              | 584              | 0             | 584                   | 0                 | 584             |
| 6               | 101-228, 229, 230 Info Tech  | 10         | 9.71%              | 2,922            | 0             | 2,922                 | 0                 | 2,922           |
| 7               | 101-191 Accounting Dept      | 5          | 4.85%              | 1,461            | 0             | 1,461                 | 0                 | 1,461           |
| 8               | 101-192 Financial Services   | 4          | 3.88%              | 1,169            | 0             | 1,169                 | 0                 | 1,169           |
| 9               | 101-210 Management Services  | 5          | 4.85%              | 1,461            | 0             | 1,461                 | 0                 | 1,461           |
| 10              | 101-212 Budgeting            | 2          | 1.94%              | 584              | 0             | 584                   | 0                 | 584             |
| 11              | 101-215 City Clerk           | 4          | 3.88%              | 1,169            | 0             | 1,169                 | 0                 | 1,169           |
| 12              | 101-216 Records              | 3          | 2.91%              | 877              | 0             | 877                   | 0                 | 877             |
| 13              | 101-223 Internal Auditor     | 1          | 0.97%              | 292              | 0             | 292                   | 0                 | 292             |
| 14              | 101-233 Purchasing           | 1          | 0.97%              | 292              | 0             | 292                   | 0                 | 292             |
| 15              | 101-237 Grants Management    | 2          | 1.94%              | 584              | 0             | 584                   | 0                 | 584             |
| 16              | 101-253 Treasury             | 6          | 5.83%              | 1,753            | 0             | 1,753                 | 0                 | 1,753           |
| 17              | 101-261 311 Customer Service | 1          | 0.97%              | 292              | 0             | 292                   | 0                 | 292             |
| 18              | 101-266 City Attorney        | 5          | 4.85%              | 1,461            | 0             | 1,461                 | 0                 | 1,461           |
| 19              | 101-270 Human Resources      | 2          | 1.94%              | 584              | 0             | 584                   | 0                 | 584             |
| 20              | 101-345, 349 Public Safety   | 2          | 1.94%              | 584              | 0             | 584                   | 0                 | 584             |
| 21              | 101-580 City Equipment       | 3          | 2.91%              | 877              | 0             | 877                   | 0                 | 877             |
| 23              | 101-751 Parks & Rec Admin    | 2          | 1.94%              | 584              | 0             | 584                   | 0                 | 584             |
| 24              | OPEB / Retirement Board      | 1          | 0.97%              | 292              | 0             | 292                   | 0                 | 292             |
| 25              | 101-101 City Commission      | 2          | 1.94%              | 584              | 0             | 584                   | 0                 | 584             |
| 28              | 101-257 Assessing            | 2          | 1.94%              | 584              | 0             | 584                   | 0                 | 584             |
| 95              | 591 Water Fund               | 22         | 21.36%             | 6,429            | 0             | 6,429                 | 0                 | 6,429           |
| <b>Subtotal</b> |                              | <b>103</b> | <b>100.00%</b>     | <b>\$30,100</b>  | <b>\$0</b>    | <b>\$30,100</b>       | <b>\$0</b>        | <b>\$30,100</b> |
| Direct Bills    |                              |            |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>    |                              |            |                    |                  |               | <b>\$30,100</b>       |                   | <b>\$30,100</b> |

Allocation Basis Units: # Functions, Prior Year Cost Plan

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**Allocation Summary**

**Seq. 10: 101-212 Budgeting**

| Seq # | Department Name               | Budget | Cost Plan | Total  |
|-------|-------------------------------|--------|-----------|--------|
| 1     | Building Depreciation         | \$0    | \$877     | \$877  |
| 2     | Equipment Depreciation        | 0      | 2,922     | 2,922  |
| 3     | 101-271 Other General         | 1,333  | 292       | 1,625  |
| 4     | 101-172 City Manager          | 5,318  | 584       | 5,903  |
| 5     | 101-265 Bldgs & Grounds       | 4,258  | 584       | 4,842  |
| 6     | 101-228, 229, 230 Info Tech   | 11,466 | 2,922     | 14,389 |
| 7     | 101-191 Accounting Dept       | 1,853  | 1,461     | 3,314  |
| 8     | 101-192 Financial Services    | 1,420  | 1,169     | 2,589  |
| 9     | 101-210 Management Services   | 828    | 1,461     | 2,289  |
| 10    | 101-212 Budgeting             | 540    | 584       | 1,124  |
| 11    | 101-215 City Clerk            | 978    | 1,169     | 2,147  |
| 12    | 101-216 Records               | 405    | 877       | 1,282  |
| 13    | 101-223 Internal Auditor      | 307    | 292       | 599    |
| 14    | 101-233 Purchasing            | 1,549  | 292       | 1,841  |
| 15    | 101-237 Grants Management     | 793    | 584       | 1,378  |
| 16    | 101-253 Treasury              | 2,384  | 1,753     | 4,137  |
| 17    | 101-261 311 Customer Service  | 2,155  | 292       | 2,448  |
| 18    | 101-266 City Attorney         | 3,164  | 1,461     | 4,625  |
| 19    | 101-270 Human Resources       | 2,670  | 584       | 3,255  |
| 20    | 101-345, 349 Public Safety    | 24,169 | 584       | 24,754 |
| 21    | 101-580 City Equipment        | 6,102  | 877       | 6,979  |
| 22    | 101-715 CPED Admin            | 2,201  | 0         | 2,201  |
| 23    | 101-751 Parks & Rec Admin     | 1,101  | 584       | 1,685  |
| 24    | OPEB / Retirement Board       | 4      | 292       | 296    |
| 25    | 101-101 City Commission       | 269    | 584       | 854    |
| 26    | 101-175 Diversity & Inclusion | 913    | 0         | 913    |
| 27    | 101-180 Executive Programs    | 11     | 0         | 11     |
| 28    | 101-257 Assessing             | 1,605  | 584       | 2,189  |
| 29    | 101-262 Elections             | 1,957  | 0         | 1,957  |
| 31    | 101-346 Public Safety COPS    | 8,044  | 0         | 8,044  |
| 32    | 101-347 Public Safety Ops     | 61,653 | 0         | 61,653 |

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - FY2025 2 CFR Part 200**

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**Allocation Summary**

**Seq. 10: 101-212 Budgeting**

| Seq # | Department Name                | Budget | Cost Plan | Total  |
|-------|--------------------------------|--------|-----------|--------|
| 33    | 101-348 Criminal Invstgn Div   | 9,934  | 0         | 9,934  |
| 34    | 101-371 Bldg Inspection Dept   | 2,357  | 0         | 2,357  |
| 35    | 101-385 Code Enforcement       | 1,337  | 0         | 1,337  |
| 36    | 101-400 PS Contracts           | 1,284  | 0         | 1,284  |
| 37    | 101-426 Emerg Mgmt Homeland    | 40     | 0         | 40     |
| 38    | 101-441 PW General             | 657    | 0         | 657    |
| 39    | 101-443 Forestry               | 942    | 0         | 942    |
| 40    | 101-448 Street Lights          | 3,727  | 0         | 3,727  |
| 41    | 101-621 Pollution Control      | 720    | 0         | 720    |
| 42    | 101-701 Planning               | 2,262  | 0         | 2,262  |
| 45    | 101-724 Community Develop      | 486    | 0         | 486    |
| 46    | 101-728 Econ Dev               | 1,427  | 0         | 1,427  |
| 47    | 101-75x Parks & Rec Activities | 3,312  | 0         | 3,312  |
| 48    | 101-770 Parks Maint            | 5,152  | 0         | 5,152  |
| 49    | 151 Cemetery Trust             | 54     | 0         | 54     |
| 50    | 159 Recreation Endowment       | 15     | 0         | 15     |
| 51    | 160 Mayor's Riverfront Pk      | 188    | 0         | 188    |
| 52    | 202 Major Streets              | 10,132 | 0         | 10,132 |
| 53    | 203 Local Streets              | 5,398  | 0         | 5,398  |
| 54    | 209 Cemeteries                 | 1,189  | 0         | 1,189  |
| 55    | 211 Kzoo Muni Golf Assn        | 8,326  | 0         | 8,326  |
| 57    | 226 Solid Waste / Rubbish      | 9,716  | 0         | 9,716  |
| 58    | 232-238 Grants - Gen Gov       | 18     | 0         | 18     |
| 59    | 232-40x PS Grants              | 902    | 0         | 902    |
| 60    | 232-585 PW Grants              | 1,567  | 0         | 1,567  |
| 61    | 232-697 HUD Grants - Other     | 291    | 0         | 291    |
| 62    | 232-726 Community Dvlp Grants  | 141    | 0         | 141    |
| 63    | 232-733 Econ Dvlp Grants       | 43     | 0         | 43     |
| 68    | 233-406 PS Donations           | 42     | 0         | 42     |
| 70    | 233-727 Comm Dvlp Donations    | 7      | 0         | 7      |
| 72    | 233-777 P&R Donations          | 36     | 0         | 36     |

**City of Kalamazoo, MI**  
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**Allocation Summary**

**Seq. 10: 101-212 Budgeting**

| Seq #               | Department Name                | Budget           | Cost Plan       | Total            |
|---------------------|--------------------------------|------------------|-----------------|------------------|
| 73                  | 234 FFE Aspirational Projects  | 4,116            | 0               | 4,116            |
| 74                  | 235 Recovery Programs & Grants | 7,418            | 0               | 7,418            |
| 75                  | 236 Light Grant                | 324              | 0               | 324              |
| 81                  | 265 Drug Law Enforce           | 1,108            | 0               | 1,108            |
| 82                  | 270 Historic Preservation      | 6                | 0               | 6                |
| 89                  | 298 Home Grant                 | 330              | 0               | 330              |
| 90                  | 299 CDBG Grant                 | 2,133            | 0               | 2,133            |
| 94                  | 590 Sewer Fund                 | 101,265          | 0               | 101,265          |
| 95                  | 591 Water Fund                 | 69,043           | 6,429           | 75,472           |
| 96                  | 677 Insurance Fund             | 45,930           | 0               | 45,930           |
| 97                  | 731 Pension Fund               | 6,570            | 0               | 6,570            |
| 98                  | 737 OPEB Fund                  | 1,315            | 0               | 1,315            |
| 99                  | 756 General Trust Fund         | 12               | 0               | 12               |
| 105                 | All Other                      | 11               | 0               | 11               |
| <b>Direct Bills</b> |                                | <b>\$0</b>       | <b>\$0</b>      | <b>\$0</b>       |
| <b>Total</b>        |                                | <b>\$460,735</b> | <b>\$30,100</b> | <b>\$490,835</b> |

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - FY2025 2 CFR Part 200**  
**101-215 City Clerk**

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**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.

Salaries and benefits reported in 101-262 Elections related to activities identified in this schedule are added to the costs allocated in this schedule and a direct billing credit is applied.

The CCTA, Downtown Development Authority (DDA), and Downtown Economic Development Authority (DEGA) are charged Administrative Fees for the services provided by this department. These fees are applied as credits and the net expenditures are identified and allocated as described below and the agencies are excluded from the allocations.

**Records Management** The Division of Records Management, Research and Archives manages and coordinates the life cycle of all City records. One important function of the Records Management Division is to provide public access to inactive and archival records. Costs are allocated based on the number of services provided.

**Mail** The administrative costs for handling the City's mailings are identified within this function. These costs are allocated to all departments based on the actual postage charges recorded for the year.

**Elections** The City of Kalamazoo Election Division within the City Clerk's Office is responsible for voter registration of all City residents and administration of all elections in compliance with federal, state, and local laws. These costs are not allocated in the 2 CFR Part 200 plan.

**City Clerk** The balance of the Clerk's activities are considered General Government in nature and are not allocated.

The plan is designed to allocate other central service departments' costs to the various departments, including this department. These costs are designated as first and second incoming costs and are added to the expenses of the department for further allocation to benefiting departments.

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - FY2025 2 CFR Part 200**  
**101-215 City Clerk**

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

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**A. Department Costs**

**Seq. 11: 101-215 City Clerk**

| Description                               | Type                  | Amount           | General Admin    | Records<br>Management | Mailroom        | Elections        | City Clerk      |
|-------------------------------------------|-----------------------|------------------|------------------|-----------------------|-----------------|------------------|-----------------|
| <b>Personnel Costs</b>                    |                       |                  |                  |                       |                 |                  |                 |
| Salaries                                  | S1                    | \$426,865        | \$193,925        | \$15,623              | \$26,594        | \$170,575        | \$20,148        |
|                                           | <i>Salary % Split</i> |                  | 45.43%           | 3.66%                 | 6.23%           | 39.96%           | 4.72%           |
| Fringe Benefits                           | S                     | 115,424          | 52,437           | 4,225                 | 7,191           | 46,124           | 5,448           |
| <b>Subtotal - Personnel Costs</b>         |                       | <b>\$542,289</b> | <b>\$246,362</b> | <b>\$19,848</b>       | <b>\$33,785</b> | <b>\$216,699</b> | <b>\$25,596</b> |
| <b>Services &amp; Supplies Cost</b>       |                       |                  |                  |                       |                 |                  |                 |
| 727.001 Office Supplies & Forms           | P                     | 5,438            | 3,675            | 0                     | 1,453           | 0                | 310             |
| 727.003 Postage                           | S                     | 663              | 301              | 24                    | 41              | 265              | 31              |
| 790 Furniture, Equip, Machinery <\$5,000  | P                     | 874              | 296              | 0                     | 400             | 178              | 0               |
| 801.000 Prof. & Contractual Svcs          | P                     | 9,504            | 98               | 0                     | 3,612           | 292              | 5,501           |
| 802.010 Recording Fees                    | P                     | 557              | 0                | 0                     | 0               | 0                | 557             |
| 802.011 Legal Notices                     | P                     | 1,874            | 0                | 0                     | 0               | 0                | 1,874           |
| 810.001 Business & Emerg Meals            | P                     | 2,788            | 0                | 0                     | 0               | 0                | 2,788           |
| 810.003 Memberships & Subscriptions       | P                     | 1,881            | 0                | 0                     | 0               | 0                | 1,881           |
| 811.000 Professional Development          | S                     | 8,441            | 3,835            | 309                   | 526             | 3,373            | 398             |
| 815.000 Software and Applications         | P                     | 18,933           | 0                | 0                     | 0               | 0                | 18,933          |
| 830.004 General Insurance Fund            | S                     | 2,604            | 1,183            | 95                    | 162             | 1,041            | 123             |
| 850.000 Comms & Network Svcs              | S                     | 4,717            | 2,143            | 173                   | 294             | 1,885            | 223             |
| 941.000 Copier/Postage Supplies           | P                     | 2,097            | 1,736            | 0                     | 361             | 0                | 0               |
| 941.000 Rental/Lease Equip - GASB         | D                     | 4,894            | 0                | 0                     | 0               | 0                | 0               |
| 949.000 Rental/Lease Contra (GASB 87)     | D                     | (7,061)          | 0                | 0                     | 0               | 0                | 0               |
| <b>Subtotal - Services &amp; Supplies</b> |                       | <b>\$58,205</b>  | <b>\$13,267</b>  | <b>\$601</b>          | <b>\$6,850</b>  | <b>\$7,035</b>   | <b>\$32,619</b> |
| <b>Department Cost Total</b>              |                       | <b>\$600,495</b> | <b>\$259,629</b> | <b>\$20,449</b>       | <b>\$40,635</b> | <b>\$223,734</b> | <b>\$58,215</b> |

**Adjustments to Cost**

|                                       |   |         |         |       |       |         |       |
|---------------------------------------|---|---------|---------|-------|-------|---------|-------|
| DDA Admin Fee                         | S | (693)   | (315)   | (25)  | (43)  | (277)   | (33)  |
| CCTA Admin Fee                        | S | (8,508) | (3,865) | (311) | (530) | (3,400) | (402) |
| DEGA Admin Fee                        | S | (693)   | (315)   | (25)  | (43)  | (277)   | (33)  |
| 941.000 Rental/Lease Equip - GASB     | D | (4,894) | 0       | 0     | 0     | 0       | 0     |
| 949.000 Rental/Lease Contra (GASB 87) | D | 7,061   | 0       | 0     | 0     | 0       | 0     |

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

**Seq. 11: 101-215 City Clerk**

| Description                          | Type | Amount           | General Admin    | Records<br>Management | Mailroom        | Elections        | City Clerk       |
|--------------------------------------|------|------------------|------------------|-----------------------|-----------------|------------------|------------------|
| <b>Subtotal - Adjustments</b>        |      | <b>(\$7,727)</b> | <b>(\$4,495)</b> | <b>(\$362)</b>        | <b>(\$616)</b>  | <b>(\$3,954)</b> | <b>(\$467)</b>   |
| <b>Total Costs After Adjustments</b> |      | <b>592,767</b>   | <b>255,134</b>   | <b>20,087</b>         | <b>40,018</b>   | <b>219,780</b>   | <b>57,748</b>    |
| General Admin Distribution           |      |                  | (255,134)        | 15,179                | 30,240          | 166,078          | 43,638           |
| <b>Grand Total</b>                   |      | <b>\$592,767</b> | <b>\$0</b>       | <b>\$35,266</b>       | <b>\$70,258</b> | <b>\$385,858</b> | <b>\$101,386</b> |

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**B. Incoming Costs (Default Spread Expenditures)**

**Seq. 11: 101-215 City Clerk**

| Seq # | Department/Cost Pool                          | First Incoming | Second Incoming | Total Incoming | Records Management | Mailroom      | Elections     |
|-------|-----------------------------------------------|----------------|-----------------|----------------|--------------------|---------------|---------------|
| 1     | City Hall                                     | \$12,656       | \$37            | \$12,693       | \$757              | \$1,504       | \$8,279       |
|       | <b>Subtotal - Building Depreciation</b>       | <b>12,656</b>  | <b>37</b>       | <b>12,693</b>  | <b>757</b>         | <b>1,504</b>  | <b>8,279</b>  |
| 2     | City Hall Equipment                           | 2,230          | 3               | 2,233          | 133                | 264           | 1,456         |
| 2     | IT - Network                                  | 13,786         | 19              | 13,805         | 823                | 1,635         | 9,004         |
| 2     | Department Specific - Asset Depreciation      | 1,102          | 2               | 1,103          | 66                 | 131           | 720           |
| 2     | Voice over IP System                          | 111            | 0               | 111            | 7                  | 13            | 72            |
| 2     | Kronos                                        | 584            | 1               | 585            | 35                 | 69            | 381           |
| 2     | SBITA - NeoGov                                | 129            | 0               | 129            | 8                  | 15            | 84            |
| 2     | SBITA - KnowBe4                               | 36             | 0               | 36             | 2                  | 4             | 24            |
| 2     | Security Camera Upgrade                       | 562            | 1               | 562            | 34                 | 67            | 367           |
|       | <b>Subtotal - Equipment Depreciation</b>      | <b>18,539</b>  | <b>25</b>       | <b>18,564</b>  | <b>1,107</b>       | <b>2,199</b>  | <b>12,108</b> |
| 3     | Parking                                       | 2,023          | 538             | 2,562          | 153                | 303           | 1,671         |
|       | <b>Subtotal - 101-271 Other General</b>       | <b>2,023</b>   | <b>538</b>      | <b>2,562</b>   | <b>153</b>         | <b>303</b>    | <b>1,671</b>  |
| 4     | Management & Leadership                       | 6,741          | 1,461           | 8,202          | 489                | 972           | 5,349         |
|       | <b>Subtotal - 101-172 City Manager</b>        | <b>6,741</b>   | <b>1,461</b>    | <b>8,202</b>   | <b>489</b>         | <b>972</b>    | <b>5,349</b>  |
| 5     | City Hall                                     | 79,730         | 20,702          | 100,432        | 5,987              | 11,897        | 65,504        |
|       | <b>Subtotal - 101-265 Bldgs &amp; Grounds</b> | <b>79,730</b>  | <b>20,702</b>   | <b>100,432</b> | <b>5,987</b>       | <b>11,897</b> | <b>65,504</b> |
| 6     | PC / Network Support                          | 30,332         | 3,749           | 34,081         | 2,032              | 4,037         | 22,228        |
| 6     | App - Eden                                    | 6,438          | 596             | 7,035          | 419                | 833           | 4,588         |
| 6     | App - BS & A                                  | 2,400          | 314             | 2,714          | 162                | 321           | 1,770         |
| 6     | App - Kronos                                  | 1,133          | 59              | 1,192          | 71                 | 141           | 778           |
| 6     | App - NeoGov                                  | 104            | 0               | 104            | 6                  | 12            | 68            |
| 6     | VOIP                                          | 454            | 0               | 454            | 27                 | 54            | 296           |
|       | <b>Subtotal - 101-228, 229, 230 Info Tech</b> | <b>40,862</b>  | <b>4,719</b>    | <b>45,580</b>  | <b>2,717</b>       | <b>5,399</b>  | <b>29,728</b> |
| 7     | Payroll                                       | 58             | 14              | 72             | 4                  | 9             | 47            |
| 7     | Audit and Accounting                          | 3,228          | 695             | 3,924          | 234                | 465           | 2,559         |
| 7     | Accounts Payable                              | 20             | 5               | 25             | 2                  | 3             | 17            |
| 7     | Risk Management                               | 7              | 2               | 8              | 0                  | 1             | 5             |
|       | <b>Subtotal - 101-191 Accounting Dept</b>     | <b>3,313</b>   | <b>716</b>      | <b>4,030</b>   | <b>240</b>         | <b>477</b>    | <b>2,628</b>  |
| 8     | Accounts Payable                              | 3,112          | 514             | 3,626          | 216                | 430           | 2,365         |
| 8     | Payroll                                       | 400            | 65              | 465            | 28                 | 55            | 303           |
|       | <b>Subtotal - 101-192 Financial Services</b>  | <b>3,511</b>   | <b>579</b>      | <b>4,091</b>   | <b>244</b>         | <b>485</b>    | <b>2,668</b>  |

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**B. Incoming Costs (Default Spread Expenditures)**

**Seq. 11: 101-215 City Clerk**

| Seq #                     | Department/Cost Pool                           | First Incoming   | Second Incoming | Total Incoming   | Records Management | Mailroom        | Elections        |
|---------------------------|------------------------------------------------|------------------|-----------------|------------------|--------------------|-----------------|------------------|
| 9                         | Risk Management                                | 120              | 17              | 137              | 8                  | 16              | 89               |
| 9                         | Accounts Payable                               | 159              | 23              | 182              | 11                 | 22              | 119              |
| 9                         | Payroll                                        | 78               | 11              | 89               | 5                  | 10              | 58               |
|                           | <b>Subtotal - 101-210 Management Services</b>  | <b>357</b>       | <b>51</b>       | <b>408</b>       | <b>24</b>          | <b>48</b>       | <b>266</b>       |
| 10                        | Budget                                         | 881              | 96              | 978              | 58                 | 116             | 638              |
| 10                        | Cost Plan                                      | 1,169            | 0               | 1,169            | 70                 | 138             | 762              |
|                           | <b>Subtotal - 101-212 Budgeting</b>            | <b>2,050</b>     | <b>96</b>       | <b>2,147</b>     | <b>128</b>         | <b>254</b>      | <b>1,400</b>     |
| 11                        | Records Management                             | 0                | 1,021           | 1,021            | 61                 | 121             | 666              |
| 11                        | Mailroom                                       | 0                | 337             | 337              | 20                 | 40              | 220              |
|                           | <b>Subtotal - 101-215 City Clerk</b>           | <b>0</b>         | <b>1,358</b>    | <b>1,358</b>     | <b>81</b>          | <b>161</b>      | <b>886</b>       |
| 12                        | Records Mgmt                                   | 0                | 2,727           | 2,727            | 163                | 323             | 1,779            |
| 12                        | Mailroom                                       | 0                | 287             | 287              | 17                 | 34              | 187              |
|                           | <b>Subtotal - 101-216 Records</b>              | <b>0</b>         | <b>3,014</b>    | <b>3,014</b>     | <b>180</b>         | <b>357</b>      | <b>1,966</b>     |
| 13                        | Internal Audit                                 | 0                | 288             | 288              | 17                 | 34              | 188              |
|                           | <b>Subtotal - 101-223 Internal Auditor</b>     | <b>0</b>         | <b>288</b>      | <b>288</b>       | <b>17</b>          | <b>34</b>       | <b>188</b>       |
| 14                        | Purchasing                                     | 0                | 2,787           | 2,787            | 166                | 330             | 1,817            |
|                           | <b>Subtotal - 101-233 Purchasing</b>           | <b>0</b>         | <b>2,787</b>    | <b>2,787</b>     | <b>166</b>         | <b>330</b>      | <b>1,817</b>     |
| 16                        | Non-Tax Revenue                                | 0                | 94              | 94               | 6                  | 11              | 61               |
| 16                        | Cashier                                        | 0                | 12              | 12               | 1                  | 1               | 8                |
|                           | <b>Subtotal - 101-253 Treasury</b>             | <b>0</b>         | <b>106</b>      | <b>106</b>       | <b>6</b>           | <b>13</b>       | <b>69</b>        |
| 17                        | Customer Service                               | 0                | 13,635          | 13,635           | 813                | 1,615           | 8,893            |
|                           | <b>Subtotal - 101-261 311 Customer Service</b> | <b>0</b>         | <b>13,635</b>   | <b>13,635</b>    | <b>813</b>         | <b>1,615</b>    | <b>8,893</b>     |
| 18                        | Advise and Counsel                             | 0                | 1,040           | 1,040            | 62                 | 123             | 678              |
| 18                        | Labor Relations                                | 0                | 309             | 309              | 18                 | 37              | 201              |
| 18                        | Risk Management                                | 0                | 63              | 63               | 4                  | 7               | 41               |
|                           | <b>Subtotal - 101-266 City Attorney</b>        | <b>0</b>         | <b>1,411</b>    | <b>1,411</b>     | <b>84</b>          | <b>167</b>      | <b>920</b>       |
| 19                        | Human Resources                                | 0                | 3,649           | 3,649            | 218                | 432             | 2,380            |
|                           | <b>Subtotal - 101-270 Human Resources</b>      | <b>0</b>         | <b>3,649</b>    | <b>3,649</b>     | <b>218</b>         | <b>432</b>      | <b>2,380</b>     |
| 24                        | General Fund OPEB                              | 0                | 23,678          | 23,678           | 1,411              | 2,805           | 15,443           |
|                           | <b>Subtotal - OPEB / Retirement Board</b>      | <b>0</b>         | <b>23,678</b>   | <b>23,678</b>    | <b>1,411</b>       | <b>2,805</b>    | <b>15,443</b>    |
| <b>Total Incoming</b>     |                                                | <b>\$169,782</b> | <b>\$78,850</b> | <b>\$248,632</b> | <b>\$14,822</b>    | <b>\$29,452</b> | <b>\$162,164</b> |
| <b>C. Total Allocated</b> |                                                |                  |                 | <b>\$841,400</b> | <b>\$50,087</b>    | <b>\$99,710</b> | <b>\$548,021</b> |
|                           |                                                |                  |                 |                  | 5.95%              | 11.85%          | 65.13%           |

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B. Incoming Costs (Default Spread Expenditures)

Seq. 11: 101-215 City Clerk

| Seq # | Department/Cost Pool | First Incoming | Second Incoming | Total Incoming | Records<br>Management | Mailroom | Elections     |
|-------|----------------------|----------------|-----------------|----------------|-----------------------|----------|---------------|
|       |                      |                |                 |                |                       |          | Not Allocated |

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**B. Incoming Costs (Default Spread Expenditures)**

**Seq. 11: 101-215 City Clerk**

| Seq # | Department/Cost Pool                          | First Incoming | Second Incoming | Total Incoming | City Clerk    |
|-------|-----------------------------------------------|----------------|-----------------|----------------|---------------|
| 1     | City Hall                                     | \$12,656       | \$37            | \$12,693       | \$2,154       |
|       | <b>Subtotal - Building Depreciation</b>       | <b>12,656</b>  | <b>37</b>       | <b>12,693</b>  | <b>2,154</b>  |
| 2     | City Hall Equipment                           | 2,230          | 3               | 2,233          | 379           |
| 2     | IT - Network                                  | 13,786         | 19              | 13,805         | 2,343         |
| 2     | Department Specific - Asset Depreciation      | 1,102          | 2               | 1,103          | 187           |
| 2     | Voice over IP System                          | 111            | 0               | 111            | 19            |
| 2     | Kronos                                        | 584            | 1               | 585            | 99            |
| 2     | SBITA - NeoGov                                | 129            | 0               | 129            | 22            |
| 2     | SBITA - KnowBe4                               | 36             | 0               | 36             | 6             |
| 2     | Security Camera Upgrade                       | 562            | 1               | 562            | 95            |
|       | <b>Subtotal - Equipment Depreciation</b>      | <b>18,539</b>  | <b>25</b>       | <b>18,564</b>  | <b>3,150</b>  |
| 3     | Parking                                       | 2,023          | 538             | 2,562          | 435           |
|       | <b>Subtotal - 101-271 Other General</b>       | <b>2,023</b>   | <b>538</b>      | <b>2,562</b>   | <b>435</b>    |
| 4     | Management & Leadership                       | 6,741          | 1,461           | 8,202          | 1,392         |
|       | <b>Subtotal - 101-172 City Manager</b>        | <b>6,741</b>   | <b>1,461</b>    | <b>8,202</b>   | <b>1,392</b>  |
| 5     | City Hall                                     | 79,730         | 20,702          | 100,432        | 17,044        |
|       | <b>Subtotal - 101-265 Bldgs &amp; Grounds</b> | <b>79,730</b>  | <b>20,702</b>   | <b>100,432</b> | <b>17,044</b> |
| 6     | PC / Network Support                          | 30,332         | 3,749           | 34,081         | 5,784         |
| 6     | App - Eden                                    | 6,438          | 596             | 7,035          | 1,194         |
| 6     | App - BS & A                                  | 2,400          | 314             | 2,714          | 461           |
| 6     | App - Kronos                                  | 1,133          | 59              | 1,192          | 202           |
| 6     | App - NeoGov                                  | 104            | 0               | 104            | 18            |
| 6     | VOIP                                          | 454            | 0               | 454            | 77            |
|       | <b>Subtotal - 101-228, 229, 230 Info Tech</b> | <b>40,862</b>  | <b>4,719</b>    | <b>45,580</b>  | <b>7,735</b>  |
| 7     | Payroll                                       | 58             | 14              | 72             | 12            |
| 7     | Audit and Accounting                          | 3,228          | 695             | 3,924          | 666           |
| 7     | Accounts Payable                              | 20             | 5               | 25             | 4             |
| 7     | Risk Management                               | 7              | 2               | 8              | 1             |
|       | <b>Subtotal - 101-191 Accounting Dept</b>     | <b>3,313</b>   | <b>716</b>      | <b>4,030</b>   | <b>684</b>    |
| 8     | Accounts Payable                              | 3,112          | 514             | 3,626          | 615           |
| 8     | Payroll                                       | 400            | 65              | 465            | 79            |
|       | <b>Subtotal - 101-192 Financial Services</b>  | <b>3,511</b>   | <b>579</b>      | <b>4,091</b>   | <b>694</b>    |
| 9     | Risk Management                               | 120            | 17              | 137            | 23            |

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**B. Incoming Costs (Default Spread Expenditures)**

**Seq. 11: 101-215 City Clerk**

| Seq #                     | Department/Cost Pool                           | First Incoming   | Second Incoming | Total Incoming   | City Clerk       |
|---------------------------|------------------------------------------------|------------------|-----------------|------------------|------------------|
| 9                         | Accounts Payable                               | 159              | 23              | 182              | 31               |
| 9                         | Payroll                                        | 78               | 11              | 89               | 15               |
|                           | <b>Subtotal - 101-210 Management Services</b>  | <b>357</b>       | <b>51</b>       | <b>408</b>       | <b>69</b>        |
| 10                        | Budget                                         | 881              | 96              | 978              | 166              |
| 10                        | Cost Plan                                      | 1,169            | 0               | 1,169            | 198              |
|                           | <b>Subtotal - 101-212 Budgeting</b>            | <b>2,050</b>     | <b>96</b>       | <b>2,147</b>     | <b>364</b>       |
| 11                        | Records Management                             | 0                | 1,021           | 1,021            | 173              |
| 11                        | Mailroom                                       | 0                | 337             | 337              | 57               |
|                           | <b>Subtotal - 101-215 City Clerk</b>           | <b>0</b>         | <b>1,358</b>    | <b>1,358</b>     | <b>231</b>       |
| 12                        | Records Mgmt                                   | 0                | 2,727           | 2,727            | 463              |
| 12                        | Mailroom                                       | 0                | 287             | 287              | 49               |
|                           | <b>Subtotal - 101-216 Records</b>              | <b>0</b>         | <b>3,014</b>    | <b>3,014</b>     | <b>511</b>       |
| 13                        | Internal Audit                                 | 0                | 288             | 288              | 49               |
|                           | <b>Subtotal - 101-223 Internal Auditor</b>     | <b>0</b>         | <b>288</b>      | <b>288</b>       | <b>49</b>        |
| 14                        | Purchasing                                     | 0                | 2,787           | 2,787            | 473              |
|                           | <b>Subtotal - 101-233 Purchasing</b>           | <b>0</b>         | <b>2,787</b>    | <b>2,787</b>     | <b>473</b>       |
| 16                        | Non-Tax Revenue                                | 0                | 94              | 94               | 16               |
| 16                        | Cashier                                        | 0                | 12              | 12               | 2                |
|                           | <b>Subtotal - 101-253 Treasury</b>             | <b>0</b>         | <b>106</b>      | <b>106</b>       | <b>18</b>        |
| 17                        | Customer Service                               | 0                | 13,635          | 13,635           | 2,314            |
|                           | <b>Subtotal - 101-261 311 Customer Service</b> | <b>0</b>         | <b>13,635</b>   | <b>13,635</b>    | <b>2,314</b>     |
| 18                        | Advise and Counsel                             | 0                | 1,040           | 1,040            | 176              |
| 18                        | Labor Relations                                | 0                | 309             | 309              | 52               |
| 18                        | Risk Management                                | 0                | 63              | 63               | 11               |
|                           | <b>Subtotal - 101-266 City Attorney</b>        | <b>0</b>         | <b>1,411</b>    | <b>1,411</b>     | <b>239</b>       |
| 19                        | Human Resources                                | 0                | 3,649           | 3,649            | 619              |
|                           | <b>Subtotal - 101-270 Human Resources</b>      | <b>0</b>         | <b>3,649</b>    | <b>3,649</b>     | <b>619</b>       |
| 24                        | General Fund OPEB                              | 0                | 23,678          | 23,678           | 4,018            |
|                           | <b>Subtotal - OPEB / Retirement Board</b>      | <b>0</b>         | <b>23,678</b>   | <b>23,678</b>    | <b>4,018</b>     |
| <b>Total Incoming</b>     |                                                | <b>\$169,782</b> | <b>\$78,850</b> | <b>\$248,632</b> | <b>\$42,195</b>  |
| <b>C. Total Allocated</b> |                                                |                  |                 | <b>\$841,400</b> | <b>\$143,581</b> |
|                           |                                                |                  |                 |                  | 17.06%           |
|                           |                                                |                  |                 |                  | Not Allocated    |

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**Allocation Details**  
**Cost Pool 1: Records Management**

**Seq. 11: 101-215 City Clerk**

| Seq #           | Department Name              | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|-----------------|------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 4               | 101-172 City Manager         | 1.58          | 1.58%              | \$717            | \$0           | \$717                 | \$0               | \$717           |
| 6               | 101-228, 229, 230 Info Tech  | 0.01          | 0.01%              | 5                | 0             | 5                     | 0                 | 5               |
| 7               | 101-191 Accounting Dept      | 5.52          | 5.52%              | 2,505            | 0             | 2,505                 | 0                 | 2,505           |
| 8               | 101-192 Financial Services   | 0.49          | 0.49%              | 222              | 0             | 222                   | 0                 | 222             |
| 9               | 101-210 Management Services  | 0.65          | 0.65%              | 295              | 0             | 295                   | 0                 | 295             |
| 10              | 101-212 Budgeting            | 0.02          | 0.02%              | 9                | 0             | 9                     | 0                 | 9               |
| 11              | 101-215 City Clerk           | 2.25          | 2.25%              | 1,021            | 0             | 1,021                 | 0                 | 1,021           |
| 12              | 101-216 Records              | 0.01          | 0.01%              | 5                | 0             | 5                     | 1                 | 5               |
| 13              | 101-223 Internal Auditor     | 0.24          | 0.24%              | 109              | 0             | 109                   | 13                | 122             |
| 14              | 101-233 Purchasing           | 1.26          | 1.26%              | 572              | 0             | 572                   | 66                | 638             |
| 16              | 101-253 Treasury             | 2.36          | 2.36%              | 1,071            | 0             | 1,071                 | 124               | 1,195           |
| 18              | 101-266 City Attorney        | 45.81         | 45.81%             | 20,792           | 0             | 20,792                | 2,406             | 23,198          |
| 19              | 101-270 Human Resources      | 1.74          | 1.74%              | 790              | 0             | 790                   | 91                | 881             |
| 20              | 101-345, 349 Public Safety   | 19.28         | 19.28%             | 8,751            | 0             | 8,751                 | 1,013             | 9,763           |
| 22              | 101-715 CPED Admin           | 1.86          | 1.86%              | 844              | 0             | 844                   | 98                | 942             |
| 23              | 101-751 Parks & Rec Admin    | 0.41          | 0.41%              | 186              | 0             | 186                   | 22                | 208             |
| 28              | 101-257 Assessing            | 0.41          | 0.41%              | 186              | 0             | 186                   | 22                | 208             |
| 29              | 101-262 Elections            | 2.27          | 2.27%              | 1,030            | 0             | 1,030                 | 119               | 1,150           |
| 31              | 101-346 Public Safety COPS   | 1.41          | 1.41%              | 640              | 0             | 640                   | 74                | 714             |
| 32              | 101-347 Public Safety Ops    | 0.28          | 0.28%              | 127              | 0             | 127                   | 15                | 142             |
| 33              | 101-348 Criminal Invstgn Div | 2.62          | 2.62%              | 1,189            | 0             | 1,189                 | 138               | 1,327           |
| 42              | 101-701 Planning             | 2.34          | 2.34%              | 1,062            | 0             | 1,062                 | 123               | 1,185           |
| 45              | 101-724 Community Develop    | 0.36          | 0.36%              | 163              | 0             | 163                   | 19                | 182             |
| 46              | 101-728 Econ Dev             | 0.28          | 0.28%              | 127              | 0             | 127                   | 15                | 142             |
| 54              | 209 Cemeteries               | 0.79          | 0.79%              | 359              | 0             | 359                   | 41                | 400             |
| 94              | 590 Sewer Fund               | 0.75          | 0.75%              | 340              | 0             | 340                   | 39                | 380             |
| 95              | 591 Water Fund               | 4.99          | 4.99%              | 2,265            | 0             | 2,265                 | 262               | 2,527           |
| 96              | 677 Insurance Fund           | 0.01          | 0.01%              | 5                | 0             | 5                     | 1                 | 5               |
| <b>Subtotal</b> |                              | <b>100.00</b> | <b>100.00%</b>     | <b>\$45,387</b>  | <b>\$0</b>    | <b>\$45,387</b>       | <b>\$4,700</b>    | <b>\$50,087</b> |
| Direct Bills    |                              |               |                    |                  |               | 0                     |                   | 0               |

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Allocation Details  
Cost Pool 1: Records Management

Seq. 11: 101-215 City Clerk

| Seq # | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total    |
|-------|-----------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|----------|
| Total |                 |       |                    |                  |               | \$45,387              |                   | \$50,087 |

Allocation Basis Units: % of Records Services, pro-rated

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**Allocation Details**  
**Cost Pool 2: Mailroom**

**Seq. 11: 101-215 City Clerk**

| Seq #           | Department Name             | Units            | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|-----------------|-----------------------------|------------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 4               | 101-172 City Manager        | 59.21            | 0.10%              | \$94             | \$0           | \$94                  | \$0               | \$94            |
| 6               | 101-228, 229, 230 Info Tech | 0.67             | 0.00%              | 1                | 0             | 1                     | 0                 | 1               |
| 7               | 101-191 Accounting Dept     | 301.87           | 0.53%              | 477              | 0             | 477                   | 0                 | 477             |
| 8               | 101-192 Financial Services  | 1,091.96         | 1.91%              | 1,726            | 0             | 1,726                 | 0                 | 1,726           |
| 9               | 101-210 Management Services | 1,814.01         | 3.17%              | 2,867            | 0             | 2,867                 | 0                 | 2,867           |
| 11              | 101-215 City Clerk          | 213.28           | 0.37%              | 337              | 0             | 337                   | 0                 | 337             |
| 14              | 101-233 Purchasing          | 52.09            | 0.09%              | 82               | 0             | 82                    | 9                 | 91              |
| 16              | 101-253 Treasury            | 2,996.04         | 5.24%              | 4,736            | 0             | 4,736                 | 521               | 5,257           |
| 18              | 101-266 City Attorney       | 210.42           | 0.37%              | 333              | 0             | 333                   | 37                | 369             |
| 19              | 101-270 Human Resources     | 521.43           | 0.91%              | 824              | 0             | 824                   | 91                | 915             |
| 20              | 101-345, 349 Public Safety  | 11,592.83        | 20.28%             | 18,324           | 0             | 18,324                | 2,017             | 20,340          |
| 22              | 101-715 CPED Admin          | 14,344.63        | 25.09%             | 22,673           | 0             | 22,673                | 2,495             | 25,169          |
| 23              | 101-751 Parks & Rec Admin   | 120.46           | 0.21%              | 190              | 0             | 190                   | 21                | 211             |
| 28              | 101-257 Assessing           | 549.14           | 0.96%              | 868              | 0             | 868                   | 96                | 964             |
| 29              | 101-262 Elections           | 18,081.07        | 31.62%             | 28,579           | 0             | 28,579                | 3,145             | 31,724          |
| 35              | 101-385 Code Enforcement    | 0.00             | 0.00%              | 0                | 0             | 0                     | 0                 | 0               |
| 38              | 101-441 PW General          | 1,369.77         | 2.40%              | 2,165            | 0             | 2,165                 | 238               | 2,403           |
| 54              | 209 Cemeteries              | 138.62           | 0.24%              | 219              | 0             | 219                   | 24                | 243             |
| 57              | 226 Solid Waste / Rubbish   | 6.71             | 0.01%              | 11               | 0             | 11                    | 1                 | 12              |
| 77              | 243 Brownfield Redvlp Auth  | 74.33            | 0.13%              | 117              | 0             | 117                   | 13                | 130             |
| 94              | 590 Sewer Fund              | 214.12           | 0.37%              | 338              | 0             | 338                   | 37                | 376             |
| 95              | 591 Water Fund              | 3,421.46         | 5.98%              | 5,408            | 0             | 5,408                 | 595               | 6,003           |
| <b>Subtotal</b> |                             | <b>57,174.12</b> | <b>100.00%</b>     | <b>\$90,370</b>  | <b>\$0</b>    | <b>\$90,370</b>       | <b>\$9,340</b>    | <b>\$99,710</b> |
| Direct Bills    |                             |                  |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>    |                             |                  |                    |                  |               | <b>\$90,370</b>       |                   | <b>\$99,710</b> |

Allocation Basis Units: \$ Postage Charges

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**Allocation Summary**

**Seq. 11: 101-215 City Clerk**

| Seq # | Department Name              | Records<br>Management | Mailroom | Total  |
|-------|------------------------------|-----------------------|----------|--------|
| 4     | 101-172 City Manager         | \$717                 | \$94     | \$811  |
| 6     | 101-228, 229, 230 Info Tech  | 5                     | 1        | 6      |
| 7     | 101-191 Accounting Dept      | 2,505                 | 477      | 2,982  |
| 8     | 101-192 Financial Services   | 222                   | 1,726    | 1,948  |
| 9     | 101-210 Management Services  | 295                   | 2,867    | 3,162  |
| 10    | 101-212 Budgeting            | 9                     | 0        | 9      |
| 11    | 101-215 City Clerk           | 1,021                 | 337      | 1,358  |
| 12    | 101-216 Records              | 5                     | 0        | 5      |
| 13    | 101-223 Internal Auditor     | 122                   | 0        | 122    |
| 14    | 101-233 Purchasing           | 638                   | 91       | 729    |
| 16    | 101-253 Treasury             | 1,195                 | 5,257    | 6,452  |
| 18    | 101-266 City Attorney        | 23,198                | 369      | 23,567 |
| 19    | 101-270 Human Resources      | 881                   | 915      | 1,796  |
| 20    | 101-345, 349 Public Safety   | 9,763                 | 20,340   | 30,104 |
| 22    | 101-715 CPED Admin           | 942                   | 25,169   | 26,111 |
| 23    | 101-751 Parks & Rec Admin    | 208                   | 211      | 419    |
| 28    | 101-257 Assessing            | 208                   | 964      | 1,171  |
| 29    | 101-262 Elections            | 1,150                 | 31,724   | 32,874 |
| 31    | 101-346 Public Safety COPS   | 714                   | 0        | 714    |
| 32    | 101-347 Public Safety Ops    | 142                   | 0        | 142    |
| 33    | 101-348 Criminal Invstgn Div | 1,327                 | 0        | 1,327  |
| 35    | 101-385 Code Enforcement     | 0                     | 0        | 0      |
| 38    | 101-441 PW General           | 0                     | 2,403    | 2,403  |
| 42    | 101-701 Planning             | 1,185                 | 0        | 1,185  |
| 45    | 101-724 Community Develop    | 182                   | 0        | 182    |
| 46    | 101-728 Econ Dev             | 142                   | 0        | 142    |
| 54    | 209 Cemeteries               | 400                   | 243      | 643    |
| 57    | 226 Solid Waste / Rubbish    | 0                     | 12       | 12     |
| 77    | 243 Brownfield Redvlp Auth   | 0                     | 130      | 130    |
| 94    | 590 Sewer Fund               | 380                   | 376      | 755    |

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**Allocation Summary**

**Seq. 11: 101-215 City Clerk**

| Seq #               | Department Name    | Records<br>Management | Mailroom        | Total            |
|---------------------|--------------------|-----------------------|-----------------|------------------|
| 95                  | 591 Water Fund     | 2,527                 | 6,003           | 8,530            |
| 96                  | 677 Insurance Fund | 5                     | 0               | 5                |
| <b>Direct Bills</b> |                    | <b>\$0</b>            | <b>\$0</b>      | <b>\$0</b>       |
| <b>Total</b>        |                    | <b>\$50,087</b>       | <b>\$99,710</b> | <b>\$149,798</b> |

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**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 / General Government** Costs related to voter registration of all City residents and administration of all elections in compliance with federal, state, and local laws are not allocated in the 2 CFR Part 200 CAP.

The plan is designed to allocate other central service departments' costs to the various departments, including this department. These costs are designated as first and second incoming costs and are added to the expenses of the department for further allocation to benefiting departments.

