City-Wide Full Cost Allocation Plan and Water Fund Departmental Plan

City of Kalamazoo, Michigan

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

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TABLE OF CONTENTS

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 special revenue funds, enterprise funds, and other programs. The Cost Allocation Plan is kept on file by the City for review by interested parties.

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

SECTION 2: Certification

City of Kalamazoo, Michigan

CITY-WIDE 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 Generally Accepted Cost Accounting Principles.

2) All costs included in this plan are properly allocable to the various programs on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

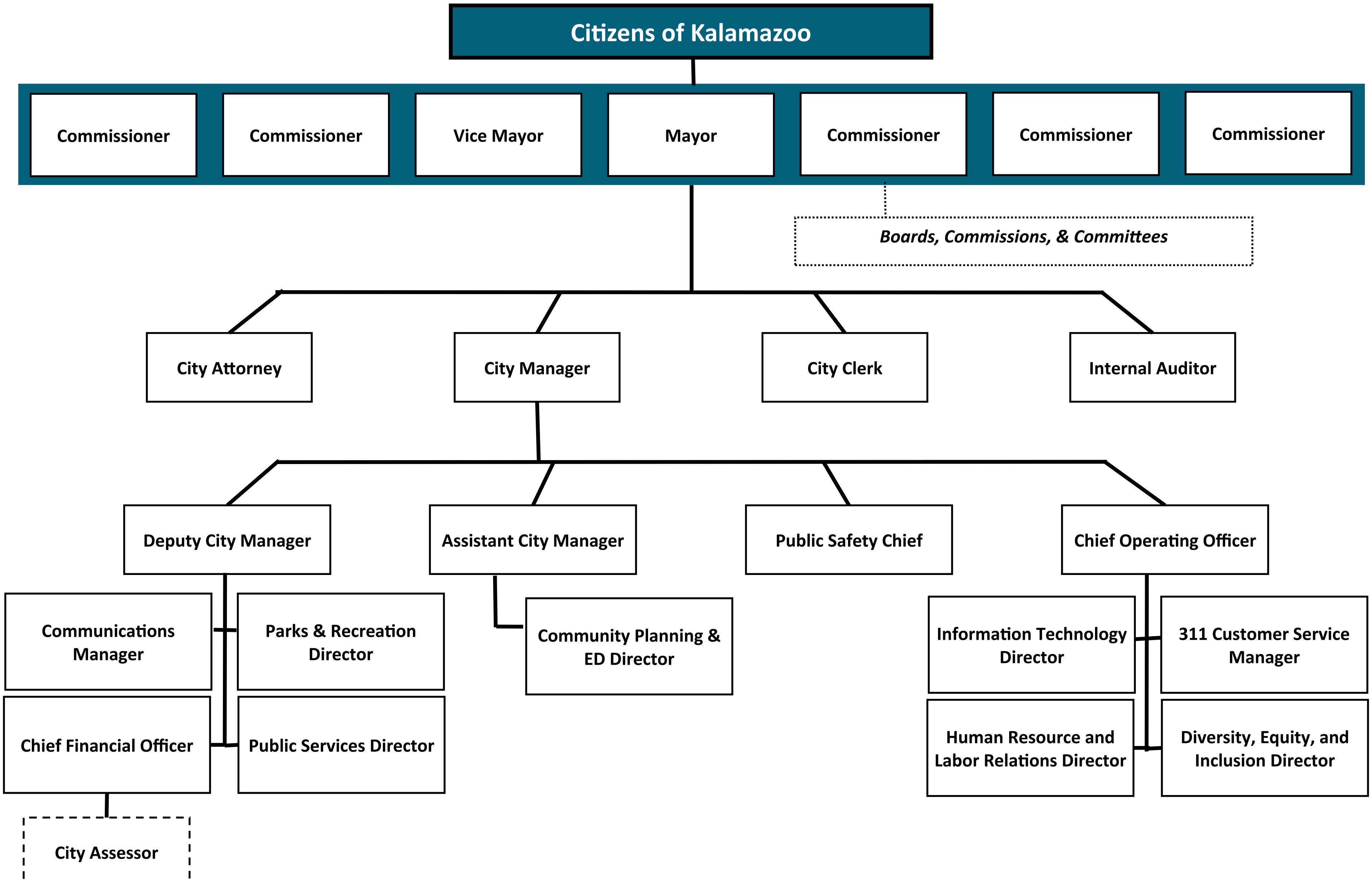
City of Kalamazoo, Michigan

Signature:	[signature]
Name of Official:	Stephen J Vicenzi
Title:	CFO
Date:	7-31-2026

SECTION 3:
Organizational Chart

City of Kalamazoo

2025 Organizational Chart



SECTION 4:
Reading a Cost Allocation Plan

Reading a Cost Allocation Plan

OVERVIEW

This Full-Cost Central Services Cost Allocation Plan is a document that distributes, or allocates, City indirect costs. Indirect costs are those costs incurred by City divisions and departments that benefit other City divisions and departments. Examples of City indirect costs are human resources, purchasing, finance and personnel, and legal services.

The primary purpose for preparing the Cost Allocation Plan is to (1) identify the appropriate division and department indirect costs for FY 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

Table of Contents

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

Summary Schedule

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

Detail Schedules

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

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

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

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

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

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

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

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

Allocation Summary The summary of allocated costs by function

SECTION 5:
Full-Cost Cost Allocation Plan

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Table of Contents

Table of Contents

Table of Contents

Table of Contents

Table of Contents

Table of Contents

Table of Contents

Table of Contents

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Summary Schedule

Seq #	Department Name	101-175 Diversity & Inclusion	101-180 Executive Programs	101-262 Elections	101-272 Emergency Recovery	101-346 Public Safety COPS	101-347 Public Safety Ops	101-348 Criminal Invstgn Div
1	Building Depreciation	$0	$0	$0	$0	$0	$0	$0
2	Equipment Depreciation	4,342	0	13,477	0	31,376	158,540	100,393
3	101-271 Other General	0	0	0	0	0	0	0
4	101-101 City Commission	390	5	835	0	3,432	26,303	4,238
5	101-172 City Manager	6,392	0	12,636	0	79,746	627,696	90,293
6	101-265 Bldgs & Grounds	0	0	0	0	0	119,512	0
7	101-228, 229, 230 Info Tech	14,950	0	49,780	0	75,179	316,017	299,589
8	101-191 Accounting Dept	2,027	96	2,958	0	2,358	10,577	3,132
9	101-192 Financial Services	1,469	159	2,851	0	4,456	40,264	6,621
10	101-210 Management Services	257	10	528	0	2,019	15,916	2,485
11	101-212 Budgeting	930	12	1,993	0	8,193	62,798	10,119
12	101-215 City Clerk	0	0	351,408	0	726	144	1,348
13	101-216 Records	0	0	44,436	0	1,904	378	3,537
14	101-223 Internal Auditor	306	4	655	0	2,691	20,627	3,324
15	101-233 Purchasing	2,425	202	4,649	0	0	3,840	404
16	101-237 Grants Management	0	0	0	0	8,458	8,458	7,828
17	101-253 Treasury	2,219	56	4,761	0	19,544	149,802	24,138
18	101-257 Assessing	3,825	47	8,196	0	33,685	258,192	41,604
19	101-261 311 Customer Service	204	907	6,959	0	0	0	0
20	101-266 City Attorney	1,400	13	2,915	0	20,406	154,902	24,714
21	101-270 Human Resources	3,161	0	6,250	0	39,442	310,452	44,658
22	101-345, 349 Public Safety	0	0	0	0	796,937	6,092,640	1,007,835
23	101-580 City Equipment	0	0	0	0	0	0	0
24	101-715 CPED Admin	0	0	0	0	0	0	0
25	101-751 Parks & Rec Admin	0	0	0	0	0	0	0
26	OPEB / Retirement Board	17,870	0	35,330	0	222,960	1,754,951	252,446
Total Current Allocations		**$62,167**	**$1,511**	**$550,615**	**$0**	**$1,353,511**	**$10,132,012**	**$1,928,706**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Summary Schedule

Seq #	Department Name	101-371 Bldg Inspection Dept	101-385 Code Enforcement	101-400 PS Contracts	101-426 Emerg Mgmt Homeland	101-441 PW General	101-443 Forestry	101-448 Street Lights
1	Building Depreciation	$0	$0	$0	$0	$0	$0	$0
2	Equipment Depreciation	16,806	13,279	15,167	3,267	8,451	3,479	0
3	101-271 Other General	0	0	0	0	0	0	0
4	101-101 City Commission	1,006	570	548	17	280	402	1,590
5	101-172 City Manager	26,439	18,482	5,983	0	3,739	10,559	0
6	101-265 Bldgs & Grounds	0	0	0	0	0	0	0
7	101-228, 229, 230 Info Tech	58,092	46,233	55,654	10,667	25,007	9,910	0
8	101-191 Accounting Dept	27,056	29,734	2,283	53	9,081	2,967	734
9	101-192 Financial Services	3,238	2,621	334	53	4,128	3,330	1,575
10	101-210 Management Services	714	473	249	9	335	389	618
11	101-212 Budgeting	2,401	1,362	1,307	41	669	960	3,797
12	101-215 City Clerk	0	0	0	0	2,441	0	0
13	101-216 Records	0	0	0	0	2,118	0	0
14	101-223 Internal Auditor	789	447	429	14	220	315	1,247
15	101-233 Purchasing	2,627	1,819	0	606	1,011	1,819	0
16	101-237 Grants Management	0	0	0	0	0	0	0
17	101-253 Treasury	28,250	28,300	3,119	98	5,049	2,290	9,056
18	101-257 Assessing	9,871	5,598	5,375	169	2,752	3,947	15,609
19	101-261 311 Customer Service	79,098	116,871	0	0	16,434	36,385	0
20	101-266 City Attorney	4,422	2,740	2,223	48	1,019	2,100	4,438
21	101-270 Human Resources	13,077	9,141	2,959	0	1,849	5,222	0
22	101-345, 349 Public Safety	0	0	137,674	0	0	0	0
23	101-580 City Equipment	0	0	0	0	25,098	70,874	0
24	101-715 CPED Admin	177,810	121,875	0	0	0	0	0
25	101-751 Parks & Rec Admin	0	0	0	0	0	0	0
26	OPEB / Retirement Board	73,921	51,672	16,727	0	10,454	29,522	0
Total Current Allocations		**$525,617**	**$451,217**	**$250,031**	**$15,043**	**$120,133**	**$184,470**	**$38,665**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Summary Schedule

Seq #	Department Name	101-621 Pollution Control	101-701 Planning	101-702 Zoning	101-721 Shared Prosperity	101-724 Community Develop	101-728 Econ Dev	101-75x Parks & Rec Activities
1	Building Depreciation	$0	$0	$0	$0	$0	$0	$0
2	Equipment Depreciation	0	17,335	0	0	5,604	10,559	25,754
3	101-271 Other General	0	0	0	0	0	0	0
4	101-101 City Commission	307	965	0	0	208	609	1,413
5	101-172 City Manager	0	26,609	0	0	10,073	18,127	65,742
6	101-265 Bldgs & Grounds	0	0	0	0	0	0	4,899
7	101-228, 229, 230 Info Tech	0	61,533	0	0	20,953	42,333	58,476
8	101-191 Accounting Dept	234	3,083	1,908	0	1,527	2,187	10,582
9	101-192 Financial Services	185	2,943	0	0	682	2,059	13,987
10	101-210 Management Services	113	687	0	0	185	454	1,711
11	101-212 Budgeting	733	2,304	0	0	495	1,454	3,373
12	101-215 City Clerk	0	1,204	0	0	185	144	0
13	101-216 Records	0	3,159	0	0	486	378	0
14	101-223 Internal Auditor	241	757	0	0	163	478	1,108
15	101-233 Purchasing	202	2,425	0	0	202	2,425	17,381
16	101-237 Grants Management	0	88,933	0	0	0	188	9,452
17	101-253 Treasury	1,750	5,872	1,785	0	1,182	3,473	8,086
18	101-257 Assessing	3,016	9,474	0	0	2,037	5,978	13,869
19	101-261 311 Customer Service	0	3,609	18,303	0	0	2,683	0
20	101-266 City Attorney	857	4,112	0	0	1,036	2,788	6,736
21	101-270 Human Resources	0	13,160	0	0	4,982	8,965	32,515
22	101-345, 349 Public Safety	0	0	0	0	0	0	0
23	101-580 City Equipment	0	32,626	0	0	0	0	0
24	101-715 CPED Admin	0	182,400	0	0	64,544	120,545	0
25	101-751 Parks & Rec Admin	0	0	0	0	0	0	316,309
26	OPEB / Retirement Board	0	74,394	0	0	28,164	50,680	183,806
Total Current Allocations		**$7,639**	**$537,585**	**$21,997**	**$0**	**$142,709**	**$276,508**	**$775,199**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Summary Schedule

Seq #	Department Name	101-770 Parks Maint	151 Cemetery Trust	159 Recreation Endowment	160 Mayor's Riverfront Pk	202 Major Streets	203 Local Streets	209 Cemeteries
1	Building Depreciation	$0	$0	$0	$0	$0	$0	$0
2	Equipment Depreciation	13,400	0	0	0	30,076	14,759	5,054
3	101-271 Other General	0	0	0	0	0	0	0
4	101-101 City Commission	2,198	23	6	80	4,323	2,303	507
5	101-172 City Manager	55,237	0	0	0	62,076	47,992	17,795
6	101-265 Bldgs & Grounds	0	0	0	15,510	0	0	0
7	101-228, 229, 230 Info Tech	31,245	0	0	0	80,792	36,018	15,475
8	101-191 Accounting Dept	11,994	618	11	17	25,336	18,078	7,722
9	101-192 Financial Services	22,508	53	0	0	21,646	13,723	5,707
10	101-210 Management Services	2,327	11	2	27	3,056	1,858	603
11	101-212 Budgeting	5,247	55	15	191	10,320	5,498	1,211
12	101-215 City Clerk	0	0	0	0	0	0	654
13	101-216 Records	0	0	0	0	0	0	1,281
14	101-223 Internal Auditor	1,724	18	5	63	3,390	1,806	398
15	101-233 Purchasing	14,552	202	0	0	18,796	11,925	6,872
16	101-237 Grants Management	17,741	0	0	0	178,853	0	7,828
17	101-253 Treasury	12,518	535	5	18	478	298	1,533
18	101-257 Assessing	21,575	0	0	0	0	0	0
19	101-261 311 Customer Service	0	0	0	0	47,877	47,859	1,943
20	101-266 City Attorney	10,314	65	18	224	16,718	10,254	2,293
21	101-270 Human Resources	27,320	0	0	0	30,702	23,737	8,801
22	101-345, 349 Public Safety	0	0	0	0	0	0	0
23	101-580 City Equipment	0	0	0	0	81,594	2,937	119,225
24	101-715 CPED Admin	0	0	0	0	0	0	0
25	101-751 Parks & Rec Admin	350,848	0	551	6,822	0	0	0
26	OPEB / Retirement Board	154,436	0	0	0	0	0	0
Total Current Allocations		**$755,184**	**$1,579**	**$614**	**$22,953**	**$616,033**	**$239,045**	**$204,903**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Summary Schedule

Seq #	Department Name	211 Kzoo Muni Golf Assn	225 Blight Abatement	226 Solid Waste / Rubbish	232-238 Grants - Gen Gov	232-40x PS Grants	232-585 PW Grants	232-697 HUD Grants - Other
1	Building Depreciation	$0	$0	$0	$0	$0	$0	$0
2	Equipment Depreciation	0	0	8,187	0	17	0	1,865
3	101-271 Other General	0	0	0	0	0	0	0
4	101-101 City Commission	3,552	0	4,145	8	385	668	124
5	101-172 City Manager	0	0	28,517	0	0	0	2,726
6	101-265 Bldgs & Grounds	0	0	0	0	0	0	0
7	101-228, 229, 230 Info Tech	0	0	19,603	0	53	0	5,968
8	101-191 Accounting Dept	320	95	21,469	64	1,367	1,316	2,759
9	101-192 Financial Services	212	0	9,947	53	1,390	768	457
10	101-210 Management Services	1,211	0	2,133	5	201	265	87
11	101-212 Budgeting	8,481	0	9,896	19	918	1,596	297
12	101-215 City Clerk	0	0	12	0	0	0	0
13	101-216 Records	0	0	10	0	0	0	0
14	101-223 Internal Auditor	2,786	0	3,251	6	302	524	97
15	101-233 Purchasing	202	0	11,925	808	1,415	1,213	202
16	101-237 Grants Management	0	0	0	0	0	0	0
17	101-253 Treasury	25	33	71,041	34	165	226	98
18	101-257 Assessing	0	0	114,222	0	0	0	0
19	101-261 311 Customer Service	0	0	100,566	0	0	0	0
20	101-266 City Attorney	9,914	0	13,763	22	1,074	1,899	532
21	101-270 Human Resources	0	0	14,104	0	0	0	1,348
22	101-345, 349 Public Safety	0	0	0	0	24,708	0	0
23	101-580 City Equipment	0	0	58,175	0	0	0	0
24	101-715 CPED Admin	0	4	0	0	0	0	23,740
25	101-751 Parks & Rec Admin	0	0	0	0	0	0	0
26	OPEB / Retirement Board	0	0	0	0	0	0	0
Total Current Allocations		**$26,703**	**$132**	**$490,967**	**$1,019**	**$31,994**	**$8,475**	**$40,301**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Summary Schedule

Seq #	Department Name	232-726 Community Dvlp Grants	232-733 Econ Dvlp Grants	232-775 P&R Annual Grants	232-776 P&R Grants	232-803 Historic Comm Grants	233-180 Exec Programs	233-406 PS Donations
1	Building Depreciation	$0	$0	$0	$0	$0	$0	$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	101-271 Other General	0	0	0	0	0	0	0
4	101-101 City Commission	60	18	0	0	0	0	18
5	101-172 City Manager	0	0	0	0	0	0	0
6	101-265 Bldgs & Grounds	0	0	0	0	0	0	0
7	101-228, 229, 230 Info Tech	0	0	0	0	0	0	0
8	101-191 Accounting Dept	249	128	0	47	0	0	207
9	101-192 Financial Services	26	199	0	0	0	0	159
10	101-210 Management Services	22	16	0	0	0	0	14
11	101-212 Budgeting	144	43	0	0	0	0	43
12	101-215 City Clerk	0	0	0	0	0	0	0
13	101-216 Records	0	0	0	0	0	0	0
14	101-223 Internal Auditor	47	14	0	0	0	0	14
15	101-233 Purchasing	606	404	0	0	0	0	1,213
16	101-237 Grants Management	0	0	0	0	0	0	0
17	101-253 Treasury	46	20	0	20	0	0	105
18	101-257 Assessing	0	0	0	0	0	0	0
19	101-261 311 Customer Service	0	0	0	0	0	0	0
20	101-266 City Attorney	169	51	0	0	0	0	50
21	101-270 Human Resources	0	0	0	0	0	0	0
22	101-345, 349 Public Safety	0	0	0	0	0	0	0
23	101-580 City Equipment	0	0	0	0	0	0	0
24	101-715 CPED Admin	2,462	331	0	0	0	0	0
25	101-751 Parks & Rec Admin	0	0	0	0	0	0	0
26	OPEB / Retirement Board	0	0	0	0	0	0	0
Total Current Allocations		**$3,832**	**$1,226**	**$0**	**$67**	**$0**	**$0**	**$1,824**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Summary Schedule

Seq #	Department Name	233-586 PW Donations	233-727 Comm Dvlp Donations	233-740 Foundation for Excellence	233-777 P&R Donations	234 FFE Aspirational Projects	235 Recovery Programs & Grants	236 Light Grant
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	101-101 City Commission	0	3	0	15	1,756	3,165	138
5	101-172 City Manager	0	0	0	0	0	0	0
6	101-265 Bldgs & Grounds	0	0	0	0	0	0	0
7	101-228, 229, 230 Info Tech	0	0	0	0	0	0	0
8	101-191 Accounting Dept	0	69	0	897	4,630	1,202	51
9	101-192 Financial Services	0	13	0	861	5,653	688	53
10	101-210 Management Services	0	2	0	49	881	1,104	49
11	101-212 Budgeting	0	7	0	37	4,193	7,556	330
12	101-215 City Clerk	0	0	0	0	0	0	0
13	101-216 Records	0	0	0	0	0	0	0
14	101-223 Internal Auditor	0	2	0	12	1,377	2,482	108
15	101-233 Purchasing	0	404	0	12,329	23,849	1,415	202
16	101-237 Grants Management	0	0	0	0	32,347	0	0
17	101-253 Treasury	0	27	0	27	41	237	0
18	101-257 Assessing	0	0	0	0	0	0	0
19	101-261 311 Customer Service	0	0	0	0	537	0	0
20	101-266 City Attorney	0	9	0	43	4,901	8,833	385
21	101-270 Human Resources	0	0	0	0	0	0	0
22	101-345, 349 Public Safety	0	0	0	0	0	0	0
23	101-580 City Equipment	0	0	0	0	0	0	0
24	101-715 CPED Admin	0	65	0	0	0	0	0
25	101-751 Parks & Rec Admin	0	0	0	3,013	0	0	0
26	OPEB / Retirement Board	0	0	0	0	0	0	0
Total Current Allocations		**$0**	**$601**	**$0**	**$17,283**	**$80,165**	**$26,682**	**$1,317**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Summary Schedule

Seq #	Department Name	242 Local Brownfield Revolv	243 Brownfield Redvlp Auth	244 Econ Dvlp Corp	248 Dtwn Dvlp Auth	251 Dtwn Econ Growth	265 Drug Law Enforce	270 Historic Preservation
1	Building Depreciation	$0	$0	$0	$0	$0	$0	$0
2	Equipment Depreciation	0	1,211	1,942	0	0	58	0
3	101-271 Other General	0	0	0	0	0	0	0
4	101-101 City Commission	0	0	0	0	0	473	2
5	101-172 City Manager	0	5,152	930	0	0	0	0
6	101-265 Bldgs & Grounds	0	0	0	0	0	0	0
7	101-228, 229, 230 Info Tech	0	3,049	8,768	0	0	177	0
8	101-191 Accounting Dept	164	4,745	2,211	0	0	1,402	53
9	101-192 Financial Services	66	2,115	701	0	0	79	79
10	101-210 Management Services	3	149	43	0	0	164	5
11	101-212 Budgeting	0	0	0	0	0	1,129	6
12	101-215 City Clerk	0	132	0	0	0	0	0
13	101-216 Records	0	115	0	0	0	0	0
14	101-223 Internal Auditor	0	0	0	0	0	371	2
15	101-233 Purchasing	606	3,436	2,021	0	0	606	202
16	101-237 Grants Management	0	0	0	0	11,973	0	0
17	101-253 Treasury	30	196	118	1	1	591	6
18	101-257 Assessing	0	0	0	0	0	0	0
19	101-261 311 Customer Service	0	0	0	0	0	0	1,258
20	101-266 City Attorney	0	257	70	0	0	1,319	7
21	101-270 Human Resources	0	2,548	460	0	0	0	0
22	101-345, 349 Public Safety	0	0	0	0	0	9,110	0
23	101-580 City Equipment	0	0	0	0	0	0	0
24	101-715 CPED Admin	709	101,823	13,916	18,243	18,311	0	45
25	101-751 Parks & Rec Admin	0	0	0	0	0	0	0
26	OPEB / Retirement Board	0	0	0	0	0	0	0
Total Current Allocations		**$1,578**	**$124,926**	**$31,180**	**$18,244**	**$30,285**	**$15,479**	**$1,666**

Summary Schedule

Seq #	Department Name	272 Econ Initiative	273 Business Dvlp	274 Small Business Revolv	275 Housing Programs	276 Facade Improv Program	296 HUD Grant Admin	298 Home Grant
1	Building Depreciation	$0	$0	$0	$0	$0	$0	$0
2	Equipment Depreciation	0	0	0	0	0	0	2,301
3	101-271 Other General	0	0	0	0	0	0	0
4	101-101 City Commission	0	0	0	0	0	0	141
5	101-172 City Manager	0	0	0	0	0	0	3,394
6	101-265 Bldgs & Grounds	0	0	0	0	0	0	0
7	101-228, 229, 230 Info Tech	0	0	0	0	0	0	9,468
8	101-191 Accounting Dept	469	37	0	5	0	5	4,071
9	101-192 Financial Services	0	0	0	0	0	0	984
10	101-210 Management Services	0	0	0	0	0	0	125
11	101-212 Budgeting	0	0	0	0	0	0	336
12	101-215 City Clerk	0	0	0	0	0	0	0
13	101-216 Records	0	0	0	0	0	0	0
14	101-223 Internal Auditor	0	0	0	0	0	0	110
15	101-233 Purchasing	0	0	0	0	0	202	1,213
16	101-237 Grants Management	0	0	0	0	0	0	0
17	101-253 Treasury	500	30	0	5	0	0	402
18	101-257 Assessing	0	0	0	0	0	0	0
19	101-261 311 Customer Service	0	0	0	0	0	0	0
20	101-266 City Attorney	0	0	0	0	0	0	544
21	101-270 Human Resources	0	0	0	0	0	0	1,679
22	101-345, 349 Public Safety	0	0	0	0	0	0	0
23	101-580 City Equipment	0	0	0	0	0	0	0
24	101-715 CPED Admin	0	717	0	0	0	0	42,911
25	101-751 Parks & Rec Admin	0	0	0	0	0	0	0
26	OPEB / Retirement Board	0	0	0	0	0	0	0
Total Current Allocations		**$969**	**$783**	**$0**	**$10**	**$0**	**$207**	**$67,679**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Summary Schedule

Seq #	Department Name	299 CDBG Grant	300 Debt Service	401 Capital Projects	514 Parking System	590 Sewer Fund	591 Water Fund	677 Insurance Fund
1	Building Depreciation	$0	$0	$0	$0	$0	$0	$0
2	Equipment Depreciation	16,801	0	0	0	158,591	190,363	1,959
3	101-271 Other General	0	0	0	0	0	0	0
4	101-101 City Commission	910	0	0	0	43,203	29,456	19,595
5	101-172 City Manager	23,927	0	0	0	272,399	296,969	0
6	101-265 Bldgs & Grounds	0	0	0	0	0	0	0
7	101-228, 229, 230 Info Tech	55,312	0	0	3,080	579,286	761,354	9,678
8	101-191 Accounting Dept	7,453	428	5,223	6,819	118,248	136,906	14,622
9	101-192 Financial Services	3,177	146	5,785	1,099	111,931	100,317	10,445
10	101-210 Management Services	659	7	295	56	22,460	17,418	7,153
11	101-212 Budgeting	2,172	0	0	0	103,147	76,755	46,784
12	101-215 City Clerk	0	0	0	0	768	8,665	5
13	101-216 Records	0	0	0	0	1,344	12,026	14
14	101-223 Internal Auditor	713	0	0	0	33,880	23,100	15,367
15	101-233 Purchasing	2,021	0	23,647	808	155,423	113,182	14,350
16	101-237 Grants Management	0	0	0	0	0	19,449	0
17	101-253 Treasury	2,663	124	342	349	164,477	204,971	4,099
18	101-257 Assessing	0	0	0	0	0	0	0
19	101-261 311 Customer Service	0	0	0	0	24,114	618,981	4,997
20	101-266 City Attorney	3,837	0	0	0	142,529	102,300	55,085
21	101-270 Human Resources	11,834	0	0	0	134,726	146,878	0
22	101-345, 349 Public Safety	21,641	0	0	0	0	0	0
23	101-580 City Equipment	0	0	0	0	129,559	247,782	0
24	101-715 CPED Admin	177,225	0	0	36,226	0	0	0
25	101-751 Parks & Rec Admin	0	0	0	0	0	0	0
26	OPEB / Retirement Board	0	0	0	0	0	0	0
Total Current Allocations		**$330,347**	**$705**	**$35,292**	**$48,438**	**$2,196,086**	**$3,106,873**	**$204,152**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Summary Schedule

Seq #	Department Name	731 Pension Fund	737 OPEB Fund	756 General Trust Fund	760 Foundation for Excellence	761 Landfill Trust	90x GASB 34 Govt	CCTA
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	101-101 City Commission	2,803	561	5	0	0	0	0
5	101-172 City Manager	0	0	0	0	0	0	0
6	101-265 Bldgs & Grounds	0	0	0	0	0	0	0
7	101-228, 229, 230 Info Tech	0	0	0	0	0	0	4,106
8	101-191 Accounting Dept	119,978	51,767	117	0	11	1,640	0
9	101-192 Financial Services	65,981	28,278	79	0	0	0	0
10	101-210 Management Services	53,843	22,859	6	0	0	0	0
11	101-212 Budgeting	6,692	1,339	13	0	0	0	0
12	101-215 City Clerk	0	0	0	0	0	0	0
13	101-216 Records	0	0	0	0	0	0	0
14	101-223 Internal Auditor	2,198	440	4	0	0	0	0
15	101-233 Purchasing	0	0	404	0	0	0	0
16	101-237 Grants Management	0	0	0	0	0	0	0
17	101-253 Treasury	350	375	61	8	5	247	0
18	101-257 Assessing	0	0	0	0	0	0	0
19	101-261 311 Customer Service	0	0	0	0	0	0	0
20	101-266 City Attorney	18,754	1,565	15	0	0	0	0
21	101-270 Human Resources	181,000	0	0	0	0	0	0
22	101-345, 349 Public Safety	0	0	0	0	0	0	0
23	101-580 City Equipment	0	0	0	0	0	0	0
24	101-715 CPED Admin	0	0	0	0	0	0	0
25	101-751 Parks & Rec Admin	0	0	0	0	0	0	0
26	OPEB / Retirement Board	0	0	0	0	0	0	0
Total Current Allocations		**$451,599**	**$107,184**	**$703**	**$8**	**$15**	**$1,886**	**$4,106**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Summary Schedule

Seq #	Department Name	Crosstown Bldg - Vacant Space	All Other	Unallowable	Subtotal	Direct Bills	Not Allocated	Residual Costs
1	Building Depreciation	$2,404	$0	$0	$2,404	$0	$0	$0
2	Equipment Depreciation	0	0	0	874,414	0	0	0
3	101-271 Other General	0	0	0	0	0	0	0
4	101-101 City Commission	0	5	0	163,770	0	153,026	0
5	101-172 City Manager	0	0	0	1,819,632	0	402,258	(0)
6	101-265 Bldgs & Grounds	217,997	0	376,248	734,166	0	0	(0)
7	101-228, 229, 230 Info Tech	0	0	0	2,767,805	0	0	0
8	101-191 Accounting Dept	0	7,250	0	694,846	0	0	0
9	101-192 Financial Services	0	79	0	506,415	88,261	0	0
10	101-210 Management Services	0	6	0	166,327	0	0	0
11	101-212 Budgeting	0	11	0	397,425	0	0	0
12	101-215 City Clerk	0	0	0	367,837	238,106	145,690	(0)
13	101-216 Records	0	0	0	71,184	0	0	0
14	101-223 Internal Auditor	0	4	0	128,428	0	0	0
15	101-233 Purchasing	0	404	0	469,098	0	0	0
16	101-237 Grants Management	0	0	0	391,509	0	0	(0)
17	101-253 Treasury	0	338,585	0	1,104,892	0	0	0
18	101-257 Assessing	0	0	0	559,040	0	0	0
19	101-261 311 Customer Service	0	0	0	1,129,586	0	0	0
20	101-266 City Attorney	0	13	0	644,697	0	886,068	0
21	101-270 Human Resources	0	0	0	1,080,972	0	0	(0)
22	101-345, 349 Public Safety	0	0	0	8,090,544	0	4,960,518	(0)
23	101-580 City Equipment	0	6,977	0	774,847	1,429,221	0	(0)
24	101-715 CPED Admin	0	22	0	1,103,924	0	0	0
25	101-751 Parks & Rec Admin	0	0	0	677,543	0	8,752	(0)
26	OPEB / Retirement Board	0	0	0	2,957,332	0	0	0
Total Current Allocations		**$220,401**	**$353,356**	**$376,248**	**$27,678,637**	**$1,755,588**	**$6,556,312**	**($0)**

Summary Schedule

Seq #	Department Name	Total
1	Building Depreciation	$2,404
2	Equipment Depreciation	874,414
3	101-271 Other General	0
4	101-101 City Commission	316,796
5	101-172 City Manager	2,221,890
6	101-265 Bldgs & Grounds	734,166
7	101-228, 229, 230 Info Tech	2,767,805
8	101-191 Accounting Dept	694,846
9	101-192 Financial Services	594,676
10	101-210 Management Services	166,327
11	101-212 Budgeting	397,425
12	101-215 City Clerk	751,632
13	101-216 Records	71,184
14	101-223 Internal Auditor	128,428
15	101-233 Purchasing	469,098
16	101-237 Grants Management	391,509
17	101-253 Treasury	1,104,892
18	101-257 Assessing	559,040
19	101-261 311 Customer Service	1,129,586
20	101-266 City Attorney	1,530,764
21	101-270 Human Resources	1,080,972
22	101-345, 349 Public Safety	13,051,062
23	101-580 City Equipment	2,204,068
24	101-715 CPED Admin	1,103,924
25	101-751 Parks & Rec Admin	686,295
26	OPEB / Retirement Board	2,957,332
Total Current Allocations		**$35,990,537**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Direct Bill Schedule

		Source Department #) Name	9) 101-192 Financial Services	12) 101-215 City Clerk	23) 101-580 City Equipment	23) 101-580 City Equipment	
		Source Cost Pool Name	Mgmt Services Support	Elections	Fleet Overhead (exc Pub Wrks)	Fleet Overhead - Pub Wrks	Total
Dept. Index	Seq. Num	Destination Dept. Name					
15	15	101-233 Purchasing	$88,261	$0	$0	$0	$88,261
26	29	101-262 Elections	0	238,106	0	0	238,106
47	52	202 Major Streets	0	0	0	333,204	333,204
48	53	203 Local Streets	0	0	0	315,396	315,396
52	57	226 Solid Waste / Rubbish	0	0	0	113,004	113,004
93	94	590 Sewer Fund	0	0	281,559	0	281,559
94	95	591 Water Fund	0	0	386,058	0	386,058
		Total	**$88,261**	**$238,106**	**$667,617**	**$761,604**	**$1,755,588**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals
Building Depreciation

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 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 Full Cost Actuals

A. Department Costs

Seq. 1: Building Depreciation

Description	Type	Amount	General Admin	City Hall	Crosstown Bldg	Crosstown Bldg - KDPS HQ	Rose Street Lease
Personnel Costs							
Salaries		$0	$0	$0	$0	$0	$0
Fringe Benefits		0	0	0	0	0	0
Subtotal - Personnel Costs		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Services & Supplies Cost							
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
Subtotal - Services & Supplies		**$299,384**	**$0**	**$145,015**	**$4,794**	**$506**	**$114,350**
Department Cost Total		**$299,384**	**$0**	**$145,015**	**$4,794**	**$506**	**$114,350**
Adjustments to Cost							
Subtotal - Adjustments		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		**299,384**	**0**	**145,015**	**4,794**	**506**	**114,350**
General Admin Distribution			0	0	0	0	0
Grand Total		**$299,384**	**$0**	**$145,015**	**$4,794**	**$506**	**$114,350**

A. Department Costs

Seq. 1: Building Depreciation

Description	Type	Amount	Other Buildings
Personnel Costs			
Salaries		$0	$0
Fringe Benefits		0	0
Subtotal - Personnel Costs		**$0**	**$0**
Services & Supplies Cost			
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
Subtotal - Services & Supplies		**$299,384**	**$34,719**
Department Cost Total		**$299,384**	**$34,719**
Adjustments to Cost			
Subtotal - Adjustments		**$0**	**$0**
Total Costs After Adjustments		**299,384**	**34,719**
General Admin Distribution			0
Grand Total		**$299,384**	**$34,719**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

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 - KDPS HQ
11	Cost Plan	$0	$877	$877	$425	$14	$1
	Subtotal - 101-212 Budgeting	**0**	**877**	**877**	**425**	**14**	**1**
Total Incoming		**$0**	**$877**	**$877**	**$425**	**$14**	**$1**
C. Total Allocated				**$300,260**	**$145,440**	**$4,808**	**$508**
					48.44%	**1.60%**	**0.17%**

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
11	Cost Plan	$0	$877	$877	$335	$102
	Subtotal - 101-212 Budgeting	**0**	**877**	**877**	**335**	**102**
Total Incoming		**$0**	**$877**	**$877**	**$335**	**$102**
C. Total Allocated				**$300,260**	**$114,685**	**$34,821**
					38.20%	**11.60%**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Seq. 1: Building Depreciation

Allocation Details
Cost Pool 1: City Hall

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	101-101 City Commission	1,997	7.88%	$11,431	$0	$11,431	$33	$11,465
5	101-172 City Manager	2,861	11.29%	16,377	0	16,377	48	16,425
6	101-265 Bldgs & Grounds	1,110	4.38%	6,354	0	6,354	19	6,372
7	101-228, 229, 230 Info Tech	4,100	16.18%	23,469	0	23,469	69	23,538
8	101-191 Accounting Dept	1,270	5.01%	7,270	0	7,270	21	7,291
9	101-192 Financial Services	944	3.73%	5,404	0	5,404	16	5,419
10	101-210 Management Services	888	3.51%	5,083	0	5,083	15	5,098
11	101-212 Budgeting	250	0.99%	1,431	0	1,431	4	1,435
12	101-215 City Clerk	2,211	8.73%	12,656	0	12,656	37	12,693
13	101-216 Records	90	0.36%	515	0	515	2	517
14	101-223 Internal Auditor	173	0.68%	990	0	990	3	993
15	101-233 Purchasing	418	1.65%	2,393	0	2,393	7	2,400
17	101-253 Treasury	2,458	9.70%	14,070	0	14,070	41	14,111
19	101-261 311 Customer Service	1,532	6.05%	8,769	0	8,769	26	8,795
20	101-266 City Attorney	3,099	12.23%	17,739	0	17,739	52	17,791
21	101-270 Human Resources	1,933	7.63%	11,065	0	11,065	32	11,097
Subtotal		**25,334**	**100.00%**	**$145,015**	**$0**	**$145,015**	**$425**	**$145,440**
Direct Bills						0		0
Total						**$145,015**		**$145,440**

Allocation Basis Units: Assigned Square Footage - City Hall

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 2: Crosstown Bldg

Seq. 1: Building Depreciation

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22	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
Subtotal		**100**	**100.00%**	**$4,794**	**$0**	**$4,794**	**$14**	**$4,808**
Direct Bills						0		0
Total						**$4,794**		**$4,808**

Allocation Basis Units: Crosstown Building Occupancy

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 3: Crosstown Bldg - KDPS HQ

Seq. 1: Building Depreciation

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22	101-345, 349 Public Safety	100	100.00%	$506	$0	$506	$1	$508
Subtotal		**100**	**100.00%**	**$506**	**$0**	**$506**	**$1**	**$508**
Direct Bills						0		0
Total						**$506**		**$508**

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

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Seq. 1: Building Depreciation

Cost Pool 4: Rose Street Lease

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24	101-715 CPED Admin	100	100.00%	$114,350	$0	$114,350	$335	$114,685
Subtotal		**100**	**100.00%**	**$114,350**	**$0**	**$114,350**	**$335**	**$114,685**
Direct Bills						0		0
Total						**$114,350**		**$114,685**

Allocation Basis Units: Direct to 101-715 CPED Admin

Allocation Details

Seq. 1: Building Depreciation

Cost Pool 5: Other Buildings

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13	101-216 Records	34,259.68	98.68%	$34,260	$0	$34,260	$100	$34,360
25	101-751 Parks & Rec Admin	459.16	1.32%	459	0	459	1	461
Subtotal		**34,718.84**	**100.00%**	**$34,719**	**$0**	**$34,719**	**$102**	**$34,821**
Direct Bills						0		0
Total						**$34,719**		**$34,821**

Allocation Basis Units: $ CY Building Depreciation

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary **Seq. 1: Building Depreciation**

Seq #	Department Name	City Hall	Crosstown Bldg	Crosstown Bldg - KDPS HQ	Rose Street Lease	Other Buildings	Total
4	101-101 City Commission	$11,465	$0	$0	$0	$0	$11,465
5	101-172 City Manager	16,425	0	0	0	0	16,425
6	101-265 Bldgs & Grounds	6,372	0	0	0	0	6,372
7	101-228, 229, 230 Info Tech	23,538	0	0	0	0	23,538
8	101-191 Accounting Dept	7,291	0	0	0	0	7,291
9	101-192 Financial Services	5,419	0	0	0	0	5,419
10	101-210 Management Services	5,098	0	0	0	0	5,098
11	101-212 Budgeting	1,435	0	0	0	0	1,435
12	101-215 City Clerk	12,693	0	0	0	0	12,693
13	101-216 Records	517	0	0	0	34,360	34,877
14	101-223 Internal Auditor	993	0	0	0	0	993
15	101-233 Purchasing	2,400	0	0	0	0	2,400
17	101-253 Treasury	14,111	0	0	0	0	14,111
19	101-261 311 Customer Service	8,795	0	0	0	0	8,795
20	101-266 City Attorney	17,791	0	0	0	0	17,791
21	101-270 Human Resources	11,097	0	0	0	0	11,097
22	101-345, 349 Public Safety	0	2,404	508	0	0	2,912
24	101-715 CPED Admin	0	0	0	114,685	0	114,685
25	101-751 Parks & Rec Admin	0	0	0	0	461	461
104	Crosstown Bldg - Vacant Space	0	2,404	0	0	0	2,404
Direct Bills		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total		**$145,440**	**$4,808**	**$508**	**$114,685**	**$34,821**	**$300,260**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals
Equipment Depreciation

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 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.

A. Department Costs — **Seq. 2: Equipment Depreciation**

Description	Type	Amount	General Admin	City Hall Equipment	IT - Network	Department Specific - Asset Depreciation	Leased Vehicles
Personnel Costs							
Salaries		$0	$0	$0	$0	$0	$0
Fringe Benefits		0	0	0	0	0	0
Subtotal - Personnel Costs		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Services & Supplies Cost							
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
Subtotal - Services & Supplies		**$2,198,761**	**$0**	**$25,547**	**$1,217,083**	**$82,558**	**$422,436**
Department Cost Total		**$2,198,761**	**$0**	**$25,547**	**$1,217,083**	**$82,558**	**$422,436**
Adjustments to Cost							
Subtotal - Adjustments		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		**2,198,761**	**0**	**25,547**	**1,217,083**	**82,558**	**422,436**
General Admin Distribution			0	0	0	0	0
Grand Total		**$2,198,761**	**$0**	**$25,547**	**$1,217,083**	**$82,558**	**$422,436**

A. Department Costs

Seq. 2: Equipment Depreciation

Description	Type	Amount	Voice over IP System	Kronos	SBITA - NeoGov	SBITA - KnowBe4	SBITA Amortizations - Dept Specific
Personnel Costs							
Salaries		$0	$0	$0	$0	$0	$0
Fringe Benefits		0	0	0	0	0	0
Subtotal - Personnel Costs		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Services & Supplies Cost							
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
Subtotal - Services & Supplies		**$2,198,761**	**$13,961**	**$145,883**	**$32,496**	**$9,156**	**$96,580**
Department Cost Total		**$2,198,761**	**$13,961**	**$145,883**	**$32,496**	**$9,156**	**$96,580**
Adjustments to Cost							
Subtotal - Adjustments		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		**2,198,761**	**13,961**	**145,883**	**32,496**	**9,156**	**96,580**
General Admin Distribution			0	0	0	0	0
Grand Total		**$2,198,761**	**$13,961**	**$145,883**	**$32,496**	**$9,156**	**$96,580**

A. Department Costs

Seq. 2: Equipment Depreciation

Description	Type	Amount	GASB 87 Copier Leases	Security Camera Upgrade
Personnel Costs				
Salaries		$0	$0	$0
Fringe Benefits		0	0	0
Subtotal - Personnel Costs		**$0**	**$0**	**$0**
Services & Supplies Cost				
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
Subtotal - Services & Supplies		**$2,198,761**	**$0**	**$153,060**
Department Cost Total		**$2,198,761**	**$0**	**$153,060**
Adjustments to Cost				
Subtotal - Adjustments		**$0**	**$0**	**$0**
Total Costs After Adjustments		**2,198,761**	**0**	**153,060**
General Admin Distribution			0	0
Grand Total		**$2,198,761**	**$0**	**$153,060**

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 - Asset Depreciation
8	Audit and Accounting	$0	$77	$77	$1	$42	$3
	Subtotal - 101-191 Accounting Dept	**0**	**77**	**77**	**1**	**42**	**3**
11	Cost Plan	0	2,922	2,922	34	1,618	110
	Subtotal - 101-212 Budgeting	**0**	**2,922**	**2,922**	**34**	**1,618**	**110**
Total Incoming		**$0**	**$2,999**	**$2,999**	**$35**	**$1,660**	**$113**
C. Total Allocated				**$2,201,760**	**$25,582**	**$1,218,743**	**$82,671**
					1.16%	**55.35%**	**3.75%**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

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
8	Audit and Accounting	$0	$77	$77	$15	$0	$5
	Subtotal - 101-191 Accounting Dept	**0**	**77**	**77**	**15**	**0**	**5**
11	Cost Plan	0	2,922	2,922	561	19	194
	Subtotal - 101-212 Budgeting	**0**	**2,922**	**2,922**	**561**	**19**	**194**
Total Incoming		**$0**	**$2,999**	**$2,999**	**$576**	**$19**	**$199**
C. Total Allocated				**$2,201,760**	**$423,012**	**$13,980**	**$146,082**
					19.21%	**0.63%**	**6.63%**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

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 - Dept Specific
8	Audit and Accounting	$0	$77	$77	$1	$0	$3
	Subtotal - 101-191 Accounting Dept	**0**	**77**	**77**	**1**	**0**	**3**
11	Cost Plan	0	2,922	2,922	43	12	128
	Subtotal - 101-212 Budgeting	**0**	**2,922**	**2,922**	**43**	**12**	**128**
Total Incoming		**$0**	**$2,999**	**$2,999**	**$44**	**$12**	**$132**
C. Total Allocated				**$2,201,760**	**$32,540**	**$9,168**	**$96,712**
					1.48%	**0.42%**	**4.39%**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Expenditures) **Seq. 2: Equipment Depreciation**

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

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Seq. 2: Equipment Depreciation
Cost Pool 1: City Hall Equipment

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	101-101 City Commission	1,997	7.88%	$2,014	$0	$2,014	$3	$2,017
5	101-172 City Manager	2,861	11.29%	2,885	0	2,885	4	2,889
6	101-265 Bldgs & Grounds	1,110	4.38%	1,119	0	1,119	2	1,121
7	101-228, 229, 230 Info Tech	4,100	16.18%	4,134	0	4,134	6	4,140
8	101-191 Accounting Dept	1,270	5.01%	1,281	0	1,281	2	1,282
9	101-192 Financial Services	944	3.73%	952	0	952	1	953
10	101-210 Management Services	888	3.51%	895	0	895	1	897
11	101-212 Budgeting	250	0.99%	252	0	252	0	252
12	101-215 City Clerk	2,211	8.73%	2,230	0	2,230	3	2,233
13	101-216 Records	90	0.36%	91	0	91	0	91
14	101-223 Internal Auditor	173	0.68%	174	0	174	0	175
15	101-233 Purchasing	418	1.65%	422	0	422	1	422
17	101-253 Treasury	2,458	9.70%	2,479	0	2,479	3	2,482
19	101-261 311 Customer Service	1,532	6.05%	1,545	0	1,545	2	1,547
20	101-266 City Attorney	3,099	12.23%	3,125	0	3,125	4	3,129
21	101-270 Human Resources	1,933	7.63%	1,949	0	1,949	3	1,952
Subtotal		**25,334**	**100.00%**	**$25,547**	**$0**	**$25,547**	**$35**	**$25,582**
Direct Bills						0		0
Total						**$25,547**		**$25,582**

Allocation Basis Units: Assigned Square Footage - City Hall

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Seq. 2: Equipment Depreciation

Cost Pool 2: IT - Network

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	101-172 City Manager	11.01	1.48%	$17,963	$0	$17,963	$24	$17,987
6	101-265 Bldgs & Grounds	6.80	0.91%	11,094	0	11,094	15	11,109
7	101-228, 229, 230 Info Tech	36.00	4.83%	58,733	0	58,733	80	58,813
8	101-191 Accounting Dept	6.34	0.85%	10,344	0	10,344	14	10,358
9	101-192 Financial Services	6.98	0.94%	11,388	0	11,388	16	11,403
10	101-210 Management Services	1.77	0.24%	2,888	0	2,888	4	2,892
11	101-212 Budgeting	2.00	0.27%	3,263	0	3,263	4	3,267
12	101-215 City Clerk	8.45	1.13%	13,786	0	13,786	19	13,805
13	101-216 Records	1.44	0.19%	2,349	0	2,349	3	2,353
14	101-223 Internal Auditor	1.00	0.13%	1,631	0	1,631	2	1,634
15	101-233 Purchasing	6.68	0.90%	10,898	0	10,898	15	10,913
16	101-237 Grants Management	3.00	0.40%	4,894	0	4,894	7	4,901
17	101-253 Treasury	9.65	1.29%	15,744	0	15,744	21	15,765
18	101-257 Assessing	6.50	0.87%	10,605	0	10,605	14	10,619
19	101-261 311 Customer Service	14.35	1.92%	23,412	0	23,412	32	23,444
20	101-266 City Attorney	7.00	0.94%	11,420	0	11,420	16	11,436
21	101-270 Human Resources	10.38	1.39%	16,935	0	16,935	23	16,958
22	101-345, 349 Public Safety	207.21	27.78%	338,059	0	338,059	461	338,520
23	101-580 City Equipment	5.40	0.72%	8,810	0	8,810	12	8,822
24	101-715 CPED Admin	22.90	3.07%	37,361	0	37,361	51	37,412
25	101-751 Parks & Rec Admin	4.25	0.57%	6,934	0	6,934	9	6,943
27	101-175 Diversity & Inclusion	2.00	0.27%	3,263	0	3,263	4	3,267
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

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details **Seq. 2: Equipment Depreciation**

Cost Pool 2: IT - Network

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
Subtotal		**746.00**	**100.00%**	**$1,217,083**	**$0**	**$1,217,083**	**$1,660**	**$1,218,743**
Direct Bills						0		0
Total						**$1,217,083**		**$1,218,743**

Allocation Basis Units: # PCs, exc CCTA

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

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
6	101-265 Bldgs & Grounds	1,945.00	3.62%	$2,989	$0	$2,989	$4	$2,993
10	101-210 Management Services	311.67	0.58%	479	0	479	1	480
12	101-215 City Clerk	716.80	1.33%	1,102	0	1,102	2	1,103
13	101-216 Records	1,368.00	2.55%	2,103	0	2,103	3	2,105
22	101-345, 349 Public Safety	25,965.50	48.34%	39,907	0	39,907	54	39,961
23	101-580 City Equipment	16,591.82	30.89%	25,500	0	25,500	35	25,535
25	101-751 Parks & Rec Admin	6,818.00	12.69%	10,479	0	10,479	14	10,493
Subtotal		**53,716.79**	**100.00%**	**$82,558**	**$0**	**$82,558**	**$113**	**$82,671**
Direct Bills						0		0
Total						**$82,558**		**$82,671**

Allocation Basis Units: $ CY Equipment Depreciation

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

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
23	101-580 City Equipment	100	100.00%	$422,436	$0	$422,436	$576	$423,012
Subtotal		**100**	**100.00%**	**$422,436**	**$0**	**$422,436**	**$576**	**$423,012**
Direct Bills						0		0
Total						**$422,436**		**$423,012**

Allocation Basis Units: Direct to 101-580 City Equipment

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
5	101-172 City Manager	8.01	2.39%	$334	$0	$334	$0	$335
6	101-265 Bldgs & Grounds	1.00	0.30%	42	0	42	0	42
7	101-228, 229, 230 Info Tech	16.00	4.78%	668	0	668	1	669
8	101-191 Accounting Dept	5.34	1.60%	223	0	223	0	223
9	101-192 Financial Services	6.24	1.87%	260	0	260	0	261
10	101-210 Management Services	1.77	0.53%	74	0	74	0	74
11	101-212 Budgeting	1.00	0.30%	42	0	42	0	42
12	101-215 City Clerk	2.65	0.79%	111	0	111	0	111
13	101-216 Records	1.32	0.39%	55	0	55	0	55
14	101-223 Internal Auditor	1.00	0.30%	42	0	42	0	42
15	101-233 Purchasing	5.42	1.62%	226	0	226	0	227
16	101-237 Grants Management	3.00	0.90%	125	0	125	0	125
17	101-253 Treasury	8.65	2.59%	361	0	361	0	362
18	101-257 Assessing	5.50	1.64%	230	0	230	0	230
19	101-261 311 Customer Service	9.35	2.80%	390	0	390	1	391
20	101-266 City Attorney	7.00	2.09%	292	0	292	0	293
21	101-270 Human Resources	7.38	2.21%	308	0	308	0	308
22	101-345, 349 Public Safety	32.87	9.83%	1,372	0	1,372	2	1,374
23	101-580 City Equipment	3.40	1.02%	142	0	142	0	142
24	101-715 CPED Admin	4.82	1.44%	201	0	201	0	201
25	101-751 Parks & Rec Admin	2.25	0.67%	94	0	94	0	94
27	101-175 Diversity & Inclusion	2.00	0.60%	83	0	83	0	84
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
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 5: Voice over IP System

Seq. 2: Equipment Depreciation

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
Subtotal		**334.50**	**100.00%**	**$13,961**	**$0**	**$13,961**	**$19**	**$13,980**
Direct Bills						0		0
Total						**$13,961**		**$13,980**

Allocation Basis Units: # of Phone Lines

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

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
5	101-172 City Manager	8.01	1.21%	$1,765	$0	$1,765	$2	$1,767
6	101-265 Bldgs & Grounds	5.05	0.76%	1,113	0	1,113	2	1,114
7	101-228, 229, 230 Info Tech	16.00	2.42%	3,525	0	3,525	5	3,530
8	101-191 Accounting Dept	5.34	0.81%	1,177	0	1,177	2	1,178
9	101-192 Financial Services	7.24	1.09%	1,595	0	1,595	2	1,597
10	101-210 Management Services	1.77	0.27%	390	0	390	1	391
11	101-212 Budgeting	1.00	0.15%	220	0	220	0	221
12	101-215 City Clerk	2.65	0.40%	584	0	584	1	585
13	101-216 Records	1.32	0.20%	291	0	291	0	291
14	101-223 Internal Auditor	1.00	0.15%	220	0	220	0	221
15	101-233 Purchasing	5.42	0.82%	1,194	0	1,194	2	1,196
16	101-237 Grants Management	3.00	0.45%	661	0	661	1	662
17	101-253 Treasury	8.65	1.31%	1,906	0	1,906	3	1,908
19	101-261 311 Customer Service	9.35	1.41%	2,060	0	2,060	3	2,063
20	101-266 City Attorney	7.00	1.06%	1,542	0	1,542	2	1,544
21	101-270 Human Resources	8.38	1.27%	1,846	0	1,846	3	1,849
22	101-345, 349 Public Safety	40.15	6.06%	8,846	0	8,846	12	8,858
23	101-580 City Equipment	7.40	1.12%	1,630	0	1,630	2	1,633
24	101-715 CPED Admin	4.82	0.73%	1,062	0	1,062	1	1,063
25	101-751 Parks & Rec Admin	2.35	0.35%	518	0	518	1	518
27	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

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
Subtotal		**662.13**	**100.00%**	**$145,883**	**$0**	**$145,883**	**$199**	**$146,082**
Direct Bills						0		0
Total						**$145,883**		**$146,082**

Allocation Basis Units: # Kronos Users

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Seq. 2: Equipment Depreciation
Cost Pool 7: SBITA - NeoGov

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	101-172 City Manager	8.01	1.20%	$390	$0	$390	$1	$390
6	101-265 Bldgs & Grounds	5.05	0.76%	246	0	246	0	246
7	101-228, 229, 230 Info Tech	17.00	2.55%	828	0	828	1	829
8	101-191 Accounting Dept	5.34	0.80%	260	0	260	0	260
9	101-192 Financial Services	7.24	1.08%	352	0	352	0	353
10	101-210 Management Services	1.77	0.27%	86	0	86	0	86
11	101-212 Budgeting	1.00	0.15%	49	0	49	0	49
12	101-215 City Clerk	2.65	0.40%	129	0	129	0	129
13	101-216 Records	1.32	0.20%	64	0	64	0	64
14	101-223 Internal Auditor	1.00	0.15%	49	0	49	0	49
15	101-233 Purchasing	5.42	0.81%	264	0	264	0	264
16	101-237 Grants Management	3.00	0.45%	146	0	146	0	146
17	101-253 Treasury	8.65	1.30%	421	0	421	1	422
18	101-257 Assessing	6.50	0.97%	316	0	316	0	317
19	101-261 311 Customer Service	9.35	1.40%	455	0	455	1	456
20	101-266 City Attorney	11.00	1.65%	536	0	536	1	536
21	101-270 Human Resources	8.38	1.26%	408	0	408	1	409
22	101-345, 349 Public Safety	39.14	5.86%	1,905	0	1,905	3	1,908
23	101-580 City Equipment	7.40	1.11%	360	0	360	0	361
24	101-715 CPED Admin	4.82	0.72%	235	0	235	0	235
25	101-751 Parks & Rec Admin	2.25	0.34%	110	0	110	0	110
27	101-175 Diversity & Inclusion	2.00	0.30%	97	0	97	0	97
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

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details

Seq. 2: Equipment Depreciation

Cost Pool 7: SBITA - NeoGov

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
Subtotal		**667.49**	**100.00%**	**$32,496**	**$0**	**$32,496**	**$44**	**$32,540**
Direct Bills						0		0
Total						**$32,496**		**$32,540**

Allocation Basis Units: # of KnowBe4

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Seq. 2: Equipment Depreciation
Cost Pool 8: SBITA - KnowBe4

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	101-172 City Manager	8.01	1.20%	$110	$0	$110	$0	$110
6	101-265 Bldgs & Grounds	5.05	0.76%	69	0	69	0	69
7	101-228, 229, 230 Info Tech	17.00	2.55%	233	0	233	0	234
8	101-191 Accounting Dept	5.34	0.80%	73	0	73	0	73
9	101-192 Financial Services	7.24	1.08%	99	0	99	0	99
10	101-210 Management Services	1.77	0.27%	24	0	24	0	24
11	101-212 Budgeting	1.00	0.15%	14	0	14	0	14
12	101-215 City Clerk	2.65	0.40%	36	0	36	0	36
13	101-216 Records	1.32	0.20%	18	0	18	0	18
14	101-223 Internal Auditor	1.00	0.15%	14	0	14	0	14
15	101-233 Purchasing	5.42	0.81%	74	0	74	0	74
16	101-237 Grants Management	3.00	0.45%	41	0	41	0	41
17	101-253 Treasury	8.65	1.30%	119	0	119	0	119
18	101-257 Assessing	6.50	0.97%	89	0	89	0	89
19	101-261 311 Customer Service	9.35	1.40%	128	0	128	0	128
20	101-266 City Attorney	11.00	1.65%	151	0	151	0	151
21	101-270 Human Resources	8.38	1.26%	115	0	115	0	115
22	101-345, 349 Public Safety	39.14	5.86%	537	0	537	1	538
23	101-580 City Equipment	7.40	1.11%	102	0	102	0	102
24	101-715 CPED Admin	4.82	0.72%	66	0	66	0	66
25	101-751 Parks & Rec Admin	2.25	0.34%	31	0	31	0	31
27	101-175 Diversity & Inclusion	2.00	0.30%	27	0	27	0	27
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
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Seq. 2: Equipment Depreciation

Cost Pool 8: SBITA - KnowBe4

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
Subtotal		**667.49**	**100.00%**	**$9,156**	**$0**	**$9,156**	**$12**	**$9,168**
Direct Bills						0		0
Total						**$9,156**		**$9,168**

Allocation Basis Units: # of KnowBe4

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

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
19	101-261 311 Customer Service	13,128.99	13.59%	$13,129	$0	$13,129	$18	$13,147
23	101-580 City Equipment	83,451.13	86.41%	83,451	0	83,451	114	83,565
Subtotal		**96,580.12**	**100.00%**	**$96,580**	**$0**	**$96,580**	**$132**	**$96,712**
Direct Bills						0		0
Total						**$96,580**		**$96,712**

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

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
5	101-172 City Manager	1,094.29	3.52%	$0	$0	$0	$0	$0
6	101-265 Bldgs & Grounds	450.24	1.45%	0	0	0	0	0
7	101-228, 229, 230 Info Tech	834.59	2.68%	0	0	0	0	0
8	101-191 Accounting Dept	922.04	2.97%	0	0	0	0	0
9	101-192 Financial Services	691.28	2.22%	0	0	0	0	0
12	101-215 City Clerk	1,928.62	6.20%	0	0	0	0	0
15	101-233 Purchasing	691.28	2.22%	0	0	0	0	0
17	101-253 Treasury	1,292.02	4.15%	0	0	0	0	0
18	101-257 Assessing	922.04	2.97%	0	0	0	0	0
19	101-261 311 Customer Service	800.38	2.57%	0	0	0	0	0
20	101-266 City Attorney	1,215.83	3.91%	0	0	0	0	0
21	101-270 Human Resources	1,215.80	3.91%	0	0	0	0	0
22	101-345, 349 Public Safety	12,038.09	38.71%	0	0	0	0	0
23	101-580 City Equipment	803.12	2.58%	0	0	0	0	0
24	101-715 CPED Admin	3,309.78	10.64%	0	0	0	0	0
25	101-751 Parks & Rec Admin	1,094.29	3.52%	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
Subtotal		**31,096.57**	**100.00%**	**$0**	**$0**	**$0**	**$0**	**$0**
Direct Bills						0		0
Total						**$0**		**$0**

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

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 11: Security Camera Upgrade

Seq. 2: Equipment Depreciation

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	101-101 City Commission	2.02	0.28%	$427	$0	$427	$1	$428
5	101-172 City Manager	10.85	1.50%	2,299	0	2,299	3	2,303
6	101-265 Bldgs & Grounds	8.19	1.13%	1,735	0	1,735	2	1,738
7	101-228, 229, 230 Info Tech	15.61	2.16%	3,308	0	3,308	5	3,312
8	101-191 Accounting Dept	6.36	0.88%	1,347	0	1,347	2	1,348
9	101-192 Financial Services	7.31	1.01%	1,548	0	1,548	2	1,551
10	101-210 Management Services	2.09	0.29%	443	0	443	1	443
11	101-212 Budgeting	2.00	0.28%	424	0	424	1	424
12	101-215 City Clerk	2.65	0.37%	562	0	562	1	562
13	101-216 Records	1.32	0.18%	280	0	280	0	281
14	101-223 Internal Auditor	1.00	0.14%	212	0	212	0	212
15	101-233 Purchasing	5.43	0.75%	1,149	0	1,149	2	1,151
16	101-237 Grants Management	3.00	0.42%	636	0	636	1	637
17	101-253 Treasury	7.73	1.07%	1,639	0	1,639	2	1,641
19	101-261 311 Customer Service	9.41	1.30%	1,994	0	1,994	3	1,997
20	101-266 City Attorney	7.00	0.97%	1,483	0	1,483	2	1,485
21	101-270 Human Resources	8.02	1.11%	1,699	0	1,699	2	1,701
22	101-345, 349 Public Safety	37.93	5.25%	8,036	0	8,036	11	8,047
23	101-580 City Equipment	8.09	1.12%	1,713	0	1,713	2	1,716
24	101-715 CPED Admin	4.75	0.66%	1,006	0	1,006	1	1,007
25	101-751 Parks & Rec Admin	2.25	0.31%	477	0	477	1	477
27	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
City-Wide Cost Plan - FY2025 Full Cost Actuals

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
Subtotal		**722.36**	**100.00%**	**$153,060**	**$0**	**$153,060**	**$209**	**$153,269**
Direct Bills						0		0
Total						**$153,060**		**$153,269**

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

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary **Seq. 2: Equipment Depreciation**

Seq #	Department Name	City Hall Equipment	IT - Network	Department Specific - Asset Depreciation	Leased Vehicles	Voice over IP System	Kronos
4	101-101 City Commission	$2,017	$0	$0	$0	$0	$0
5	101-172 City Manager	2,889	17,987	0	0	335	1,767
6	101-265 Bldgs & Grounds	1,121	11,109	2,993	0	42	1,114
7	101-228, 229, 230 Info Tech	4,140	58,813	0	0	669	3,530
8	101-191 Accounting Dept	1,282	10,358	0	0	223	1,178
9	101-192 Financial Services	953	11,403	0	0	261	1,597
10	101-210 Management Services	897	2,892	480	0	74	391
11	101-212 Budgeting	252	3,267	0	0	42	221
12	101-215 City Clerk	2,233	13,805	1,103	0	111	585
13	101-216 Records	91	2,353	2,105	0	55	291
14	101-223 Internal Auditor	175	1,634	0	0	42	221
15	101-233 Purchasing	422	10,913	0	0	227	1,196
16	101-237 Grants Management	0	4,901	0	0	125	662
17	101-253 Treasury	2,482	15,765	0	0	362	1,908
18	101-257 Assessing	0	10,619	0	0	230	0
19	101-261 311 Customer Service	1,547	23,444	0	0	391	2,063
20	101-266 City Attorney	3,129	11,436	0	0	293	1,544
21	101-270 Human Resources	1,952	16,958	0	0	308	1,849
22	101-345, 349 Public Safety	0	338,520	39,961	0	1,374	8,858
23	101-580 City Equipment	0	8,822	25,535	423,012	142	1,633
24	101-715 CPED Admin	0	37,412	0	0	201	1,063
25	101-751 Parks & Rec Admin	0	6,943	10,493	0	94	518
27	101-175 Diversity & Inclusion	0	3,267	0	0	84	441
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
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary — **Seq. 2: Equipment Depreciation**

Seq #	Department Name	City Hall Equipment	IT - Network	Department Specific - 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
Direct Bills		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total		**$25,582**	**$1,218,743**	**$82,671**	**$423,012**	**$13,980**	**$146,082**

Allocation Summary

Seq. 2: Equipment Depreciation

Seq #	Department Name	SBITA - NeoGov	SBITA - KnowBe4	SBITA Amortizations - Dept Specific	GASB 87 Copier Leases	Security Camera Upgrade	Total
4	101-101 City Commission	$0	$0	$0	$0	$428	$2,445
5	101-172 City Manager	390	110	0	0	2,303	25,781
6	101-265 Bldgs & Grounds	246	69	0	0	1,738	18,432
7	101-228, 229, 230 Info Tech	829	234	0	0	3,312	71,527
8	101-191 Accounting Dept	260	73	0	0	1,348	14,723
9	101-192 Financial Services	353	99	0	0	1,551	16,218
10	101-210 Management Services	86	24	0	0	443	5,287
11	101-212 Budgeting	49	14	0	0	424	4,269
12	101-215 City Clerk	129	36	0	0	562	18,564
13	101-216 Records	64	18	0	0	281	5,258
14	101-223 Internal Auditor	49	14	0	0	212	2,345
15	101-233 Purchasing	264	74	0	0	1,151	14,247
16	101-237 Grants Management	146	41	0	0	637	6,512
17	101-253 Treasury	422	119	0	0	1,641	22,699
18	101-257 Assessing	317	89	0	0	0	11,255
19	101-261 311 Customer Service	456	128	13,147	0	1,997	43,172
20	101-266 City Attorney	536	151	0	0	1,485	18,575
21	101-270 Human Resources	409	115	0	0	1,701	23,292
22	101-345, 349 Public Safety	1,908	538	0	0	8,047	399,206
23	101-580 City Equipment	361	102	83,565	0	1,716	544,887
24	101-715 CPED Admin	235	66	0	0	1,007	39,985
25	101-751 Parks & Rec Admin	110	31	0	0	477	18,667
27	101-175 Diversity & Inclusion	97	27	0	0	424	4,342
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

Allocation Summary **Seq. 2: Equipment Depreciation**

Seq #	Department Name	SBITA - NeoGov	SBITA - KnowBe4	SBITA Amortizations - Dept Specific	GASB 87 Copier Leases	Security Camera 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
Direct Bills		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total		**$32,540**	**$9,168**	**$96,712**	**$0**	**$153,269**	**$2,201,760**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals
101-271 Other General

Nature and Extent of Services

The City accounts for miscellaneous types of expenditures in the Other General activity (101-271). For plan purposes, expenditures considered common and 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 Full Cost Actuals

A. Department Costs

Seq. 3: 101-271 Other General

Description	Type	Amount	General Admin	Parking
Personnel Costs				
Salaries		$0	$0	$0
Fringe Benefits		0	0	0
Subtotal - Personnel Costs		**$0**	**$0**	**$0**
Services & Supplies Cost				
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
Subtotal - Services & Supplies		**$1,038,867**	**$0**	**$76,338**
Department Cost Total		**$1,038,867**	**$0**	**$76,338**
Adjustments to Cost				
Transfers & Contributios	D	(40,000)	0	0
Services & Supplies	D	(431,590)	0	0
Capital Assets	D	(490,939)	0	0
Subtotal - Adjustments		**($962,529)**	**$0**	**$0**
Total Costs After Adjustments		**76,338**	**0**	**76,338**
General Admin Distribution			0	0
Grand Total		**$76,338**	**$0**	**$76,338**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Expenditures)

Seq. 3: 101-271 Other General

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Parking
4	City Commission	$0	$288	$288	$288
	Subtotal - 101-101 City Commission	**0**	**288**	**288**	**288**
8	Audit and Accounting	0	2,159	2,159	2,159
8	Accounts Payable	0	21	21	21
8	Risk Management	0	10	10	10
	Subtotal - 101-191 Accounting Dept	**0**	**2,189**	**2,189**	**2,189**
9	Accounts Payable	0	3,171	3,171	3,171
	Subtotal - 101-192 Financial Services	**0**	**3,171**	**3,171**	**3,171**
10	Risk Management	0	183	183	183
10	Accounts Payable	0	164	164	164
	Subtotal - 101-210 Management Services	**0**	**347**	**347**	**347**
11	Budget	0	1,337	1,337	1,337
11	Cost Plan	0	292	292	292
	Subtotal - 101-212 Budgeting	**0**	**1,629**	**1,629**	**1,629**
14	Internal Audit	0	437	437	437
	Subtotal - 101-223 Internal Auditor	**0**	**437**	**437**	**437**
15	Purchasing	0	11,004	11,004	11,004
	Subtotal - 101-233 Purchasing	**0**	**11,004**	**11,004**	**11,004**
17	Tax Collection - General Fund	0	2,800	2,800	2,800
	Subtotal - 101-253 Treasury	**0**	**2,800**	**2,800**	**2,800**
18	Assessing - General Fund	0	5,520	5,520	5,520
	Subtotal - 101-257 Assessing	**0**	**5,520**	**5,520**	**5,520**
20	Advise and Counsel	0	1,593	1,593	1,593
	Subtotal - 101-266 City Attorney	**0**	**1,593**	**1,593**	**1,593**
Total Incoming		**$0**	**$28,979**	**$28,979**	**$28,979**
C. Total Allocated				**$105,317**	**$105,317**
					100.00%

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 1: Parking

Seq. 3: 101-271 Other General

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	101-101 City Commission	2.02	2.02%	$1,540	$0	$1,540	$585	$2,125
5	101-172 City Manager	10.85	10.85%	8,286	0	8,286	3,145	11,431
6	101-265 Bldgs & Grounds	8.19	8.19%	6,252	0	6,252	2,373	8,626
7	101-228, 229, 230 Info Tech	15.61	15.61%	11,919	0	11,919	4,525	16,444
8	101-191 Accounting Dept	6.36	6.36%	4,852	0	4,852	1,842	6,694
9	101-192 Financial Services	7.31	7.31%	5,580	0	5,580	2,118	7,698
10	101-210 Management Services	2.09	2.09%	1,596	0	1,596	606	2,202
11	101-212 Budgeting	2.00	2.00%	1,527	0	1,527	580	2,107
12	101-215 City Clerk	2.65	2.65%	2,023	0	2,023	768	2,791
13	101-216 Records	1.32	1.32%	1,010	0	1,010	383	1,394
14	101-223 Internal Auditor	1.00	1.00%	764	0	764	290	1,053
15	101-233 Purchasing	5.43	5.43%	4,142	0	4,142	1,572	5,714
16	101-237 Grants Management	3.00	3.00%	2,291	0	2,291	870	3,160
17	101-253 Treasury	7.73	7.74%	5,906	0	5,906	2,242	8,148
19	101-261 311 Customer Service	9.41	9.41%	7,185	0	7,185	2,727	9,912
20	101-266 City Attorney	7.00	7.00%	5,345	0	5,345	2,029	7,373
21	101-270 Human Resources	8.02	8.02%	6,122	0	6,122	2,324	8,446
Subtotal		**99.98**	**100.00%**	**$76,339**	**$0**	**$76,339**	**$28,979**	**$105,317**
Direct Bills						0		0
Total						**$76,339**		**$105,317**

Allocation Basis Units: # FTEs, City Hall Departments

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary

Seq. 3: 101-271 Other General

Seq #	Department Name	Parking	Total
4	101-101 City Commission	$2,125	$2,125
5	101-172 City Manager	11,431	11,431
6	101-265 Bldgs & Grounds	8,626	8,626
7	101-228, 229, 230 Info Tech	16,444	16,444
8	101-191 Accounting Dept	6,694	6,694
9	101-192 Financial Services	7,698	7,698
10	101-210 Management Services	2,202	2,202
11	101-212 Budgeting	2,107	2,107
12	101-215 City Clerk	2,791	2,791
13	101-216 Records	1,394	1,394
14	101-223 Internal Auditor	1,053	1,053
15	101-233 Purchasing	5,714	5,714
16	101-237 Grants Management	3,160	3,160
17	101-253 Treasury	8,148	8,148
19	101-261 311 Customer Service	9,912	9,912
20	101-266 City Attorney	7,373	7,373
21	101-270 Human Resources	8,446	8,446
Direct Bills		**$0**	**$0**
Total		**$105,317**	**$105,317**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals
101-101 City Commission

Nature and Extent of Services

City Commissioners are elected representatives of the Citizens of Kalamazoo. As required by the City Charter, the entire City Commission is elected in an at-large, non-partisan election every two years. The two individuals receiving the highest number of votes serve as Mayor and Vice Mayor, respectively.

The City Commission provides leadership and policy direction for the community and all municipal government activities with a focus on the long-term financial stability of the City and identification of community priorities.

For cost plan purposes, the costs relating to the City Commission are allocated to departments and programs based on the actual operating expenditures (less transfers, capital, and debt service) recorded.

Notes: Within the Pension and OPEB Funds (Fund 380, 731, and 737) only the Fund Management costs are included as a basis for allocation purposes. The Downtown Development Authority, Downtown Economic Growth Authority, CCTA, and Brownfield Redevelopment Authority funds are excluded, as they operate independently of the City Commission. Funds 980, 982, and 985 GASB34 funds have also been excluded from the allocation.