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

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**A. Department Costs**

**Seq. 12: 101-216 Records**

| Description                               | Type                  | Amount            | General Admin | Records Mgmt    | Mailroom        | Elections / Gen Gov |
|-------------------------------------------|-----------------------|-------------------|---------------|-----------------|-----------------|---------------------|
| <b>Personnel Costs</b>                    |                       |                   |               |                 |                 |                     |
| Salaries                                  | S1                    | \$80,724          | \$0           | \$24,879        | \$48,434        | \$7,410             |
|                                           | <i>Salary % Split</i> |                   | <i>0.00%</i>  | <i>30.82%</i>   | <i>60.00%</i>   | <i>9.18%</i>        |
| Fringe Benefits                           | S                     | 28,849            | 0             | 8,891           | 17,309          | 2,648               |
| <b>Subtotal - Personnel Costs</b>         |                       | <b>\$109,573</b>  | <b>\$0</b>    | <b>\$33,770</b> | <b>\$65,744</b> | <b>\$10,059</b>     |
| <b>Services &amp; Supplies Cost</b>       |                       |                   |               |                 |                 |                     |
| 727.001 Office Supplies & Forms           | P                     | 2,024             | 0             | 2,024           | 0               | 0                   |
| 801.000 Prof. & Contractual Svcs          | P                     | 2,977             | 0             | 2,977           | 0               | 0                   |
| 810.003 Memberships & Subscriptions       | P                     | 89                | 0             | 0               | 0               | 89                  |
| 811.000 Professional Development          | P                     | 3,326             | 0             | 3,326           | 0               | 0                   |
| 815.000 Software and Applications         | P                     | 1,485             | 0             | 1,485           | 0               | 0                   |
| 830.004 General Insurance Fund            | P                     | 1,704             | 0             | 1,704           | 0               | 0                   |
| 850.000 Comms & Network Svcs              | P                     | 1,255             | 0             | 1,255           | 0               | 0                   |
| 920 Utilities                             | P                     | 8,941             | 0             | 8,941           | 0               | 0                   |
| 930.000 Repairs & Maint Services          | P                     | 553               | 0             | 553             | 0               | 0                   |
| 940.000 Lease Property - GASB 87          | D                     | 36,200            | 0             | 0               | 0               | 0                   |
| 940.000 Rental/Lease Property             | P                     | 18,100            | 0             | 18,100          | 0               | 0                   |
| 941.000 Rental/Lease Equipment            | P                     | 148               | 0             | 148             | 0               | 0                   |
| 949.000 Rental/Lease Contra (GASB 87)     | D                     | (36,200)          | 0             | 0               | 0               | 0                   |
| 976.000 Office Equip & Furniture          | D                     | 16,680            | 0             | 0               | 0               | 0                   |
| <b>Subtotal - Services &amp; Supplies</b> |                       | <b>\$57,283</b>   | <b>\$0</b>    | <b>\$40,514</b> | <b>\$0</b>      | <b>\$89</b>         |
| <b>Department Cost Total</b>              |                       | <b>\$166,855</b>  | <b>\$0</b>    | <b>\$74,284</b> | <b>\$65,744</b> | <b>\$10,148</b>     |
| <b>Adjustments to Cost</b>                |                       |                   |               |                 |                 |                     |
| 976.000 Office Equip & Furniture          | D                     | (16,680)          | 0             | 0               | 0               | 0                   |
| 940.000 Lease Property - GASB 87          | D                     | (36,200)          | 0             | 0               | 0               | 0                   |
| 949.000 Rental/Lease Contra (GASB 87)     | D                     | 36,200            | 0             | 0               | 0               | 0                   |
| <b>Subtotal - Adjustments</b>             |                       | <b>(\$16,680)</b> | <b>\$0</b>    | <b>\$0</b>      | <b>\$0</b>      | <b>\$0</b>          |
| <b>Total Costs After Adjustments</b>      |                       | <b>150,175</b>    | <b>0</b>      | <b>74,284</b>   | <b>65,744</b>   | <b>10,148</b>       |
| General Admin Distribution                |                       |                   | 0             | 0               | 0               | 0                   |
| <b>Grand Total</b>                        |                       | <b>\$150,175</b>  | <b>\$0</b>    | <b>\$74,284</b> | <b>\$65,744</b> | <b>\$10,148</b>     |

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A. Department Costs

Seq. 12: 101-216 Records

| Description | Type | Amount | General Admin | Records Mgmt | Mailroom | Elections / Gen Gov |
|-------------|------|--------|---------------|--------------|----------|---------------------|
|-------------|------|--------|---------------|--------------|----------|---------------------|

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**B. Incoming Costs (Default Spread Expenditures)**

**Seq. 12: 101-216 Records**

| Seq # | Department/Cost Pool                          | First Incoming | Second Incoming | Total Incoming | Records Mgmt  | Mailroom     | Elections / Gen Gov |
|-------|-----------------------------------------------|----------------|-----------------|----------------|---------------|--------------|---------------------|
| 1     | City Hall                                     | \$515          | \$2             | \$517          | \$256         | \$226        | \$35                |
| 1     | Other Buildings *                             | 34,260         | 100             | 34,360         | 34,360        | 0            | 0                   |
|       | <b>Subtotal - Building Depreciation</b>       | <b>34,775</b>  | <b>102</b>      | <b>34,877</b>  | <b>34,616</b> | <b>226</b>   | <b>35</b>           |
| 2     | City Hall Equipment                           | 91             | 0               | 91             | 45            | 40           | 6                   |
| 2     | IT - Network                                  | 2,349          | 3               | 2,353          | 1,164         | 1,030        | 159                 |
| 2     | Department Specific - Asset Depreciation      | 2,103          | 3               | 2,105          | 1,041         | 922          | 142                 |
| 2     | Voice over IP System                          | 55             | 0               | 55             | 27            | 24           | 4                   |
| 2     | Kronos                                        | 291            | 0               | 291            | 144           | 127          | 20                  |
| 2     | SBITA - NeoGov                                | 64             | 0               | 64             | 32            | 28           | 4                   |
| 2     | SBITA - KnowBe4                               | 18             | 0               | 18             | 9             | 8            | 1                   |
| 2     | Security Camera Upgrade                       | 280            | 0               | 281            | 139           | 123          | 19                  |
|       | <b>Subtotal - Equipment Depreciation</b>      | <b>5,251</b>   | <b>7</b>        | <b>5,258</b>   | <b>2,601</b>  | <b>2,302</b> | <b>355</b>          |
| 3     | Parking                                       | 1,010          | 269             | 1,279          | 633           | 560          | 86                  |
|       | <b>Subtotal - 101-271 Other General</b>       | <b>1,010</b>   | <b>269</b>      | <b>1,279</b>   | <b>633</b>    | <b>560</b>   | <b>86</b>           |
| 4     | Management & Leadership                       | 3,365          | 729             | 4,095          | 2,025         | 1,793        | 277                 |
|       | <b>Subtotal - 101-172 City Manager</b>        | <b>3,365</b>   | <b>729</b>      | <b>4,095</b>   | <b>2,025</b>  | <b>1,793</b> | <b>277</b>          |
| 5     | City Hall                                     | 3,245          | 843             | 4,088          | 2,022         | 1,790        | 276                 |
|       | <b>Subtotal - 101-265 Bldgs &amp; Grounds</b> | <b>3,245</b>   | <b>843</b>      | <b>4,088</b>   | <b>2,022</b>  | <b>1,790</b> | <b>276</b>          |
| 6     | PC / Network Support                          | 5,169          | 639             | 5,808          | 2,873         | 2,543        | 392                 |
| 6     | App - Eden                                    | 777            | 72              | 849            | 420           | 372          | 57                  |
| 6     | App - BS & A                                  | 337            | 44              | 381            | 188           | 167          | 26                  |
| 6     | App - Kronos                                  | 564            | 30              | 594            | 294           | 260          | 40                  |
| 6     | App - NeoGov                                  | 52             | 0               | 52             | 26            | 23           | 4                   |
| 6     | VOIP                                          | 226            | 0               | 226            | 112           | 99           | 15                  |
|       | <b>Subtotal - 101-228, 229, 230 Info Tech</b> | <b>7,126</b>   | <b>785</b>      | <b>7,910</b>   | <b>3,913</b>  | <b>3,463</b> | <b>535</b>          |
| 7     | Payroll                                       | 29             | 7               | 36             | 18            | 16           | 2                   |
| 7     | Audit and Accounting                          | 1,991          | 429             | 2,419          | 1,197         | 1,059        | 163                 |
| 7     | Accounts Payable                              | 9              | 2               | 12             | 6             | 5            | 1                   |
| 7     | Risk Management                               | 3              | 1               | 3              | 2             | 1            | 0                   |
|       | <b>Subtotal - 101-191 Accounting Dept</b>     | <b>2,032</b>   | <b>439</b>      | <b>2,471</b>   | <b>1,222</b>  | <b>1,082</b> | <b>167</b>          |
| 8     | Accounts Payable                              | 1,428          | 236             | 1,663          | 823           | 728          | 112                 |
| 8     | Payroll                                       | 200            | 32              | 232            | 115           | 102          | 16                  |
|       | <b>Subtotal - 101-192 Financial Services</b>  | <b>1,627</b>   | <b>268</b>      | <b>1,895</b>   | <b>938</b>    | <b>830</b>   | <b>128</b>          |

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**B. Incoming Costs (Default Spread Expenditures)**

**Seq. 12: 101-216 Records**

| Seq #                     | Department/Cost Pool                           | First Incoming  | Second Incoming | Total Incoming   | Records Mgmt         | Mailroom        | Elections / Gen Gov |
|---------------------------|------------------------------------------------|-----------------|-----------------|------------------|----------------------|-----------------|---------------------|
| 9                         | Risk Management                                | 50              | 7               | 57               | 28                   | 25              | 4                   |
| 9                         | Accounts Payable                               | 73              | 11              | 84               | 41                   | 37              | 6                   |
| 9                         | Payroll                                        | 39              | 5               | 44               | 22                   | 19              | 3                   |
|                           | <b>Subtotal - 101-210 Management Services</b>  | <b>162</b>      | <b>23</b>       | <b>185</b>       | <b>91</b>            | <b>81</b>       | <b>12</b>           |
| 10                        | Budget                                         | 365             | 40              | 405              | 200                  | 177             | 27                  |
| 10                        | Cost Plan                                      | 877             | 0               | 877              | 434                  | 384             | 59                  |
|                           | <b>Subtotal - 101-212 Budgeting</b>            | <b>1,242</b>    | <b>40</b>       | <b>1,282</b>     | <b>634</b>           | <b>561</b>      | <b>87</b>           |
| 11                        | Records Management                             | 5               | 1               | 5                | 3                    | 2               | 0                   |
|                           | <b>Subtotal - 101-215 City Clerk</b>           | <b>5</b>        | <b>1</b>        | <b>5</b>         | <b>3</b>             | <b>2</b>        | <b>0</b>            |
| 12                        | Records Mgmt                                   | 0               | 12              | 12               | 6                    | 5               | 1                   |
|                           | <b>Subtotal - 101-216 Records</b>              | <b>0</b>        | <b>12</b>       | <b>12</b>        | <b>6</b>             | <b>5</b>        | <b>1</b>            |
| 13                        | Internal Audit                                 | 0               | 119             | 119              | 59                   | 52              | 8                   |
|                           | <b>Subtotal - 101-223 Internal Auditor</b>     | <b>0</b>        | <b>119</b>      | <b>119</b>       | <b>59</b>            | <b>52</b>       | <b>8</b>            |
| 14                        | Purchasing                                     | 0               | 1,803           | 1,803            | 892                  | 789             | 122                 |
|                           | <b>Subtotal - 101-233 Purchasing</b>           | <b>0</b>        | <b>1,803</b>    | <b>1,803</b>     | <b>892</b>           | <b>789</b>      | <b>122</b>          |
| 17                        | Customer Service                               | 0               | 1,781           | 1,781            | 881                  | 779             | 120                 |
|                           | <b>Subtotal - 101-261 311 Customer Service</b> | <b>0</b>        | <b>1,781</b>    | <b>1,781</b>     | <b>881</b>           | <b>779</b>      | <b>120</b>          |
| 18                        | Advise and Counsel                             | 0               | 431             | 431              | 213                  | 189             | 29                  |
| 18                        | Labor Relations                                | 0               | 154             | 154              | 76                   | 68              | 10                  |
| 18                        | Risk Management                                | 0               | 22              | 22               | 11                   | 9               | 1                   |
|                           | <b>Subtotal - 101-266 City Attorney</b>        | <b>0</b>        | <b>607</b>      | <b>607</b>       | <b>300</b>           | <b>266</b>      | <b>41</b>           |
| 19                        | Human Resources                                | 0               | 1,822           | 1,822            | 901                  | 798             | 123                 |
|                           | <b>Subtotal - 101-270 Human Resources</b>      | <b>0</b>        | <b>1,822</b>    | <b>1,822</b>     | <b>901</b>           | <b>798</b>      | <b>123</b>          |
| 24                        | General Fund OPEB                              | 0               | 11,821          | 11,821           | 5,847                | 5,175           | 799                 |
|                           | <b>Subtotal - OPEB / Retirement Board</b>      | <b>0</b>        | <b>11,821</b>   | <b>11,821</b>    | <b>5,847</b>         | <b>5,175</b>    | <b>799</b>          |
| <b>Total Incoming</b>     |                                                | <b>\$59,840</b> | <b>\$21,470</b> | <b>\$81,309</b>  | <b>\$57,583</b>      | <b>\$20,553</b> | <b>\$3,172</b>      |
| <b>C. Total Allocated</b> |                                                |                 |                 | <b>\$231,484</b> | <b>\$131,867</b>     | <b>\$86,297</b> | <b>\$13,320</b>     |
|                           |                                                |                 |                 |                  | <b>56.97%</b>        | <b>37.28%</b>   | <b>5.75%</b>        |
|                           |                                                |                 |                 |                  | <b>Not Allocated</b> |                 |                     |

**City of Kalamazoo, MI**  
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**Allocation Details**  
**Cost Pool 1: Records Mgmt**

**Seq. 12: 101-216 Records**

| Seq #           | Department Name              | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------|------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 4               | 101-172 City Manager         | 1.58          | 1.58%              | \$1,915          | \$0           | \$1,915               | \$0               | \$1,915          |
| 6               | 101-228, 229, 230 Info Tech  | 0.01          | 0.01%              | 12               | 0             | 12                    | 0                 | 12               |
| 7               | 101-191 Accounting Dept      | 5.52          | 5.52%              | 6,690            | 0             | 6,690                 | 0                 | 6,690            |
| 8               | 101-192 Financial Services   | 0.49          | 0.49%              | 594              | 0             | 594                   | 0                 | 594              |
| 9               | 101-210 Management Services  | 0.65          | 0.65%              | 788              | 0             | 788                   | 0                 | 788              |
| 10              | 101-212 Budgeting            | 0.02          | 0.02%              | 24               | 0             | 24                    | 0                 | 24               |
| 11              | 101-215 City Clerk           | 2.25          | 2.25%              | 2,727            | 0             | 2,727                 | 0                 | 2,727            |
| 12              | 101-216 Records              | 0.01          | 0.01%              | 12               | 0             | 12                    | 0                 | 12               |
| 13              | 101-223 Internal Auditor     | 0.24          | 0.24%              | 291              | 0             | 291                   | 29                | 319              |
| 14              | 101-233 Purchasing           | 1.26          | 1.26%              | 1,527            | 0             | 1,527                 | 150               | 1,677            |
| 16              | 101-253 Treasury             | 2.36          | 2.36%              | 2,860            | 0             | 2,860                 | 281               | 3,142            |
| 18              | 101-266 City Attorney        | 45.81         | 45.81%             | 55,520           | 0             | 55,520                | 5,463             | 60,984           |
| 19              | 101-270 Human Resources      | 1.74          | 1.74%              | 2,109            | 0             | 2,109                 | 208               | 2,316            |
| 20              | 101-345, 349 Public Safety   | 19.28         | 19.28%             | 23,367           | 0             | 23,367                | 2,299             | 25,666           |
| 22              | 101-715 CPED Admin           | 1.86          | 1.86%              | 2,254            | 0             | 2,254                 | 222               | 2,476            |
| 23              | 101-751 Parks & Rec Admin    | 0.41          | 0.41%              | 497              | 0             | 497                   | 49                | 546              |
| 28              | 101-257 Assessing            | 0.41          | 0.41%              | 497              | 0             | 497                   | 49                | 546              |
| 29              | 101-262 Elections            | 2.27          | 2.27%              | 2,751            | 0             | 2,751                 | 271               | 3,022            |
| 31              | 101-346 Public Safety COPS   | 1.41          | 1.41%              | 1,709            | 0             | 1,709                 | 168               | 1,877            |
| 32              | 101-347 Public Safety Ops    | 0.28          | 0.28%              | 339              | 0             | 339                   | 33                | 373              |
| 33              | 101-348 Criminal Invstgn Div | 2.62          | 2.62%              | 3,175            | 0             | 3,175                 | 312               | 3,488            |
| 42              | 101-701 Planning             | 2.34          | 2.34%              | 2,836            | 0             | 2,836                 | 279               | 3,115            |
| 45              | 101-724 Community Develop    | 0.36          | 0.36%              | 436              | 0             | 436                   | 43                | 479              |
| 46              | 101-728 Econ Dev             | 0.28          | 0.28%              | 339              | 0             | 339                   | 33                | 373              |
| 54              | 209 Cemeteries               | 0.79          | 0.79%              | 957              | 0             | 957                   | 94                | 1,052            |
| 94              | 590 Sewer Fund               | 0.75          | 0.75%              | 909              | 0             | 909                   | 89                | 998              |
| 95              | 591 Water Fund               | 4.99          | 4.99%              | 6,048            | 0             | 6,048                 | 595               | 6,643            |
| 96              | 677 Insurance Fund           | 0.01          | 0.01%              | 12               | 0             | 12                    | 1                 | 13               |
| <b>Subtotal</b> |                              | <b>100.00</b> | <b>100.00%</b>     | <b>\$121,197</b> | <b>\$0</b>    | <b>\$121,197</b>      | <b>\$10,671</b>   | <b>\$131,867</b> |
| Direct Bills    |                              |               |                    |                  |               | 0                     |                   | 0                |

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Allocation Details  
Cost Pool 1: Records Mgmt

Seq. 12: 101-216 Records

| Seq # | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total     |
|-------|-----------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|-----------|
| Total |                 |       |                    |                  |               | \$121,197             |                   | \$131,867 |

Allocation Basis Units: % of Records Services, pro-rated

**City of Kalamazoo, MI**  
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**Allocation Details**  
**Cost Pool 2: Mailroom**

**Seq. 12: 101-216 Records**

| Seq #           | Department Name             | Units            | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|-----------------|-----------------------------|------------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 4               | 101-172 City Manager        | 59.21            | 0.10%              | \$80             | \$0           | \$80                  | \$0               | \$80            |
| 6               | 101-228, 229, 230 Info Tech | 0.67             | 0.00%              | 1                | 0             | 1                     | 0                 | 1               |
| 7               | 101-191 Accounting Dept     | 301.87           | 0.53%              | 406              | 0             | 406                   | 0                 | 406             |
| 8               | 101-192 Financial Services  | 1,091.96         | 1.91%              | 1,470            | 0             | 1,470                 | 0                 | 1,470           |
| 9               | 101-210 Management Services | 1,814.01         | 3.17%              | 2,441            | 0             | 2,441                 | 0                 | 2,441           |
| 11              | 101-215 City Clerk          | 213.28           | 0.37%              | 287              | 0             | 287                   | 0                 | 287             |
| 14              | 101-233 Purchasing          | 52.09            | 0.09%              | 70               | 0             | 70                    | 9                 | 79              |
| 16              | 101-253 Treasury            | 2,996.04         | 5.24%              | 4,032            | 0             | 4,032                 | 522               | 4,554           |
| 18              | 101-266 City Attorney       | 210.42           | 0.37%              | 283              | 0             | 283                   | 37                | 320             |
| 19              | 101-270 Human Resources     | 521.43           | 0.91%              | 702              | 0             | 702                   | 91                | 793             |
| 20              | 101-345, 349 Public Safety  | 11,592.83        | 20.28%             | 15,601           | 0             | 15,601                | 2,020             | 17,621          |
| 22              | 101-715 CPED Admin          | 14,344.63        | 25.09%             | 19,304           | 0             | 19,304                | 2,499             | 21,804          |
| 23              | 101-751 Parks & Rec Admin   | 120.46           | 0.21%              | 162              | 0             | 162                   | 21                | 183             |
| 28              | 101-257 Assessing           | 549.14           | 0.96%              | 739              | 0             | 739                   | 96                | 835             |
| 29              | 101-262 Elections           | 18,081.07        | 31.62%             | 24,333           | 0             | 24,333                | 3,150             | 27,483          |
| 35              | 101-385 Code Enforcement    | 0.00             | 0.00%              | 0                | 0             | 0                     | 0                 | 0               |
| 38              | 101-441 PW General          | 1,369.77         | 2.40%              | 1,843            | 0             | 1,843                 | 239               | 2,082           |
| 54              | 209 Cemeteries              | 138.62           | 0.24%              | 187              | 0             | 187                   | 24                | 211             |
| 57              | 226 Solid Waste / Rubbish   | 6.71             | 0.01%              | 9                | 0             | 9                     | 1                 | 10              |
| 77              | 243 Brownfield Redvlp Auth  | 74.33            | 0.13%              | 100              | 0             | 100                   | 13                | 113             |
| 94              | 590 Sewer Fund              | 214.12           | 0.37%              | 288              | 0             | 288                   | 37                | 325             |
| 95              | 591 Water Fund              | 3,421.46         | 5.98%              | 4,604            | 0             | 4,604                 | 596               | 5,201           |
| <b>Subtotal</b> |                             | <b>57,174.12</b> | <b>100.00%</b>     | <b>\$76,942</b>  | <b>\$0</b>    | <b>\$76,942</b>       | <b>\$9,355</b>    | <b>\$86,297</b> |
| Direct Bills    |                             |                  |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>    |                             |                  |                    |                  |               | <b>\$76,942</b>       |                   | <b>\$86,297</b> |

Allocation Basis Units: \$ Postage Charges

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**Allocation Summary**

**Seq. 12: 101-216 Records**

| Seq # | Department Name              | Records Mgmt | Mailroom | Total   |
|-------|------------------------------|--------------|----------|---------|
| 4     | 101-172 City Manager         | \$1,915      | \$80     | \$1,995 |
| 6     | 101-228, 229, 230 Info Tech  | 12           | 1        | 13      |
| 7     | 101-191 Accounting Dept      | 6,690        | 406      | 7,096   |
| 8     | 101-192 Financial Services   | 594          | 1,470    | 2,063   |
| 9     | 101-210 Management Services  | 788          | 2,441    | 3,229   |
| 10    | 101-212 Budgeting            | 24           | 0        | 24      |
| 11    | 101-215 City Clerk           | 2,727        | 287      | 3,014   |
| 12    | 101-216 Records              | 12           | 0        | 12      |
| 13    | 101-223 Internal Auditor     | 319          | 0        | 319     |
| 14    | 101-233 Purchasing           | 1,677        | 79       | 1,757   |
| 16    | 101-253 Treasury             | 3,142        | 4,554    | 7,696   |
| 18    | 101-266 City Attorney        | 60,984       | 320      | 61,303  |
| 19    | 101-270 Human Resources      | 2,316        | 793      | 3,109   |
| 20    | 101-345, 349 Public Safety   | 25,666       | 17,621   | 43,287  |
| 22    | 101-715 CPED Admin           | 2,476        | 21,804   | 24,280  |
| 23    | 101-751 Parks & Rec Admin    | 546          | 183      | 729     |
| 28    | 101-257 Assessing            | 546          | 835      | 1,380   |
| 29    | 101-262 Elections            | 3,022        | 27,483   | 30,505  |
| 31    | 101-346 Public Safety COPS   | 1,877        | 0        | 1,877   |
| 32    | 101-347 Public Safety Ops    | 373          | 0        | 373     |
| 33    | 101-348 Criminal Invstgn Div | 3,488        | 0        | 3,488   |
| 35    | 101-385 Code Enforcement     | 0            | 0        | 0       |
| 38    | 101-441 PW General           | 0            | 2,082    | 2,082   |
| 42    | 101-701 Planning             | 3,115        | 0        | 3,115   |
| 45    | 101-724 Community Develop    | 479          | 0        | 479     |
| 46    | 101-728 Econ Dev             | 373          | 0        | 373     |
| 54    | 209 Cemeteries               | 1,052        | 211      | 1,262   |
| 57    | 226 Solid Waste / Rubbish    | 0            | 10       | 10      |
| 77    | 243 Brownfield Redvlp Auth   | 0            | 113      | 113     |
| 94    | 590 Sewer Fund               | 998          | 325      | 1,324   |
| 95    | 591 Water Fund               | 6,643        | 5,201    | 11,843  |

**City of Kalamazoo, MI**  
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**Allocation Summary**

**Seq. 12: 101-216 Records**

| Seq #               | Department Name    | Records Mgmt     | Mailroom        | Total            |
|---------------------|--------------------|------------------|-----------------|------------------|
| 96                  | 677 Insurance Fund | 13               | 0               | 13               |
| <b>Direct Bills</b> |                    | <b>\$0</b>       | <b>\$0</b>      | <b>\$0</b>       |
| <b>Total</b>        |                    | <b>\$131,867</b> | <b>\$86,297</b> | <b>\$218,164</b> |

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - FY2025 2 CFR Part 200**  
**101-223 Internal Auditor**

**16368**  
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**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, Downtown Economic Growth 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 departments' costs to the various departments, including this department. These costs are designated as first and second incoming costs 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, MI**  
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**A. Department Costs**

**Seq. 13: 101-223 Internal Auditor**

| Description                               | Type                  | Amount           | General Admin | Internal Audit   |
|-------------------------------------------|-----------------------|------------------|---------------|------------------|
| <b>Personnel Costs</b>                    |                       |                  |               |                  |
| Salaries                                  | S1                    | \$89,981         | \$0           | \$89,981         |
|                                           | <i>Salary % Split</i> |                  | <i>0.00%</i>  | <i>100.00%</i>   |
| Fringe Benefits                           | S                     | 22,787           | 0             | 22,787           |
| <b>Subtotal - Personnel Costs</b>         |                       | <b>\$112,768</b> | <b>\$0</b>    | <b>\$112,768</b> |
| <b>Services &amp; Supplies Cost</b>       |                       |                  |               |                  |
| 727 Supplies                              | S                     | 64               | 0             | 64               |
| 810.003 Memberships & Subscriptions       | D                     | 325              | 0             | 0                |
| 811.000 Professional Development          | S                     | 140              | 0             | 140              |
| 850.000 Comms & Network Svcs              | S                     | 528              | 0             | 528              |
| <b>Subtotal - Services &amp; Supplies</b> |                       | <b>\$1,058</b>   | <b>\$0</b>    | <b>\$733</b>     |
| <b>Department Cost Total</b>              |                       | <b>\$113,826</b> | <b>\$0</b>    | <b>\$113,501</b> |
| <b>Adjustments to Cost</b>                |                       |                  |               |                  |
| 810.003 Memberships & Subscriptions       | D                     | (325)            | 0             | 0                |
| <b>Subtotal - Adjustments</b>             |                       | <b>(\$325)</b>   | <b>\$0</b>    | <b>\$0</b>       |
| <b>Total Costs After Adjustments</b>      |                       | <b>113,501</b>   | <b>0</b>      | <b>113,501</b>   |
| General Admin Distribution                |                       |                  | 0             | 0                |
| <b>Grand Total</b>                        |                       | <b>\$113,501</b> | <b>\$0</b>    | <b>\$113,501</b> |

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

**Seq. 13: 101-223 Internal Auditor**

| Seq # | Department/Cost Pool                          | First Incoming | Second Incoming | Total Incoming | Internal Audit |
|-------|-----------------------------------------------|----------------|-----------------|----------------|----------------|
| 1     | City Hall                                     | \$990          | \$3             | \$993          | \$993          |
|       | <b>Subtotal - Building Depreciation</b>       | <b>990</b>     | <b>3</b>        | <b>993</b>     | <b>993</b>     |
| 2     | City Hall Equipment                           | 174            | 0               | 175            | 175            |
| 2     | IT - Network                                  | 1,631          | 2               | 1,634          | 1,634          |
| 2     | Voice over IP System                          | 42             | 0               | 42             | 42             |
| 2     | Kronos                                        | 220            | 0               | 221            | 221            |
| 2     | SBITA - NeoGov                                | 49             | 0               | 49             | 49             |
| 2     | SBITA - KnowBe4                               | 14             | 0               | 14             | 14             |
| 2     | Security Camera Upgrade                       | 212            | 0               | 212            | 212            |
|       | <b>Subtotal - Equipment Depreciation</b>      | <b>2,342</b>   | <b>3</b>        | <b>2,345</b>   | <b>2,345</b>   |
| 3     | Parking                                       | 764            | 203             | 967            | 967            |
|       | <b>Subtotal - 101-271 Other General</b>       | <b>764</b>     | <b>203</b>      | <b>967</b>     | <b>967</b>     |
| 4     | Management & Leadership                       | 2,544          | 551             | 3,095          | 3,095          |
|       | <b>Subtotal - 101-172 City Manager</b>        | <b>2,544</b>   | <b>551</b>      | <b>3,095</b>   | <b>3,095</b>   |
| 5     | City Hall                                     | 6,238          | 1,620           | 7,858          | 7,858          |
|       | <b>Subtotal - 101-265 Bldgs &amp; Grounds</b> | <b>6,238</b>   | <b>1,620</b>    | <b>7,858</b>   | <b>7,858</b>   |
| 6     | PC / Network Support                          | 3,590          | 444             | 4,033          | 4,033          |
| 6     | App - Eden                                    | 2,430          | 225             | 2,655          | 2,655          |
| 6     | App - BS & A                                  | 1,053          | 138             | 1,190          | 1,190          |
| 6     | App - Kronos                                  | 428            | 22              | 450            | 450            |
| 6     | App - NeoGov                                  | 39             | 0               | 39             | 39             |
| 6     | VOIP                                          | 171            | 0               | 171            | 171            |
|       | <b>Subtotal - 101-228, 229, 230 Info Tech</b> | <b>7,710</b>   | <b>829</b>      | <b>8,539</b>   | <b>8,539</b>   |
| 7     | Payroll                                       | 22             | 5               | 27             | 27             |
| 7     | Audit and Accounting                          | 978            | 211             | 1,189          | 1,189          |
| 7     | Accounts Payable                              | 1              | 0               | 2              | 2              |
| 7     | Risk Management                               | 2              | 1               | 3              | 3              |
|       | <b>Subtotal - 101-191 Accounting Dept</b>     | <b>1,004</b>   | <b>217</b>      | <b>1,220</b>   | <b>1,220</b>   |
| 8     | Accounts Payable                              | 190            | 31              | 221            | 221            |
| 8     | Payroll                                       | 151            | 24              | 175            | 175            |
|       | <b>Subtotal - 101-192 Financial Services</b>  | <b>340</b>     | <b>56</b>       | <b>396</b>     | <b>396</b>     |
| 9     | Risk Management                               | 38             | 5               | 43             | 43             |
| 9     | Accounts Payable                              | 10             | 1               | 11             | 11             |

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

**Seq. 13: 101-223 Internal Auditor**

| Seq #                     | Department/Cost Pool                          | First Incoming  | Second Incoming | Total Incoming   | Internal Audit   |
|---------------------------|-----------------------------------------------|-----------------|-----------------|------------------|------------------|
| 9                         | Payroll                                       | 29              | 4               | 33               | 33               |
|                           | <b>Subtotal - 101-210 Management Services</b> | <b>77</b>       | <b>11</b>       | <b>87</b>        | <b>87</b>        |
| 10                        | Budget                                        | 277             | 30              | 307              | 307              |
| 10                        | Cost Plan                                     | 292             | 0               | 292              | 292              |
|                           | <b>Subtotal - 101-212 Budgeting</b>           | <b>569</b>      | <b>30</b>       | <b>599</b>       | <b>599</b>       |
| 11                        | Records Management                            | 109             | 13              | 122              | 122              |
|                           | <b>Subtotal - 101-215 City Clerk</b>          | <b>109</b>      | <b>13</b>       | <b>122</b>       | <b>122</b>       |
| 12                        | Records Mgmt                                  | 291             | 29              | 319              | 319              |
|                           | <b>Subtotal - 101-216 Records</b>             | <b>291</b>      | <b>29</b>       | <b>319</b>       | <b>319</b>       |
| 13                        | Internal Audit                                | 0               | 90              | 90               | 90               |
|                           | <b>Subtotal - 101-223 Internal Auditor</b>    | <b>0</b>        | <b>90</b>       | <b>90</b>        | <b>90</b>        |
| 18                        | Advise and Counsel                            | 0               | 327             | 327              | 327              |
| 18                        | Labor Relations                               | 0               | 117             | 117              | 117              |
| 18                        | Risk Management                               | 0               | 25              | 25               | 25               |
|                           | <b>Subtotal - 101-266 City Attorney</b>       | <b>0</b>        | <b>468</b>      | <b>468</b>       | <b>468</b>       |
| 19                        | Human Resources                               | 0               | 1,377           | 1,377            | 1,377            |
|                           | <b>Subtotal - 101-270 Human Resources</b>     | <b>0</b>        | <b>1,377</b>    | <b>1,377</b>     | <b>1,377</b>     |
| 24                        | General Fund OPEB                             | 0               | 8,935           | 8,935            | 8,935            |
|                           | <b>Subtotal - OPEB / Retirement Board</b>     | <b>0</b>        | <b>8,935</b>    | <b>8,935</b>     | <b>8,935</b>     |
| <b>Total Incoming</b>     |                                               | <b>\$22,978</b> | <b>\$14,434</b> | <b>\$37,412</b>  | <b>\$37,412</b>  |
| <b>C. Total Allocated</b> |                                               |                 |                 | <b>\$150,913</b> | <b>\$150,913</b> |
|                           |                                               |                 |                 |                  | <b>100.00%</b>   |

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**Allocation Details**  
**Cost Pool 1: Internal Audit**

**Seq. 13: 101-223 Internal Auditor**

| Seq # | Department Name               | Units      | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total  |
|-------|-------------------------------|------------|--------------------|------------------|---------------|-----------------------|-------------------|--------|
| 3     | 101-271 Other General         | 548,161    | 0.32%              | \$435            | \$0           | \$435                 | \$0               | \$435  |
| 4     | 101-172 City Manager          | 2,187,199  | 1.27%              | 1,737            | 0             | 1,737                 | 0                 | 1,737  |
| 5     | 101-265 Bldgs & Grounds       | 1,751,025  | 1.02%              | 1,390            | 0             | 1,390                 | 0                 | 1,390  |
| 6     | 101-228, 229, 230 Info Tech   | 4,715,600  | 2.74%              | 3,744            | 0             | 3,744                 | 0                 | 3,744  |
| 7     | 101-191 Accounting Dept       | 762,077    | 0.44%              | 605              | 0             | 605                   | 0                 | 605    |
| 8     | 101-192 Financial Services    | 584,012    | 0.34%              | 464              | 0             | 464                   | 0                 | 464    |
| 9     | 101-210 Management Services   | 340,522    | 0.20%              | 270              | 0             | 270                   | 0                 | 270    |
| 10    | 101-212 Budgeting             | 221,937    | 0.13%              | 176              | 0             | 176                   | 0                 | 176    |
| 11    | 101-215 City Clerk            | 362,389    | 0.21%              | 288              | 0             | 288                   | 0                 | 288    |
| 12    | 101-216 Records               | 150,175    | 0.09%              | 119              | 0             | 119                   | 0                 | 119    |
| 13    | 101-223 Internal Auditor      | 113,826    | 0.07%              | 90               | 0             | 90                    | 0                 | 90     |
| 14    | 101-233 Purchasing            | 574,231    | 0.33%              | 456              | 0             | 456                   | 52                | 508    |
| 15    | 101-237 Grants Management     | 293,979    | 0.17%              | 233              | 0             | 233                   | 26                | 260    |
| 16    | 101-253 Treasury              | 883,602    | 0.51%              | 702              | 0             | 702                   | 80                | 781    |
| 17    | 101-261 311 Customer Service  | 798,975    | 0.46%              | 634              | 0             | 634                   | 72                | 706    |
| 18    | 101-266 City Attorney         | 1,172,704  | 0.68%              | 931              | 0             | 931                   | 106               | 1,037  |
| 19    | 101-270 Human Resources       | 989,758    | 0.58%              | 786              | 0             | 786                   | 89                | 875    |
| 20    | 101-345, 349 Public Safety    | 8,959,024  | 5.21%              | 7,114            | 0             | 7,114                 | 808               | 7,921  |
| 21    | 101-580 City Equipment        | 2,262,040  | 1.32%              | 1,796            | 0             | 1,796                 | 204               | 2,000  |
| 22    | 101-715 CPED Admin            | 815,995    | 0.47%              | 648              | 0             | 648                   | 74                | 721    |
| 23    | 101-751 Parks & Rec Admin     | 407,947    | 0.24%              | 324              | 0             | 324                   | 37                | 361    |
| 24    | OPEB / Retirement Board       | 1,500      | 0.00%              | 1                | 0             | 1                     | 0                 | 1      |
| 25    | 101-101 City Commission       | 99,876     | 0.06%              | 79               | 0             | 79                    | 9                 | 88     |
| 26    | 101-175 Diversity & Inclusion | 338,574    | 0.20%              | 269              | 0             | 269                   | 31                | 299    |
| 27    | 101-180 Executive Programs    | 4,200      | 0.00%              | 3                | 0             | 3                     | 0                 | 4      |
| 28    | 101-257 Assessing             | 594,837    | 0.35%              | 472              | 0             | 472                   | 54                | 526    |
| 29    | 101-262 Elections             | 725,471    | 0.42%              | 576              | 0             | 576                   | 65                | 641    |
| 31    | 101-346 Public Safety COPS    | 2,981,580  | 1.73%              | 2,367            | 0             | 2,367                 | 269               | 2,636  |
| 32    | 101-347 Public Safety Ops     | 22,853,497 | 13.30%             | 18,146           | 0             | 18,146                | 2,060             | 20,206 |
| 33    | 101-348 Criminal Invstgn Div  | 3,682,486  | 2.14%              | 2,924            | 0             | 2,924                 | 332               | 3,256  |

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**Allocation Details**  
**Cost Pool 1: Internal Audit**

**Seq. 13: 101-223 Internal Auditor**

| Seq # | Department Name                | Units     | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|--------------------------------|-----------|--------------------|------------------|---------------|-----------------------|-------------------|-------|
| 34    | 101-371 Bldg Inspection Dept   | 873,723   | 0.51%              | 694              | 0             | 694                   | 79                | 773   |
| 35    | 101-385 Code Enforcement       | 495,504   | 0.29%              | 393              | 0             | 393                   | 45                | 438   |
| 36    | 101-400 PS Contracts           | 475,796   | 0.28%              | 378              | 0             | 378                   | 43                | 421   |
| 37    | 101-426 Emerg Mgmt Homeland    | 14,959    | 0.01%              | 12               | 0             | 12                    | 1                 | 13    |
| 38    | 101-441 PW General             | 243,557   | 0.14%              | 193              | 0             | 193                   | 22                | 215   |
| 39    | 101-443 Forestry               | 349,339   | 0.20%              | 277              | 0             | 277                   | 31                | 309   |
| 40    | 101-448 Street Lights          | 1,381,635 | 0.80%              | 1,097            | 0             | 1,097                 | 125               | 1,222 |
| 41    | 101-621 Pollution Control      | 266,933   | 0.16%              | 212              | 0             | 212                   | 24                | 236   |
| 42    | 101-701 Planning               | 838,583   | 0.49%              | 666              | 0             | 666                   | 76                | 741   |
| 45    | 101-724 Community Develop      | 180,293   | 0.10%              | 143              | 0             | 143                   | 16                | 159   |
| 46    | 101-728 Econ Dev               | 529,102   | 0.31%              | 420              | 0             | 420                   | 48                | 468   |
| 47    | 101-75x Parks & Rec Activities | 1,227,555 | 0.71%              | 975              | 0             | 975                   | 111               | 1,085 |
| 48    | 101-770 Parks Maint            | 1,909,656 | 1.11%              | 1,516            | 0             | 1,516                 | 172               | 1,688 |
| 49    | 151 Cemetery Trust             | 20,100    | 0.01%              | 16               | 0             | 16                    | 2                 | 18    |
| 50    | 159 Recreation Endowment       | 5,625     | 0.00%              | 4                | 0             | 4                     | 1                 | 5     |
| 51    | 160 Mayor's Riverfront Pk      | 69,599    | 0.04%              | 55               | 0             | 55                    | 6                 | 62    |
| 52    | 202 Major Streets              | 3,755,797 | 2.19%              | 2,982            | 0             | 2,982                 | 339               | 3,321 |
| 53    | 203 Local Streets              | 2,000,988 | 1.16%              | 1,589            | 0             | 1,589                 | 180               | 1,769 |
| 54    | 209 Cemeteries                 | 440,880   | 0.26%              | 350              | 0             | 350                   | 40                | 390   |
| 55    | 211 Kzoo Muni Golf Assn        | 3,086,240 | 1.80%              | 2,451            | 0             | 2,451                 | 278               | 2,729 |
| 57    | 226 Solid Waste / Rubbish      | 3,601,427 | 2.10%              | 2,860            | 0             | 2,860                 | 325               | 3,184 |
| 58    | 232-238 Grants - Gen Gov       | 6,743     | 0.00%              | 5                | 0             | 5                     | 1                 | 6     |
| 59    | 232-40x PS Grants              | 334,245   | 0.19%              | 265              | 0             | 265                   | 30                | 296   |
| 60    | 232-585 PW Grants              | 580,772   | 0.34%              | 461              | 0             | 461                   | 52                | 513   |
| 61    | 232-697 HUD Grants - Other     | 107,952   | 0.06%              | 86               | 0             | 86                    | 10                | 95    |
| 62    | 232-726 Community Dvlp Grants  | 52,385    | 0.03%              | 42               | 0             | 42                    | 5                 | 46    |
| 63    | 232-733 Econ Dvlp Grants       | 15,789    | 0.01%              | 13               | 0             | 13                    | 1                 | 14    |
| 68    | 233-406 PS Donations           | 15,712    | 0.01%              | 12               | 0             | 12                    | 1                 | 14    |
| 70    | 233-727 Comm Dvlp Donations    | 2,694     | 0.00%              | 2                | 0             | 2                     | 0                 | 2     |
| 72    | 233-777 P&R Donations          | 13,401    | 0.01%              | 11               | 0             | 11                    | 1                 | 12    |

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**Allocation Details**  
**Cost Pool 1: Internal Audit**

**Seq. 13: 101-223 Internal Auditor**

| Seq #           | Department Name                | Units              | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------|--------------------------------|--------------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 73              | 234 FFE Aspirational Projects  | 1,525,788          | 0.89%              | 1,212            | 0             | 1,212                 | 138               | 1,349            |
| 74              | 235 Recovery Programs & Grants | 2,749,717          | 1.60%              | 2,183            | 0             | 2,183                 | 248               | 2,431            |
| 75              | 236 Light Grant                | 120,000            | 0.07%              | 95               | 0             | 95                    | 11                | 106              |
| 81              | 265 Drug Law Enforce           | 410,706            | 0.24%              | 326              | 0             | 326                   | 37                | 363              |
| 82              | 270 Historic Preservation      | 2,142              | 0.00%              | 2                | 0             | 2                     | 0                 | 2                |
| 89              | 298 Home Grant                 | 122,427            | 0.07%              | 97               | 0             | 97                    | 11                | 108              |
| 90              | 299 CDBG Grant                 | 790,516            | 0.46%              | 628              | 0             | 628                   | 71                | 699              |
| 94              | 590 Sewer Fund                 | 37,537,038         | 21.84%             | 29,805           | 0             | 29,805                | 3,383             | 33,189           |
| 95              | 591 Water Fund                 | 25,593,041         | 14.89%             | 20,321           | 0             | 20,321                | 2,307             | 22,628           |
| 96              | 677 Insurance Fund             | 17,025,460         | 9.91%              | 13,519           | 0             | 13,519                | 1,535             | 15,053           |
| 97              | 731 Pension Fund               | 2,435,299          | 1.42%              | 1,934            | 0             | 1,934                 | 220               | 2,153            |
| 98              | 737 OPEB Fund                  | 487,276            | 0.28%              | 387              | 0             | 387                   | 44                | 431              |
| 99              | 756 General Trust Fund         | 4,585              | 0.00%              | 4                | 0             | 4                     | 0                 | 4                |
| 105             | All Other                      | 4,112              | 0.00%              | 3                | 0             | 3                     | 0                 | 4                |
| <b>Subtotal</b> |                                | <b>171,882,290</b> | <b>100.00%</b>     | <b>\$136,478</b> | <b>\$0</b>    | <b>\$136,478</b>      | <b>\$14,434</b>   | <b>\$150,913</b> |
| Direct Bills    |                                |                    |                    |                  |               |                       | 0                 | 0                |
| <b>Total</b>    |                                |                    |                    |                  |               | <b>\$136,478</b>      |                   | <b>\$150,913</b> |

Allocation Basis Units: \$ Operating Expenditures, excluding Transfers, Indirect, Capital, and Debt Service

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**Allocation Summary**

**Seq. 13: 101-223 Internal Auditor**

| Seq # | Department Name               | Internal Audit | Total  |
|-------|-------------------------------|----------------|--------|
| 3     | 101-271 Other General         | \$435          | \$435  |
| 4     | 101-172 City Manager          | 1,737          | 1,737  |
| 5     | 101-265 Bldgs & Grounds       | 1,390          | 1,390  |
| 6     | 101-228, 229, 230 Info Tech   | 3,744          | 3,744  |
| 7     | 101-191 Accounting Dept       | 605            | 605    |
| 8     | 101-192 Financial Services    | 464            | 464    |
| 9     | 101-210 Management Services   | 270            | 270    |
| 10    | 101-212 Budgeting             | 176            | 176    |
| 11    | 101-215 City Clerk            | 288            | 288    |
| 12    | 101-216 Records               | 119            | 119    |
| 13    | 101-223 Internal Auditor      | 90             | 90     |
| 14    | 101-233 Purchasing            | 508            | 508    |
| 15    | 101-237 Grants Management     | 260            | 260    |
| 16    | 101-253 Treasury              | 781            | 781    |
| 17    | 101-261 311 Customer Service  | 706            | 706    |
| 18    | 101-266 City Attorney         | 1,037          | 1,037  |
| 19    | 101-270 Human Resources       | 875            | 875    |
| 20    | 101-345, 349 Public Safety    | 7,921          | 7,921  |
| 21    | 101-580 City Equipment        | 2,000          | 2,000  |
| 22    | 101-715 CPED Admin            | 721            | 721    |
| 23    | 101-751 Parks & Rec Admin     | 361            | 361    |
| 24    | OPEB / Retirement Board       | 1              | 1      |
| 25    | 101-101 City Commission       | 88             | 88     |
| 26    | 101-175 Diversity & Inclusion | 299            | 299    |
| 27    | 101-180 Executive Programs    | 4              | 4      |
| 28    | 101-257 Assessing             | 526            | 526    |
| 29    | 101-262 Elections             | 641            | 641    |
| 31    | 101-346 Public Safety COPS    | 2,636          | 2,636  |
| 32    | 101-347 Public Safety Ops     | 20,206         | 20,206 |
| 33    | 101-348 Criminal Invstgn Div  | 3,256          | 3,256  |
| 34    | 101-371 Bldg Inspection Dept  | 773            | 773    |

**City of Kalamazoo, MI**  
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**Allocation Summary**

**Seq. 13: 101-223 Internal Auditor**

| Seq # | Department Name                | Internal Audit | Total |
|-------|--------------------------------|----------------|-------|
| 35    | 101-385 Code Enforcement       | 438            | 438   |
| 36    | 101-400 PS Contracts           | 421            | 421   |
| 37    | 101-426 Emerg Mgmt Homeland    | 13             | 13    |
| 38    | 101-441 PW General             | 215            | 215   |
| 39    | 101-443 Forestry               | 309            | 309   |
| 40    | 101-448 Street Lights          | 1,222          | 1,222 |
| 41    | 101-621 Pollution Control      | 236            | 236   |
| 42    | 101-701 Planning               | 741            | 741   |
| 45    | 101-724 Community Develop      | 159            | 159   |
| 46    | 101-728 Econ Dev               | 468            | 468   |
| 47    | 101-75x Parks & Rec Activities | 1,085          | 1,085 |
| 48    | 101-770 Parks Maint            | 1,688          | 1,688 |
| 49    | 151 Cemetery Trust             | 18             | 18    |
| 50    | 159 Recreation Endowment       | 5              | 5     |
| 51    | 160 Mayor's Riverfront Pk      | 62             | 62    |
| 52    | 202 Major Streets              | 3,321          | 3,321 |
| 53    | 203 Local Streets              | 1,769          | 1,769 |
| 54    | 209 Cemeteries                 | 390            | 390   |
| 55    | 211 Kzoo Muni Golf Assn        | 2,729          | 2,729 |
| 57    | 226 Solid Waste / Rubbish      | 3,184          | 3,184 |
| 58    | 232-238 Grants - Gen Gov       | 6              | 6     |
| 59    | 232-40x PS Grants              | 296            | 296   |
| 60    | 232-585 PW Grants              | 513            | 513   |
| 61    | 232-697 HUD Grants - Other     | 95             | 95    |
| 62    | 232-726 Community Dvlp Grants  | 46             | 46    |
| 63    | 232-733 Econ Dvlp Grants       | 14             | 14    |
| 68    | 233-406 PS Donations           | 14             | 14    |
| 70    | 233-727 Comm Dvlp Donations    | 2              | 2     |
| 72    | 233-777 P&R Donations          | 12             | 12    |
| 73    | 234 FFE Aspirational Projects  | 1,349          | 1,349 |
| 74    | 235 Recovery Programs & Grants | 2,431          | 2,431 |

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**Allocation Summary**

**Seq. 13: 101-223 Internal Auditor**

| Seq #               | Department Name           | Internal Audit   | Total            |
|---------------------|---------------------------|------------------|------------------|
| 75                  | 236 Light Grant           | 106              | 106              |
| 81                  | 265 Drug Law Enforce      | 363              | 363              |
| 82                  | 270 Historic Preservation | 2                | 2                |
| 89                  | 298 Home Grant            | 108              | 108              |
| 90                  | 299 CDBG Grant            | 699              | 699              |
| 94                  | 590 Sewer Fund            | 33,189           | 33,189           |
| 95                  | 591 Water Fund            | 22,628           | 22,628           |
| 96                  | 677 Insurance Fund        | 15,053           | 15,053           |
| 97                  | 731 Pension Fund          | 2,153            | 2,153            |
| 98                  | 737 OPEB Fund             | 431              | 431              |
| 99                  | 756 General Trust Fund    | 4                | 4                |
| 105                 | All Other                 | 4                | 4                |
| <b>Direct Bills</b> |                           | <b>\$0</b>       | <b>\$0</b>       |
| <b>Total</b>        |                           | <b>\$150,913</b> | <b>\$150,913</b> |

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - FY2025 2 CFR Part 200**  
**101-233 Purchasing**

**16368**  
**07/29/26**

**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.

The CCTA, Downtown Development Authority (DDA), Downtown Economic Development Authority (DEGA), and Foundation for Excellence (FFE) are charged Administrative Fees for the services provided by this department. These fees are applied as credits and the net expenditures are identified and allocated as described below and the agencies are excluded from the allocations.