Some City Commission expenses are identified as General Government in nature and are not allocated through 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
City-Wide Cost Plan - FY2025 Full Cost Actuals

A. Department Costs

Seq. 4: 101-101 City Commission

Description	Type	Amount	General Admin	City Commission	General Gov't
Personnel Costs					
Salaries	S1	$64,888	$0	$64,888	$0
Salary % Split			*0.00%*	*100.00%*	*0.00%*
Fringe Benefits	S	4,964	0	4,964	0
Subtotal - Personnel Costs		**$69,852**	**$0**	**$69,852**	**$0**
Services & Supplies Cost					
727 Supplies	S	102	0	102	0
801.000 Prof. & Contractual Svcs	P	7,410	0	709	6,701
810.001 Business & Emerg Meals	P	4,350	0	0	4,350
810.003 Memberships & Subscriptions	P	6,080	0	0	6,080
811.000 Professional Development	P	7,891	0	0	7,891
850.000 Comms & Network Svcs	S	4,192	0	4,192	0
967.001 Commission Initiative	P	128,005	0	0	128,005
Subtotal - Services & Supplies		**$158,028**	**$0**	**$5,003**	**$153,026**
Department Cost Total		**$227,881**	**$0**	**$74,855**	**$153,026**
Adjustments to Cost					
Subtotal - Adjustments		**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		**227,881**	**0**	**74,855**	**153,026**
General Admin Distribution			0	0	0
Grand Total		**$227,881**	**$0**	**$74,855**	**$153,026**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Salary)

Seq. 4: 101-101 City Commission

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	City Commission	General Gov't
1	City Hall	$11,431	$33	$11,465	$11,465	$0
	Subtotal - Building Depreciation	**11,431**	**33**	**11,465**	**11,465**	**0**
2	City Hall Equipment	2,014	3	2,017	2,017	0
2	Security Camera Upgrade	427	1	428	428	0
	Subtotal - Equipment Depreciation	**2,441**	**3**	**2,445**	**2,445**	**0**
3	Parking	1,540	585	2,125	2,125	0
	Subtotal - 101-271 Other General	**1,540**	**585**	**2,125**	**2,125**	**0**
4	City Commission	0	52	52	52	0
	Subtotal - 101-101 City Commission	**0**	**52**	**52**	**52**	**0**
5	Management & Leadership	0	5,226	5,226	5,226	0
	Subtotal - 101-172 City Manager	**0**	**5,226**	**5,226**	**5,226**	**0**
6	City Hall	0	72,089	72,089	72,089	0
	Subtotal - 101-265 Bldgs & Grounds	**0**	**72,089**	**72,089**	**72,089**	**0**
7	App - NeoGov	0	79	79	79	0
	Subtotal - 101-228, 229, 230 Info Tech	**0**	**79**	**79**	**79**	**0**
8	Payroll	0	44	44	44	0
8	Audit and Accounting	0	732	732	732	0
8	Accounts Payable	0	8	8	8	0
8	Risk Management	0	2	2	2	0
	Subtotal - 101-191 Accounting Dept	**0**	**787**	**787**	**787**	**0**
9	Accounts Payable	0	1,284	1,284	1,284	0
9	Payroll	0	305	305	305	0
	Subtotal - 101-192 Financial Services	**0**	**1,588**	**1,588**	**1,588**	**0**
10	Risk Management	0	33	33	33	0
10	Accounts Payable	0	66	66	66	0
10	Payroll	0	60	60	60	0
	Subtotal - 101-210 Management Services	**0**	**159**	**159**	**159**	**0**
11	Budget	0	244	244	244	0
11	Cost Plan	0	584	584	584	0
	Subtotal - 101-212 Budgeting	**0**	**828**	**828**	**828**	**0**
14	Internal Audit	0	80	80	80	0
	Subtotal - 101-223 Internal Auditor	**0**	**80**	**80**	**80**	**0**
15	Purchasing	0	1,971	1,971	1,971	0
	Subtotal - 101-233 Purchasing	**0**	**1,971**	**1,971**	**1,971**	**0**

B. Incoming Costs (Default Spread Salary)

Seq. 4: 101-101 City Commission

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	City Commission	General Gov't
17	Tax Collection - General Fund	0	510	510	510	0
	Subtotal - 101-253 Treasury	**0**	**510**	**510**	**510**	**0**
18	Assessing - General Fund	0	1,006	1,006	1,006	0
	Subtotal - 101-257 Assessing	**0**	**1,006**	**1,006**	**1,006**	**0**
19	Customer Service	0	779	779	779	0
	Subtotal - 101-261 311 Customer Service	**0**	**779**	**779**	**779**	**0**
20	Advise and Counsel	0	290	290	290	0
20	Labor Relations	0	236	236	236	0
	Subtotal - 101-266 City Attorney	**0**	**527**	**527**	**527**	**0**
21	Human Resources	0	2,830	2,830	2,830	0
	Subtotal - 101-270 Human Resources	**0**	**2,830**	**2,830**	**2,830**	**0**
26	General Fund OPEB	0	18,022	18,022	18,022	0
	Subtotal - OPEB / Retirement Board	**0**	**18,022**	**18,022**	**18,022**	**0**
Total Incoming		**$15,412**	**$107,156**	**$122,568**	**$122,568**	**$0**
C. Total Allocated				**$350,449**	**$197,423**	**$153,026**
					56.33%	**43.67%**
						Not Allocated

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 1: City Commission

Seq. 4: 101-101 City Commission

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-271 Other General	548,161	0.32%	$288	$0	$288	$0	$288
4	101-101 City Commission	99,876	0.06%	52	0	52	0	52
5	101-172 City Manager	2,187,199	1.27%	1,149	0	1,149	1,369	2,517
6	101-265 Bldgs & Grounds	1,751,025	1.02%	920	0	920	1,096	2,015
7	101-228, 229, 230 Info Tech	4,715,600	2.74%	2,476	0	2,476	2,951	5,427
8	101-191 Accounting Dept	762,077	0.44%	400	0	400	477	877
9	101-192 Financial Services	584,012	0.34%	307	0	307	365	672
10	101-210 Management Services	340,522	0.20%	179	0	179	213	392
11	101-212 Budgeting	221,937	0.13%	117	0	117	139	255
12	101-215 City Clerk	362,389	0.21%	190	0	190	227	417
13	101-216 Records	150,175	0.09%	79	0	79	94	173
14	101-223 Internal Auditor	113,826	0.07%	60	0	60	71	131
15	101-233 Purchasing	574,231	0.33%	302	0	302	359	661
16	101-237 Grants Management	293,979	0.17%	154	0	154	184	338
17	101-253 Treasury	883,602	0.51%	464	0	464	553	1,017
18	101-257 Assessing	594,837	0.35%	312	0	312	372	685
19	101-261 311 Customer Service	798,975	0.46%	420	0	420	500	920
20	101-266 City Attorney	1,172,704	0.68%	616	0	616	734	1,350
21	101-270 Human Resources	989,758	0.58%	520	0	520	619	1,139
22	101-345, 349 Public Safety	8,959,024	5.21%	4,705	0	4,705	5,606	10,311
23	101-580 City Equipment	2,262,040	1.32%	1,188	0	1,188	1,416	2,604
24	101-715 CPED Admin	815,995	0.47%	429	0	429	511	939
25	101-751 Parks & Rec Admin	407,947	0.24%	214	0	214	255	470
26	OPEB / Retirement Board	1,500	0.00%	1	0	1	1	2
27	101-175 Diversity & Inclusion	338,574	0.20%	178	0	178	212	390
28	101-180 Executive Programs	4,200	0.00%	2	0	2	3	5
29	101-262 Elections	725,471	0.42%	381	0	381	454	835
31	101-346 Public Safety COPS	2,981,580	1.73%	1,566	0	1,566	1,866	3,432
32	101-347 Public Safety Ops	22,853,497	13.30%	12,002	0	12,002	14,301	26,303
33	101-348 Criminal Invstgn Div	3,682,486	2.14%	1,934	0	1,934	2,304	4,238

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 1: City Commission

Seq. 4: 101-101 City Commission

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%	459	0	459	547	1,006
35	101-385 Code Enforcement	495,504	0.29%	260	0	260	310	570
36	101-400 PS Contracts	475,796	0.28%	250	0	250	298	548
37	101-426 Emerg Mgmt Homeland	14,959	0.01%	8	0	8	9	17
38	101-441 PW General	243,557	0.14%	128	0	128	152	280
39	101-443 Forestry	349,339	0.20%	183	0	183	219	402
40	101-448 Street Lights	1,381,635	0.80%	726	0	726	865	1,590
41	101-621 Pollution Control	266,933	0.16%	140	0	140	167	307
42	101-701 Planning	838,583	0.49%	440	0	440	525	965
45	101-724 Community Develop	180,293	0.10%	95	0	95	113	208
46	101-728 Econ Dev	529,102	0.31%	278	0	278	331	609
47	101-75x Parks & Rec Activities	1,227,555	0.71%	645	0	645	768	1,413
48	101-770 Parks Maint	1,909,656	1.11%	1,003	0	1,003	1,195	2,198
49	151 Cemetery Trust	20,100	0.01%	11	0	11	13	23
50	159 Recreation Endowment	5,625	0.00%	3	0	3	4	6
51	160 Mayor's Riverfront Pk	69,599	0.04%	37	0	37	44	80
52	202 Major Streets	3,755,797	2.19%	1,972	0	1,972	2,350	4,323
53	203 Local Streets	2,000,988	1.16%	1,051	0	1,051	1,252	2,303
54	209 Cemeteries	440,880	0.26%	232	0	232	276	507
55	211 Kzoo Muni Golf Assn	3,086,240	1.80%	1,621	0	1,621	1,931	3,552
57	226 Solid Waste / Rubbish	3,601,427	2.10%	1,891	0	1,891	2,254	4,145
58	232-238 Grants - Gen Gov	6,743	0.00%	4	0	4	4	8
59	232-40x PS Grants	334,245	0.19%	176	0	176	209	385
60	232-585 PW Grants	580,772	0.34%	305	0	305	363	668
61	232-697 HUD Grants - Other	107,952	0.06%	57	0	57	68	124
62	232-726 Community Dvlp Grants	52,385	0.03%	28	0	28	33	60
63	232-733 Econ Dvlp Grants	15,789	0.01%	8	0	8	10	18
68	233-406 PS Donations	15,712	0.01%	8	0	8	10	18
70	233-727 Comm Dvlp Donations	2,694	0.00%	1	0	1	2	3
72	233-777 P&R Donations	13,401	0.01%	7	0	7	8	15

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details

Seq. 4: 101-101 City Commission

Cost Pool 1: City Commission

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%	801	0	801	955	1,756
74	235 Recovery Programs & Grants	2,749,717	1.60%	1,444	0	1,444	1,721	3,165
75	236 Light Grant	120,000	0.07%	63	0	63	75	138
81	265 Drug Law Enforce	410,706	0.24%	216	0	216	257	473
82	270 Historic Preservation	2,142	0.00%	1	0	1	1	2
89	298 Home Grant	122,427	0.07%	64	0	64	77	141
90	299 CDBG Grant	790,516	0.46%	415	0	415	495	910
94	590 Sewer Fund	37,537,038	21.84%	19,713	0	19,713	23,490	43,203
95	591 Water Fund	25,593,041	14.89%	13,441	0	13,441	16,016	29,456
96	677 Insurance Fund	17,025,460	9.91%	8,941	0	8,941	10,654	19,595
97	731 Pension Fund	2,435,299	1.42%	1,279	0	1,279	1,524	2,803
98	737 OPEB Fund	487,276	0.28%	256	0	256	305	561
99	756 General Trust Fund	4,585	0.00%	2	0	2	3	5
105	All Other	4,112	0.00%	2	0	2	3	5
Subtotal		**171,882,290**	**100.00%**	**$90,267**	**$0**	**$90,267**	**$107,156**	**$197,423**
Direct Bills						0		0
Total						**$90,267**		**$197,423**

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

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary

Seq. 4: 101-101 City Commission

Seq #	Department Name	City Commission	Total
3	101-271 Other General	$288	$288
4	101-101 City Commission	52	52
5	101-172 City Manager	2,517	2,517
6	101-265 Bldgs & Grounds	2,015	2,015
7	101-228, 229, 230 Info Tech	5,427	5,427
8	101-191 Accounting Dept	877	877
9	101-192 Financial Services	672	672
10	101-210 Management Services	392	392
11	101-212 Budgeting	255	255
12	101-215 City Clerk	417	417
13	101-216 Records	173	173
14	101-223 Internal Auditor	131	131
15	101-233 Purchasing	661	661
16	101-237 Grants Management	338	338
17	101-253 Treasury	1,017	1,017
18	101-257 Assessing	685	685
19	101-261 311 Customer Service	920	920
20	101-266 City Attorney	1,350	1,350
21	101-270 Human Resources	1,139	1,139
22	101-345, 349 Public Safety	10,311	10,311
23	101-580 City Equipment	2,604	2,604
24	101-715 CPED Admin	939	939
25	101-751 Parks & Rec Admin	470	470
26	OPEB / Retirement Board	2	2
27	101-175 Diversity & Inclusion	390	390
28	101-180 Executive Programs	5	5
29	101-262 Elections	835	835
31	101-346 Public Safety COPS	3,432	3,432
32	101-347 Public Safety Ops	26,303	26,303
33	101-348 Criminal Invstgn Div	4,238	4,238
34	101-371 Bldg Inspection Dept	1,006	1,006

Allocation Summary

Seq. 4: 101-101 City Commission

Seq #	Department Name	City Commission	Total
35	101-385 Code Enforcement	570	570
36	101-400 PS Contracts	548	548
37	101-426 Emerg Mgmt Homeland	17	17
38	101-441 PW General	280	280
39	101-443 Forestry	402	402
40	101-448 Street Lights	1,590	1,590
41	101-621 Pollution Control	307	307
42	101-701 Planning	965	965
45	101-724 Community Develop	208	208
46	101-728 Econ Dev	609	609
47	101-75x Parks & Rec Activities	1,413	1,413
48	101-770 Parks Maint	2,198	2,198
49	151 Cemetery Trust	23	23
50	159 Recreation Endowment	6	6
51	160 Mayor's Riverfront Pk	80	80
52	202 Major Streets	4,323	4,323
53	203 Local Streets	2,303	2,303
54	209 Cemeteries	507	507
55	211 Kzoo Muni Golf Assn	3,552	3,552
57	226 Solid Waste / Rubbish	4,145	4,145
58	232-238 Grants - Gen Gov	8	8
59	232-40x PS Grants	385	385
60	232-585 PW Grants	668	668
61	232-697 HUD Grants - Other	124	124
62	232-726 Community Dvlp Grants	60	60
63	232-733 Econ Dvlp Grants	18	18
68	233-406 PS Donations	18	18
70	233-727 Comm Dvlp Donations	3	3
72	233-777 P&R Donations	15	15
73	234 FFE Aspirational Projects	1,756	1,756
74	235 Recovery Programs & Grants	3,165	3,165

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary

Seq. 4: 101-101 City Commission

Seq #	Department Name	City Commission	Total
75	236 Light Grant	138	138
81	265 Drug Law Enforce	473	473
82	270 Historic Preservation	2	2
89	298 Home Grant	141	141
90	299 CDBG Grant	910	910
94	590 Sewer Fund	43,203	43,203
95	591 Water Fund	29,456	29,456
96	677 Insurance Fund	19,595	19,595
97	731 Pension Fund	2,803	2,803
98	737 OPEB Fund	561	561
99	756 General Trust Fund	5	5
105	All Other	5	5
Direct Bills		**$0**	**$0**
Total		**$197,423**	**$197,423**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals
101-172 City Manager

Nature and Extent of Services

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

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

A. Department Costs

Seq. 5: 101-172 City Manager

Description	Type	Amount	General Admin	Management & Leadership	General Government
Personnel Costs					
Salaries	S1	$1,279,154	$0	$1,279,154	$0
Salary % Split			*0.00%*	*100.00%*	*0.00%*
Fringe Benefits	S	285,772	0	285,772	0
Subtotal - Personnel Costs		**$1,564,925**	**$0**	**$1,564,925**	**$0**
Services & Supplies Cost					
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	S	5,763	0	5,763	0
810.003 Memberships & Subscriptions	S	27,341	0	27,341	0
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
Subtotal - Services & Supplies		**$672,274**	**$0**	**$265,607**	**$402,258**
Department Cost Total		**$2,237,199**	**$0**	**$1,830,533**	**$402,258**
Adjustments to Cost					
DDA Admin Fee	P	(5,192)	0	(5,192)	0
DEGA Admin Fee	P	(5,192)	0	(5,192)	0

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

A. Department Costs

Seq. 5: 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
Subtotal - Adjustments		**($14,792)**	**$0**	**($10,384)**	**$0**
Total Costs After Adjustments		**2,222,407**	**0**	**1,820,149**	**402,258**
General Admin Distribution			0	0	0
Grand Total		**$2,222,407**	**$0**	**$1,820,149**	**$402,258**

B. Incoming Costs (Default Spread Salary)

Seq. 5: 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
	Subtotal - Building Depreciation	**16,377**	**48**	**16,425**	**16,425**	**0**
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
	Subtotal - Equipment Depreciation	**25,746**	**35**	**25,781**	**25,781**	**0**
3	Parking	8,286	3,145	11,431	11,431	0
	Subtotal - 101-271 Other General	**8,286**	**3,145**	**11,431**	**11,431**	**0**
4	City Commission	1,149	1,369	2,517	2,517	0
	Subtotal - 101-101 City Commission	**1,149**	**1,369**	**2,517**	**2,517**	**0**
5	Management & Leadership	0	28,119	28,119	28,119	0
	Subtotal - 101-172 City Manager	**0**	**28,119**	**28,119**	**28,119**	**0**
6	City Hall	0	103,279	103,279	103,279	0
	Subtotal - 101-265 Bldgs & Grounds	**0**	**103,279**	**103,279**	**103,279**	**0**
7	PC / Network Support	0	39,553	39,553	39,553	0
7	App - Eden	0	19,471	19,471	19,471	0
7	App - BS & A	0	5,278	5,278	5,278	0
7	App - Kronos	0	3,426	3,426	3,426	0
7	App - NeoGov	0	425	425	425	0
7	Laserfiche	0	4,106	4,106	4,106	0
7	VOIP	0	1,373	1,373	1,373	0
7	Dept Specific Exp	0	22,050	22,050	22,050	0
	Subtotal - 101-228, 229, 230 Info Tech	**0**	**95,683**	**95,683**	**95,683**	**0**
8	Payroll	0	238	238	238	0
8	Audit and Accounting	0	3,304	3,304	3,304	0
8	Accounts Payable	0	26	26	26	0
8	Risk Management	0	40	40	40	0
	Subtotal - 101-191 Accounting Dept	**0**	**3,607**	**3,607**	**3,607**	**0**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Salary)

Seq. 5: 101-172 City Manager

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Management & Leadership	General Government
9	Accounts Payable	0	3,907	3,907	3,907	0
9	Payroll	0	1,639	1,639	1,639	0
	Subtotal - 101-192 Financial Services	**0**	**5,546**	**5,546**	**5,546**	**0**
10	Risk Management	0	731	731	731	0
10	Accounts Payable	0	202	202	202	0
10	Payroll	0	321	321	321	0
	Subtotal - 101-210 Management Services	**0**	**1,254**	**1,254**	**1,254**	**0**
11	Budget	0	5,335	5,335	5,335	0
11	Cost Plan	0	584	584	584	0
	Subtotal - 101-212 Budgeting	**0**	**5,920**	**5,920**	**5,920**	**0**
12	Records Management	0	718	718	718	0
12	Mailroom	0	94	94	94	0
	Subtotal - 101-215 City Clerk	**0**	**811**	**811**	**811**	**0**
13	Records Mgmt	0	1,918	1,918	1,918	0
13	Mailroom	0	80	80	80	0
	Subtotal - 101-216 Records	**0**	**1,998**	**1,998**	**1,998**	**0**
14	Internal Audit	0	1,742	1,742	1,742	0
	Subtotal - 101-223 Internal Auditor	**0**	**1,742**	**1,742**	**1,742**	**0**
15	Purchasing	0	5,420	5,420	5,420	0
	Subtotal - 101-233 Purchasing	**0**	**5,420**	**5,420**	**5,420**	**0**
16	Grants - Writing	0	25	25	25	0
	Subtotal - 101-237 Grants Management	**0**	**25**	**25**	**25**	**0**
17	Tax Collection - General Fund	0	11,172	11,172	11,172	0
	Subtotal - 101-253 Treasury	**0**	**11,172**	**11,172**	**11,172**	**0**
18	Assessing - General Fund	0	22,026	22,026	22,026	0
	Subtotal - 101-257 Assessing	**0**	**22,026**	**22,026**	**22,026**	**0**
19	Customer Service	0	17,611	17,611	17,611	0
	Subtotal - 101-261 311 Customer Service	**0**	**17,611**	**17,611**	**17,611**	**0**
20	Advise and Counsel	0	6,358	6,358	6,358	0
20	Labor Relations	0	1,271	1,271	1,271	0
20	Risk Management	0	452	452	452	0
	Subtotal - 101-266 City Attorney	**0**	**8,081**	**8,081**	**8,081**	**0**
21	Human Resources	0	15,228	15,228	15,228	0

B. Incoming Costs (Default Spread Salary) **Seq. 5: 101-172 City Manager**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Management & Leadership	General Government
	Subtotal - 101-270 Human Resources	**0**	**15,228**	**15,228**	**15,228**	**0**
26	General Fund OPEB	0	96,963	96,963	96,963	0
	Subtotal - OPEB / Retirement Board	**0**	**96,963**	**96,963**	**96,963**	**0**
Total Incoming		**$51,557**	**$429,082**	**$480,639**	**$480,639**	**$0**
C. Total Allocated				**$2,703,045**	**$2,300,787**	**$402,258**
					85.12%	**14.88%**
						Not Allocated

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 1: Management & Leadership

Seq. 5: 101-172 City Manager

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	101-101 City Commission	2.02	0.28%	$5,226	$0	$5,226	$0	$5,226
5	101-172 City Manager	10.85	1.50%	28,119	0	28,119	0	28,119
6	101-265 Bldgs & Grounds	8.19	1.13%	21,218	0	21,218	4,952	26,171
7	101-228, 229, 230 Info Tech	15.61	2.16%	40,450	0	40,450	9,441	49,891
8	101-191 Accounting Dept	6.36	0.88%	16,466	0	16,466	3,843	20,310
9	101-192 Financial Services	7.31	1.01%	18,936	0	18,936	4,420	23,355
10	101-210 Management Services	2.09	0.29%	5,415	0	5,415	1,264	6,679
11	101-212 Budgeting	2.00	0.28%	5,182	0	5,182	1,210	6,392
12	101-215 City Clerk	2.65	0.37%	6,866	0	6,866	1,603	8,469
13	101-216 Records	1.32	0.18%	3,428	0	3,428	800	4,228
14	101-223 Internal Auditor	1.00	0.14%	2,591	0	2,591	605	3,196
15	101-233 Purchasing	5.43	0.75%	14,057	0	14,057	3,281	17,338
16	101-237 Grants Management	3.00	0.42%	7,773	0	7,773	1,814	9,588
17	101-253 Treasury	7.73	1.07%	20,042	0	20,042	4,678	24,720
19	101-261 311 Customer Service	9.41	1.30%	24,382	0	24,382	5,691	30,073
20	101-266 City Attorney	7.00	0.97%	18,138	0	18,138	4,233	22,371
21	101-270 Human Resources	8.02	1.11%	20,775	0	20,775	4,849	25,624
22	101-345, 349 Public Safety	37.93	5.25%	98,267	0	98,267	22,936	121,203
23	101-580 City Equipment	8.09	1.12%	20,952	0	20,952	4,890	25,842
24	101-715 CPED Admin	4.75	0.66%	12,300	0	12,300	2,871	15,171
25	101-751 Parks & Rec Admin	2.25	0.31%	5,830	0	5,830	1,361	7,191
27	101-175 Diversity & Inclusion	2.00	0.28%	5,182	0	5,182	1,210	6,392
29	101-262 Elections	3.95	0.55%	10,245	0	10,245	2,391	12,636
31	101-346 Public Safety COPS	24.95	3.45%	64,655	0	64,655	15,091	79,746
32	101-347 Public Safety Ops	196.41	27.19%	508,914	0	508,914	118,783	627,696
33	101-348 Criminal Invstgn Div	28.25	3.91%	73,206	0	73,206	17,087	90,293
34	101-371 Bldg Inspection Dept	8.27	1.15%	21,436	0	21,436	5,003	26,439
35	101-385 Code Enforcement	5.78	0.80%	14,984	0	14,984	3,497	18,482
36	101-400 PS Contracts	1.87	0.26%	4,851	0	4,851	1,132	5,983
38	101-441 PW General	1.17	0.16%	3,032	0	3,032	708	3,739

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details

Cost Pool 1: Management & Leadership

Seq. 5: 101-172 City Manager

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
39	101-443 Forestry	3.30	0.46%	8,561	0	8,561	1,998	10,559
42	101-701 Planning	8.33	1.15%	21,573	0	21,573	5,035	26,609
45	101-724 Community Develop	3.15	0.44%	8,167	0	8,167	1,906	10,073
46	101-728 Econ Dev	5.67	0.79%	14,697	0	14,697	3,430	18,127
47	101-75x Parks & Rec Activities	20.57	2.85%	53,301	0	53,301	12,441	65,742
48	101-770 Parks Maint	17.28	2.39%	44,784	0	44,784	10,453	55,237
52	202 Major Streets	19.42	2.69%	50,329	0	50,329	11,747	62,076
53	203 Local Streets	15.02	2.08%	38,910	0	38,910	9,082	47,992
54	209 Cemeteries	5.57	0.77%	14,427	0	14,427	3,367	17,795
57	226 Solid Waste / Rubbish	8.92	1.24%	23,120	0	23,120	5,396	28,517
61	232-697 HUD Grants - Other	0.85	0.12%	2,210	0	2,210	516	2,726
77	243 Brownfield Redvlp Auth	1.61	0.22%	4,177	0	4,177	975	5,152
78	244 Econ Dvlp Corp	0.29	0.04%	754	0	754	176	930
89	298 Home Grant	1.06	0.15%	2,752	0	2,752	642	3,394
90	299 CDBG Grant	7.49	1.04%	19,399	0	19,399	4,528	23,927
94	590 Sewer Fund	85.24	11.80%	220,852	0	220,852	51,548	272,399
95	591 Water Fund	92.92	12.86%	240,772	0	240,772	56,197	296,969
Subtotal		**722.36**	**100.00%**	**$1,871,706**	**$0**	**$1,871,706**	**$429,082**	**$2,300,787**
Direct Bills						0		0
Total						**$1,871,706**		**$2,300,787**

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

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary

Seq. 5: 101-172 City Manager

Seq #	Department Name	Management & Leadership	Total
4	101-101 City Commission	$5,226	$5,226
5	101-172 City Manager	28,119	28,119
6	101-265 Bldgs & Grounds	26,171	26,171
7	101-228, 229, 230 Info Tech	49,891	49,891
8	101-191 Accounting Dept	20,310	20,310
9	101-192 Financial Services	23,355	23,355
10	101-210 Management Services	6,679	6,679
11	101-212 Budgeting	6,392	6,392
12	101-215 City Clerk	8,469	8,469
13	101-216 Records	4,228	4,228
14	101-223 Internal Auditor	3,196	3,196
15	101-233 Purchasing	17,338	17,338
16	101-237 Grants Management	9,588	9,588
17	101-253 Treasury	24,720	24,720
19	101-261 311 Customer Service	30,073	30,073
20	101-266 City Attorney	22,371	22,371
21	101-270 Human Resources	25,624	25,624
22	101-345, 349 Public Safety	121,203	121,203
23	101-580 City Equipment	25,842	25,842
24	101-715 CPED Admin	15,171	15,171
25	101-751 Parks & Rec Admin	7,191	7,191
27	101-175 Diversity & Inclusion	6,392	6,392
29	101-262 Elections	12,636	12,636
31	101-346 Public Safety COPS	79,746	79,746
32	101-347 Public Safety Ops	627,696	627,696
33	101-348 Criminal Invstgn Div	90,293	90,293
34	101-371 Bldg Inspection Dept	26,439	26,439
35	101-385 Code Enforcement	18,482	18,482
36	101-400 PS Contracts	5,983	5,983
38	101-441 PW General	3,739	3,739

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary

Seq. 5: 101-172 City Manager

Seq #	Department Name	Management & Leadership	Total
39	101-443 Forestry	10,559	10,559
42	101-701 Planning	26,609	26,609
45	101-724 Community Develop	10,073	10,073
46	101-728 Econ Dev	18,127	18,127
47	101-75x Parks & Rec Activities	65,742	65,742
48	101-770 Parks Maint	55,237	55,237
52	202 Major Streets	62,076	62,076
53	203 Local Streets	47,992	47,992
54	209 Cemeteries	17,795	17,795
57	226 Solid Waste / Rubbish	28,517	28,517
61	232-697 HUD Grants - Other	2,726	2,726
77	243 Brownfield Redvlp Auth	5,152	5,152
78	244 Econ Dvlp Corp	930	930
89	298 Home Grant	3,394	3,394
90	299 CDBG Grant	23,927	23,927
94	590 Sewer Fund	272,399	272,399
95	591 Water Fund	296,969	296,969
Direct Bills		**$0**	**$0**
Total		**$2,300,787**	**$2,300,787**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals
101-265 Bldgs & Grounds

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 beneftting 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 Full Cost Actuals

A. Department Costs

Seq. 6: 101-265 Bldgs & Grounds

Description	Type	Amount	General Admin	City Hall	Other Maintenance
Personnel Costs					
Salaries	S1	$512,946	$99,244	$306,323	$107,379
Salary % Split			*19.35%*	*59.72%*	*20.93%*
Fringe Benefits	P	181,156	28,233	115,818	37,105
Subtotal - Personnel Costs		**$694,102**	**$127,478**	**$422,140**	**$144,484**
Services & Supplies Cost					
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
Subtotal - Services & Supplies		**$1,101,499**	**$51,515**	**$320,499**	**$729,403**
Department Cost Total		**$1,795,602**	**$178,993**	**$742,640**	**$873,887**
Adjustments to Cost					
949.000 Rental/Lease Contra (GASB 87)	D	427	0	0	0
941.000 Rental/Lease Equipment	D	(510)	0	0	0
Subtotal - Adjustments		**($83)**	**$0**	**$0**	**$0**
Total Costs After Adjustments		**1,795,519**	**178,993**	**742,640**	**873,887**
General Admin Distribution			(178,993)	132,534	46,459

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

A. Department Costs

Seq. 6: 101-265 Bldgs & Grounds

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

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Salary)

Seq. 6: 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
	Subtotal - Building Depreciation	**6,354**	**19**	**6,372**	**4,718**	**1,654**
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
	Subtotal - Equipment Depreciation	**18,407**	**25**	**18,432**	**13,648**	**4,784**
3	Parking	6,252	2,373	8,626	6,387	2,239
	Subtotal - 101-271 Other General	**6,252**	**2,373**	**8,626**	**6,387**	**2,239**
4	City Commission	920	1,096	2,015	1,492	523
	Subtotal - 101-101 City Commission	**920**	**1,096**	**2,015**	**1,492**	**523**
5	Management & Leadership	21,218	4,952	26,171	19,378	6,793
	Subtotal - 101-172 City Manager	**21,218**	**4,952**	**26,171**	**19,378**	**6,793**
6	City Hall	0	40,070	40,070	29,669	10,400
	Subtotal - 101-265 Bldgs & Grounds	**0**	**40,070**	**40,070**	**29,669**	**10,400**
7	PC / Network Support	0	24,429	24,429	18,088	6,341
7	App - Eden	0	10,015	10,015	7,416	2,600
7	App - Kronos	0	2,160	2,160	1,599	561
7	App - NeoGov	0	321	321	238	83
7	Laserfiche	0	2,053	2,053	1,520	533
7	VOIP	0	171	171	127	44
	Subtotal - 101-228, 229, 230 Info Tech	**0**	**39,149**	**39,149**	**28,988**	**10,161**
8	Payroll	0	179	179	133	47
8	Audit and Accounting	0	18,683	18,683	13,834	4,849
8	Accounts Payable	0	117	117	87	30
8	Risk Management	0	32	32	23	8
	Subtotal - 101-191 Accounting Dept	**0**	**19,011**	**19,011**	**14,077**	**4,935**
9	Accounts Payable	0	17,941	17,941	13,284	4,657
9	Payroll	0	1,237	1,237	916	321

B. Incoming Costs (Default Spread Salary)

Seq. 6: 101-265 Bldgs & Grounds

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	City Hall	Other Maintenance
	Subtotal - 101-192 Financial Services	**0**	**19,177**	**19,177**	**14,200**	**4,978**
10	Risk Management	0	585	585	433	152
10	Accounts Payable	0	928	928	687	241
10	Payroll	0	242	242	179	63
	Subtotal - 101-210 Management Services	**0**	**1,755**	**1,755**	**1,300**	**456**
11	Budget	0	4,271	4,271	3,163	1,109
11	Cost Plan	0	584	584	433	152
	Subtotal - 101-212 Budgeting	**0**	**4,856**	**4,856**	**3,595**	**1,260**
14	Internal Audit	0	1,395	1,395	1,033	362
	Subtotal - 101-223 Internal Auditor	**0**	**1,395**	**1,395**	**1,033**	**362**
15	Purchasing	0	47,137	47,137	34,902	12,235
	Subtotal - 101-233 Purchasing	**0**	**47,137**	**47,137**	**34,902**	**12,235**
16	Grants - Writing	0	128	128	95	33
	Subtotal - 101-237 Grants Management	**0**	**128**	**128**	**95**	**33**
17	Tax Collection - General Fund	0	8,944	8,944	6,623	2,321
	Subtotal - 101-253 Treasury	**0**	**8,944**	**8,944**	**6,623**	**2,321**
18	Assessing - General Fund	0	17,634	17,634	13,057	4,577
	Subtotal - 101-257 Assessing	**0**	**17,634**	**17,634**	**13,057**	**4,577**
20	Advise and Counsel	0	5,090	5,090	3,769	1,321
20	Labor Relations	0	959	959	710	249
20	Risk Management	0	1,072	1,072	794	278
	Subtotal - 101-266 City Attorney	**0**	**7,121**	**7,121**	**5,273**	**1,848**
21	Human Resources	0	11,491	11,491	8,508	2,983
	Subtotal - 101-270 Human Resources	**0**	**11,491**	**11,491**	**8,508**	**2,983**
26	General Fund OPEB	0	73,169	73,169	54,178	18,992
	Subtotal - OPEB / Retirement Board	**0**	**73,169**	**73,169**	**54,178**	**18,992**
Total Incoming		**$53,152**	**$299,503**	**$352,655**	**$261,121**	**$91,534**
C. Total Allocated				**$2,148,174**	**$1,136,294**	**$1,011,879**
					52.90%	**47.10%**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 1: City Hall

Seq. 6: 101-265 Bldgs & Grounds

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	101-101 City Commission	1,997	7.88%	$72,089	$0	$72,089	$0	$72,089
5	101-172 City Manager	2,861	11.29%	103,279	0	103,279	0	103,279
6	101-265 Bldgs & Grounds	1,110	4.38%	40,070	0	40,070	0	40,070
7	101-228, 229, 230 Info Tech	4,100	16.18%	148,005	0	148,005	46,950	194,956
8	101-191 Accounting Dept	1,270	5.01%	45,846	0	45,846	14,543	60,389
9	101-192 Financial Services	944	3.73%	34,077	0	34,077	10,810	44,887
10	101-210 Management Services	888	3.51%	32,056	0	32,056	10,169	42,225
11	101-212 Budgeting	250	0.99%	9,025	0	9,025	2,863	11,888
12	101-215 City Clerk	2,211	8.73%	79,815	0	79,815	25,319	105,133
13	101-216 Records	90	0.36%	3,249	0	3,249	1,031	4,280
14	101-223 Internal Auditor	173	0.68%	6,245	0	6,245	1,981	8,226
15	101-233 Purchasing	418	1.65%	15,089	0	15,089	4,787	19,876
17	101-253 Treasury	2,458	9.70%	88,731	0	88,731	28,147	116,878
19	101-261 311 Customer Service	1,532	6.05%	55,303	0	55,303	17,543	72,847
20	101-266 City Attorney	3,099	12.23%	111,870	0	111,870	35,487	147,358
21	101-270 Human Resources	1,933	7.63%	69,779	0	69,779	22,135	91,914
Subtotal		**25,334**	**100.00%**	**$914,529**	**$0**	**$914,529**	**$221,765**	**$1,136,294**
Direct Bills						0		0
Total						**$914,529**		**$1,136,294**

Allocation Basis Units: Assigned Square Footage - City Hall

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Seq. 6: 101-265 Bldgs & Grounds

Cost Pool 2: Other Maintenance

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22	101-345, 349 Public Safety	237,590.96	27.19%	$253,973	$0	$253,973	$21,135	$275,108
25	101-751 Parks & Rec Admin	2,249.53	0.26%	2,405	0	2,405	200	2,605
32	101-347 Public Safety Ops	103,213.99	11.81%	110,331	0	110,331	9,182	119,512
47	101-75x Parks & Rec Activities	4,230.58	0.48%	4,522	0	4,522	376	4,899
51	160 Mayor's Riverfront Pk	13,394.78	1.53%	14,318	0	14,318	1,192	15,510
104	Crosstown Bldg - Vacant Space	188,268.42	21.54%	201,250	0	201,250	16,748	217,997
106	Unallowable	324,938.51	37.18%	347,343	0	347,343	28,905	376,248
Subtotal		**873,886.77**	**100.00%**	**$934,141**	**$0**	**$934,141**	**$77,738**	**$1,011,879**
Direct Bills						0		0
Total						**$934,141**		**$1,011,879**

Allocation Basis Units: $ Building & Grounds Maintenance Costs

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary

Seq. 6: 101-265 Bldgs & Grounds

Seq #	Department Name	City Hall	Other Maintenance	Total
4	101-101 City Commission	$72,089	$0	$72,089
5	101-172 City Manager	103,279	0	103,279
6	101-265 Bldgs & Grounds	40,070	0	40,070
7	101-228, 229, 230 Info Tech	194,956	0	194,956
8	101-191 Accounting Dept	60,389	0	60,389
9	101-192 Financial Services	44,887	0	44,887
10	101-210 Management Services	42,225	0	42,225
11	101-212 Budgeting	11,888	0	11,888
12	101-215 City Clerk	105,133	0	105,133
13	101-216 Records	4,280	0	4,280
14	101-223 Internal Auditor	8,226	0	8,226
15	101-233 Purchasing	19,876	0	19,876
17	101-253 Treasury	116,878	0	116,878
19	101-261 311 Customer Service	72,847	0	72,847
20	101-266 City Attorney	147,358	0	147,358
21	101-270 Human Resources	91,914	0	91,914
22	101-345, 349 Public Safety	0	275,108	275,108
25	101-751 Parks & Rec Admin	0	2,605	2,605
32	101-347 Public Safety Ops	0	119,512	119,512
47	101-75x Parks & Rec Activities	0	4,899	4,899
51	160 Mayor's Riverfront Pk	0	15,510	15,510
104	Crosstown Bldg - Vacant Space	0	217,997	217,997
106	Unallowable	0	376,248	376,248
Direct Bills		**$0**	**$0**	**$0**
Total		**$1,136,294**	**$1,011,879**	**$2,148,174**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals
101-228, 229, 230 Info Tech

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.