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 departments' costs to the various departments, including this department. These costs are designated as first and second incoming 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, MI**  
**City-Wide Cost Plan - FY2025 2 CFR Part 200**

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**A. Department Costs**

**Seq. 14: 101-233 Purchasing**

| Description                               | Type                  | Amount             | General Admin | Purchasing         |
|-------------------------------------------|-----------------------|--------------------|---------------|--------------------|
| <b>Personnel Costs</b>                    |                       |                    |               |                    |
| Salaries                                  | S1                    | \$417,283          | \$0           | \$417,283          |
|                                           | <i>Salary % Split</i> |                    | <i>0.00%</i>  | <i>100.00%</i>     |
| Fringe Benefits                           | S                     | 122,237            | 0             | 122,237            |
| <b>Subtotal - Personnel Costs</b>         |                       | <b>\$539,520</b>   | <b>\$0</b>    | <b>\$539,520</b>   |
| <b>Services &amp; Supplies Cost</b>       |                       |                    |               |                    |
| 727 Supplies                              | S                     | 881                | 0             | 881                |
| 801.000 Prof. & Contractual Svcs          | S                     | 621                | 0             | 621                |
| 810.003 Memberships & Subscriptions       | S                     | 2,359              | 0             | 2,359              |
| 815.000 Software and Applications         | S                     | 25,687             | 0             | 25,687             |
| 830.004 General Insurance Fund            | S                     | 3,504              | 0             | 3,504              |
| 850.000 Comms & Network Svcs              | S                     | 432                | 0             | 432                |
| 941.000 Copier Supplies                   | S                     | 1,204              | 0             | 1,204              |
| 941.000 Rental/Lease Equip - GASB         | D                     | 691                | 0             | 0                  |
| 949.000 Rental/Lease Contra (GASB 87)     | D                     | (669)              | 0             | 0                  |
| <b>Subtotal - Services &amp; Supplies</b> |                       | <b>\$34,711</b>    | <b>\$0</b>    | <b>\$34,688</b>    |
| <b>Department Cost Total</b>              |                       | <b>\$574,231</b>   | <b>\$0</b>    | <b>\$574,208</b>   |
| <b>Adjustments to Cost</b>                |                       |                    |               |                    |
| DDA Admin Fee                             | P                     | (6,632)            | 0             | (6,632)            |
| CCTA Admin Fee                            | P                     | (108,442)          | 0             | (108,442)          |
| DEGA Admin Fee                            | P                     | (6,632)            | 0             | (6,632)            |
| FFE Admin Fee                             | P                     | (2,537)            | 0             | (2,537)            |
| 941.000 Rental/Lease Equip - GASB         | D                     | (691)              | 0             | 0                  |
| 949.000 Rental/Lease Contra (GASB 87)     | D                     | 669                | 0             | 0                  |
| <b>Subtotal - Adjustments</b>             |                       | <b>(\$124,266)</b> | <b>\$0</b>    | <b>(\$124,243)</b> |
| <b>Total Costs After Adjustments</b>      |                       | <b>449,965</b>     | <b>0</b>      | <b>449,965</b>     |
| General Admin Distribution                |                       |                    | 0             | 0                  |
| <b>Grand Total</b>                        |                       | <b>\$449,965</b>   | <b>\$0</b>    | <b>\$449,965</b>   |

**City of Kalamazoo, MI**  
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**B. Incoming Costs (Default Spread Salary)**

**Seq. 14: 101-233 Purchasing**

| Seq # | Department/Cost Pool                          | First Incoming  | Second Incoming | Total Incoming  | Purchasing      |
|-------|-----------------------------------------------|-----------------|-----------------|-----------------|-----------------|
| 1     | City Hall                                     | \$2,393         | \$7             | \$2,400         | \$2,400         |
|       | <b>Subtotal - Building Depreciation</b>       | <b>2,393</b>    | <b>7</b>        | <b>2,400</b>    | <b>2,400</b>    |
| 2     | City Hall Equipment                           | 422             | 1               | 422             | 422             |
| 2     | IT - Network                                  | 10,898          | 15              | 10,913          | 10,913          |
| 2     | Voice over IP System                          | 226             | 0               | 227             | 227             |
| 2     | Kronos                                        | 1,194           | 2               | 1,196           | 1,196           |
| 2     | SBITA - NeoGov                                | 264             | 0               | 264             | 264             |
| 2     | SBITA - KnowBe4                               | 74              | 0               | 74              | 74              |
| 2     | Security Camera Upgrade                       | 1,149           | 2               | 1,151           | 1,151           |
|       | <b>Subtotal - Equipment Depreciation</b>      | <b>14,228</b>   | <b>19</b>       | <b>14,247</b>   | <b>14,247</b>   |
| 3     | Parking                                       | 4,142           | 1,102           | 5,244           | 5,244           |
|       | <b>Subtotal - 101-271 Other General</b>       | <b>4,142</b>    | <b>1,102</b>    | <b>5,244</b>    | <b>5,244</b>    |
| 4     | Management & Leadership                       | 13,799          | 2,991           | 16,790          | 16,790          |
|       | <b>Subtotal - 101-172 City Manager</b>        | <b>13,799</b>   | <b>2,991</b>    | <b>16,790</b>   | <b>16,790</b>   |
| 5     | City Hall                                     | 15,073          | 3,914           | 18,987          | 18,987          |
|       | <b>Subtotal - 101-265 Bldgs &amp; Grounds</b> | <b>15,073</b>   | <b>3,914</b>    | <b>18,987</b>   | <b>18,987</b>   |
| 6     | PC / Network Support                          | 23,979          | 2,963           | 26,942          | 26,942          |
| 6     | App - Eden                                    | 13,168          | 1,220           | 14,388          | 14,388          |
| 6     | App - BS & A                                  | 1,221           | 160             | 1,381           | 1,381           |
| 6     | App - Kronos                                  | 2,317           | 122             | 2,439           | 2,439           |
| 6     | App - NeoGov                                  | 213             | 0               | 213             | 213             |
| 6     | VOIP                                          | 929             | 0               | 929             | 929             |
|       | <b>Subtotal - 101-228, 229, 230 Info Tech</b> | <b>41,827</b>   | <b>4,465</b>    | <b>46,291</b>   | <b>46,291</b>   |
| 7     | Payroll                                       | 119             | 30              | 148             | 148             |
| 7     | Audit and Accounting                          | 1,693           | 365             | 2,057           | 2,057           |
| 7     | Purchasing                                    | 5,800           | 1,360           | 7,160           | 7,160           |
| 7     | Accounts Payable                              | 4               | 1               | 4               | 4               |
| 7     | Risk Management                               | 10              | 3               | 13              | 13              |
|       | <b>Subtotal - 101-191 Accounting Dept</b>     | <b>7,625</b>    | <b>1,758</b>    | <b>9,383</b>    | <b>9,383</b>    |
| 8     | Accounts Payable                              | 546             | 90              | 637             | 637             |
| 8     | Payroll                                       | 818             | 133             | 951             | 951             |
| 8     | Mgmt Services Support                         | (43,619)        | 7,890           | (35,729)        | (35,729)        |
|       | <b>Subtotal - 101-192 Financial Services</b>  | <b>(42,255)</b> | <b>8,113</b>    | <b>(34,141)</b> | <b>(34,141)</b> |

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

**Seq. 14: 101-233 Purchasing**

| Seq #                     | Department/Cost Pool                           | First Incoming   | Second Incoming | Total Incoming   | Purchasing       |
|---------------------------|------------------------------------------------|------------------|-----------------|------------------|------------------|
| 9                         | Risk Management                                | 190              | 27              | 217              | 217              |
| 9                         | Accounts Payable                               | 28               | 4               | 32               | 32               |
| 9                         | Payroll                                        | 159              | 22              | 181              | 181              |
| 9                         | Mgmt Services Support                          | 42,302           | 6,731           | 49,033           | 49,033           |
|                           | <b>Subtotal - 101-210 Management Services</b>  | <b>42,679</b>    | <b>6,784</b>    | <b>49,463</b>    | <b>49,463</b>    |
| 10                        | Budget                                         | 1,396            | 153             | 1,549            | 1,549            |
| 10                        | Cost Plan                                      | 292              | 0               | 292              | 292              |
|                           | <b>Subtotal - 101-212 Budgeting</b>            | <b>1,689</b>     | <b>153</b>      | <b>1,841</b>     | <b>1,841</b>     |
| 11                        | Records Management                             | 572              | 66              | 638              | 638              |
| 11                        | Mailroom                                       | 82               | 9               | 91               | 91               |
|                           | <b>Subtotal - 101-215 City Clerk</b>           | <b>654</b>       | <b>75</b>       | <b>729</b>       | <b>729</b>       |
| 12                        | Records Mgmt                                   | 1,527            | 150             | 1,677            | 1,677            |
| 12                        | Mailroom                                       | 70               | 9               | 79               | 79               |
|                           | <b>Subtotal - 101-216 Records</b>              | <b>1,597</b>     | <b>159</b>      | <b>1,757</b>     | <b>1,757</b>     |
| 13                        | Internal Audit                                 | 456              | 52              | 508              | 508              |
|                           | <b>Subtotal - 101-223 Internal Auditor</b>     | <b>456</b>       | <b>52</b>       | <b>508</b>       | <b>508</b>       |
| 14                        | Purchasing                                     | 0                | 328             | 328              | 328              |
|                           | <b>Subtotal - 101-233 Purchasing</b>           | <b>0</b>         | <b>328</b>      | <b>328</b>       | <b>328</b>       |
| 17                        | Customer Service                               | 0                | 3,080           | 3,080            | 3,080            |
|                           | <b>Subtotal - 101-261 311 Customer Service</b> | <b>0</b>         | <b>3,080</b>    | <b>3,080</b>     | <b>3,080</b>     |
| 18                        | Advise and Counsel                             | 0                | 1,647           | 1,647            | 1,647            |
| 18                        | Labor Relations                                | 0                | 632             | 632              | 632              |
| 18                        | Risk Management                                | 0                | 228             | 228              | 228              |
|                           | <b>Subtotal - 101-266 City Attorney</b>        | <b>0</b>         | <b>2,507</b>    | <b>2,507</b>     | <b>2,507</b>     |
| 19                        | Human Resources                                | 0                | 7,470           | 7,470            | 7,470            |
|                           | <b>Subtotal - 101-270 Human Resources</b>      | <b>0</b>         | <b>7,470</b>    | <b>7,470</b>     | <b>7,470</b>     |
| 24                        | General Fund OPEB                              | 0                | 48,473          | 48,473           | 48,473           |
|                           | <b>Subtotal - OPEB / Retirement Board</b>      | <b>0</b>         | <b>48,473</b>   | <b>48,473</b>    | <b>48,473</b>    |
| <b>Total Incoming</b>     |                                                | <b>\$103,908</b> | <b>\$91,450</b> | <b>\$195,357</b> | <b>\$195,357</b> |
| <b>C. Total Allocated</b> |                                                |                  |                 | <b>\$645,322</b> | <b>\$645,322</b> |
|                           |                                                |                  |                 |                  | <b>100.00%</b>   |

**City of Kalamazoo, MI**  
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**Allocation Details**  
**Cost Pool 1: Purchasing**

**Seq. 14: 101-233 Purchasing**

| Seq # | Department Name               | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total    |
|-------|-------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|----------|
| 3     | 101-271 Other General         | 67    | 1.98%              | \$10,982         | \$0           | \$10,982              | \$0               | \$10,982 |
| 4     | 101-172 City Manager          | 33    | 0.98%              | 5,409            | 0             | 5,409                 | 0                 | 5,409    |
| 5     | 101-265 Bldgs & Grounds       | 287   | 8.49%              | 47,044           | 0             | 47,044                | 0                 | 47,044   |
| 6     | 101-228, 229, 230 Info Tech   | 145   | 4.29%              | 23,768           | 0             | 23,768                | 0                 | 23,768   |
| 7     | 101-191 Accounting Dept       | 3     | 0.09%              | 492              | 0             | 492                   | 0                 | 492      |
| 8     | 101-192 Financial Services    | 4     | 0.12%              | 656              | 0             | 656                   | 0                 | 656      |
| 9     | 101-210 Management Services   | 9     | 0.27%              | 1,475            | 0             | 1,475                 | 0                 | 1,475    |
| 10    | 101-212 Budgeting             | 1     | 0.03%              | 164              | 0             | 164                   | 0                 | 164      |
| 11    | 101-215 City Clerk            | 17    | 0.50%              | 2,787            | 0             | 2,787                 | 0                 | 2,787    |
| 12    | 101-216 Records               | 11    | 0.33%              | 1,803            | 0             | 1,803                 | 0                 | 1,803    |
| 14    | 101-233 Purchasing            | 2     | 0.06%              | 328              | 0             | 328                   | 0                 | 328      |
| 16    | 101-253 Treasury              | 8     | 0.24%              | 1,311            | 0             | 1,311                 | 261               | 1,573    |
| 17    | 101-261 311 Customer Service  | 3     | 0.09%              | 492              | 0             | 492                   | 98                | 590      |
| 18    | 101-266 City Attorney         | 6     | 0.18%              | 983              | 0             | 983                   | 196               | 1,179    |
| 19    | 101-270 Human Resources       | 28    | 0.83%              | 4,590            | 0             | 4,590                 | 914               | 5,504    |
| 20    | 101-345, 349 Public Safety    | 294   | 8.70%              | 48,191           | 0             | 48,191                | 9,602             | 57,794   |
| 21    | 101-580 City Equipment        | 76    | 2.25%              | 12,458           | 0             | 12,458                | 2,482             | 14,940   |
| 22    | 101-715 CPED Admin            | 25    | 0.74%              | 4,098            | 0             | 4,098                 | 817               | 4,914    |
| 23    | 101-751 Parks & Rec Admin     | 22    | 0.65%              | 3,606            | 0             | 3,606                 | 719               | 4,325    |
| 25    | 101-101 City Commission       | 12    | 0.36%              | 1,967            | 0             | 1,967                 | 392               | 2,359    |
| 26    | 101-175 Diversity & Inclusion | 12    | 0.36%              | 1,967            | 0             | 1,967                 | 392               | 2,359    |
| 27    | 101-180 Executive Programs    | 1     | 0.03%              | 164              | 0             | 164                   | 33                | 197      |
| 28    | 101-257 Assessing             | 5     | 0.15%              | 820              | 0             | 820                   | 163               | 983      |
| 29    | 101-262 Elections             | 23    | 0.68%              | 3,770            | 0             | 3,770                 | 751               | 4,521    |
| 32    | 101-347 Public Safety Ops     | 19    | 0.56%              | 3,114            | 0             | 3,114                 | 621               | 3,735    |
| 33    | 101-348 Criminal Invstgn Div  | 2     | 0.06%              | 328              | 0             | 328                   | 65                | 393      |
| 34    | 101-371 Bldg Inspection Dept  | 13    | 0.38%              | 2,131            | 0             | 2,131                 | 425               | 2,555    |
| 35    | 101-385 Code Enforcement      | 9     | 0.27%              | 1,475            | 0             | 1,475                 | 294               | 1,769    |
| 37    | 101-426 Emerg Mgmt Homeland   | 3     | 0.09%              | 492              | 0             | 492                   | 98                | 590      |
| 38    | 101-441 PW General            | 5     | 0.15%              | 820              | 0             | 820                   | 163               | 983      |

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**Allocation Details**  
**Cost Pool 1: Purchasing**

**Seq. 14: 101-233 Purchasing**

| Seq # | Department Name                | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total  |
|-------|--------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|--------|
| 39    | 101-443 Forestry               | 9     | 0.27%              | 1,475            | 0             | 1,475                 | 294               | 1,769  |
| 41    | 101-621 Pollution Control      | 1     | 0.03%              | 164              | 0             | 164                   | 33                | 197    |
| 42    | 101-701 Planning               | 12    | 0.36%              | 1,967            | 0             | 1,967                 | 392               | 2,359  |
| 45    | 101-724 Community Develop      | 1     | 0.03%              | 164              | 0             | 164                   | 33                | 197    |
| 46    | 101-728 Econ Dev               | 12    | 0.36%              | 1,967            | 0             | 1,967                 | 392               | 2,359  |
| 47    | 101-75x Parks & Rec Activities | 86    | 2.55%              | 14,097           | 0             | 14,097                | 2,809             | 16,906 |
| 48    | 101-770 Parks Maint            | 72    | 2.13%              | 11,802           | 0             | 11,802                | 2,352             | 14,154 |
| 49    | 151 Cemetery Trust             | 1     | 0.03%              | 164              | 0             | 164                   | 33                | 197    |
| 52    | 202 Major Streets              | 93    | 2.75%              | 15,244           | 0             | 15,244                | 3,037             | 18,282 |
| 53    | 203 Local Streets              | 59    | 1.75%              | 9,671            | 0             | 9,671                 | 1,927             | 11,598 |
| 54    | 209 Cemeteries                 | 34    | 1.01%              | 5,573            | 0             | 5,573                 | 1,110             | 6,684  |
| 55    | 211 Kzoo Muni Golf Assn        | 1     | 0.03%              | 164              | 0             | 164                   | 33                | 197    |
| 57    | 226 Solid Waste / Rubbish      | 59    | 1.75%              | 9,671            | 0             | 9,671                 | 1,927             | 11,598 |
| 58    | 232-238 Grants - Gen Gov       | 4     | 0.12%              | 656              | 0             | 656                   | 131               | 786    |
| 59    | 232-40x PS Grants              | 7     | 0.21%              | 1,147            | 0             | 1,147                 | 229               | 1,376  |
| 60    | 232-585 PW Grants              | 6     | 0.18%              | 983              | 0             | 983                   | 196               | 1,179  |
| 61    | 232-697 HUD Grants - Other     | 1     | 0.03%              | 164              | 0             | 164                   | 33                | 197    |
| 62    | 232-726 Community Dvlp Grants  | 3     | 0.09%              | 492              | 0             | 492                   | 98                | 590    |
| 63    | 232-733 Econ Dvlp Grants       | 2     | 0.06%              | 328              | 0             | 328                   | 65                | 393    |
| 68    | 233-406 PS Donations           | 6     | 0.18%              | 983              | 0             | 983                   | 196               | 1,179  |
| 70    | 233-727 Comm Dvlp Donations    | 2     | 0.06%              | 328              | 0             | 328                   | 65                | 393    |
| 72    | 233-777 P&R Donations          | 61    | 1.81%              | 9,999            | 0             | 9,999                 | 1,992             | 11,991 |
| 73    | 234 FFE Aspirational Projects  | 118   | 3.49%              | 19,342           | 0             | 19,342                | 3,854             | 23,196 |
| 74    | 235 Recovery Programs & Grants | 7     | 0.21%              | 1,147            | 0             | 1,147                 | 229               | 1,376  |
| 75    | 236 Light Grant                | 1     | 0.03%              | 164              | 0             | 164                   | 33                | 197    |
| 76    | 242 Local Brownfield Revolv    | 3     | 0.09%              | 492              | 0             | 492                   | 98                | 590    |
| 77    | 243 Brownfield Redvlp Auth     | 17    | 0.50%              | 2,787            | 0             | 2,787                 | 555               | 3,342  |
| 78    | 244 Econ Dvlp Corp             | 10    | 0.30%              | 1,639            | 0             | 1,639                 | 327               | 1,966  |
| 81    | 265 Drug Law Enforce           | 3     | 0.09%              | 492              | 0             | 492                   | 98                | 590    |
| 82    | 270 Historic Preservation      | 1     | 0.03%              | 164              | 0             | 164                   | 33                | 197    |

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**Allocation Details**  
**Cost Pool 1: Purchasing**

**Seq. 14: 101-233 Purchasing**

| Seq #           | Department Name        | Units        | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------|------------------------|--------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 88              | 296 HUD Grant Admin    | 1            | 0.03%              | 164              | 0             | 164                   | 33                | 197              |
| 89              | 298 Home Grant         | 6            | 0.18%              | 983              | 0             | 983                   | 196               | 1,179            |
| 90              | 299 CDBG Grant         | 10           | 0.30%              | 1,639            | 0             | 1,639                 | 327               | 1,966            |
| 92              | 401 Capital Projects   | 117          | 3.46%              | 19,178           | 0             | 19,178                | 3,821             | 22,999           |
| 93              | 514 Parking System     | 4            | 0.12%              | 656              | 0             | 656                   | 131               | 786              |
| 94              | 590 Sewer Fund         | 769          | 22.76%             | 126,052          | 0             | 126,052               | 25,116            | 151,168          |
| 95              | 591 Water Fund         | 560          | 16.57%             | 91,793           | 0             | 91,793                | 18,290            | 110,083          |
| 96              | 677 Insurance Fund     | 71           | 2.10%              | 11,638           | 0             | 11,638                | 2,319             | 13,957           |
| 99              | 756 General Trust Fund | 2            | 0.06%              | 328              | 0             | 328                   | 65                | 393              |
| 105             | All Other              | 2            | 0.06%              | 328              | 0             | 328                   | 65                | 393              |
| <b>Subtotal</b> |                        | <b>3,379</b> | <b>100.00%</b>     | <b>\$553,873</b> | <b>\$0</b>    | <b>\$553,873</b>      | <b>\$91,450</b>   | <b>\$645,322</b> |
| Direct Bills    |                        |              |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>    |                        |              |                    |                  |               | <b>\$553,873</b>      |                   | <b>\$645,322</b> |

Allocation Basis Units: # Purchase Orders

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**Allocation Summary**

**Seq. 14: 101-233 Purchasing**

| Seq # | Department Name               | Purchasing | Total    |
|-------|-------------------------------|------------|----------|
| 3     | 101-271 Other General         | \$10,982   | \$10,982 |
| 4     | 101-172 City Manager          | 5,409      | 5,409    |
| 5     | 101-265 Bldgs & Grounds       | 47,044     | 47,044   |
| 6     | 101-228, 229, 230 Info Tech   | 23,768     | 23,768   |
| 7     | 101-191 Accounting Dept       | 492        | 492      |
| 8     | 101-192 Financial Services    | 656        | 656      |
| 9     | 101-210 Management Services   | 1,475      | 1,475    |
| 10    | 101-212 Budgeting             | 164        | 164      |
| 11    | 101-215 City Clerk            | 2,787      | 2,787    |
| 12    | 101-216 Records               | 1,803      | 1,803    |
| 14    | 101-233 Purchasing            | 328        | 328      |
| 16    | 101-253 Treasury              | 1,573      | 1,573    |
| 17    | 101-261 311 Customer Service  | 590        | 590      |
| 18    | 101-266 City Attorney         | 1,179      | 1,179    |
| 19    | 101-270 Human Resources       | 5,504      | 5,504    |
| 20    | 101-345, 349 Public Safety    | 57,794     | 57,794   |
| 21    | 101-580 City Equipment        | 14,940     | 14,940   |
| 22    | 101-715 CPED Admin            | 4,914      | 4,914    |
| 23    | 101-751 Parks & Rec Admin     | 4,325      | 4,325    |
| 25    | 101-101 City Commission       | 2,359      | 2,359    |
| 26    | 101-175 Diversity & Inclusion | 2,359      | 2,359    |
| 27    | 101-180 Executive Programs    | 197        | 197      |
| 28    | 101-257 Assessing             | 983        | 983      |
| 29    | 101-262 Elections             | 4,521      | 4,521    |
| 32    | 101-347 Public Safety Ops     | 3,735      | 3,735    |
| 33    | 101-348 Criminal Invstgn Div  | 393        | 393      |
| 34    | 101-371 Bldg Inspection Dept  | 2,555      | 2,555    |
| 35    | 101-385 Code Enforcement      | 1,769      | 1,769    |
| 37    | 101-426 Emerg Mgmt Homeland   | 590        | 590      |
| 38    | 101-441 PW General            | 983        | 983      |
| 39    | 101-443 Forestry              | 1,769      | 1,769    |

**City of Kalamazoo, MI**  
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**Allocation Summary**

**Seq. 14: 101-233 Purchasing**

| Seq # | Department Name                | Purchasing | Total  |
|-------|--------------------------------|------------|--------|
| 41    | 101-621 Pollution Control      | 197        | 197    |
| 42    | 101-701 Planning               | 2,359      | 2,359  |
| 45    | 101-724 Community Develop      | 197        | 197    |
| 46    | 101-728 Econ Dev               | 2,359      | 2,359  |
| 47    | 101-75x Parks & Rec Activities | 16,906     | 16,906 |
| 48    | 101-770 Parks Maint            | 14,154     | 14,154 |
| 49    | 151 Cemetery Trust             | 197        | 197    |
| 52    | 202 Major Streets              | 18,282     | 18,282 |
| 53    | 203 Local Streets              | 11,598     | 11,598 |
| 54    | 209 Cemeteries                 | 6,684      | 6,684  |
| 55    | 211 Kzoo Muni Golf Assn        | 197        | 197    |
| 57    | 226 Solid Waste / Rubbish      | 11,598     | 11,598 |
| 58    | 232-238 Grants - Gen Gov       | 786        | 786    |
| 59    | 232-40x PS Grants              | 1,376      | 1,376  |
| 60    | 232-585 PW Grants              | 1,179      | 1,179  |
| 61    | 232-697 HUD Grants - Other     | 197        | 197    |
| 62    | 232-726 Community Dvlp Grants  | 590        | 590    |
| 63    | 232-733 Econ Dvlp Grants       | 393        | 393    |
| 68    | 233-406 PS Donations           | 1,179      | 1,179  |
| 70    | 233-727 Comm Dvlp Donations    | 393        | 393    |
| 72    | 233-777 P&R Donations          | 11,991     | 11,991 |
| 73    | 234 FFE Aspirational Projects  | 23,196     | 23,196 |
| 74    | 235 Recovery Programs & Grants | 1,376      | 1,376  |
| 75    | 236 Light Grant                | 197        | 197    |
| 76    | 242 Local Brownfield Revolv    | 590        | 590    |
| 77    | 243 Brownfield Redvlp Auth     | 3,342      | 3,342  |
| 78    | 244 Econ Dvlp Corp             | 1,966      | 1,966  |
| 81    | 265 Drug Law Enforce           | 590        | 590    |
| 82    | 270 Historic Preservation      | 197        | 197    |
| 88    | 296 HUD Grant Admin            | 197        | 197    |
| 89    | 298 Home Grant                 | 1,179      | 1,179  |

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**Allocation Summary**

**Seq. 14: 101-233 Purchasing**

| Seq #               | Department Name        | Purchasing       | Total            |
|---------------------|------------------------|------------------|------------------|
| 90                  | 299 CDBG Grant         | 1,966            | 1,966            |
| 92                  | 401 Capital Projects   | 22,999           | 22,999           |
| 93                  | 514 Parking System     | 786              | 786              |
| 94                  | 590 Sewer Fund         | 151,168          | 151,168          |
| 95                  | 591 Water Fund         | 110,083          | 110,083          |
| 96                  | 677 Insurance Fund     | 13,957           | 13,957           |
| 99                  | 756 General Trust Fund | 393              | 393              |
| 105                 | All Other              | 393              | 393              |
| <b>Direct Bills</b> |                        | <b>\$0</b>       | <b>\$0</b>       |
| <b>Total</b>        |                        | <b>\$645,322</b> | <b>\$645,322</b> |

**City of Kalamazoo, MI**  
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**101-237 Grants Management**

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**Nature and Extent of Services**

The staff of the Grants Management department are responsible for providing administrative support and grant writing assistance for the various divisions of the City.

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

**Reporting** Costs associated with the staff's efforts to manage and administer the various grants of the City, including meetings, reading NOFOs, and meeting reporting requirements, are identified in this function and allocated to benefitting departments on the labor costs calculated from staff time studies.

**Writing** Costs associated with writing the grants on behalf of other departments are identified in this function and allocated to the benefitting departments on the calculation of labor costs by grant based on staff time study.

**Foundation for Excellence** Costs associated with administrative support of the FFE are identified in this cost pool and are allocated directly to the FFE.

The plan is designed to allocate other central service departments' costs to the various departments, including this department. These costs are designated as first and second incoming costs 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, MI**  
**City-Wide Cost Plan - FY2025 2 CFR Part 200**

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**A. Department Costs**

**Seq. 15: 101-237 Grants Management**

| Description                                | Type                  | Amount           | General Admin    | Grants - Reporting | Grants - Writing | Foundation for Excellence |
|--------------------------------------------|-----------------------|------------------|------------------|--------------------|------------------|---------------------------|
| <b>Personnel Costs</b>                     |                       |                  |                  |                    |                  |                           |
| Salaries                                   | S1                    | \$215,733        | \$81,374         | \$43,147           | \$81,461         | \$9,751                   |
|                                            | <i>Salary % Split</i> |                  | 37.72%           | 20.00%             | 37.76%           | 4.52%                     |
| Fringe Benefits                            | S                     | 69,595           | 26,251           | 13,919             | 26,279           | 3,146                     |
| <b>Subtotal - Personnel Costs</b>          |                       | <b>\$285,327</b> | <b>\$107,626</b> | <b>\$57,065</b>    | <b>\$107,740</b> | <b>\$12,897</b>           |
| <b>Services &amp; Supplies Cost</b>        |                       |                  |                  |                    |                  |                           |
| 727 Supplies                               | S                     | 205              | 77               | 41                 | 78               | 9                         |
| 790 Furniture, Equip, Machinery <\$5,000   | S                     | 110              | 42               | 22                 | 42               | 5                         |
| 810.003 Memberships & Subscriptions        | S                     | 769              | 290              | 154                | 290              | 35                        |
| 811.000 Professional Development           | S                     | 7,237            | 2,730            | 1,447              | 2,733            | 327                       |
| 850.000 Communication and Network Services | S                     | 330              | 124              | 66                 | 125              | 15                        |
| <b>Subtotal - Services &amp; Supplies</b>  |                       | <b>\$8,652</b>   | <b>\$3,263</b>   | <b>\$1,730</b>     | <b>\$3,267</b>   | <b>\$391</b>              |
| <b>Department Cost Total</b>               |                       | <b>\$293,979</b> | <b>\$110,889</b> | <b>\$58,796</b>    | <b>\$111,007</b> | <b>\$13,288</b>           |
| <b>Adjustments to Cost</b>                 |                       |                  |                  |                    |                  |                           |
| <b>Subtotal - Adjustments</b>              |                       | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>         | <b>\$0</b>       | <b>\$0</b>                |
| <b>Total Costs After Adjustments</b>       |                       | <b>293,979</b>   | <b>110,889</b>   | <b>58,796</b>      | <b>111,007</b>   | <b>13,288</b>             |
| General Admin Distribution                 |                       |                  | (110,889)        | 35,610             | 67,231           | 8,048                     |
| <b>Grand Total</b>                         |                       | <b>\$293,979</b> | <b>\$0</b>       | <b>\$94,406</b>    | <b>\$178,238</b> | <b>\$21,336</b>           |

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - FY2025 2 CFR Part 200**

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

**Seq. 15: 101-237 Grants Management**

| Seq # | Department/Cost Pool                          | First Incoming | Second Incoming | Total Incoming | Grants - Reporting | Grants - Writing | Foundation for Excellence |
|-------|-----------------------------------------------|----------------|-----------------|----------------|--------------------|------------------|---------------------------|
| 2     | IT - Network                                  | \$4,894        | \$7             | \$4,901        | \$1,574            | \$2,972          | \$356                     |
| 2     | Voice over IP System                          | 125            | 0               | 125            | 40                 | 76               | 9                         |
| 2     | Kronos                                        | 661            | 1               | 662            | 213                | 401              | 48                        |
| 2     | SBITA - NeoGov                                | 146            | 0               | 146            | 47                 | 89               | 11                        |
| 2     | SBITA - KnowBe4                               | 41             | 0               | 41             | 13                 | 25               | 3                         |
| 2     | Security Camera Upgrade                       | 636            | 1               | 637            | 204                | 386              | 46                        |
|       | <b>Subtotal - Equipment Depreciation</b>      | <b>6,503</b>   | <b>9</b>        | <b>6,512</b>   | <b>2,091</b>       | <b>3,948</b>     | <b>473</b>                |
| 3     | Parking                                       | 2,291          | 610             | 2,900          | 931                | 1,758            | 210                       |
|       | <b>Subtotal - 101-271 Other General</b>       | <b>2,291</b>   | <b>610</b>      | <b>2,900</b>   | <b>931</b>         | <b>1,758</b>     | <b>210</b>                |
| 4     | Management & Leadership                       | 7,631          | 1,654           | 9,285          | 2,982              | 5,629            | 674                       |
|       | <b>Subtotal - 101-172 City Manager</b>        | <b>7,631</b>   | <b>1,654</b>    | <b>9,285</b>   | <b>2,982</b>       | <b>5,629</b>     | <b>674</b>                |
| 6     | PC / Network Support                          | 10,769         | 1,331           | 12,100         | 3,886              | 7,336            | 878                       |
| 6     | App - Eden                                    | 7,289          | 675             | 7,964          | 2,557              | 4,828            | 578                       |
| 6     | App - BS & A                                  | 2,105          | 275             | 2,381          | 765                | 1,443            | 173                       |
| 6     | App - Kronos                                  | 1,283          | 67              | 1,350          | 434                | 818              | 98                        |
| 6     | App - NeoGov                                  | 118            | 0               | 118            | 38                 | 71               | 9                         |
| 6     | VOIP                                          | 514            | 0               | 514            | 165                | 312              | 37                        |
|       | <b>Subtotal - 101-228, 229, 230 Info Tech</b> | <b>22,077</b>  | <b>2,349</b>    | <b>24,426</b>  | <b>7,844</b>       | <b>14,809</b>    | <b>1,773</b>              |
| 7     | Payroll                                       | 66             | 16              | 82             | 26                 | 50               | 6                         |
| 7     | Audit and Accounting                          | 1,178          | 254             | 1,432          | 460                | 868              | 104                       |
| 7     | Accounts Payable                              | 2              | 1               | 2              | 1                  | 1                | 0                         |
| 7     | Risk Management                               | 5              | 1               | 7              | 2                  | 4                | 0                         |
|       | <b>Subtotal - 101-191 Accounting Dept</b>     | <b>1,251</b>   | <b>272</b>      | <b>1,523</b>   | <b>489</b>         | <b>923</b>       | <b>111</b>                |
| 8     | Accounts Payable                              | 301            | 50              | 351            | 113                | 213              | 25                        |
| 8     | Payroll                                       | 453            | 73              | 526            | 169                | 319              | 38                        |
| 8     | Mgmt Services Support                         | 22,321         | 3,945           | 26,266         | 8,435              | 15,925           | 1,906                     |
|       | <b>Subtotal - 101-192 Financial Services</b>  | <b>23,075</b>  | <b>4,068</b>    | <b>27,143</b>  | <b>8,716</b>       | <b>16,457</b>    | <b>1,970</b>              |
| 9     | Risk Management                               | 97             | 14              | 111            | 36                 | 67               | 8                         |
| 9     | Accounts Payable                              | 15             | 2               | 18             | 6                  | 11               | 1                         |
| 9     | Payroll                                       | 88             | 12              | 100            | 32                 | 61               | 7                         |
| 9     | Mgmt Services Support                         | 32,874         | 5,231           | 38,104         | 12,236             | 23,102           | 2,765                     |
|       | <b>Subtotal - 101-210 Management Services</b> | <b>33,074</b>  | <b>5,259</b>    | <b>38,333</b>  | <b>12,310</b>      | <b>23,241</b>    | <b>2,782</b>              |

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

**Seq. 15: 101-237 Grants Management**

| Seq #                     | Department/Cost Pool                       | First Incoming  | Second Incoming | Total Incoming   | Grants - Reporting | Grants - Writing | Foundation for Excellence |
|---------------------------|--------------------------------------------|-----------------|-----------------|------------------|--------------------|------------------|---------------------------|
| 10                        | Budget                                     | 715             | 78              | 793              | 255                | 481              | 58                        |
| 10                        | Cost Plan                                  | 584             | 0               | 584              | 188                | 354              | 42                        |
|                           | <b>Subtotal - 101-212 Budgeting</b>        | <b>1,299</b>    | <b>78</b>       | <b>1,378</b>     | <b>442</b>         | <b>835</b>       | <b>100</b>                |
| 13                        | Internal Audit                             | 233             | 26              | 260              | 83                 | 158              | 19                        |
|                           | <b>Subtotal - 101-223 Internal Auditor</b> | <b>233</b>      | <b>26</b>       | <b>260</b>       | <b>83</b>          | <b>158</b>       | <b>19</b>                 |
| 18                        | Advise and Counsel                         | 0               | 843             | 843              | 271                | 511              | 61                        |
| 18                        | Labor Relations                            | 0               | 350             | 350              | 112                | 212              | 25                        |
| 18                        | Risk Management                            | 0               | 128             | 128              | 41                 | 78               | 9                         |
|                           | <b>Subtotal - 101-266 City Attorney</b>    | <b>0</b>        | <b>1,321</b>    | <b>1,321</b>     | <b>424</b>         | <b>801</b>       | <b>96</b>                 |
| 19                        | Human Resources                            | 0               | 4,131           | 4,131            | 1,327              | 2,505            | 300                       |
|                           | <b>Subtotal - 101-270 Human Resources</b>  | <b>0</b>        | <b>4,131</b>    | <b>4,131</b>     | <b>1,327</b>       | <b>2,505</b>     | <b>300</b>                |
| 24                        | General Fund OPEB                          | 0               | 26,805          | 26,805           | 8,608              | 16,252           | 1,945                     |
|                           | <b>Subtotal - OPEB / Retirement Board</b>  | <b>0</b>        | <b>26,805</b>   | <b>26,805</b>    | <b>8,608</b>       | <b>16,252</b>    | <b>1,945</b>              |
| <b>Total Incoming</b>     |                                            | <b>\$97,435</b> | <b>\$46,582</b> | <b>\$144,017</b> | <b>\$46,248</b>    | <b>\$87,317</b>  | <b>\$10,452</b>           |
| <b>C. Total Allocated</b> |                                            |                 |                 | <b>\$437,996</b> | <b>\$140,654</b>   | <b>\$265,555</b> | <b>\$31,788</b>           |
|                           |                                            |                 |                 |                  | <b>32.11%</b>      | <b>60.63%</b>    | <b>7.26%</b>              |

**City of Kalamazoo, MI**  
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**Allocation Details**  
**Cost Pool 1: Grants - Reporting**

**Seq. 15: 101-237 Grants Management**

| Seq #           | Department Name                | Units            | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------|--------------------------------|------------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 33              | 101-348 Criminal Invstgn Div   | 2,301.13         | 5.47%              | \$6,875          | \$0           | \$6,875               | \$818             | \$7,693          |
| 47              | 101-75x Parks & Rec Activities | 2,301.13         | 5.47%              | 6,875            | 0             | 6,875                 | 818               | 7,693            |
| 52              | 202 Major Streets              | 32,868.07        | 78.12%             | 98,196           | 0             | 98,196                | 11,686            | 109,882          |
| 54              | 209 Cemeteries                 | 2,301.13         | 5.47%              | 6,875            | 0             | 6,875                 | 818               | 7,693            |
| 80              | 251 Dtnw Econ Growth           | 2,301.13         | 5.47%              | 6,875            | 0             | 6,875                 | 818               | 7,693            |
| <b>Subtotal</b> |                                | <b>42,072.59</b> | <b>100.00%</b>     | <b>\$125,695</b> | <b>\$0</b>    | <b>\$125,695</b>      | <b>\$14,959</b>   | <b>\$140,654</b> |
| Direct Bills    |                                |                  |                    |                  |               |                       | 0                 | 0                |
| <b>Total</b>    |                                |                  |                    |                  |               | <b>\$125,695</b>      |                   | <b>\$140,654</b> |

Allocation Basis Units: \$ Labor costs related to grant reporting activities

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**Allocation Details**  
**Cost Pool 2: Grants - Writing**

**Seq. 15: 101-237 Grants Management**

| Seq #           | Department Name                | Units            | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------|--------------------------------|------------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 4               | 101-172 City Manager           | 8.28             | 0.01%              | \$25             | \$0           | \$25                  | \$0               | \$25             |
| 5               | 101-265 Bldgs & Grounds        | 42.80            | 0.05%              | 128              | 0             | 128                   | 0                 | 128              |
| 6               | 101-228, 229, 230 Info Tech    | 206.33           | 0.26%              | 616              | 0             | 616                   | 0                 | 616              |
| 20              | 101-345, 349 Public Safety     | 15,695.67        | 19.76%             | 46,898           | 0             | 46,898                | 5,599             | 52,497           |
| 31              | 101-346 Public Safety COPS     | 2,485.08         | 3.13%              | 7,425            | 0             | 7,425                 | 887               | 8,312            |
| 32              | 101-347 Public Safety Ops      | 2,485.08         | 3.13%              | 7,425            | 0             | 7,425                 | 887               | 8,312            |
| 42              | 101-701 Planning               | 26,128.40        | 32.90%             | 78,070           | 0             | 78,070                | 9,321             | 87,391           |
| 46              | 101-728 Econ Dev               | 55.22            | 0.07%              | 165              | 0             | 165                   | 20                | 185              |
| 47              | 101-75x Parks & Rec Activities | 477.15           | 0.60%              | 1,426            | 0             | 1,426                 | 170               | 1,596            |
| 48              | 101-770 Parks Maint            | 5,212.31         | 6.56%              | 15,574           | 0             | 15,574                | 1,859             | 17,433           |
| 52              | 202 Major Streets              | 19,695.62        | 24.80%             | 58,849           | 0             | 58,849                | 7,026             | 65,875           |
| 80              | 251 Dtnw Econ Growth           | 1,217.69         | 1.53%              | 3,638            | 0             | 3,638                 | 434               | 4,073            |
| 95              | 591 Water Fund                 | 5,714.02         | 7.19%              | 17,073           | 0             | 17,073                | 2,038             | 19,112           |
| <b>Subtotal</b> |                                | <b>79,423.65</b> | <b>100.00%</b>     | <b>\$237,312</b> | <b>\$0</b>    | <b>\$237,312</b>      | <b>\$28,242</b>   | <b>\$265,555</b> |
| Direct Bills    |                                |                  |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>    |                                |                  |                    |                  |               | <b>\$237,312</b>      |                   | <b>\$265,555</b> |

Allocation Basis Units: \$ Labor costs related to grant writing activities

City of Kalamazoo, MI  
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Allocation Details  
Cost Pool 3: Foundation for Excellence

Seq. 15: 101-237 Grants Management

| Seq #           | Department Name               | Units      | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|-----------------|-------------------------------|------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 73              | 234 FFE Aspirational Projects | 100        | 100.00%            | \$28,407         | \$0           | \$28,407              | \$3,381           | \$31,788        |
| <b>Subtotal</b> |                               | <b>100</b> | <b>100.00%</b>     | <b>\$28,407</b>  | <b>\$0</b>    | <b>\$28,407</b>       | <b>\$3,381</b>    | <b>\$31,788</b> |
| Direct Bills    |                               |            |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>    |                               |            |                    |                  |               | <b>\$28,407</b>       |                   | <b>\$31,788</b> |

Allocation Basis Units: Direct to 234 FFE Aspirational Projects

**City of Kalamazoo, MI**  
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**Allocation Summary**

**Seq. 15: 101-237 Grants Management**

| Seq #               | Department Name                | Grants - Reporting | Grants - Writing | Foundation for Excellence | Total            |
|---------------------|--------------------------------|--------------------|------------------|---------------------------|------------------|
| 4                   | 101-172 City Manager           | \$0                | \$25             | \$0                       | \$25             |
| 5                   | 101-265 Bldgs & Grounds        | 0                  | 128              | 0                         | 128              |
| 6                   | 101-228, 229, 230 Info Tech    | 0                  | 616              | 0                         | 616              |
| 20                  | 101-345, 349 Public Safety     | 0                  | 52,497           | 0                         | 52,497           |
| 31                  | 101-346 Public Safety COPS     | 0                  | 8,312            | 0                         | 8,312            |
| 32                  | 101-347 Public Safety Ops      | 0                  | 8,312            | 0                         | 8,312            |
| 33                  | 101-348 Criminal Invstgn Div   | 7,693              | 0                | 0                         | 7,693            |
| 42                  | 101-701 Planning               | 0                  | 87,391           | 0                         | 87,391           |
| 46                  | 101-728 Econ Dev               | 0                  | 185              | 0                         | 185              |
| 47                  | 101-75x Parks & Rec Activities | 7,693              | 1,596            | 0                         | 9,289            |
| 48                  | 101-770 Parks Maint            | 0                  | 17,433           | 0                         | 17,433           |
| 52                  | 202 Major Streets              | 109,882            | 65,875           | 0                         | 175,758          |
| 54                  | 209 Cemeteries                 | 7,693              | 0                | 0                         | 7,693            |
| 73                  | 234 FFE Aspirational Projects  | 0                  | 0                | 31,788                    | 31,788           |
| 80                  | 251 Dtnw Econ Growth           | 7,693              | 4,073            | 0                         | 11,766           |
| 95                  | 591 Water Fund                 | 0                  | 19,112           | 0                         | 19,112           |
| <b>Direct Bills</b> |                                | <b>\$0</b>         | <b>\$0</b>       | <b>\$0</b>                | <b>\$0</b>       |
| <b>Total</b>        |                                | <b>\$140,654</b>   | <b>\$265,555</b> | <b>\$31,788</b>           | <b>\$437,996</b> |

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - FY2025 2 CFR Part 200**  
**101-253 Treasury**

**16368**  
**07/29/26**

**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 Downtown Development Authority (DDA), Downtown Economic Development Authority (DEGA), and Foundation for Excellence (FFE) are charged Administrative Fees for the services provided by this department. These fees are applied as credits and the net expenditures are identified and allocated as described below and the agencies are excluded from the allocations.

Costs of the Treasury department are identified and allocated as described:

**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 not allocated in the 2 CFR Part 200 CAP.

**Tax Collection - Solid Waste** The administrative costs for handling the Solid Waste millage are not allocated in the 2 CFR Part 200 CAP.

**Assessing** Costs related to the Assessing function are not allocated in the 2 CFR Part 200 CAP.

**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** Treasury department staff provide some support to the utility billing staff. These activities include the Water and Sewer billings and collection of payments. The costs related to this function are allocated to the Water and Sewer Funds based on the percentage of bills processed.

The plan is designed to allocate other central service departments' costs to the various departments, including this department. These costs are

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designated as first and second incoming costs and are added to the expenses of the department for further allocation to benefiting departments.

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

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**A. Department Costs**

**Seq. 16: 101-253 Treasury**

| Description                               | Type                  | Amount            | General Admin    | Non-Tax Revenue  | Tax Collection -<br>General Fund | Tax Collection - Solid<br>Waste | Cashier          |
|-------------------------------------------|-----------------------|-------------------|------------------|------------------|----------------------------------|---------------------------------|------------------|
| <b>Personnel Costs</b>                    |                       |                   |                  |                  |                                  |                                 |                  |
| Salaries                                  | S1                    | \$486,075         | \$115,151        | \$31,789         | \$105,235                        | \$15,797                        | \$126,282        |
|                                           | <i>Salary % Split</i> |                   | 23.69%           | 6.54%            | 21.65%                           | 3.25%                           | 25.98%           |
| Fringe Benefits                           | S                     | 165,234           | 39,144           | 10,806           | 35,773                           | 5,370                           | 42,928           |
| <b>Subtotal - Personnel Costs</b>         |                       | <b>\$651,309</b>  | <b>\$154,295</b> | <b>\$42,596</b>  | <b>\$141,008</b>                 | <b>\$21,168</b>                 | <b>\$169,210</b> |
| <b>Services &amp; Supplies Cost</b>       |                       |                   |                  |                  |                                  |                                 |                  |
| 727.001 Office Supplies & Forms           | S                     | 1,431             | 339              | 94               | 310                              | 47                              | 372              |
| 727.003 Postage                           | P                     | 49,003            | 3,003            | 16,000           | 26,088                           | 3,912                           | 0                |
| 790 Furniture, Equip, Machinery <\$5,000  | S                     | 5,392             | 1,277            | 353              | 1,167                            | 175                             | 1,401            |
| 801.000 Prof. & Contractual Svcs          | P                     | 25,664            | 1,145            | 8,096            | 14,281                           | 2,142                           | 0                |
| 801.001 Bank Fees                         | S                     | 123,974           | 29,369           | 8,108            | 26,840                           | 4,029                           | 32,208           |
| 810.000 Other Operational                 | S                     | 30                | 7                | 2                | 6                                | 1                               | 8                |
| 810.003 Memberships & Subscriptions       | S                     | 1,050             | 249              | 69               | 227                              | 34                              | 273              |
| 811.000 Professional Development          | S                     | 10,726            | 2,541            | 702              | 2,322                            | 349                             | 2,787            |
| 830.004 General Insurance Fund            | S                     | 13,104            | 3,104            | 857              | 2,837                            | 426                             | 3,404            |
| 850.000 Comms & Network Svcs              | S                     | 1,293             | 306              | 85               | 280                              | 42                              | 336              |
| 941.000 Copier Supplies                   | S                     | 585               | 139              | 38               | 127                              | 19                              | 152              |
| 941.000 Rental/Lease Equip - GASB         | D                     | 1,292             | 0                | 0                | 0                                | 0                               | 0                |
| 949.000 Rental/Lease Contra (GASB 87)     | D                     | (1,251)           | 0                | 0                | 0                                | 0                               | 0                |
| <b>Subtotal - Services &amp; Supplies</b> |                       | <b>\$232,293</b>  | <b>\$41,480</b>  | <b>\$34,402</b>  | <b>\$74,487</b>                  | <b>\$11,175</b>                 | <b>\$40,941</b>  |
| <b>Department Cost Total</b>              |                       | <b>\$883,602</b>  | <b>\$195,775</b> | <b>\$76,998</b>  | <b>\$215,495</b>                 | <b>\$32,343</b>                 | <b>\$210,151</b> |
| <b>Adjustments to Cost</b>                |                       |                   |                  |                  |                                  |                                 |                  |
| DDA Admin Fee                             | S                     | (1,895)           | (449)            | (124)            | (410)                            | (62)                            | (492)            |
| CCTA Admin Fee                            | S                     | (18,937)          | (4,486)          | (1,238)          | (4,100)                          | (615)                           | (4,920)          |
| DEGA Admin Fee                            | S                     | (1,895)           | (449)            | (124)            | (410)                            | (62)                            | (492)            |
| 941.000 Rental/Lease Equip - GASB         | D                     | (1,292)           | 0                | 0                | 0                                | 0                               | 0                |
| 949.000 Rental/Lease Contra (GASB 87)     | D                     | 1,251             | 0                | 0                | 0                                | 0                               | 0                |
| <b>Subtotal - Adjustments</b>             |                       | <b>(\$22,768)</b> | <b>(\$5,384)</b> | <b>(\$1,486)</b> | <b>(\$4,920)</b>                 | <b>(\$739)</b>                  | <b>(\$5,904)</b> |
| <b>Total Costs After Adjustments</b>      |                       | <b>860,834</b>    | <b>190,391</b>   | <b>75,511</b>    | <b>210,575</b>                   | <b>31,604</b>                   | <b>204,246</b>   |

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**A. Department Costs**

**Seq. 16: 101-253 Treasury**

| Description                | Type | Amount           | General Admin | Non-Tax Revenue | Tax Collection -<br>General Fund | Tax Collection - Solid<br>Waste | Cashier          |
|----------------------------|------|------------------|---------------|-----------------|----------------------------------|---------------------------------|------------------|
| General Admin Distribution |      |                  | (190,391)     | 16,317          | 54,016                           | 8,109                           | 64,819           |
| <b>Grand Total</b>         |      | <b>\$860,834</b> | <b>\$0</b>    | <b>\$91,828</b> | <b>\$264,591</b>                 | <b>\$39,713</b>                 | <b>\$269,065</b> |

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**A. Department Costs**

**Seq. 16: 101-253 Treasury**

| Description                               | Type                  | Amount           | Utility Billing | Assessing       |
|-------------------------------------------|-----------------------|------------------|-----------------|-----------------|
| <b>Personnel Costs</b>                    |                       |                  |                 |                 |
| Salaries                                  | S1                    | \$486,075        | \$47,441        | \$44,379        |
|                                           | <i>Salary % Split</i> |                  | 9.76%           | 9.13%           |
| Fringe Benefits                           | S                     | 165,234          | 16,127          | 15,086          |
| <b>Subtotal - Personnel Costs</b>         |                       | <b>\$651,309</b> | <b>\$63,568</b> | <b>\$59,464</b> |
| <b>Services &amp; Supplies Cost</b>       |                       |                  |                 |                 |
| 727.001 Office Supplies & Forms           | S                     | 1,431            | 140             | 131             |
| 727.003 Postage                           | P                     | 49,003           | 0               | 0               |
| 790 Furniture, Equip, Machinery <\$5,000  | S                     | 5,392            | 526             | 492             |
| 801.000 Prof. & Contractual Svcs          | P                     | 25,664           | 0               | 0               |
| 801.001 Bank Fees                         | S                     | 123,974          | 12,100          | 11,319          |
| 810.000 Other Operational                 | S                     | 30               | 3               | 3               |
| 810.003 Memberships & Subscriptions       | S                     | 1,050            | 102             | 96              |
| 811.000 Professional Development          | S                     | 10,726           | 1,047           | 979             |
| 830.004 General Insurance Fund            | S                     | 13,104           | 1,279           | 1,196           |
| 850.000 Comms & Network Svcs              | S                     | 1,293            | 126             | 118             |
| 941.000 Copier Supplies                   | S                     | 585              | 57              | 53              |
| 941.000 Rental/Lease Equip - GASB         | D                     | 1,292            | 0               | 0               |
| 949.000 Rental/Lease Contra (GASB 87)     | D                     | (1,251)          | 0               | 0               |
| <b>Subtotal - Services &amp; Supplies</b> |                       | <b>\$232,293</b> | <b>\$15,380</b> | <b>\$14,388</b> |
| <b>Department Cost Total</b>              |                       | <b>\$883,602</b> | <b>\$78,948</b> | <b>\$73,852</b> |

**Adjustments to Cost**

|                                       |   |                   |                  |                  |
|---------------------------------------|---|-------------------|------------------|------------------|
| DDA Admin Fee                         | S | (1,895)           | (185)            | (173)            |
| CCTA Admin Fee                        | S | (18,937)          | (1,848)          | (1,729)          |
| DEGA Admin Fee                        | S | (1,895)           | (185)            | (173)            |
| 941.000 Rental/Lease Equip - GASB     | D | (1,292)           | 0                | 0                |
| 949.000 Rental/Lease Contra (GASB 87) | D | 1,251             | 0                | 0                |
| <b>Subtotal - Adjustments</b>         |   | <b>(\$22,768)</b> | <b>(\$2,218)</b> | <b>(\$2,075)</b> |

|                                      |  |                |               |               |
|--------------------------------------|--|----------------|---------------|---------------|
| <b>Total Costs After Adjustments</b> |  | <b>860,834</b> | <b>76,730</b> | <b>71,777</b> |
| General Admin Distribution           |  |                | 24,351        | 22,779        |