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.

A. Department Costs

Seq. 7: 101-228, 229, 230 Info Tech

Description	Type	Amount	General Admin	PC / Network Support	App - Eden	App - BS & A	App - Kronos
Personnel Costs							
Salaries	S1	$1,341,463	$629,012	$449,390	$57,280	$39,707	$20,793
Salary % Split			*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
Subtotal - Personnel Costs		**$1,722,523**	**$807,691**	**$577,045**	**$73,552**	**$50,987**	**$26,699**
Services & Supplies Cost							
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
Subtotal - Services & Supplies		**$3,015,415**	**$365,192**	**$1,326,831**	**$306,401**	**$97,883**	**$215,283**
Department Cost Total		**$4,737,939**	**$1,172,883**	**$1,903,877**	**$379,953**	**$148,869**	**$241,982**
Adjustments to Cost							
CCTA Admin Fee	P	(164,508)	0	(164,508)	0	0	0

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

A. Department Costs | **Seq. 7: 101-228, 229, 230 Info Tech**

Description	Type	Amount	General Admin	PC / Network 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
Subtotal - Adjustments		**($197,415)**	**$0**	**($173,220)**	**$0**	**$0**	**$0**
Total Costs After Adjustments		**4,540,524**	**1,172,883**	**1,730,657**	**379,953**	**148,869**	**241,982**
General Admin Distribution			(1,172,883)	739,815	94,299	65,369	34,230
Grand Total		**$4,540,524**	**$0**	**$2,470,472**	**$474,252**	**$214,238**	**$276,212**

A. Department Costs — **Seq. 7: 101-228, 229, 230 Info Tech**

Description	Type	Amount	App - NeoGov	Laserfiche	KDPS	CPED	VOIP
Personnel Costs							
Salaries	S1	$1,341,463	$0	$0	$82,366	$0	$0
Salary % Split			*0.00%*	*0.00%*	*6.14%*	*0.00%*	*0.00%*
Fringe Benefits	S	381,060	0	0	23,397	0	0
Subtotal - Personnel Costs		**$1,722,523**	**$0**	**$0**	**$105,763**	**$0**	**$0**
Services & Supplies Cost							
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
Subtotal - Services & Supplies		**$3,015,415**	**$28,307**	**$40,035**	**$57,332**	**$29,805**	**$57,343**
Department Cost Total		**$4,737,939**	**$28,307**	**$40,035**	**$163,095**	**$29,805**	**$57,343**
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

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

A. Department Costs

Seq. 7: 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
Subtotal - Adjustments		**($197,415)**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		**4,540,524**	**28,307**	**40,035**	**163,095**	**29,805**	**57,343**
General Admin Distribution			0	0	135,596	0	0
Grand Total		**$4,540,524**	**$28,307**	**$40,035**	**$298,691**	**$29,805**	**$57,343**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

A. Department Costs

Seq. 7: 101-228, 229, 230 Info Tech

Description	Type	Amount	Water / Wastewater	Dept Specific Exp
Personnel Costs				
Salaries	S1	$1,341,463	$62,915	$0
Salary % Split			*4.69%*	*0.00%*
Fringe Benefits	S	381,060	17,872	0
Subtotal - Personnel Costs		**$1,722,523**	**$80,786**	**$0**
Services & Supplies Cost				
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
Subtotal - Services & Supplies		**$3,015,415**	**$16,357**	**$450,451**
Department Cost Total		**$4,737,939**	**$97,144**	**$450,451**
Adjustments to Cost				
CCTA Admin Fee	P	(164,508)	0	0
FFE Admin Fee	P	(8,712)	0	0

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

A. Department Costs

Seq. 7: 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
Subtotal - Adjustments		**($197,415)**	**$0**	**$0**
Total Costs After Adjustments		**4,540,524**	**97,144**	**450,451**
General Admin Distribution			103,574	0
Grand Total		**$4,540,524**	**$200,718**	**$450,451**

B. Incoming Costs (Default Spread Salary)

Seq. 7: 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
	Subtotal - Building Depreciation	**23,469**	**69**	**23,538**	**14,847**	**1,892**	**1,312**
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
	Subtotal - Equipment Depreciation	**71,429**	**97**	**71,527**	**66,833**	**1,022**	**709**
3	Parking	11,919	4,525	16,444	10,372	1,322	916
	Subtotal - 101-271 Other General	**11,919**	**4,525**	**16,444**	**10,372**	**1,322**	**916**
4	City Commission	2,476	2,951	5,427	3,423	436	302
	Subtotal - 101-101 City Commission	**2,476**	**2,951**	**5,427**	**3,423**	**436**	**302**
5	Management & Leadership	40,450	9,441	49,891	31,469	4,011	2,781
	Subtotal - 101-172 City Manager	**40,450**	**9,441**	**49,891**	**31,469**	**4,011**	**2,781**
6	City Hall	148,005	46,950	194,956	122,971	15,674	10,866
	Subtotal - 101-265 Bldgs & Grounds	**148,005**	**46,950**	**194,956**	**122,971**	**15,674**	**10,866**
7	PC / Network Support	0	129,328	129,328	81,576	10,398	7,208
7	App - Eden	0	41,325	41,325	26,066	3,322	2,303
7	App - BS & A	0	14,749	14,749	9,303	1,186	822
7	App - Kronos	0	6,843	6,843	4,316	550	381
7	App - NeoGov	0	612	612	386	49	34
7	VOIP	0	2,743	2,743	1,730	221	153
	Subtotal - 101-228, 229, 230 Info Tech	**0**	**195,600**	**195,600**	**123,378**	**15,726**	**10,901**
8	Payroll	0	342	342	216	28	19
8	Audit and Accounting	0	8,426	8,426	5,315	677	470
8	Accounts Payable	0	52	52	32	4	3
8	Risk Management	0	85	85	54	7	5
	Subtotal - 101-191 Accounting Dept	**0**	**8,905**	**8,905**	**5,617**	**716**	**496**
9	Accounts Payable	0	7,893	7,893	4,979	635	440
9	Payroll	0	2,358	2,358	1,487	190	131

B. Incoming Costs (Default Spread Salary) — **Seq. 7: 101-228, 229, 230 Info Tech**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	PC / Network Support	App - Eden	App - BS & A
	Subtotal - 101-192 Financial Services	**0**	**10,250**	**10,250**	**6,466**	**824**	**571**
10	Risk Management	0	1,576	1,576	994	127	88
10	Accounts Payable	0	408	408	257	33	23
10	Payroll	0	461	461	291	37	26
	Subtotal - 101-210 Management Services	**0**	**2,446**	**2,446**	**1,543**	**197**	**136**
11	Budget	0	11,503	11,503	7,256	925	641
11	Cost Plan	0	2,922	2,922	1,843	235	163
	Subtotal - 101-212 Budgeting	**0**	**14,425**	**14,425**	**9,099**	**1,160**	**804**
12	Records Management	0	5	5	3	0	0
12	Mailroom	0	1	1	1	0	0
	Subtotal - 101-215 City Clerk	**0**	**6**	**6**	**4**	**0**	**0**
13	Records Mgmt	0	12	12	8	1	1
13	Mailroom	0	1	1	1	0	0
	Subtotal - 101-216 Records	**0**	**13**	**13**	**8**	**1**	**1**
14	Internal Audit	0	3,757	3,757	2,370	302	209
	Subtotal - 101-223 Internal Auditor	**0**	**3,757**	**3,757**	**2,370**	**302**	**209**
15	Purchasing	0	23,815	23,815	15,022	1,915	1,327
	Subtotal - 101-233 Purchasing	**0**	**23,815**	**23,815**	**15,022**	**1,915**	**1,327**
16	Grants - Writing	0	618	618	390	50	34
	Subtotal - 101-237 Grants Management	**0**	**618**	**618**	**390**	**50**	**34**
17	Tax Collection - General Fund	0	24,087	24,087	15,193	1,937	1,342
	Subtotal - 101-253 Treasury	**0**	**24,087**	**24,087**	**15,193**	**1,937**	**1,342**
18	Assessing - General Fund	0	47,489	47,489	29,954	3,818	2,647
	Subtotal - 101-257 Assessing	**0**	**47,489**	**47,489**	**29,954**	**3,818**	**2,647**
20	Advise and Counsel	0	13,707	13,707	8,646	1,102	764
20	Labor Relations	0	1,828	1,828	1,153	147	102
20	Risk Management	0	580	580	366	47	32
	Subtotal - 101-266 City Attorney	**0**	**16,115**	**16,115**	**10,165**	**1,296**	**898**
21	Human Resources	0	21,906	21,906	13,817	1,761	1,221
	Subtotal - 101-270 Human Resources	**0**	**21,906**	**21,906**	**13,817**	**1,761**	**1,221**
26	General Fund OPEB	0	139,485	139,485	87,983	11,214	7,774
	Subtotal - OPEB / Retirement Board	**0**	**139,485**	**139,485**	**87,983**	**11,214**	**7,774**
Total Incoming		**$297,749**	**$572,949**	**$870,698**	**$570,923**	**$65,275**	**$45,249**
C. Total Allocated				**$5,411,222**	**$3,041,395**	**$539,527**	**$259,487**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Salary) — **Seq. 7: 101-228, 229, 230 Info Tech**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	PC / Network Support	App - Eden	App - BS & A
					56.21%	9.97%	4.80%

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Salary) **Seq. 7: 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
	Subtotal - Building Depreciation	**23,469**	**69**	**23,538**	**687**	**0**	**0**
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
	Subtotal - Equipment Depreciation	**71,429**	**97**	**71,527**	**371**	**0**	**0**
3	Parking	11,919	4,525	16,444	480	0	0
	Subtotal - 101-271 Other General	**11,919**	**4,525**	**16,444**	**480**	**0**	**0**
4	City Commission	2,476	2,951	5,427	158	0	0
	Subtotal - 101-101 City Commission	**2,476**	**2,951**	**5,427**	**158**	**0**	**0**
5	Management & Leadership	40,450	9,441	49,891	1,456	0	0
	Subtotal - 101-172 City Manager	**40,450**	**9,441**	**49,891**	**1,456**	**0**	**0**
6	City Hall	148,005	46,950	194,956	5,690	0	0
	Subtotal - 101-265 Bldgs & Grounds	**148,005**	**46,950**	**194,956**	**5,690**	**0**	**0**
7	PC / Network Support	0	129,328	129,328	3,774	0	0
7	App - Eden	0	41,325	41,325	1,206	0	0
7	App - BS & A	0	14,749	14,749	430	0	0
7	App - Kronos	0	6,843	6,843	200	0	0
7	App - NeoGov	0	612	612	18	0	0
7	VOIP	0	2,743	2,743	80	0	0
	Subtotal - 101-228, 229, 230 Info Tech	**0**	**195,600**	**195,600**	**5,709**	**0**	**0**
8	Payroll	0	342	342	10	0	0
8	Audit and Accounting	0	8,426	8,426	246	0	0
8	Accounts Payable	0	52	52	2	0	0
8	Risk Management	0	85	85	2	0	0
	Subtotal - 101-191 Accounting Dept	**0**	**8,905**	**8,905**	**260**	**0**	**0**
9	Accounts Payable	0	7,893	7,893	230	0	0
9	Payroll	0	2,358	2,358	69	0	0
	Subtotal - 101-192 Financial Services	**0**	**10,250**	**10,250**	**299**	**0**	**0**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Salary)

Seq. 7: 101-228, 229, 230 Info Tech

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	App - Kronos	App - NeoGov	Laserfiche
10	Risk Management	0	1,576	1,576	46	0	0
10	Accounts Payable	0	408	408	12	0	0
10	Payroll	0	461	461	13	0	0
	Subtotal - 101-210 Management Services	**0**	**2,446**	**2,446**	**71**	**0**	**0**
11	Budget	0	11,503	11,503	336	0	0
11	Cost Plan	0	2,922	2,922	85	0	0
	Subtotal - 101-212 Budgeting	**0**	**14,425**	**14,425**	**421**	**0**	**0**
12	Records Management	0	5	5	0	0	0
12	Mailroom	0	1	1	0	0	0
	Subtotal - 101-215 City Clerk	**0**	**6**	**6**	**0**	**0**	**0**
13	Records Mgmt	0	12	12	0	0	0
13	Mailroom	0	1	1	0	0	0
	Subtotal - 101-216 Records	**0**	**13**	**13**	**0**	**0**	**0**
14	Internal Audit	0	3,757	3,757	110	0	0
	Subtotal - 101-223 Internal Auditor	**0**	**3,757**	**3,757**	**110**	**0**	**0**
15	Purchasing	0	23,815	23,815	695	0	0
	Subtotal - 101-233 Purchasing	**0**	**23,815**	**23,815**	**695**	**0**	**0**
16	Grants - Writing	0	618	618	18	0	0
	Subtotal - 101-237 Grants Management	**0**	**618**	**618**	**18**	**0**	**0**
17	Tax Collection - General Fund	0	24,087	24,087	703	0	0
	Subtotal - 101-253 Treasury	**0**	**24,087**	**24,087**	**703**	**0**	**0**
18	Assessing - General Fund	0	47,489	47,489	1,386	0	0
	Subtotal - 101-257 Assessing	**0**	**47,489**	**47,489**	**1,386**	**0**	**0**
20	Advise and Counsel	0	13,707	13,707	400	0	0
20	Labor Relations	0	1,828	1,828	53	0	0
20	Risk Management	0	580	580	17	0	0
	Subtotal - 101-266 City Attorney	**0**	**16,115**	**16,115**	**470**	**0**	**0**
21	Human Resources	0	21,906	21,906	639	0	0
	Subtotal - 101-270 Human Resources	**0**	**21,906**	**21,906**	**639**	**0**	**0**
26	General Fund OPEB	0	139,485	139,485	4,071	0	0
	Subtotal - OPEB / Retirement Board	**0**	**139,485**	**139,485**	**4,071**	**0**	**0**
Total Incoming		**$297,749**	**$572,949**	**$870,698**	**$23,695**	**$0**	**$0**
C. Total Allocated				**$5,411,222**	**$299,907**	**$28,307**	**$40,035**
					5.54%	**0.52%**	**0.74%**

B. Incoming Costs (Default Spread Salary)

Seq. 7: 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
	Subtotal - Building Depreciation	**23,469**	**69**	**23,538**	**2,721**	**0**	**0**
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
	Subtotal - Equipment Depreciation	**71,429**	**97**	**71,527**	**1,470**	**0**	**0**
3	Parking	11,919	4,525	16,444	1,901	0	0
	Subtotal - 101-271 Other General	**11,919**	**4,525**	**16,444**	**1,901**	**0**	**0**
4	City Commission	2,476	2,951	5,427	627	0	0
	Subtotal - 101-101 City Commission	**2,476**	**2,951**	**5,427**	**627**	**0**	**0**
5	Management & Leadership	40,450	9,441	49,891	5,768	0	0
	Subtotal - 101-172 City Manager	**40,450**	**9,441**	**49,891**	**5,768**	**0**	**0**
6	City Hall	148,005	46,950	194,956	22,539	0	0
	Subtotal - 101-265 Bldgs & Grounds	**148,005**	**46,950**	**194,956**	**22,539**	**0**	**0**
7	PC / Network Support	0	129,328	129,328	14,952	0	0
7	App - Eden	0	41,325	41,325	4,778	0	0
7	App - BS & A	0	14,749	14,749	1,705	0	0
7	App - Kronos	0	6,843	6,843	791	0	0
7	App - NeoGov	0	612	612	71	0	0
7	VOIP	0	2,743	2,743	317	0	0
	Subtotal - 101-228, 229, 230 Info Tech	**0**	**195,600**	**195,600**	**22,613**	**0**	**0**
8	Payroll	0	342	342	40	0	0
8	Audit and Accounting	0	8,426	8,426	974	0	0
8	Accounts Payable	0	52	52	6	0	0
8	Risk Management	0	85	85	10	0	0
	Subtotal - 101-191 Accounting Dept	**0**	**8,905**	**8,905**	**1,030**	**0**	**0**
9	Accounts Payable	0	7,893	7,893	912	0	0
9	Payroll	0	2,358	2,358	273	0	0
	Subtotal - 101-192 Financial Services	**0**	**10,250**	**10,250**	**1,185**	**0**	**0**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Salary) | **Seq. 7: 101-228, 229, 230 Info Tech**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	KDPS	CPED	VOIP
10	Risk Management	0	1,576	1,576	182	0	0
10	Accounts Payable	0	408	408	47	0	0
10	Payroll	0	461	461	53	0	0
	Subtotal - 101-210 Management Services	**0**	**2,446**	**2,446**	**283**	**0**	**0**
11	Budget	0	11,503	11,503	1,330	0	0
11	Cost Plan	0	2,922	2,922	338	0	0
	Subtotal - 101-212 Budgeting	**0**	**14,425**	**14,425**	**1,668**	**0**	**0**
12	Records Management	0	5	5	1	0	0
12	Mailroom	0	1	1	0	0	0
	Subtotal - 101-215 City Clerk	**0**	**6**	**6**	**1**	**0**	**0**
13	Records Mgmt	0	12	12	1	0	0
13	Mailroom	0	1	1	0	0	0
	Subtotal - 101-216 Records	**0**	**13**	**13**	**2**	**0**	**0**
14	Internal Audit	0	3,757	3,757	434	0	0
	Subtotal - 101-223 Internal Auditor	**0**	**3,757**	**3,757**	**434**	**0**	**0**
15	Purchasing	0	23,815	23,815	2,753	0	0
	Subtotal - 101-233 Purchasing	**0**	**23,815**	**23,815**	**2,753**	**0**	**0**
16	Grants - Writing	0	618	618	71	0	0
	Subtotal - 101-237 Grants Management	**0**	**618**	**618**	**71**	**0**	**0**
17	Tax Collection - General Fund	0	24,087	24,087	2,785	0	0
	Subtotal - 101-253 Treasury	**0**	**24,087**	**24,087**	**2,785**	**0**	**0**
18	Assessing - General Fund	0	47,489	47,489	5,490	0	0
	Subtotal - 101-257 Assessing	**0**	**47,489**	**47,489**	**5,490**	**0**	**0**
20	Advise and Counsel	0	13,707	13,707	1,585	0	0
20	Labor Relations	0	1,828	1,828	211	0	0
20	Risk Management	0	580	580	67	0	0
	Subtotal - 101-266 City Attorney	**0**	**16,115**	**16,115**	**1,863**	**0**	**0**
21	Human Resources	0	21,906	21,906	2,532	0	0
	Subtotal - 101-270 Human Resources	**0**	**21,906**	**21,906**	**2,532**	**0**	**0**
26	General Fund OPEB	0	139,485	139,485	16,126	0	0
	Subtotal - OPEB / Retirement Board	**0**	**139,485**	**139,485**	**16,126**	**0**	**0**
Total Incoming		**$297,749**	**$572,949**	**$870,698**	**$93,861**	**$0**	**$0**
C. Total Allocated				**$5,411,222**	**$392,552**	**$29,805**	**$57,343**
					7.25%	**0.55%**	**1.06%**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Salary) **Seq. 7: 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
	Subtotal - Building Depreciation	**23,469**	**69**	**23,538**	**2,079**	**0**
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
	Subtotal - Equipment Depreciation	**71,429**	**97**	**71,527**	**1,123**	**0**
3	Parking	11,919	4,525	16,444	1,452	0
	Subtotal - 101-271 Other General	**11,919**	**4,525**	**16,444**	**1,452**	**0**
4	City Commission	2,476	2,951	5,427	479	0
	Subtotal - 101-101 City Commission	**2,476**	**2,951**	**5,427**	**479**	**0**
5	Management & Leadership	40,450	9,441	49,891	4,406	0
	Subtotal - 101-172 City Manager	**40,450**	**9,441**	**49,891**	**4,406**	**0**
6	City Hall	148,005	46,950	194,956	17,216	0
	Subtotal - 101-265 Bldgs & Grounds	**148,005**	**46,950**	**194,956**	**17,216**	**0**
7	PC / Network Support	0	129,328	129,328	11,421	0
7	App - Eden	0	41,325	41,325	3,649	0
7	App - BS & A	0	14,749	14,749	1,302	0
7	App - Kronos	0	6,843	6,843	604	0
7	App - NeoGov	0	612	612	54	0
7	VOIP	0	2,743	2,743	242	0
	Subtotal - 101-228, 229, 230 Info Tech	**0**	**195,600**	**195,600**	**17,273**	**0**
8	Payroll	0	342	342	30	0
8	Audit and Accounting	0	8,426	8,426	744	0
8	Accounts Payable	0	52	52	5	0
8	Risk Management	0	85	85	8	0
	Subtotal - 101-191 Accounting Dept	**0**	**8,905**	**8,905**	**786**	**0**
9	Accounts Payable	0	7,893	7,893	697	0
9	Payroll	0	2,358	2,358	208	0
	Subtotal - 101-192 Financial Services	**0**	**10,250**	**10,250**	**905**	**0**

B. Incoming Costs (Default Spread Salary)

Seq. 7: 101-228, 229, 230 Info Tech

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Water / Wastewater	Dept Specific Exp
10	Risk Management	0	1,576	1,576	139	0
10	Accounts Payable	0	408	408	36	0
10	Payroll	0	461	461	41	0
	Subtotal - 101-210 Management Services	**0**	**2,446**	**2,446**	**216**	**0**
11	Budget	0	11,503	11,503	1,016	0
11	Cost Plan	0	2,922	2,922	258	0
	Subtotal - 101-212 Budgeting	**0**	**14,425**	**14,425**	**1,274**	**0**
12	Records Management	0	5	5	0	0
12	Mailroom	0	1	1	0	0
	Subtotal - 101-215 City Clerk	**0**	**6**	**6**	**0**	**0**
13	Records Mgmt	0	12	12	1	0
13	Mailroom	0	1	1	0	0
	Subtotal - 101-216 Records	**0**	**13**	**13**	**1**	**0**
14	Internal Audit	0	3,757	3,757	332	0
	Subtotal - 101-223 Internal Auditor	**0**	**3,757**	**3,757**	**332**	**0**
15	Purchasing	0	23,815	23,815	2,103	0
	Subtotal - 101-233 Purchasing	**0**	**23,815**	**23,815**	**2,103**	**0**
16	Grants - Writing	0	618	618	55	0
	Subtotal - 101-237 Grants Management	**0**	**618**	**618**	**55**	**0**
17	Tax Collection - General Fund	0	24,087	24,087	2,127	0
	Subtotal - 101-253 Treasury	**0**	**24,087**	**24,087**	**2,127**	**0**
18	Assessing - General Fund	0	47,489	47,489	4,194	0
	Subtotal - 101-257 Assessing	**0**	**47,489**	**47,489**	**4,194**	**0**
20	Advise and Counsel	0	13,707	13,707	1,210	0
20	Labor Relations	0	1,828	1,828	161	0
20	Risk Management	0	580	580	51	0
	Subtotal - 101-266 City Attorney	**0**	**16,115**	**16,115**	**1,423**	**0**
21	Human Resources	0	21,906	21,906	1,934	0
	Subtotal - 101-270 Human Resources	**0**	**21,906**	**21,906**	**1,934**	**0**
26	General Fund OPEB	0	139,485	139,485	12,318	0
	Subtotal - OPEB / Retirement Board	**0**	**139,485**	**139,485**	**12,318**	**0**
Total Incoming		**$297,749**	**$572,949**	**$870,698**	**$71,695**	**$0**
C. Total Allocated				**$5,411,222**	**$272,413**	**$450,451**
					5.03%	**8.32%**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details

Seq. 7: 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
5	101-172 City Manager	11.01	1.48%	$39,553	$0	$39,553	$0	$39,553
6	101-265 Bldgs & Grounds	6.80	0.91%	24,429	0	24,429	0	24,429
7	101-228, 229, 230 Info Tech	36.00	4.83%	129,328	0	129,328	0	129,328
8	101-191 Accounting Dept	6.34	0.85%	22,776	0	22,776	3,310	26,087
9	101-192 Financial Services	6.98	0.94%	25,075	0	25,075	3,645	28,720
10	101-210 Management Services	1.77	0.24%	6,359	0	6,359	924	7,283
11	101-212 Budgeting	2.00	0.27%	7,185	0	7,185	1,044	8,229
12	101-215 City Clerk	8.45	1.13%	30,356	0	30,356	4,412	34,768
13	101-216 Records	1.44	0.19%	5,173	0	5,173	752	5,925
14	101-223 Internal Auditor	1.00	0.13%	3,592	0	3,592	522	4,115
15	101-233 Purchasing	6.68	0.90%	23,998	0	23,998	3,488	27,486
16	101-237 Grants Management	3.00	0.40%	10,777	0	10,777	1,566	12,344
17	101-253 Treasury	9.65	1.29%	34,667	0	34,667	5,039	39,706
18	101-257 Assessing	6.50	0.87%	23,351	0	23,351	3,394	26,745
19	101-261 311 Customer Service	14.35	1.92%	51,552	0	51,552	7,493	59,045
20	101-266 City Attorney	7.00	0.94%	25,147	0	25,147	3,655	28,802
21	101-270 Human Resources	10.38	1.39%	37,290	0	37,290	5,420	42,710
22	101-345, 349 Public Safety	207.21	27.78%	744,392	0	744,392	108,195	852,586
23	101-580 City Equipment	5.40	0.72%	19,399	0	19,399	2,820	22,219
24	101-715 CPED Admin	22.90	3.07%	82,267	0	82,267	11,957	94,224
25	101-751 Parks & Rec Admin	4.25	0.57%	15,268	0	15,268	2,219	17,487
27	101-175 Diversity & Inclusion	2.00	0.27%	7,185	0	7,185	1,044	8,229
29	101-262 Elections	6.95	0.93%	24,968	0	24,968	3,629	28,596
31	101-346 Public Safety COPS	11.49	1.54%	41,277	0	41,277	5,999	47,277
32	101-347 Public Safety Ops	39.43	5.29%	141,650	0	141,650	20,588	162,239
33	101-348 Criminal Invstgn Div	53.21	7.13%	191,154	0	191,154	27,784	218,938
34	101-371 Bldg Inspection Dept	7.85	1.05%	28,201	0	28,201	4,099	32,300
35	101-385 Code Enforcement	6.13	0.82%	22,022	0	22,022	3,201	25,222
36	101-400 PS Contracts	8.62	1.16%	30,967	0	30,967	4,501	35,468
37	101-426 Emerg Mgmt Homeland	2.00	0.27%	7,185	0	7,185	1,044	8,229

Allocation Details

Seq. 7: 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%	17,136	0	17,136	2,491	19,627
39	101-443 Forestry	1.21	0.16%	4,347	0	4,347	632	4,979
42	101-701 Planning	8.12	1.09%	29,171	0	29,171	4,240	33,411
45	101-724 Community Develop	2.52	0.34%	9,053	0	9,053	1,316	10,369
46	101-728 Econ Dev	4.79	0.64%	17,208	0	17,208	2,501	19,709
47	101-75x Parks & Rec Activities	11.75	1.58%	42,211	0	42,211	6,135	48,347
48	101-770 Parks Maint	4.00	0.54%	14,370	0	14,370	2,089	16,458
52	202 Major Streets	12.60	1.69%	45,247	0	45,247	6,576	51,823
53	203 Local Streets	4.70	0.63%	16,867	0	16,867	2,451	19,318
54	209 Cemeteries	1.71	0.23%	6,143	0	6,143	893	7,036
57	226 Solid Waste / Rubbish	2.21	0.30%	7,939	0	7,939	1,154	9,093
59	232-40x PS Grants	0.01	0.00%	36	0	36	5	41
61	232-697 HUD Grants - Other	0.86	0.12%	3,090	0	3,090	449	3,539
77	243 Brownfield Redvlp Auth	0.50	0.07%	1,796	0	1,796	261	2,057
78	244 Econ Dvlp Corp	0.96	0.13%	3,449	0	3,449	501	3,950
81	265 Drug Law Enforce	0.03	0.00%	108	0	108	16	123
89	298 Home Grant	1.06	0.14%	3,808	0	3,808	553	4,361
90	299 CDBG Grant	7.79	1.04%	27,985	0	27,985	4,068	32,053
94	590 Sewer Fund	71.24	9.55%	255,926	0	255,926	37,198	293,124
95	591 Water Fund	87.39	11.71%	313,944	0	313,944	45,631	359,575
96	677 Insurance Fund	1.00	0.13%	3,592	0	3,592	522	4,115
Subtotal		**746.00**	**100.00%**	**$2,679,968**	**$0**	**$2,679,968**	**$361,426**	**$3,041,395**
Direct Bills						0		0
Total						**$2,679,968**		**$3,041,395**

Allocation Basis Units: # PCs, exc CCTA

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 2: App - Eden

Seq. 7: 101-228, 229, 230 Info Tech

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	101-172 City Manager	8.01	3.95%	$19,471	$0	$19,471	$0	$19,471
6	101-265 Bldgs & Grounds	4.12	2.03%	10,015	0	10,015	0	10,015
7	101-228, 229, 230 Info Tech	17.00	8.37%	41,325	0	41,325	0	41,325
8	101-191 Accounting Dept	6.34	3.12%	15,412	0	15,412	1,679	17,091
9	101-192 Financial Services	7.24	3.57%	17,600	0	17,600	1,918	19,517
10	101-210 Management Services	2.15	1.06%	5,226	0	5,226	570	5,796
11	101-212 Budgeting	2.00	0.99%	4,862	0	4,862	530	5,392
12	101-215 City Clerk	2.65	1.31%	6,442	0	6,442	702	7,144
13	101-216 Records	0.32	0.16%	778	0	778	85	863
14	101-223 Internal Auditor	1.00	0.49%	2,431	0	2,431	265	2,696
15	101-233 Purchasing	5.42	2.67%	13,175	0	13,175	1,436	14,611
16	101-237 Grants Management	3.00	1.48%	7,293	0	7,293	795	8,087
17	101-253 Treasury	4.65	2.29%	11,304	0	11,304	1,232	12,535
19	101-261 311 Customer Service	9.35	4.61%	22,729	0	22,729	2,477	25,206
20	101-266 City Attorney	3.00	1.48%	7,293	0	7,293	795	8,087
21	101-270 Human Resources	7.00	3.45%	17,016	0	17,016	1,854	18,870
22	101-345, 349 Public Safety	7.00	3.45%	17,016	0	17,016	1,854	18,870
23	101-580 City Equipment	2.40	1.18%	5,834	0	5,834	636	6,470
24	101-715 CPED Admin	4.82	2.37%	11,717	0	11,717	1,277	12,994
25	101-751 Parks & Rec Admin	2.25	1.11%	5,469	0	5,469	596	6,066
27	101-175 Diversity & Inclusion	2.00	0.99%	4,862	0	4,862	530	5,392
29	101-262 Elections	3.95	1.95%	9,602	0	9,602	1,046	10,648
32	101-347 Public Safety Ops	0.02	0.01%	49	0	49	5	54
34	101-371 Bldg Inspection Dept	2.50	1.23%	6,077	0	6,077	662	6,739
35	101-385 Code Enforcement	2.36	1.16%	5,737	0	5,737	625	6,362
36	101-400 PS Contracts	1.98	0.98%	4,813	0	4,813	525	5,338
38	101-441 PW General	0.57	0.28%	1,386	0	1,386	151	1,537
39	101-443 Forestry	1.21	0.60%	2,941	0	2,941	321	3,262
42	101-701 Planning	4.12	2.03%	10,015	0	10,015	1,091	11,107
45	101-724 Community Develop	2.00	0.99%	4,862	0	4,862	530	5,392

Allocation Details
Seq. 7: 101-228, 229, 230 Info Tech
Cost Pool 2: App - Eden

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46	101-728 Econ Dev	4.71	2.32%	11,449	0	11,449	1,248	12,697
47	101-75x Parks & Rec Activities	0.75	0.37%	1,823	0	1,823	199	2,022
48	101-770 Parks Maint	2.00	0.99%	4,862	0	4,862	530	5,392
52	202 Major Streets	5.23	2.58%	12,726	0	12,726	1,387	14,112
53	203 Local Streets	2.04	1.01%	4,971	0	4,971	542	5,513
54	209 Cemeteries	1.57	0.77%	3,816	0	3,816	416	4,232
57	226 Solid Waste / Rubbish	1.14	0.56%	2,771	0	2,771	302	3,073
61	232-697 HUD Grants - Other	0.12	0.06%	292	0	292	32	323
78	244 Econ Dvlp Corp	0.96	0.47%	2,334	0	2,334	254	2,588
89	298 Home Grant	0.88	0.43%	2,139	0	2,139	233	2,372
90	299 CDBG Grant	1.78	0.88%	4,327	0	4,327	472	4,798
94	590 Sewer Fund	30.53	15.04%	74,215	0	74,215	8,087	82,302
95	591 Water Fund	29.85	14.70%	72,562	0	72,562	7,907	80,469
96	677 Insurance Fund	1.00	0.49%	2,431	0	2,431	265	2,696
Subtotal		**203.00**	**100.00%**	**$493,468**	**$0**	**$493,468**	**$46,058**	**$539,527**
Direct Bills						0		0
Total						**$493,468**		**$539,527**

Allocation Basis Units: # Eden Users, exc CCTA

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 3: App - BS & A

Seq. 7: 101-228, 229, 230 Info Tech

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	101-172 City Manager	5.01	2.32%	$5,278	$0	$5,278	$0	$5,278
7	101-228, 229, 230 Info Tech	14.00	6.48%	14,749	0	14,749	0	14,749
8	101-191 Accounting Dept	7.34	3.40%	7,733	0	7,733	1,190	8,922
9	101-192 Financial Services	1.50	0.69%	1,580	0	1,580	243	1,823
10	101-210 Management Services	1.15	0.53%	1,212	0	1,212	186	1,398
11	101-212 Budgeting	2.00	0.93%	2,107	0	2,107	324	2,431
12	101-215 City Clerk	2.28	1.06%	2,402	0	2,402	370	2,772
13	101-216 Records	0.32	0.15%	337	0	337	52	389
14	101-223 Internal Auditor	1.00	0.46%	1,054	0	1,054	162	1,216
15	101-233 Purchasing	1.16	0.54%	1,222	0	1,222	188	1,410
16	101-237 Grants Management	2.00	0.93%	2,107	0	2,107	324	2,431
17	101-253 Treasury	11.65	5.39%	12,273	0	12,273	1,888	14,162
18	101-257 Assessing	24.50	11.34%	25,811	0	25,811	3,971	29,782
19	101-261 311 Customer Service	8.35	3.87%	8,797	0	8,797	1,353	10,150
21	101-270 Human Resources	1.00	0.46%	1,054	0	1,054	162	1,216
22	101-345, 349 Public Safety	9.00	4.17%	9,482	0	9,482	1,459	10,940
23	101-580 City Equipment	0.25	0.12%	263	0	263	41	304
24	101-715 CPED Admin	4.74	2.19%	4,994	0	4,994	768	5,762
25	101-751 Parks & Rec Admin	0.50	0.23%	527	0	527	81	608
29	101-262 Elections	0.40	0.19%	421	0	421	65	486
32	101-347 Public Safety Ops	6.05	2.80%	6,374	0	6,374	981	7,354
33	101-348 Criminal Invstgn Div	0.38	0.18%	400	0	400	62	462
34	101-371 Bldg Inspection Dept	8.85	4.10%	9,324	0	9,324	1,434	10,758
35	101-385 Code Enforcement	6.27	2.90%	6,606	0	6,606	1,016	7,622
36	101-400 PS Contracts	2.57	1.19%	2,708	0	2,708	417	3,124
38	101-441 PW General	2.65	1.23%	2,792	0	2,792	430	3,221
42	101-701 Planning	6.12	2.83%	6,448	0	6,448	992	7,439
45	101-724 Community Develop	1.90	0.88%	2,002	0	2,002	308	2,310
46	101-728 Econ Dev	3.71	1.72%	3,909	0	3,909	601	4,510
48	101-770 Parks Maint	0.50	0.23%	527	0	527	81	608

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Seq. 7: 101-228, 229, 230 Info Tech
Cost Pool 3: App - BS & A

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52	202 Major Streets	2.70	1.25%	2,850	0	2,850	438	3,288
53	203 Local Streets	1.97	0.91%	2,081	0	2,081	320	2,401
54	209 Cemeteries	1.71	0.79%	1,802	0	1,802	277	2,079
57	226 Solid Waste / Rubbish	1.99	0.92%	2,096	0	2,096	323	2,419
61	232-697 HUD Grants - Other	0.93	0.43%	980	0	980	151	1,131
77	243 Brownfield Redvlp Auth	0.50	0.23%	527	0	527	81	608
78	244 Econ Dvlp Corp	0.96	0.44%	1,011	0	1,011	156	1,167
89	298 Home Grant	1.26	0.58%	1,327	0	1,327	204	1,532
90	299 CDBG Grant	8.00	3.70%	8,428	0	8,428	1,297	9,725
94	590 Sewer Fund	17.44	8.07%	18,373	0	18,373	2,827	21,200
95	591 Water Fund	40.38	18.69%	42,541	0	42,541	6,545	49,086
96	677 Insurance Fund	1.00	0.46%	1,054	0	1,054	162	1,216
Subtotal		**216.00**	**100.00%**	**$227,559**	**$0**	**$227,559**	**$31,928**	**$259,487**
Direct Bills						0		0
Total						**$227,559**		**$259,487**