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**A. Department Costs**

**Seq. 16: 101-253 Treasury**

| Description | Type | Amount    | Utility Billing | Assessing |
|-------------|------|-----------|-----------------|-----------|
| Grand Total |      | \$860,834 | \$101,081       | \$94,556  |

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

**Seq. 16: 101-253 Treasury**

| Seq # | Department/Cost Pool                          | First Incoming | Second Incoming | Total Incoming | Non-Tax Revenue | Tax Collection - General Fund | Tax Collection - Solid Waste |
|-------|-----------------------------------------------|----------------|-----------------|----------------|-----------------|-------------------------------|------------------------------|
| 1     | City Hall                                     | \$14,070       | \$41            | \$14,111       | \$1,209         | \$4,003                       | \$601                        |
|       | <b>Subtotal - Building Depreciation</b>       | <b>14,070</b>  | <b>41</b>       | <b>14,111</b>  | <b>1,209</b>    | <b>4,003</b>                  | <b>601</b>                   |
| 2     | City Hall Equipment                           | 2,479          | 3               | 2,482          | 213             | 704                           | 106                          |
| 2     | IT - Network                                  | 15,744         | 21              | 15,765         | 1,351           | 4,473                         | 671                          |
| 2     | Voice over IP System                          | 361            | 0               | 362            | 31              | 103                           | 15                           |
| 2     | Kronos                                        | 1,906          | 3               | 1,908          | 164             | 541                           | 81                           |
| 2     | SBITA - NeoGov                                | 421            | 1               | 422            | 36              | 120                           | 18                           |
| 2     | SBITA - KnowBe4                               | 119            | 0               | 119            | 10              | 34                            | 5                            |
| 2     | Security Camera Upgrade                       | 1,639          | 2               | 1,641          | 141             | 466                           | 70                           |
|       | <b>Subtotal - Equipment Depreciation</b>      | <b>22,668</b>  | <b>31</b>       | <b>22,699</b>  | <b>1,945</b>    | <b>6,440</b>                  | <b>967</b>                   |
| 3     | Parking                                       | 5,906          | 1,572           | 7,477          | 641             | 2,121                         | 318                          |
|       | <b>Subtotal - 101-271 Other General</b>       | <b>5,906</b>   | <b>1,572</b>    | <b>7,477</b>   | <b>641</b>      | <b>2,121</b>                  | <b>318</b>                   |
| 4     | Management & Leadership                       | 19,675         | 4,264           | 23,940         | 2,052           | 6,792                         | 1,020                        |
|       | <b>Subtotal - 101-172 City Manager</b>        | <b>19,675</b>  | <b>4,264</b>    | <b>23,940</b>  | <b>2,052</b>    | <b>6,792</b>                  | <b>1,020</b>                 |
| 5     | City Hall                                     | 88,637         | 23,015          | 111,652        | 9,569           | 31,677                        | 4,755                        |
|       | <b>Subtotal - 101-265 Bldgs &amp; Grounds</b> | <b>88,637</b>  | <b>23,015</b>   | <b>111,652</b> | <b>9,569</b>    | <b>31,677</b>                 | <b>4,755</b>                 |
| 6     | PC / Network Support                          | 34,640         | 4,281           | 38,921         | 3,336           | 11,042                        | 1,658                        |
| 6     | App - Eden                                    | 11,297         | 1,047           | 12,344         | 1,058           | 3,502                         | 526                          |
| 6     | App - BS & A                                  | 12,263         | 1,604           | 13,868         | 1,188           | 3,934                         | 591                          |
| 6     | App - Kronos                                  | 3,698          | 194             | 3,892          | 334             | 1,104                         | 166                          |
| 6     | App - NeoGov                                  | 303            | 0               | 303            | 26              | 86                            | 13                           |
| 6     | Laserfiche                                    | 1,027          | 0               | 1,027          | 88              | 291                           | 44                           |
| 6     | VOIP                                          | 1,483          | 0               | 1,483          | 127             | 421                           | 63                           |
| 6     | Dept Specific Exp                             | 16,342         | 0               | 16,342         | 1,401           | 4,636                         | 696                          |
|       | <b>Subtotal - 101-228, 229, 230 Info Tech</b> | <b>81,053</b>  | <b>7,126</b>    | <b>88,179</b>  | <b>7,557</b>    | <b>25,017</b>                 | <b>3,755</b>                 |
| 7     | Payroll                                       | 169            | 42              | 211            | 18              | 60                            | 9                            |
| 7     | Audit and Accounting                          | 3,033          | 653             | 3,686          | 316             | 1,046                         | 157                          |
| 7     | Accounts Payable                              | 8              | 2               | 11             | 1               | 3                             | 0                            |
| 7     | Risk Management                               | 16             | 4               | 20             | 2               | 6                             | 1                            |
|       | <b>Subtotal - 101-191 Accounting Dept</b>     | <b>3,227</b>   | <b>701</b>      | <b>3,928</b>   | <b>337</b>      | <b>1,114</b>                  | <b>167</b>                   |
| 8     | Accounts Payable                              | 1,294          | 214             | 1,508          | 129             | 428                           | 64                           |
| 8     | Payroll                                       | 1,167          | 189             | 1,356          | 116             | 385                           | 58                           |

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

**Seq. 16: 101-253 Treasury**

| Seq # | Department/Cost Pool                           | First Incoming | Second Incoming | Total Incoming | Non-Tax Revenue | Tax Collection -<br>General Fund | Tax Collection - Solid<br>Waste |
|-------|------------------------------------------------|----------------|-----------------|----------------|-----------------|----------------------------------|---------------------------------|
| 8     | Mgmt Services Support                          | 17,857         | 3,156           | 21,013         | 1,801           | 5,962                            | 895                             |
|       | <b>Subtotal - 101-192 Financial Services</b>   | <b>20,317</b>  | <b>3,559</b>    | <b>23,877</b>  | <b>2,046</b>    | <b>6,774</b>                     | <b>1,017</b>                    |
| 9     | Risk Management                                | 292            | 41              | 333            | 29              | 95                               | 14                              |
| 9     | Accounts Payable                               | 66             | 10              | 76             | 7               | 22                               | 3                               |
| 9     | Payroll                                        | 226            | 32              | 258            | 22              | 73                               | 11                              |
| 9     | Mgmt Services Support                          | 32,874         | 5,231           | 38,104         | 3,266           | 10,811                           | 1,623                           |
|       | <b>Subtotal - 101-210 Management Services</b>  | <b>33,459</b>  | <b>5,313</b>    | <b>38,772</b>  | <b>3,323</b>    | <b>11,000</b>                    | <b>1,651</b>                    |
| 10    | Budget                                         | 2,149          | 235             | 2,384          | 204             | 676                              | 102                             |
| 10    | Cost Plan                                      | 1,753          | 0               | 1,753          | 150             | 497                              | 75                              |
|       | <b>Subtotal - 101-212 Budgeting</b>            | <b>3,902</b>   | <b>235</b>      | <b>4,137</b>   | <b>355</b>      | <b>1,174</b>                     | <b>176</b>                      |
| 11    | Records Management                             | 1,071          | 124             | 1,195          | 102             | 339                              | 51                              |
| 11    | Mailroom                                       | 4,736          | 521             | 5,257          | 451             | 1,491                            | 224                             |
|       | <b>Subtotal - 101-215 City Clerk</b>           | <b>5,807</b>   | <b>645</b>      | <b>6,452</b>   | <b>553</b>      | <b>1,830</b>                     | <b>275</b>                      |
| 12    | Records Mgmt                                   | 2,860          | 281             | 3,142          | 269             | 891                              | 134                             |
| 12    | Mailroom                                       | 4,032          | 522             | 4,554          | 390             | 1,292                            | 194                             |
|       | <b>Subtotal - 101-216 Records</b>              | <b>6,892</b>   | <b>803</b>      | <b>7,696</b>   | <b>660</b>      | <b>2,183</b>                     | <b>328</b>                      |
| 13    | Internal Audit                                 | 702            | 80              | 781            | 67              | 222                              | 33                              |
|       | <b>Subtotal - 101-223 Internal Auditor</b>     | <b>702</b>     | <b>80</b>       | <b>781</b>     | <b>67</b>       | <b>222</b>                       | <b>33</b>                       |
| 14    | Purchasing                                     | 1,311          | 261             | 1,573          | 135             | 446                              | 67                              |
|       | <b>Subtotal - 101-233 Purchasing</b>           | <b>1,311</b>   | <b>261</b>      | <b>1,573</b>   | <b>135</b>      | <b>446</b>                       | <b>67</b>                       |
| 16    | Non-Tax Revenue                                | 0              | 437             | 437            | 37              | 124                              | 19                              |
| 16    | Cashier                                        | 0              | 616             | 616            | 53              | 175                              | 26                              |
|       | <b>Subtotal - 101-253 Treasury</b>             | <b>0</b>       | <b>1,053</b>    | <b>1,053</b>   | <b>90</b>       | <b>299</b>                       | <b>45</b>                       |
| 17    | Customer Service                               | 0              | 125,470         | 125,470        | 10,753          | 35,597                           | 5,344                           |
|       | <b>Subtotal - 101-261 311 Customer Service</b> | <b>0</b>       | <b>125,470</b>  | <b>125,470</b> | <b>10,753</b>   | <b>35,597</b>                    | <b>5,344</b>                    |
| 18    | Advise and Counsel                             | 0              | 2,535           | 2,535          | 217             | 719                              | 108                             |
| 18    | Labor Relations                                | 0              | 902             | 902            | 77              | 256                              | 38                              |
| 18    | Risk Management                                | 0              | 130             | 130            | 11              | 37                               | 6                               |
|       | <b>Subtotal - 101-266 City Attorney</b>        | <b>0</b>       | <b>3,566</b>    | <b>3,566</b>   | <b>306</b>      | <b>1,012</b>                     | <b>152</b>                      |
| 19    | Human Resources                                | 0              | 10,651          | 10,651         | 913             | 3,022                            | 454                             |
|       | <b>Subtotal - 101-270 Human Resources</b>      | <b>0</b>       | <b>10,651</b>   | <b>10,651</b>  | <b>913</b>      | <b>3,022</b>                     | <b>454</b>                      |
| 24    | General Fund OPEB                              | 0              | 69,113          | 69,113         | 5,923           | 19,608                           | 2,943                           |
|       | <b>Subtotal - OPEB / Retirement Board</b>      | <b>0</b>       | <b>69,113</b>   | <b>69,113</b>  | <b>5,923</b>    | <b>19,608</b>                    | <b>2,943</b>                    |

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

**Seq. 16: 101-253 Treasury**

| Seq #                     | Department/Cost Pool | First Incoming | Second Incoming | Total Incoming | Non-Tax Revenue | Tax Collection -<br>General Fund | Tax Collection - Solid<br>Waste |
|---------------------------|----------------------|----------------|-----------------|----------------|-----------------|----------------------------------|---------------------------------|
| <b>Total Incoming</b>     |                      | \$307,626      | \$257,500       | \$565,126      | \$48,433        | \$160,333                        | \$24,068                        |
| <b>C. Total Allocated</b> |                      |                |                 | \$1,425,960    | \$140,262       | \$424,923                        | \$63,781                        |
|                           |                      |                |                 |                | 9.84%           | 29.80%                           | 4.47%                           |
|                           |                      |                |                 |                |                 | Not Allocated                    | Not Allocated                   |

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

**Seq. 16: 101-253 Treasury**

| Seq # | Department/Cost Pool                          | First Incoming | Second Incoming | Total Incoming | Cashier       | Utility Billing | Assessing     |
|-------|-----------------------------------------------|----------------|-----------------|----------------|---------------|-----------------|---------------|
| 1     | City Hall                                     | \$14,070       | \$41            | \$14,111       | \$4,804       | \$1,805         | \$1,688       |
|       | <b>Subtotal - Building Depreciation</b>       | <b>14,070</b>  | <b>41</b>       | <b>14,111</b>  | <b>4,804</b>  | <b>1,805</b>    | <b>1,688</b>  |
| 2     | City Hall Equipment                           | 2,479          | 3               | 2,482          | 845           | 317             | 297           |
| 2     | IT - Network                                  | 15,744         | 21              | 15,765         | 5,367         | 2,016           | 1,886         |
| 2     | Voice over IP System                          | 361            | 0               | 362            | 123           | 46              | 43            |
| 2     | Kronos                                        | 1,906          | 3               | 1,908          | 650           | 244             | 228           |
| 2     | SBITA - NeoGov                                | 421            | 1               | 422            | 144           | 54              | 50            |
| 2     | SBITA - KnowBe4                               | 119            | 0               | 119            | 40            | 15              | 14            |
| 2     | Security Camera Upgrade                       | 1,639          | 2               | 1,641          | 559           | 210             | 196           |
|       | <b>Subtotal - Equipment Depreciation</b>      | <b>22,668</b>  | <b>31</b>       | <b>22,699</b>  | <b>7,728</b>  | <b>2,903</b>    | <b>2,716</b>  |
| 3     | Parking                                       | 5,906          | 1,572           | 7,477          | 2,546         | 956             | 895           |
|       | <b>Subtotal - 101-271 Other General</b>       | <b>5,906</b>   | <b>1,572</b>    | <b>7,477</b>   | <b>2,546</b>  | <b>956</b>      | <b>895</b>    |
| 4     | Management & Leadership                       | 19,675         | 4,264           | 23,940         | 8,150         | 3,062           | 2,864         |
|       | <b>Subtotal - 101-172 City Manager</b>        | <b>19,675</b>  | <b>4,264</b>    | <b>23,940</b>  | <b>8,150</b>  | <b>3,062</b>    | <b>2,864</b>  |
| 5     | City Hall                                     | 88,637         | 23,015          | 111,652        | 38,012        | 14,280          | 13,358        |
|       | <b>Subtotal - 101-265 Bldgs &amp; Grounds</b> | <b>88,637</b>  | <b>23,015</b>   | <b>111,652</b> | <b>38,012</b> | <b>14,280</b>   | <b>13,358</b> |
| 6     | PC / Network Support                          | 34,640         | 4,281           | 38,921         | 13,251        | 4,978           | 4,657         |
| 6     | App - Eden                                    | 11,297         | 1,047           | 12,344         | 4,203         | 1,579           | 1,477         |
| 6     | App - BS & A                                  | 12,263         | 1,604           | 13,868         | 4,721         | 1,774           | 1,659         |
| 6     | App - Kronos                                  | 3,698          | 194             | 3,892          | 1,325         | 498             | 466           |
| 6     | App - NeoGov                                  | 303            | 0               | 303            | 103           | 39              | 36            |
| 6     | Laserfiche                                    | 1,027          | 0               | 1,027          | 349           | 131             | 123           |
| 6     | VOIP                                          | 1,483          | 0               | 1,483          | 505           | 190             | 177           |
| 6     | Dept Specific Exp                             | 16,342         | 0               | 16,342         | 5,564         | 2,090           | 1,955         |
|       | <b>Subtotal - 101-228, 229, 230 Info Tech</b> | <b>81,053</b>  | <b>7,126</b>    | <b>88,179</b>  | <b>30,021</b> | <b>11,278</b>   | <b>10,550</b> |
| 7     | Payroll                                       | 169            | 42              | 211            | 72            | 27              | 25            |
| 7     | Audit and Accounting                          | 3,033          | 653             | 3,686          | 1,255         | 471             | 441           |
| 7     | Accounts Payable                              | 8              | 2               | 11             | 4             | 1               | 1             |
| 7     | Risk Management                               | 16             | 4               | 20             | 7             | 3               | 2             |
|       | <b>Subtotal - 101-191 Accounting Dept</b>     | <b>3,227</b>   | <b>701</b>      | <b>3,928</b>   | <b>1,337</b>  | <b>502</b>      | <b>470</b>    |
| 8     | Accounts Payable                              | 1,294          | 214             | 1,508          | 513           | 193             | 180           |
| 8     | Payroll                                       | 1,167          | 189             | 1,356          | 462           | 173             | 162           |
| 8     | Mgmt Services Support                         | 17,857         | 3,156           | 21,013         | 7,154         | 2,688           | 2,514         |

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

**Seq. 16: 101-253 Treasury**

| Seq #                     | Department/Cost Pool                           | First Incoming   | Second Incoming  | Total Incoming     | Cashier          | Utility Billing  | Assessing        |
|---------------------------|------------------------------------------------|------------------|------------------|--------------------|------------------|------------------|------------------|
|                           | <b>Subtotal - 101-192 Financial Services</b>   | <b>20,317</b>    | <b>3,559</b>     | <b>23,877</b>      | <b>8,129</b>     | <b>3,054</b>     | <b>2,857</b>     |
| 9                         | Risk Management                                | 292              | 41               | 333                | 114              | 43               | 40               |
| 9                         | Accounts Payable                               | 66               | 10               | 76                 | 26               | 10               | 9                |
| 9                         | Payroll                                        | 226              | 32               | 258                | 88               | 33               | 31               |
| 9                         | Mgmt Services Support                          | 32,874           | 5,231            | 38,104             | 12,973           | 4,874            | 4,559            |
|                           | <b>Subtotal - 101-210 Management Services</b>  | <b>33,459</b>    | <b>5,313</b>     | <b>38,772</b>      | <b>13,200</b>    | <b>4,959</b>     | <b>4,639</b>     |
| 10                        | Budget                                         | 2,149            | 235              | 2,384              | 812              | 305              | 285              |
| 10                        | Cost Plan                                      | 1,753            | 0                | 1,753              | 597              | 224              | 210              |
|                           | <b>Subtotal - 101-212 Budgeting</b>            | <b>3,902</b>     | <b>235</b>       | <b>4,137</b>       | <b>1,408</b>     | <b>529</b>       | <b>495</b>       |
| 11                        | Records Management                             | 1,071            | 124              | 1,195              | 407              | 153              | 143              |
| 11                        | Mailroom                                       | 4,736            | 521              | 5,257              | 1,790            | 672              | 629              |
|                           | <b>Subtotal - 101-215 City Clerk</b>           | <b>5,807</b>     | <b>645</b>       | <b>6,452</b>       | <b>2,197</b>     | <b>825</b>       | <b>772</b>       |
| 12                        | Records Mgmt                                   | 2,860            | 281              | 3,142              | 1,070            | 402              | 376              |
| 12                        | Mailroom                                       | 4,032            | 522              | 4,554              | 1,550            | 582              | 545              |
|                           | <b>Subtotal - 101-216 Records</b>              | <b>6,892</b>     | <b>803</b>       | <b>7,696</b>       | <b>2,620</b>     | <b>984</b>       | <b>921</b>       |
| 13                        | Internal Audit                                 | 702              | 80               | 781                | 266              | 100              | 93               |
|                           | <b>Subtotal - 101-223 Internal Auditor</b>     | <b>702</b>       | <b>80</b>        | <b>781</b>         | <b>266</b>       | <b>100</b>       | <b>93</b>        |
| 14                        | Purchasing                                     | 1,311            | 261              | 1,573              | 535              | 201              | 188              |
|                           | <b>Subtotal - 101-233 Purchasing</b>           | <b>1,311</b>     | <b>261</b>       | <b>1,573</b>       | <b>535</b>       | <b>201</b>       | <b>188</b>       |
| 16                        | Non-Tax Revenue                                | 0                | 437              | 437                | 149              | 56               | 52               |
| 16                        | Cashier                                        | 0                | 616              | 616                | 210              | 79               | 74               |
|                           | <b>Subtotal - 101-253 Treasury</b>             | <b>0</b>         | <b>1,053</b>     | <b>1,053</b>       | <b>359</b>       | <b>135</b>       | <b>126</b>       |
| 17                        | Customer Service                               | 0                | 125,470          | 125,470            | 42,717           | 16,048           | 15,012           |
|                           | <b>Subtotal - 101-261 311 Customer Service</b> | <b>0</b>         | <b>125,470</b>   | <b>125,470</b>     | <b>42,717</b>    | <b>16,048</b>    | <b>15,012</b>    |
| 18                        | Advise and Counsel                             | 0                | 2,535            | 2,535              | 863              | 324              | 303              |
| 18                        | Labor Relations                                | 0                | 902              | 902                | 307              | 115              | 108              |
| 18                        | Risk Management                                | 0                | 130              | 130                | 44               | 17               | 16               |
|                           | <b>Subtotal - 101-266 City Attorney</b>        | <b>0</b>         | <b>3,566</b>     | <b>3,566</b>       | <b>1,214</b>     | <b>456</b>       | <b>427</b>       |
| 19                        | Human Resources                                | 0                | 10,651           | 10,651             | 3,626            | 1,362            | 1,274            |
|                           | <b>Subtotal - 101-270 Human Resources</b>      | <b>0</b>         | <b>10,651</b>    | <b>10,651</b>      | <b>3,626</b>     | <b>1,362</b>     | <b>1,274</b>     |
| 24                        | General Fund OPEB                              | 0                | 69,113           | 69,113             | 23,530           | 8,839            | 8,269            |
|                           | <b>Subtotal - OPEB / Retirement Board</b>      | <b>0</b>         | <b>69,113</b>    | <b>69,113</b>      | <b>23,530</b>    | <b>8,839</b>     | <b>8,269</b>     |
| <b>Total Incoming</b>     |                                                | <b>\$307,626</b> | <b>\$257,500</b> | <b>\$565,126</b>   | <b>\$192,399</b> | <b>\$72,279</b>  | <b>\$67,614</b>  |
| <b>C. Total Allocated</b> |                                                |                  |                  | <b>\$1,425,960</b> | <b>\$461,464</b> | <b>\$173,360</b> | <b>\$162,170</b> |

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B. Incoming Costs (Default Spread Salary)

Seq. 16: 101-253 Treasury

| Seq # | Department/Cost Pool | First Incoming | Second Incoming | Total Incoming | Cashier | Utility Billing | Assessing     |
|-------|----------------------|----------------|-----------------|----------------|---------|-----------------|---------------|
|       |                      |                |                 |                | 32.36%  | 12.16%          | 11.37%        |
|       |                      |                |                 |                |         |                 | Not Allocated |

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**Allocation Details**

**Seq. 16: 101-253 Treasury**

**Cost Pool 1: Non-Tax Revenue**

| Seq # | Department Name                | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total  |
|-------|--------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|--------|
| 11    | 101-215 City Clerk             | 23    | 0.08%              | \$94             | \$0           | \$94                  | \$0               | \$94   |
| 16    | 101-253 Treasury               | 107   | 0.37%              | 437              | 0             | 437                   | 0                 | 437    |
| 20    | 101-345, 349 Public Safety     | 991   | 3.43%              | 4,050            | 0             | 4,050                 | 760               | 4,810  |
| 21    | 101-580 City Equipment         | 95    | 0.33%              | 388              | 0             | 388                   | 73                | 461    |
| 23    | 101-751 Parks & Rec Admin      | 150   | 0.52%              | 613              | 0             | 613                   | 115               | 728    |
| 24    | OPEB / Retirement Board        | 12    | 0.04%              | 49               | 0             | 49                    | 9                 | 58     |
| 27    | 101-180 Executive Programs     | 5     | 0.02%              | 20               | 0             | 20                    | 4                 | 24     |
| 29    | 101-262 Elections              | 1     | 0.00%              | 4                | 0             | 4                     | 1                 | 5      |
| 34    | 101-371 Bldg Inspection Dept   | 4,567 | 15.79%             | 18,664           | 0             | 18,664                | 3,501             | 22,165 |
| 35    | 101-385 Code Enforcement       | 5,080 | 17.57%             | 20,761           | 0             | 20,761                | 3,894             | 24,655 |
| 38    | 101-441 PW General             | 700   | 2.42%              | 2,861            | 0             | 2,861                 | 537               | 3,397  |
| 42    | 101-701 Planning               | 76    | 0.26%              | 311              | 0             | 311                   | 58                | 369    |
| 43    | 101-702 Zoning                 | 362   | 1.25%              | 1,479            | 0             | 1,479                 | 277               | 1,757  |
| 46    | 101-728 Econ Dev               | 1     | 0.00%              | 4                | 0             | 4                     | 1                 | 5      |
| 47    | 101-75x Parks & Rec Activities | 8     | 0.03%              | 33               | 0             | 33                    | 6                 | 39     |
| 49    | 151 Cemetery Trust             | 101   | 0.35%              | 413              | 0             | 413                   | 77                | 490    |
| 50    | 159 Recreation Endowment       | 1     | 0.00%              | 4                | 0             | 4                     | 1                 | 5      |
| 51    | 160 Mayor's Riverfront Pk      | 1     | 0.00%              | 4                | 0             | 4                     | 1                 | 5      |
| 52    | 202 Major Streets              | 90    | 0.31%              | 368              | 0             | 368                   | 69                | 437    |
| 53    | 203 Local Streets              | 57    | 0.20%              | 233              | 0             | 233                   | 44                | 277    |
| 54    | 209 Cemeteries                 | 292   | 1.01%              | 1,193            | 0             | 1,193                 | 224               | 1,417  |
| 55    | 211 Kzoo Muni Golf Assn        | 5     | 0.02%              | 20               | 0             | 20                    | 4                 | 24     |
| 56    | 225 Blight Abatement           | 6     | 0.02%              | 25               | 0             | 25                    | 5                 | 29     |
| 57    | 226 Solid Waste / Rubbish      | 1,134 | 3.92%              | 4,634            | 0             | 4,634                 | 869               | 5,504  |
| 58    | 232-238 Grants - Gen Gov       | 4     | 0.01%              | 16               | 0             | 16                    | 3                 | 19     |
| 59    | 232-40x PS Grants              | 32    | 0.11%              | 131              | 0             | 131                   | 25                | 155    |
| 60    | 232-585 PW Grants              | 43    | 0.15%              | 176              | 0             | 176                   | 33                | 209    |
| 61    | 232-697 HUD Grants - Other     | 18    | 0.06%              | 74               | 0             | 74                    | 14                | 87     |
| 62    | 232-726 Community Dvlp Grants  | 9     | 0.03%              | 37               | 0             | 37                    | 7                 | 44     |
| 63    | 232-733 Econ Dvlp Grants       | 4     | 0.01%              | 16               | 0             | 16                    | 3                 | 19     |

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**Allocation Details**

**Seq. 16: 101-253 Treasury**

**Cost Pool 1: Non-Tax Revenue**

| Seq #           | Department Name                | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------|--------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 65              | 232-776 P&R Grants             | 4             | 0.01%              | 16               | 0             | 16                    | 3                 | 19               |
| 68              | 233-406 PS Donations           | 20            | 0.07%              | 82               | 0             | 82                    | 15                | 97               |
| 70              | 233-727 Comm Dvlp Donations    | 5             | 0.02%              | 20               | 0             | 20                    | 4                 | 24               |
| 72              | 233-777 P&R Donations          | 5             | 0.02%              | 20               | 0             | 20                    | 4                 | 24               |
| 73              | 234 FFE Aspirational Projects  | 8             | 0.03%              | 33               | 0             | 33                    | 6                 | 39               |
| 74              | 235 Recovery Programs & Grants | 48            | 0.17%              | 196              | 0             | 196                   | 37                | 233              |
| 76              | 242 Local Brownfield Revolv    | 6             | 0.02%              | 25               | 0             | 25                    | 5                 | 29               |
| 77              | 243 Brownfield Redvlp Auth     | 38            | 0.13%              | 155              | 0             | 155                   | 29                | 184              |
| 78              | 244 Econ Dvlp Corp             | 23            | 0.08%              | 94               | 0             | 94                    | 18                | 112              |
| 81              | 265 Drug Law Enforce           | 114           | 0.39%              | 466              | 0             | 466                   | 87                | 553              |
| 82              | 270 Historic Preservation      | 1             | 0.00%              | 4                | 0             | 4                     | 1                 | 5                |
| 83              | 272 Econ Initiative            | 89            | 0.31%              | 364              | 0             | 364                   | 68                | 432              |
| 84              | 273 Business Dvlp              | 6             | 0.02%              | 25               | 0             | 25                    | 5                 | 29               |
| 86              | 275 Housing Programs           | 1             | 0.00%              | 4                | 0             | 4                     | 1                 | 5                |
| 89              | 298 Home Grant                 | 72            | 0.25%              | 294              | 0             | 294                   | 55                | 349              |
| 90              | 299 CDBG Grant                 | 491           | 1.70%              | 2,007            | 0             | 2,007                 | 376               | 2,383            |
| 91              | 300 Debt Service               | 25            | 0.09%              | 102              | 0             | 102                   | 19                | 121              |
| 92              | 401 Capital Projects           | 69            | 0.24%              | 282              | 0             | 282                   | 53                | 335              |
| 93              | 514 Parking System             | 69            | 0.24%              | 282              | 0             | 282                   | 53                | 335              |
| 94              | 590 Sewer Fund                 | 4,950         | 17.12%             | 20,229           | 0             | 20,229                | 3,794             | 24,024           |
| 95              | 591 Water Fund                 | 6,817         | 23.57%             | 27,859           | 0             | 27,859                | 5,225             | 33,085           |
| 96              | 677 Insurance Fund             | 788           | 2.72%              | 3,220            | 0             | 3,220                 | 604               | 3,824            |
| 97              | 731 Pension Fund               | 71            | 0.25%              | 290              | 0             | 290                   | 54                | 345              |
| 98              | 737 OPEB Fund                  | 76            | 0.26%              | 311              | 0             | 311                   | 58                | 369              |
| 99              | 756 General Trust Fund         | 10            | 0.03%              | 41               | 0             | 41                    | 8                 | 49               |
| 101             | 761 Landfill Trust             | 1             | 0.00%              | 4                | 0             | 4                     | 1                 | 5                |
| 102             | 90x GASB 34 Govt               | 50            | 0.17%              | 204              | 0             | 204                   | 38                | 243              |
| 105             | All Other                      | 1,089         | 3.77%              | 4,450            | 0             | 4,450                 | 835               | 5,285            |
| <b>Subtotal</b> |                                | <b>28,921</b> | <b>100.00%</b>     | <b>\$118,193</b> | <b>\$0</b>    | <b>\$118,193</b>      | <b>\$22,069</b>   | <b>\$140,262</b> |
| Direct Bills    |                                |               |                    |                  |               | 0                     |                   | 0                |

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Allocation Details  
Cost Pool 1: Non-Tax Revenue

Seq. 16: 101-253 Treasury

| Seq # | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total     |
|-------|-----------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|-----------|
| Total |                 |       |                    |                  |               | \$118,193             |                   | \$140,262 |

Allocation Basis Units: # Revenue Transactions, exc. Tax

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**Allocation Details**  
**Cost Pool 4: Cashier**

**Seq. 16: 101-253 Treasury**

| Seq # | Department Name               | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|-------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|-------|
| 11    | 101-215 City Clerk            | 21    | 0.00%              | \$12             | \$0           | \$12                  | \$0               | \$12  |
| 16    | 101-253 Treasury              | 1,108 | 0.16%              | 616              | 0             | 616                   | 0                 | 616   |
| 20    | 101-345, 349 Public Safety    | 548   | 0.08%              | 305              | 0             | 305                   | 72                | 376   |
| 23    | 101-751 Parks & Rec Admin     | 50    | 0.01%              | 28               | 0             | 28                    | 7                 | 34    |
| 27    | 101-180 Executive Programs    | 6     | 0.00%              | 3                | 0             | 3                     | 1                 | 4     |
| 29    | 101-262 Elections             | 1     | 0.00%              | 1                | 0             | 1                     | 0                 | 1     |
| 34    | 101-371 Bldg Inspection Dept  | 2     | 0.00%              | 1                | 0             | 1                     | 0                 | 1     |
| 49    | 151 Cemetery Trust            | 53    | 0.01%              | 29               | 0             | 29                    | 7                 | 36    |
| 51    | 160 Mayor's Riverfront Pk     | 19    | 0.00%              | 11               | 0             | 11                    | 2                 | 13    |
| 52    | 202 Major Streets             | 49    | 0.01%              | 27               | 0             | 27                    | 6                 | 34    |
| 53    | 203 Local Streets             | 24    | 0.00%              | 13               | 0             | 13                    | 3                 | 16    |
| 54    | 209 Cemeteries                | 133   | 0.02%              | 74               | 0             | 74                    | 17                | 91    |
| 56    | 225 Blight Abatement          | 5     | 0.00%              | 3                | 0             | 3                     | 1                 | 3     |
| 57    | 226 Solid Waste / Rubbish     | 784   | 0.12%              | 436              | 0             | 436                   | 102               | 538   |
| 58    | 232-238 Grants - Gen Gov      | 21    | 0.00%              | 12               | 0             | 12                    | 3                 | 14    |
| 59    | 232-40x PS Grants             | 10    | 0.00%              | 6                | 0             | 6                     | 1                 | 7     |
| 60    | 232-585 PW Grants             | 20    | 0.00%              | 11               | 0             | 11                    | 3                 | 14    |
| 61    | 232-697 HUD Grants - Other    | 13    | 0.00%              | 7                | 0             | 7                     | 2                 | 9     |
| 62    | 232-726 Community Dvlp Grants | 2     | 0.00%              | 1                | 0             | 1                     | 0                 | 1     |
| 63    | 232-733 Econ Dvlp Grants      | 1     | 0.00%              | 1                | 0             | 1                     | 0                 | 1     |
| 68    | 233-406 PS Donations          | 9     | 0.00%              | 5                | 0             | 5                     | 1                 | 6     |
| 70    | 233-727 Comm Dvlp Donations   | 3     | 0.00%              | 2                | 0             | 2                     | 0                 | 2     |
| 72    | 233-777 P&R Donations         | 3     | 0.00%              | 2                | 0             | 2                     | 0                 | 2     |
| 73    | 234 FFE Aspirational Projects | 2     | 0.00%              | 1                | 0             | 1                     | 0                 | 1     |
| 77    | 243 Brownfield Redvlp Auth    | 12    | 0.00%              | 7                | 0             | 7                     | 2                 | 8     |
| 78    | 244 Econ Dvlp Corp            | 6     | 0.00%              | 3                | 0             | 3                     | 1                 | 4     |
| 79    | 248 Dtwn Dvlp Auth            | 1     | 0.00%              | 1                | 0             | 1                     | 0                 | 1     |
| 80    | 251 Dtwn Econ Growth          | 2     | 0.00%              | 1                | 0             | 1                     | 0                 | 1     |
| 81    | 265 Drug Law Enforce          | 41    | 0.01%              | 23               | 0             | 23                    | 5                 | 28    |
| 82    | 270 Historic Preservation     | 1     | 0.00%              | 1                | 0             | 1                     | 0                 | 1     |

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**Allocation Details**  
**Cost Pool 4: Cashier**

**Seq. 16: 101-253 Treasury**

| Seq #           | Department Name               | Units          | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------|-------------------------------|----------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 83              | 272 Econ Initiative           | 87             | 0.01%              | 48               | 0             | 48                    | 11                | 60               |
| 89              | 298 Home Grant                | 67             | 0.01%              | 37               | 0             | 37                    | 9                 | 46               |
| 90              | 299 CDBG Grant                | 345            | 0.05%              | 192              | 0             | 192                   | 45                | 237              |
| 91              | 300 Debt Service              | 1              | 0.00%              | 1                | 0             | 1                     | 0                 | 1                |
| 92              | 401 Capital Projects          | 2              | 0.00%              | 1                | 0             | 1                     | 0                 | 1                |
| 93              | 514 Parking System            | 13             | 0.00%              | 7                | 0             | 7                     | 2                 | 9                |
| 94              | 590 Sewer Fund                | 88,074         | 13.10%             | 48,960           | 0             | 48,960                | 11,502            | 60,462           |
| 95              | 591 Water Fund                | 104,406        | 15.53%             | 58,038           | 0             | 58,038                | 13,635            | 71,673           |
| 96              | 677 Insurance Fund            | 304            | 0.05%              | 169              | 0             | 169                   | 40                | 209              |
| 99              | 756 General Trust Fund        | 16             | 0.00%              | 9                | 0             | 9                     | 2                 | 11               |
| 100             | 760 Foundation for Excellence | 12             | 0.00%              | 7                | 0             | 7                     | 2                 | 8                |
| 105             | All Other                     | 476,151        | 70.81%             | 264,689          | 0             | 264,689               | 62,182            | 326,871          |
| <b>Subtotal</b> |                               | <b>672,428</b> | <b>100.00%</b>     | <b>\$373,798</b> | <b>\$0</b>    | <b>\$373,798</b>      | <b>\$87,667</b>   | <b>\$461,464</b> |
| Direct Bills    |                               |                |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>    |                               |                |                    |                  |               | <b>\$373,798</b>      |                   | <b>\$461,464</b> |

Allocation Basis Units: # of Receipts Processed

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**Allocation Details**  
**Cost Pool 5: Utility Billing**

**Seq. 16: 101-253 Treasury**

| Seq #           | Department Name | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------|-----------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 94              | 590 Sewer Fund  | 44.38         | 44.38%             | \$62,323         | \$0           | \$62,323              | \$14,617          | \$76,940         |
| 95              | 591 Water Fund  | 55.62         | 55.62%             | 78,103           | 0             | 78,103                | 18,317            | 96,420           |
| <b>Subtotal</b> |                 | <b>100.00</b> | <b>100.00%</b>     | <b>\$140,426</b> | <b>\$0</b>    | <b>\$140,426</b>      | <b>\$32,934</b>   | <b>\$173,360</b> |
| Direct Bills    |                 |               |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>    |                 |               |                    |                  |               | <b>\$140,426</b>      |                   | <b>\$173,360</b> |

Allocation Basis Units: % of Utility Bills Processed

**City of Kalamazoo, MI**  
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**Allocation Summary**

**Seq. 16: 101-253 Treasury**

| Seq # | Department Name                | Non-Tax Revenue | Cashier | Utility Billing | Total  |
|-------|--------------------------------|-----------------|---------|-----------------|--------|
| 11    | 101-215 City Clerk             | \$94            | \$12    | \$0             | \$106  |
| 16    | 101-253 Treasury               | 437             | 616     | 0               | 1,053  |
| 20    | 101-345, 349 Public Safety     | 4,810           | 376     | 0               | 5,186  |
| 21    | 101-580 City Equipment         | 461             | 0       | 0               | 461    |
| 23    | 101-751 Parks & Rec Admin      | 728             | 34      | 0               | 762    |
| 24    | OPEB / Retirement Board        | 58              | 0       | 0               | 58     |
| 27    | 101-180 Executive Programs     | 24              | 4       | 0               | 28     |
| 29    | 101-262 Elections              | 5               | 1       | 0               | 6      |
| 34    | 101-371 Bldg Inspection Dept   | 22,165          | 1       | 0               | 22,166 |
| 35    | 101-385 Code Enforcement       | 24,655          | 0       | 0               | 24,655 |
| 38    | 101-441 PW General             | 3,397           | 0       | 0               | 3,397  |
| 42    | 101-701 Planning               | 369             | 0       | 0               | 369    |
| 43    | 101-702 Zoning                 | 1,757           | 0       | 0               | 1,757  |
| 46    | 101-728 Econ Dev               | 5               | 0       | 0               | 5      |
| 47    | 101-75x Parks & Rec Activities | 39              | 0       | 0               | 39     |
| 49    | 151 Cemetery Trust             | 490             | 36      | 0               | 527    |
| 50    | 159 Recreation Endowment       | 5               | 0       | 0               | 5      |
| 51    | 160 Mayor's Riverfront Pk      | 5               | 13      | 0               | 18     |
| 52    | 202 Major Streets              | 437             | 34      | 0               | 470    |
| 53    | 203 Local Streets              | 277             | 16      | 0               | 293    |
| 54    | 209 Cemeteries                 | 1,417           | 91      | 0               | 1,508  |
| 55    | 211 Kzoo Muni Golf Assn        | 24              | 0       | 0               | 24     |
| 56    | 225 Blight Abatement           | 29              | 3       | 0               | 33     |
| 57    | 226 Solid Waste / Rubbish      | 5,504           | 538     | 0               | 6,042  |
| 58    | 232-238 Grants - Gen Gov       | 19              | 14      | 0               | 34     |
| 59    | 232-40x PS Grants              | 155             | 7       | 0               | 162    |
| 60    | 232-585 PW Grants              | 209             | 14      | 0               | 222    |
| 61    | 232-697 HUD Grants - Other     | 87              | 9       | 0               | 96     |
| 62    | 232-726 Community Dvlp Grants  | 44              | 1       | 0               | 45     |
| 63    | 232-733 Econ Dvlp Grants       | 19              | 1       | 0               | 20     |
| 65    | 232-776 P&R Grants             | 19              | 0       | 0               | 19     |

**City of Kalamazoo, MI**  
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**Allocation Summary**

**Seq. 16: 101-253 Treasury**

| Seq #               | Department Name                | Non-Tax Revenue | Cashier    | Utility Billing | Total      |
|---------------------|--------------------------------|-----------------|------------|-----------------|------------|
| 68                  | 233-406 PS Donations           | 97              | 6          | 0               | 103        |
| 70                  | 233-727 Comm Dvlp Donations    | 24              | 2          | 0               | 26         |
| 72                  | 233-777 P&R Donations          | 24              | 2          | 0               | 26         |
| 73                  | 234 FFE Aspirational Projects  | 39              | 1          | 0               | 40         |
| 74                  | 235 Recovery Programs & Grants | 233             | 0          | 0               | 233        |
| 76                  | 242 Local Brownfield Revolv    | 29              | 0          | 0               | 29         |
| 77                  | 243 Brownfield Redvlp Auth     | 184             | 8          | 0               | 193        |
| 78                  | 244 Econ Dvlp Corp             | 112             | 4          | 0               | 116        |
| 79                  | 248 Dtwm Dvlp Auth             | 0               | 1          | 0               | 1          |
| 80                  | 251 Dtwm Econ Growth           | 0               | 1          | 0               | 1          |
| 81                  | 265 Drug Law Enforce           | 553             | 28         | 0               | 581        |
| 82                  | 270 Historic Preservation      | 5               | 1          | 0               | 6          |
| 83                  | 272 Econ Initiative            | 432             | 60         | 0               | 492        |
| 84                  | 273 Business Dvlp              | 29              | 0          | 0               | 29         |
| 86                  | 275 Housing Programs           | 5               | 0          | 0               | 5          |
| 89                  | 298 Home Grant                 | 349             | 46         | 0               | 395        |
| 90                  | 299 CDBG Grant                 | 2,383           | 237        | 0               | 2,620      |
| 91                  | 300 Debt Service               | 121             | 1          | 0               | 122        |
| 92                  | 401 Capital Projects           | 335             | 1          | 0               | 336        |
| 93                  | 514 Parking System             | 335             | 9          | 0               | 344        |
| 94                  | 590 Sewer Fund                 | 24,024          | 60,462     | 76,940          | 161,425    |
| 95                  | 591 Water Fund                 | 33,085          | 71,673     | 96,420          | 201,178    |
| 96                  | 677 Insurance Fund             | 3,824           | 209        | 0               | 4,033      |
| 97                  | 731 Pension Fund               | 345             | 0          | 0               | 345        |
| 98                  | 737 OPEB Fund                  | 369             | 0          | 0               | 369        |
| 99                  | 756 General Trust Fund         | 49              | 11         | 0               | 60         |
| 100                 | 760 Foundation for Excellence  | 0               | 8          | 0               | 8          |
| 101                 | 761 Landfill Trust             | 5               | 0          | 0               | 5          |
| 102                 | 90x GASB 34 Govt               | 243             | 0          | 0               | 243        |
| 105                 | All Other                      | 5,285           | 326,871    | 0               | 332,156    |
| <b>Direct Bills</b> |                                | <b>\$0</b>      | <b>\$0</b> | <b>\$0</b>      | <b>\$0</b> |

**City of Kalamazoo, MI**  
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**Allocation Summary**

**Seq. 16: 101-253 Treasury**

| Seq # | Department Name | Non-Tax Revenue | Cashier   | Utility Billing | Total     |
|-------|-----------------|-----------------|-----------|-----------------|-----------|
| Total |                 | \$140,262       | \$461,464 | \$173,360       | \$775,086 |

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - FY2025 2 CFR Part 200**  
**101-261 311 Customer Service**

**16368**  
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**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 associated with providing call center support to departments throughout the City are allocated based on the recorded number of call time minutes.

The plan is designed to allocate other central service departments' costs to the various departments, including this department. These costs are designated as first and second incoming costs and are added to the expenses of the department for further allocation to benefiting departments.