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

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 4: App - Kronos

Seq. 7: 101-228, 229, 230 Info Tech

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	101-172 City Manager	8.01	1.21%	$3,426	$0	$3,426	$0	$3,426
6	101-265 Bldgs & Grounds	5.05	0.76%	2,160	0	2,160	0	2,160
7	101-228, 229, 230 Info Tech	16.00	2.42%	6,843	0	6,843	0	6,843
8	101-191 Accounting Dept	5.34	0.81%	2,284	0	2,284	141	2,425
9	101-192 Financial Services	7.24	1.09%	3,096	0	3,096	191	3,288
10	101-210 Management Services	1.77	0.27%	757	0	757	47	804
11	101-212 Budgeting	1.00	0.15%	428	0	428	26	454
12	101-215 City Clerk	2.65	0.40%	1,133	0	1,133	70	1,203
13	101-216 Records	1.32	0.20%	565	0	565	35	599
14	101-223 Internal Auditor	1.00	0.15%	428	0	428	26	454
15	101-233 Purchasing	5.42	0.82%	2,318	0	2,318	143	2,461
16	101-237 Grants Management	3.00	0.45%	1,283	0	1,283	79	1,362
17	101-253 Treasury	8.65	1.31%	3,700	0	3,700	228	3,928
19	101-261 311 Customer Service	9.35	1.41%	3,999	0	3,999	247	4,246
20	101-266 City Attorney	7.00	1.06%	2,994	0	2,994	185	3,179
21	101-270 Human Resources	8.38	1.27%	3,584	0	3,584	221	3,805
22	101-345, 349 Public Safety	40.15	6.06%	17,172	0	17,172	1,060	18,232
23	101-580 City Equipment	7.40	1.12%	3,165	0	3,165	195	3,360
24	101-715 CPED Admin	4.82	0.73%	2,061	0	2,061	127	2,189
25	101-751 Parks & Rec Admin	2.35	0.35%	1,005	0	1,005	62	1,067
27	101-175 Diversity & Inclusion	2.00	0.30%	855	0	855	53	908
29	101-262 Elections	3.95	0.60%	1,689	0	1,689	104	1,794
31	101-346 Public Safety COPS	23.79	3.59%	10,175	0	10,175	628	10,803
32	101-347 Public Safety Ops	186.23	28.13%	79,649	0	79,649	4,918	84,567
33	101-348 Criminal Invstgn Div	21.45	3.24%	9,174	0	9,174	566	9,740
34	101-371 Bldg Inspection Dept	6.85	1.03%	2,930	0	2,930	181	3,111
35	101-385 Code Enforcement	6.27	0.95%	2,682	0	2,682	166	2,847
36	101-400 PS Contracts	2.35	0.35%	1,005	0	1,005	62	1,067
38	101-441 PW General	1.05	0.16%	449	0	449	28	477
39	101-443 Forestry	2.93	0.44%	1,253	0	1,253	77	1,331

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Seq. 7: 101-228, 229, 230 Info Tech
Cost Pool 4: App - Kronos

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
42	101-701 Planning	7.12	1.08%	3,045	0	3,045	188	3,233
45	101-724 Community Develop	2.52	0.38%	1,078	0	1,078	67	1,144
46	101-728 Econ Dev	4.71	0.71%	2,014	0	2,014	124	2,139
47	101-75x Parks & Rec Activities	6.75	1.02%	2,887	0	2,887	178	3,065
48	101-770 Parks Maint	10.71	1.62%	4,581	0	4,581	283	4,863
52	202 Major Streets	17.99	2.72%	7,692	0	7,692	475	8,167
53	203 Local Streets	13.02	1.97%	5,566	0	5,566	344	5,910
54	209 Cemeteries	3.56	0.54%	1,523	0	1,523	94	1,617
57	226 Solid Waste / Rubbish	9.01	1.36%	3,854	0	3,854	238	4,091
61	232-697 HUD Grants - Other	0.86	0.13%	368	0	368	23	391
78	244 Econ Dvlp Corp	0.96	0.14%	411	0	411	25	436
81	265 Drug Law Enforce	0.03	0.00%	13	0	13	1	14
89	298 Home Grant	1.06	0.16%	453	0	453	28	481
90	299 CDBG Grant	7.65	1.16%	3,272	0	3,272	202	3,474
94	590 Sewer Fund	80.19	12.11%	34,297	0	34,297	2,118	36,414
95	591 Water Fund	92.23	13.93%	39,446	0	39,446	2,436	41,882
96	677 Insurance Fund	1.00	0.15%	428	0	428	26	454
Subtotal		**662.13**	**100.00%**	**$283,188**	**$0**	**$283,188**	**$16,719**	**$299,907**
Direct Bills						0		0
Total						**$283,188**		**$299,907**

Allocation Basis Units: # Kronos Users

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 5: App - NeoGov

Seq. 7: 101-228, 229, 230 Info Tech

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	101-101 City Commission	2.02	0.28%	$79	$0	$79	$0	$79
5	101-172 City Manager	10.85	1.50%	425	0	425	0	425
6	101-265 Bldgs & Grounds	8.19	1.13%	321	0	321	0	321
7	101-228, 229, 230 Info Tech	15.61	2.16%	612	0	612	0	612
8	101-191 Accounting Dept	6.36	0.88%	249	0	249	0	249
9	101-192 Financial Services	7.31	1.01%	286	0	286	0	286
10	101-210 Management Services	2.09	0.29%	82	0	82	0	82
11	101-212 Budgeting	2.00	0.28%	78	0	78	0	78
12	101-215 City Clerk	2.65	0.37%	104	0	104	0	104
13	101-216 Records	1.32	0.18%	52	0	52	0	52
14	101-223 Internal Auditor	1.00	0.14%	39	0	39	0	39
15	101-233 Purchasing	5.43	0.75%	213	0	213	0	213
16	101-237 Grants Management	3.00	0.42%	118	0	118	0	118
17	101-253 Treasury	7.73	1.07%	303	0	303	0	303
19	101-261 311 Customer Service	9.41	1.30%	369	0	369	0	369
20	101-266 City Attorney	7.00	0.97%	274	0	274	0	274
21	101-270 Human Resources	8.02	1.11%	314	0	314	0	314
22	101-345, 349 Public Safety	37.93	5.25%	1,486	0	1,486	0	1,486
23	101-580 City Equipment	8.09	1.12%	317	0	317	0	317
24	101-715 CPED Admin	4.75	0.66%	186	0	186	0	186
25	101-751 Parks & Rec Admin	2.25	0.31%	88	0	88	0	88
27	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 Full Cost Actuals

Allocation Details

Seq. 7: 101-228, 229, 230 Info Tech

Cost Pool 5: App - NeoGov

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
Subtotal		**722.36**	**100.00%**	**$28,307**	**$0**	**$28,307**	**$0**	**$28,307**
Direct Bills						0		0
Total						**$28,307**		**$28,307**

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

Allocation Details
Seq. 7: 101-228, 229, 230 Info Tech
Cost Pool 6: Laserfiche

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	101-172 City Manager	4.00	10.26%	$4,106	$0	$4,106	$0	$4,106
6	101-265 Bldgs & Grounds	2.00	5.13%	2,053	0	2,053	0	2,053
17	101-253 Treasury	1.00	2.56%	1,027	0	1,027	0	1,027
20	101-266 City Attorney	1.00	2.56%	1,027	0	1,027	0	1,027
22	101-345, 349 Public Safety	2.00	5.13%	2,053	0	2,053	0	2,053
25	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
Subtotal		**39.00**	**100.00%**	**$40,035**	**$0**	**$40,035**	**$0**	**$40,035**
Direct Bills						0		0
Total						**$40,035**		**$40,035**

Allocation Basis Units: # Laserfiche licenses

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 7: KDPS

Seq. 7: 101-228, 229, 230 Info Tech

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22	101-345, 349 Public Safety	207.21	64.35%	$209,992	$0	$209,992	$42,619	$252,611
31	101-346 Public Safety COPS	11.49	3.57%	11,644	0	11,644	2,363	14,008
32	101-347 Public Safety Ops	39.43	12.25%	39,959	0	39,959	8,110	48,069
33	101-348 Criminal Invstgn Div	53.21	16.52%	53,924	0	53,924	10,944	64,869
36	101-400 PS Contracts	8.62	2.68%	8,736	0	8,736	1,773	10,509
37	101-426 Emerg Mgmt Homeland	2.00	0.62%	2,027	0	2,027	411	2,438
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	6	37
Subtotal		**322.00**	**100.00%**	**$326,324**	**$0**	**$326,324**	**$66,229**	**$392,552**
Direct Bills						0		0
Total						**$326,324**		**$392,552**

Allocation Basis Units: # PCs - KDPS

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 8: CPED

Seq. 7: 101-228, 229, 230 Info Tech

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24	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
Subtotal		**63.48**	**100.00%**	**$29,805**	**$0**	**$29,805**	**$0**	**$29,805**
Direct Bills						0		0
Total						**$29,805**		**$29,805**

Allocation Basis Units: # PCs - CPED

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 9: VOIP

Seq. 7: 101-228, 229, 230 Info Tech

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	101-172 City Manager	8.01	2.39%	$1,373	$0	$1,373	$0	$1,373
6	101-265 Bldgs & Grounds	1.00	0.30%	171	0	171	0	171
7	101-228, 229, 230 Info Tech	16.00	4.78%	2,743	0	2,743	0	2,743
8	101-191 Accounting Dept	5.34	1.60%	915	0	915	0	915
9	101-192 Financial Services	6.24	1.87%	1,070	0	1,070	0	1,070
10	101-210 Management Services	1.77	0.53%	303	0	303	0	303
11	101-212 Budgeting	1.00	0.30%	171	0	171	0	171
12	101-215 City Clerk	2.65	0.79%	454	0	454	0	454
13	101-216 Records	1.32	0.39%	226	0	226	0	226
14	101-223 Internal Auditor	1.00	0.30%	171	0	171	0	171
15	101-233 Purchasing	5.42	1.62%	929	0	929	0	929
16	101-237 Grants Management	3.00	0.90%	514	0	514	0	514
17	101-253 Treasury	8.65	2.59%	1,483	0	1,483	0	1,483
18	101-257 Assessing	5.50	1.64%	943	0	943	0	943
19	101-261 311 Customer Service	9.35	2.80%	1,603	0	1,603	0	1,603
20	101-266 City Attorney	7.00	2.09%	1,200	0	1,200	0	1,200
21	101-270 Human Resources	7.38	2.21%	1,265	0	1,265	0	1,265
22	101-345, 349 Public Safety	32.87	9.83%	5,635	0	5,635	0	5,635
23	101-580 City Equipment	3.40	1.02%	583	0	583	0	583
24	101-715 CPED Admin	4.82	1.44%	826	0	826	0	826
25	101-751 Parks & Rec Admin	2.25	0.67%	386	0	386	0	386
27	101-175 Diversity & Inclusion	2.00	0.60%	343	0	343	0	343
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

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 9: VOIP

Seq. 7: 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	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
Subtotal		**334.50**	**100.00%**	**$57,343**	**$0**	**$57,343**	**$0**	**$57,343**
Direct Bills						0		0
Total						**$57,343**		**$57,343**

Allocation Basis Units: # of Phone Lines

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 10: Water / Wastewater

Seq. 7: 101-228, 229, 230 Info Tech

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
94	590 Sewer Fund	50	50.00%	$110,912	$0	$110,912	$25,294	$136,207
95	591 Water Fund	50	50.00%	110,912	0	110,912	25,294	136,207
Subtotal		**100**	**100.00%**	**$221,825**	**$0**	**$221,825**	**$50,588**	**$272,413**
Direct Bills						0		0
Total						**$221,825**		**$272,413**

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

Allocation Details
Seq. 7: 101-228, 229, 230 Info Tech
Cost Pool 11: Dept Specific Exp

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	101-172 City Manager	22,050.00	4.90%	$22,050	$0	$22,050	$0	$22,050
8	101-191 Accounting Dept	1,811.83	0.40%	1,812	0	1,812	0	1,812
11	101-212 Budgeting	117,905.70	26.18%	117,906	0	117,906	0	117,906
17	101-253 Treasury	16,341.90	3.63%	16,342	0	16,342	0	16,342
19	101-261 311 Customer Service	188,372.98	41.82%	188,373	0	188,373	0	188,373
20	101-266 City Attorney	16,847.48	3.74%	16,847	0	16,847	0	16,847
21	101-270 Human Resources	332.50	0.07%	332	0	332	0	332
25	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
Subtotal		**450,450.76**	**100.00%**	**$450,451**	**$0**	**$450,451**	**$0**	**$450,451**
Direct Bills						0		0
Total						**$450,451**		**$450,451**

Allocation Basis Units: $ IT Costs by Department

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary — **Seq. 7: 101-228, 229, 230 Info Tech**

Seq #	Department Name	PC / Network Support	App - Eden	App - BS & A	App - Kronos	App - NeoGov	Laserfiche
4	101-101 City Commission	$0	$0	$0	$0	$79	$0
5	101-172 City Manager	39,553	19,471	5,278	3,426	425	4,106
6	101-265 Bldgs & Grounds	24,429	10,015	0	2,160	321	2,053
7	101-228, 229, 230 Info Tech	129,328	41,325	14,749	6,843	612	0
8	101-191 Accounting Dept	26,087	17,091	8,922	2,425	249	0
9	101-192 Financial Services	28,720	19,517	1,823	3,288	286	0
10	101-210 Management Services	7,283	5,796	1,398	804	82	0
11	101-212 Budgeting	8,229	5,392	2,431	454	78	0
12	101-215 City Clerk	34,768	7,144	2,772	1,203	104	0
13	101-216 Records	5,925	863	389	599	52	0
14	101-223 Internal Auditor	4,115	2,696	1,216	454	39	0
15	101-233 Purchasing	27,486	14,611	1,410	2,461	213	0
16	101-237 Grants Management	12,344	8,087	2,431	1,362	118	0
17	101-253 Treasury	39,706	12,535	14,162	3,928	303	1,027
18	101-257 Assessing	26,745	0	29,782	0	0	0
19	101-261 311 Customer Service	59,045	25,206	10,150	4,246	369	0
20	101-266 City Attorney	28,802	8,087	0	3,179	274	1,027
21	101-270 Human Resources	42,710	18,870	1,216	3,805	314	0
22	101-345, 349 Public Safety	852,586	18,870	10,940	18,232	1,486	2,053
23	101-580 City Equipment	22,219	6,470	304	3,360	317	0
24	101-715 CPED Admin	94,224	12,994	5,762	2,189	186	0
25	101-751 Parks & Rec Admin	17,487	6,066	608	1,067	88	1,540
27	101-175 Diversity & Inclusion	8,229	5,392	0	908	78	0
29	101-262 Elections	28,596	10,648	486	1,794	155	1,027
31	101-346 Public Safety COPS	47,277	0	0	10,803	978	0
32	101-347 Public Safety Ops	162,239	54	7,354	84,567	7,697	3,080
33	101-348 Criminal Invstgn Div	218,938	0	462	9,740	1,107	0
34	101-371 Bldg Inspection Dept	32,300	6,739	10,758	3,111	324	0
35	101-385 Code Enforcement	25,222	6,362	7,622	2,847	227	0
36	101-400 PS Contracts	35,468	5,338	3,124	1,067	73	0

Allocation Summary

Seq. 7: 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	8,229	0	0	0	0	0
38	101-441 PW General	19,627	1,537	3,221	477	46	0
39	101-443 Forestry	4,979	3,262	0	1,331	129	0
42	101-701 Planning	33,411	11,107	7,439	3,233	326	1,027
45	101-724 Community Develop	10,369	5,392	2,310	1,144	124	0
46	101-728 Econ Dev	19,709	12,697	4,510	2,139	222	0
47	101-75x Parks & Rec Activities	48,347	2,022	0	3,065	806	3,080
48	101-770 Parks Maint	16,458	5,392	608	4,863	677	2,566
52	202 Major Streets	51,823	14,112	3,288	8,167	761	1,540
53	203 Local Streets	19,318	5,513	2,401	5,910	588	1,540
54	209 Cemeteries	7,036	4,232	2,079	1,617	218	0
57	226 Solid Waste / Rubbish	9,093	3,073	2,419	4,091	350	0
59	232-40x PS Grants	41	0	0	0	0	0
61	232-697 HUD Grants - Other	3,539	323	1,131	391	33	0
77	243 Brownfield Redvlp Auth	2,057	0	608	0	63	0
78	244 Econ Dvlp Corp	3,950	2,588	1,167	436	11	0
81	265 Drug Law Enforce	123	0	0	14	0	0
89	298 Home Grant	4,361	2,372	1,532	481	42	0
90	299 CDBG Grant	32,053	4,798	9,725	3,474	293	0
93	514 Parking System	0	0	0	0	0	3,080
94	590 Sewer Fund	293,124	82,302	21,200	36,414	3,340	1,027
95	591 Water Fund	359,575	80,469	49,086	41,882	3,641	5,133
96	677 Insurance Fund	4,115	2,696	1,216	454	0	1,027
103	CCTA	0	0	0	0	0	4,106
Direct Bills		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total		**$3,041,395**	**$539,527**	**$259,487**	**$299,907**	**$28,307**	**$40,035**

Allocation Summary

Seq. 7: 101-228, 229, 230 Info Tech

Seq #	Department Name	KDPS	CPED	VOIP	Water / Wastewater	Dept Specific Exp	Total
4	101-101 City Commission	$0	$0	$0	$0	$0	$79
5	101-172 City Manager	0	0	1,373	0	22,050	95,683
6	101-265 Bldgs & Grounds	0	0	171	0	0	39,149
7	101-228, 229, 230 Info Tech	0	0	2,743	0	0	195,600
8	101-191 Accounting Dept	0	0	915	0	1,812	57,501
9	101-192 Financial Services	0	0	1,070	0	0	54,705
10	101-210 Management Services	0	0	303	0	0	15,666
11	101-212 Budgeting	0	0	171	0	117,906	134,662
12	101-215 City Clerk	0	0	454	0	0	46,445
13	101-216 Records	0	0	226	0	0	8,054
14	101-223 Internal Auditor	0	0	171	0	0	8,691
15	101-233 Purchasing	0	0	929	0	0	47,110
16	101-237 Grants Management	0	0	514	0	0	24,856
17	101-253 Treasury	0	0	1,483	0	16,342	89,485
18	101-257 Assessing	0	0	943	0	0	57,470
19	101-261 311 Customer Service	0	0	1,603	0	188,373	288,991
20	101-266 City Attorney	0	0	1,200	0	16,847	59,417
21	101-270 Human Resources	0	0	1,265	0	332	68,513
22	101-345, 349 Public Safety	252,611	0	5,635	0	0	1,162,414
23	101-580 City Equipment	0	0	583	0	0	33,253
24	101-715 CPED Admin	0	10,752	826	0	0	126,933
25	101-751 Parks & Rec Admin	0	0	386	0	1,500	28,741
27	101-175 Diversity & Inclusion	0	0	343	0	0	14,950
29	101-262 Elections	0	0	677	0	6,397	49,780
31	101-346 Public Safety COPS	14,008	0	2,114	0	0	75,179
32	101-347 Public Safety Ops	48,069	0	2,957	0	0	316,017
33	101-348 Criminal Invstgn Div	64,869	0	4,473	0	0	299,589
34	101-371 Bldg Inspection Dept	0	3,686	1,174	0	0	58,092
35	101-385 Code Enforcement	0	2,878	1,075	0	0	46,233
36	101-400 PS Contracts	10,509	0	75	0	0	55,654
37	101-426 Emerg Mgmt Homeland	2,438	0	0	0	0	10,667

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary | **Seq. 7: 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	25,007
39	101-443 Forestry	0	0	209	0	0	9,910
42	101-701 Planning	0	3,812	1,178	0	0	61,533
45	101-724 Community Develop	0	1,183	432	0	0	20,953
46	101-728 Econ Dev	0	2,249	807	0	0	42,333
47	101-75x Parks & Rec Activities	0	0	1,157	0	0	58,476
48	101-770 Parks Maint	0	0	681	0	0	31,245
52	202 Major Streets	0	0	1,100	0	0	80,792
53	203 Local Streets	0	0	748	0	0	36,018
54	209 Cemeteries	0	0	293	0	0	15,475
57	226 Solid Waste / Rubbish	0	0	576	0	0	19,603
59	232-40x PS Grants	12	0	0	0	0	53
61	232-697 HUD Grants - Other	0	404	147	0	0	5,968
77	243 Brownfield Redvlp Auth	0	235	86	0	0	3,049
78	244 Econ Dvlp Corp	0	451	165	0	0	8,768
81	265 Drug Law Enforce	37	0	3	0	0	177
89	298 Home Grant	0	498	182	0	0	9,468
90	299 CDBG Grant	0	3,658	1,311	0	0	55,312
93	514 Parking System	0	0	0	0	0	3,080
94	590 Sewer Fund	0	0	5,673	136,207	0	579,286
95	591 Water Fund	0	0	6,470	136,207	78,892	761,354
96	677 Insurance Fund	0	0	171	0	0	9,678
103	CCTA	0	0	0	0	0	4,106
Direct Bills		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total		**$392,552**	**$29,805**	**$57,343**	**$272,413**	**$450,451**	**$5,411,222**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals
101-191 Accounting Dept

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 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 Full Cost Actuals

A. Department Costs — **Seq. 8: 101-191 Accounting Dept**

Description	Type	Amount	General Admin	Payroll	Budgeting	Pension & OPEB	Audit and Accounting
Personnel Costs							
Salaries	S1	$532,370	$0	$12,191	$6,868	$104,025	$396,882
Salary % Split			*0.00%*	*2.29%*	*1.29%*	*19.54%*	*74.55%*
Fringe Benefits	S	145,441	0	3,331	1,876	28,419	108,426
Subtotal - Personnel Costs		**$677,810**	**$0**	**$15,522**	**$8,744**	**$132,444**	**$505,307**
Services & Supplies Cost							
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
Subtotal - Services & Supplies		**$84,267**	**$0**	**$92**	**$52**	**$789**	**$83,209**
Department Cost Total		**$762,077**	**$0**	**$15,614**	**$8,796**	**$133,233**	**$588,517**
Adjustments to Cost							
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
Subtotal - Adjustments		**($131,367)**	**$0**	**($3,008)**	**($1,694)**	**($25,663)**	**($97,912)**
Total Costs After Adjustments		**630,710**	**0**	**12,607**	**7,102**	**107,570**	**490,605**
General Admin Distribution			0	0	0	0	0
Grand Total		**$630,710**	**$0**	**$12,607**	**$7,102**	**$107,570**	**$490,605**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

A. Department Costs

Seq. 8: 101-191 Accounting Dept

Description	Type	Amount	Purchasing	Accounts Payable	Parking System	Risk Management
Personnel Costs						
Salaries	S1	$532,370	$4,472	$2,076	$3,460	$2,396
Salary % Split			*0.84%*	*0.39%*	*0.65%*	*0.45%*
Fringe Benefits	S	145,441	1,222	567	945	654
Subtotal - Personnel Costs		**$677,810**	**$5,694**	**$2,643**	**$4,406**	**$3,050**
Services & Supplies Cost						
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
Subtotal - Services & Supplies		**$84,267**	**$34**	**$16**	**$26**	**$18**
Department Cost Total		**$762,077**	**$5,728**	**$2,659**	**$4,432**	**$3,068**
Adjustments to Cost						
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
Subtotal - Adjustments		**($131,367)**	**($1,103)**	**($512)**	**($854)**	**($591)**
Total Costs After Adjustments		**630,710**	**4,624**	**2,147**	**3,578**	**2,477**
General Admin Distribution			0	0	0	0
Grand Total		**$630,710**	**$4,624**	**$2,147**	**$3,578**	**$2,477**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Salary)

Seq. 8: 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
	Subtotal - Building Depreciation	**7,270**	**21**	**7,291**	**167**	**94**	**1,425**
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
	Subtotal - Equipment Depreciation	**14,703**	**20**	**14,723**	**337**	**190**	**2,877**
3	Parking	4,852	1,842	6,694	153	86	1,308
	Subtotal - 101-271 Other General	**4,852**	**1,842**	**6,694**	**153**	**86**	**1,308**
4	City Commission	400	477	877	20	11	171
	Subtotal - 101-101 City Commission	**400**	**477**	**877**	**20**	**11**	**171**
5	Management & Leadership	16,466	3,843	20,310	465	262	3,969
	Subtotal - 101-172 City Manager	**16,466**	**3,843**	**20,310**	**465**	**262**	**3,969**
6	City Hall	45,846	14,543	60,389	1,383	779	11,800
	Subtotal - 101-265 Bldgs & Grounds	**45,846**	**14,543**	**60,389**	**1,383**	**779**	**11,800**
7	PC / Network Support	22,776	3,310	26,087	597	337	5,097
7	App - Eden	15,412	1,679	17,091	391	220	3,340
7	App - BS & A	7,733	1,190	8,922	204	115	1,743
7	App - Kronos	2,284	141	2,425	56	31	474
7	App - NeoGov	249	0	249	6	3	49
7	VOIP	915	0	915	21	12	179
7	Dept Specific Exp	1,812	0	1,812	41	23	354
	Subtotal - 101-228, 229, 230 Info Tech	**51,181**	**6,321**	**57,501**	**1,317**	**742**	**11,236**
8	Payroll	0	139	139	3	2	27
8	Audit and Accounting	0	1,631	1,631	37	21	319
8	Accounts Payable	0	4	4	0	0	1
8	Risk Management	0	14	14	0	0	3
	Subtotal - 101-191 Accounting Dept	**0**	**1,787**	**1,787**	**41**	**23**	**349**
9	Accounts Payable	0	547	547	13	7	107
9	Payroll	0	960	960	22	12	188

B. Incoming Costs (Default Spread Salary)

Seq. 8: 101-191 Accounting Dept

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Payroll	Budgeting	Pension & OPEB
9	Mgmt Services Support	0	17,875	17,875	409	231	3,493
	Subtotal - 101-192 Financial Services	**0**	**19,381**	**19,381**	**444**	**250**	**3,787**
10	Risk Management	0	255	255	6	3	50
10	Accounts Payable	0	28	28	1	0	6
10	Payroll	0	188	188	4	2	37
10	Mgmt Services Support	0	33,205	33,205	760	428	6,488
	Subtotal - 101-210 Management Services	**0**	**33,676**	**33,676**	**771**	**434**	**6,580**
11	Budget	0	1,859	1,859	43	24	363
11	Cost Plan	0	1,461	1,461	33	19	286
	Subtotal - 101-212 Budgeting	**0**	**3,320**	**3,320**	**76**	**43**	**649**
12	Records Management	0	2,507	2,507	57	32	490
12	Mailroom	0	477	477	11	6	93
	Subtotal - 101-215 City Clerk	**0**	**2,984**	**2,984**	**68**	**38**	**583**
13	Records Mgmt	0	6,700	6,700	153	86	1,309
13	Mailroom	0	407	407	9	5	79
	Subtotal - 101-216 Records	**0**	**7,107**	**7,107**	**163**	**92**	**1,389**
14	Internal Audit	0	607	607	14	8	119
	Subtotal - 101-223 Internal Auditor	**0**	**607**	**607**	**14**	**8**	**119**
15	Purchasing	0	493	493	11	6	96
	Subtotal - 101-233 Purchasing	**0**	**493**	**493**	**11**	**6**	**96**
17	Tax Collection - General Fund	0	3,893	3,893	89	50	761
	Subtotal - 101-253 Treasury	**0**	**3,893**	**3,893**	**89**	**50**	**761**
18	Assessing - General Fund	0	7,675	7,675	176	99	1,500
	Subtotal - 101-257 Assessing	**0**	**7,675**	**7,675**	**176**	**99**	**1,500**
19	Customer Service	0	2,207	2,207	51	28	431
	Subtotal - 101-261 311 Customer Service	**0**	**2,207**	**2,207**	**51**	**28**	**431**
20	Advise and Counsel	0	2,215	2,215	51	29	433
20	Labor Relations	0	744	744	17	10	145
20	Risk Management	0	227	227	5	3	44
	Subtotal - 101-266 City Attorney	**0**	**3,186**	**3,186**	**73**	**41**	**623**
21	Human Resources	0	8,917	8,917	204	115	1,742
	Subtotal - 101-270 Human Resources	**0**	**8,917**	**8,917**	**204**	**115**	**1,742**
26	General Fund OPEB	0	56,782	56,782	1,300	732	11,095
	Subtotal - OPEB / Retirement Board	**0**	**56,782**	**56,782**	**1,300**	**732**	**11,095**

B. Incoming Costs (Default Spread Salary)

Seq. 8: 101-191 Accounting Dept

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Payroll	Budgeting	Pension & OPEB
Total Incoming		$140,718	$179,083	$319,801	$7,323	$4,125	$62,489
C. Total Allocated				$950,511	$19,930	$11,227	$170,059
					2.10%	1.18%	17.89%

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Salary)

Seq. 8: 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
	Subtotal - Building Depreciation	**7,270**	**21**	**7,291**	**5,435**	**61**	**28**
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
	Subtotal - Equipment Depreciation	**14,703**	**20**	**14,723**	**10,976**	**124**	**57**
3	Parking	4,852	1,842	6,694	4,990	56	26
	Subtotal - 101-271 Other General	**4,852**	**1,842**	**6,694**	**4,990**	**56**	**26**
4	City Commission	400	477	877	654	7	3
	Subtotal - 101-101 City Commission	**400**	**477**	**877**	**654**	**7**	**3**
5	Management & Leadership	16,466	3,843	20,310	15,141	171	79
	Subtotal - 101-172 City Manager	**16,466**	**3,843**	**20,310**	**15,141**	**171**	**79**
6	City Hall	45,846	14,543	60,389	45,020	507	236
	Subtotal - 101-265 Bldgs & Grounds	**45,846**	**14,543**	**60,389**	**45,020**	**507**	**236**
7	PC / Network Support	22,776	3,310	26,087	19,448	219	102
7	App - Eden	15,412	1,679	17,091	12,742	144	67
7	App - BS & A	7,733	1,190	8,922	6,652	75	35
7	App - Kronos	2,284	141	2,425	1,808	20	9
7	App - NeoGov	249	0	249	186	2	1
7	VOIP	915	0	915	682	8	4
7	Dept Specific Exp	1,812	0	1,812	1,351	15	7
	Subtotal - 101-228, 229, 230 Info Tech	**51,181**	**6,321**	**57,501**	**42,867**	**483**	**224**
8	Payroll	0	139	139	104	1	1
8	Audit and Accounting	0	1,631	1,631	1,216	14	6
8	Accounts Payable	0	4	4	3	0	0
8	Risk Management	0	14	14	10	0	0
	Subtotal - 101-191 Accounting Dept	**0**	**1,787**	**1,787**	**1,332**	**15**	**7**
9	Accounts Payable	0	547	547	408	5	2

B. Incoming Costs (Default Spread Salary)

Seq. 8: 101-191 Accounting Dept

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Audit and Accounting	Purchasing	Accounts Payable
9	Payroll	0	960	960	715	8	4
9	Mgmt Services Support	0	17,875	17,875	13,325	150	70
	Subtotal - 101-192 Financial Services	**0**	**19,381**	**19,381**	**14,449**	**163**	**76**
10	Risk Management	0	255	255	190	2	1
10	Accounts Payable	0	28	28	21	0	0
10	Payroll	0	188	188	140	2	1
10	Mgmt Services Support	0	33,205	33,205	24,754	279	129
	Subtotal - 101-210 Management Services	**0**	**33,676**	**33,676**	**25,105**	**283**	**131**
11	Budget	0	1,859	1,859	1,386	16	7
11	Cost Plan	0	1,461	1,461	1,089	12	6
	Subtotal - 101-212 Budgeting	**0**	**3,320**	**3,320**	**2,475**	**28**	**13**
12	Records Management	0	2,507	2,507	1,869	21	10
12	Mailroom	0	477	477	356	4	2
	Subtotal - 101-215 City Clerk	**0**	**2,984**	**2,984**	**2,225**	**25**	**12**
13	Records Mgmt	0	6,700	6,700	4,995	56	26
13	Mailroom	0	407	407	303	3	2
	Subtotal - 101-216 Records	**0**	**7,107**	**7,107**	**5,298**	**60**	**28**
14	Internal Audit	0	607	607	453	5	2
	Subtotal - 101-223 Internal Auditor	**0**	**607**	**607**	**453**	**5**	**2**
15	Purchasing	0	493	493	367	4	2
	Subtotal - 101-233 Purchasing	**0**	**493**	**493**	**367**	**4**	**2**
17	Tax Collection - General Fund	0	3,893	3,893	2,902	33	15
	Subtotal - 101-253 Treasury	**0**	**3,893**	**3,893**	**2,902**	**33**	**15**
18	Assessing - General Fund	0	7,675	7,675	5,721	64	30
	Subtotal - 101-257 Assessing	**0**	**7,675**	**7,675**	**5,721**	**64**	**30**
19	Customer Service	0	2,207	2,207	1,646	19	9
	Subtotal - 101-261 311 Customer Service	**0**	**2,207**	**2,207**	**1,646**	**19**	**9**
20	Advise and Counsel	0	2,215	2,215	1,651	19	9
20	Labor Relations	0	744	744	555	6	3
20	Risk Management	0	227	227	169	2	1
	Subtotal - 101-266 City Attorney	**0**	**3,186**	**3,186**	**2,375**	**27**	**12**
21	Human Resources	0	8,917	8,917	6,648	75	35
	Subtotal - 101-270 Human Resources	**0**	**8,917**	**8,917**	**6,648**	**75**	**35**

B. Incoming Costs (Default Spread Salary)

Seq. 8: 101-191 Accounting Dept

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Audit and Accounting	Purchasing	Accounts Payable
26	General Fund OPEB	0	56,782	56,782	42,331	477	221
	Subtotal - OPEB / Retirement Board	**0**	**56,782**	**56,782**	**42,331**	**477**	**221**
Total Incoming		**$140,718**	**$179,083**	**$319,801**	**$238,412**	**$2,686**	**$1,247**
C. Total Allocated				**$950,511**	**$729,017**	**$7,311**	**$3,394**
					76.70%	**0.77%**	**0.36%**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Salary)

Seq. 8: 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
	Subtotal - Building Depreciation	**7,270**	**21**	**7,291**	**47**	**33**
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
	Subtotal - Equipment Depreciation	**14,703**	**20**	**14,723**	**96**	**66**
3	Parking	4,852	1,842	6,694	44	30
	Subtotal - 101-271 Other General	**4,852**	**1,842**	**6,694**	**44**	**30**
4	City Commission	400	477	877	6	4
	Subtotal - 101-101 City Commission	**400**	**477**	**877**	**6**	**4**
5	Management & Leadership	16,466	3,843	20,310	132	91
	Subtotal - 101-172 City Manager	**16,466**	**3,843**	**20,310**	**132**	**91**
6	City Hall	45,846	14,543	60,389	393	272
	Subtotal - 101-265 Bldgs & Grounds	**45,846**	**14,543**	**60,389**	**393**	**272**
7	PC / Network Support	22,776	3,310	26,087	170	117
7	App - Eden	15,412	1,679	17,091	111	77
7	App - BS & A	7,733	1,190	8,922	58	40
7	App - Kronos	2,284	141	2,425	16	11
7	App - NeoGov	249	0	249	2	1
7	VOIP	915	0	915	6	4
7	Dept Specific Exp	1,812	0	1,812	12	8
	Subtotal - 101-228, 229, 230 Info Tech	**51,181**	**6,321**	**57,501**	**374**	**259**
8	Payroll	0	139	139	1	1
8	Audit and Accounting	0	1,631	1,631	11	7
8	Accounts Payable	0	4	4	0	0
8	Risk Management	0	14	14	0	0
	Subtotal - 101-191 Accounting Dept	**0**	**1,787**	**1,787**	**12**	**8**
9	Accounts Payable	0	547	547	4	2
9	Payroll	0	960	960	6	4

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Salary)

Seq. 8: 101-191 Accounting Dept

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Parking System	Risk Management
9	Mgmt Services Support	0	17,875	17,875	116	80
	Subtotal - 101-192 Financial Services	**0**	**19,381**	**19,381**	**126**	**87**
10	Risk Management	0	255	255	2	1
10	Accounts Payable	0	28	28	0	0
10	Payroll	0	188	188	1	1
10	Mgmt Services Support	0	33,205	33,205	216	149
	Subtotal - 101-210 Management Services	**0**	**33,676**	**33,676**	**219**	**152**
11	Budget	0	1,859	1,859	12	8
11	Cost Plan	0	1,461	1,461	9	7
	Subtotal - 101-212 Budgeting	**0**	**3,320**	**3,320**	**22**	**15**
12	Records Management	0	2,507	2,507	16	11
12	Mailroom	0	477	477	3	2
	Subtotal - 101-215 City Clerk	**0**	**2,984**	**2,984**	**19**	**13**
13	Records Mgmt	0	6,700	6,700	44	30
13	Mailroom	0	407	407	3	2
	Subtotal - 101-216 Records	**0**	**7,107**	**7,107**	**46**	**32**
14	Internal Audit	0	607	607	4	3
	Subtotal - 101-223 Internal Auditor	**0**	**607**	**607**	**4**	**3**
15	Purchasing	0	493	493	3	2
	Subtotal - 101-233 Purchasing	**0**	**493**	**493**	**3**	**2**
17	Tax Collection - General Fund	0	3,893	3,893	25	18
	Subtotal - 101-253 Treasury	**0**	**3,893**	**3,893**	**25**	**18**
18	Assessing - General Fund	0	7,675	7,675	50	35
	Subtotal - 101-257 Assessing	**0**	**7,675**	**7,675**	**50**	**35**
19	Customer Service	0	2,207	2,207	14	10
	Subtotal - 101-261 311 Customer Service	**0**	**2,207**	**2,207**	**14**	**10**
20	Advise and Counsel	0	2,215	2,215	14	10
20	Labor Relations	0	744	744	5	3
20	Risk Management	0	227	227	1	1
	Subtotal - 101-266 City Attorney	**0**	**3,186**	**3,186**	**21**	**14**
21	Human Resources	0	8,917	8,917	58	40
	Subtotal - 101-270 Human Resources	**0**	**8,917**	**8,917**	**58**	**40**
26	General Fund OPEB	0	56,782	56,782	369	256
	Subtotal - OPEB / Retirement Board	**0**	**56,782**	**56,782**	**369**	**256**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Salary) | **Seq. 8: 101-191 Accounting Dept**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Parking System	Risk Management
Total Incoming		$140,718	$179,083	$319,801	$2,079	$1,439
C. Total Allocated				$950,511	$5,657	$3,916
					0.60%	0.41%

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 1: Payroll

Seq. 8: 101-191 Accounting Dept

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	101-101 City Commission	2.02	0.28%	$44	$0	$44	$0	$44
5	101-172 City Manager	10.85	1.50%	238	0	238	0	238
6	101-265 Bldgs & Grounds	8.19	1.13%	179	0	179	0	179
7	101-228, 229, 230 Info Tech	15.61	2.16%	342	0	342	0	342
8	101-191 Accounting Dept	6.36	0.88%	139	0	139	0	139
9	101-192 Financial Services	7.31	1.01%	160	0	160	44	204
10	101-210 Management Services	2.09	0.29%	46	0	46	13	58
11	101-212 Budgeting	2.00	0.28%	44	0	44	12	56
12	101-215 City Clerk	2.65	0.37%	58	0	58	16	74
13	101-216 Records	1.32	0.18%	29	0	29	8	37
14	101-223 Internal Auditor	1.00	0.14%	22	0	22	6	28
15	101-233 Purchasing	5.43	0.75%	119	0	119	33	152
16	101-237 Grants Management	3.00	0.42%	66	0	66	18	84
17	101-253 Treasury	7.73	1.07%	169	0	169	47	216
19	101-261 311 Customer Service	9.41	1.30%	206	0	206	57	263
20	101-266 City Attorney	7.00	0.97%	153	0	153	42	196
21	101-270 Human Resources	8.02	1.11%	176	0	176	48	224
22	101-345, 349 Public Safety	37.93	5.25%	831	0	831	229	1,060
23	101-580 City Equipment	8.09	1.12%	177	0	177	49	226
24	101-715 CPED Admin	4.75	0.66%	104	0	104	29	133
25	101-751 Parks & Rec Admin	2.25	0.31%	49	0	49	14	63
27	101-175 Diversity & Inclusion	2.00	0.28%	44	0	44	12	56
29	101-262 Elections	3.95	0.55%	87	0	87	24	111
31	101-346 Public Safety COPS	24.95	3.45%	547	0	547	151	697
32	101-347 Public Safety Ops	196.41	27.19%	4,304	0	4,304	1,186	5,490
33	101-348 Criminal Invstgn Div	28.25	3.91%	619	0	619	171	790
34	101-371 Bldg Inspection Dept	8.27	1.15%	181	0	181	50	231
35	101-385 Code Enforcement	5.78	0.80%	127	0	127	35	162
36	101-400 PS Contracts	1.87	0.26%	41	0	41	11	52
38	101-441 PW General	1.17	0.16%	26	0	26	7	33

Allocation Details
Seq. 8: 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	20	92
42	101-701 Planning	8.33	1.15%	182	0	182	50	233
45	101-724 Community Develop	3.15	0.44%	69	0	69	19	88
46	101-728 Econ Dev	5.67	0.79%	124	0	124	34	159
47	101-75x Parks & Rec Activities	20.57	2.85%	451	0	451	124	575
48	101-770 Parks Maint	17.28	2.39%	379	0	379	104	483
52	202 Major Streets	19.42	2.69%	426	0	426	117	543
53	203 Local Streets	15.02	2.08%	329	0	329	91	420
54	209 Cemeteries	5.57	0.77%	122	0	122	34	156
57	226 Solid Waste / Rubbish	8.92	1.24%	196	0	196	54	249
61	232-697 HUD Grants - Other	0.85	0.12%	19	0	19	5	24
77	243 Brownfield Redvlp Auth	1.61	0.22%	35	0	35	10	45
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	30
90	299 CDBG Grant	7.49	1.04%	164	0	164	45	209
94	590 Sewer Fund	85.24	11.80%	1,868	0	1,868	515	2,382
95	591 Water Fund	92.92	12.86%	2,036	0	2,036	561	2,597
Subtotal		**722.36**	**100.00%**	**$15,829**	**$0**	**$15,829**	**$4,101**	**$19,930**
Direct Bills						0		0
Total						**$15,829**		**$19,930**

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

Allocation Details
Cost Pool 2: Budgeting
Seq. 8: 101-191 Accounting Dept

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11	101-212 Budgeting	100	100.00%	$8,917	$0	$8,917	$2,310	$11,227
Subtotal		**100**	**100.00%**	**$8,917**	**$0**	**$8,917**	**$2,310**	**$11,227**
Direct Bills						0		0
Total						**$8,917**		**$11,227**

Allocation Basis Units: Direct to 101-212 Budgeting

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 3: Pension & OPEB

Seq. 8: 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%	$94,546	$0	$94,546	$24,495	$119,041
98	737 OPEB Fund	30	30.00%	40,520	0	40,520	10,498	51,018
Subtotal		**100**	**100.00%**	**$135,066**	**$0**	**$135,066**	**$34,993**	**$170,059**
Direct Bills						0		0
Total						**$135,066**		**$170,059**

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

Allocation Details

Cost Pool 4: Audit and Accounting

Seq. 8: 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%	2,159	0	2,159	0	2,159
4	101-101 City Commission	172	0.12%	732	0	732	0	732
5	101-172 City Manager	776	0.55%	3,304	0	3,304	0	3,304
6	101-265 Bldgs & Grounds	4,388	3.14%	18,683	0	18,683	0	18,683
7	101-228, 229, 230 Info Tech	1,979	1.41%	8,426	0	8,426	0	8,426
8	101-191 Accounting Dept	383	0.27%	1,631	0	1,631	0	1,631
9	101-192 Financial Services	409	0.29%	1,741	0	1,741	415	2,156
10	101-210 Management Services	553	0.40%	2,355	0	2,355	561	2,915
11	101-212 Budgeting	278	0.20%	1,184	0	1,184	282	1,466
12	101-215 City Clerk	759	0.54%	3,232	0	3,232	770	4,001
13	101-216 Records	468	0.33%	1,993	0	1,993	475	2,467
14	101-223 Internal Auditor	230	0.16%	979	0	979	233	1,213
15	101-233 Purchasing	398	0.28%	1,695	0	1,695	404	2,098
16	101-237 Grants Management	277	0.20%	1,179	0	1,179	281	1,460
17	101-253 Treasury	713	0.51%	3,036	0	3,036	723	3,759
18	101-257 Assessing	176	0.13%	749	0	749	178	928
19	101-261 311 Customer Service	508	0.36%	2,163	0	2,163	515	2,678
20	101-266 City Attorney	453	0.32%	1,929	0	1,929	459	2,388
21	101-270 Human Resources	718	0.51%	3,057	0	3,057	728	3,785
22	101-345, 349 Public Safety	7,662	5.48%	32,623	0	32,623	7,771	40,394
23	101-580 City Equipment	21,879	15.64%	93,156	0	93,156	22,189	115,345
24	101-715 CPED Admin	858	0.61%	3,653	0	3,653	870	4,523
25	101-751 Parks & Rec Admin	863	0.62%	3,674	0	3,674	875	4,550
26	OPEB / Retirement Board	26	0.02%	111	0	111	26	137
27	101-175 Diversity & Inclusion	371	0.27%	1,580	0	1,580	376	1,956
28	101-180 Executive Programs	18	0.01%	77	0	77	18	95
29	101-262 Elections	534	0.38%	2,274	0	2,274	542	2,815
31	101-346 Public Safety COPS	302	0.22%	1,286	0	1,286	306	1,592
32	101-347 Public Safety Ops	858	0.61%	3,653	0	3,653	870	4,523

Allocation Details

Cost Pool 4: Audit and Accounting

Seq. 8: 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%	1,814	0	1,814	432	2,246
34	101-371 Bldg Inspection Dept	5,082	3.63%	21,638	0	21,638	5,154	26,792
35	101-385 Code Enforcement	5,605	4.01%	23,865	0	23,865	5,684	29,549
36	101-400 PS Contracts	421	0.30%	1,793	0	1,793	427	2,219
37	101-426 Emerg Mgmt Homeland	10	0.01%	43	0	43	10	53
38	101-441 PW General	1,710	1.22%	7,281	0	7,281	1,734	9,015
39	101-443 Forestry	540	0.39%	2,299	0	2,299	548	2,847
40	101-448 Street Lights	131	0.09%	558	0	558	133	691
41	101-621 Pollution Control	43	0.03%	183	0	183	44	227
42	101-701 Planning	535	0.38%	2,278	0	2,278	543	2,820
43	101-702 Zoning	362	0.26%	1,541	0	1,541	367	1,908
45	101-724 Community Develop	272	0.19%	1,158	0	1,158	276	1,434
46	101-728 Econ Dev	381	0.27%	1,622	0	1,622	386	2,009
47	101-75x Parks & Rec Activities	1,879	1.34%	8,000	0	8,000	1,906	9,906
48	101-770 Parks Maint	2,149	1.54%	9,150	0	9,150	2,179	11,329
49	151 Cemetery Trust	117	0.08%	498	0	498	119	617
50	159 Recreation Endowment	2	0.00%	9	0	9	2	11
51	160 Mayor's Riverfront Pk	3	0.00%	13	0	13	3	16
52	202 Major Streets	4,662	3.33%	19,850	0	19,850	4,728	24,578
53	203 Local Streets	3,326	2.38%	14,161	0	14,161	3,373	17,535
54	209 Cemeteries	1,427	1.02%	6,076	0	6,076	1,447	7,523
55	211 Kzoo Muni Golf Assn	47	0.03%	200	0	200	48	248
56	225 Blight Abatement	18	0.01%	77	0	77	18	95
57	226 Solid Waste / Rubbish	3,998	2.86%	17,023	0	17,023	4,055	21,077
58	232-238 Grants - Gen Gov	12	0.01%	51	0	51	12	63
59	232-40x PS Grants	256	0.18%	1,090	0	1,090	260	1,350
60	232-585 PW Grants	246	0.18%	1,047	0	1,047	249	1,297
61	232-697 HUD Grants - Other	518	0.37%	2,206	0	2,206	525	2,731
62	232-726 Community Dvlp Grants	47	0.03%	200	0	200	48	248
63	232-733 Econ Dvlp Grants	24	0.02%	102	0	102	24	127

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 4: Audit and Accounting

Seq. 8: 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	9	47
68	233-406 PS Donations	39	0.03%	166	0	166	40	206
70	233-727 Comm Dvlp Donations	13	0.01%	55	0	55	13	69
72	233-777 P&R Donations	169	0.12%	720	0	720	171	891
73	234 FFE Aspirational Projects	864	0.62%	3,679	0	3,679	876	4,555
74	235 Recovery Programs & Grants	215	0.15%	915	0	915	218	1,133
75	236 Light Grant	9	0.01%	38	0	38	9	47
76	242 Local Brownfield Revolv	31	0.02%	132	0	132	31	163
77	243 Brownfield Redvlp Auth	889	0.64%	3,785	0	3,785	902	4,687
78	244 Econ Dvlp Corp	417	0.30%	1,775	0	1,775	423	2,198
81	265 Drug Law Enforce	264	0.19%	1,124	0	1,124	268	1,392
82	270 Historic Preservation	10	0.01%	43	0	43	10	53
83	272 Econ Initiative	89	0.06%	379	0	379	90	469
84	273 Business Dvlp	7	0.01%	30	0	30	7	37
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%	3,257	0	3,257	776	4,033
90	299 CDBG Grant	1,368	0.98%	5,825	0	5,825	1,387	7,212
91	300 Debt Service	81	0.06%	345	0	345	82	427
92	401 Capital Projects	983	0.70%	4,185	0	4,185	997	5,182
93	514 Parking System	219	0.16%	932	0	932	222	1,155
94	590 Sewer Fund	21,684	15.50%	92,326	0	92,326	21,991	114,317
95	591 Water Fund	25,252	18.05%	107,518	0	107,518	25,610	133,127
96	677 Insurance Fund	2,685	1.92%	11,432	0	11,432	2,723	14,155
97	731 Pension Fund	167	0.12%	711	0	711	169	880
98	737 OPEB Fund	140	0.10%	596	0	596	142	738
99	756 General Trust Fund	22	0.02%	94	0	94	22	116
101	761 Landfill Trust	2	0.00%	9	0	9	2	11
102	90x GASB 34 Govt	311	0.22%	1,324	0	1,324	315	1,640
105	All Other	1,375	0.98%	5,854	0	5,854	1,394	7,249

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 4: Audit and Accounting

Seq. 8: 101-191 Accounting Dept

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal		**139,864**	**100.00%**	**$595,510**	**$0**	**$595,510**	**$133,506**	**$729,017**
Direct Bills						0		0
Total						**$595,510**		**$729,017**

Allocation Basis Units: # Total Revenue and Expenditure Transactions

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Seq. 8: 101-191 Accounting Dept
Cost Pool 5: Purchasing

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15	101-233 Purchasing	100	100.00%	$5,806	$0	$5,806	$1,504	$7,311
Subtotal		**100**	**100.00%**	**$5,806**	**$0**	**$5,806**	**$1,504**	**$7,311**
Direct Bills						0		0
Total						**$5,806**		**$7,311**

Allocation Basis Units: Direct to 101-233 Purchasing

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Seq. 8: 101-191 Accounting Dept
Cost Pool 6: 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%	$21	$0	$21	$0	$21
4	101-101 City Commission	115	0.31%	8	0	8	0	8
5	101-172 City Manager	350	0.95%	26	0	26	0	26
6	101-265 Bldgs & Grounds	1,607	4.34%	117	0	117	0	117
7	101-228, 229, 230 Info Tech	707	1.91%	52	0	52	0	52
8	101-191 Accounting Dept	49	0.13%	4	0	4	0	4
9	101-192 Financial Services	83	0.22%	6	0	6	2	8
10	101-210 Management Services	176	0.48%	13	0	13	4	16
11	101-212 Budgeting	27	0.07%	2	0	2	1	3
12	101-215 City Clerk	279	0.75%	20	0	20	6	26
13	101-216 Records	128	0.35%	9	0	9	3	12
14	101-223 Internal Auditor	17	0.05%	1	0	1	0	2
15	101-233 Purchasing	49	0.13%	4	0	4	1	5
16	101-237 Grants Management	27	0.07%	2	0	2	1	3
17	101-253 Treasury	116	0.31%	8	0	8	2	11
18	101-257 Assessing	87	0.24%	6	0	6	2	8
19	101-261 311 Customer Service	168	0.45%	12	0	12	3	16
20	101-266 City Attorney	98	0.26%	7	0	7	2	9
21	101-270 Human Resources	262	0.71%	19	0	19	5	24
22	101-345, 349 Public Safety	4,080	11.03%	297	0	297	84	381
23	101-580 City Equipment	4,197	11.35%	306	0	306	87	392
24	101-715 CPED Admin	357	0.97%	26	0	26	7	33
25	101-751 Parks & Rec Admin	274	0.74%	20	0	20	6	26
26	OPEB / Retirement Board	2	0.01%	0	0	0	0	0
27	101-175 Diversity & Inclusion	84	0.23%	6	0	6	2	8
28	101-180 Executive Programs	12	0.03%	1	0	1	0	1
29	101-262 Elections	162	0.44%	12	0	12	3	15
32	101-347 Public Safety Ops	392	1.06%	29	0	29	8	37
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	3	12

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 6: Accounts Payable

Seq. 8: 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	6	28
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	2	7
47	101-75x Parks & Rec Activities	779	2.11%	57	0	57	16	73
48	101-770 Parks Maint	1,467	3.97%	107	0	107	30	137
49	151 Cemetery Trust	4	0.01%	0	0	0	0	0
52	202 Major Streets	1,373	3.71%	100	0	100	28	128
53	203 Local Streets	834	2.25%	61	0	61	17	78
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	13	59
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	9	40
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

Allocation Details
Seq. 8: 101-191 Accounting Dept
Cost Pool 6: 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%	10	0	10	3	13
78	244 Econ Dvlp Corp	49	0.13%	4	0	4	1	5
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	6
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	9	41
93	514 Parking System	83	0.22%	6	0	6	2	8
94	590 Sewer Fund	7,305	19.75%	532	0	532	151	683
95	591 Water Fund	6,324	17.10%	461	0	461	130	591
96	677 Insurance Fund	789	2.13%	57	0	57	16	74
99	756 General Trust Fund	6	0.02%	0	0	0	0	1
105	All Other	6	0.02%	0	0	0	0	1
Subtotal		**36,991**	**100.00%**	**$2,696**	**$0**	**$2,696**	**$698**	**$3,394**
Direct Bills						0		0
Total						**$2,696**		**$3,394**

Allocation Basis Units: # AP / INV Transactions

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details

Seq. 8: 101-191 Accounting Dept

Cost Pool 7: Parking System

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
93	514 Parking System	100	100.00%	$4,493	$0	$4,493	$1,164	$5,657
Subtotal		**100**	**100.00%**	**$4,493**	**$0**	**$4,493**	**$1,164**	**$5,657**
Direct Bills						0		0
Total						**$4,493**		**$5,657**

Allocation Basis Units: Direct to 514 Parking System

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 8: Risk Management

Seq. 8: 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	101-101 City Commission	99,876	0.06%	2	0	2	0	2
5	101-172 City Manager	2,187,199	1.27%	40	0	40	0	40
6	101-265 Bldgs & Grounds	1,751,025	1.02%	32	0	32	0	32
7	101-228, 229, 230 Info Tech	4,715,600	2.74%	85	0	85	0	85
8	101-191 Accounting Dept	762,077	0.44%	14	0	14	0	14
9	101-192 Financial Services	584,012	0.34%	11	0	11	3	13
10	101-210 Management Services	340,522	0.20%	6	0	6	2	8
11	101-212 Budgeting	221,937	0.13%	4	0	4	1	5
12	101-215 City Clerk	362,389	0.21%	7	0	7	2	8
13	101-216 Records	150,175	0.09%	3	0	3	1	3
14	101-223 Internal Auditor	113,826	0.07%	2	0	2	1	3
15	101-233 Purchasing	574,231	0.33%	10	0	10	3	13
16	101-237 Grants Management	293,979	0.17%	5	0	5	1	7
17	101-253 Treasury	883,602	0.51%	16	0	16	4	20
18	101-257 Assessing	594,837	0.35%	11	0	11	3	14
19	101-261 311 Customer Service	798,975	0.46%	14	0	14	4	18
20	101-266 City Attorney	1,172,704	0.68%	21	0	21	6	27
21	101-270 Human Resources	989,758	0.58%	18	0	18	5	23
22	101-345, 349 Public Safety	8,959,024	5.21%	162	0	162	45	207
23	101-580 City Equipment	2,262,040	1.32%	41	0	41	11	52
24	101-715 CPED Admin	815,995	0.47%	15	0	15	4	19
25	101-751 Parks & Rec Admin	407,947	0.24%	7	0	7	2	9
26	OPEB / Retirement Board	1,500	0.00%	0	0	0	0	0
27	101-175 Diversity & Inclusion	338,574	0.20%	6	0	6	2	8
28	101-180 Executive Programs	4,200	0.00%	0	0	0	0	0
29	101-262 Elections	725,471	0.42%	13	0	13	4	17
31	101-346 Public Safety COPS	2,981,580	1.73%	54	0	54	15	69
32	101-347 Public Safety Ops	22,853,497	13.30%	414	0	414	114	527
33	101-348 Criminal Invstgn Div	3,682,486	2.14%	67	0	67	18	85

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 8: Risk Management

Seq. 8: 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	6
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	7	32
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	3	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	10	44
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	19	87
53	203 Local Streets	2,000,988	1.16%	36	0	36	10	46
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	15	71
57	226 Solid Waste / Rubbish	3,601,427	2.10%	65	0	65	18	83
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%	11	0	11	3	13
61	232-697 HUD Grants - Other	107,952	0.06%	2	0	2	1	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

Allocation Details
Cost Pool 8: Risk Management

Seq. 8: 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	8	35
74	235 Recovery Programs & Grants	2,749,717	1.60%	50	0	50	14	63
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	187	866
95	591 Water Fund	25,593,041	14.89%	463	0	463	127	591
96	677 Insurance Fund	17,025,460	9.91%	308	0	308	85	393
97	731 Pension Fund	2,435,299	1.42%	44	0	44	12	56
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
Subtotal		**171,882,290**	**100.00%**	**$3,111**	**$0**	**$3,111**	**$806**	**$3,916**
Direct Bills						0		0
Total						**$3,111**		**$3,916**

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

Allocation Summary

Seq. 8: 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	2,159	0	21
4	101-101 City Commission	44	0	0	732	0	8
5	101-172 City Manager	238	0	0	3,304	0	26
6	101-265 Bldgs & Grounds	179	0	0	18,683	0	117
7	101-228, 229, 230 Info Tech	342	0	0	8,426	0	52
8	101-191 Accounting Dept	139	0	0	1,631	0	4
9	101-192 Financial Services	204	0	0	2,156	0	8
10	101-210 Management Services	58	0	0	2,915	0	16
11	101-212 Budgeting	56	11,227	0	1,466	0	3
12	101-215 City Clerk	74	0	0	4,001	0	26
13	101-216 Records	37	0	0	2,467	0	12
14	101-223 Internal Auditor	28	0	0	1,213	0	2
15	101-233 Purchasing	152	0	0	2,098	7,311	5
16	101-237 Grants Management	84	0	0	1,460	0	3
17	101-253 Treasury	216	0	0	3,759	0	11
18	101-257 Assessing	0	0	0	928	0	8
19	101-261 311 Customer Service	263	0	0	2,678	0	16
20	101-266 City Attorney	196	0	0	2,388	0	9
21	101-270 Human Resources	224	0	0	3,785	0	24
22	101-345, 349 Public Safety	1,060	0	0	40,394	0	381
23	101-580 City Equipment	226	0	0	115,345	0	392
24	101-715 CPED Admin	133	0	0	4,523	0	33
25	101-751 Parks & Rec Admin	63	0	0	4,550	0	26
26	OPEB / Retirement Board	0	0	0	137	0	0
27	101-175 Diversity & Inclusion	56	0	0	1,956	0	8
28	101-180 Executive Programs	0	0	0	95	0	1
29	101-262 Elections	111	0	0	2,815	0	15
31	101-346 Public Safety COPS	697	0	0	1,592	0	0
32	101-347 Public Safety Ops	5,490	0	0	4,523	0	37
33	101-348 Criminal Invstgn Div	790	0	0	2,246	0	11

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary

Seq. 8: 101-191 Accounting Dept

Seq #	Department Name	Payroll	Budgeting	Pension & OPEB	Audit and Accounting	Purchasing	Accounts Payable
34	101-371 Bldg Inspection Dept	231	0	0	26,792	0	12
35	101-385 Code Enforcement	162	0	0	29,549	0	11
36	101-400 PS Contracts	52	0	0	2,219	0	0
37	101-426 Emerg Mgmt Homeland	0	0	0	53	0	0
38	101-441 PW General	33	0	0	9,015	0	28
39	101-443 Forestry	92	0	0	2,847	0	19
40	101-448 Street Lights	0	0	0	691	0	11
41	101-621 Pollution Control	0	0	0	227	0	1
42	101-701 Planning	233	0	0	2,820	0	10
43	101-702 Zoning	0	0	0	1,908	0	0
45	101-724 Community Develop	88	0	0	1,434	0	1
46	101-728 Econ Dev	159	0	0	2,009	0	7
47	101-75x Parks & Rec Activities	575	0	0	9,906	0	73
48	101-770 Parks Maint	483	0	0	11,329	0	137
49	151 Cemetery Trust	0	0	0	617	0	0
50	159 Recreation Endowment	0	0	0	11	0	0
51	160 Mayor's Riverfront Pk	0	0	0	16	0	0
52	202 Major Streets	543	0	0	24,578	0	128
53	203 Local Streets	420	0	0	17,535	0	78
54	209 Cemeteries	156	0	0	7,523	0	33
55	211 Kzoo Muni Golf Assn	0	0	0	248	0	1
56	225 Blight Abatement	0	0	0	95	0	0
57	226 Solid Waste / Rubbish	249	0	0	21,077	0	59
58	232-238 Grants - Gen Gov	0	0	0	63	0	0
59	232-40x PS Grants	0	0	0	1,350	0	10
60	232-585 PW Grants	0	0	0	1,297	0	5
61	232-697 HUD Grants - Other	24	0	0	2,731	0	2
62	232-726 Community Dvlp Grants	0	0	0	248	0	0
63	232-733 Econ Dvlp Grants	0	0	0	127	0	1
65	232-776 P&R Grants	0	0	0	47	0	0
68	233-406 PS Donations	0	0	0	206	0	1

Allocation Summary

Seq. 8: 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	69	0	0
72	233-777 P&R Donations	0	0	0	891	0	6
73	234 FFE Aspirational Projects	0	0	0	4,555	0	40
74	235 Recovery Programs & Grants	0	0	0	1,133	0	5
75	236 Light Grant	0	0	0	47	0	0
76	242 Local Brownfield Revolv	0	0	0	163	0	0
77	243 Brownfield Redvlp Auth	45	0	0	4,687	0	13
78	244 Econ Dvlp Corp	8	0	0	2,198	0	5
81	265 Drug Law Enforce	0	0	0	1,392	0	1
82	270 Historic Preservation	0	0	0	53	0	1
83	272 Econ Initiative	0	0	0	469	0	0
84	273 Business Dvlp	0	0	0	37	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	30	0	0	4,033	0	6
90	299 CDBG Grant	209	0	0	7,212	0	13
91	300 Debt Service	0	0	0	427	0	1
92	401 Capital Projects	0	0	0	5,182	0	41
93	514 Parking System	0	0	0	1,155	0	8
94	590 Sewer Fund	2,382	0	0	114,317	0	683
95	591 Water Fund	2,597	0	0	133,127	0	591
96	677 Insurance Fund	0	0	0	14,155	0	74
97	731 Pension Fund	0	0	119,041	880	0	0
98	737 OPEB Fund	0	0	51,018	738	0	0
99	756 General Trust Fund	0	0	0	116	0	1
101	761 Landfill Trust	0	0	0	11	0	0
102	90x GASB 34 Govt	0	0	0	1,640	0	0
105	All Other	0	0	0	7,249	0	1
Direct Bills		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total		**$19,930**	**$11,227**	**$170,059**	**$729,017**	**$7,311**	**$3,394**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary

Seq. 8: 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	2,189
4	101-101 City Commission	0	2	787
5	101-172 City Manager	0	40	3,607
6	101-265 Bldgs & Grounds	0	32	19,011
7	101-228, 229, 230 Info Tech	0	85	8,905
8	101-191 Accounting Dept	0	14	1,787
9	101-192 Financial Services	0	13	2,382
10	101-210 Management Services	0	8	2,998
11	101-212 Budgeting	0	5	12,756
12	101-215 City Clerk	0	8	4,110
13	101-216 Records	0	3	2,520
14	101-223 Internal Auditor	0	3	1,245
15	101-233 Purchasing	0	13	9,578
16	101-237 Grants Management	0	7	1,553
17	101-253 Treasury	0	20	4,006
18	101-257 Assessing	0	14	950
19	101-261 311 Customer Service	0	18	2,975
20	101-266 City Attorney	0	27	2,620
21	101-270 Human Resources	0	23	4,057
22	101-345, 349 Public Safety	0	207	42,042
23	101-580 City Equipment	0	52	116,016
24	101-715 CPED Admin	0	19	4,708
25	101-751 Parks & Rec Admin	0	9	4,648
26	OPEB / Retirement Board	0	0	137
27	101-175 Diversity & Inclusion	0	8	2,027
28	101-180 Executive Programs	0	0	96
29	101-262 Elections	0	17	2,958
31	101-346 Public Safety COPS	0	69	2,358
32	101-347 Public Safety Ops	0	527	10,577
33	101-348 Criminal Invstgn Div	0	85	3,132

Allocation Summary

Seq. 8: 101-191 Accounting Dept

Seq #	Department Name	Parking System	Risk Management	Total
34	101-371 Bldg Inspection Dept	0	20	27,056
35	101-385 Code Enforcement	0	11	29,734
36	101-400 PS Contracts	0	11	2,283
37	101-426 Emerg Mgmt Homeland	0	0	53
38	101-441 PW General	0	6	9,081
39	101-443 Forestry	0	8	2,967
40	101-448 Street Lights	0	32	734
41	101-621 Pollution Control	0	6	234
42	101-701 Planning	0	19	3,083
43	101-702 Zoning	0	0	1,908
45	101-724 Community Develop	0	4	1,527
46	101-728 Econ Dev	0	12	2,187
47	101-75x Parks & Rec Activities	0	28	10,582
48	101-770 Parks Maint	0	44	11,994
49	151 Cemetery Trust	0	0	618
50	159 Recreation Endowment	0	0	11
51	160 Mayor's Riverfront Pk	0	2	17
52	202 Major Streets	0	87	25,336
53	203 Local Streets	0	46	18,078
54	209 Cemeteries	0	10	7,722
55	211 Kzoo Muni Golf Assn	0	71	320
56	225 Blight Abatement	0	0	95
57	226 Solid Waste / Rubbish	0	83	21,469
58	232-238 Grants - Gen Gov	0	0	64
59	232-40x PS Grants	0	8	1,367
60	232-585 PW Grants	0	13	1,316
61	232-697 HUD Grants - Other	0	2	2,759
62	232-726 Community Dvlp Grants	0	1	249
63	232-733 Econ Dvlp Grants	0	0	128
65	232-776 P&R Grants	0	0	47
68	233-406 PS Donations	0	0	207

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary

Seq. 8: 101-191 Accounting Dept

Seq #	Department Name	Parking System	Risk Management	Total
70	233-727 Comm Dvlp Donations	0	0	69
72	233-777 P&R Donations	0	0	897
73	234 FFE Aspirational Projects	0	35	4,630
74	235 Recovery Programs & Grants	0	63	1,202
75	236 Light Grant	0	3	51
76	242 Local Brownfield Revolv	0	0	164
77	243 Brownfield Redvlp Auth	0	0	4,745
78	244 Econ Dvlp Corp	0	0	2,211
81	265 Drug Law Enforce	0	9	1,402
82	270 Historic Preservation	0	0	53
83	272 Econ Initiative	0	0	469
84	273 Business Dvlp	0	0	37
86	275 Housing Programs	0	0	5
88	296 HUD Grant Admin	0	0	5
89	298 Home Grant	0	3	4,071
90	299 CDBG Grant	0	18	7,453
91	300 Debt Service	0	0	428
92	401 Capital Projects	0	0	5,223
93	514 Parking System	5,657	0	6,819
94	590 Sewer Fund	0	866	118,248
95	591 Water Fund	0	591	136,906
96	677 Insurance Fund	0	393	14,622
97	731 Pension Fund	0	56	119,978
98	737 OPEB Fund	0	11	51,767
99	756 General Trust Fund	0	0	117
101	761 Landfill Trust	0	0	11
102	90x GASB 34 Govt	0	0	1,640
105	All Other	0	0	7,250
Direct Bills		**$0**	**$0**	**$0**
Total		**$5,657**	**$3,916**	**$950,511**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals
101-192 Financial Services

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.

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 Full Cost Actuals

A. Department Costs — **Seq. 9: 101-192 Financial Services**

Description	Type	Amount	General Admin	Accounts Payable	Payroll	Pension & OPEB	Mgmt Services Support
Personnel Costs							
Salaries	S1	$497,015	$59,344	$248,359	$65,606	$48,459	$75,248
Salary % Split			*11.94%*	*49.97%*	*13.20%*	*9.75%*	*15.14%*
Fringe Benefits	S	161,339	19,264	80,621	21,297	15,731	24,427
Subtotal - Personnel Costs		**$658,354**	**$78,607**	**$328,980**	**$86,903**	**$64,190**	**$99,675**
Services & Supplies Cost							
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
Subtotal - Services & Supplies		**$13,919**	**$1,659**	**$6,944**	**$1,834**	**$1,355**	**$2,104**
Department Cost Total		**$672,274**	**$80,267**	**$335,924**	**$88,737**	**$65,544**	**$101,779**
Adjustments to Cost							
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
Subtotal - Adjustments		**($75,643)**	**($9,029)**	**($37,787)**	**($9,982)**	**($7,373)**	**($11,449)**
Total Costs After Adjustments		**596,631**	**71,238**	**298,136**	**78,755**	**58,172**	**90,330**
General Admin Distribution			(71,238)	40,424	10,678	7,887	12,248
Grand Total		**$596,631**	**$0**	**$338,561**	**$89,434**	**$66,059**	**$102,578**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Salary)

Seq. 9: 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
	Subtotal - Building Depreciation	**5,404**	**16**	**5,419**	**3,075**	**812**	**600**
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
	Subtotal - Equipment Depreciation	**16,196**	**22**	**16,218**	**9,203**	**2,431**	**1,796**
3	Parking	5,580	2,118	7,698	4,368	1,154	852
	Subtotal - 101-271 Other General	**5,580**	**2,118**	**7,698**	**4,368**	**1,154**	**852**
4	City Commission	307	365	672	381	101	74
	Subtotal - 101-101 City Commission	**307**	**365**	**672**	**381**	**101**	**74**
5	Management & Leadership	18,936	4,420	23,355	13,253	3,501	2,586
	Subtotal - 101-172 City Manager	**18,936**	**4,420**	**23,355**	**13,253**	**3,501**	**2,586**
6	City Hall	34,077	10,810	44,887	25,471	6,729	4,970
	Subtotal - 101-265 Bldgs & Grounds	**34,077**	**10,810**	**44,887**	**25,471**	**6,729**	**4,970**
7	PC / Network Support	25,075	3,645	28,720	16,297	4,305	3,180
7	App - Eden	17,600	1,918	19,517	11,075	2,926	2,161
7	App - BS & A	1,580	243	1,823	1,035	273	202
7	App - Kronos	3,096	191	3,288	1,866	493	364
7	App - NeoGov	286	0	286	163	43	32
7	VOIP	1,070	0	1,070	607	160	118
	Subtotal - 101-228, 229, 230 Info Tech	**48,708**	**5,997**	**54,705**	**31,042**	**8,200**	**6,057**
8	Payroll	160	44	204	116	31	23
8	Audit and Accounting	1,741	415	2,156	1,224	323	239
8	Accounts Payable	6	2	8	4	1	1
8	Risk Management	11	3	13	8	2	1
	Subtotal - 101-191 Accounting Dept	**1,918**	**464**	**2,382**	**1,352**	**357**	**264**
9	Accounts Payable	0	927	927	526	139	103
9	Payroll	0	1,104	1,104	626	165	122
	Subtotal - 101-192 Financial Services	**0**	**2,030**	**2,030**	**1,152**	**304**	**225**

B. Incoming Costs (Default Spread Salary)

Seq. 9: 101-192 Financial Services

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Accounts Payable	Payroll	Pension & OPEB
10	Risk Management	0	195	195	111	29	22
10	Accounts Payable	0	48	48	27	7	5
10	Payroll	0	216	216	123	32	24
	Subtotal - 101-210 Management Services	**0**	**459**	**459**	**261**	**69**	**51**
11	Budget	0	1,425	1,425	808	214	158
11	Cost Plan	0	1,169	1,169	663	175	129
	Subtotal - 101-212 Budgeting	**0**	**2,594**	**2,594**	**1,472**	**389**	**287**
12	Records Management	0	223	223	126	33	25
12	Mailroom	0	1,727	1,727	980	259	191
	Subtotal - 101-215 City Clerk	**0**	**1,949**	**1,949**	**1,106**	**292**	**216**
13	Records Mgmt	0	595	595	337	89	66
13	Mailroom	0	1,471	1,471	835	220	163
	Subtotal - 101-216 Records	**0**	**2,066**	**2,066**	**1,172**	**310**	**229**
14	Internal Audit	0	465	465	264	70	52
	Subtotal - 101-223 Internal Auditor	**0**	**465**	**465**	**264**	**70**	**52**
15	Purchasing	0	657	657	373	98	73
	Subtotal - 101-233 Purchasing	**0**	**657**	**657**	**373**	**98**	**73**
17	Tax Collection - General Fund	0	2,983	2,983	1,693	447	330
	Subtotal - 101-253 Treasury	**0**	**2,983**	**2,983**	**1,693**	**447**	**330**
18	Assessing - General Fund	0	5,881	5,881	3,337	882	651
	Subtotal - 101-257 Assessing	**0**	**5,881**	**5,881**	**3,337**	**882**	**651**
19	Customer Service	0	1,980	1,980	1,124	297	219
	Subtotal - 101-261 311 Customer Service	**0**	**1,980**	**1,980**	**1,124**	**297**	**219**
20	Advise and Counsel	0	1,698	1,698	963	254	188
20	Labor Relations	0	856	856	486	128	95
20	Risk Management	0	190	190	108	29	21
	Subtotal - 101-266 City Attorney	**0**	**2,744**	**2,744**	**1,557**	**411**	**304**
21	Human Resources	0	10,255	10,255	5,819	1,537	1,135
	Subtotal - 101-270 Human Resources	**0**	**10,255**	**10,255**	**5,819**	**1,537**	**1,135**
26	General Fund OPEB	0	65,297	65,297	37,053	9,788	7,230
	Subtotal - OPEB / Retirement Board	**0**	**65,297**	**65,297**	**37,053**	**9,788**	**7,230**
Total Incoming		**$131,125**	**$123,572**	**$254,697**	**$144,529**	**$38,178**	**$28,200**
C. Total Allocated				**$851,327**	**$483,089**	**$127,612**	**$94,259**
					56.75%	**14.99%**	**11.07%**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Salary)

Seq. 9: 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
	Subtotal - Building Depreciation	**5,404**	**16**	**5,419**	**932**
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
	Subtotal - Equipment Depreciation	**16,196**	**22**	**16,218**	**2,788**
3	Parking	5,580	2,118	7,698	1,323
	Subtotal - 101-271 Other General	**5,580**	**2,118**	**7,698**	**1,323**
4	City Commission	307	365	672	116
	Subtotal - 101-101 City Commission	**307**	**365**	**672**	**116**
5	Management & Leadership	18,936	4,420	23,355	4,015
	Subtotal - 101-172 City Manager	**18,936**	**4,420**	**23,355**	**4,015**
6	City Hall	34,077	10,810	44,887	7,717
	Subtotal - 101-265 Bldgs & Grounds	**34,077**	**10,810**	**44,887**	**7,717**
7	PC / Network Support	25,075	3,645	28,720	4,938
7	App - Eden	17,600	1,918	19,517	3,356
7	App - BS & A	1,580	243	1,823	313
7	App - Kronos	3,096	191	3,288	565
7	App - NeoGov	286	0	286	49
7	VOIP	1,070	0	1,070	184
	Subtotal - 101-228, 229, 230 Info Tech	**48,708**	**5,997**	**54,705**	**9,405**
8	Payroll	160	44	204	35
8	Audit and Accounting	1,741	415	2,156	371
8	Accounts Payable	6	2	8	1
8	Risk Management	11	3	13	2
	Subtotal - 101-191 Accounting Dept	**1,918**	**464**	**2,382**	**409**
9	Accounts Payable	0	927	927	159
9	Payroll	0	1,104	1,104	190