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

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

**Seq. 17: 101-261 311 Customer Service**

| Description                               | Type                  | Amount           | General Admin | Customer Service |
|-------------------------------------------|-----------------------|------------------|---------------|------------------|
| <b>Personnel Costs</b>                    |                       |                  |               |                  |
| Salaries                                  | S1                    | \$561,538        | \$0           | \$561,538        |
|                                           | <i>Salary % Split</i> |                  | <i>0.00%</i>  | <i>100.00%</i>   |
| Fringe Benefits                           | S                     | 206,778          | 0             | 206,778          |
| <b>Subtotal - Personnel Costs</b>         |                       | <b>\$768,316</b> | <b>\$0</b>    | <b>\$768,316</b> |
| <b>Services &amp; Supplies Cost</b>       |                       |                  |               |                  |
| 727 Supplies                              | S                     | 3,075            | 0             | 3,075            |
| 729 Supplies                              | S                     | 2,054            | 0             | 2,054            |
| 810.001 Business & Emerg Meals            | D                     | 1,036            | 0             | 0                |
| 810.003 Memberships & Subscriptions       | D                     | 325              | 0             | 0                |
| 811.000 Professional Development          | S                     | 22,496           | 0             | 22,496           |
| 850.000 Comms & Network Svcs              | S                     | 1,566            | 0             | 1,566            |
| 941.000 Copier Supplies                   | S                     | 82               | 0             | 82               |
| 941.000 Rental/Lease Equip - GASB         | D                     | 800              | 0             | 0                |
| 949.000 Rental/Lease Contra (GASB 87)     | D                     | (775)            | 0             | 0                |
| <b>Subtotal - Services &amp; Supplies</b> |                       | <b>\$30,659</b>  | <b>\$0</b>    | <b>\$29,273</b>  |
| <b>Department Cost Total</b>              |                       | <b>\$798,975</b> | <b>\$0</b>    | <b>\$797,589</b> |
| <b>Adjustments to Cost</b>                |                       |                  |               |                  |
| DDA Admin Fee                             | P                     | (2,423)          | 0             | (2,423)          |
| DEGA Admin Fee                            | P                     | (2,423)          | 0             | (2,423)          |
| 810.001 Business & Emerg Meals            | D                     | (1,036)          | 0             | 0                |
| 941.000 Rental/Lease Equip - GASB         | D                     | (800)            | 0             | 0                |
| 949.000 Rental/Lease Contra (GASB 87)     | D                     | 775              | 0             | 0                |
| 810.003 Memberships & Subscriptions       | D                     | (325)            | 0             | 0                |
| <b>Subtotal - Adjustments</b>             |                       | <b>(\$6,232)</b> | <b>\$0</b>    | <b>(\$4,846)</b> |
| <b>Total Costs After Adjustments</b>      |                       | <b>792,743</b>   | <b>0</b>      | <b>792,743</b>   |
| General Admin Distribution                |                       |                  | 0             | 0                |
| <b>Grand Total</b>                        |                       | <b>\$792,743</b> | <b>\$0</b>    | <b>\$792,743</b> |

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - FY2025 2 CFR Part 200**

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

**Seq. 17: 101-261 311 Customer Service**

| Seq # | Department/Cost Pool                          | First Incoming | Second Incoming | Total Incoming | Customer Service |
|-------|-----------------------------------------------|----------------|-----------------|----------------|------------------|
| 1     | City Hall                                     | \$8,769        | \$26            | \$8,795        | \$8,795          |
|       | <b>Subtotal - Building Depreciation</b>       | <b>8,769</b>   | <b>26</b>       | <b>8,795</b>   | <b>8,795</b>     |
| 2     | City Hall Equipment                           | 1,545          | 2               | 1,547          | 1,547            |
| 2     | IT - Network                                  | 23,412         | 32              | 23,444         | 23,444           |
| 2     | Voice over IP System                          | 390            | 1               | 391            | 391              |
| 2     | Kronos                                        | 2,060          | 3               | 2,063          | 2,063            |
| 2     | SBITA - NeoGov                                | 455            | 1               | 456            | 456              |
| 2     | SBITA - KnowBe4                               | 128            | 0               | 128            | 128              |
| 2     | SBITA Amortizations - Dept Specific           | 13,129         | 18              | 13,147         | 13,147           |
| 2     | Security Camera Upgrade                       | 1,994          | 3               | 1,997          | 1,997            |
|       | <b>Subtotal - Equipment Depreciation</b>      | <b>43,113</b>  | <b>59</b>       | <b>43,172</b>  | <b>43,172</b>    |
| 3     | Parking                                       | 7,185          | 1,912           | 9,096          | 9,096            |
|       | <b>Subtotal - 101-271 Other General</b>       | <b>7,185</b>   | <b>1,912</b>    | <b>9,096</b>   | <b>9,096</b>     |
| 4     | Management & Leadership                       | 23,936         | 5,188           | 29,124         | 29,124           |
|       | <b>Subtotal - 101-172 City Manager</b>        | <b>23,936</b>  | <b>5,188</b>    | <b>29,124</b>  | <b>29,124</b>    |
| 5     | City Hall                                     | 55,245         | 14,345          | 69,590         | 69,590           |
|       | <b>Subtotal - 101-265 Bldgs &amp; Grounds</b> | <b>55,245</b>  | <b>14,345</b>   | <b>69,590</b>  | <b>69,590</b>    |
| 6     | PC / Network Support                          | 51,511         | 6,366           | 57,877         | 57,877           |
| 6     | App - Eden                                    | 22,716         | 2,104           | 24,821         | 24,821           |
| 6     | App - BS & A                                  | 8,790          | 1,150           | 9,939          | 9,939            |
| 6     | App - Kronos                                  | 3,998          | 210             | 4,207          | 4,207            |
| 6     | App - NeoGov                                  | 369            | 0               | 369            | 369              |
| 6     | VOIP                                          | 1,603          | 0               | 1,603          | 1,603            |
| 6     | Dept Specific Exp                             | 188,373        | 0               | 188,373        | 188,373          |
|       | <b>Subtotal - 101-228, 229, 230 Info Tech</b> | <b>277,359</b> | <b>9,830</b>    | <b>287,189</b> | <b>287,189</b>   |
| 7     | Payroll                                       | 206            | 51              | 257            | 257              |
| 7     | Audit and Accounting                          | 2,161          | 465             | 2,626          | 2,626            |
| 7     | Accounts Payable                              | 12             | 3               | 15             | 15               |
| 7     | Risk Management                               | 14             | 4               | 18             | 18               |
|       | <b>Subtotal - 101-191 Accounting Dept</b>     | <b>2,393</b>   | <b>523</b>      | <b>2,917</b>   | <b>2,917</b>     |
| 8     | Accounts Payable                              | 1,874          | 310             | 2,183          | 2,183            |
| 8     | Payroll                                       | 1,420          | 230             | 1,650          | 1,650            |
|       | <b>Subtotal - 101-192 Financial Services</b>  | <b>3,293</b>   | <b>540</b>      | <b>3,833</b>   | <b>3,833</b>     |

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

**Seq. 17: 101-261 311 Customer Service**

| Seq #                     | Department/Cost Pool                           | First Incoming   | Second Incoming  | Total Incoming     | Customer Service   |
|---------------------------|------------------------------------------------|------------------|------------------|--------------------|--------------------|
| 9                         | Risk Management                                | 264              | 37               | 302                | 302                |
| 9                         | Accounts Payable                               | 96               | 14               | 110                | 110                |
| 9                         | Payroll                                        | 275              | 39               | 314                | 314                |
|                           | <b>Subtotal - 101-210 Management Services</b>  | <b>636</b>       | <b>90</b>        | <b>726</b>         | <b>726</b>         |
| 10                        | Budget                                         | 1,943            | 213              | 2,155              | 2,155              |
| 10                        | Cost Plan                                      | 292              | 0                | 292                | 292                |
|                           | <b>Subtotal - 101-212 Budgeting</b>            | <b>2,235</b>     | <b>213</b>       | <b>2,448</b>       | <b>2,448</b>       |
| 13                        | Internal Audit                                 | 634              | 72               | 706                | 706                |
|                           | <b>Subtotal - 101-223 Internal Auditor</b>     | <b>634</b>       | <b>72</b>        | <b>706</b>         | <b>706</b>         |
| 14                        | Purchasing                                     | 492              | 98               | 590                | 590                |
|                           | <b>Subtotal - 101-233 Purchasing</b>           | <b>492</b>       | <b>98</b>        | <b>590</b>         | <b>590</b>         |
| 17                        | Customer Service                               | 0                | 2,198            | 2,198              | 2,198              |
|                           | <b>Subtotal - 101-261 311 Customer Service</b> | <b>0</b>         | <b>2,198</b>     | <b>2,198</b>       | <b>2,198</b>       |
| 18                        | Advise and Counsel                             | 0                | 2,292            | 2,292              | 2,292              |
| 18                        | Labor Relations                                | 0                | 1,097            | 1,097              | 1,097              |
| 18                        | Risk Management                                | 0                | 299              | 299                | 299                |
|                           | <b>Subtotal - 101-266 City Attorney</b>        | <b>0</b>         | <b>3,688</b>     | <b>3,688</b>       | <b>3,688</b>       |
| 19                        | Human Resources                                | 0                | 12,958           | 12,958             | 12,958             |
|                           | <b>Subtotal - 101-270 Human Resources</b>      | <b>0</b>         | <b>12,958</b>    | <b>12,958</b>      | <b>12,958</b>      |
| 24                        | General Fund OPEB                              | 0                | 84,079           | 84,079             | 84,079             |
|                           | <b>Subtotal - OPEB / Retirement Board</b>      | <b>0</b>         | <b>84,079</b>    | <b>84,079</b>      | <b>84,079</b>      |
| <b>Total Incoming</b>     |                                                | <b>\$425,291</b> | <b>\$135,816</b> | <b>\$561,107</b>   | <b>\$561,107</b>   |
| <b>C. Total Allocated</b> |                                                |                  |                  | <b>\$1,353,850</b> | <b>\$1,353,850</b> |
|                           |                                                |                  |                  |                    | <b>100.00%</b>     |

**City of Kalamazoo, MI**  
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**Allocation Details**

**Seq. 17: 101-261 311 Customer Service**

**Cost Pool 1: Customer Service**

| Seq # | Department Name               | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total    |
|-------|-------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|----------|
| 4     | 101-172 City Manager          | 1,085 | 1.43%              | \$17,404         | \$0           | \$17,404              | \$0               | \$17,404 |
| 7     | 101-191 Accounting Dept       | 136   | 0.18%              | 2,182            | 0             | 2,182                 | 0                 | 2,182    |
| 8     | 101-192 Financial Services    | 122   | 0.16%              | 1,957            | 0             | 1,957                 | 0                 | 1,957    |
| 11    | 101-215 City Clerk            | 850   | 1.12%              | 13,635           | 0             | 13,635                | 0                 | 13,635   |
| 12    | 101-216 Records               | 111   | 0.15%              | 1,781            | 0             | 1,781                 | 0                 | 1,781    |
| 14    | 101-233 Purchasing            | 192   | 0.25%              | 3,080            | 0             | 3,080                 | 0                 | 3,080    |
| 16    | 101-253 Treasury              | 7,822 | 10.30%             | 125,470          | 0             | 125,470               | 0                 | 125,470  |
| 17    | 101-261 311 Customer Service  | 137   | 0.18%              | 2,198            | 0             | 2,198                 | 0                 | 2,198    |
| 18    | 101-266 City Attorney         | 477   | 0.63%              | 7,651            | 0             | 7,651                 | 989               | 8,641    |
| 19    | 101-270 Human Resources       | 616   | 0.81%              | 9,881            | 0             | 9,881                 | 1,278             | 11,159   |
| 21    | 101-580 City Equipment        | 15    | 0.02%              | 241              | 0             | 241                   | 31                | 272      |
| 23    | 101-751 Parks & Rec Admin     | 1,683 | 2.22%              | 26,996           | 0             | 26,996                | 3,491             | 30,487   |
| 25    | 101-101 City Commission       | 48    | 0.06%              | 770              | 0             | 770                   | 100               | 870      |
| 26    | 101-175 Diversity & Inclusion | 11    | 0.01%              | 176              | 0             | 176                   | 23                | 199      |
| 27    | 101-180 Executive Programs    | 49    | 0.06%              | 786              | 0             | 786                   | 102               | 888      |
| 28    | 101-257 Assessing             | 1,604 | 2.11%              | 25,729           | 0             | 25,729                | 3,327             | 29,056   |
| 29    | 101-262 Elections             | 376   | 0.50%              | 6,031            | 0             | 6,031                 | 780               | 6,811    |
| 34    | 101-371 Bldg Inspection Dept  | 4,274 | 5.63%              | 68,558           | 0             | 68,558                | 8,865             | 77,423   |
| 35    | 101-385 Code Enforcement      | 6,315 | 8.32%              | 101,297          | 0             | 101,297               | 13,099            | 114,395  |
| 38    | 101-441 PW General            | 888   | 1.17%              | 14,244           | 0             | 14,244                | 1,842             | 16,086   |
| 39    | 101-443 Forestry              | 1,966 | 2.59%              | 31,536           | 0             | 31,536                | 4,078             | 35,614   |
| 42    | 101-701 Planning              | 195   | 0.26%              | 3,128            | 0             | 3,128                 | 404               | 3,532    |
| 43    | 101-702 Zoning                | 989   | 1.30%              | 15,864           | 0             | 15,864                | 2,051             | 17,916   |
| 46    | 101-728 Econ Dev              | 145   | 0.19%              | 2,326            | 0             | 2,326                 | 301               | 2,627    |
| 52    | 202 Major Streets             | 2,587 | 3.41%              | 41,497           | 0             | 41,497                | 5,366             | 46,863   |
| 53    | 203 Local Streets             | 2,586 | 3.41%              | 41,481           | 0             | 41,481                | 5,364             | 46,845   |
| 54    | 209 Cemeteries                | 105   | 0.14%              | 1,684            | 0             | 1,684                 | 218               | 1,902    |
| 57    | 226 Solid Waste / Rubbish     | 5,434 | 7.16%              | 87,165           | 0             | 87,165                | 11,271            | 98,436   |
| 73    | 234 FFE Aspirational Projects | 29    | 0.04%              | 465              | 0             | 465                   | 60                | 525      |
| 82    | 270 Historic Preservation     | 68    | 0.09%              | 1,091            | 0             | 1,091                 | 141               | 1,232    |

**City of Kalamazoo, MI**  
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**16368**  
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**Allocation Details**  
**Cost Pool 1: Customer Service**

**Seq. 17: 101-261 311 Customer Service**

| Seq #           | Department Name    | Units         | Allocation Percent | First Allocation   | Direct Billed | Department Allocation | Second Allocation | Total              |
|-----------------|--------------------|---------------|--------------------|--------------------|---------------|-----------------------|-------------------|--------------------|
| 94              | 590 Sewer Fund     | 1,303         | 1.72%              | 20,901             | 0             | 20,901                | 2,703             | 23,604             |
| 95              | 591 Water Fund     | 33,446        | 44.05%             | 536,497            | 0             | 536,497               | 69,374            | 605,870            |
| 96              | 677 Insurance Fund | 270           | 0.36%              | 4,331              | 0             | 4,331                 | 560               | 4,891              |
| <b>Subtotal</b> |                    | <b>75,934</b> | <b>100.00%</b>     | <b>\$1,218,033</b> | <b>\$0</b>    | <b>\$1,218,033</b>    | <b>\$135,816</b>  | <b>\$1,353,850</b> |
| Direct Bills    |                    |               |                    |                    |               |                       | 0                 | 0                  |
| <b>Total</b>    |                    |               |                    |                    |               | <b>\$1,218,033</b>    |                   | <b>\$1,353,850</b> |

Allocation Basis Units: # 311 Call Hours

**City of Kalamazoo, MI**  
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**Allocation Summary**

**Seq. 17: 101-261 311 Customer Service**

| Seq # | Department Name               | Customer Service | Total    |
|-------|-------------------------------|------------------|----------|
| 4     | 101-172 City Manager          | \$17,404         | \$17,404 |
| 7     | 101-191 Accounting Dept       | 2,182            | 2,182    |
| 8     | 101-192 Financial Services    | 1,957            | 1,957    |
| 11    | 101-215 City Clerk            | 13,635           | 13,635   |
| 12    | 101-216 Records               | 1,781            | 1,781    |
| 14    | 101-233 Purchasing            | 3,080            | 3,080    |
| 16    | 101-253 Treasury              | 125,470          | 125,470  |
| 17    | 101-261 311 Customer Service  | 2,198            | 2,198    |
| 18    | 101-266 City Attorney         | 8,641            | 8,641    |
| 19    | 101-270 Human Resources       | 11,159           | 11,159   |
| 21    | 101-580 City Equipment        | 272              | 272      |
| 23    | 101-751 Parks & Rec Admin     | 30,487           | 30,487   |
| 25    | 101-101 City Commission       | 870              | 870      |
| 26    | 101-175 Diversity & Inclusion | 199              | 199      |
| 27    | 101-180 Executive Programs    | 888              | 888      |
| 28    | 101-257 Assessing             | 29,056           | 29,056   |
| 29    | 101-262 Elections             | 6,811            | 6,811    |
| 34    | 101-371 Bldg Inspection Dept  | 77,423           | 77,423   |
| 35    | 101-385 Code Enforcement      | 114,395          | 114,395  |
| 38    | 101-441 PW General            | 16,086           | 16,086   |
| 39    | 101-443 Forestry              | 35,614           | 35,614   |
| 42    | 101-701 Planning              | 3,532            | 3,532    |
| 43    | 101-702 Zoning                | 17,916           | 17,916   |
| 46    | 101-728 Econ Dev              | 2,627            | 2,627    |
| 52    | 202 Major Streets             | 46,863           | 46,863   |
| 53    | 203 Local Streets             | 46,845           | 46,845   |
| 54    | 209 Cemeteries                | 1,902            | 1,902    |
| 57    | 226 Solid Waste / Rubbish     | 98,436           | 98,436   |
| 73    | 234 FFE Aspirational Projects | 525              | 525      |
| 82    | 270 Historic Preservation     | 1,232            | 1,232    |
| 94    | 590 Sewer Fund                | 23,604           | 23,604   |

**City of Kalamazoo, MI**  
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**Allocation Summary**

**Seq. 17: 101-261 311 Customer Service**

| Seq #               | Department Name    | Customer Service   | Total              |
|---------------------|--------------------|--------------------|--------------------|
| 95                  | 591 Water Fund     | 605,870            | 605,870            |
| 96                  | 677 Insurance Fund | 4,891              | 4,891              |
| <b>Direct Bills</b> |                    | <b>\$0</b>         | <b>\$0</b>         |
| <b>Total</b>        |                    | <b>\$1,353,850</b> | <b>\$1,353,850</b> |

**City of Kalamazoo, MI**  
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**101-266 City Attorney**

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**Nature and Extent of Services**

The Kalamazoo City Attorney's Office represents the City of Kalamazoo as a government entity. City Attorney staff conduct cases in court whenever the City is a party and 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.

In addition to those services, 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 also 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 advice 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 are identified and allocated to all departments based on the number of full- time equivalent (FTE) employees.

**Pension Fund** Costs associated with the counsel provided to the City's pension fund is separately identified and allocated directly to the Pension Fund.

**Risk Management** The Risk Management operational costs are identified 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 allocated.

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**101-266 City Attorney**

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The plan is designed to allocate other central service departments' costs to the various departments, including this department. These costs are designated as first and second incoming costs and are added to the expenses of the department for further allocation to benefiting departments.

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

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

**Seq. 18: 101-266 City Attorney**

| Description                               | Type                  | Amount             | General Admin   | Advise and Counsel | Labor Relations | Pension Fund 731 | Risk Management |
|-------------------------------------------|-----------------------|--------------------|-----------------|--------------------|-----------------|------------------|-----------------|
| <b>Personnel Costs</b>                    |                       |                    |                 |                    |                 |                  |                 |
| Salaries                                  | S1                    | \$767,082          | \$49,170        | \$245,773          | \$15,035        | \$4,909          | \$54,233        |
|                                           | <i>Salary % Split</i> |                    | 6.41%           | 32.04%             | 1.96%           | 0.64%            | 7.07%           |
| Fringe Benefits                           | S                     | 188,447            | 12,079          | 60,378             | 3,694           | 1,206            | 13,323          |
| <b>Subtotal - Personnel Costs</b>         |                       | <b>\$955,529</b>   | <b>\$61,249</b> | <b>\$306,151</b>   | <b>\$18,728</b> | <b>\$6,115</b>   | <b>\$67,556</b> |
| <b>Services &amp; Supplies Cost</b>       |                       |                    |                 |                    |                 |                  |                 |
| 727 Supplies                              | S                     | 1,177              | 75              | 377                | 23              | 8                | 83              |
| 790 Furniture, Equip, Machinery <\$5,000  | S                     | 398                | 26              | 128                | 8               | 3                | 28              |
| 801.000 Prof. & Contractual Svcs          | S                     | 373                | 24              | 120                | 7               | 2                | 26              |
| 802.001 Legal Services                    | S                     | 138,922            | 8,905           | 44,510             | 2,723           | 889              | 9,822           |
| 802.002 Labor Counsel                     | P                     | 54,033             | 0               | 0                  | 54,033          | 0                | 0               |
| 810.001 Business & Emerg Meals            | D                     | 107                | 0               | 0                  | 0               | 0                | 0               |
| 810.003 Memberships & Subscriptions       | S                     | 7,402              | 474             | 2,371              | 145             | 47               | 523             |
| 811.000 Professional Development          | S                     | 4,541              | 291             | 1,455              | 89              | 29               | 321             |
| 830.004 General Insurance Fund            | S                     | 9,504              | 609             | 3,045              | 186             | 61               | 672             |
| 941.000 Copier Supplies                   | S                     | 561                | 36              | 180                | 11              | 4                | 40              |
| 941.000 Rental/Lease Equip - GASB         | D                     | 1,216              | 0               | 0                  | 0               | 0                | 0               |
| 949.000 Rental/Lease Contra (GASB 87)     | D                     | (1,178)            | 0               | 0                  | 0               | 0                | 0               |
| 976.000 Office Equip & Furniture          | S                     | 120                | 8               | 39                 | 2               | 1                | 9               |
| <b>Subtotal - Services &amp; Supplies</b> |                       | <b>\$217,175</b>   | <b>\$10,448</b> | <b>\$52,224</b>    | <b>\$57,227</b> | <b>\$1,043</b>   | <b>\$11,524</b> |
| <b>Department Cost Total</b>              |                       | <b>\$1,172,704</b> | <b>\$71,697</b> | <b>\$358,376</b>   | <b>\$75,956</b> | <b>\$7,159</b>   | <b>\$79,080</b> |
| <b>Adjustments to Cost</b>                |                       |                    |                 |                    |                 |                  |                 |
| 810.001 Business & Emerg Meals            | D                     | (107)              | 0               | 0                  | 0               | 0                | 0               |
| 941.000 Rental/Lease Equip - GASB         | D                     | (1,216)            | 0               | 0                  | 0               | 0                | 0               |
| 949.000 Rental/Lease Contra (GASB 87)     | D                     | 1,178              | 0               | 0                  | 0               | 0                | 0               |
| <b>Subtotal - Adjustments</b>             |                       | <b>(\$145)</b>     | <b>\$0</b>      | <b>\$0</b>         | <b>\$0</b>      | <b>\$0</b>       | <b>\$0</b>      |
| <b>Total Costs After Adjustments</b>      |                       | <b>1,172,558</b>   | <b>71,697</b>   | <b>358,376</b>     | <b>75,956</b>   | <b>7,159</b>     | <b>79,080</b>   |
| General Admin Distribution                |                       |                    | (71,697)        | 24,545             | 1,502           | 490              | 5,416           |
| <b>Grand Total</b>                        |                       | <b>\$1,172,558</b> | <b>\$0</b>      | <b>\$382,921</b>   | <b>\$77,457</b> | <b>\$7,649</b>   | <b>\$84,496</b> |

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**A. Department Costs**

Seq. 18: 101-266 City Attorney

| Description                               | Type                  | Amount             | General Government |
|-------------------------------------------|-----------------------|--------------------|--------------------|
| <b>Personnel Costs</b>                    |                       |                    |                    |
| Salaries                                  | S1                    | \$767,082          | \$397,962          |
|                                           | <i>Salary % Split</i> |                    | <i>51.88%</i>      |
| Fringe Benefits                           | S                     | 188,447            | 97,766             |
| <b>Subtotal - Personnel Costs</b>         |                       | <b>\$955,529</b>   | <b>\$495,728</b>   |
| <b>Services &amp; Supplies Cost</b>       |                       |                    |                    |
| 727 Supplies                              | S                     | 1,177              | 610                |
| 790 Furniture, Equip, Machinery <\$5,000  | S                     | 398                | 207                |
| 801.000 Prof. & Contractual Svcs          | S                     | 373                | 194                |
| 802.001 Legal Services                    | S                     | 138,922            | 72,073             |
| 802.002 Labor Counsel                     | P                     | 54,033             | 0                  |
| 810.001 Business & Emerg Meals            | D                     | 107                | 0                  |
| 810.003 Memberships & Subscriptions       | S                     | 7,402              | 3,840              |
| 811.000 Professional Development          | S                     | 4,541              | 2,356              |
| 830.004 General Insurance Fund            | S                     | 9,504              | 4,931              |
| 941.000 Copier Supplies                   | S                     | 561                | 291                |
| 941.000 Rental/Lease Equip - GASB         | D                     | 1,216              | 0                  |
| 949.000 Rental/Lease Contra (GASB 87)     | D                     | (1,178)            | 0                  |
| 976.000 Office Equip & Furniture          | S                     | 120                | 62                 |
| <b>Subtotal - Services &amp; Supplies</b> |                       | <b>\$217,175</b>   | <b>\$84,563</b>    |
| <b>Department Cost Total</b>              |                       | <b>\$1,172,704</b> | <b>\$580,291</b>   |
| <b>Adjustments to Cost</b>                |                       |                    |                    |
| 810.001 Business & Emerg Meals            | D                     | (107)              | 0                  |
| 941.000 Rental/Lease Equip - GASB         | D                     | (1,216)            | 0                  |
| 949.000 Rental/Lease Contra (GASB 87)     | D                     | 1,178              | 0                  |
| <b>Subtotal - Adjustments</b>             |                       | <b>(\$145)</b>     | <b>\$0</b>         |
| <b>Total Costs After Adjustments</b>      |                       | <b>1,172,558</b>   | <b>580,291</b>     |
| General Admin Distribution                |                       |                    | 39,744             |
| <b>Grand Total</b>                        |                       | <b>\$1,172,558</b> | <b>\$620,035</b>   |

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

**Seq. 18: 101-266 City Attorney**

| Seq # | Department/Cost Pool                          | First Incoming | Second Incoming | Total Incoming | Advise and Counsel | Labor Relations | Pension Fund 731 |
|-------|-----------------------------------------------|----------------|-----------------|----------------|--------------------|-----------------|------------------|
| 1     | City Hall                                     | \$17,739       | \$52            | \$17,791       | \$6,091            | \$373           | \$122            |
|       | <b>Subtotal - Building Depreciation</b>       | <b>17,739</b>  | <b>52</b>       | <b>17,791</b>  | <b>6,091</b>       | <b>373</b>      | <b>122</b>       |
| 2     | City Hall Equipment                           | 3,125          | 4               | 3,129          | 1,071              | 66              | 21               |
| 2     | IT - Network                                  | 11,420         | 16              | 11,436         | 3,915              | 239             | 78               |
| 2     | Voice over IP System                          | 292            | 0               | 293            | 100                | 6               | 2                |
| 2     | Kronos                                        | 1,542          | 2               | 1,544          | 529                | 32              | 11               |
| 2     | SBITA - NeoGov                                | 536            | 1               | 536            | 184                | 11              | 4                |
| 2     | SBITA - KnowBe4                               | 151            | 0               | 151            | 52                 | 3               | 1                |
| 2     | Security Camera Upgrade                       | 1,483          | 2               | 1,485          | 508                | 31              | 10               |
|       | <b>Subtotal - Equipment Depreciation</b>      | <b>18,549</b>  | <b>25</b>       | <b>18,575</b>  | <b>6,359</b>       | <b>389</b>      | <b>127</b>       |
| 3     | Parking                                       | 5,345          | 1,422           | 6,767          | 2,317              | 142             | 46               |
|       | <b>Subtotal - 101-271 Other General</b>       | <b>5,345</b>   | <b>1,422</b>    | <b>6,767</b>   | <b>2,317</b>       | <b>142</b>      | <b>46</b>        |
| 4     | Management & Leadership                       | 17,806         | 3,859           | 21,665         | 7,417              | 454             | 148              |
|       | <b>Subtotal - 101-172 City Manager</b>        | <b>17,806</b>  | <b>3,859</b>    | <b>21,665</b>  | <b>7,417</b>       | <b>454</b>      | <b>148</b>       |
| 5     | City Hall                                     | 111,752        | 29,017          | 140,769        | 48,191             | 2,948           | 963              |
|       | <b>Subtotal - 101-265 Bldgs &amp; Grounds</b> | <b>111,752</b> | <b>29,017</b>   | <b>140,769</b> | <b>48,191</b>      | <b>2,948</b>    | <b>963</b>       |
| 6     | PC / Network Support                          | 25,127         | 3,105           | 28,233         | 9,665              | 591             | 193              |
| 6     | App - Eden                                    | 7,289          | 675             | 7,964          | 2,726              | 167             | 54               |
| 6     | App - Kronos                                  | 2,993          | 157             | 3,150          | 1,078              | 66              | 22               |
| 6     | App - NeoGov                                  | 274            | 0               | 274            | 94                 | 6               | 2                |
| 6     | Laserfiche                                    | 1,027          | 0               | 1,027          | 351                | 21              | 7                |
| 6     | VOIP                                          | 1,200          | 0               | 1,200          | 411                | 25              | 8                |
| 6     | Dept Specific Exp                             | 16,847         | 0               | 16,847         | 5,768              | 353             | 115              |
|       | <b>Subtotal - 101-228, 229, 230 Info Tech</b> | <b>54,757</b>  | <b>3,938</b>    | <b>58,695</b>  | <b>20,094</b>      | <b>1,229</b>    | <b>401</b>       |
| 7     | Payroll                                       | 153            | 38              | 191            | 65                 | 4               | 1                |
| 7     | Audit and Accounting                          | 1,927          | 415             | 2,342          | 802                | 49              | 16               |
| 7     | Accounts Payable                              | 7              | 2               | 9              | 3                  | 0               | 0                |
| 7     | Risk Management                               | 21             | 5               | 26             | 9                  | 1               | 0                |
|       | <b>Subtotal - 101-191 Accounting Dept</b>     | <b>2,108</b>   | <b>460</b>      | <b>2,569</b>   | <b>879</b>         | <b>54</b>       | <b>18</b>        |
| 8     | Accounts Payable                              | 1,093          | 181             | 1,274          | 436                | 27              | 9                |
| 8     | Payroll                                       | 1,056          | 171             | 1,228          | 420                | 26              | 8                |
|       | <b>Subtotal - 101-192 Financial Services</b>  | <b>2,149</b>   | <b>352</b>      | <b>2,501</b>   | <b>856</b>         | <b>52</b>       | <b>17</b>        |
| 9     | Risk Management                               | 388            | 55              | 443            | 152                | 9               | 3                |

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

**Seq. 18: 101-266 City Attorney**

| Seq #                     | Department/Cost Pool                           | First Incoming   | Second Incoming  | Total Incoming     | Advise and Counsel | Labor Relations | Pension Fund 731 |
|---------------------------|------------------------------------------------|------------------|------------------|--------------------|--------------------|-----------------|------------------|
| 9                         | Accounts Payable                               | 56               | 8                | 64                 | 22                 | 1               | 0                |
| 9                         | Payroll                                        | 205              | 29               | 234                | 80                 | 5               | 2                |
|                           | <b>Subtotal - 101-210 Management Services</b>  | <b>649</b>       | <b>92</b>        | <b>741</b>         | <b>254</b>         | <b>16</b>       | <b>5</b>         |
| 10                        | Budget                                         | 2,852            | 312              | 3,164              | 1,083              | 66              | 22               |
| 10                        | Cost Plan                                      | 1,461            | 0                | 1,461              | 500                | 31              | 10               |
|                           | <b>Subtotal - 101-212 Budgeting</b>            | <b>4,313</b>     | <b>312</b>       | <b>4,625</b>       | <b>1,583</b>       | <b>97</b>       | <b>32</b>        |
| 11                        | Records Management                             | 20,792           | 2,406            | 23,198             | 7,942              | 486             | 159              |
| 11                        | Mailroom                                       | 333              | 37               | 369                | 126                | 8               | 3                |
|                           | <b>Subtotal - 101-215 City Clerk</b>           | <b>21,124</b>    | <b>2,443</b>     | <b>23,567</b>      | <b>8,068</b>       | <b>494</b>      | <b>161</b>       |
| 12                        | Records Mgmt                                   | 55,520           | 5,463            | 60,984             | 20,877             | 1,277           | 417              |
| 12                        | Mailroom                                       | 283              | 37               | 320                | 109                | 7               | 2                |
|                           | <b>Subtotal - 101-216 Records</b>              | <b>55,803</b>    | <b>5,500</b>     | <b>61,303</b>      | <b>20,987</b>      | <b>1,284</b>    | <b>419</b>       |
| 13                        | Internal Audit                                 | 931              | 106              | 1,037              | 355                | 22              | 7                |
|                           | <b>Subtotal - 101-223 Internal Auditor</b>     | <b>931</b>       | <b>106</b>       | <b>1,037</b>       | <b>355</b>         | <b>22</b>       | <b>7</b>         |
| 14                        | Purchasing                                     | 983              | 196              | 1,179              | 404                | 25              | 8                |
|                           | <b>Subtotal - 101-233 Purchasing</b>           | <b>983</b>       | <b>196</b>       | <b>1,179</b>       | <b>404</b>         | <b>25</b>       | <b>8</b>         |
| 17                        | Customer Service                               | 7,651            | 989              | 8,641              | 2,958              | 181             | 59               |
|                           | <b>Subtotal - 101-261 311 Customer Service</b> | <b>7,651</b>     | <b>989</b>       | <b>8,641</b>       | <b>2,958</b>       | <b>181</b>      | <b>59</b>        |
| 18                        | Advise and Counsel                             | 0                | 3,364            | 3,364              | 1,152              | 70              | 23               |
| 18                        | Labor Relations                                | 0                | 816              | 816                | 279                | 17              | 6                |
| 18                        | Risk Management                                | 0                | 204              | 204                | 70                 | 4               | 1                |
|                           | <b>Subtotal - 101-266 City Attorney</b>        | <b>0</b>         | <b>4,383</b>     | <b>4,383</b>       | <b>1,501</b>       | <b>92</b>       | <b>30</b>        |
| 19                        | Human Resources                                | 0                | 9,639            | 9,639              | 3,300              | 202             | 66               |
|                           | <b>Subtotal - 101-270 Human Resources</b>      | <b>0</b>         | <b>9,639</b>     | <b>9,639</b>       | <b>3,300</b>       | <b>202</b>      | <b>66</b>        |
| 24                        | General Fund OPEB                              | 0                | 62,545           | 62,545             | 21,412             | 1,310           | 428              |
|                           | <b>Subtotal - OPEB / Retirement Board</b>      | <b>0</b>         | <b>62,545</b>    | <b>62,545</b>      | <b>21,412</b>      | <b>1,310</b>    | <b>428</b>       |
| <b>Total Incoming</b>     |                                                | <b>\$321,660</b> | <b>\$125,331</b> | <b>\$446,991</b>   | <b>\$153,025</b>   | <b>\$9,361</b>  | <b>\$3,057</b>   |
| <b>C. Total Allocated</b> |                                                |                  |                  | <b>\$1,619,550</b> | <b>\$535,946</b>   | <b>\$86,818</b> | <b>\$10,706</b>  |
|                           |                                                |                  |                  |                    | <b>33.09%</b>      | <b>5.36%</b>    | <b>0.66%</b>     |

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

**Seq. 18: 101-266 City Attorney**

| Seq # | Department/Cost Pool                          | First Incoming | Second Incoming | Total Incoming | Risk Management | General Government |
|-------|-----------------------------------------------|----------------|-----------------|----------------|-----------------|--------------------|
| 1     | City Hall                                     | \$17,739       | \$52            | \$17,791       | \$1,344         | \$9,862            |
|       | <b>Subtotal - Building Depreciation</b>       | <b>17,739</b>  | <b>52</b>       | <b>17,791</b>  | <b>1,344</b>    | <b>9,862</b>       |
| 2     | City Hall Equipment                           | 3,125          | 4               | 3,129          | 236             | 1,735              |
| 2     | IT - Network                                  | 11,420         | 16              | 11,436         | 864             | 6,339              |
| 2     | Voice over IP System                          | 292            | 0               | 293            | 22              | 162                |
| 2     | Kronos                                        | 1,542          | 2               | 1,544          | 117             | 856                |
| 2     | SBITA - NeoGov                                | 536            | 1               | 536            | 41              | 297                |
| 2     | SBITA - KnowBe4                               | 151            | 0               | 151            | 11              | 84                 |
| 2     | Security Camera Upgrade                       | 1,483          | 2               | 1,485          | 112             | 823                |
|       | <b>Subtotal - Equipment Depreciation</b>      | <b>18,549</b>  | <b>25</b>       | <b>18,575</b>  | <b>1,403</b>    | <b>10,297</b>      |
| 3     | Parking                                       | 5,345          | 1,422           | 6,767          | 511             | 3,751              |
|       | <b>Subtotal - 101-271 Other General</b>       | <b>5,345</b>   | <b>1,422</b>    | <b>6,767</b>   | <b>511</b>      | <b>3,751</b>       |
| 4     | Management & Leadership                       | 17,806         | 3,859           | 21,665         | 1,637           | 12,010             |
|       | <b>Subtotal - 101-172 City Manager</b>        | <b>17,806</b>  | <b>3,859</b>    | <b>21,665</b>  | <b>1,637</b>    | <b>12,010</b>      |
| 5     | City Hall                                     | 111,752        | 29,017          | 140,769        | 10,634          | 78,033             |
|       | <b>Subtotal - 101-265 Bldgs &amp; Grounds</b> | <b>111,752</b> | <b>29,017</b>   | <b>140,769</b> | <b>10,634</b>   | <b>78,033</b>      |
| 6     | PC / Network Support                          | 25,127         | 3,105           | 28,233         | 2,133           | 15,650             |
| 6     | App - Eden                                    | 7,289          | 675             | 7,964          | 602             | 4,415              |
| 6     | App - Kronos                                  | 2,993          | 157             | 3,150          | 238             | 1,746              |
| 6     | App - NeoGov                                  | 274            | 0               | 274            | 21              | 152                |
| 6     | Laserfiche                                    | 1,027          | 0               | 1,027          | 78              | 569                |
| 6     | VOIP                                          | 1,200          | 0               | 1,200          | 91              | 665                |
| 6     | Dept Specific Exp                             | 16,847         | 0               | 16,847         | 1,273           | 9,339              |
|       | <b>Subtotal - 101-228, 229, 230 Info Tech</b> | <b>54,757</b>  | <b>3,938</b>    | <b>58,695</b>  | <b>4,434</b>    | <b>32,536</b>      |
| 7     | Payroll                                       | 153            | 38              | 191            | 14              | 106                |
| 7     | Audit and Accounting                          | 1,927          | 415             | 2,342          | 177             | 1,298              |
| 7     | Accounts Payable                              | 7              | 2               | 9              | 1               | 5                  |
| 7     | Risk Management                               | 21             | 5               | 26             | 2               | 15                 |
|       | <b>Subtotal - 101-191 Accounting Dept</b>     | <b>2,108</b>   | <b>460</b>      | <b>2,569</b>   | <b>194</b>      | <b>1,424</b>       |
| 8     | Accounts Payable                              | 1,093          | 181             | 1,274          | 96              | 706                |
| 8     | Payroll                                       | 1,056          | 171             | 1,228          | 93              | 680                |
|       | <b>Subtotal - 101-192 Financial Services</b>  | <b>2,149</b>   | <b>352</b>      | <b>2,501</b>   | <b>189</b>      | <b>1,386</b>       |
| 9     | Risk Management                               | 388            | 55              | 443            | 33              | 245                |

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

**Seq. 18: 101-266 City Attorney**

| Seq #                     | Department/Cost Pool                           | First Incoming   | Second Incoming  | Total Incoming     | Risk Management  | General Government |
|---------------------------|------------------------------------------------|------------------|------------------|--------------------|------------------|--------------------|
| 9                         | Accounts Payable                               | 56               | 8                | 64                 | 5                | 36                 |
| 9                         | Payroll                                        | 205              | 29               | 234                | 18               | 130                |
|                           | <b>Subtotal - 101-210 Management Services</b>  | <b>649</b>       | <b>92</b>        | <b>741</b>         | <b>56</b>        | <b>411</b>         |
| 10                        | Budget                                         | 2,852            | 312              | 3,164              | 239              | 1,754              |
| 10                        | Cost Plan                                      | 1,461            | 0                | 1,461              | 110              | 810                |
|                           | <b>Subtotal - 101-212 Budgeting</b>            | <b>4,313</b>     | <b>312</b>       | <b>4,625</b>       | <b>349</b>       | <b>2,564</b>       |
| 11                        | Records Management                             | 20,792           | 2,406            | 23,198             | 1,752            | 12,859             |
| 11                        | Mailroom                                       | 333              | 37               | 369                | 28               | 205                |
|                           | <b>Subtotal - 101-215 City Clerk</b>           | <b>21,124</b>    | <b>2,443</b>     | <b>23,567</b>      | <b>1,780</b>     | <b>13,064</b>      |
| 12                        | Records Mgmt                                   | 55,520           | 5,463            | 60,984             | 4,607            | 33,805             |
| 12                        | Mailroom                                       | 283              | 37               | 320                | 24               | 177                |
|                           | <b>Subtotal - 101-216 Records</b>              | <b>55,803</b>    | <b>5,500</b>     | <b>61,303</b>      | <b>4,631</b>     | <b>33,983</b>      |
| 13                        | Internal Audit                                 | 931              | 106              | 1,037              | 78               | 575                |
|                           | <b>Subtotal - 101-223 Internal Auditor</b>     | <b>931</b>       | <b>106</b>       | <b>1,037</b>       | <b>78</b>        | <b>575</b>         |
| 14                        | Purchasing                                     | 983              | 196              | 1,179              | 89               | 654                |
|                           | <b>Subtotal - 101-233 Purchasing</b>           | <b>983</b>       | <b>196</b>       | <b>1,179</b>       | <b>89</b>        | <b>654</b>         |
| 17                        | Customer Service                               | 7,651            | 989              | 8,641              | 653              | 4,790              |
|                           | <b>Subtotal - 101-261 311 Customer Service</b> | <b>7,651</b>     | <b>989</b>       | <b>8,641</b>       | <b>653</b>       | <b>4,790</b>       |
| 18                        | Advise and Counsel                             | 0                | 3,364            | 3,364              | 254              | 1,865              |
| 18                        | Labor Relations                                | 0                | 816              | 816                | 62               | 452                |
| 18                        | Risk Management                                | 0                | 204              | 204                | 15               | 113                |
|                           | <b>Subtotal - 101-266 City Attorney</b>        | <b>0</b>         | <b>4,383</b>     | <b>4,383</b>       | <b>331</b>       | <b>2,430</b>       |
| 19                        | Human Resources                                | 0                | 9,639            | 9,639              | 728              | 5,343              |
|                           | <b>Subtotal - 101-270 Human Resources</b>      | <b>0</b>         | <b>9,639</b>     | <b>9,639</b>       | <b>728</b>       | <b>5,343</b>       |
| 24                        | General Fund OPEB                              | 0                | 62,545           | 62,545             | 4,725            | 34,671             |
|                           | <b>Subtotal - OPEB / Retirement Board</b>      | <b>0</b>         | <b>62,545</b>    | <b>62,545</b>      | <b>4,725</b>     | <b>34,671</b>      |
| <b>Total Incoming</b>     |                                                | <b>\$321,660</b> | <b>\$125,331</b> | <b>\$446,991</b>   | <b>\$33,767</b>  | <b>\$247,782</b>   |
| <b>C. Total Allocated</b> |                                                |                  |                  | <b>\$1,619,550</b> | <b>\$118,263</b> | <b>\$867,817</b>   |
|                           |                                                |                  |                  |                    | 7.30%            | 53.58%             |
|                           |                                                |                  |                  |                    |                  | Not Allocated      |

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**Allocation Details**

**Seq. 18: 101-266 City Attorney**

**Cost Pool 1: Advise and Counsel**

| Seq # | Department Name               | Units      | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total   |
|-------|-------------------------------|------------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 3     | 101-271 Other General         | 548,161    | 0.32%              | \$1,572          | \$0           | \$1,572               | \$0               | \$1,572 |
| 4     | 101-172 City Manager          | 2,187,199  | 1.27%              | 6,274            | 0             | 6,274                 | 0                 | 6,274   |
| 5     | 101-265 Bldgs & Grounds       | 1,751,025  | 1.02%              | 5,023            | 0             | 5,023                 | 0                 | 5,023   |
| 6     | 101-228, 229, 230 Info Tech   | 4,715,600  | 2.74%              | 13,527           | 0             | 13,527                | 0                 | 13,527  |
| 7     | 101-191 Accounting Dept       | 762,077    | 0.44%              | 2,186            | 0             | 2,186                 | 0                 | 2,186   |
| 8     | 101-192 Financial Services    | 584,012    | 0.34%              | 1,675            | 0             | 1,675                 | 0                 | 1,675   |
| 9     | 101-210 Management Services   | 340,522    | 0.20%              | 977              | 0             | 977                   | 0                 | 977     |
| 10    | 101-212 Budgeting             | 221,937    | 0.13%              | 637              | 0             | 637                   | 0                 | 637     |
| 11    | 101-215 City Clerk            | 362,389    | 0.21%              | 1,040            | 0             | 1,040                 | 0                 | 1,040   |
| 12    | 101-216 Records               | 150,175    | 0.09%              | 431              | 0             | 431                   | 0                 | 431     |
| 13    | 101-223 Internal Auditor      | 113,826    | 0.07%              | 327              | 0             | 327                   | 0                 | 327     |
| 14    | 101-233 Purchasing            | 574,231    | 0.33%              | 1,647            | 0             | 1,647                 | 0                 | 1,647   |
| 15    | 101-237 Grants Management     | 293,979    | 0.17%              | 843              | 0             | 843                   | 0                 | 843     |
| 16    | 101-253 Treasury              | 883,602    | 0.51%              | 2,535            | 0             | 2,535                 | 0                 | 2,535   |
| 17    | 101-261 311 Customer Service  | 798,975    | 0.46%              | 2,292            | 0             | 2,292                 | 0                 | 2,292   |
| 18    | 101-266 City Attorney         | 1,172,704  | 0.68%              | 3,364            | 0             | 3,364                 | 0                 | 3,364   |
| 19    | 101-270 Human Resources       | 989,758    | 0.58%              | 2,839            | 0             | 2,839                 | 271               | 3,111   |
| 20    | 101-345, 349 Public Safety    | 8,959,024  | 5.21%              | 25,699           | 0             | 25,699                | 2,457             | 28,156  |
| 21    | 101-580 City Equipment        | 2,262,040  | 1.32%              | 6,489            | 0             | 6,489                 | 620               | 7,109   |
| 22    | 101-715 CPED Admin            | 815,995    | 0.47%              | 2,341            | 0             | 2,341                 | 224               | 2,564   |
| 23    | 101-751 Parks & Rec Admin     | 407,947    | 0.24%              | 1,170            | 0             | 1,170                 | 112               | 1,282   |
| 24    | OPEB / Retirement Board       | 1,500      | 0.00%              | 4                | 0             | 4                     | 0                 | 5       |
| 25    | 101-101 City Commission       | 99,876     | 0.06%              | 286              | 0             | 286                   | 27                | 314     |
| 26    | 101-175 Diversity & Inclusion | 338,574    | 0.20%              | 971              | 0             | 971                   | 93                | 1,064   |
| 27    | 101-180 Executive Programs    | 4,200      | 0.00%              | 12               | 0             | 12                    | 1                 | 13      |
| 28    | 101-257 Assessing             | 594,837    | 0.35%              | 1,706            | 0             | 1,706                 | 163               | 1,869   |
| 29    | 101-262 Elections             | 725,471    | 0.42%              | 2,081            | 0             | 2,081                 | 199               | 2,280   |
| 31    | 101-346 Public Safety COPS    | 2,981,580  | 1.73%              | 8,553            | 0             | 8,553                 | 818               | 9,370   |
| 32    | 101-347 Public Safety Ops     | 22,853,497 | 13.30%             | 65,555           | 0             | 65,555                | 6,269             | 71,823  |
| 33    | 101-348 Criminal Invstgn Div  | 3,682,486  | 2.14%              | 10,563           | 0             | 10,563                | 1,010             | 11,573  |

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**Allocation Details**

**Seq. 18: 101-266 City Attorney**

**Cost Pool 1: Advise and Counsel**

| Seq # | Department Name                | Units     | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total  |
|-------|--------------------------------|-----------|--------------------|------------------|---------------|-----------------------|-------------------|--------|
| 34    | 101-371 Bldg Inspection Dept   | 873,723   | 0.51%              | 2,506            | 0             | 2,506                 | 240               | 2,746  |
| 35    | 101-385 Code Enforcement       | 495,504   | 0.29%              | 1,421            | 0             | 1,421                 | 136               | 1,557  |
| 36    | 101-400 PS Contracts           | 475,796   | 0.28%              | 1,365            | 0             | 1,365                 | 131               | 1,495  |
| 37    | 101-426 Emerg Mgmt Homeland    | 14,959    | 0.01%              | 43               | 0             | 43                    | 4                 | 47     |
| 38    | 101-441 PW General             | 243,557   | 0.14%              | 699              | 0             | 699                   | 67                | 765    |
| 39    | 101-443 Forestry               | 349,339   | 0.20%              | 1,002            | 0             | 1,002                 | 96                | 1,098  |
| 40    | 101-448 Street Lights          | 1,381,635 | 0.80%              | 3,963            | 0             | 3,963                 | 379               | 4,342  |
| 41    | 101-621 Pollution Control      | 266,933   | 0.16%              | 766              | 0             | 766                   | 73                | 839    |
| 42    | 101-701 Planning               | 838,583   | 0.49%              | 2,405            | 0             | 2,405                 | 230               | 2,635  |
| 45    | 101-724 Community Develop      | 180,293   | 0.10%              | 517              | 0             | 517                   | 49                | 567    |
| 46    | 101-728 Econ Dev               | 529,102   | 0.31%              | 1,518            | 0             | 1,518                 | 145               | 1,663  |
| 47    | 101-75x Parks & Rec Activities | 1,227,555 | 0.71%              | 3,521            | 0             | 3,521                 | 337               | 3,858  |
| 48    | 101-770 Parks Maint            | 1,909,656 | 1.11%              | 5,478            | 0             | 5,478                 | 524               | 6,002  |
| 49    | 151 Cemetery Trust             | 20,100    | 0.01%              | 58               | 0             | 58                    | 6                 | 63     |
| 50    | 159 Recreation Endowment       | 5,625     | 0.00%              | 16               | 0             | 16                    | 2                 | 18     |
| 51    | 160 Mayor's Riverfront Pk      | 69,599    | 0.04%              | 200              | 0             | 200                   | 19                | 219    |
| 52    | 202 Major Streets              | 3,755,797 | 2.19%              | 10,773           | 0             | 10,773                | 1,030             | 11,804 |
| 53    | 203 Local Streets              | 2,000,988 | 1.16%              | 5,740            | 0             | 5,740                 | 549               | 6,289  |
| 54    | 209 Cemeteries                 | 440,880   | 0.26%              | 1,265            | 0             | 1,265                 | 121               | 1,386  |
| 55    | 211 Kzoo Muni Golf Assn        | 3,086,240 | 1.80%              | 8,853            | 0             | 8,853                 | 847               | 9,699  |
| 57    | 226 Solid Waste / Rubbish      | 3,601,427 | 2.10%              | 10,331           | 0             | 10,331                | 988               | 11,318 |
| 58    | 232-238 Grants - Gen Gov       | 6,743     | 0.00%              | 19               | 0             | 19                    | 2                 | 21     |
| 59    | 232-40x PS Grants              | 334,245   | 0.19%              | 959              | 0             | 959                   | 92                | 1,050  |
| 60    | 232-585 PW Grants              | 580,772   | 0.34%              | 1,666            | 0             | 1,666                 | 159               | 1,825  |
| 61    | 232-697 HUD Grants - Other     | 107,952   | 0.06%              | 310              | 0             | 310                   | 30                | 339    |
| 62    | 232-726 Community Dvlp Grants  | 52,385    | 0.03%              | 150              | 0             | 150                   | 14                | 165    |
| 63    | 232-733 Econ Dvlp Grants       | 15,789    | 0.01%              | 45               | 0             | 45                    | 4                 | 50     |
| 68    | 233-406 PS Donations           | 15,712    | 0.01%              | 45               | 0             | 45                    | 4                 | 49     |
| 70    | 233-727 Comm Dvlp Donations    | 2,694     | 0.00%              | 8                | 0             | 8                     | 1                 | 8      |
| 72    | 233-777 P&R Donations          | 13,401    | 0.01%              | 38               | 0             | 38                    | 4                 | 42     |

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**Allocation Details**

**Seq. 18: 101-266 City Attorney**

**Cost Pool 1: Advise and Counsel**

| Seq #           | Department Name                | Units              | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------|--------------------------------|--------------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 73              | 234 FFE Aspirational Projects  | 1,525,788          | 0.89%              | 4,377            | 0             | 4,377                 | 419               | 4,795            |
| 74              | 235 Recovery Programs & Grants | 2,749,717          | 1.60%              | 7,887            | 0             | 7,887                 | 754               | 8,642            |
| 75              | 236 Light Grant                | 120,000            | 0.07%              | 344              | 0             | 344                   | 33                | 377              |
| 81              | 265 Drug Law Enforce           | 410,706            | 0.24%              | 1,178            | 0             | 1,178                 | 113               | 1,291            |
| 82              | 270 Historic Preservation      | 2,142              | 0.00%              | 6                | 0             | 6                     | 1                 | 7                |
| 89              | 298 Home Grant                 | 122,427            | 0.07%              | 351              | 0             | 351                   | 34                | 385              |
| 90              | 299 CDBG Grant                 | 790,516            | 0.46%              | 2,268            | 0             | 2,268                 | 217               | 2,484            |
| 94              | 590 Sewer Fund                 | 37,537,038         | 21.84%             | 107,674          | 0             | 107,674               | 10,296            | 117,970          |
| 95              | 591 Water Fund                 | 25,593,041         | 14.89%             | 73,413           | 0             | 73,413                | 7,020             | 80,433           |
| 96              | 677 Insurance Fund             | 17,025,460         | 9.91%              | 48,837           | 0             | 48,837                | 4,670             | 53,507           |
| 97              | 731 Pension Fund               | 2,435,299          | 1.42%              | 6,986            | 0             | 6,986                 | 668               | 7,654            |
| 98              | 737 OPEB Fund                  | 487,276            | 0.28%              | 1,398            | 0             | 1,398                 | 134               | 1,531            |
| 99              | 756 General Trust Fund         | 4,585              | 0.00%              | 13               | 0             | 13                    | 1                 | 14               |
| 105             | All Other                      | 4,112              | 0.00%              | 12               | 0             | 12                    | 1                 | 13               |
| <b>Subtotal</b> |                                | <b>171,882,290</b> | <b>100.00%</b>     | <b>\$493,039</b> | <b>\$0</b>    | <b>\$493,039</b>      | <b>\$42,906</b>   | <b>\$535,946</b> |
| Direct Bills    |                                |                    |                    |                  |               |                       | 0                 | 0                |
| <b>Total</b>    |                                |                    |                    |                  |               | <b>\$493,039</b>      |                   | <b>\$535,946</b> |

Allocation Basis Units: \$ Operating Expenditures, excluding Transfers, Indirect, Capital, and Debt Service