B. Incoming Costs (Default Spread Salary)

Seq. 9: 101-192 Financial Services

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Mgmt Services Support
	Subtotal - 101-192 Financial Services	**0**	**2,030**	**2,030**	**349**
10	Risk Management	0	195	195	34
10	Accounts Payable	0	48	48	8
10	Payroll	0	216	216	37
	Subtotal - 101-210 Management Services	**0**	**459**	**459**	**79**
11	Budget	0	1,425	1,425	245
11	Cost Plan	0	1,169	1,169	201
	Subtotal - 101-212 Budgeting	**0**	**2,594**	**2,594**	**446**
12	Records Management	0	223	223	38
12	Mailroom	0	1,727	1,727	297
	Subtotal - 101-215 City Clerk	**0**	**1,949**	**1,949**	**335**
13	Records Mgmt	0	595	595	102
13	Mailroom	0	1,471	1,471	253
	Subtotal - 101-216 Records	**0**	**2,066**	**2,066**	**355**
14	Internal Audit	0	465	465	80
	Subtotal - 101-223 Internal Auditor	**0**	**465**	**465**	**80**
15	Purchasing	0	657	657	113
	Subtotal - 101-233 Purchasing	**0**	**657**	**657**	**113**
17	Tax Collection - General Fund	0	2,983	2,983	513
	Subtotal - 101-253 Treasury	**0**	**2,983**	**2,983**	**513**
18	Assessing - General Fund	0	5,881	5,881	1,011
	Subtotal - 101-257 Assessing	**0**	**5,881**	**5,881**	**1,011**
19	Customer Service	0	1,980	1,980	340
	Subtotal - 101-261 311 Customer Service	**0**	**1,980**	**1,980**	**340**
20	Advise and Counsel	0	1,698	1,698	292
20	Labor Relations	0	856	856	147
20	Risk Management	0	190	190	33
	Subtotal - 101-266 City Attorney	**0**	**2,744**	**2,744**	**472**
21	Human Resources	0	10,255	10,255	1,763
	Subtotal - 101-270 Human Resources	**0**	**10,255**	**10,255**	**1,763**
26	General Fund OPEB	0	65,297	65,297	11,226
	Subtotal - OPEB / Retirement Board	**0**	**65,297**	**65,297**	**11,226**
Total Incoming		**$131,125**	**$123,572**	**$254,697**	**$43,790**
C. Total Allocated				**$851,327**	**$146,367**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Salary)

Seq. 9: 101-192 Financial Services

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Mgmt Services Support
					17.19%

Allocation Details

Seq. 9: 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%	$3,171	$0	$3,171	$0	$3,171
4	101-101 City Commission	115	0.31%	1,284	0	1,284	0	1,284
5	101-172 City Manager	350	0.95%	3,907	0	3,907	0	3,907
6	101-265 Bldgs & Grounds	1,607	4.34%	17,941	0	17,941	0	17,941
7	101-228, 229, 230 Info Tech	707	1.91%	7,893	0	7,893	0	7,893
8	101-191 Accounting Dept	49	0.13%	547	0	547	0	547
9	101-192 Financial Services	83	0.22%	927	0	927	0	927
10	101-210 Management Services	176	0.48%	1,965	0	1,965	365	2,330
11	101-212 Budgeting	27	0.07%	301	0	301	56	357
12	101-215 City Clerk	279	0.75%	3,115	0	3,115	579	3,694
13	101-216 Records	128	0.35%	1,429	0	1,429	266	1,695
14	101-223 Internal Auditor	17	0.05%	190	0	190	35	225
15	101-233 Purchasing	49	0.13%	547	0	547	102	649
16	101-237 Grants Management	27	0.07%	301	0	301	56	357
17	101-253 Treasury	116	0.31%	1,295	0	1,295	241	1,536
18	101-257 Assessing	87	0.24%	971	0	971	181	1,152
19	101-261 311 Customer Service	168	0.45%	1,876	0	1,876	349	2,224
20	101-266 City Attorney	98	0.26%	1,094	0	1,094	203	1,297
21	101-270 Human Resources	262	0.71%	2,925	0	2,925	544	3,469
22	101-345, 349 Public Safety	4,080	11.03%	45,549	0	45,549	8,465	54,015
23	101-580 City Equipment	4,197	11.35%	46,855	0	46,855	8,708	55,563
24	101-715 CPED Admin	357	0.97%	3,986	0	3,986	741	4,726
25	101-751 Parks & Rec Admin	274	0.74%	3,059	0	3,059	569	3,627
26	OPEB / Retirement Board	2	0.01%	22	0	22	4	26
27	101-175 Diversity & Inclusion	84	0.23%	938	0	938	174	1,112
28	101-180 Executive Programs	12	0.03%	134	0	134	25	159
29	101-262 Elections	162	0.44%	1,809	0	1,809	336	2,145
32	101-347 Public Safety Ops	392	1.06%	4,376	0	4,376	813	5,190
33	101-348 Criminal Invstgn Div	119	0.32%	1,329	0	1,329	247	1,575
34	101-371 Bldg Inspection Dept	133	0.36%	1,485	0	1,485	276	1,761

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details

Seq. 9: 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%	1,340	0	1,340	249	1,589
37	101-426 Emerg Mgmt Homeland	4	0.01%	45	0	45	8	53
38	101-441 PW General	296	0.80%	3,305	0	3,305	614	3,919
39	101-443 Forestry	207	0.56%	2,311	0	2,311	429	2,740
40	101-448 Street Lights	119	0.32%	1,329	0	1,329	247	1,575
41	101-621 Pollution Control	14	0.04%	156	0	156	29	185
42	101-701 Planning	110	0.30%	1,228	0	1,228	228	1,456
45	101-724 Community Develop	9	0.02%	100	0	100	19	119
46	101-728 Econ Dev	79	0.21%	882	0	882	164	1,046
47	101-75x Parks & Rec Activities	779	2.11%	8,697	0	8,697	1,616	10,313
48	101-770 Parks Maint	1,467	3.97%	16,378	0	16,378	3,044	19,421
49	151 Cemetery Trust	4	0.01%	45	0	45	8	53
52	202 Major Streets	1,373	3.71%	15,328	0	15,328	2,849	18,177
53	203 Local Streets	834	2.25%	9,311	0	9,311	1,730	11,041
54	209 Cemeteries	356	0.96%	3,974	0	3,974	739	4,713
55	211 Kzoo Muni Golf Assn	16	0.04%	179	0	179	33	212
57	226 Solid Waste / Rubbish	631	1.71%	7,044	0	7,044	1,309	8,354
58	232-238 Grants - Gen Gov	4	0.01%	45	0	45	8	53
59	232-40x PS Grants	105	0.28%	1,172	0	1,172	218	1,390
60	232-585 PW Grants	58	0.16%	648	0	648	120	768
61	232-697 HUD Grants - Other	23	0.06%	257	0	257	48	304
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	31	199
68	233-406 PS Donations	12	0.03%	134	0	134	25	159
70	233-727 Comm Dvlp Donations	1	0.00%	11	0	11	2	13
72	233-777 P&R Donations	65	0.18%	726	0	726	135	861
73	234 FFE Aspirational Projects	427	1.15%	4,767	0	4,767	886	5,653
74	235 Recovery Programs & Grants	52	0.14%	581	0	581	108	688
75	236 Light Grant	4	0.01%	45	0	45	8	53
76	242 Local Brownfield Revolv	5	0.01%	56	0	56	10	66

Allocation Details

Seq. 9: 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%	1,541	0	1,541	286	1,827
78	244 Econ Dvlp Corp	49	0.13%	547	0	547	102	649
81	265 Drug Law Enforce	6	0.02%	67	0	67	12	79
82	270 Historic Preservation	6	0.02%	67	0	67	12	79
89	298 Home Grant	60	0.16%	670	0	670	124	794
90	299 CDBG Grant	139	0.38%	1,552	0	1,552	288	1,840
91	300 Debt Service	11	0.03%	123	0	123	23	146
92	401 Capital Projects	437	1.18%	4,879	0	4,879	907	5,785
93	514 Parking System	83	0.22%	927	0	927	172	1,099
94	590 Sewer Fund	7,305	19.75%	81,553	0	81,553	15,157	96,710
95	591 Water Fund	6,324	17.10%	70,601	0	70,601	13,121	83,722
96	677 Insurance Fund	789	2.13%	8,808	0	8,808	1,637	10,445
99	756 General Trust Fund	6	0.02%	67	0	67	12	79
105	All Other	6	0.02%	67	0	67	12	79
Subtotal		**36,991**	**100.00%**	**$412,968**	**$0**	**$412,968**	**$70,121**	**$483,089**
Direct Bills						0		0
Total						**$412,968**		**$483,089**

Allocation Basis Units: # AP / INV Transactions

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 2: Payroll

Seq. 9: 101-192 Financial Services

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	101-101 City Commission	2.02	0.28%	$305	$0	$305	$0	$305
5	101-172 City Manager	10.85	1.50%	1,639	0	1,639	0	1,639
6	101-265 Bldgs & Grounds	8.19	1.13%	1,237	0	1,237	0	1,237
7	101-228, 229, 230 Info Tech	15.61	2.16%	2,358	0	2,358	0	2,358
8	101-191 Accounting Dept	6.36	0.88%	960	0	960	0	960
9	101-192 Financial Services	7.31	1.01%	1,104	0	1,104	0	1,104
10	101-210 Management Services	2.09	0.29%	316	0	316	58	373
11	101-212 Budgeting	2.00	0.28%	302	0	302	55	357
12	101-215 City Clerk	2.65	0.37%	400	0	400	73	473
13	101-216 Records	1.32	0.18%	200	0	200	36	236
14	101-223 Internal Auditor	1.00	0.14%	151	0	151	28	179
15	101-233 Purchasing	5.43	0.75%	819	0	819	150	969
16	101-237 Grants Management	3.00	0.42%	453	0	453	83	536
17	101-253 Treasury	7.73	1.07%	1,168	0	1,168	213	1,381
19	101-261 311 Customer Service	9.41	1.30%	1,421	0	1,421	259	1,680
20	101-266 City Attorney	7.00	0.97%	1,057	0	1,057	193	1,250
21	101-270 Human Resources	8.02	1.11%	1,211	0	1,211	221	1,432
22	101-345, 349 Public Safety	37.93	5.25%	5,727	0	5,727	1,045	6,773
23	101-580 City Equipment	8.09	1.12%	1,221	0	1,221	223	1,444
24	101-715 CPED Admin	4.75	0.66%	717	0	717	131	848
25	101-751 Parks & Rec Admin	2.25	0.31%	340	0	340	62	402
27	101-175 Diversity & Inclusion	2.00	0.28%	302	0	302	55	357
29	101-262 Elections	3.95	0.55%	597	0	597	109	706
31	101-346 Public Safety COPS	24.95	3.45%	3,768	0	3,768	688	4,456
32	101-347 Public Safety Ops	196.41	27.19%	29,661	0	29,661	5,414	35,075
33	101-348 Criminal Invstgn Div	28.25	3.91%	4,267	0	4,267	779	5,045
34	101-371 Bldg Inspection Dept	8.27	1.15%	1,249	0	1,249	228	1,477
35	101-385 Code Enforcement	5.78	0.80%	873	0	873	159	1,033
36	101-400 PS Contracts	1.87	0.26%	283	0	283	52	334
38	101-441 PW General	1.17	0.16%	177	0	177	32	209

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details

Seq. 9: 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%	499	0	499	91	590
42	101-701 Planning	8.33	1.15%	1,257	0	1,257	229	1,487
45	101-724 Community Develop	3.15	0.44%	476	0	476	87	563
46	101-728 Econ Dev	5.67	0.79%	857	0	857	156	1,013
47	101-75x Parks & Rec Activities	20.57	2.85%	3,107	0	3,107	567	3,674
48	101-770 Parks Maint	17.28	2.39%	2,610	0	2,610	476	3,087
52	202 Major Streets	19.42	2.69%	2,933	0	2,933	535	3,469
53	203 Local Streets	15.02	2.08%	2,268	0	2,268	414	2,682
54	209 Cemeteries	5.57	0.77%	841	0	841	153	994
57	226 Solid Waste / Rubbish	8.92	1.24%	1,348	0	1,348	246	1,593
61	232-697 HUD Grants - Other	0.85	0.12%	129	0	129	24	152
77	243 Brownfield Redvlp Auth	1.61	0.22%	243	0	243	44	288
78	244 Econ Dvlp Corp	0.29	0.04%	44	0	44	8	52
89	298 Home Grant	1.06	0.15%	160	0	160	29	190
90	299 CDBG Grant	7.49	1.04%	1,131	0	1,131	206	1,337
94	590 Sewer Fund	85.24	11.80%	12,872	0	12,872	2,349	15,221
95	591 Water Fund	92.92	12.86%	14,033	0	14,033	2,561	16,594
Subtotal		**722.36**	**100.00%**	**$109,089**	**$0**	**$109,089**	**$18,523**	**$127,612**
Direct Bills						0		0
Total						**$109,089**		**$127,612**

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

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details

Seq. 9: 101-192 Financial Services

Cost Pool 3: Pension & OPEB

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
97	731 Pension Fund	70	70.00%	$56,404	$0	$56,404	$9,577	$65,981
98	737 OPEB Fund	30	30.00%	24,173	0	24,173	4,105	28,278
Subtotal		**100**	**100.00%**	**$80,577**	**$0**	**$80,577**	**$13,682**	**$94,259**
Direct Bills						0		0
Total						**$80,577**		**$94,259**

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

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 4: Mgmt Services Support

Seq. 9: 101-192 Financial Services

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8	101-191 Accounting Dept	10,661.07	14.29%	$17,875	$0	$17,875	$0	$17,875
11	101-212 Budgeting	13,326.34	17.86%	22,343	0	22,343	4,426	26,769
15	101-233 Purchasing	26,652.68	35.71%	44,686	(88,261)	(43,575)	8,852	(34,723)
16	101-237 Grants Management	13,326.34	17.86%	22,343	0	22,343	4,426	26,769
17	101-253 Treasury	10,661.07	14.29%	17,875	0	17,875	3,541	21,415
Subtotal		**74,627.50**	**100.00%**	**$125,122**	**($88,261)**	**$36,860**	**$21,246**	**$58,106**
Direct Bills						88,261		88,261
Total						**$125,122**		**$146,367**

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

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary **Seq. 9: 101-192 Financial Services**

Seq #	Department Name	Accounts Payable	Payroll	Pension & OPEB	Mgmt Services Support	Total
3	101-271 Other General	$3,171	$0	$0	$0	$3,171
4	101-101 City Commission	1,284	305	0	0	1,588
5	101-172 City Manager	3,907	1,639	0	0	5,546
6	101-265 Bldgs & Grounds	17,941	1,237	0	0	19,177
7	101-228, 229, 230 Info Tech	7,893	2,358	0	0	10,250
8	101-191 Accounting Dept	547	960	0	17,875	19,381
9	101-192 Financial Services	927	1,104	0	0	2,030
10	101-210 Management Services	2,330	373	0	0	2,703
11	101-212 Budgeting	357	357	0	26,769	27,484
12	101-215 City Clerk	3,694	473	0	0	4,167
13	101-216 Records	1,695	236	0	0	1,931
14	101-223 Internal Auditor	225	179	0	0	404
15	101-233 Purchasing	649	969	0	(34,723)	(33,105)
16	101-237 Grants Management	357	536	0	26,769	27,663
17	101-253 Treasury	1,536	1,381	0	21,415	24,332
18	101-257 Assessing	1,152	0	0	0	1,152
19	101-261 311 Customer Service	2,224	1,680	0	0	3,905
20	101-266 City Attorney	1,297	1,250	0	0	2,547
21	101-270 Human Resources	3,469	1,432	0	0	4,900
22	101-345, 349 Public Safety	54,015	6,773	0	0	60,787
23	101-580 City Equipment	55,563	1,444	0	0	57,007
24	101-715 CPED Admin	4,726	848	0	0	5,574
25	101-751 Parks & Rec Admin	3,627	402	0	0	4,029
26	OPEB / Retirement Board	26	0	0	0	26
27	101-175 Diversity & Inclusion	1,112	357	0	0	1,469
28	101-180 Executive Programs	159	0	0	0	159
29	101-262 Elections	2,145	706	0	0	2,851
31	101-346 Public Safety COPS	0	4,456	0	0	4,456
32	101-347 Public Safety Ops	5,190	35,075	0	0	40,264
33	101-348 Criminal Invstgn Div	1,575	5,045	0	0	6,621

Allocation Summary

Seq. 9: 101-192 Financial Services

Seq #	Department Name	Accounts Payable	Payroll	Pension & OPEB	Mgmt Services Support	Total
34	101-371 Bldg Inspection Dept	1,761	1,477	0	0	3,238
35	101-385 Code Enforcement	1,589	1,033	0	0	2,621
36	101-400 PS Contracts	0	334	0	0	334
37	101-426 Emerg Mgmt Homeland	53	0	0	0	53
38	101-441 PW General	3,919	209	0	0	4,128
39	101-443 Forestry	2,740	590	0	0	3,330
40	101-448 Street Lights	1,575	0	0	0	1,575
41	101-621 Pollution Control	185	0	0	0	185
42	101-701 Planning	1,456	1,487	0	0	2,943
45	101-724 Community Develop	119	563	0	0	682
46	101-728 Econ Dev	1,046	1,013	0	0	2,059
47	101-75x Parks & Rec Activities	10,313	3,674	0	0	13,987
48	101-770 Parks Maint	19,421	3,087	0	0	22,508
49	151 Cemetery Trust	53	0	0	0	53
52	202 Major Streets	18,177	3,469	0	0	21,646
53	203 Local Streets	11,041	2,682	0	0	13,723
54	209 Cemeteries	4,713	994	0	0	5,707
55	211 Kzoo Muni Golf Assn	212	0	0	0	212
57	226 Solid Waste / Rubbish	8,354	1,593	0	0	9,947
58	232-238 Grants - Gen Gov	53	0	0	0	53
59	232-40x PS Grants	1,390	0	0	0	1,390
60	232-585 PW Grants	768	0	0	0	768
61	232-697 HUD Grants - Other	304	152	0	0	457
62	232-726 Community Dvlp Grants	26	0	0	0	26
63	232-733 Econ Dvlp Grants	199	0	0	0	199
68	233-406 PS Donations	159	0	0	0	159
70	233-727 Comm Dvlp Donations	13	0	0	0	13
72	233-777 P&R Donations	861	0	0	0	861
73	234 FFE Aspirational Projects	5,653	0	0	0	5,653
74	235 Recovery Programs & Grants	688	0	0	0	688

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary

Seq. 9: 101-192 Financial Services

Seq #	Department Name	Accounts Payable	Payroll	Pension & OPEB	Mgmt Services Support	Total
75	236 Light Grant	53	0	0	0	53
76	242 Local Brownfield Revolv	66	0	0	0	66
77	243 Brownfield Redvlp Auth	1,827	288	0	0	2,115
78	244 Econ Dvlp Corp	649	52	0	0	701
81	265 Drug Law Enforce	79	0	0	0	79
82	270 Historic Preservation	79	0	0	0	79
89	298 Home Grant	794	190	0	0	984
90	299 CDBG Grant	1,840	1,337	0	0	3,177
91	300 Debt Service	146	0	0	0	146
92	401 Capital Projects	5,785	0	0	0	5,785
93	514 Parking System	1,099	0	0	0	1,099
94	590 Sewer Fund	96,710	15,221	0	0	111,931
95	591 Water Fund	83,722	16,594	0	0	100,317
96	677 Insurance Fund	10,445	0	0	0	10,445
97	731 Pension Fund	0	0	65,981	0	65,981
98	737 OPEB Fund	0	0	28,278	0	28,278
99	756 General Trust Fund	79	0	0	0	79
105	All Other	79	0	0	0	79
Direct Bills		**$0**	**$0**	**$0**	**$88,261**	**$88,261**
Total		**$483,089**	**$127,612**	**$94,259**	**$146,367**	**$851,327**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals
101-210 Management Services

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

Continues

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.

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

A. Department Costs — **Seq. 10: 101-210 Management Services**

Description	Type	Amount	General Admin	Pension	Risk Management	Accounts Payable	Payroll
Personnel Costs							
Salaries	S1	$224,919	$47,885	$29,869	$28,925	$10,751	$10,751
Salary % Split			*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
Subtotal - Personnel Costs		**$277,716**	**$59,126**	**$36,881**	**$35,714**	**$13,275**	**$13,275**
Services & Supplies Cost							
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	S	328	70	44	42	16	16
810.003 Memberships & Subscriptions	S	2,851	607	379	367	136	136
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
Subtotal - Services & Supplies		**$69,040**	**$11,847**	**$14,550**	**$7,156**	**$2,660**	**$2,660**
Department Cost Total		**$346,756**	**$70,973**	**$51,431**	**$42,870**	**$15,935**	**$15,935**
Adjustments to Cost							
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)
976.000 Office Equip & Furniture	D	(6,233)	0	0	0	0	0
Subtotal - Adjustments		**($56,202)**	**($10,638)**	**($6,636)**	**($6,426)**	**($2,389)**	**($2,389)**
Total Costs After Adjustments		**290,553**	**60,334**	**44,795**	**36,444**	**13,546**	**13,546**
General Admin Distribution			(60,334)	10,180	9,858	3,664	3,664
Grand Total		**$290,553**	**$0**	**$54,975**	**$46,302**	**$17,210**	**$17,210**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

A. Department Costs

Seq. 10: 101-210 Management Services

Description	Type	Amount	Mgmt Services Support
Personnel Costs			
Salaries	S1	$224,919	$96,738
Salary % Split			*43.01%*
Fringe Benefits	S	52,797	22,708
Subtotal - Personnel Costs		**$277,716**	**$119,446**
Services & Supplies Cost			
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	S	328	141
810.003 Memberships & Subscriptions	S	2,851	1,226
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
Subtotal - Services & Supplies		**$69,040**	**$23,933**
Department Cost Total		**$346,756**	**$143,379**
Adjustments to Cost			
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)
976.000 Office Equip & Furniture	D	(6,233)	0
Subtotal - Adjustments		**($56,202)**	**($21,492)**
Total Costs After Adjustments		**290,553**	**121,887**
General Admin Distribution			32,969
Grand Total		**$290,553**	**$154,856**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Salary) | **Seq. 10: 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
	Subtotal - Building Depreciation	**5,083**	**15**	**5,098**	**860**	**833**	**310**
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
	Subtotal - Equipment Depreciation	**5,279**	**7**	**5,287**	**892**	**864**	**321**
3	Parking	1,596	606	2,202	371	360	134
	Subtotal - 101-271 Other General	**1,596**	**606**	**2,202**	**371**	**360**	**134**
4	City Commission	179	213	392	66	64	24
	Subtotal - 101-101 City Commission	**179**	**213**	**392**	**66**	**64**	**24**
5	Management & Leadership	5,415	1,264	6,679	1,127	1,091	406
	Subtotal - 101-172 City Manager	**5,415**	**1,264**	**6,679**	**1,127**	**1,091**	**406**
6	City Hall	32,056	10,169	42,225	7,124	6,899	2,564
	Subtotal - 101-265 Bldgs & Grounds	**32,056**	**10,169**	**42,225**	**7,124**	**6,899**	**2,564**
7	PC / Network Support	6,359	924	7,283	1,229	1,190	442
7	App - Eden	5,226	570	5,796	978	947	352
7	App - BS & A	1,212	186	1,398	236	228	85
7	App - Kronos	757	47	804	136	131	49
7	App - NeoGov	82	0	82	14	13	5
7	VOIP	303	0	303	51	50	18
	Subtotal - 101-228, 229, 230 Info Tech	**13,939**	**1,727**	**15,666**	**2,643**	**2,560**	**951**
8	Payroll	46	13	58	10	10	4
8	Audit and Accounting	2,355	561	2,915	492	476	177
8	Accounts Payable	13	4	16	3	3	1
8	Risk Management	6	2	8	1	1	0
	Subtotal - 101-191 Accounting Dept	**2,419**	**579**	**2,998**	**506**	**490**	**182**
9	Accounts Payable	1,965	365	2,330	393	381	142
9	Payroll	316	58	373	63	61	23

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Salary)

Seq. 10: 101-210 Management Services

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Pension	Risk Management	Accounts Payable
	Subtotal - 101-192 Financial Services	**2,280**	**423**	**2,703**	**456**	**442**	**164**
10	Risk Management	0	114	114	19	19	7
10	Accounts Payable	0	102	102	17	17	6
10	Payroll	0	62	62	10	10	4
	Subtotal - 101-210 Management Services	**0**	**277**	**277**	**47**	**45**	**17**
11	Budget	0	831	831	140	136	50
11	Cost Plan	0	1,461	1,461	247	239	89
	Subtotal - 101-212 Budgeting	**0**	**2,292**	**2,292**	**387**	**374**	**139**
12	Records Management	0	295	295	50	48	18
12	Mailroom	0	2,869	2,869	484	469	174
	Subtotal - 101-215 City Clerk	**0**	**3,164**	**3,164**	**534**	**517**	**192**
13	Records Mgmt	0	789	789	133	129	48
13	Mailroom	0	2,443	2,443	412	399	148
	Subtotal - 101-216 Records	**0**	**3,232**	**3,232**	**545**	**528**	**196**
14	Internal Audit	0	271	271	46	44	16
	Subtotal - 101-223 Internal Auditor	**0**	**271**	**271**	**46**	**44**	**16**
15	Purchasing	0	1,478	1,478	249	242	90
	Subtotal - 101-233 Purchasing	**0**	**1,478**	**1,478**	**249**	**242**	**90**
17	Tax Collection - General Fund	0	1,739	1,739	293	284	106
	Subtotal - 101-253 Treasury	**0**	**1,739**	**1,739**	**293**	**284**	**106**
18	Assessing - General Fund	0	3,429	3,429	579	560	208
	Subtotal - 101-257 Assessing	**0**	**3,429**	**3,429**	**579**	**560**	**208**
20	Advise and Counsel	0	990	990	167	162	60
20	Labor Relations	0	245	245	41	40	15
20	Risk Management	0	68	68	12	11	4
	Subtotal - 101-266 City Attorney	**0**	**1,303**	**1,303**	**220**	**213**	**79**
21	Human Resources	0	2,933	2,933	495	479	178
	Subtotal - 101-270 Human Resources	**0**	**2,933**	**2,933**	**495**	**479**	**178**
26	General Fund OPEB	0	18,674	18,674	3,151	3,051	1,134
	Subtotal - OPEB / Retirement Board	**0**	**18,674**	**18,674**	**3,151**	**3,051**	**1,134**
Total Incoming		**$68,247**	**$53,795**	**$122,042**	**$20,591**	**$19,940**	**$7,412**
C. Total Allocated				**$412,596**	**$75,566**	**$66,242**	**$24,622**
					18.31%	**16.05%**	**5.97%**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Salary) **Seq. 10: 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
	Subtotal - Building Depreciation	**5,083**	**15**	**5,098**	**310**	**2,786**
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
	Subtotal - Equipment Depreciation	**5,279**	**7**	**5,287**	**321**	**2,889**
3	Parking	1,596	606	2,202	134	1,203
	Subtotal - 101-271 Other General	**1,596**	**606**	**2,202**	**134**	**1,203**
4	City Commission	179	213	392	24	214
	Subtotal - 101-101 City Commission	**179**	**213**	**392**	**24**	**214**
5	Management & Leadership	5,415	1,264	6,679	406	3,650
	Subtotal - 101-172 City Manager	**5,415**	**1,264**	**6,679**	**406**	**3,650**
6	City Hall	32,056	10,169	42,225	2,564	23,073
	Subtotal - 101-265 Bldgs & Grounds	**32,056**	**10,169**	**42,225**	**2,564**	**23,073**
7	PC / Network Support	6,359	924	7,283	442	3,980
7	App - Eden	5,226	570	5,796	352	3,167
7	App - BS & A	1,212	186	1,398	85	764
7	App - Kronos	757	47	804	49	439
7	App - NeoGov	82	0	82	5	45
7	VOIP	303	0	303	18	166
	Subtotal - 101-228, 229, 230 Info Tech	**13,939**	**1,727**	**15,666**	**951**	**8,560**
8	Payroll	46	13	58	4	32
8	Audit and Accounting	2,355	561	2,915	177	1,593
8	Accounts Payable	13	4	16	1	9
8	Risk Management	6	2	8	0	4
	Subtotal - 101-191 Accounting Dept	**2,419**	**579**	**2,998**	**182**	**1,638**
9	Accounts Payable	1,965	365	2,330	142	1,273

B. Incoming Costs (Default Spread Salary)

Seq. 10: 101-210 Management Services

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Payroll	Mgmt Services Support
9	Payroll	316	58	373	23	204
	Subtotal - 101-192 Financial Services	**2,280**	**423**	**2,703**	**164**	**1,477**
10	Risk Management	0	114	114	7	62
10	Accounts Payable	0	102	102	6	56
10	Payroll	0	62	62	4	34
	Subtotal - 101-210 Management Services	**0**	**277**	**277**	**17**	**151**
11	Budget	0	831	831	50	454
11	Cost Plan	0	1,461	1,461	89	798
	Subtotal - 101-212 Budgeting	**0**	**2,292**	**2,292**	**139**	**1,252**
12	Records Management	0	295	295	18	161
12	Mailroom	0	2,869	2,869	174	1,568
	Subtotal - 101-215 City Clerk	**0**	**3,164**	**3,164**	**192**	**1,729**
13	Records Mgmt	0	789	789	48	431
13	Mailroom	0	2,443	2,443	148	1,335
	Subtotal - 101-216 Records	**0**	**3,232**	**3,232**	**196**	**1,766**
14	Internal Audit	0	271	271	16	148
	Subtotal - 101-223 Internal Auditor	**0**	**271**	**271**	**16**	**148**
15	Purchasing	0	1,478	1,478	90	808
	Subtotal - 101-233 Purchasing	**0**	**1,478**	**1,478**	**90**	**808**
17	Tax Collection - General Fund	0	1,739	1,739	106	950
	Subtotal - 101-253 Treasury	**0**	**1,739**	**1,739**	**106**	**950**
18	Assessing - General Fund	0	3,429	3,429	208	1,874
	Subtotal - 101-257 Assessing	**0**	**3,429**	**3,429**	**208**	**1,874**
20	Advise and Counsel	0	990	990	60	541
20	Labor Relations	0	245	245	15	134
20	Risk Management	0	68	68	4	37
	Subtotal - 101-266 City Attorney	**0**	**1,303**	**1,303**	**79**	**712**
21	Human Resources	0	2,933	2,933	178	1,603
	Subtotal - 101-270 Human Resources	**0**	**2,933**	**2,933**	**178**	**1,603**
26	General Fund OPEB	0	18,674	18,674	1,134	10,204
	Subtotal - OPEB / Retirement Board	**0**	**18,674**	**18,674**	**1,134**	**10,204**
Total Incoming		**$68,247**	**$53,795**	**$122,042**	**$7,412**	**$66,688**
C. Total Allocated				**$412,596**	**$24,622**	**$221,544**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Salary)

Seq. 10: 101-210 Management Services

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Payroll	Mgmt Services Support
					5.97%	53.70%

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Seq. 10: 101-210 Management Services

Allocation Details
Cost Pool 1: Pension

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
97	731 Pension Fund	70	70.00%	$46,543	$0	$46,543	$6,353	$52,896
98	737 OPEB Fund	30	30.00%	19,947	0	19,947	2,723	22,670
Subtotal		**100**	**100.00%**	**$66,489**	**$0**	**$66,489**	**$9,076**	**$75,566**
Direct Bills						0		0
Total						**$66,489**		**$75,566**

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

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 2: Risk Management

Seq. 10: 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%	$183	$0	$183	$0	$183
4	101-101 City Commission	99,876	0.06%	33	0	33	0	33
5	101-172 City Manager	2,187,199	1.27%	731	0	731	0	731
6	101-265 Bldgs & Grounds	1,751,025	1.02%	585	0	585	0	585
7	101-228, 229, 230 Info Tech	4,715,600	2.74%	1,576	0	1,576	0	1,576
8	101-191 Accounting Dept	762,077	0.44%	255	0	255	0	255
9	101-192 Financial Services	584,012	0.34%	195	0	195	0	195
10	101-210 Management Services	340,522	0.20%	114	0	114	0	114
11	101-212 Budgeting	221,937	0.13%	74	0	74	12	86
12	101-215 City Clerk	362,389	0.21%	121	0	121	20	141
13	101-216 Records	150,175	0.09%	50	0	50	8	58
14	101-223 Internal Auditor	113,826	0.07%	38	0	38	6	44
15	101-233 Purchasing	574,231	0.33%	192	0	192	31	223
16	101-237 Grants Management	293,979	0.17%	98	0	98	16	114
17	101-253 Treasury	883,602	0.51%	295	0	295	48	344
18	101-257 Assessing	594,837	0.35%	199	0	199	32	231
19	101-261 311 Customer Service	798,975	0.46%	267	0	267	44	311
20	101-266 City Attorney	1,172,704	0.68%	392	0	392	64	456
21	101-270 Human Resources	989,758	0.58%	331	0	331	54	385
22	101-345, 349 Public Safety	8,959,024	5.21%	2,995	0	2,995	489	3,484
23	101-580 City Equipment	2,262,040	1.32%	756	0	756	124	880
24	101-715 CPED Admin	815,995	0.47%	273	0	273	45	317
25	101-751 Parks & Rec Admin	407,947	0.24%	136	0	136	22	159
26	OPEB / Retirement Board	1,500	0.00%	1	0	1	0	1
27	101-175 Diversity & Inclusion	338,574	0.20%	113	0	113	18	132
28	101-180 Executive Programs	4,200	0.00%	1	0	1	0	2
29	101-262 Elections	725,471	0.42%	242	0	242	40	282
31	101-346 Public Safety COPS	2,981,580	1.73%	997	0	997	163	1,159
32	101-347 Public Safety Ops	22,853,497	13.30%	7,639	0	7,639	1,248	8,887
33	101-348 Criminal Invstgn Div	3,682,486	2.14%	1,231	0	1,231	201	1,432

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 2: Risk Management

Seq. 10: 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%	292	0	292	48	340
35	101-385 Code Enforcement	495,504	0.29%	166	0	166	27	193
36	101-400 PS Contracts	475,796	0.28%	159	0	159	26	185
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	13	95
39	101-443 Forestry	349,339	0.20%	117	0	117	19	136
40	101-448 Street Lights	1,381,635	0.80%	462	0	462	75	537
41	101-621 Pollution Control	266,933	0.16%	89	0	89	15	104
42	101-701 Planning	838,583	0.49%	280	0	280	46	326
45	101-724 Community Develop	180,293	0.10%	60	0	60	10	70
46	101-728 Econ Dev	529,102	0.31%	177	0	177	29	206
47	101-75x Parks & Rec Activities	1,227,555	0.71%	410	0	410	67	477
48	101-770 Parks Maint	1,909,656	1.11%	638	0	638	104	743
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	4	27
52	202 Major Streets	3,755,797	2.19%	1,255	0	1,255	205	1,461
53	203 Local Streets	2,000,988	1.16%	669	0	669	109	778
54	209 Cemeteries	440,880	0.26%	147	0	147	24	171
55	211 Kzoo Muni Golf Assn	3,086,240	1.80%	1,032	0	1,032	169	1,200
57	226 Solid Waste / Rubbish	3,601,427	2.10%	1,204	0	1,204	197	1,401
58	232-238 Grants - Gen Gov	6,743	0.00%	2	0	2	0	3
59	232-40x PS Grants	334,245	0.19%	112	0	112	18	130
60	232-585 PW Grants	580,772	0.34%	194	0	194	32	226
61	232-697 HUD Grants - Other	107,952	0.06%	36	0	36	6	42
62	232-726 Community Dvlp Grants	52,385	0.03%	18	0	18	3	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
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Seq. 10: 101-210 Management Services
Cost Pool 2: Risk Management

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%	510	0	510	83	593
74	235 Recovery Programs & Grants	2,749,717	1.60%	919	0	919	150	1,069
75	236 Light Grant	120,000	0.07%	40	0	40	7	47
81	265 Drug Law Enforce	410,706	0.24%	137	0	137	22	160
82	270 Historic Preservation	2,142	0.00%	1	0	1	0	1
89	298 Home Grant	122,427	0.07%	41	0	41	7	48
90	299 CDBG Grant	790,516	0.46%	264	0	264	43	307
94	590 Sewer Fund	37,537,038	21.84%	12,547	0	12,547	2,051	14,598
95	591 Water Fund	25,593,041	14.89%	8,555	0	8,555	1,398	9,953
96	677 Insurance Fund	17,025,460	9.91%	5,691	0	5,691	930	6,621
97	731 Pension Fund	2,435,299	1.42%	814	0	814	133	947
98	737 OPEB Fund	487,276	0.28%	163	0	163	27	189
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
Subtotal		**171,882,290**	**100.00%**	**$57,452**	**$0**	**$57,452**	**$8,789**	**$66,242**
Direct Bills						0		0
Total						**$57,452**		**$66,242**