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**Allocation Details**

**Seq. 18: 101-266 City Attorney**

**Cost Pool 2: Labor Relations**

| Seq # | Department Name               | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total   |
|-------|-------------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|---------|
| 4     | 101-172 City Manager          | 10.85  | 1.50%              | \$1,265          | \$0           | \$1,265               | \$0               | \$1,265 |
| 5     | 101-265 Bldgs & Grounds       | 8.19   | 1.13%              | 954              | 0             | 954                   | 0                 | 954     |
| 6     | 101-228, 229, 230 Info Tech   | 15.61  | 2.16%              | 1,820            | 0             | 1,820                 | 0                 | 1,820   |
| 7     | 101-191 Accounting Dept       | 6.36   | 0.88%              | 741              | 0             | 741                   | 0                 | 741     |
| 8     | 101-192 Financial Services    | 7.31   | 1.01%              | 852              | 0             | 852                   | 0                 | 852     |
| 9     | 101-210 Management Services   | 2.09   | 0.29%              | 244              | 0             | 244                   | 0                 | 244     |
| 10    | 101-212 Budgeting             | 2.00   | 0.28%              | 233              | 0             | 233                   | 0                 | 233     |
| 11    | 101-215 City Clerk            | 2.65   | 0.37%              | 309              | 0             | 309                   | 0                 | 309     |
| 12    | 101-216 Records               | 1.32   | 0.18%              | 154              | 0             | 154                   | 0                 | 154     |
| 13    | 101-223 Internal Auditor      | 1.00   | 0.14%              | 117              | 0             | 117                   | 0                 | 117     |
| 14    | 101-233 Purchasing            | 5.43   | 0.75%              | 632              | 0             | 632                   | 0                 | 632     |
| 15    | 101-237 Grants Management     | 3.00   | 0.42%              | 350              | 0             | 350                   | 0                 | 350     |
| 16    | 101-253 Treasury              | 7.73   | 1.07%              | 902              | 0             | 902                   | 0                 | 902     |
| 17    | 101-261 311 Customer Service  | 9.41   | 1.30%              | 1,097            | 0             | 1,097                 | 0                 | 1,097   |
| 18    | 101-266 City Attorney         | 7.00   | 0.97%              | 816              | 0             | 816                   | 0                 | 816     |
| 19    | 101-270 Human Resources       | 8.02   | 1.11%              | 935              | 0             | 935                   | 33                | 968     |
| 20    | 101-345, 349 Public Safety    | 37.93  | 5.25%              | 4,420            | 0             | 4,420                 | 157               | 4,578   |
| 21    | 101-580 City Equipment        | 8.09   | 1.12%              | 942              | 0             | 942                   | 34                | 976     |
| 22    | 101-715 CPED Admin            | 4.75   | 0.66%              | 553              | 0             | 553                   | 20                | 573     |
| 23    | 101-751 Parks & Rec Admin     | 2.25   | 0.31%              | 262              | 0             | 262                   | 9                 | 272     |
| 25    | 101-101 City Commission       | 2.02   | 0.28%              | 235              | 0             | 235                   | 8                 | 243     |
| 26    | 101-175 Diversity & Inclusion | 2.00   | 0.28%              | 233              | 0             | 233                   | 8                 | 241     |
| 29    | 101-262 Elections             | 3.95   | 0.55%              | 461              | 0             | 461                   | 16                | 477     |
| 31    | 101-346 Public Safety COPS    | 24.95  | 3.45%              | 2,908            | 0             | 2,908                 | 104               | 3,012   |
| 32    | 101-347 Public Safety Ops     | 196.41 | 27.19%             | 22,892           | 0             | 22,892                | 815               | 23,707  |
| 33    | 101-348 Criminal Invstgn Div  | 28.25  | 3.91%              | 3,293            | 0             | 3,293                 | 117               | 3,410   |
| 34    | 101-371 Bldg Inspection Dept  | 8.27   | 1.15%              | 964              | 0             | 964                   | 34                | 999     |
| 35    | 101-385 Code Enforcement      | 5.78   | 0.80%              | 674              | 0             | 674                   | 24                | 698     |
| 36    | 101-400 PS Contracts          | 1.87   | 0.26%              | 218              | 0             | 218                   | 8                 | 226     |
| 38    | 101-441 PW General            | 1.17   | 0.16%              | 136              | 0             | 136                   | 5                 | 141     |

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**Allocation Details**  
**Cost Pool 2: Labor Relations**

**Seq. 18: 101-266 City Attorney**

| Seq #           | Department Name                | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|-----------------|--------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 39              | 101-443 Forestry               | 3.30          | 0.46%              | 385              | 0             | 385                   | 14                | 399             |
| 42              | 101-701 Planning               | 8.33          | 1.15%              | 970              | 0             | 970                   | 35                | 1,005           |
| 45              | 101-724 Community Develop      | 3.15          | 0.44%              | 367              | 0             | 367                   | 13                | 380             |
| 46              | 101-728 Econ Dev               | 5.67          | 0.79%              | 661              | 0             | 661                   | 24                | 685             |
| 47              | 101-75x Parks & Rec Activities | 20.57         | 2.85%              | 2,398            | 0             | 2,398                 | 85                | 2,483           |
| 48              | 101-770 Parks Maint            | 17.28         | 2.39%              | 2,015            | 0             | 2,015                 | 72                | 2,086           |
| 52              | 202 Major Streets              | 19.42         | 2.69%              | 2,264            | 0             | 2,264                 | 81                | 2,345           |
| 53              | 203 Local Streets              | 15.02         | 2.08%              | 1,750            | 0             | 1,750                 | 62                | 1,813           |
| 54              | 209 Cemeteries                 | 5.57          | 0.77%              | 649              | 0             | 649                   | 23                | 672             |
| 57              | 226 Solid Waste / Rubbish      | 8.92          | 1.24%              | 1,040            | 0             | 1,040                 | 37                | 1,077           |
| 61              | 232-697 HUD Grants - Other     | 0.85          | 0.12%              | 99               | 0             | 99                    | 4                 | 103             |
| 77              | 243 Brownfield Redvlp Auth     | 1.61          | 0.22%              | 188              | 0             | 188                   | 7                 | 195             |
| 78              | 244 Econ Dvlp Corp             | 0.29          | 0.04%              | 34               | 0             | 34                    | 1                 | 35              |
| 89              | 298 Home Grant                 | 1.06          | 0.15%              | 124              | 0             | 124                   | 4                 | 128             |
| 90              | 299 CDBG Grant                 | 7.49          | 1.04%              | 873              | 0             | 873                   | 31                | 904             |
| 94              | 590 Sewer Fund                 | 85.24         | 11.80%             | 9,934            | 0             | 9,934                 | 354               | 10,288          |
| 95              | 591 Water Fund                 | 92.92         | 12.86%             | 10,830           | 0             | 10,830                | 386               | 11,216          |
| <b>Subtotal</b> |                                | <b>722.36</b> | <b>100.00%</b>     | <b>\$84,194</b>  | <b>\$0</b>    | <b>\$84,194</b>       | <b>\$2,625</b>    | <b>\$86,818</b> |
| Direct Bills    |                                |               |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>    |                                |               |                    |                  |               | <b>\$84,194</b>       |                   | <b>\$86,818</b> |

Allocation Basis Units: # Full-Time Equivalents (FTEs)

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - FY2025 2 CFR Part 200**

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**Allocation Details**

**Seq. 18: 101-266 City Attorney**

**Cost Pool 3: Pension Fund 731**

| Seq #           | Department Name  | Units      | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total           |
|-----------------|------------------|------------|--------------------|------------------|---------------|-----------------------|-------------------|-----------------|
| 97              | 731 Pension Fund | 100        | 100.00%            | \$9,848          | \$0           | \$9,848               | \$857             | \$10,706        |
| <b>Subtotal</b> |                  | <b>100</b> | <b>100.00%</b>     | <b>\$9,848</b>   | <b>\$0</b>    | <b>\$9,848</b>        | <b>\$857</b>      | <b>\$10,706</b> |
| Direct Bills    |                  |            |                    |                  |               | 0                     |                   | 0               |
| <b>Total</b>    |                  |            |                    |                  |               | <b>\$9,848</b>        |                   | <b>\$10,706</b> |

Allocation Basis Units: Direct to 731 Pension Fund

**City of Kalamazoo, MI**  
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**Allocation Details**

**Seq. 18: 101-266 City Attorney**

**Cost Pool 4: Risk Management**

| Seq # | Department Name               | Units        | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total  |
|-------|-------------------------------|--------------|--------------------|------------------|---------------|-----------------------|-------------------|--------|
| 4     | 101-172 City Manager          | 9,959.49     | 0.41%              | \$447            | \$0           | \$447                 | \$0               | \$447  |
| 5     | 101-265 Bldgs & Grounds       | 23,602.24    | 0.97%              | 1,058            | 0             | 1,058                 | 0                 | 1,058  |
| 6     | 101-228, 229, 230 Info Tech   | 12,758.87    | 0.53%              | 572              | 0             | 572                   | 0                 | 572    |
| 7     | 101-191 Accounting Dept       | 4,994.46     | 0.21%              | 224              | 0             | 224                   | 0                 | 224    |
| 8     | 101-192 Financial Services    | 4,185.72     | 0.17%              | 188              | 0             | 188                   | 0                 | 188    |
| 9     | 101-210 Management Services   | 1,503.58     | 0.06%              | 67               | 0             | 67                    | 0                 | 67     |
| 10    | 101-212 Budgeting             | 885.64       | 0.04%              | 40               | 0             | 40                    | 0                 | 40     |
| 11    | 101-215 City Clerk            | 1,396.67     | 0.06%              | 63               | 0             | 63                    | 0                 | 63     |
| 12    | 101-216 Records               | 483.56       | 0.02%              | 22               | 0             | 22                    | 0                 | 22     |
| 13    | 101-223 Internal Auditor      | 548.23       | 0.02%              | 25               | 0             | 25                    | 0                 | 25     |
| 14    | 101-233 Purchasing            | 5,078.02     | 0.21%              | 228              | 0             | 228                   | 0                 | 228    |
| 15    | 101-237 Grants Management     | 2,860.10     | 0.12%              | 128              | 0             | 128                   | 0                 | 128    |
| 16    | 101-253 Treasury              | 2,896.57     | 0.12%              | 130              | 0             | 130                   | 0                 | 130    |
| 17    | 101-261 311 Customer Service  | 6,671.66     | 0.27%              | 299              | 0             | 299                   | 0                 | 299    |
| 18    | 101-266 City Attorney         | 4,540.13     | 0.19%              | 204              | 0             | 204                   | 0                 | 204    |
| 19    | 101-270 Human Resources       | 7,585.68     | 0.31%              | 340              | 0             | 340                   | 31                | 371    |
| 20    | 101-345, 349 Public Safety    | 155,966.75   | 6.43%              | 6,993            | 0             | 6,993                 | 630               | 7,622  |
| 21    | 101-580 City Equipment        | 25,535.01    | 1.05%              | 1,145            | 0             | 1,145                 | 103               | 1,248  |
| 22    | 101-715 CPED Admin            | 2,808.31     | 0.12%              | 126              | 0             | 126                   | 11                | 137    |
| 23    | 101-751 Parks & Rec Admin     | 1,376.83     | 0.06%              | 62               | 0             | 62                    | 6                 | 67     |
| 26    | 101-175 Diversity & Inclusion | 1,370.58     | 0.06%              | 61               | 0             | 61                    | 6                 | 67     |
| 29    | 101-262 Elections             | 2,063.75     | 0.09%              | 93               | 0             | 93                    | 8                 | 101    |
| 31    | 101-346 Public Safety COPS    | 156,079.49   | 6.43%              | 6,998            | 0             | 6,998                 | 630               | 7,628  |
| 32    | 101-347 Public Safety Ops     | 1,153,596.60 | 47.54%             | 51,720           | 0             | 51,720                | 4,659             | 56,379 |
| 33    | 101-348 Criminal Invstgn Div  | 189,233.28   | 7.80%              | 8,484            | 0             | 8,484                 | 764               | 9,248  |
| 34    | 101-371 Bldg Inspection Dept  | 12,177.38    | 0.50%              | 546              | 0             | 546                   | 49                | 595    |
| 35    | 101-385 Code Enforcement      | 8,907.39     | 0.37%              | 399              | 0             | 399                   | 36                | 435    |
| 36    | 101-400 PS Contracts          | 9,344.76     | 0.39%              | 419              | 0             | 419                   | 38                | 457    |
| 38    | 101-441 PW General            | 1,886.59     | 0.08%              | 85               | 0             | 85                    | 8                 | 92     |
| 39    | 101-443 Forestry              | 11,538.29    | 0.48%              | 517              | 0             | 517                   | 47                | 564    |

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**Allocation Details**  
**Cost Pool 4: Risk Management**

**Seq. 18: 101-266 City Attorney**

| Seq #           | Department Name                | Units               | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------|--------------------------------|---------------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 42              | 101-701 Planning               | 8,116.59            | 0.33%              | 364              | 0             | 364                   | 33                | 397              |
| 45              | 101-724 Community Develop      | 1,468.63            | 0.06%              | 66               | 0             | 66                    | 6                 | 72               |
| 46              | 101-728 Econ Dev               | 7,966.99            | 0.33%              | 357              | 0             | 357                   | 32                | 389              |
| 47              | 101-75x Parks & Rec Activities | 5,774.90            | 0.24%              | 259              | 0             | 259                   | 23                | 282              |
| 48              | 101-770 Parks Maint            | 41,584.61           | 1.71%              | 1,864            | 0             | 1,864                 | 168               | 2,032            |
| 52              | 202 Major Streets              | 45,848.37           | 1.89%              | 2,056            | 0             | 2,056                 | 185               | 2,241            |
| 53              | 203 Local Streets              | 40,039.06           | 1.65%              | 1,795            | 0             | 1,795                 | 162               | 1,957            |
| 54              | 209 Cemeteries                 | 3,982.37            | 0.16%              | 179              | 0             | 179                   | 16                | 195              |
| 57              | 226 Solid Waste / Rubbish      | 22,198.48           | 0.91%              | 995              | 0             | 995                   | 90                | 1,085            |
| 60              | 232-585 PW Grants              | 666.06              | 0.03%              | 30               | 0             | 30                    | 3                 | 33               |
| 61              | 232-697 HUD Grants - Other     | 1,626.98            | 0.07%              | 73               | 0             | 73                    | 7                 | 80               |
| 62              | 232-726 Community Dvlp Grants  | 4.81                | 0.00%              | 0                | 0             | 0                     | 0                 | 0                |
| 77              | 243 Brownfield Redvlp Auth     | 1,217.31            | 0.05%              | 55               | 0             | 55                    | 5                 | 59               |
| 78              | 244 Econ Dvlp Corp             | 697.95              | 0.03%              | 31               | 0             | 31                    | 3                 | 34               |
| 89              | 298 Home Grant                 | 429.17              | 0.02%              | 19               | 0             | 19                    | 2                 | 21               |
| 90              | 299 CDBG Grant                 | 7,746.43            | 0.32%              | 347              | 0             | 347                   | 31                | 379              |
| 94              | 590 Sewer Fund                 | 231,803.56          | 9.55%              | 10,393           | 0             | 10,393                | 936               | 11,329           |
| 95              | 591 Water Fund                 | 175,784.98          | 7.24%              | 7,881            | 0             | 7,881                 | 710               | 8,591            |
| 96              | 677 Insurance Fund             | 7,857.87            | 0.32%              | 352              | 0             | 352                   | 32                | 384              |
| <b>Subtotal</b> |                                | <b>2,426,650.75</b> | <b>100.00%</b>     | <b>\$108,795</b> | <b>\$0</b>    | <b>\$108,795</b>      | <b>\$9,468</b>    | <b>\$118,263</b> |
| Direct Bills    |                                |                     |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>    |                                |                     |                    |                  |               | <b>\$108,795</b>      |                   | <b>\$118,263</b> |

Allocation Basis Units: \$ Workers Compensation Charges

**City of Kalamazoo, MI**  
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**Allocation Summary**

**Seq. 18: 101-266 City Attorney**

| Seq # | Department Name               | Advise and Counsel | Labor Relations | Pension Fund 731 | Risk Management | Total   |
|-------|-------------------------------|--------------------|-----------------|------------------|-----------------|---------|
| 3     | 101-271 Other General         | \$1,572            | \$0             | \$0              | \$0             | \$1,572 |
| 4     | 101-172 City Manager          | 6,274              | 1,265           | 0                | 447             | 7,985   |
| 5     | 101-265 Bldgs & Grounds       | 5,023              | 954             | 0                | 1,058           | 7,035   |
| 6     | 101-228, 229, 230 Info Tech   | 13,527             | 1,820           | 0                | 572             | 15,918  |
| 7     | 101-191 Accounting Dept       | 2,186              | 741             | 0                | 224             | 3,151   |
| 8     | 101-192 Financial Services    | 1,675              | 852             | 0                | 188             | 2,715   |
| 9     | 101-210 Management Services   | 977                | 244             | 0                | 67              | 1,288   |
| 10    | 101-212 Budgeting             | 637                | 233             | 0                | 40              | 909     |
| 11    | 101-215 City Clerk            | 1,040              | 309             | 0                | 63              | 1,411   |
| 12    | 101-216 Records               | 431                | 154             | 0                | 22              | 607     |
| 13    | 101-223 Internal Auditor      | 327                | 117             | 0                | 25              | 468     |
| 14    | 101-233 Purchasing            | 1,647              | 632             | 0                | 228             | 2,507   |
| 15    | 101-237 Grants Management     | 843                | 350             | 0                | 128             | 1,321   |
| 16    | 101-253 Treasury              | 2,535              | 902             | 0                | 130             | 3,566   |
| 17    | 101-261 311 Customer Service  | 2,292              | 1,097           | 0                | 299             | 3,688   |
| 18    | 101-266 City Attorney         | 3,364              | 816             | 0                | 204             | 4,383   |
| 19    | 101-270 Human Resources       | 3,111              | 968             | 0                | 371             | 4,449   |
| 20    | 101-345, 349 Public Safety    | 28,156             | 4,578           | 0                | 7,622           | 40,356  |
| 21    | 101-580 City Equipment        | 7,109              | 976             | 0                | 1,248           | 9,333   |
| 22    | 101-715 CPED Admin            | 2,564              | 573             | 0                | 137             | 3,275   |
| 23    | 101-751 Parks & Rec Admin     | 1,282              | 272             | 0                | 67              | 1,621   |
| 24    | OPEB / Retirement Board       | 5                  | 0               | 0                | 0               | 5       |
| 25    | 101-101 City Commission       | 314                | 243             | 0                | 0               | 557     |
| 26    | 101-175 Diversity & Inclusion | 1,064              | 241             | 0                | 67              | 1,372   |
| 27    | 101-180 Executive Programs    | 13                 | 0               | 0                | 0               | 13      |
| 28    | 101-257 Assessing             | 1,869              | 0               | 0                | 0               | 1,869   |
| 29    | 101-262 Elections             | 2,280              | 477             | 0                | 101             | 2,858   |
| 31    | 101-346 Public Safety COPS    | 9,370              | 3,012           | 0                | 7,628           | 20,010  |
| 32    | 101-347 Public Safety Ops     | 71,823             | 23,707          | 0                | 56,379          | 151,909 |
| 33    | 101-348 Criminal Invstgn Div  | 11,573             | 3,410           | 0                | 9,248           | 24,232  |
| 34    | 101-371 Bldg Inspection Dept  | 2,746              | 999             | 0                | 595             | 4,340   |

**City of Kalamazoo, MI**  
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**Allocation Summary**

**Seq. 18: 101-266 City Attorney**

| Seq # | Department Name                | Advise and Counsel | Labor Relations | Pension Fund 731 | Risk Management | Total  |
|-------|--------------------------------|--------------------|-----------------|------------------|-----------------|--------|
| 35    | 101-385 Code Enforcement       | 1,557              | 698             | 0                | 435             | 2,691  |
| 36    | 101-400 PS Contracts           | 1,495              | 226             | 0                | 457             | 2,178  |
| 37    | 101-426 Emerg Mgmt Homeland    | 47                 | 0               | 0                | 0               | 47     |
| 38    | 101-441 PW General             | 765                | 141             | 0                | 92              | 999    |
| 39    | 101-443 Forestry               | 1,098              | 399             | 0                | 564             | 2,061  |
| 40    | 101-448 Street Lights          | 4,342              | 0               | 0                | 0               | 4,342  |
| 41    | 101-621 Pollution Control      | 839                | 0               | 0                | 0               | 839    |
| 42    | 101-701 Planning               | 2,635              | 1,005           | 0                | 397             | 4,037  |
| 45    | 101-724 Community Develop      | 567                | 380             | 0                | 72              | 1,019  |
| 46    | 101-728 Econ Dev               | 1,663              | 685             | 0                | 389             | 2,737  |
| 47    | 101-75x Parks & Rec Activities | 3,858              | 2,483           | 0                | 282             | 6,623  |
| 48    | 101-770 Parks Maint            | 6,002              | 2,086           | 0                | 2,032           | 10,120 |
| 49    | 151 Cemetery Trust             | 63                 | 0               | 0                | 0               | 63     |
| 50    | 159 Recreation Endowment       | 18                 | 0               | 0                | 0               | 18     |
| 51    | 160 Mayor's Riverfront Pk      | 219                | 0               | 0                | 0               | 219    |
| 52    | 202 Major Streets              | 11,804             | 2,345           | 0                | 2,241           | 16,389 |
| 53    | 203 Local Streets              | 6,289              | 1,813           | 0                | 1,957           | 10,058 |
| 54    | 209 Cemeteries                 | 1,386              | 672             | 0                | 195             | 2,252  |
| 55    | 211 Kzoo Muni Golf Assn        | 9,699              | 0               | 0                | 0               | 9,699  |
| 57    | 226 Solid Waste / Rubbish      | 11,318             | 1,077           | 0                | 1,085           | 13,480 |
| 58    | 232-238 Grants - Gen Gov       | 21                 | 0               | 0                | 0               | 21     |
| 59    | 232-40x PS Grants              | 1,050              | 0               | 0                | 0               | 1,050  |
| 60    | 232-585 PW Grants              | 1,825              | 0               | 0                | 33              | 1,858  |
| 61    | 232-697 HUD Grants - Other     | 339                | 103             | 0                | 80              | 522    |
| 62    | 232-726 Community Dvlp Grants  | 165                | 0               | 0                | 0               | 165    |
| 63    | 232-733 Econ Dvlp Grants       | 50                 | 0               | 0                | 0               | 50     |
| 68    | 233-406 PS Donations           | 49                 | 0               | 0                | 0               | 49     |
| 70    | 233-727 Comm Dvlp Donations    | 8                  | 0               | 0                | 0               | 8      |
| 72    | 233-777 P&R Donations          | 42                 | 0               | 0                | 0               | 42     |
| 73    | 234 FFE Aspirational Projects  | 4,795              | 0               | 0                | 0               | 4,795  |
| 74    | 235 Recovery Programs & Grants | 8,642              | 0               | 0                | 0               | 8,642  |

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**Allocation Summary**

**Seq. 18: 101-266 City Attorney**

| Seq #               | Department Name            | Advise and Counsel | Labor Relations | Pension Fund 731 | Risk Management  | Total            |
|---------------------|----------------------------|--------------------|-----------------|------------------|------------------|------------------|
| 75                  | 236 Light Grant            | 377                | 0               | 0                | 0                | 377              |
| 77                  | 243 Brownfield Redvlp Auth | 0                  | 195             | 0                | 59               | 254              |
| 78                  | 244 Econ Dvlp Corp         | 0                  | 35              | 0                | 34               | 69               |
| 81                  | 265 Drug Law Enforce       | 1,291              | 0               | 0                | 0                | 1,291            |
| 82                  | 270 Historic Preservation  | 7                  | 0               | 0                | 0                | 7                |
| 89                  | 298 Home Grant             | 385                | 128             | 0                | 21               | 534              |
| 90                  | 299 CDBG Grant             | 2,484              | 904             | 0                | 379              | 3,767            |
| 94                  | 590 Sewer Fund             | 117,970            | 10,288          | 0                | 11,329           | 139,587          |
| 95                  | 591 Water Fund             | 80,433             | 11,216          | 0                | 8,591            | 100,240          |
| 96                  | 677 Insurance Fund         | 53,507             | 0               | 0                | 384              | 53,891           |
| 97                  | 731 Pension Fund           | 7,654              | 0               | 10,706           | 0                | 18,359           |
| 98                  | 737 OPEB Fund              | 1,531              | 0               | 0                | 0                | 1,531            |
| 99                  | 756 General Trust Fund     | 14                 | 0               | 0                | 0                | 14               |
| 105                 | All Other                  | 13                 | 0               | 0                | 0                | 13               |
| <b>Direct Bills</b> |                            | <b>\$0</b>         | <b>\$0</b>      | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       |
| <b>Total</b>        |                            | <b>\$535,946</b>   | <b>\$86,818</b> | <b>\$10,706</b>  | <b>\$118,263</b> | <b>\$751,732</b> |

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - FY2025 2 CFR Part 200**  
**101-270 Human Resources**

**16368**  
**07/29/26**

**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.

The CCTA and Foundation for Excellence (FFE) are charged Administrative Fees for the services provided by this department. These fees are applied as a credit and the net expenditures are identified and allocated as described below. The CCTA and FFE are excluded from allocation.

**Human Resource Management** Costs associated with general recruitment, testing, benefit enrollment, on-boarding, off-boarding, grievances, labor agreements, and compensation determination are identified and allocated to all departments based on the number of Full Time Equivalents (FTEs) in each department.

**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 departments' costs to the various departments, including this department. These costs are designated as first and second incoming costs and are added to the expenses of the department for further allocation to benefiting departments.

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

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

**Seq. 19: 101-270 Human Resources**

| Description                               | Type                  | Amount           | General Admin    | Human Resources  | Pension         |
|-------------------------------------------|-----------------------|------------------|------------------|------------------|-----------------|
| <b>Personnel Costs</b>                    |                       |                  |                  |                  |                 |
| Salaries                                  | S1                    | \$686,693        | \$225,373        | \$395,947        | \$65,373        |
|                                           | <i>Salary % Split</i> |                  | 32.82%           | 57.66%           | 9.52%           |
| Fringe Benefits                           | S                     | 170,346          | 55,907           | 98,221           | 16,217          |
| <b>Subtotal - Personnel Costs</b>         |                       | <b>\$857,038</b> | <b>\$281,280</b> | <b>\$494,168</b> | <b>\$81,590</b> |
| <b>Services &amp; Supplies Cost</b>       |                       |                  |                  |                  |                 |
| 719.002 Relocation Expenses               | D                     | 5,000            | 0                | 0                | 0               |
| 719.003 Employee Incentive Program        | P                     | 4,012            | 0                | 4,012            | 0               |
| 719.006 Tuition Refund Program            | P                     | 24,620           | 0                | 24,620           | 0               |
| 727 Supplies                              | S                     | 4,673            | 1,534            | 2,695            | 445             |
| 729 Supplies                              | S                     | 250              | 82               | 144              | 24              |
| 790 Furniture, Equip, Machinery <5,000    | S                     | 3,376            | 1,108            | 1,946            | 321             |
| 801.000 Prof. & Contractual Svcs          | P                     | 43,467           | 0                | 43,467           | 0               |
| 810.003 Memberships & Subscriptions       | S                     | 6,997            | 2,296            | 4,034            | 666             |
| 811.000 Professional Development          | S                     | 6,392            | 2,098            | 3,686            | 609             |
| 811.001 Training Programs                 | P                     | 6,510            | 0                | 6,510            | 0               |
| 815.000 Software and Applications         | S                     | 10,734           | 3,523            | 6,189            | 1,022           |
| 830.004 General Insurance Fund            | S                     | 9,696            | 3,182            | 5,591            | 923             |
| 850.000 Comms & Network Svcs              | S                     | 4,511            | 1,480            | 2,601            | 429             |
| 880.000 Promotion and Advertisting        | S                     | 1,569            | 515              | 905              | 149             |
| 941.000 Copier Supplies                   | S                     | 815              | 267              | 470              | 78              |
| 941.000 Rental/Lease Equip - GASB         | D                     | 1,216            | 0                | 0                | 0               |
| 949.000 Rental/Lease Contra (GASB 87)     | D                     | (1,178)          | 0                | 0                | 0               |
| 976.000 Office Equip & Furniture          | S                     | 60               | 20               | 35               | 6               |
| <b>Subtotal - Services &amp; Supplies</b> |                       | <b>\$132,719</b> | <b>\$16,105</b>  | <b>\$106,904</b> | <b>\$4,672</b>  |
| <b>Department Cost Total</b>              |                       | <b>\$989,758</b> | <b>\$297,385</b> | <b>\$601,072</b> | <b>\$86,262</b> |
| <b>Adjustments to Cost</b>                |                       |                  |                  |                  |                 |
| CCTA Admin Fee                            | P                     | (46,248)         | 0                | (46,248)         | 0               |
| FFE Admin Fee                             | P                     | (9,568)          | 0                | (9,568)          | 0               |
| 719.002 Relocation Expenses               | D                     | (5,000)          | 0                | 0                | 0               |

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

**Seq. 19: 101-270 Human Resources**

| Description                           | Type | Amount            | General Admin  | Human Resources   | Pension          |
|---------------------------------------|------|-------------------|----------------|-------------------|------------------|
| 941.000 Rental/Lease Equip - GASB     | D    | (1,216)           | 0              | 0                 | 0                |
| 949.000 Rental/Lease Contra (GASB 87) | D    | 1,178             | 0              | 0                 | 0                |
| <b>Subtotal - Adjustments</b>         |      | <b>(\$60,854)</b> | <b>\$0</b>     | <b>(\$55,816)</b> | <b>\$0</b>       |
| <b>Total Costs After Adjustments</b>  |      | <b>928,903</b>    | <b>297,385</b> | <b>545,256</b>    | <b>86,262</b>    |
| General Admin Distribution            |      |                   | (297,385)      | 255,243           | 42,142           |
| <b>Grand Total</b>                    |      | <b>\$928,903</b>  | <b>\$0</b>     | <b>\$800,500</b>  | <b>\$128,404</b> |

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

**Seq. 19: 101-270 Human Resources**

| Seq # | Department/Cost Pool                          | First Incoming | Second Incoming | Total Incoming | Human Resources | Pension       |
|-------|-----------------------------------------------|----------------|-----------------|----------------|-----------------|---------------|
| 1     | City Hall                                     | \$11,065       | \$32            | \$11,097       | \$9,525         | \$1,573       |
|       | <b>Subtotal - Building Depreciation</b>       | <b>11,065</b>  | <b>32</b>       | <b>11,097</b>  | <b>9,525</b>    | <b>1,573</b>  |
| 2     | City Hall Equipment                           | 1,949          | 3               | 1,952          | 1,675           | 277           |
| 2     | IT - Network                                  | 16,935         | 23              | 16,958         | 14,555          | 2,403         |
| 2     | Voice over IP System                          | 308            | 0               | 308            | 265             | 44            |
| 2     | Kronos                                        | 1,846          | 3               | 1,849          | 1,587           | 262           |
| 2     | SBITA - NeoGov                                | 408            | 1               | 409            | 351             | 58            |
| 2     | SBITA - KnowBe4                               | 115            | 0               | 115            | 99              | 16            |
| 2     | Security Camera Upgrade                       | 1,699          | 2               | 1,701          | 1,460           | 241           |
|       | <b>Subtotal - Equipment Depreciation</b>      | <b>23,260</b>  | <b>32</b>       | <b>23,292</b>  | <b>19,991</b>   | <b>3,301</b>  |
| 3     | Parking                                       | 6,122          | 1,629           | 7,751          | 6,653           | 1,098         |
|       | <b>Subtotal - 101-271 Other General</b>       | <b>6,122</b>   | <b>1,629</b>    | <b>7,751</b>   | <b>6,653</b>    | <b>1,098</b>  |
| 4     | Management & Leadership                       | 20,395         | 4,420           | 24,816         | 21,299          | 3,517         |
|       | <b>Subtotal - 101-172 City Manager</b>        | <b>20,395</b>  | <b>4,420</b>    | <b>24,816</b>  | <b>21,299</b>   | <b>3,517</b>  |
| 5     | City Hall                                     | 69,705         | 18,099          | 87,805         | 75,362          | 12,443        |
|       | <b>Subtotal - 101-265 Bldgs &amp; Grounds</b> | <b>69,705</b>  | <b>18,099</b>   | <b>87,805</b>  | <b>75,362</b>   | <b>12,443</b> |
| 6     | PC / Network Support                          | 37,260         | 4,605           | 41,865         | 35,932          | 5,933         |
| 6     | App - Eden                                    | 17,007         | 1,575           | 18,582         | 15,949          | 2,633         |
| 6     | App - BS & A                                  | 1,053          | 138             | 1,190          | 1,022           | 169           |
| 6     | App - Kronos                                  | 3,583          | 188             | 3,771          | 3,236           | 534           |
| 6     | App - NeoGov                                  | 314            | 0               | 314            | 270             | 45            |
| 6     | VOIP                                          | 1,265          | 0               | 1,265          | 1,086           | 179           |
| 6     | Dept Specific Exp                             | 332            | 0               | 332            | 285             | 47            |
|       | <b>Subtotal - 101-228, 229, 230 Info Tech</b> | <b>60,814</b>  | <b>6,506</b>    | <b>67,320</b>  | <b>57,780</b>   | <b>9,540</b>  |
| 7     | Payroll                                       | 175            | 44              | 219            | 188             | 31            |
| 7     | Audit and Accounting                          | 3,054          | 658             | 3,712          | 3,186           | 526           |
| 7     | Accounts Payable                              | 19             | 5               | 24             | 21              | 3             |
| 7     | Risk Management                               | 18             | 4               | 22             | 19              | 3             |
|       | <b>Subtotal - 101-191 Accounting Dept</b>     | <b>3,267</b>   | <b>711</b>      | <b>3,977</b>   | <b>3,414</b>    | <b>564</b>    |
| 8     | Accounts Payable                              | 2,922          | 483             | 3,405          | 2,922           | 483           |
| 8     | Payroll                                       | 1,210          | 196             | 1,406          | 1,207           | 199           |
|       | <b>Subtotal - 101-192 Financial Services</b>  | <b>4,132</b>   | <b>679</b>      | <b>4,811</b>   | <b>4,129</b>    | <b>682</b>    |
| 9     | Risk Management                               | 328            | 46              | 374            | 321             | 53            |

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

**Seq. 19: 101-270 Human Resources**

| Seq #                     | Department/Cost Pool                           | First Incoming   | Second Incoming  | Total Incoming     | Human Resources    | Pension          |
|---------------------------|------------------------------------------------|------------------|------------------|--------------------|--------------------|------------------|
| 9                         | Accounts Payable                               | 150              | 22               | 171                | 147                | 24               |
| 9                         | Payroll                                        | 235              | 33               | 268                | 230                | 38               |
|                           | <b>Subtotal - 101-210 Management Services</b>  | <b>712</b>       | <b>101</b>       | <b>813</b>         | <b>698</b>         | <b>115</b>       |
| 10                        | Budget                                         | 2,407            | 263              | 2,670              | 2,292              | 378              |
| 10                        | Cost Plan                                      | 584              | 0                | 584                | 502                | 83               |
|                           | <b>Subtotal - 101-212 Budgeting</b>            | <b>2,991</b>     | <b>263</b>       | <b>3,255</b>       | <b>2,793</b>       | <b>461</b>       |
| 11                        | Records Management                             | 790              | 91               | 881                | 756                | 125              |
| 11                        | Mailroom                                       | 824              | 91               | 915                | 785                | 130              |
|                           | <b>Subtotal - 101-215 City Clerk</b>           | <b>1,614</b>     | <b>182</b>       | <b>1,796</b>       | <b>1,542</b>       | <b>255</b>       |
| 12                        | Records Mgmt                                   | 2,109            | 208              | 2,316              | 1,988              | 328              |
| 12                        | Mailroom                                       | 702              | 91               | 793                | 680                | 112              |
|                           | <b>Subtotal - 101-216 Records</b>              | <b>2,811</b>     | <b>298</b>       | <b>3,109</b>       | <b>2,668</b>       | <b>441</b>       |
| 13                        | Internal Audit                                 | 786              | 89               | 875                | 751                | 124              |
|                           | <b>Subtotal - 101-223 Internal Auditor</b>     | <b>786</b>       | <b>89</b>        | <b>875</b>         | <b>751</b>         | <b>124</b>       |
| 14                        | Purchasing                                     | 4,590            | 914              | 5,504              | 4,724              | 780              |
|                           | <b>Subtotal - 101-233 Purchasing</b>           | <b>4,590</b>     | <b>914</b>       | <b>5,504</b>       | <b>4,724</b>       | <b>780</b>       |
| 17                        | Customer Service                               | 9,881            | 1,278            | 11,159             | 9,577              | 1,581            |
|                           | <b>Subtotal - 101-261 311 Customer Service</b> | <b>9,881</b>     | <b>1,278</b>     | <b>11,159</b>      | <b>9,577</b>       | <b>1,581</b>     |
| 18                        | Advise and Counsel                             | 2,839            | 271              | 3,111              | 2,670              | 441              |
| 18                        | Labor Relations                                | 935              | 33               | 968                | 831                | 137              |
| 18                        | Risk Management                                | 340              | 31               | 371                | 318                | 53               |
|                           | <b>Subtotal - 101-266 City Attorney</b>        | <b>4,114</b>     | <b>335</b>       | <b>4,449</b>       | <b>3,819</b>       | <b>630</b>       |
| 19                        | Human Resources                                | 0                | 11,041           | 11,041             | 9,476              | 1,565            |
|                           | <b>Subtotal - 101-270 Human Resources</b>      | <b>0</b>         | <b>11,041</b>    | <b>11,041</b>      | <b>9,476</b>       | <b>1,565</b>     |
| 24                        | General Fund OPEB                              | 0                | 71,641           | 71,641             | 61,489             | 10,152           |
|                           | <b>Subtotal - OPEB / Retirement Board</b>      | <b>0</b>         | <b>71,641</b>    | <b>71,641</b>      | <b>61,489</b>      | <b>10,152</b>    |
| <b>Total Incoming</b>     |                                                | <b>\$226,257</b> | <b>\$118,252</b> | <b>\$344,510</b>   | <b>\$295,690</b>   | <b>\$48,820</b>  |
| <b>C. Total Allocated</b> |                                                |                  |                  | <b>\$1,273,413</b> | <b>\$1,096,189</b> | <b>\$177,224</b> |
|                           |                                                |                  |                  |                    | <b>86.08%</b>      | <b>13.92%</b>    |

**City of Kalamazoo, MI**  
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**Allocation Details**

**Seq. 19: 101-270 Human Resources**

**Cost Pool 1: Human Resources**

| Seq # | Department Name               | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total    |
|-------|-------------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|----------|
| 4     | 101-172 City Manager          | 10.85  | 1.50%              | \$14,943         | \$0           | \$14,943              | \$0               | \$14,943 |
| 5     | 101-265 Bldgs & Grounds       | 8.19   | 1.13%              | 11,276           | 0             | 11,276                | 0                 | 11,276   |
| 6     | 101-228, 229, 230 Info Tech   | 15.61  | 2.16%              | 21,496           | 0             | 21,496                | 0                 | 21,496   |
| 7     | 101-191 Accounting Dept       | 6.36   | 0.88%              | 8,751            | 0             | 8,751                 | 0                 | 8,751    |
| 8     | 101-192 Financial Services    | 7.31   | 1.01%              | 10,063           | 0             | 10,063                | 0                 | 10,063   |
| 9     | 101-210 Management Services   | 2.09   | 0.29%              | 2,878            | 0             | 2,878                 | 0                 | 2,878    |
| 10    | 101-212 Budgeting             | 2.00   | 0.28%              | 2,754            | 0             | 2,754                 | 0                 | 2,754    |
| 11    | 101-215 City Clerk            | 2.65   | 0.37%              | 3,649            | 0             | 3,649                 | 0                 | 3,649    |
| 12    | 101-216 Records               | 1.32   | 0.18%              | 1,822            | 0             | 1,822                 | 0                 | 1,822    |
| 13    | 101-223 Internal Auditor      | 1.00   | 0.14%              | 1,377            | 0             | 1,377                 | 0                 | 1,377    |
| 14    | 101-233 Purchasing            | 5.43   | 0.75%              | 7,470            | 0             | 7,470                 | 0                 | 7,470    |
| 15    | 101-237 Grants Management     | 3.00   | 0.42%              | 4,131            | 0             | 4,131                 | 0                 | 4,131    |
| 16    | 101-253 Treasury              | 7.73   | 1.07%              | 10,651           | 0             | 10,651                | 0                 | 10,651   |
| 17    | 101-261 311 Customer Service  | 9.41   | 1.30%              | 12,958           | 0             | 12,958                | 0                 | 12,958   |
| 18    | 101-266 City Attorney         | 7.00   | 0.97%              | 9,639            | 0             | 9,639                 | 0                 | 9,639    |
| 19    | 101-270 Human Resources       | 8.02   | 1.11%              | 11,041           | 0             | 11,041                | 0                 | 11,041   |
| 20    | 101-345, 349 Public Safety    | 37.93  | 5.25%              | 52,223           | 0             | 52,223                | 6,165             | 58,387   |
| 21    | 101-580 City Equipment        | 8.09   | 1.12%              | 11,134           | 0             | 11,134                | 1,314             | 12,449   |
| 22    | 101-715 CPED Admin            | 4.75   | 0.66%              | 6,537            | 0             | 6,537                 | 772               | 7,308    |
| 23    | 101-751 Parks & Rec Admin     | 2.25   | 0.31%              | 3,098            | 0             | 3,098                 | 366               | 3,464    |
| 25    | 101-101 City Commission       | 2.02   | 0.28%              | 2,777            | 0             | 2,777                 | 328               | 3,105    |
| 26    | 101-175 Diversity & Inclusion | 2.00   | 0.28%              | 2,754            | 0             | 2,754                 | 325               | 3,079    |
| 29    | 101-262 Elections             | 3.95   | 0.55%              | 5,445            | 0             | 5,445                 | 643               | 6,087    |
| 31    | 101-346 Public Safety COPS    | 24.95  | 3.45%              | 34,360           | 0             | 34,360                | 4,056             | 38,416   |
| 32    | 101-347 Public Safety Ops     | 196.41 | 27.19%             | 270,456          | 0             | 270,456               | 31,926            | 302,382  |
| 33    | 101-348 Criminal Invstgn Div  | 28.25  | 3.91%              | 38,904           | 0             | 38,904                | 4,592             | 43,497   |
| 34    | 101-371 Bldg Inspection Dept  | 8.27   | 1.15%              | 11,392           | 0             | 11,392                | 1,345             | 12,737   |
| 35    | 101-385 Code Enforcement      | 5.78   | 0.80%              | 7,963            | 0             | 7,963                 | 940               | 8,903    |
| 36    | 101-400 PS Contracts          | 1.87   | 0.26%              | 2,578            | 0             | 2,578                 | 304               | 2,882    |
| 38    | 101-441 PW General            | 1.17   | 0.16%              | 1,611            | 0             | 1,611                 | 190               | 1,801    |

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**Allocation Details**  
**Cost Pool 1: Human Resources**

**Seq. 19: 101-270 Human Resources**

| Seq #           | Department Name                | Units         | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total              |
|-----------------|--------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| 39              | 101-443 Forestry               | 3.30          | 0.46%              | 4,550            | 0             | 4,550                 | 537               | 5,087              |
| 42              | 101-701 Planning               | 8.33          | 1.15%              | 11,465           | 0             | 11,465                | 1,353             | 12,818             |
| 45              | 101-724 Community Develop      | 3.15          | 0.44%              | 4,340            | 0             | 4,340                 | 512               | 4,853              |
| 46              | 101-728 Econ Dev               | 5.67          | 0.79%              | 7,810            | 0             | 7,810                 | 922               | 8,732              |
| 47              | 101-75x Parks & Rec Activities | 20.57         | 2.85%              | 28,326           | 0             | 28,326                | 3,344             | 31,670             |
| 48              | 101-770 Parks Maint            | 17.28         | 2.39%              | 23,800           | 0             | 23,800                | 2,809             | 26,610             |
| 52              | 202 Major Streets              | 19.42         | 2.69%              | 26,747           | 0             | 26,747                | 3,157             | 29,904             |
| 53              | 203 Local Streets              | 15.02         | 2.08%              | 20,678           | 0             | 20,678                | 2,441             | 23,119             |
| 54              | 209 Cemeteries                 | 5.57          | 0.77%              | 7,667            | 0             | 7,667                 | 905               | 8,572              |
| 57              | 226 Solid Waste / Rubbish      | 8.92          | 1.24%              | 12,287           | 0             | 12,287                | 1,450             | 13,737             |
| 61              | 232-697 HUD Grants - Other     | 0.85          | 0.12%              | 1,175            | 0             | 1,175                 | 139               | 1,313              |
| 77              | 243 Brownfield Redvlp Auth     | 1.61          | 0.22%              | 2,220            | 0             | 2,220                 | 262               | 2,482              |
| 78              | 244 Econ Dvlp Corp             | 0.29          | 0.04%              | 401              | 0             | 401                   | 47                | 448                |
| 89              | 298 Home Grant                 | 1.06          | 0.15%              | 1,462            | 0             | 1,462                 | 173               | 1,635              |
| 90              | 299 CDBG Grant                 | 7.49          | 1.04%              | 10,310           | 0             | 10,310                | 1,217             | 11,527             |
| 94              | 590 Sewer Fund                 | 85.24         | 11.80%             | 117,369          | 0             | 117,369               | 13,855            | 131,224            |
| 95              | 591 Water Fund                 | 92.92         | 12.86%             | 127,955          | 0             | 127,955               | 15,105            | 143,060            |
| <b>Subtotal</b> |                                | <b>722.36</b> | <b>100.00%</b>     | <b>\$994,694</b> | <b>\$0</b>    | <b>\$994,694</b>      | <b>\$101,495</b>  | <b>\$1,096,189</b> |
| Direct Bills    |                                |               |                    |                  |               | 0                     |                   | 0                  |
| <b>Total</b>    |                                |               |                    |                  |               | <b>\$994,694</b>      |                   | <b>\$1,096,189</b> |

Allocation Basis Units: # Full-Time Equivalents (FTEs)

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Allocation Details  
Cost Pool 2: Pension

Seq. 19: 101-270 Human Resources

| Seq #           | Department Name  | Units      | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------|------------------|------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 97              | 731 Pension Fund | 100        | 100.00%            | \$160,467        | \$0           | \$160,467             | \$16,757          | \$177,224        |
| <b>Subtotal</b> |                  | <b>100</b> | <b>100.00%</b>     | <b>\$160,467</b> | <b>\$0</b>    | <b>\$160,467</b>      | <b>\$16,757</b>   | <b>\$177,224</b> |
| Direct Bills    |                  |            |                    |                  |               |                       | 0                 | 0                |
| <b>Total</b>    |                  |            |                    |                  |               | <b>\$160,467</b>      |                   | <b>\$177,224</b> |

Allocation Basis Units: Direct to 731 Pension Fund

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**Allocation Summary**

**Seq. 19: 101-270 Human Resources**

| Seq # | Department Name               | Human Resources | Pension | Total    |
|-------|-------------------------------|-----------------|---------|----------|
| 4     | 101-172 City Manager          | \$14,943        | \$0     | \$14,943 |
| 5     | 101-265 Bldgs & Grounds       | 11,276          | 0       | 11,276   |
| 6     | 101-228, 229, 230 Info Tech   | 21,496          | 0       | 21,496   |
| 7     | 101-191 Accounting Dept       | 8,751           | 0       | 8,751    |
| 8     | 101-192 Financial Services    | 10,063          | 0       | 10,063   |
| 9     | 101-210 Management Services   | 2,878           | 0       | 2,878    |
| 10    | 101-212 Budgeting             | 2,754           | 0       | 2,754    |
| 11    | 101-215 City Clerk            | 3,649           | 0       | 3,649    |
| 12    | 101-216 Records               | 1,822           | 0       | 1,822    |
| 13    | 101-223 Internal Auditor      | 1,377           | 0       | 1,377    |
| 14    | 101-233 Purchasing            | 7,470           | 0       | 7,470    |
| 15    | 101-237 Grants Management     | 4,131           | 0       | 4,131    |
| 16    | 101-253 Treasury              | 10,651          | 0       | 10,651   |
| 17    | 101-261 311 Customer Service  | 12,958          | 0       | 12,958   |
| 18    | 101-266 City Attorney         | 9,639           | 0       | 9,639    |
| 19    | 101-270 Human Resources       | 11,041          | 0       | 11,041   |
| 20    | 101-345, 349 Public Safety    | 58,387          | 0       | 58,387   |
| 21    | 101-580 City Equipment        | 12,449          | 0       | 12,449   |
| 22    | 101-715 CPED Admin            | 7,308           | 0       | 7,308    |
| 23    | 101-751 Parks & Rec Admin     | 3,464           | 0       | 3,464    |
| 25    | 101-101 City Commission       | 3,105           | 0       | 3,105    |
| 26    | 101-175 Diversity & Inclusion | 3,079           | 0       | 3,079    |
| 29    | 101-262 Elections             | 6,087           | 0       | 6,087    |
| 31    | 101-346 Public Safety COPS    | 38,416          | 0       | 38,416   |
| 32    | 101-347 Public Safety Ops     | 302,382         | 0       | 302,382  |
| 33    | 101-348 Criminal Invstgn Div  | 43,497          | 0       | 43,497   |
| 34    | 101-371 Bldg Inspection Dept  | 12,737          | 0       | 12,737   |
| 35    | 101-385 Code Enforcement      | 8,903           | 0       | 8,903    |
| 36    | 101-400 PS Contracts          | 2,882           | 0       | 2,882    |
| 38    | 101-441 PW General            | 1,801           | 0       | 1,801    |
| 39    | 101-443 Forestry              | 5,087           | 0       | 5,087    |

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**Allocation Summary**

**Seq. 19: 101-270 Human Resources**

| Seq #               | Department Name                | Human Resources    | Pension          | Total              |
|---------------------|--------------------------------|--------------------|------------------|--------------------|
| 42                  | 101-701 Planning               | 12,818             | 0                | 12,818             |
| 45                  | 101-724 Community Develop      | 4,853              | 0                | 4,853              |
| 46                  | 101-728 Econ Dev               | 8,732              | 0                | 8,732              |
| 47                  | 101-75x Parks & Rec Activities | 31,670             | 0                | 31,670             |
| 48                  | 101-770 Parks Maint            | 26,610             | 0                | 26,610             |
| 52                  | 202 Major Streets              | 29,904             | 0                | 29,904             |
| 53                  | 203 Local Streets              | 23,119             | 0                | 23,119             |
| 54                  | 209 Cemeteries                 | 8,572              | 0                | 8,572              |
| 57                  | 226 Solid Waste / Rubbish      | 13,737             | 0                | 13,737             |
| 61                  | 232-697 HUD Grants - Other     | 1,313              | 0                | 1,313              |
| 77                  | 243 Brownfield Redvlp Auth     | 2,482              | 0                | 2,482              |
| 78                  | 244 Econ Dvlp Corp             | 448                | 0                | 448                |
| 89                  | 298 Home Grant                 | 1,635              | 0                | 1,635              |
| 90                  | 299 CDBG Grant                 | 11,527             | 0                | 11,527             |
| 94                  | 590 Sewer Fund                 | 131,224            | 0                | 131,224            |
| 95                  | 591 Water Fund                 | 143,060            | 0                | 143,060            |
| 97                  | 731 Pension Fund               | 0                  | 177,224          | 177,224            |
| <b>Direct Bills</b> |                                | <b>\$0</b>         | <b>\$0</b>       | <b>\$0</b>         |
| <b>Total</b>        |                                | <b>\$1,096,189</b> | <b>\$177,224</b> | <b>\$1,273,413</b> |

**City of Kalamazoo, MI**  
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**101-345, 349 Public Safety**

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**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 dollar of wages of Public Safety employees.

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

The plan is designed to allocate other central service departments' costs to the various departments, including this department. These costs are designated as first and second incoming costs and are added to the expenses of the department for further allocation to benefiting departments.

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

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - FY2025 2 CFR Part 200**

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**A. Department Costs**

**Seq. 20: 101-345, 349 Public Safety**

| Description                               | Type                  | Amount             | General Admin | Management & Leadership | Public Safety |
|-------------------------------------------|-----------------------|--------------------|---------------|-------------------------|---------------|
| <b>Personnel Costs</b>                    |                       |                    |               |                         |               |
| Salaries                                  | S1                    | \$3,528,646        | \$0           | \$3,528,646             | \$0           |
|                                           | <i>Salary % Split</i> |                    | <i>0.00%</i>  | <i>100.00%</i>          | <i>0.00%</i>  |
| Fringe Benefits                           | S                     | 983,756            | 0             | 983,756                 | 0             |
| <b>Subtotal - Personnel Costs</b>         |                       | <b>\$4,512,402</b> | <b>\$0</b>    | <b>\$4,512,402</b>      | <b>\$0</b>    |
| <b>Services &amp; Supplies Cost</b>       |                       |                    |               |                         |               |
| 727.001 Office Supplies & Forms           | S                     | 21,083             | 0             | 21,083                  | 0             |
| 727.003 Postage                           | P                     | 16,535             | 0             | 11,620                  | 4,915         |
| 729.000 Operating Supplies                | S                     | 162,179            | 0             | 162,179                 | 0             |
| 729.001 Clothing/Uniforms                 | P                     | 274,937            | 0             | 0                       | 274,937       |
| 729.003 Ammunition                        | P                     | 129,914            | 0             | 0                       | 129,914       |
| 730/731 Vehicle Supplies                  | P                     | 139,602            | 0             | 0                       | 139,602       |
| 790.001 Office Furniture & Equip <\$5,000 | S                     | 38,436             | 0             | 38,436                  | 0             |
| 790.002 Machinery & Equip <\$5,000        | P                     | 233,484            | 0             | 0                       | 233,484       |
| 801.000 Prof. & Contractual Svcs          | P                     | 1,300,054          | 0             | 14,006                  | 1,286,048     |
| 810.001 Business & Emerg Meals            | D                     | 17,128             | 0             | 0                       | 0             |
| 810.002 Uniforms/Laundry                  | P                     | 27,395             | 0             | 0                       | 27,395        |
| 810.003 Memberships & Subscriptions       | D                     | 10,901             | 0             | 0                       | 0             |
| 810.004 Parking Fees                      | P                     | 12,989             | 0             | 0                       | 12,989        |
| 810.005 Police Investigation              | P                     | 507                | 0             | 0                       | 507           |
| 811.000 Professional Development          | P                     | 321,103            | 0             | 0                       | 321,103       |
| 811.002 KDPS State PA302 Training Funds   | P                     | 42,809             | 0             | 0                       | 42,809        |
| 815.000 Software & Apps - SBITA           | D                     | 133,875            | 0             | 0                       | 0             |
| 815.000 Software and Applications         | P                     | 368,429            | 0             | 0                       | 368,429       |
| 816.000 SBITA Contra (GASB 96)            | D                     | (128,435)          | 0             | 0                       | 0             |
| 829.002 Property Tax Expense              | P                     | 5,054              | 0             | 0                       | 5,054         |
| 830.004 General Insurance Fund            | S                     | 390,900            | 0             | 390,900                 | 0             |
| 850.000 Comms & Network Svcs              | S                     | 132,753            | 0             | 132,753                 | 0             |
| 880.000 Promotion and Advertisting        | P                     | 13,341             | 0             | 0                       | 13,341        |
| 920.001 Electricity                       | P                     | 331,708            | 0             | 197,771                 | 133,937       |

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**A. Department Costs**

**Seq. 20: 101-345, 349 Public Safety**

| Description                               | Type | Amount             | General Admin | Management & Leadership | Public Safety      |
|-------------------------------------------|------|--------------------|---------------|-------------------------|--------------------|
| 920.002 Natural Gas                       | P    | 97,281             | 0             | 16,683                  | 80,599             |
| 920.003 Water and Sewer                   | P    | 31,186             | 0             | 5,033                   | 26,153             |
| 930.001 Grounds Maintenance               | P    | 40,085             | 0             | 38,690                  | 1,395              |
| 931.000 Vehicle Maintenance Svcs          | P    | 228,433            | 0             | 0                       | 228,433            |
| 931.001 Vehicle Towing                    | P    | 4,657              | 0             | 0                       | 4,657              |
| 940.000 Rental/Lease Property             | P    | 63,300             | 0             | 0                       | 63,300             |
| 941.000 Copier Supplies                   | S    | 3,721              | 0             | 3,721                   | 0                  |
| 941.000 Rental/Lease Equip - GASB         | D    | 12,038             | 0             | 0                       | 0                  |
| 941.001 Rental/Lease Vehicular Equip      | D    | 19,556             | 0             | 0                       | 0                  |
| 949.000 Rental/Lease Contra (GASB 87)     | D    | (50,315)           | 0             | 0                       | 0                  |
| 974.000 Bldgs, Adds & Improvements        | P    | 950                | 0             | 0                       | 950                |
| 975.000 Machinery and Equipment           | D    | 139,558            | 0             | 0                       | 0                  |
| 977.000 Vehicular Equipment               | D    | 701,692            | 0             | 0                       | 0                  |
| 995.232 Transfer to Grant Fund            | D    | 19,598             | 0             | 0                       | 0                  |
| <b>Subtotal - Services &amp; Supplies</b> |      | <b>\$5,308,419</b> | <b>\$0</b>    | <b>\$1,032,874</b>      | <b>\$3,399,949</b> |
| <b>Department Cost Total</b>              |      | <b>\$9,820,821</b> | <b>\$0</b>    | <b>\$5,545,276</b>      | <b>\$3,399,949</b> |

**Adjustments to Cost**

|                                       |   |                    |            |            |            |
|---------------------------------------|---|--------------------|------------|------------|------------|
| 941.001 Rental/Lease Vehicular Equip  | D | (19,556)           | 0          | 0          | 0          |
| 810.001 Business & Emerg Meals        | D | (17,128)           | 0          | 0          | 0          |
| 815.000 Software & Apps - SBITA       | D | (133,875)          | 0          | 0          | 0          |
| 941.000 Rental/Lease Equip - GASB     | D | (12,038)           | 0          | 0          | 0          |
| 816.000 SBITA Contra (GASB 96)        | D | 128,435            | 0          | 0          | 0          |
| 995.232 Transfer to Grant Fund        | D | (19,598)           | 0          | 0          | 0          |
| 975.000 Machinery and Equipment       | D | (139,558)          | 0          | 0          | 0          |
| 949.000 Rental/Lease Contra (GASB 87) | D | 50,315             | 0          | 0          | 0          |
| 810.003 Memberships & Subscriptions   | D | (10,901)           | 0          | 0          | 0          |
| 977.000 Vehicular Equipment           | D | (701,692)          | 0          | 0          | 0          |
| <b>Subtotal - Adjustments</b>         |   | <b>(\$875,597)</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |

|                                      |  |                  |          |                  |                  |
|--------------------------------------|--|------------------|----------|------------------|------------------|
| <b>Total Costs After Adjustments</b> |  | <b>8,945,225</b> | <b>0</b> | <b>5,545,276</b> | <b>3,399,949</b> |
|--------------------------------------|--|------------------|----------|------------------|------------------|

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - FY2025 2 CFR Part 200**

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**A. Department Costs**

**Seq. 20: 101-345, 349 Public Safety**

| Description                | Type | Amount             | General Admin | Management & Leadership | Public Safety      |
|----------------------------|------|--------------------|---------------|-------------------------|--------------------|
| General Admin Distribution |      |                    | 0             | 0                       | 0                  |
| <b>Grand Total</b>         |      | <b>\$8,945,225</b> | <b>\$0</b>    | <b>\$5,545,276</b>      | <b>\$3,399,949</b> |

**City of Kalamazoo, MI**  
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**B. Incoming Costs (Default Spread Expenditures)**

**Seq. 20: 101-345, 349 Public Safety**

| Seq # | Department/Cost Pool                          | First Incoming   | Second Incoming | Total Incoming   | Management & Leadership | Public Safety  |
|-------|-----------------------------------------------|------------------|-----------------|------------------|-------------------------|----------------|
| 1     | Crosstown Bldg                                | \$2,397          | \$7             | \$2,404          | \$1,490                 | \$914          |
| 1     | Crosstown Bldg - KDPS HQ                      | 506              | 1               | 508              | 315                     | 193            |
|       | <b>Subtotal - Building Depreciation</b>       | <b>2,903</b>     | <b>9</b>        | <b>2,912</b>     | <b>1,805</b>            | <b>1,107</b>   |
| 2     | IT - Network                                  | 338,059          | 461             | 338,520          | 209,853                 | 128,666        |
| 2     | Department Specific - Asset Depreciation      | 39,907           | 54              | 39,961           | 24,773                  | 15,189         |
| 2     | Voice over IP System                          | 1,372            | 2               | 1,374            | 852                     | 522            |
| 2     | Kronos                                        | 8,846            | 12              | 8,858            | 5,491                   | 3,367          |
| 2     | SBITA - NeoGov                                | 1,905            | 3               | 1,908            | 1,183                   | 725            |
| 2     | SBITA - KnowBe4                               | 537              | 1               | 538              | 333                     | 204            |
| 2     | Security Camera Upgrade                       | 8,036            | 11              | 8,047            | 4,988                   | 3,058          |
|       | <b>Subtotal - Equipment Depreciation</b>      | <b>398,662</b>   | <b>544</b>      | <b>399,206</b>   | <b>247,473</b>          | <b>151,732</b> |
| 4     | Management & Leadership                       | 96,469           | 20,908          | 117,377          | 72,764                  | 44,613         |
|       | <b>Subtotal - 101-172 City Manager</b>        | <b>96,469</b>    | <b>20,908</b>   | <b>117,377</b>   | <b>72,764</b>           | <b>44,613</b>  |
| 5     | Other Maintenance                             | 253,881          | 19,064          | 272,944          | 169,202                 | 103,742        |
|       | <b>Subtotal - 101-265 Bldgs &amp; Grounds</b> | <b>253,881</b>   | <b>19,064</b>   | <b>272,944</b>   | <b>169,202</b>          | <b>103,742</b> |
| 6     | PC / Network Support                          | 743,801          | 91,925          | 835,726          | 518,079                 | 317,647        |
| 6     | App - Eden                                    | 17,007           | 1,575           | 18,582           | 11,519                  | 7,063          |
| 6     | App - BS & A                                  | 9,474            | 1,239           | 10,713           | 6,641                   | 4,072          |
| 6     | App - Kronos                                  | 17,166           | 901             | 18,067           | 11,200                  | 6,867          |
| 6     | App - NeoGov                                  | 1,486            | 0               | 1,486            | 921                     | 565            |
| 6     | Laserfiche                                    | 2,053            | 0               | 2,053            | 1,273                   | 780            |
| 6     | KDPS                                          | 209,741          | 36,209          | 245,950          | 152,468                 | 93,482         |
| 6     | VOIP                                          | 5,635            | 0               | 5,635            | 3,493                   | 2,142          |
|       | <b>Subtotal - 101-228, 229, 230 Info Tech</b> | <b>1,006,363</b> | <b>131,850</b>  | <b>1,138,212</b> | <b>705,594</b>          | <b>432,618</b> |
| 7     | Payroll                                       | 830              | 206             | 1,037            | 643                     | 394            |
| 7     | Audit and Accounting                          | 32,591           | 7,018           | 39,609           | 24,554                  | 15,055         |
| 7     | Accounts Payable                              | 297              | 76              | 373              | 231                     | 142            |
| 7     | Risk Management                               | 162              | 40              | 202              | 125                     | 77             |
|       | <b>Subtotal - 101-191 Accounting Dept</b>     | <b>33,880</b>    | <b>7,340</b>    | <b>41,220</b>    | <b>25,553</b>           | <b>15,667</b>  |
| 8     | Accounts Payable                              | 45,504           | 7,520           | 53,023           | 32,870                  | 20,153         |
| 8     | Payroll                                       | 5,722            | 929             | 6,651            | 4,123                   | 2,528          |
|       | <b>Subtotal - 101-192 Financial Services</b>  | <b>51,226</b>    | <b>8,448</b>    | <b>59,674</b>    | <b>36,993</b>           | <b>22,681</b>  |

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**B. Incoming Costs (Default Spread Expenditures)**

**Seq. 20: 101-345, 349 Public Safety**

| Seq # | Department/Cost Pool                          | First Incoming | Second Incoming  | Total Incoming   | Management & Leadership | Public Safety  |
|-------|-----------------------------------------------|----------------|------------------|------------------|-------------------------|----------------|
| 9     | Risk Management                               | 2,965          | 417              | 3,381            | 2,096                   | 1,285          |
| 9     | Accounts Payable                              | 2,332          | 337              | 2,668            | 1,654                   | 1,014          |
| 9     | Payroll                                       | 1,110          | 157              | 1,267            | 785                     | 482            |
|       | <b>Subtotal - 101-210 Management Services</b> | <b>6,407</b>   | <b>910</b>       | <b>7,317</b>     | <b>4,536</b>            | <b>2,781</b>   |
| 10    | Budget                                        | 21,784         | 2,385            | 24,169           | 14,983                  | 9,186          |
| 10    | Cost Plan                                     | 584            | 0                | 584              | 362                     | 222            |
|       | <b>Subtotal - 101-212 Budgeting</b>           | <b>22,369</b>  | <b>2,385</b>     | <b>24,754</b>    | <b>15,345</b>           | <b>9,408</b>   |
| 11    | Records Management                            | 8,751          | 1,013            | 9,763            | 6,052                   | 3,711          |
| 11    | Mailroom                                      | 18,324         | 2,017            | 20,340           | 12,609                  | 7,731          |
|       | <b>Subtotal - 101-215 City Clerk</b>          | <b>27,074</b>  | <b>3,029</b>     | <b>30,104</b>    | <b>18,662</b>           | <b>11,442</b>  |
| 12    | Records Mgmt                                  | 23,367         | 2,299            | 25,666           | 15,911                  | 9,755          |
| 12    | Mailroom                                      | 15,601         | 2,020            | 17,621           | 10,923                  | 6,697          |
|       | <b>Subtotal - 101-216 Records</b>             | <b>38,968</b>  | <b>4,319</b>     | <b>43,287</b>    | <b>26,834</b>           | <b>16,453</b>  |
| 13    | Internal Audit                                | 7,114          | 808              | 7,921            | 4,910                   | 3,011          |
|       | <b>Subtotal - 101-223 Internal Auditor</b>    | <b>7,114</b>   | <b>808</b>       | <b>7,921</b>     | <b>4,910</b>            | <b>3,011</b>   |
| 14    | Purchasing                                    | 48,191         | 9,602            | 57,794           | 35,827                  | 21,966         |
|       | <b>Subtotal - 101-233 Purchasing</b>          | <b>48,191</b>  | <b>9,602</b>     | <b>57,794</b>    | <b>35,827</b>           | <b>21,966</b>  |
| 15    | Grants - Writing                              | 46,898         | 5,599            | 52,497           | 32,544                  | 19,953         |
|       | <b>Subtotal - 101-237 Grants Management</b>   | <b>46,898</b>  | <b>5,599</b>     | <b>52,497</b>    | <b>32,544</b>           | <b>19,953</b>  |
| 16    | Non-Tax Revenue                               | 4,050          | 760              | 4,810            | 2,982                   | 1,828          |
| 16    | Cashier                                       | 305            | 72               | 376              | 233                     | 143            |
|       | <b>Subtotal - 101-253 Treasury</b>            | <b>4,355</b>   | <b>831</b>       | <b>5,186</b>     | <b>3,215</b>            | <b>1,971</b>   |
| 18    | Advise and Counsel                            | 25,699         | 2,457            | 28,156           | 17,454                  | 10,702         |
| 18    | Labor Relations                               | 4,420          | 157              | 4,578            | 2,838                   | 1,740          |
| 18    | Risk Management                               | 6,993          | 630              | 7,622            | 4,725                   | 2,897          |
|       | <b>Subtotal - 101-266 City Attorney</b>       | <b>37,112</b>  | <b>3,245</b>     | <b>40,356</b>    | <b>25,017</b>           | <b>15,339</b>  |
| 19    | Human Resources                               | 52,223         | 6,165            | 58,387           | 36,195                  | 22,192         |
|       | <b>Subtotal - 101-270 Human Resources</b>     | <b>52,223</b>  | <b>6,165</b>     | <b>58,387</b>    | <b>36,195</b>           | <b>22,192</b>  |
| 21    | Fleet Overhead (exc Pub Wrks)                 | 0              | 962,747          | 962,747          | 596,821                 | 365,926        |
| 21    | Rent / Lease Vehicle Equip                    | 0              | 223,761          | 223,761          | 138,713                 | 85,048         |
|       | <b>Subtotal - 101-580 City Equipment</b>      | <b>0</b>       | <b>1,186,508</b> | <b>1,186,508</b> | <b>735,533</b>          | <b>450,974</b> |
| 24    | General Fund OPEB                             | 0              | 338,862          | 338,862          | 210,065                 | 128,796        |
|       | <b>Subtotal - OPEB / Retirement Board</b>     | <b>0</b>       | <b>338,862</b>   | <b>338,862</b>   | <b>210,065</b>          | <b>128,796</b> |

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**B. Incoming Costs (Default Spread Expenditures)**

**Seq. 20: 101-345, 349 Public Safety**

| Seq # | Department/Cost Pool      | First Incoming | Second Incoming | Total Incoming | Management & Leadership | Public Safety |
|-------|---------------------------|----------------|-----------------|----------------|-------------------------|---------------|
|       | <b>Total Incoming</b>     | \$2,134,092    | \$1,750,425     | \$3,884,517    | \$2,408,069             | \$1,476,448   |
|       | <b>C. Total Allocated</b> |                |                 | \$12,829,741   | \$7,953,344             | \$4,876,397   |
|       |                           |                |                 |                | 61.99%                  | 38.01%        |
|       |                           |                |                 |                |                         | Not Allocated |

**City of Kalamazoo, MI**  
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**Allocation Details**

**Seq. 20: 101-345, 349 Public Safety**

**Cost Pool 1: Management & Leadership**

| Seq #           | Department Name              | Units                | Allocation Percent | First Allocation   | Direct Billed | Department Allocation | Second Allocation  | Total              |
|-----------------|------------------------------|----------------------|--------------------|--------------------|---------------|-----------------------|--------------------|--------------------|
| 31              | 101-346 Public Safety COPS   | 2,292,925.58         | 9.85%              | \$676,536          | \$0           | \$676,536             | \$106,886          | \$783,422          |
| 32              | 101-347 Public Safety Ops    | 17,529,582.83        | 75.31%             | 5,172,168          | 0             | 5,172,168             | 817,153            | 5,989,321          |
| 33              | 101-348 Criminal Invstgn Div | 2,899,715.22         | 12.46%             | 855,572            | 0             | 855,572               | 135,172            | 990,744            |
| 36              | 101-400 PS Contracts         | 396,111.23           | 1.70%              | 116,874            | 0             | 116,874               | 18,465             | 135,339            |
| 59              | 232-40x PS Grants            | 71,088.07            | 0.31%              | 20,975             | 0             | 20,975                | 3,314              | 24,289             |
| 81              | 265 Drug Law Enforce         | 26,209.96            | 0.11%              | 7,733              | 0             | 7,733                 | 1,222              | 8,955              |
| 90              | 299 CDBG Grant               | 62,266.34            | 0.27%              | 18,372             | 0             | 18,372                | 2,903              | 21,274             |
| <b>Subtotal</b> |                              | <b>23,277,899.23</b> | <b>100.00%</b>     | <b>\$6,868,230</b> | <b>\$0</b>    | <b>\$6,868,230</b>    | <b>\$1,085,114</b> | <b>\$7,953,344</b> |
| Direct Bills    |                              |                      |                    |                    |               |                       | 0                  | 0                  |
| <b>Total</b>    |                              |                      |                    |                    |               | <b>\$6,868,230</b>    |                    | <b>\$7,953,344</b> |

Allocation Basis Units: \$ Public Safety Salaries & Wages

**City of Kalamazoo, MI**  
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**Allocation Summary**

**Seq. 20: 101-345, 349 Public Safety**

| Seq #               | Department Name              | Management & Leadership | Total              |
|---------------------|------------------------------|-------------------------|--------------------|
| 31                  | 101-346 Public Safety COPS   | \$783,422               | \$783,422          |
| 32                  | 101-347 Public Safety Ops    | 5,989,321               | 5,989,321          |
| 33                  | 101-348 Criminal Invstgn Div | 990,744                 | 990,744            |
| 36                  | 101-400 PS Contracts         | 135,339                 | 135,339            |
| 59                  | 232-40x PS Grants            | 24,289                  | 24,289             |
| 81                  | 265 Drug Law Enforce         | 8,955                   | 8,955              |
| 90                  | 299 CDBG Grant               | 21,274                  | 21,274             |
| <b>Direct Bills</b> |                              | <b>\$0</b>              | <b>\$0</b>         |
| <b>Total</b>        |                              | <b>\$7,953,344</b>      | <b>\$7,953,344</b> |

**City of Kalamazoo, MI**  
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**101-580 City Equipment**

**16368**  
**07/29/26**

**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 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 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 and 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.

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

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

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**A. Department Costs**

**Seq. 21: 101-580 City Equipment**

| Description                               | Type                  | Amount             | General Admin | Fleet Overhead (exc<br>Pub Wrks) | Fleet Overhead - Pub<br>Wrks | Rent / Lease Vehicle<br>Equip |
|-------------------------------------------|-----------------------|--------------------|---------------|----------------------------------|------------------------------|-------------------------------|
| <b>Personnel Costs</b>                    |                       |                    |               |                                  |                              |                               |
| Salaries                                  | S1                    | \$530,547          | \$0           | \$368,677                        | \$161,870                    | \$0                           |
|                                           | <i>Salary % Split</i> |                    | <i>0.00%</i>  | <i>69.49%</i>                    | <i>30.51%</i>                | <i>0.00%</i>                  |
| Fringe Benefits                           | S                     | 191,889            | 0             | 133,344                          | 58,545                       | 0                             |
| <b>Subtotal - Personnel Costs</b>         |                       | <b>\$722,436</b>   | <b>\$0</b>    | <b>\$502,021</b>                 | <b>\$220,415</b>             | <b>\$0</b>                    |
| <b>Services &amp; Supplies Cost</b>       |                       |                    |               |                                  |                              |                               |
| 729 Supplies                              | S                     | 25,524             | 0             | 17,737                           | 7,787                        | 0                             |
| 730/731 Vehicle Supplies                  | S                     | 1,440,139          | 0             | 1,000,752                        | 439,386                      | 0                             |
| 790 Furniture, Equip, Machinery <\$5,000  | S                     | 7,104              | 0             | 4,936                            | 2,167                        | 0                             |
| 801.000 Prof. & Contractual Svcs          | S                     | 30,025             | 0             | 20,864                           | 9,161                        | 0                             |
| 810.001 Business & Emerg Meals            | D                     | 78                 | 0             | 0                                | 0                            | 0                             |
| 810.002 Uniforms/Laundry                  | S                     | 3,738              | 0             | 2,597                            | 1,140                        | 0                             |
| 811.000 Professional Development          | S                     | 3,707              | 0             | 2,576                            | 1,131                        | 0                             |
| 815.000 Software & Apps - SBITA           | D                     | 35,974             | 0             | 0                                | 0                            | 0                             |
| 815.000 Software and Applications         | S                     | 4,518              | 0             | 3,140                            | 1,379                        | 0                             |
| 816.000 SBITA Contra (GASB 96)            | D                     | (37,392)           | 0             | 0                                | 0                            | 0                             |
| 830.002 Public Services Overhead          | S                     | 222,264            | 0             | 154,451                          | 67,813                       | 0                             |
| 830.004 General Insurance Fund            | S                     | 17,196             | 0             | 11,950                           | 5,246                        | 0                             |
| 850.000 Comms & Network Svcs              | S                     | 1,118              | 0             | 777                              | 341                          | 0                             |
| 930.000 Repairs & Maint Services          | S                     | 42,614             | 0             | 29,612                           | 13,001                       | 0                             |
| 931.000 Vehicle Maintenance Svcs          | S                     | 58,308             | 0             | 40,518                           | 17,790                       | 0                             |
| 941.000 Rental/Lease Equip - GASB         | D                     | 803                | 0             | 0                                | 0                            | 0                             |
| 941.000 Rental/Lease Equipment            | P                     | 84                 | 0             | 0                                | 38                           | 46                            |
| 941.001 R/L Vehicular - GASB              | D                     | 456,408            | 0             | 0                                | 0                            | 0                             |
| 941.001 R/L Vehicular Equip               | P                     | 1,740              | 0             | 0                                | 786                          | 954                           |
| 949.000 Rental/Lease Contra (GASB 87)     | D                     | (599,309)          | 0             | 0                                | 0                            | 0                             |
| 965.002 Inventory Write-Offs              | S                     | 10,412             | 0             | 7,235                            | 3,177                        | 0                             |
| 975.000 Machinery and Equipment           | D                     | 14,049             | 0             | 0                                | 0                            | 0                             |
| 977.000 Vehicular Equipment               | D                     | 47,229             | 0             | 0                                | 0                            | 0                             |
| <b>Subtotal - Services &amp; Supplies</b> |                       | <b>\$1,786,330</b> | <b>\$0</b>    | <b>\$1,297,146</b>               | <b>\$570,343</b>             | <b>\$1,001</b>                |

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**A. Department Costs**

**Seq. 21: 101-580 City Equipment**

| Description                           | Type | Amount             | General Admin | Fleet Overhead (exc<br>Pub Wrks) | Fleet Overhead - Pub<br>Wrks | Rent / Lease Vehicle<br>Equip |
|---------------------------------------|------|--------------------|---------------|----------------------------------|------------------------------|-------------------------------|
| <b>Department Cost Total</b>          |      | <b>\$2,508,766</b> | <b>\$0</b>    | <b>\$1,799,167</b>               | <b>\$790,759</b>             | <b>\$1,001</b>                |
| <b>Adjustments to Cost</b>            |      |                    |               |                                  |                              |                               |
| 941.001 R/L Vehicular - GASB          | D    | (456,408)          | 0             | 0                                | 0                            | 0                             |
| 810.001 Business & Emerg Meals        | D    | (78)               | 0             | 0                                | 0                            | 0                             |
| 815.000 Software & Apps - SBITA       | D    | (35,974)           | 0             | 0                                | 0                            | 0                             |
| 941.000 Rental/Lease Equip - GASB     | D    | (803)              | 0             | 0                                | 0                            | 0                             |
| 816.000 SBITA Contra (GASB 96)        | D    | 37,392             | 0             | 0                                | 0                            | 0                             |
| 975.000 Machinery and Equipment       | D    | (14,049)           | 0             | 0                                | 0                            | 0                             |
| 949.000 Rental/Lease Contra (GASB 87) | D    | 599,309            | 0             | 0                                | 0                            | 0                             |
| 977.000 Vehicular Equipment           | D    | (47,229)           | 0             | 0                                | 0                            | 0                             |
| <b>Subtotal - Adjustments</b>         |      | <b>\$82,160</b>    | <b>\$0</b>    | <b>\$0</b>                       | <b>\$0</b>                   | <b>\$0</b>                    |
| <b>Total Costs After Adjustments</b>  |      | <b>2,590,926</b>   | <b>0</b>      | <b>1,799,167</b>                 | <b>790,759</b>               | <b>1,001</b>                  |
| General Admin Distribution            |      |                    | 0             | 0                                | 0                            | 0                             |
| <b>Grand Total</b>                    |      | <b>\$2,590,926</b> | <b>\$0</b>    | <b>\$1,799,167</b>               | <b>\$790,759</b>             | <b>\$1,001</b>                |

**City of Kalamazoo, MI**  
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**B. Incoming Costs (Default Spread Salary)**

**Seq. 21: 101-580 City Equipment**

| Seq # | Department/Cost Pool                          | First Incoming | Second Incoming | Total Incoming | Fleet Overhead (exc<br>Pub Wrks) | Fleet Overhead - Pub<br>Wrks | Rent / Lease Vehicle<br>Equip |
|-------|-----------------------------------------------|----------------|-----------------|----------------|----------------------------------|------------------------------|-------------------------------|
| 2     | IT - Network                                  | \$8,810        | \$12            | \$8,822        | \$6,130                          | \$2,692                      | \$0                           |
| 2     | Department Specific - Asset Depreciation      | 25,500         | 35              | 25,535         | 17,744                           | 7,791                        | 0                             |
| 2     | Leased Vehicles *                             | 422,436        | 576             | 423,012        | 0                                | 169,840                      | 253,173                       |
| 2     | Voice over IP System                          | 142            | 0               | 142            | 99                               | 43                           | 0                             |
| 2     | Kronos                                        | 1,630          | 2               | 1,633          | 1,135                            | 498                          | 0                             |
| 2     | SBITA - NeoGov                                | 360            | 0               | 361            | 251                              | 110                          | 0                             |
| 2     | SBITA - KnowBe4                               | 102            | 0               | 102            | 71                               | 31                           | 0                             |
| 2     | SBITA Amortizations - Dept Specific           | 83,451         | 114             | 83,565         | 58,069                           | 25,496                       | 0                             |
| 2     | Security Camera Upgrade                       | 1,713          | 2               | 1,716          | 1,192                            | 523                          | 0                             |
|       | <b>Subtotal - Equipment Depreciation</b>      | <b>544,145</b> | <b>742</b>      | <b>544,887</b> | <b>84,691</b>                    | <b>207,024</b>               | <b>253,173</b>                |
| 4     | Management & Leadership                       | 20,568         | 4,458           | 25,026         | 17,391                           | 7,635                        | 0                             |
|       | <b>Subtotal - 101-172 City Manager</b>        | <b>20,568</b>  | <b>4,458</b>    | <b>25,026</b>  | <b>17,391</b>                    | <b>7,635</b>                 | <b>0</b>                      |
| 6     | PC / Network Support                          | 19,384         | 2,396           | 21,779         | 15,135                           | 6,645                        | 0                             |
| 6     | App - Eden                                    | 5,831          | 540             | 6,371          | 4,427                            | 1,944                        | 0                             |
| 6     | App - BS & A                                  | 263            | 34              | 298            | 207                              | 91                           | 0                             |
| 6     | App - Kronos                                  | 3,164          | 166             | 3,330          | 2,314                            | 1,016                        | 0                             |
| 6     | App - NeoGov                                  | 317            | 0               | 317            | 220                              | 97                           | 0                             |
| 6     | VOIP                                          | 583            | 0               | 583            | 405                              | 178                          | 0                             |
|       | <b>Subtotal - 101-228, 229, 230 Info Tech</b> | <b>29,541</b>  | <b>3,136</b>    | <b>32,678</b>  | <b>22,708</b>                    | <b>9,970</b>                 | <b>0</b>                      |
| 7     | Payroll                                       | 177            | 44              | 221            | 154                              | 67                           | 0                             |
| 7     | Audit and Accounting                          | 93,065         | 20,039          | 113,103        | 78,596                           | 34,508                       | 0                             |
| 7     | Accounts Payable                              | 306            | 78              | 383            | 266                              | 117                          | 0                             |
| 7     | Risk Management                               | 41             | 10              | 51             | 35                               | 16                           | 0                             |
|       | <b>Subtotal - 101-191 Accounting Dept</b>     | <b>93,588</b>  | <b>20,171</b>   | <b>113,759</b> | <b>79,051</b>                    | <b>34,708</b>                | <b>0</b>                      |
| 8     | Accounts Payable                              | 46,809         | 7,735           | 54,544         | 37,903                           | 16,641                       | 0                             |
| 8     | Payroll                                       | 1,220          | 198             | 1,418          | 985                              | 433                          | 0                             |
|       | <b>Subtotal - 101-192 Financial Services</b>  | <b>48,029</b>  | <b>7,933</b>    | <b>55,962</b>  | <b>38,888</b>                    | <b>17,074</b>                | <b>0</b>                      |
| 9     | Risk Management                               | 749            | 105             | 854            | 593                              | 260                          | 0                             |
| 9     | Accounts Payable                              | 2,399          | 346             | 2,745          | 1,907                            | 837                          | 0                             |
| 9     | Payroll                                       | 237            | 33              | 270            | 188                              | 82                           | 0                             |
|       | <b>Subtotal - 101-210 Management Services</b> | <b>3,384</b>   | <b>485</b>      | <b>3,869</b>   | <b>2,688</b>                     | <b>1,180</b>                 | <b>0</b>                      |
| 10    | Budget                                        | 5,500          | 602             | 6,102          | 4,241                            | 1,862                        | 0                             |

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

**Seq. 21: 101-580 City Equipment**

| Seq #                     | Department/Cost Pool                           | First Incoming   | Second Incoming  | Total Incoming     | Fleet Overhead (exc<br>Pub Wrks) | Fleet Overhead - Pub<br>Wrks | Rent / Lease Vehicle<br>Equip |  |
|---------------------------|------------------------------------------------|------------------|------------------|--------------------|----------------------------------|------------------------------|-------------------------------|--|
| 10                        | Cost Plan                                      | 877              | 0                | 877                | 609                              | 267                          | 0                             |  |
|                           | <b>Subtotal - 101-212 Budgeting</b>            | <b>6,377</b>     | <b>602</b>       | <b>6,979</b>       | <b>4,850</b>                     | <b>2,129</b>                 | <b>0</b>                      |  |
| 13                        | Internal Audit                                 | 1,796            | 204              | 2,000              | 1,390                            | 610                          | 0                             |  |
|                           | <b>Subtotal - 101-223 Internal Auditor</b>     | <b>1,796</b>     | <b>204</b>       | <b>2,000</b>       | <b>1,390</b>                     | <b>610</b>                   | <b>0</b>                      |  |
| 14                        | Purchasing                                     | 12,458           | 2,482            | 14,940             | 10,382                           | 4,558                        | 0                             |  |
|                           | <b>Subtotal - 101-233 Purchasing</b>           | <b>12,458</b>    | <b>2,482</b>     | <b>14,940</b>      | <b>10,382</b>                    | <b>4,558</b>                 | <b>0</b>                      |  |
| 16                        | Non-Tax Revenue                                | 388              | 73               | 461                | 320                              | 141                          | 0                             |  |
|                           | <b>Subtotal - 101-253 Treasury</b>             | <b>388</b>       | <b>73</b>        | <b>461</b>         | <b>320</b>                       | <b>141</b>                   | <b>0</b>                      |  |
| 17                        | Customer Service                               | 241              | 31               | 272                | 189                              | 83                           | 0                             |  |
|                           | <b>Subtotal - 101-261 311 Customer Service</b> | <b>241</b>       | <b>31</b>        | <b>272</b>         | <b>189</b>                       | <b>83</b>                    | <b>0</b>                      |  |
| 18                        | Advise and Counsel                             | 6,489            | 620              | 7,109              | 4,940                            | 2,169                        | 0                             |  |
| 18                        | Labor Relations                                | 942              | 34               | 976                | 678                              | 298                          | 0                             |  |
| 18                        | Risk Management                                | 1,145            | 103              | 1,248              | 867                              | 381                          | 0                             |  |
|                           | <b>Subtotal - 101-266 City Attorney</b>        | <b>8,576</b>     | <b>757</b>       | <b>9,333</b>       | <b>6,486</b>                     | <b>2,848</b>                 | <b>0</b>                      |  |
| 19                        | Human Resources                                | 11,134           | 1,314            | 12,449             | 8,651                            | 3,798                        | 0                             |  |
|                           | <b>Subtotal - 101-270 Human Resources</b>      | <b>11,134</b>    | <b>1,314</b>     | <b>12,449</b>      | <b>8,651</b>                     | <b>3,798</b>                 | <b>0</b>                      |  |
| 24                        | General Fund OPEB                              | 0                | 72,249           | 72,249             | 50,206                           | 22,043                       | 0                             |  |
|                           | <b>Subtotal - OPEB / Retirement Board</b>      | <b>0</b>         | <b>72,249</b>    | <b>72,249</b>      | <b>50,206</b>                    | <b>22,043</b>                | <b>0</b>                      |  |
| <b>Total Incoming</b>     |                                                | <b>\$780,225</b> | <b>\$114,638</b> | <b>\$894,863</b>   | <b>\$327,889</b>                 | <b>\$313,801</b>             | <b>\$253,173</b>              |  |
| <b>C. Total Allocated</b> |                                                |                  |                  | <b>\$3,485,789</b> | <b>\$2,127,056</b>               | <b>\$1,104,560</b>           | <b>\$254,174</b>              |  |
|                           |                                                |                  |                  |                    | <b>61.02%</b>                    | <b>31.69%</b>                | <b>7.29%</b>                  |  |

**City of Kalamazoo, MI**  
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**Allocation Details**

**Seq. 21: 101-580 City Equipment**

**Cost Pool 1: Fleet Overhead (exc Pub Wrks)**

| Seq #           | Department Name            | Units               | Allocation Percent | First Allocation   | Direct Billed      | Department Allocation | Second Allocation | Total              |
|-----------------|----------------------------|---------------------|--------------------|--------------------|--------------------|-----------------------|-------------------|--------------------|
| 20              | 101-345, 349 Public Safety | 626,703.44          | 47.01%             | \$962,747          | \$0                | \$962,747             | \$0               | \$962,747          |
| 23              | 101-751 Parks & Rec Admin  | 64,808.23           | 4.86%              | 99,559             | 0                  | 99,559                | 7,273             | 106,832            |
| 42              | 101-701 Planning           | 15,986.18           | 1.20%              | 24,558             | 0                  | 24,558                | 1,794             | 26,352             |
| 94              | 590 Sewer Fund             | 244,754.13          | 18.36%             | 375,993            | (281,559)          | 94,434                | 27,466            | 121,900            |
| 95              | 591 Water Fund             | 377,348.44          | 28.31%             | 579,686            | (386,058)          | 193,628               | 42,345            | 235,973            |
| 105             | All Other                  | 3,418.81            | 0.26%              | 5,252              | 0                  | 5,252                 | 384               | 5,636              |
| <b>Subtotal</b> |                            | <b>1,333,019.23</b> | <b>100.00%</b>     | <b>\$2,047,794</b> | <b>(\$667,617)</b> | <b>\$1,380,177</b>    | <b>\$79,261</b>   | <b>\$1,459,439</b> |
| Direct Bills    |                            |                     |                    |                    |                    | 667,617               |                   | 667,617            |
| <b>Total</b>    |                            |                     |                    |                    |                    | <b>\$2,047,794</b>    |                   | <b>\$2,127,056</b> |

Allocation Basis Units: \$ Fleet Charges, Exc Public Works

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**Allocation Details**

**Seq. 21: 101-580 City Equipment**

**Cost Pool 2: Fleet Overhead - Pub Wrks**

| Seq #           | Department Name           | Units        | Allocation Percent | First Allocation   | Direct Billed      | Department Allocation | Second Allocation | Total              |
|-----------------|---------------------------|--------------|--------------------|--------------------|--------------------|-----------------------|-------------------|--------------------|
| 38              | 101-441 PW General        | 1.17         | 2.24%              | \$23,977           | \$0                | \$23,977              | \$785             | \$24,763           |
| 39              | 101-443 Forestry          | 3.30         | 6.33%              | 67,710             | 0                  | 67,710                | 2,218             | 69,928             |
| 52              | 202 Major Streets         | 19.34        | 37.05%             | 396,280            | (333,204)          | 63,076                | 12,980            | 76,056             |
| 53              | 203 Local Streets         | 14.84        | 28.44%             | 304,122            | (315,396)          | (11,274)              | 9,961             | (1,313)            |
| 54              | 209 Cemeteries            | 5.56         | 10.65%             | 113,902            | 0                  | 113,902               | 3,731             | 117,633            |
| 57              | 226 Solid Waste / Rubbish | 7.98         | 15.29%             | 163,537            | (113,004)          | 50,533                | 5,357             | 55,890             |
| <b>Subtotal</b> |                           | <b>52.19</b> | <b>100.00%</b>     | <b>\$1,069,528</b> | <b>(\$761,604)</b> | <b>\$307,924</b>      | <b>\$35,032</b>   | <b>\$342,956</b>   |
| Direct Bills    |                           |              |                    |                    |                    | 761,604               |                   | 761,604            |
| <b>Total</b>    |                           |              |                    |                    |                    | <b>\$1,069,528</b>    |                   | <b>\$1,104,560</b> |

Allocation Basis Units: # FTEs, Public Works

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**Allocation Details**

**Seq. 21: 101-580 City Equipment**

**Cost Pool 3: Rent / Lease Vehicle Equip**

| Seq #           | Department Name            | Units             | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------|----------------------------|-------------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 20              | 101-345, 349 Public Safety | 626,703.44        | 88.15%             | \$223,761        | \$0           | \$223,761             | \$0               | \$223,761        |
| 23              | 101-751 Parks & Rec Admin  | 64,808.23         | 9.12%              | 23,139           | 0             | 23,139                | 265               | 23,405           |
| 42              | 101-701 Planning           | 15,986.18         | 2.25%              | 5,708            | 0             | 5,708                 | 65                | 5,773            |
| 105             | All Other                  | 3,418.81          | 0.48%              | 1,221            | 0             | 1,221                 | 14                | 1,235            |
| <b>Subtotal</b> |                            | <b>710,916.66</b> | <b>100.00%</b>     | <b>\$253,829</b> | <b>\$0</b>    | <b>\$253,829</b>      | <b>\$345</b>      | <b>\$254,174</b> |
| Direct Bills    |                            |                   |                    |                  |               |                       | 0                 | 0                |
| <b>Total</b>    |                            |                   |                    |                  |               | <b>\$253,829</b>      |                   | <b>\$254,174</b> |

Allocation Basis Units: \$ Fleet Charges, Exc PW, Water, and Sewer

**City of Kalamazoo, MI**  
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**Allocation Summary**

**Seq. 21: 101-580 City Equipment**

| Seq #               | Department Name            | Fleet Overhead (exc<br>Pub Wrks) | Fleet Overhead - Pub<br>Wrks | Rent / Lease Vehicle<br>Equip | Total              |
|---------------------|----------------------------|----------------------------------|------------------------------|-------------------------------|--------------------|
| 20                  | 101-345, 349 Public Safety | \$962,747                        | \$0                          | \$223,761                     | \$1,186,508        |
| 23                  | 101-751 Parks & Rec Admin  | 106,832                          | 0                            | 23,405                        | 130,236            |
| 38                  | 101-441 PW General         | 0                                | 24,763                       | 0                             | 24,763             |
| 39                  | 101-443 Forestry           | 0                                | 69,928                       | 0                             | 69,928             |
| 42                  | 101-701 Planning           | 26,352                           | 0                            | 5,773                         | 32,125             |
| 52                  | 202 Major Streets          | 0                                | 76,056                       | 0                             | 76,056             |
| 53                  | 203 Local Streets          | 0                                | (1,313)                      | 0                             | (1,313)            |
| 54                  | 209 Cemeteries             | 0                                | 117,633                      | 0                             | 117,633            |
| 57                  | 226 Solid Waste / Rubbish  | 0                                | 55,890                       | 0                             | 55,890             |
| 94                  | 590 Sewer Fund             | 121,900                          | 0                            | 0                             | 121,900            |
| 95                  | 591 Water Fund             | 235,973                          | 0                            | 0                             | 235,973            |
| 105                 | All Other                  | 5,636                            | 0                            | 1,235                         | 6,870              |
| <b>Direct Bills</b> |                            | <b>\$667,617</b>                 | <b>\$761,604</b>             | <b>\$0</b>                    | <b>\$1,429,221</b> |
| <b>Total</b>        |                            | <b>\$2,127,056</b>               | <b>\$1,104,560</b>           | <b>\$254,174</b>              | <b>\$3,485,789</b> |

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - FY2025 2 CFR Part 200**  
**101-715 CPED Admin**

**16368**  
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**Nature and Extent of Services**

The City of Kalamazoo Community Planning and Economic Development department works to create a healthy, safe, and sustainable community. The department focuses on land use and planning, ensuring safe rental housing and buildings, preserving local history, supporting economic vitality, and the enforcement of codes and ordinances. CPED also manages federal, state, and local grants that are invested in Kalamazoo's neighborhoods.

Costs reported in 101-715 are related to the administrative and support services that benefit a wide range of City funds and departments, as well as authorities and grant programs. In order to best represent the support the department provides to both financial and personnel activities, the costs are split into two cost pools. The first cost pool, 75% of the total costs, allocates based on the number of supervised and supported full-time equivalent (FTE) employees. The second cost pool, 25% of the total costs, allocates based on the total operating expenditures, including capital, grant, and program costs, of supported departments. This methodology creates a blended distribution of administrative costs that most equitably allocates costs to the supervised departments and funds, based on overall activity.

The plan is designed to allocate other central service departments' costs to the various departments, including this department. These costs are designated as first and second incoming costs and are added to the expenses of the department for further allocation to benefiting departments.

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

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**A. Department Costs**

Seq. 22: 101-715 CPED Admin

| Description                                | Type                  | Amount           | General Admin | CPED Admin (FTE share) | CPED Admin (Op Exp share) |
|--------------------------------------------|-----------------------|------------------|---------------|------------------------|---------------------------|
| <b>Personnel Costs</b>                     |                       |                  |               |                        |                           |
| Salaries                                   | S1                    | \$342,729        | \$0           | \$257,047              | \$85,682                  |
|                                            | <i>Salary % Split</i> |                  | <i>0.00%</i>  | <i>75.00%</i>          | <i>25.00%</i>             |
| Fringe Benefits                            | S                     | 93,415           | 0             | 70,061                 | 23,354                    |
| <b>Subtotal - Personnel Costs</b>          |                       | <b>\$436,143</b> | <b>\$0</b>    | <b>\$327,108</b>       | <b>\$109,036</b>          |
| <b>Services &amp; Supplies Cost</b>        |                       |                  |               |                        |                           |
| 727 Supplies                               | S                     | 19,063           | 0             | 14,297                 | 4,766                     |
| 729 Supplies                               | S                     | 6,287            | 0             | 4,715                  | 1,572                     |
| 790 Furniture, Equip, Machinery <\$5,000   | S                     | 4,134            | 0             | 3,101                  | 1,034                     |
| 801.000 Prof. & Contractual Svcs           | S                     | 9,485            | 0             | 7,114                  | 2,371                     |
| 802.001 Legal Services                     | D                     | 27,783           | 0             | 0                      | 0                         |
| 810.001 Business & Emerg Meals             | D                     | 860              | 0             | 0                      | 0                         |
| 810.003 Memberships & Subscriptions        | S                     | 728              | 0             | 546                    | 182                       |
| 810.004 Parking Fees                       | S                     | 55,238           | 0             | 41,429                 | 13,810                    |
| 811.000 Professional Development           | S                     | 6,340            | 0             | 4,755                  | 1,585                     |
| 850.000 Communication and Network Services | S                     | 447              | 0             | 335                    | 112                       |
| 920 Utilities                              | S                     | 820              | 0             | 615                    | 205                       |
| 931.000 Vehicle Maintenance Svcs           | S                     | 392              | 0             | 294                    | 98                        |
| 940.000 R/L Additional Property Costs      | S                     | 125,990          | 0             | 94,492                 | 31,497                    |
| 940.000 R/L - Rose Street - GASB 87        | D                     | 120,067          | 0             | 0                      | 0                         |
| 941.000 Copier Supplies                    | S                     | 2,218            | 0             | 1,664                  | 555                       |
| 941.000 Rental/Lease Equip - GASB          | D                     | 3,310            | 0             | 0                      | 0                         |
| 949.000 Rental/Lease Contra (GASB 87)      | D                     | (3,310)          | 0             | 0                      | 0                         |
| <b>Subtotal - Services &amp; Supplies</b>  |                       | <b>\$379,852</b> | <b>\$0</b>    | <b>\$173,357</b>       | <b>\$57,786</b>           |
| <b>Department Cost Total</b>               |                       | <b>\$815,995</b> | <b>\$0</b>    | <b>\$500,464</b>       | <b>\$166,821</b>          |
| <b>Adjustments to Cost</b>                 |                       |                  |               |                        |                           |
| 802.001 Legal Services                     | D                     | (27,783)         | 0             | 0                      | 0                         |
| 810.001 Business & Emerg Meals             | D                     | (860)            | 0             | 0                      | 0                         |
| 941.000 Rental/Lease Equip - GASB          | D                     | (3,310)          | 0             | 0                      | 0                         |

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

**Seq. 22: 101-715 CPED Admin**

| Description                           | Type | Amount             | General Admin | CPED Admin (FTE share) | CPED Admin (Op Exp share) |
|---------------------------------------|------|--------------------|---------------|------------------------|---------------------------|
| 940.000 R/L - Rose Street - GASB 87   | D    | (120,067)          | 0             | 0                      | 0                         |
| 949.000 Rental/Lease Contra (GASB 87) | D    | 3,310              | 0             | 0                      | 0                         |
| <b>Subtotal - Adjustments</b>         |      | <b>(\$148,709)</b> | <b>\$0</b>    | <b>\$0</b>             | <b>\$0</b>                |
| <b>Total Costs After Adjustments</b>  |      | <b>667,285</b>     | <b>0</b>      | <b>500,464</b>         | <b>166,821</b>            |
| General Admin Distribution            |      |                    | 0             | 0                      | 0                         |
| <b>Grand Total</b>                    |      | <b>\$667,285</b>   | <b>\$0</b>    | <b>\$500,464</b>       | <b>\$166,821</b>          |

**City of Kalamazoo, MI**  
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**B. Incoming Costs (Default Spread Salary)**

**Seq. 22: 101-715 CPED Admin**

| Seq # | Department/Cost Pool                          | First Incoming | Second Incoming | Total Incoming | CPED Admin (FTE share) | CPED Admin (Op Exp share) |
|-------|-----------------------------------------------|----------------|-----------------|----------------|------------------------|---------------------------|
| 1     | Rose Street Lease                             | \$114,350      | \$335           | \$114,685      | \$86,013               | \$28,671                  |
|       | <b>Subtotal - Building Depreciation</b>       | <b>114,350</b> | <b>335</b>      | <b>114,685</b> | <b>86,013</b>          | <b>28,671</b>             |
| 2     | IT - Network                                  | 37,361         | 51              | 37,412         | 28,059                 | 9,353                     |
| 2     | Voice over IP System                          | 201            | 0               | 201            | 151                    | 50                        |
| 2     | Kronos                                        | 1,062          | 1               | 1,063          | 798                    | 266                       |
| 2     | SBITA - NeoGov                                | 235            | 0               | 235            | 176                    | 59                        |
| 2     | SBITA - KnowBe4                               | 66             | 0               | 66             | 50                     | 17                        |
| 2     | Security Camera Upgrade                       | 1,006          | 1               | 1,007          | 755                    | 252                       |
|       | <b>Subtotal - Equipment Depreciation</b>      | <b>39,931</b>  | <b>54</b>       | <b>39,985</b>  | <b>29,989</b>          | <b>9,996</b>              |
| 4     | Management & Leadership                       | 12,075         | 2,617           | 14,692         | 11,019                 | 3,673                     |
|       | <b>Subtotal - 101-172 City Manager</b>        | <b>12,075</b>  | <b>2,617</b>    | <b>14,692</b>  | <b>11,019</b>          | <b>3,673</b>              |
| 6     | PC / Network Support                          | 82,202         | 10,159          | 92,361         | 69,271                 | 23,090                    |
| 6     | App - Eden                                    | 11,710         | 1,085           | 12,795         | 9,596                  | 3,199                     |
| 6     | App - BS & A                                  | 4,990          | 653             | 5,642          | 4,232                  | 1,411                     |
| 6     | App - Kronos                                  | 2,061          | 108             | 2,169          | 1,627                  | 542                       |
| 6     | App - NeoGov                                  | 186            | 0               | 186            | 140                    | 47                        |
| 6     | CPED                                          | 10,752         | 0               | 10,752         | 8,064                  | 2,688                     |
| 6     | VOIP                                          | 826            | 0               | 826            | 620                    | 207                       |
|       | <b>Subtotal - 101-228, 229, 230 Info Tech</b> | <b>112,727</b> | <b>12,005</b>   | <b>124,732</b> | <b>93,549</b>          | <b>31,183</b>             |
| 7     | Payroll                                       | 104            | 26              | 130            | 97                     | 32                        |
| 7     | Audit and Accounting                          | 3,650          | 786             | 4,435          | 3,327                  | 1,109                     |
| 7     | Accounts Payable                              | 26             | 7               | 33             | 24                     | 8                         |
| 7     | Risk Management                               | 15             | 4               | 18             | 14                     | 5                         |
|       | <b>Subtotal - 101-191 Accounting Dept</b>     | <b>3,794</b>   | <b>822</b>      | <b>4,616</b>   | <b>3,462</b>           | <b>1,154</b>              |
| 8     | Accounts Payable                              | 3,982          | 658             | 4,640          | 3,480                  | 1,160                     |
| 8     | Payroll                                       | 716            | 116             | 832            | 624                    | 208                       |
|       | <b>Subtotal - 101-192 Financial Services</b>  | <b>4,698</b>   | <b>774</b>      | <b>5,472</b>   | <b>4,104</b>           | <b>1,368</b>              |
| 9     | Risk Management                               | 270            | 38              | 308            | 231                    | 77                        |
| 9     | Accounts Payable                              | 204            | 29              | 233            | 175                    | 58                        |
| 9     | Payroll                                       | 139            | 20              | 159            | 119                    | 40                        |
|       | <b>Subtotal - 101-210 Management Services</b> | <b>613</b>     | <b>87</b>       | <b>700</b>     | <b>525</b>             | <b>175</b>                |
| 10    | Budget                                        | 1,984          | 217             | 2,201          | 1,651                  | 550                       |

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

**Seq. 22: 101-715 CPED Admin**

| Seq #                     | Department/Cost Pool                       | First Incoming   | Second Incoming  | Total Incoming     | CPED Admin (FTE share) | CPED Admin (Op Exp share) |
|---------------------------|--------------------------------------------|------------------|------------------|--------------------|------------------------|---------------------------|
|                           | <b>Subtotal - 101-212 Budgeting</b>        | <b>1,984</b>     | <b>217</b>       | <b>2,201</b>       | <b>1,651</b>           | <b>550</b>                |
| 11                        | Records Management                         | 844              | 98               | 942                | 706                    | 235                       |
| 11                        | Mailroom                                   | 22,673           | 2,495            | 25,169             | 18,876                 | 6,292                     |
|                           | <b>Subtotal - 101-215 City Clerk</b>       | <b>23,517</b>    | <b>2,593</b>     | <b>26,111</b>      | <b>19,583</b>          | <b>6,528</b>              |
| 12                        | Records Mgmt                               | 2,254            | 222              | 2,476              | 1,857                  | 619                       |
| 12                        | Mailroom                                   | 19,304           | 2,499            | 21,804             | 16,353                 | 5,451                     |
|                           | <b>Subtotal - 101-216 Records</b>          | <b>21,559</b>    | <b>2,721</b>     | <b>24,280</b>      | <b>18,210</b>          | <b>6,070</b>              |
| 13                        | Internal Audit                             | 648              | 74               | 721                | 541                    | 180                       |
|                           | <b>Subtotal - 101-223 Internal Auditor</b> | <b>648</b>       | <b>74</b>        | <b>721</b>         | <b>541</b>             | <b>180</b>                |
| 14                        | Purchasing                                 | 4,098            | 817              | 4,914              | 3,686                  | 1,229                     |
|                           | <b>Subtotal - 101-233 Purchasing</b>       | <b>4,098</b>     | <b>817</b>       | <b>4,914</b>       | <b>3,686</b>           | <b>1,229</b>              |
| 18                        | Advise and Counsel                         | 2,341            | 224              | 2,564              | 1,923                  | 641                       |
| 18                        | Labor Relations                            | 553              | 20               | 573                | 430                    | 143                       |
| 18                        | Risk Management                            | 126              | 11               | 137                | 103                    | 34                        |
|                           | <b>Subtotal - 101-266 City Attorney</b>    | <b>3,020</b>     | <b>255</b>       | <b>3,275</b>       | <b>2,456</b>           | <b>819</b>                |
| 19                        | Human Resources                            | 6,537            | 772              | 7,308              | 5,481                  | 1,827                     |
|                           | <b>Subtotal - 101-270 Human Resources</b>  | <b>6,537</b>     | <b>772</b>       | <b>7,308</b>       | <b>5,481</b>           | <b>1,827</b>              |
| 22                        | CPED Admin (FTE share)                     | 0                | 76,605           | 76,605             | 57,454                 | 19,151                    |
| 22                        | CPED Admin (Op Exp share)                  | 0                | 14,430           | 14,430             | 10,823                 | 3,608                     |
|                           | <b>Subtotal - 101-715 CPED Admin</b>       | <b>0</b>         | <b>91,035</b>    | <b>91,035</b>      | <b>68,276</b>          | <b>22,759</b>             |
| 24                        | General Fund OPEB                          | 0                | 42,415           | 42,415             | 31,811                 | 10,604                    |
|                           | <b>Subtotal - OPEB / Retirement Board</b>  | <b>0</b>         | <b>42,415</b>    | <b>42,415</b>      | <b>31,811</b>          | <b>10,604</b>             |
| <b>Total Incoming</b>     |                                            | <b>\$349,549</b> | <b>\$157,592</b> | <b>\$507,142</b>   | <b>\$380,356</b>       | <b>\$126,785</b>          |
| <b>C. Total Allocated</b> |                                            |                  |                  | <b>\$1,174,427</b> | <b>\$880,820</b>       | <b>\$293,607</b>          |
|                           |                                            |                  |                  |                    | <b>75.00%</b>          | <b>25.00%</b>             |

**City of Kalamazoo, MI**  
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**Allocation Details**

**Seq. 22: 101-715 CPED Admin**

**Cost Pool 1: CPED Admin (FTE share)**

| Seq #           | Department Name              | Units        | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------|------------------------------|--------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 22              | 101-715 CPED Admin           | 4.75         | 10.04%             | \$76,605         | \$0           | \$76,605              | \$0               | \$76,605         |
| 34              | 101-371 Bldg Inspection Dept | 8.27         | 17.51%             | 133,506          | 0             | 133,506               | 23,002            | 156,507          |
| 35              | 101-385 Code Enforcement     | 5.78         | 12.24%             | 93,323           | 0             | 93,323                | 16,079            | 109,402          |
| 42              | 101-701 Planning             | 8.33         | 17.62%             | 134,361          | 0             | 134,361               | 23,149            | 157,510          |
| 45              | 101-724 Community Develop    | 3.15         | 6.67%              | 50,865           | 0             | 50,865                | 8,764             | 59,629           |
| 46              | 101-728 Econ Dev             | 5.67         | 12.00%             | 91,532           | 0             | 91,532                | 15,770            | 107,302          |
| 61              | 232-697 HUD Grants - Other   | 0.85         | 1.80%              | 13,765           | 0             | 13,765                | 2,372             | 16,137           |
| 77              | 243 Brownfield Redvlp Auth   | 1.61         | 3.41%              | 26,014           | 0             | 26,014                | 4,482             | 30,496           |
| 78              | 244 Econ Dvlp Corp           | 0.29         | 0.62%              | 4,696            | 0             | 4,696                 | 809               | 5,505            |
| 89              | 298 Home Grant               | 1.06         | 2.25%              | 17,138           | 0             | 17,138                | 2,953             | 20,091           |
| 90              | 299 CDBG Grant               | 7.49         | 15.84%             | 120,821          | 0             | 120,821               | 20,816            | 141,638          |
| <b>Subtotal</b> |                              | <b>47.26</b> | <b>100.00%</b>     | <b>\$762,626</b> | <b>\$0</b>    | <b>\$762,626</b>      | <b>\$118,194</b>  | <b>\$880,820</b> |
| Direct Bills    |                              |              |                    |                  |               |                       | 0                 | 0                |
| <b>Total</b>    |                              |              |                    |                  |               | <b>\$762,626</b>      |                   | <b>\$880,820</b> |

Allocation Basis Units: # FTEs, CPED

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**Allocation Details**

**Seq. 22: 101-715 CPED Admin**

**Cost Pool 2: CPED Admin (Op Exp share)**

| Seq #           | Department Name               | Units             | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------|-------------------------------|-------------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 22              | 101-715 CPED Admin            | 815,995           | 5.68%              | \$14,430         | \$0           | \$14,430              | \$0               | \$14,430         |
| 34              | 101-371 Bldg Inspection Dept  | 873,723           | 6.08%              | 15,451           | 0             | 15,451                | 2,539             | 17,990           |
| 35              | 101-385 Code Enforcement      | 495,504           | 3.45%              | 8,763            | 0             | 8,763                 | 1,440             | 10,203           |
| 42              | 101-701 Planning              | 1,043,833         | 7.26%              | 18,460           | 0             | 18,460                | 3,033             | 21,493           |
| 45              | 101-724 Community Develop     | 180,293           | 1.25%              | 3,188            | 0             | 3,188                 | 524               | 3,712            |
| 46              | 101-728 Econ Dev              | 534,102           | 3.72%              | 9,445            | 0             | 9,445                 | 1,552             | 10,997           |
| 56              | 225 Blight Abatement          | 168               | 0.00%              | 3                | 0             | 3                     | 0                 | 3                |
| 61              | 232-697 HUD Grants - Other    | 347,844           | 2.42%              | 6,151            | 0             | 6,151                 | 1,011             | 7,162            |
| 62              | 232-726 Community Dvlp Grants | 117,385           | 0.82%              | 2,076            | 0             | 2,076                 | 341               | 2,417            |
| 63              | 232-733 Econ Dvlp Grants      | 15,789            | 0.11%              | 279              | 0             | 279                   | 46                | 325              |
| 70              | 233-727 Comm Dvlp Donations   | 3,094             | 0.02%              | 55               | 0             | 55                    | 9                 | 64               |
| 76              | 242 Local Brownfield Revolv   | 33,795            | 0.24%              | 598              | 0             | 598                   | 98                | 696              |
| 77              | 243 Brownfield Redvlp Auth    | 3,372,567         | 23.46%             | 59,642           | 0             | 59,642                | 9,800             | 69,442           |
| 78              | 244 Econ Dvlp Corp            | 395,971           | 2.75%              | 7,003            | 0             | 7,003                 | 1,151             | 8,153            |
| 79              | 248 Dtwm Dvlp Auth            | 869,650           | 6.05%              | 15,379           | 0             | 15,379                | 2,527             | 17,906           |
| 80              | 251 Dtwm Econ Growth          | 872,872           | 6.07%              | 15,436           | 0             | 15,436                | 2,536             | 17,973           |
| 82              | 270 Historic Preservation     | 2,142             | 0.01%              | 38               | 0             | 38                    | 6                 | 44               |
| 84              | 273 Business Dvlp             | 34,176            | 0.24%              | 604              | 0             | 604                   | 99                | 704              |
| 89              | 298 Home Grant                | 1,069,650         | 7.44%              | 18,916           | 0             | 18,916                | 3,108             | 22,024           |
| 90              | 299 CDBG Grant                | 1,568,152         | 10.91%             | 27,732           | 0             | 27,732                | 4,557             | 32,289           |
| 93              | 514 Parking System            | 1,726,922         | 12.01%             | 30,540           | 0             | 30,540                | 5,018             | 35,558           |
| 105             | All Other                     | 1,038             | 0.01%              | 18               | 0             | 18                    | 3                 | 21               |
| <b>Subtotal</b> |                               | <b>14,374,665</b> | <b>100.00%</b>     | <b>\$254,209</b> | <b>\$0</b>    | <b>\$254,209</b>      | <b>\$39,398</b>   | <b>\$293,607</b> |
| Direct Bills    |                               |                   |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>    |                               |                   |                    |                  |               | <b>\$254,209</b>      |                   | <b>\$293,607</b> |

Allocation Basis Units: CPED Operating Expenses, inc. capital, debt service, and program costs.

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**Allocation Summary**

**Seq. 22: 101-715 CPED Admin**

| Seq #               | Department Name               | CPED Admin (FTE share) | CPED Admin (Op Exp share) | Total              |
|---------------------|-------------------------------|------------------------|---------------------------|--------------------|
| 22                  | 101-715 CPED Admin            | \$76,605               | \$14,430                  | \$91,035           |
| 34                  | 101-371 Bldg Inspection Dept  | 156,507                | 17,990                    | 174,497            |
| 35                  | 101-385 Code Enforcement      | 109,402                | 10,203                    | 119,604            |
| 42                  | 101-701 Planning              | 157,510                | 21,493                    | 179,003            |
| 45                  | 101-724 Community Develop     | 59,629                 | 3,712                     | 63,341             |
| 46                  | 101-728 Econ Dev              | 107,302                | 10,997                    | 118,299            |
| 56                  | 225 Blight Abatement          | 0                      | 3                         | 3                  |
| 61                  | 232-697 HUD Grants - Other    | 16,137                 | 7,162                     | 23,299             |
| 62                  | 232-726 Community Dvlp Grants | 0                      | 2,417                     | 2,417              |
| 63                  | 232-733 Econ Dvlp Grants      | 0                      | 325                       | 325                |
| 70                  | 233-727 Comm Dvlp Donations   | 0                      | 64                        | 64                 |
| 76                  | 242 Local Brownfield Revolv   | 0                      | 696                       | 696                |
| 77                  | 243 Brownfield Redvlp Auth    | 30,496                 | 69,442                    | 99,938             |
| 78                  | 244 Econ Dvlp Corp            | 5,505                  | 8,153                     | 13,658             |
| 79                  | 248 Dtwon Dvlp Auth           | 0                      | 17,906                    | 17,906             |
| 80                  | 251 Dtwon Econ Growth         | 0                      | 17,973                    | 17,973             |
| 82                  | 270 Historic Preservation     | 0                      | 44                        | 44                 |
| 84                  | 273 Business Dvlp             | 0                      | 704                       | 704                |
| 89                  | 298 Home Grant                | 20,091                 | 22,024                    | 42,115             |
| 90                  | 299 CDBG Grant                | 141,638                | 32,289                    | 173,926            |
| 93                  | 514 Parking System            | 0                      | 35,558                    | 35,558             |
| 105                 | All Other                     | 0                      | 21                        | 21                 |
| <b>Direct Bills</b> |                               | <b>\$0</b>             | <b>\$0</b>                | <b>\$0</b>         |
| <b>Total</b>        |                               | <b>\$880,820</b>       | <b>\$293,607</b>          | <b>\$1,174,427</b> |

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - FY2025 2 CFR Part 200**  
**101-751 Parks & Rec Admin**

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**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** Administrative and support costs reported in 101-751 are identified in two cost pools. These costs relate to the administrative and support services that benefit a wide range of City funds and departments, as well as authorities and grant programs. In order to best represent the support the department provides to both financial and personnel activities, the costs are split into two cost pools. The first cost pool, 50% of the total costs, allocates based on the number of supervised and supported full-time equivalent (FTE) employees. The second cost pool, 50% of the total costs, allocates based on the total operating expenditures, including capital, grant, and program costs, of supported departments. This methodology creates a blended distribution of administrative costs that most equitably allocates costs to the supervised departments and funds, based on overall activity.

**General** Costs related to parks & recreational activities are identified separately and are not allocated.

The plan is designed to allocate other central service departments' costs to the various departments, including this department. These costs are designated as first and second incoming costs and are added to the expenses of the department for further allocation to benefiting departments.

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

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**A. Department Costs**

**Seq. 23: 101-751 Parks & Rec Admin**

| Description                               | Type                  | Amount           | General Admin | P&R Admin (FTE share) | P&R Admin (Op Exp share) | General        |
|-------------------------------------------|-----------------------|------------------|---------------|-----------------------|--------------------------|----------------|
| <b>Personnel Costs</b>                    |                       |                  |               |                       |                          |                |
| Salaries                                  | S1                    | \$239,435        | \$0           | \$119,718             | \$119,718                | \$0            |
|                                           | <i>Salary % Split</i> |                  | <i>0.00%</i>  | <i>50.00%</i>         | <i>50.00%</i>            | <i>0.00%</i>   |
| Fringe Benefits                           | S                     | 60,697           | 0             | 30,348                | 30,348                   | 0              |
| <b>Subtotal - Personnel Costs</b>         |                       | <b>\$300,132</b> | <b>\$0</b>    | <b>\$150,066</b>      | <b>\$150,066</b>         | <b>\$0</b>     |
| <b>Services &amp; Supplies Cost</b>       |                       |                  |               |                       |                          |                |
| 101-754-830.004 General Insurance         | S                     | 11,400           | 0             | 5,700                 | 5,700                    | 0              |
| 727 Supplies                              | S                     | 3,780            | 0             | 1,890                 | 1,890                    | 0              |
| 729 Supplies                              | S                     | 5,263            | 0             | 2,632                 | 2,632                    | 0              |
| 790 Furniture, Equip, Machinery <\$5,000  | S                     | 6,265            | 0             | 3,132                 | 3,132                    | 0              |
| 801.000 Prof. & Contractual Svcs          | P                     | 8,694            | 0             | 1,552                 | 1,552                    | 5,589          |
| 810.002 Uniforms/Laundry                  | S                     | 3,610            | 0             | 1,805                 | 1,805                    | 0              |
| 810.003 Memberships & Subscriptions       | S                     | 1,420            | 0             | 710                   | 710                      | 0              |
| 811.000 Professional Development          | S                     | 11,673           | 0             | 5,836                 | 5,836                    | 0              |
| 815.000 Software and Applications         | S                     | 7,218            | 0             | 3,609                 | 3,609                    | 0              |
| 830.004 General Insurance Fund            | S                     | 17,004           | 0             | 8,502                 | 8,502                    | 0              |
| 850.000 Comms & Network Svcs              | S                     | 11,495           | 0             | 5,747                 | 5,747                    | 0              |
| 880.000 Promotion and Advertisting        | S                     | 3,257            | 0             | 1,629                 | 1,629                    | 0              |
| 920.002 Natural Gas                       | S                     | 2,101            | 0             | 1,050                 | 1,050                    | 0              |
| 920.003 Water and Sewer                   | P                     | 3,654            | 0             | 245                   | 245                      | 3,163          |
| 930.000 Repairs & Maint Services          | S                     | 9,664            | 0             | 4,832                 | 4,832                    | 0              |
| 941.000 Copier Supplies                   | S                     | 1,283            | 0             | 641                   | 641                      | 0              |
| 941.000 Rental/Lease Equip - GASB         | D                     | 1,094            | 0             | 0                     | 0                        | 0              |
| 949.000 Rental/Lease Contra (GASB 87)     | D                     | (1,060)          | 0             | 0                     | 0                        | 0              |
| 984.000 Software (Capital)                | S                     | 8,775            | 0             | 4,388                 | 4,388                    | 0              |
| REV 653.021 Misc Charges for Services     | S                     | (2,091)          | 0             | (1,046)               | (1,046)                  | 0              |
| <b>Subtotal - Services &amp; Supplies</b> |                       | <b>\$114,499</b> | <b>\$0</b>    | <b>\$52,856</b>       | <b>\$52,856</b>          | <b>\$8,752</b> |
| <b>Department Cost Total</b>              |                       | <b>\$414,631</b> | <b>\$0</b>    | <b>\$202,922</b>      | <b>\$202,922</b>         | <b>\$8,752</b> |

**Adjustments to Cost**

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

**Seq. 23: 101-751 Parks & Rec Admin**

| Description                           | Type | Amount           | General Admin | P&R Admin (FTE share) | P&R Admin (Op Exp share) | General        |
|---------------------------------------|------|------------------|---------------|-----------------------|--------------------------|----------------|
| 941.000 Rental/Lease Equip - GASB     | D    | (1,094)          | 0             | 0                     | 0                        | 0              |
| 949.000 Rental/Lease Contra (GASB 87) | D    | 1,060            | 0             | 0                     | 0                        | 0              |
| <b>Subtotal - Adjustments</b>         |      | <b>(\$34)</b>    | <b>\$0</b>    | <b>\$0</b>            | <b>\$0</b>               | <b>\$0</b>     |
| <b>Total Costs After Adjustments</b>  |      | <b>414,596</b>   | <b>0</b>      | <b>202,922</b>        | <b>202,922</b>           | <b>8,752</b>   |
| General Admin Distribution            |      |                  | 0             | 0                     | 0                        | 0              |
| <b>Grand Total</b>                    |      | <b>\$414,596</b> | <b>\$0</b>    | <b>\$202,922</b>      | <b>\$202,922</b>         | <b>\$8,752</b> |

**City of Kalamazoo, MI**  
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**B. Incoming Costs (Default Spread Salary)**

**Seq. 23: 101-751 Parks & Rec Admin**

| Seq # | Department/Cost Pool                          | First Incoming | Second Incoming | Total Incoming | P&R Admin (FTE share) | P&R Admin (Op Exp share) | General  |
|-------|-----------------------------------------------|----------------|-----------------|----------------|-----------------------|--------------------------|----------|
| 1     | Other Buildings                               | \$459          | \$1             | \$461          | \$230                 | \$230                    | \$0      |
|       | <b>Subtotal - Building Depreciation</b>       | <b>459</b>     | <b>1</b>        | <b>461</b>     | <b>230</b>            | <b>230</b>               | <b>0</b> |
| 2     | IT - Network                                  | 6,934          | 9               | 6,943          | 3,472                 | 3,472                    | 0        |
| 2     | Department Specific - Asset Depreciation      | 10,479         | 14              | 10,493         | 5,247                 | 5,247                    | 0        |
| 2     | Voice over IP System                          | 94             | 0               | 94             | 47                    | 47                       | 0        |
| 2     | Kronos                                        | 518            | 1               | 518            | 259                   | 259                      | 0        |
| 2     | SBITA - NeoGov                                | 110            | 0               | 110            | 55                    | 55                       | 0        |
| 2     | SBITA - KnowBe4                               | 31             | 0               | 31             | 15                    | 15                       | 0        |
| 2     | Security Camera Upgrade                       | 477            | 1               | 477            | 239                   | 239                      | 0        |
|       | <b>Subtotal - Equipment Depreciation</b>      | <b>18,641</b>  | <b>25</b>       | <b>18,667</b>  | <b>9,333</b>          | <b>9,333</b>             | <b>0</b> |
| 4     | Management & Leadership                       | 5,723          | 1,240           | 6,964          | 3,482                 | 3,482                    | 0        |
|       | <b>Subtotal - 101-172 City Manager</b>        | <b>5,723</b>   | <b>1,240</b>    | <b>6,964</b>   | <b>3,482</b>          | <b>3,482</b>             | <b>0</b> |
| 5     | Other Maintenance                             | 2,404          | 180             | 2,584          | 1,292                 | 1,292                    | 0        |
|       | <b>Subtotal - 101-265 Bldgs &amp; Grounds</b> | <b>2,404</b>   | <b>180</b>      | <b>2,584</b>   | <b>1,292</b>          | <b>1,292</b>             | <b>0</b> |
| 6     | PC / Network Support                          | 15,256         | 1,885           | 17,141         | 8,571                 | 8,571                    | 0        |
| 6     | App - Eden                                    | 5,466          | 506             | 5,973          | 2,986                 | 2,986                    | 0        |
| 6     | App - BS & A                                  | 526            | 69              | 595            | 298                   | 298                      | 0        |
| 6     | App - Kronos                                  | 1,005          | 53              | 1,057          | 529                   | 529                      | 0        |
| 6     | App - NeoGov                                  | 88             | 0               | 88             | 44                    | 44                       | 0        |
| 6     | Laserfiche                                    | 1,540          | 0               | 1,540          | 770                   | 770                      | 0        |
| 6     | VOIP                                          | 386            | 0               | 386            | 193                   | 193                      | 0        |
| 6     | Dept Specific Exp                             | 1,500          | 0               | 1,500          | 750                   | 750                      | 0        |
|       | <b>Subtotal - 101-228, 229, 230 Info Tech</b> | <b>25,767</b>  | <b>2,513</b>    | <b>28,280</b>  | <b>14,140</b>         | <b>14,140</b>            | <b>0</b> |
| 7     | Payroll                                       | 49             | 12              | 61             | 31                    | 31                       | 0        |
| 7     | Audit and Accounting                          | 3,671          | 790             | 4,461          | 2,231                 | 2,231                    | 0        |
| 7     | Accounts Payable                              | 20             | 5               | 25             | 13                    | 13                       | 0        |
| 7     | Risk Management                               | 7              | 2               | 9              | 5                     | 5                        | 0        |
|       | <b>Subtotal - 101-191 Accounting Dept</b>     | <b>3,747</b>   | <b>810</b>      | <b>4,557</b>   | <b>2,279</b>          | <b>2,279</b>             | <b>0</b> |
| 8     | Accounts Payable                              | 3,056          | 505             | 3,561          | 1,780                 | 1,780                    | 0        |
| 8     | Payroll                                       | 339            | 55              | 395            | 197                   | 197                      | 0        |
|       | <b>Subtotal - 101-192 Financial Services</b>  | <b>3,395</b>   | <b>560</b>      | <b>3,955</b>   | <b>1,978</b>          | <b>1,978</b>             | <b>0</b> |
| 9     | Risk Management                               | 135            | 19              | 154            | 77                    | 77                       | 0        |

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

**Seq. 23: 101-751 Parks & Rec Admin**

| Seq # | Department/Cost Pool                            | First Incoming | Second Incoming | Total Incoming | P&R Admin (FTE share) | P&R Admin (Op Exp share) | General  |
|-------|-------------------------------------------------|----------------|-----------------|----------------|-----------------------|--------------------------|----------|
| 9     | Accounts Payable                                | 157            | 23              | 179            | 90                    | 90                       | 0        |
| 9     | Payroll                                         | 66             | 9               | 75             | 38                    | 38                       | 0        |
|       | <b>Subtotal - 101-210 Management Services</b>   | <b>357</b>     | <b>51</b>       | <b>408</b>     | <b>204</b>            | <b>204</b>               | <b>0</b> |
| 10    | Budget                                          | 992            | 109             | 1,101          | 550                   | 550                      | 0        |
| 10    | Cost Plan                                       | 584            | 0               | 584            | 292                   | 292                      | 0        |
|       | <b>Subtotal - 101-212 Budgeting</b>             | <b>1,576</b>   | <b>109</b>      | <b>1,685</b>   | <b>842</b>            | <b>842</b>               | <b>0</b> |
| 11    | Records Management                              | 186            | 22              | 208            | 104                   | 104                      | 0        |
| 11    | Mailroom                                        | 190            | 21              | 211            | 106                   | 106                      | 0        |
|       | <b>Subtotal - 101-215 City Clerk</b>            | <b>376</b>     | <b>42</b>       | <b>419</b>     | <b>209</b>            | <b>209</b>               | <b>0</b> |
| 12    | Records Mgmt                                    | 497            | 49              | 546            | 273                   | 273                      | 0        |
| 12    | Mailroom                                        | 162            | 21              | 183            | 92                    | 92                       | 0        |
|       | <b>Subtotal - 101-216 Records</b>               | <b>659</b>     | <b>70</b>       | <b>729</b>     | <b>364</b>            | <b>364</b>               | <b>0</b> |
| 13    | Internal Audit                                  | 324            | 37              | 361            | 180                   | 180                      | 0        |
|       | <b>Subtotal - 101-223 Internal Auditor</b>      | <b>324</b>     | <b>37</b>       | <b>361</b>     | <b>180</b>            | <b>180</b>               | <b>0</b> |
| 14    | Purchasing                                      | 3,606          | 719             | 4,325          | 2,162                 | 2,162                    | 0        |
|       | <b>Subtotal - 101-233 Purchasing</b>            | <b>3,606</b>   | <b>719</b>      | <b>4,325</b>   | <b>2,162</b>          | <b>2,162</b>             | <b>0</b> |
| 16    | Non-Tax Revenue                                 | 613            | 115             | 728            | 364                   | 364                      | 0        |
| 16    | Cashier                                         | 28             | 7               | 34             | 17                    | 17                       | 0        |
|       | <b>Subtotal - 101-253 Treasury</b>              | <b>641</b>     | <b>122</b>      | <b>762</b>     | <b>381</b>            | <b>381</b>               | <b>0</b> |
| 17    | Customer Service                                | 26,996         | 3,491           | 30,487         | 15,244                | 15,244                   | 0        |
|       | <b>Subtotal - 101-261 311 Customer Service</b>  | <b>26,996</b>  | <b>3,491</b>    | <b>30,487</b>  | <b>15,244</b>         | <b>15,244</b>            | <b>0</b> |
| 18    | Advise and Counsel                              | 1,170          | 112             | 1,282          | 641                   | 641                      | 0        |
| 18    | Labor Relations                                 | 262            | 9               | 272            | 136                   | 136                      | 0        |
| 18    | Risk Management                                 | 62             | 6               | 67             | 34                    | 34                       | 0        |
|       | <b>Subtotal - 101-266 City Attorney</b>         | <b>1,494</b>   | <b>127</b>      | <b>1,621</b>   | <b>810</b>            | <b>810</b>               | <b>0</b> |
| 19    | Human Resources                                 | 3,098          | 366             | 3,464          | 1,732                 | 1,732                    | 0        |
|       | <b>Subtotal - 101-270 Human Resources</b>       | <b>3,098</b>   | <b>366</b>      | <b>3,464</b>   | <b>1,732</b>          | <b>1,732</b>             | <b>0</b> |
| 21    | Fleet Overhead (exc Pub Wrks)                   | 99,559         | 7,273           | 106,832        | 53,416                | 53,416                   | 0        |
| 21    | Rent / Lease Vehicle Equip                      | 23,139         | 265             | 23,405         | 11,702                | 11,702                   | 0        |
|       | <b>Subtotal - 101-580 City Equipment</b>        | <b>122,698</b> | <b>7,538</b>    | <b>130,236</b> | <b>65,118</b>         | <b>65,118</b>            | <b>0</b> |
| 23    | P&R Admin (FTE share)                           | 0              | 17,623          | 17,623         | 8,811                 | 8,811                    | 0        |
| 23    | P&R Admin (Op Exp share)                        | 0              | 34,557          | 34,557         | 17,279                | 17,279                   | 0        |
|       | <b>Subtotal - 101-751 Parks &amp; Rec Admin</b> | <b>0</b>       | <b>52,180</b>   | <b>52,180</b>  | <b>26,090</b>         | <b>26,090</b>            | <b>0</b> |

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

**Seq. 23: 101-751 Parks & Rec Admin**

| Seq #                     | Department/Cost Pool                      | First Incoming   | Second Incoming | Total Incoming   | P&R Admin (FTE share) | P&R Admin (Op Exp share) | General              |
|---------------------------|-------------------------------------------|------------------|-----------------|------------------|-----------------------|--------------------------|----------------------|
| 24                        | General Fund OPEB                         | 0                | 20,104          | 20,104           | 10,052                | 10,052                   | 0                    |
|                           | <b>Subtotal - OPEB / Retirement Board</b> | <b>0</b>         | <b>20,104</b>   | <b>20,104</b>    | <b>10,052</b>         | <b>10,052</b>            | <b>0</b>             |
| <b>Total Incoming</b>     |                                           | <b>\$221,965</b> | <b>\$90,285</b> | <b>\$312,250</b> | <b>\$156,125</b>      | <b>\$156,125</b>         | <b>\$0</b>           |
| <b>C. Total Allocated</b> |                                           |                  |                 | <b>\$726,846</b> | <b>\$359,047</b>      | <b>\$359,047</b>         | <b>\$8,752</b>       |
|                           |                                           |                  |                 |                  | <b>49.40%</b>         | <b>49.40%</b>            | <b>1.20%</b>         |
|                           |                                           |                  |                 |                  |                       |                          | <b>Not Allocated</b> |

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**Allocation Details**

**Seq. 23: 101-751 Parks & Rec Admin**

**Cost Pool 1: P&R Admin (FTE share)**

| Seq #           | Department Name                | Units        | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------|--------------------------------|--------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 23              | 101-751 Parks & Rec Admin      | 2.25         | 5.61%              | \$17,623         | \$0           | \$17,623              | \$0               | \$17,623         |
| 47              | 101-75x Parks & Rec Activities | 20.57        | 51.33%             | 161,119          | 0             | 161,119               | 24,549            | 185,668          |
| 48              | 101-770 Parks Maint            | 17.26        | 43.06%             | 135,163          | 0             | 135,163               | 20,594            | 155,756          |
| <b>Subtotal</b> |                                | <b>40.08</b> | <b>100.00%</b>     | <b>\$313,904</b> | <b>\$0</b>    | <b>\$313,904</b>      | <b>\$45,142</b>   | <b>\$359,047</b> |
| Direct Bills    |                                |              |                    |                  |               |                       | 0                 | 0                |
| <b>Total</b>    |                                |              |                    |                  |               | <b>\$313,904</b>      |                   | <b>\$359,047</b> |

Allocation Basis Units: # FTEs, Parks & Recreation

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**Allocation Details**

**Seq. 23: 101-751 Parks & Rec Admin**

**Cost Pool 2: P&R Admin (Op Exp share)**

| Seq #           | Department Name                | Units            | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total            |
|-----------------|--------------------------------|------------------|--------------------|------------------|---------------|-----------------------|-------------------|------------------|
| 23              | 101-751 Parks & Rec Admin      | 416,722          | 11.01%             | \$34,557         | \$0           | \$34,557              | \$0               | \$34,557         |
| 47              | 101-75x Parks & Rec Activities | 1,299,911        | 34.34%             | 107,797          | 0             | 107,797               | 17,420            | 125,218          |
| 48              | 101-770 Parks Maint            | 1,962,723        | 51.85%             | 162,762          | 0             | 162,762               | 26,302            | 189,065          |
| 50              | 159 Recreation Endowment       | 5,625            | 0.15%              | 466              | 0             | 466                   | 75                | 542              |
| 51              | 160 Mayor's Riverfront Pk      | 69,599           | 1.84%              | 5,772            | 0             | 5,772                 | 933               | 6,704            |
| 72              | 233-777 P&R Donations          | 30,736           | 0.81%              | 2,549            | 0             | 2,549                 | 412               | 2,961            |
| <b>Subtotal</b> |                                | <b>3,785,316</b> | <b>100.00%</b>     | <b>\$313,904</b> | <b>\$0</b>    | <b>\$313,904</b>      | <b>\$45,142</b>   | <b>\$359,047</b> |
| Direct Bills    |                                |                  |                    |                  |               | 0                     |                   | 0                |
| <b>Total</b>    |                                |                  |                    |                  |               | <b>\$313,904</b>      |                   | <b>\$359,047</b> |

Allocation Basis Units: Parks & Rec Operating Expenses, inc. capital, debt service, and program costs.

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**Allocation Summary**

**Seq. 23: 101-751 Parks & Rec Admin**

| Seq #               | Department Name                | P&R Admin (FTE share) | P&R Admin (Op Exp share) | Total            |
|---------------------|--------------------------------|-----------------------|--------------------------|------------------|
| 23                  | 101-751 Parks & Rec Admin      | \$17,623              | \$34,557                 | \$52,180         |
| 47                  | 101-75x Parks & Rec Activities | 185,668               | 125,218                  | 310,885          |
| 48                  | 101-770 Parks Maint            | 155,756               | 189,065                  | 344,821          |
| 50                  | 159 Recreation Endowment       | 0                     | 542                      | 542              |
| 51                  | 160 Mayor's Riverfront Pk      | 0                     | 6,704                    | 6,704            |
| 72                  | 233-777 P&R Donations          | 0                     | 2,961                    | 2,961            |
| <b>Direct Bills</b> |                                | <b>\$0</b>            | <b>\$0</b>               | <b>\$0</b>       |
| <b>Total</b>        |                                | <b>\$359,047</b>      | <b>\$359,047</b>         | <b>\$718,093</b> |

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - FY2025 2 CFR Part 200**  
**OPEB / Retirement Board**

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**Nature and Extent of Services**

In 2015, the City issued a 30-year bond to begin 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 benefiting 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 departments' costs to the various departments, including this department. These costs are designated as first and second incoming costs and are added to the expenses of the department for further allocation to benefiting departments.

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

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

**Seq. 24: OPEB / Retirement Board**

| Description                                    | Type | Amount               | General Admin | General Fund OPEB  |
|------------------------------------------------|------|----------------------|---------------|--------------------|
| <b>Personnel Costs</b>                         |      |                      |               |                    |
| Salaries                                       |      | \$0                  | \$0           | \$0                |
| Fringe Benefits                                |      | 0                    | 0             | 0                  |
| <b>Subtotal - Personnel Costs</b>              |      | <b>\$0</b>           | <b>\$0</b>    | <b>\$0</b>         |
| <b>Services &amp; Supplies Cost</b>            |      |                      |               |                    |
| 101-274-724.001 Employer OPEB Contrib          | D    | 2,678,400            | 0             | 0                  |
| 101-274-724.002 Employer OPEB Contrib - PY Adj | D    | (273,199)            | 0             | 0                  |
| 101-975-995.380 Transfer to OPEB Debt Service  | D    | 3,834,832            | 0             | 0                  |
| Fund                                           |      |                      |               |                    |
| 380-906-991.005 Principal Payments-OPEB Debt   | P    | 1,827,461            | 0             | 1,827,461          |
| 380-906-993.005 Interest Expense - OPEB Bonds  | P    | 2,494,825            | 0             | 2,494,825          |
| 380-906-994.002 Paying Agent Fees              | P    | 1,500                | 0             | 1,500              |
| <b>Subtotal - Services &amp; Supplies</b>      |      | <b>\$10,563,819</b>  | <b>\$0</b>    | <b>\$4,323,786</b> |
| <b>Department Cost Total</b>                   |      | <b>\$10,563,819</b>  | <b>\$0</b>    | <b>\$4,323,786</b> |
| <b>Adjustments to Cost</b>                     |      |                      |               |                    |
| 101-274-724.002 Employer OPEB Contrib - PY Adj | D    | 273,199              | 0             | 0                  |
| 101-975-995.380 Transfer to OPEB Debt Service  | D    | (3,834,832)          | 0             | 0                  |
| Fund                                           |      |                      |               |                    |
| 101-274-724.001 Employer OPEB Contrib          | D    | (2,678,400)          | 0             | 0                  |
| <b>Subtotal - Adjustments</b>                  |      | <b>(\$6,240,033)</b> | <b>\$0</b>    | <b>\$0</b>         |
| <b>Total Costs After Adjustments</b>           |      | <b>4,323,786</b>     | <b>0</b>      | <b>4,323,786</b>   |
| General Admin Distribution                     |      |                      | 0             | 0                  |
| <b>Grand Total</b>                             |      | <b>\$4,323,786</b>   | <b>\$0</b>    | <b>\$4,323,786</b> |

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**B. Incoming Costs (Default Spread Expenditures)**

**Seq. 24: OPEB / Retirement Board**

| Seq #                     | Department/Cost Pool                          | First Incoming | Second Incoming | Total Incoming     | General Fund OPEB  |
|---------------------------|-----------------------------------------------|----------------|-----------------|--------------------|--------------------|
| 7                         | Audit and Accounting                          | \$111          | \$24            | \$134              | \$134              |
| 7                         | Accounts Payable                              | 0              | 0               | 0                  | 0                  |
| 7                         | Risk Management                               | 0              | 0               | 0                  | 0                  |
|                           | <b>Subtotal - 101-191 Accounting Dept</b>     | <b>111</b>     | <b>24</b>       | <b>135</b>         | <b>135</b>         |
| 8                         | Accounts Payable                              | 22             | 4               | 26                 | 26                 |
|                           | <b>Subtotal - 101-192 Financial Services</b>  | <b>22</b>      | <b>4</b>        | <b>26</b>          | <b>26</b>          |
| 9                         | Risk Management                               | 0              | 0               | 1                  | 1                  |
| 9                         | Accounts Payable                              | 1              | 0               | 1                  | 1                  |
|                           | <b>Subtotal - 101-210 Management Services</b> | <b>2</b>       | <b>0</b>        | <b>2</b>           | <b>2</b>           |
| 10                        | Budget                                        | 4              | 0               | 4                  | 4                  |
| 10                        | Cost Plan                                     | 292            | 0               | 292                | 292                |
|                           | <b>Subtotal - 101-212 Budgeting</b>           | <b>296</b>     | <b>0</b>        | <b>296</b>         | <b>296</b>         |
| 13                        | Internal Audit                                | 1              | 0               | 1                  | 1                  |
|                           | <b>Subtotal - 101-223 Internal Auditor</b>    | <b>1</b>       | <b>0</b>        | <b>1</b>           | <b>1</b>           |
| 16                        | Non-Tax Revenue                               | 49             | 9               | 58                 | 58                 |
|                           | <b>Subtotal - 101-253 Treasury</b>            | <b>49</b>      | <b>9</b>        | <b>58</b>          | <b>58</b>          |
| 18                        | Advise and Counsel                            | 4              | 0               | 5                  | 5                  |
|                           | <b>Subtotal - 101-266 City Attorney</b>       | <b>4</b>       | <b>0</b>        | <b>5</b>           | <b>5</b>           |
| <b>Total Incoming</b>     |                                               | <b>\$485</b>   | <b>\$38</b>     | <b>\$523</b>       | <b>\$523</b>       |
| <b>C. Total Allocated</b> |                                               |                |                 | <b>\$4,324,309</b> | <b>\$4,324,309</b> |
|                           |                                               |                |                 |                    | <b>100.00%</b>     |

**City of Kalamazoo, MI**  
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**Allocation Details**

**Seq. 24: OPEB / Retirement Board**

**Cost Pool 1: General Fund OPEB**

| Seq # | Department Name               | Units  | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total     |
|-------|-------------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|-----------|
| 4     | 101-172 City Manager          | 10.85  | 2.24%              | \$96,963         | \$0           | \$96,963              | \$0               | \$96,963  |
| 5     | 101-265 Bldgs & Grounds       | 8.19   | 1.69%              | 73,169           | 0             | 73,169                | 0                 | 73,169    |
| 6     | 101-228, 229, 230 Info Tech   | 15.61  | 3.23%              | 139,485          | 0             | 139,485               | 0                 | 139,485   |
| 7     | 101-191 Accounting Dept       | 6.36   | 1.31%              | 56,782           | 0             | 56,782                | 0                 | 56,782    |
| 8     | 101-192 Financial Services    | 7.31   | 1.51%              | 65,297           | 0             | 65,297                | 0                 | 65,297    |
| 9     | 101-210 Management Services   | 2.09   | 0.43%              | 18,674           | 0             | 18,674                | 0                 | 18,674    |
| 10    | 101-212 Budgeting             | 2.00   | 0.41%              | 17,870           | 0             | 17,870                | 0                 | 17,870    |
| 11    | 101-215 City Clerk            | 2.65   | 0.55%              | 23,678           | 0             | 23,678                | 0                 | 23,678    |
| 12    | 101-216 Records               | 1.32   | 0.27%              | 11,821           | 0             | 11,821                | 0                 | 11,821    |
| 13    | 101-223 Internal Auditor      | 1.00   | 0.21%              | 8,935            | 0             | 8,935                 | 0                 | 8,935     |
| 14    | 101-233 Purchasing            | 5.43   | 1.12%              | 48,473           | 0             | 48,473                | 0                 | 48,473    |
| 15    | 101-237 Grants Management     | 3.00   | 0.62%              | 26,805           | 0             | 26,805                | 0                 | 26,805    |
| 16    | 101-253 Treasury              | 7.73   | 1.60%              | 69,113           | 0             | 69,113                | 0                 | 69,113    |
| 17    | 101-261 311 Customer Service  | 9.41   | 1.94%              | 84,079           | 0             | 84,079                | 0                 | 84,079    |
| 18    | 101-266 City Attorney         | 7.00   | 1.45%              | 62,545           | 0             | 62,545                | 0                 | 62,545    |
| 19    | 101-270 Human Resources       | 8.02   | 1.66%              | 71,641           | 0             | 71,641                | 0                 | 71,641    |
| 20    | 101-345, 349 Public Safety    | 37.93  | 7.84%              | 338,862          | 0             | 338,862               | 0                 | 338,862   |
| 21    | 101-580 City Equipment        | 8.09   | 1.67%              | 72,249           | 0             | 72,249                | 0                 | 72,249    |
| 22    | 101-715 CPED Admin            | 4.75   | 0.98%              | 42,415           | 0             | 42,415                | 0                 | 42,415    |
| 23    | 101-751 Parks & Rec Admin     | 2.25   | 0.46%              | 20,104           | 0             | 20,104                | 0                 | 20,104    |
| 25    | 101-101 City Commission       | 2.02   | 0.42%              | 18,022           | 0             | 18,022                | 0                 | 18,022    |
| 26    | 101-175 Diversity & Inclusion | 2.00   | 0.41%              | 17,870           | 0             | 17,870                | 0                 | 17,870    |
| 29    | 101-262 Elections             | 3.95   | 0.82%              | 35,329           | 0             | 35,329                | 0                 | 35,330    |
| 31    | 101-346 Public Safety COPS    | 24.95  | 5.16%              | 222,956          | 0             | 222,956               | 3                 | 222,959   |
| 32    | 101-347 Public Safety Ops     | 196.41 | 40.58%             | 1,754,925        | 0             | 1,754,925             | 22                | 1,754,947 |
| 33    | 101-348 Criminal Invstgn Div  | 28.25  | 5.84%              | 252,442          | 0             | 252,442               | 3                 | 252,445   |
| 34    | 101-371 Bldg Inspection Dept  | 8.27   | 1.71%              | 73,920           | 0             | 73,920                | 1                 | 73,921    |
| 35    | 101-385 Code Enforcement      | 5.78   | 1.19%              | 51,671           | 0             | 51,671                | 1                 | 51,672    |
| 36    | 101-400 PS Contracts          | 1.87   | 0.39%              | 16,726           | 0             | 16,726                | 0                 | 16,727    |
| 38    | 101-441 PW General            | 1.17   | 0.24%              | 10,454           | 0             | 10,454                | 0                 | 10,454    |

**City of Kalamazoo, MI**  
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**Allocation Details**

**Seq. 24: OPEB / Retirement Board**

**Cost Pool 1: General Fund OPEB**

| Seq #           | Department Name                | Units         | Allocation Percent | First Allocation   | Direct Billed | Department Allocation | Second Allocation | Total              |
|-----------------|--------------------------------|---------------|--------------------|--------------------|---------------|-----------------------|-------------------|--------------------|
| 39              | 101-443 Forestry               | 3.30          | 0.68%              | 29,521             | 0             | 29,521                | 0                 | 29,522             |
| 42              | 101-701 Planning               | 8.33          | 1.72%              | 74,393             | 0             | 74,393                | 1                 | 74,394             |
| 45              | 101-724 Community Develop      | 3.15          | 0.65%              | 28,163             | 0             | 28,163                | 0                 | 28,164             |
| 46              | 101-728 Econ Dev               | 5.67          | 1.17%              | 50,680             | 0             | 50,680                | 1                 | 50,680             |
| 47              | 101-75x Parks & Rec Activities | 20.57         | 4.25%              | 183,803            | 0             | 183,803               | 2                 | 183,805            |
| 48              | 101-770 Parks Maint            | 17.28         | 3.57%              | 154,433            | 0             | 154,433               | 2                 | 154,435            |
| <b>Subtotal</b> |                                | <b>483.97</b> | <b>100.00%</b>     | <b>\$4,324,271</b> | <b>\$0</b>    | <b>\$4,324,271</b>    | <b>\$38</b>       | <b>\$4,324,309</b> |
| Direct Bills    |                                |               |                    |                    |               | 0                     |                   | 0                  |
| <b>Total</b>    |                                |               |                    |                    |               | <b>\$4,324,271</b>    |                   | <b>\$4,324,309</b> |

Allocation Basis Units: # FTEs, General Fund

**City of Kalamazoo, MI**  
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**Allocation Summary**

**Seq. 24: OPEB / Retirement Board**

| Seq # | Department Name               | General Fund OPEB | Total     |
|-------|-------------------------------|-------------------|-----------|
| 4     | 101-172 City Manager          | \$96,963          | \$96,963  |
| 5     | 101-265 Bldgs & Grounds       | 73,169            | 73,169    |
| 6     | 101-228, 229, 230 Info Tech   | 139,485           | 139,485   |
| 7     | 101-191 Accounting Dept       | 56,782            | 56,782    |
| 8     | 101-192 Financial Services    | 65,297            | 65,297    |
| 9     | 101-210 Management Services   | 18,674            | 18,674    |
| 10    | 101-212 Budgeting             | 17,870            | 17,870    |
| 11    | 101-215 City Clerk            | 23,678            | 23,678    |
| 12    | 101-216 Records               | 11,821            | 11,821    |
| 13    | 101-223 Internal Auditor      | 8,935             | 8,935     |
| 14    | 101-233 Purchasing            | 48,473            | 48,473    |
| 15    | 101-237 Grants Management     | 26,805            | 26,805    |
| 16    | 101-253 Treasury              | 69,113            | 69,113    |
| 17    | 101-261 311 Customer Service  | 84,079            | 84,079    |
| 18    | 101-266 City Attorney         | 62,545            | 62,545    |
| 19    | 101-270 Human Resources       | 71,641            | 71,641    |
| 20    | 101-345, 349 Public Safety    | 338,862           | 338,862   |
| 21    | 101-580 City Equipment        | 72,249            | 72,249    |
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| 25    | 101-101 City Commission       | 18,022            | 18,022    |
| 26    | 101-175 Diversity & Inclusion | 17,870            | 17,870    |
| 29    | 101-262 Elections             | 35,330            | 35,330    |
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| 32    | 101-347 Public Safety Ops     | 1,754,947         | 1,754,947 |
| 33    | 101-348 Criminal Invstgn Div  | 252,445           | 252,445   |
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| 36    | 101-400 PS Contracts          | 16,727            | 16,727    |
| 38    | 101-441 PW General            | 10,454            | 10,454    |
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**Allocation Summary**

**Seq. 24: OPEB / Retirement Board**

| Seq #               | Department Name                | General Fund OPEB  | Total              |
|---------------------|--------------------------------|--------------------|--------------------|
| 42                  | 101-701 Planning               | 74,394             | 74,394             |
| 45                  | 101-724 Community Develop      | 28,164             | 28,164             |
| 46                  | 101-728 Econ Dev               | 50,680             | 50,680             |
| 47                  | 101-75x Parks & Rec Activities | 183,805            | 183,805            |
| 48                  | 101-770 Parks Maint            | 154,435            | 154,435            |
| <b>Direct Bills</b> |                                | <b>\$0</b>         | <b>\$0</b>         |
| <b>Total</b>        |                                | <b>\$4,324,309</b> | <b>\$4,324,309</b> |