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

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details **Seq. 10: 101-210 Management Services**
Cost Pool 3: 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%	$164	$0	$164	$0	$164
4	101-101 City Commission	115	0.31%	66	0	66	0	66
5	101-172 City Manager	350	0.95%	202	0	202	0	202
6	101-265 Bldgs & Grounds	1,607	4.34%	928	0	928	0	928
7	101-228, 229, 230 Info Tech	707	1.91%	408	0	408	0	408
8	101-191 Accounting Dept	49	0.13%	28	0	28	0	28
9	101-192 Financial Services	83	0.22%	48	0	48	0	48
10	101-210 Management Services	176	0.48%	102	0	102	0	102
11	101-212 Budgeting	27	0.07%	16	0	16	3	18
12	101-215 City Clerk	279	0.75%	161	0	161	27	188
13	101-216 Records	128	0.35%	74	0	74	12	86
14	101-223 Internal Auditor	17	0.05%	10	0	10	2	11
15	101-233 Purchasing	49	0.13%	28	0	28	5	33
16	101-237 Grants Management	27	0.07%	16	0	16	3	18
17	101-253 Treasury	116	0.31%	67	0	67	11	78
18	101-257 Assessing	87	0.24%	50	0	50	8	59
19	101-261 311 Customer Service	168	0.45%	97	0	97	16	113
20	101-266 City Attorney	98	0.26%	57	0	57	10	66
21	101-270 Human Resources	262	0.71%	151	0	151	25	177
22	101-345, 349 Public Safety	4,080	11.03%	2,355	0	2,355	396	2,752
23	101-580 City Equipment	4,197	11.35%	2,423	0	2,423	408	2,831
24	101-715 CPED Admin	357	0.97%	206	0	206	35	241
25	101-751 Parks & Rec Admin	274	0.74%	158	0	158	27	185
26	OPEB / Retirement Board	2	0.01%	1	0	1	0	1
27	101-175 Diversity & Inclusion	84	0.23%	48	0	48	8	57
28	101-180 Executive Programs	12	0.03%	7	0	7	1	8
29	101-262 Elections	162	0.44%	94	0	94	16	109
32	101-347 Public Safety Ops	392	1.06%	226	0	226	38	264
33	101-348 Criminal Invstgn Div	119	0.32%	69	0	69	12	80
34	101-371 Bldg Inspection Dept	133	0.36%	77	0	77	13	90

Allocation Details

Seq. 10: 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	12	81
37	101-426 Emerg Mgmt Homeland	4	0.01%	2	0	2	0	3
38	101-441 PW General	296	0.80%	171	0	171	29	200
39	101-443 Forestry	207	0.56%	120	0	120	20	140
40	101-448 Street Lights	119	0.32%	69	0	69	12	80
41	101-621 Pollution Control	14	0.04%	8	0	8	1	9
42	101-701 Planning	110	0.30%	64	0	64	11	74
45	101-724 Community Develop	9	0.02%	5	0	5	1	6
46	101-728 Econ Dev	79	0.21%	46	0	46	8	53
47	101-75x Parks & Rec Activities	779	2.11%	450	0	450	76	525
48	101-770 Parks Maint	1,467	3.97%	847	0	847	143	989
49	151 Cemetery Trust	4	0.01%	2	0	2	0	3
52	202 Major Streets	1,373	3.71%	793	0	793	133	926
53	203 Local Streets	834	2.25%	481	0	481	81	563
54	209 Cemeteries	356	0.96%	206	0	206	35	240
55	211 Kzoo Muni Golf Assn	16	0.04%	9	0	9	2	11
57	226 Solid Waste / Rubbish	631	1.71%	364	0	364	61	426
58	232-238 Grants - Gen Gov	4	0.01%	2	0	2	0	3
59	232-40x PS Grants	105	0.28%	61	0	61	10	71
60	232-585 PW Grants	58	0.16%	33	0	33	6	39
61	232-697 HUD Grants - Other	23	0.06%	13	0	13	2	16
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%	38	0	38	6	44
73	234 FFE Aspirational Projects	427	1.15%	247	0	247	41	288
74	235 Recovery Programs & Grants	52	0.14%	30	0	30	5	35
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

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details

Seq. 10: 101-210 Management Services

Cost Pool 3: 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%	80	0	80	13	93
78	244 Econ Dvlp Corp	49	0.13%	28	0	28	5	33
81	265 Drug Law Enforce	6	0.02%	3	0	3	1	4
82	270 Historic Preservation	6	0.02%	3	0	3	1	4
89	298 Home Grant	60	0.16%	35	0	35	6	40
90	299 CDBG Grant	139	0.38%	80	0	80	14	94
91	300 Debt Service	11	0.03%	6	0	6	1	7
92	401 Capital Projects	437	1.18%	252	0	252	42	295
93	514 Parking System	83	0.22%	48	0	48	8	56
94	590 Sewer Fund	7,305	19.75%	4,217	0	4,217	710	4,927
95	591 Water Fund	6,324	17.10%	3,651	0	3,651	615	4,265
96	677 Insurance Fund	789	2.13%	455	0	455	77	532
99	756 General Trust Fund	6	0.02%	3	0	3	1	4
105	All Other	6	0.02%	3	0	3	1	4
Subtotal		**36,991**	**100.00%**	**$21,355**	**$0**	**$21,355**	**$3,267**	**$24,622**
Direct Bills						0		0
Total						**$21,355**		**$24,622**

Allocation Basis Units: # AP / INV Transactions

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details

Cost Pool 4: Payroll

Seq. 10: 101-210 Management Services

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	101-101 City Commission	2.02	0.28%	$60	$0	$60	$0	$60
5	101-172 City Manager	10.85	1.50%	321	0	321	0	321
6	101-265 Bldgs & Grounds	8.19	1.13%	242	0	242	0	242
7	101-228, 229, 230 Info Tech	15.61	2.16%	461	0	461	0	461
8	101-191 Accounting Dept	6.36	0.88%	188	0	188	0	188
9	101-192 Financial Services	7.31	1.01%	216	0	216	0	216
10	101-210 Management Services	2.09	0.29%	62	0	62	0	62
11	101-212 Budgeting	2.00	0.28%	59	0	59	10	69
12	101-215 City Clerk	2.65	0.37%	78	0	78	13	91
13	101-216 Records	1.32	0.18%	39	0	39	6	46
14	101-223 Internal Auditor	1.00	0.14%	30	0	30	5	34
15	101-233 Purchasing	5.43	0.75%	160	0	160	26	187
16	101-237 Grants Management	3.00	0.42%	89	0	89	15	103
17	101-253 Treasury	7.73	1.07%	229	0	229	38	266
19	101-261 311 Customer Service	9.41	1.30%	278	0	278	46	324
20	101-266 City Attorney	7.00	0.97%	207	0	207	34	241
21	101-270 Human Resources	8.02	1.11%	237	0	237	39	276
22	101-345, 349 Public Safety	37.93	5.25%	1,121	0	1,121	185	1,306
23	101-580 City Equipment	8.09	1.12%	239	0	239	39	278
24	101-715 CPED Admin	4.75	0.66%	140	0	140	23	163
25	101-751 Parks & Rec Admin	2.25	0.31%	67	0	67	11	77
27	101-175 Diversity & Inclusion	2.00	0.28%	59	0	59	10	69
29	101-262 Elections	3.95	0.55%	117	0	117	19	136
31	101-346 Public Safety COPS	24.95	3.45%	738	0	738	122	859
32	101-347 Public Safety Ops	196.41	27.19%	5,806	0	5,806	958	6,764
33	101-348 Criminal Invstgn Div	28.25	3.91%	835	0	835	138	973
34	101-371 Bldg Inspection Dept	8.27	1.15%	245	0	245	40	285
35	101-385 Code Enforcement	5.78	0.80%	171	0	171	28	199
36	101-400 PS Contracts	1.87	0.26%	55	0	55	9	64
38	101-441 PW General	1.17	0.16%	35	0	35	6	40

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 4: Payroll

Seq. 10: 101-210 Management Services

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
39	101-443 Forestry	3.30	0.46%	98	0	98	16	114
42	101-701 Planning	8.33	1.15%	246	0	246	41	287
45	101-724 Community Develop	3.15	0.44%	93	0	93	15	109
46	101-728 Econ Dev	5.67	0.79%	168	0	168	28	195
47	101-75x Parks & Rec Activities	20.57	2.85%	608	0	608	100	708
48	101-770 Parks Maint	17.28	2.39%	511	0	511	84	595
52	202 Major Streets	19.42	2.69%	574	0	574	95	669
53	203 Local Streets	15.02	2.08%	444	0	444	73	517
54	209 Cemeteries	5.57	0.77%	165	0	165	27	192
57	226 Solid Waste / Rubbish	8.92	1.24%	264	0	264	44	307
61	232-697 HUD Grants - Other	0.85	0.12%	25	0	25	4	29
77	243 Brownfield Redvlp Auth	1.61	0.22%	48	0	48	8	56
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	5	37
90	299 CDBG Grant	7.49	1.04%	221	0	221	37	258
94	590 Sewer Fund	85.24	11.80%	2,520	0	2,520	416	2,935
95	591 Water Fund	92.92	12.86%	2,747	0	2,747	453	3,200
Subtotal		**722.36**	**100.00%**	**$21,355**	**$0**	**$21,355**	**$3,267**	**$24,622**
Direct Bills						0		0
Total						**$21,355**		**$24,622**

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

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details

Seq. 10: 101-210 Management Services

Cost Pool 5: Mgmt Services Support

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8	101-191 Accounting Dept	17,352.22	17.28%	$33,205	$0	$33,205	$0	$33,205
11	101-212 Budgeting	26,028.32	25.92%	49,807	0	49,807	9,212	59,018
15	101-233 Purchasing	22,328.86	22.24%	42,728	0	42,728	7,902	50,630
16	101-237 Grants Management	17,352.22	17.28%	33,205	0	33,205	6,141	39,346
17	101-253 Treasury	17,352.22	17.28%	33,205	0	33,205	6,141	39,346
Subtotal		**100,413.83**	**100.00%**	**$192,149**	**$0**	**$192,149**	**$29,396**	**$221,544**
Direct Bills						0		0
Total						**$192,149**		**$221,544**

Allocation Basis Units: $ Labor costs, Management Services Support

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary — **Seq. 10: 101-210 Management Services**

Seq #	Department Name	Pension	Risk Management	Accounts Payable	Payroll	Mgmt Services Support	Total
3	101-271 Other General	$0	$183	$164	$0	$0	$347
4	101-101 City Commission	0	33	66	60	0	159
5	101-172 City Manager	0	731	202	321	0	1,254
6	101-265 Bldgs & Grounds	0	585	928	242	0	1,755
7	101-228, 229, 230 Info Tech	0	1,576	408	461	0	2,446
8	101-191 Accounting Dept	0	255	28	188	33,205	33,676
9	101-192 Financial Services	0	195	48	216	0	459
10	101-210 Management Services	0	114	102	62	0	277
11	101-212 Budgeting	0	86	18	69	59,018	59,192
12	101-215 City Clerk	0	141	188	91	0	420
13	101-216 Records	0	58	86	46	0	190
14	101-223 Internal Auditor	0	44	11	34	0	90
15	101-233 Purchasing	0	223	33	187	50,630	51,073
16	101-237 Grants Management	0	114	18	103	39,346	39,581
17	101-253 Treasury	0	344	78	266	39,346	40,034
18	101-257 Assessing	0	231	59	0	0	290
19	101-261 311 Customer Service	0	311	113	324	0	748
20	101-266 City Attorney	0	456	66	241	0	763
21	101-270 Human Resources	0	385	177	276	0	838
22	101-345, 349 Public Safety	0	3,484	2,752	1,306	0	7,542
23	101-580 City Equipment	0	880	2,831	278	0	3,989
24	101-715 CPED Admin	0	317	241	163	0	722
25	101-751 Parks & Rec Admin	0	159	185	77	0	421
26	OPEB / Retirement Board	0	1	1	0	0	2
27	101-175 Diversity & Inclusion	0	132	57	69	0	257
28	101-180 Executive Programs	0	2	8	0	0	10
29	101-262 Elections	0	282	109	136	0	528
31	101-346 Public Safety COPS	0	1,159	0	859	0	2,019
32	101-347 Public Safety Ops	0	8,887	264	6,764	0	15,916
33	101-348 Criminal Invstgn Div	0	1,432	80	973	0	2,485

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary | **Seq. 10: 101-210 Management Services**

Seq #	Department Name	Pension	Risk Management	Accounts Payable	Payroll	Mgmt Services Support	Total
34	101-371 Bldg Inspection Dept	0	340	90	285	0	714
35	101-385 Code Enforcement	0	193	81	199	0	473
36	101-400 PS Contracts	0	185	0	64	0	249
37	101-426 Emerg Mgmt Homeland	0	6	3	0	0	9
38	101-441 PW General	0	95	200	40	0	335
39	101-443 Forestry	0	136	140	114	0	389
40	101-448 Street Lights	0	537	80	0	0	618
41	101-621 Pollution Control	0	104	9	0	0	113
42	101-701 Planning	0	326	74	287	0	687
45	101-724 Community Develop	0	70	6	109	0	185
46	101-728 Econ Dev	0	206	53	195	0	454
47	101-75x Parks & Rec Activities	0	477	525	708	0	1,711
48	101-770 Parks Maint	0	743	989	595	0	2,327
49	151 Cemetery Trust	0	8	3	0	0	11
50	159 Recreation Endowment	0	2	0	0	0	2
51	160 Mayor's Riverfront Pk	0	27	0	0	0	27
52	202 Major Streets	0	1,461	926	669	0	3,056
53	203 Local Streets	0	778	563	517	0	1,858
54	209 Cemeteries	0	171	240	192	0	603
55	211 Kzoo Muni Golf Assn	0	1,200	11	0	0	1,211
57	226 Solid Waste / Rubbish	0	1,401	426	307	0	2,133
58	232-238 Grants - Gen Gov	0	3	3	0	0	5
59	232-40x PS Grants	0	130	71	0	0	201
60	232-585 PW Grants	0	226	39	0	0	265
61	232-697 HUD Grants - Other	0	42	16	29	0	87
62	232-726 Community Dvlp Grants	0	20	1	0	0	22
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	44	0	0	49

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary **Seq. 10: 101-210 Management Services**

Seq #	Department Name	Pension	Risk Management	Accounts Payable	Payroll	Mgmt Services Support	Total
73	234 FFE Aspirational Projects	0	593	288	0	0	881
74	235 Recovery Programs & Grants	0	1,069	35	0	0	1,104
75	236 Light Grant	0	47	3	0	0	49
76	242 Local Brownfield Revolv	0	0	3	0	0	3
77	243 Brownfield Redvlp Auth	0	0	93	56	0	149
78	244 Econ Dvlp Corp	0	0	33	10	0	43
81	265 Drug Law Enforce	0	160	4	0	0	164
82	270 Historic Preservation	0	1	4	0	0	5
89	298 Home Grant	0	48	40	37	0	125
90	299 CDBG Grant	0	307	94	258	0	659
91	300 Debt Service	0	0	7	0	0	7
92	401 Capital Projects	0	0	295	0	0	295
93	514 Parking System	0	0	56	0	0	56
94	590 Sewer Fund	0	14,598	4,927	2,935	0	22,460
95	591 Water Fund	0	9,953	4,265	3,200	0	17,418
96	677 Insurance Fund	0	6,621	532	0	0	7,153
97	731 Pension Fund	52,896	947	0	0	0	53,843
98	737 OPEB Fund	22,670	189	0	0	0	22,859
99	756 General Trust Fund	0	2	4	0	0	6
105	All Other	0	2	4	0	0	6
Direct Bills		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total		**$75,566**	**$66,242**	**$24,622**	**$24,622**	**$221,544**	**$412,596**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals
101-212 Budgeting

Nature and Extent of Services

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

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.

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

A. Department Costs

Seq. 11: 101-212 Budgeting

Description	Type	Amount	General Admin	Budget	Cost Plan
Personnel Costs					
Salaries	S1	$145,422	$0	$145,422	$0
Salary % Split			*0.00%*	*100.00%*	*0.00%*
Fringe Benefits	S	43,121	0	43,121	0
Subtotal - Personnel Costs		**$188,543**	**$0**	**$188,543**	**$0**
Services & Supplies Cost					
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	S	575	0	575	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
Subtotal - Services & Supplies		**$33,394**	**$0**	**$3,294**	**$30,100**
Department Cost Total		**$221,937**	**$0**	**$191,837**	**$30,100**
Adjustments to Cost					
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
Subtotal - Adjustments		**($9,890)**	**$0**	**($9,890)**	**$0**
Total Costs After Adjustments		**212,047**	**0**	**181,947**	**30,100**
General Admin Distribution			0	0	0
Grand Total		**$212,047**	**$0**	**$181,947**	**$30,100**

B. Incoming Costs (Default Spread Salary)

Seq. 11: 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
	Subtotal - Building Depreciation	**1,431**	**4**	**1,435**	**1,435**	**0**
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
	Subtotal - Equipment Depreciation	**4,263**	**6**	**4,269**	**4,269**	**0**
3	Parking	1,527	580	2,107	2,107	0
	Subtotal - 101-271 Other General	**1,527**	**580**	**2,107**	**2,107**	**0**
4	City Commission	117	139	255	255	0
	Subtotal - 101-101 City Commission	**117**	**139**	**255**	**255**	**0**
5	Management & Leadership	5,182	1,210	6,392	6,392	0
	Subtotal - 101-172 City Manager	**5,182**	**1,210**	**6,392**	**6,392**	**0**
6	City Hall	9,025	2,863	11,888	11,888	0
	Subtotal - 101-265 Bldgs & Grounds	**9,025**	**2,863**	**11,888**	**11,888**	**0**
7	PC / Network Support	7,185	1,044	8,229	8,229	0
7	App - Eden	4,862	530	5,392	5,392	0
7	App - BS & A	2,107	324	2,431	2,431	0
7	App - Kronos	428	26	454	454	0
7	App - NeoGov	78	0	78	78	0
7	VOIP	171	0	171	171	0
7	Dept Specific Exp	117,906	0	117,906	117,906	0
	Subtotal - 101-228, 229, 230 Info Tech	**132,737**	**1,925**	**134,662**	**134,662**	**0**
8	Payroll	44	12	56	56	0
8	Budgeting	8,917	2,310	11,227	11,227	0
8	Audit and Accounting	1,184	282	1,466	1,466	0
8	Accounts Payable	2	1	3	3	0
8	Risk Management	4	1	5	5	0
	Subtotal - 101-191 Accounting Dept	**10,150**	**2,606**	**12,756**	**12,756**	**0**
9	Accounts Payable	301	56	357	357	0

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Salary)

Seq. 11: 101-212 Budgeting

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Budget	Cost Plan
9	Payroll	302	55	357	357	0
9	Mgmt Services Support	22,343	4,426	26,769	26,769	0
	Subtotal - 101-192 Financial Services	**22,947**	**4,537**	**27,484**	**27,484**	**0**
10	Risk Management	74	12	86	86	0
10	Accounts Payable	16	3	18	18	0
10	Payroll	59	10	69	69	0
10	Mgmt Services Support	49,807	9,212	59,018	59,018	0
	Subtotal - 101-210 Management Services	**49,956**	**9,236**	**59,192**	**59,192**	**0**
11	Budget	0	541	541	541	0
11	Cost Plan	0	584	584	584	0
	Subtotal - 101-212 Budgeting	**0**	**1,126**	**1,126**	**1,126**	**0**
12	Records Management	0	9	9	9	0
	Subtotal - 101-215 City Clerk	**0**	**9**	**9**	**9**	**0**
13	Records Mgmt	0	24	24	24	0
	Subtotal - 101-216 Records	**0**	**24**	**24**	**24**	**0**
14	Internal Audit	0	177	177	177	0
	Subtotal - 101-223 Internal Auditor	**0**	**177**	**177**	**177**	**0**
15	Purchasing	0	164	164	164	0
	Subtotal - 101-233 Purchasing	**0**	**164**	**164**	**164**	**0**
17	Tax Collection - General Fund	0	1,134	1,134	1,134	0
	Subtotal - 101-253 Treasury	**0**	**1,134**	**1,134**	**1,134**	**0**
18	Assessing - General Fund	0	2,235	2,235	2,235	0
	Subtotal - 101-257 Assessing	**0**	**2,235**	**2,235**	**2,235**	**0**
20	Advise and Counsel	0	645	645	645	0
20	Labor Relations	0	234	234	234	0
20	Risk Management	0	40	40	40	0
	Subtotal - 101-266 City Attorney	**0**	**920**	**920**	**920**	**0**
21	Human Resources	0	2,806	2,806	2,806	0
	Subtotal - 101-270 Human Resources	**0**	**2,806**	**2,806**	**2,806**	**0**
26	General Fund OPEB	0	17,870	17,870	17,870	0
	Subtotal - OPEB / Retirement Board	**0**	**17,870**	**17,870**	**17,870**	**0**
Total Incoming		**$237,334**	**$49,570**	**$286,904**	**$286,904**	**$0**
C. Total Allocated				**$498,951**	**$468,851**	**$30,100**
					93.97%	**6.03%**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 1: Budget

Seq. 11: 101-212 Budgeting

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-271 Other General	548,161	0.32%	$1,337	$0	$1,337	$0	$1,337
4	101-101 City Commission	99,876	0.06%	244	0	244	0	244
5	101-172 City Manager	2,187,199	1.27%	5,335	0	5,335	0	5,335
6	101-265 Bldgs & Grounds	1,751,025	1.02%	4,271	0	4,271	0	4,271
7	101-228, 229, 230 Info Tech	4,715,600	2.74%	11,503	0	11,503	0	11,503
8	101-191 Accounting Dept	762,077	0.44%	1,859	0	1,859	0	1,859
9	101-192 Financial Services	584,012	0.34%	1,425	0	1,425	0	1,425
10	101-210 Management Services	340,522	0.20%	831	0	831	0	831
11	101-212 Budgeting	221,937	0.13%	541	0	541	0	541
12	101-215 City Clerk	362,389	0.21%	884	0	884	112	996
13	101-216 Records	150,175	0.09%	366	0	366	46	413
14	101-223 Internal Auditor	113,826	0.07%	278	0	278	35	313
15	101-233 Purchasing	574,231	0.33%	1,401	0	1,401	177	1,578
16	101-237 Grants Management	293,979	0.17%	717	0	717	91	808
17	101-253 Treasury	883,602	0.51%	2,155	0	2,155	273	2,428
18	101-257 Assessing	594,837	0.35%	1,451	0	1,451	184	1,635
19	101-261 311 Customer Service	798,975	0.46%	1,949	0	1,949	246	2,195
20	101-266 City Attorney	1,172,704	0.68%	2,861	0	2,861	362	3,222
21	101-270 Human Resources	989,758	0.58%	2,414	0	2,414	305	2,720
22	101-345, 349 Public Safety	8,959,024	5.21%	21,854	0	21,854	2,764	24,618
23	101-580 City Equipment	2,262,040	1.32%	5,518	0	5,518	698	6,216
24	101-715 CPED Admin	815,995	0.47%	1,990	0	1,990	252	2,242
25	101-751 Parks & Rec Admin	407,947	0.24%	995	0	995	126	1,121
26	OPEB / Retirement Board	1,500	0.00%	4	0	4	0	4
27	101-175 Diversity & Inclusion	338,574	0.20%	826	0	826	104	930
28	101-180 Executive Programs	4,200	0.00%	10	0	10	1	12
29	101-262 Elections	725,471	0.42%	1,770	0	1,770	224	1,993
31	101-346 Public Safety COPS	2,981,580	1.73%	7,273	0	7,273	920	8,193
32	101-347 Public Safety Ops	22,853,497	13.30%	55,748	0	55,748	7,051	62,798
33	101-348 Criminal Invstgn Div	3,682,486	2.14%	8,983	0	8,983	1,136	10,119

Allocation Details
Cost Pool 1: Budget

Seq. 11: 101-212 Budgeting

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%	2,131	0	2,131	270	2,401
35	101-385 Code Enforcement	495,504	0.29%	1,209	0	1,209	153	1,362
36	101-400 PS Contracts	475,796	0.28%	1,161	0	1,161	147	1,307
37	101-426 Emerg Mgmt Homeland	14,959	0.01%	36	0	36	5	41
38	101-441 PW General	243,557	0.14%	594	0	594	75	669
39	101-443 Forestry	349,339	0.20%	852	0	852	108	960
40	101-448 Street Lights	1,381,635	0.80%	3,370	0	3,370	426	3,797
41	101-621 Pollution Control	266,933	0.16%	651	0	651	82	733
42	101-701 Planning	838,583	0.49%	2,046	0	2,046	259	2,304
45	101-724 Community Develop	180,293	0.10%	440	0	440	56	495
46	101-728 Econ Dev	529,102	0.31%	1,291	0	1,291	163	1,454
47	101-75x Parks & Rec Activities	1,227,555	0.71%	2,994	0	2,994	379	3,373
48	101-770 Parks Maint	1,909,656	1.11%	4,658	0	4,658	589	5,247
49	151 Cemetery Trust	20,100	0.01%	49	0	49	6	55
50	159 Recreation Endowment	5,625	0.00%	14	0	14	2	15
51	160 Mayor's Riverfront Pk	69,599	0.04%	170	0	170	21	191
52	202 Major Streets	3,755,797	2.19%	9,162	0	9,162	1,159	10,320
53	203 Local Streets	2,000,988	1.16%	4,881	0	4,881	617	5,498
54	209 Cemeteries	440,880	0.26%	1,075	0	1,075	136	1,211
55	211 Kzoo Muni Golf Assn	3,086,240	1.80%	7,528	0	7,528	952	8,481
57	226 Solid Waste / Rubbish	3,601,427	2.10%	8,785	0	8,785	1,111	9,896
58	232-238 Grants - Gen Gov	6,743	0.00%	16	0	16	2	19
59	232-40x PS Grants	334,245	0.19%	815	0	815	103	918
60	232-585 PW Grants	580,772	0.34%	1,417	0	1,417	179	1,596
61	232-697 HUD Grants - Other	107,952	0.06%	263	0	263	33	297
62	232-726 Community Dvlp Grants	52,385	0.03%	128	0	128	16	144
63	232-733 Econ Dvlp Grants	15,789	0.01%	39	0	39	5	43
68	233-406 PS Donations	15,712	0.01%	38	0	38	5	43
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	37

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 1: Budget

Seq. 11: 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%	3,722	0	3,722	471	4,193
74	235 Recovery Programs & Grants	2,749,717	1.60%	6,708	0	6,708	848	7,556
75	236 Light Grant	120,000	0.07%	293	0	293	37	330
81	265 Drug Law Enforce	410,706	0.24%	1,002	0	1,002	127	1,129
82	270 Historic Preservation	2,142	0.00%	5	0	5	1	6
89	298 Home Grant	122,427	0.07%	299	0	299	38	336
90	299 CDBG Grant	790,516	0.46%	1,928	0	1,928	244	2,172
94	590 Sewer Fund	37,537,038	21.84%	91,566	0	91,566	11,581	103,147
95	591 Water Fund	25,593,041	14.89%	62,430	0	62,430	7,896	70,326
96	677 Insurance Fund	17,025,460	9.91%	41,531	0	41,531	5,253	46,784
97	731 Pension Fund	2,435,299	1.42%	5,941	0	5,941	751	6,692
98	737 OPEB Fund	487,276	0.28%	1,189	0	1,189	150	1,339
99	756 General Trust Fund	4,585	0.00%	11	0	11	1	13
105	All Other	4,112	0.00%	10	0	10	1	11
Subtotal		**171,882,290**	**100.00%**	**$419,281**	**$0**	**$419,281**	**$49,570**	**$468,851**
Direct Bills						0		0
Total						**$419,281**		**$468,851**

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

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 2: Cost Plan

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

Allocation Basis Units: # Functions, Prior Year Cost Plan

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary

Seq. 11: 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	1,337	292	1,629
4	101-101 City Commission	244	584	828
5	101-172 City Manager	5,335	584	5,920
6	101-265 Bldgs & Grounds	4,271	584	4,856
7	101-228, 229, 230 Info Tech	11,503	2,922	14,425
8	101-191 Accounting Dept	1,859	1,461	3,320
9	101-192 Financial Services	1,425	1,169	2,594
10	101-210 Management Services	831	1,461	2,292
11	101-212 Budgeting	541	584	1,126
12	101-215 City Clerk	996	1,169	2,165
13	101-216 Records	413	877	1,289
14	101-223 Internal Auditor	313	292	605
15	101-233 Purchasing	1,578	292	1,870
16	101-237 Grants Management	808	584	1,392
17	101-253 Treasury	2,428	1,753	4,181
18	101-257 Assessing	1,635	584	2,219
19	101-261 311 Customer Service	2,195	292	2,488
20	101-266 City Attorney	3,222	1,461	4,684
21	101-270 Human Resources	2,720	584	3,304
22	101-345, 349 Public Safety	24,618	584	25,203
23	101-580 City Equipment	6,216	877	7,092
24	101-715 CPED Admin	2,242	0	2,242
25	101-751 Parks & Rec Admin	1,121	584	1,705
26	OPEB / Retirement Board	4	292	296
27	101-175 Diversity & Inclusion	930	0	930
28	101-180 Executive Programs	12	0	12
29	101-262 Elections	1,993	0	1,993
31	101-346 Public Safety COPS	8,193	0	8,193
32	101-347 Public Safety Ops	62,798	0	62,798

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary

Seq. 11: 101-212 Budgeting

Seq #	Department Name	Budget	Cost Plan	Total
33	101-348 Criminal Invstgn Div	10,119	0	10,119
34	101-371 Bldg Inspection Dept	2,401	0	2,401
35	101-385 Code Enforcement	1,362	0	1,362
36	101-400 PS Contracts	1,307	0	1,307
37	101-426 Emerg Mgmt Homeland	41	0	41
38	101-441 PW General	669	0	669
39	101-443 Forestry	960	0	960
40	101-448 Street Lights	3,797	0	3,797
41	101-621 Pollution Control	733	0	733
42	101-701 Planning	2,304	0	2,304
45	101-724 Community Develop	495	0	495
46	101-728 Econ Dev	1,454	0	1,454
47	101-75x Parks & Rec Activities	3,373	0	3,373
48	101-770 Parks Maint	5,247	0	5,247
49	151 Cemetery Trust	55	0	55
50	159 Recreation Endowment	15	0	15
51	160 Mayor's Riverfront Pk	191	0	191
52	202 Major Streets	10,320	0	10,320
53	203 Local Streets	5,498	0	5,498
54	209 Cemeteries	1,211	0	1,211
55	211 Kzoo Muni Golf Assn	8,481	0	8,481
57	226 Solid Waste / Rubbish	9,896	0	9,896
58	232-238 Grants - Gen Gov	19	0	19
59	232-40x PS Grants	918	0	918
60	232-585 PW Grants	1,596	0	1,596
61	232-697 HUD Grants - Other	297	0	297
62	232-726 Community Dvlp Grants	144	0	144
63	232-733 Econ Dvlp Grants	43	0	43
68	233-406 PS Donations	43	0	43
70	233-727 Comm Dvlp Donations	7	0	7
72	233-777 P&R Donations	37	0	37

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary

Seq. 11: 101-212 Budgeting

Seq #	Department Name	Budget	Cost Plan	Total
73	234 FFE Aspirational Projects	4,193	0	4,193
74	235 Recovery Programs & Grants	7,556	0	7,556
75	236 Light Grant	330	0	330
81	265 Drug Law Enforce	1,129	0	1,129
82	270 Historic Preservation	6	0	6
89	298 Home Grant	336	0	336
90	299 CDBG Grant	2,172	0	2,172
94	590 Sewer Fund	103,147	0	103,147
95	591 Water Fund	70,326	6,429	76,755
96	677 Insurance Fund	46,784	0	46,784
97	731 Pension Fund	6,692	0	6,692
98	737 OPEB Fund	1,339	0	1,339
99	756 General Trust Fund	13	0	13
105	All Other	11	0	11
Direct Bills		**$0**	**$0**	**$0**
Total		**$468,851**	**$30,100**	**$498,951**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals
101-215 City Clerk

Nature and Extent of Services

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

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 allocated directly to 101-262 Elections.

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.

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 Full Cost Actuals

A. Department Costs

Seq. 12: 101-215 City Clerk

Description	Type	Amount	General Admin	Records Management	Mailroom	Elections	City Clerk
Personnel Costs							
Salaries	S1	$426,865	$193,925	$15,623	$26,594	$170,575	$20,148
Salary % Split			*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
Subtotal - Personnel Costs		**$542,289**	**$246,362**	**$19,848**	**$33,785**	**$216,699**	**$25,596**
Services & Supplies Cost							
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
Subtotal - Services & Supplies		**$58,205**	**$13,267**	**$601**	**$6,850**	**$7,035**	**$32,619**
Department Cost Total		**$600,495**	**$259,629**	**$20,449**	**$40,635**	**$223,734**	**$58,215**
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
City-Wide Cost Plan - FY2025 Full Cost Actuals

A. Department Costs **Seq. 12: 101-215 City Clerk**

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

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Expenditures) **Seq. 12: 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
	Subtotal - Building Depreciation	**12,656**	**37**	**12,693**	**757**	**1,504**	**8,279**
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
	Subtotal - Equipment Depreciation	**18,539**	**25**	**18,564**	**1,107**	**2,199**	**12,108**
3	Parking	2,023	768	2,791	166	331	1,821
	Subtotal - 101-271 Other General	**2,023**	**768**	**2,791**	**166**	**331**	**1,821**
4	City Commission	190	227	417	25	49	272
	Subtotal - 101-101 City Commission	**190**	**227**	**417**	**25**	**49**	**272**
5	Management & Leadership	6,866	1,603	8,469	505	1,003	5,524
	Subtotal - 101-172 City Manager	**6,866**	**1,603**	**8,469**	**505**	**1,003**	**5,524**
6	City Hall	79,815	25,319	105,133	6,267	12,454	68,570
	Subtotal - 101-265 Bldgs & Grounds	**79,815**	**25,319**	**105,133**	**6,267**	**12,454**	**68,570**
7	PC / Network Support	30,356	4,412	34,768	2,073	4,119	22,677
7	App - Eden	6,442	702	7,144	426	846	4,659
7	App - BS & A	2,402	370	2,772	165	328	1,808
7	App - Kronos	1,133	70	1,203	72	143	785
7	App - NeoGov	104	0	104	6	12	68
7	VOIP	454	0	454	27	54	296
	Subtotal - 101-228, 229, 230 Info Tech	**40,892**	**5,554**	**46,445**	**2,769**	**5,502**	**30,293**
8	Payroll	58	16	74	4	9	48
8	Audit and Accounting	3,232	770	4,001	239	474	2,610
8	Accounts Payable	20	6	26	2	3	17
8	Risk Management	7	2	8	0	1	5
	Subtotal - 101-191 Accounting Dept	**3,317**	**793**	**4,110**	**245**	**487**	**2,681**
9	Accounts Payable	3,115	579	3,694	220	438	2,409

B. Incoming Costs (Default Spread Expenditures)

Seq. 12: 101-215 City Clerk

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Records Management	Mailroom	Elections
9	Payroll	400	73	473	28	56	309
	Subtotal - 101-192 Financial Services	**3,515**	**652**	**4,167**	**248**	**494**	**2,718**
10	Risk Management	121	20	141	8	17	92
10	Accounts Payable	161	27	188	11	22	123
10	Payroll	78	13	91	5	11	60
	Subtotal - 101-210 Management Services	**361**	**60**	**420**	**25**	**50**	**274**
11	Budget	884	112	996	59	118	649
11	Cost Plan	1,169	0	1,169	70	138	762
	Subtotal - 101-212 Budgeting	**2,053**	**112**	**2,165**	**129**	**256**	**1,412**
12	Records Management	0	1,022	1,022	61	121	666
12	Mailroom	0	337	337	20	40	220
	Subtotal - 101-215 City Clerk	**0**	**1,359**	**1,359**	**81**	**161**	**886**
13	Records Mgmt	0	2,731	2,731	163	324	1,781
13	Mailroom	0	287	287	17	34	187
	Subtotal - 101-216 Records	**0**	**3,018**	**3,018**	**180**	**358**	**1,969**
14	Internal Audit	0	289	289	17	34	188
	Subtotal - 101-223 Internal Auditor	**0**	**289**	**289**	**17**	**34**	**188**
15	Purchasing	0	2,792	2,792	166	331	1,821
	Subtotal - 101-233 Purchasing	**0**	**2,792**	**2,792**	**166**	**331**	**1,821**
17	Non-Tax Revenue	0	94	94	6	11	61
17	Tax Collection - General Fund	0	1,851	1,851	110	219	1,207
17	Cashier	0	12	12	1	1	8
	Subtotal - 101-253 Treasury	**0**	**1,957**	**1,957**	**117**	**232**	**1,276**
18	Assessing - General Fund	0	3,649	3,649	218	432	2,380
	Subtotal - 101-257 Assessing	**0**	**3,649**	**3,649**	**218**	**432**	**2,380**
19	Customer Service	0	13,797	13,797	822	1,634	8,999
	Subtotal - 101-261 311 Customer Service	**0**	**13,797**	**13,797**	**822**	**1,634**	**8,999**
20	Advise and Counsel	0	1,053	1,053	63	125	687
20	Labor Relations	0	310	310	19	37	202
20	Risk Management	0	63	63	4	8	41
	Subtotal - 101-266 City Attorney	**0**	**1,427**	**1,427**	**85**	**169**	**931**
21	Human Resources	0	3,719	3,719	222	440	2,425
	Subtotal - 101-270 Human Resources	**0**	**3,719**	**3,719**	**222**	**440**	**2,425**

B. Incoming Costs (Default Spread Expenditures)

Seq. 12: 101-215 City Clerk

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Records Management	Mailroom	Elections
26	General Fund OPEB	0	23,678	23,678	1,411	2,805	15,443
	Subtotal - OPEB / Retirement Board	**0**	**23,678**	**23,678**	**1,411**	**2,805**	**15,443**
Total Incoming		**$170,226**	**$90,834**	**$261,060**	**$15,562**	**$30,924**	**$170,269**
C. Total Allocated				**$853,827**	**$50,828**	**$101,183**	**$556,127**
					5.95%	**11.85%**	**65.13%**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Expenditures)

Seq. 12: 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
	Subtotal - Building Depreciation	**12,656**	**37**	**12,693**	**2,154**
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
	Subtotal - Equipment Depreciation	**18,539**	**25**	**18,564**	**3,150**
3	Parking	2,023	768	2,791	474
	Subtotal - 101-271 Other General	**2,023**	**768**	**2,791**	**474**
4	City Commission	190	227	417	71
	Subtotal - 101-101 City Commission	**190**	**227**	**417**	**71**
5	Management & Leadership	6,866	1,603	8,469	1,437
	Subtotal - 101-172 City Manager	**6,866**	**1,603**	**8,469**	**1,437**
6	City Hall	79,815	25,319	105,133	17,842
	Subtotal - 101-265 Bldgs & Grounds	**79,815**	**25,319**	**105,133**	**17,842**
7	PC / Network Support	30,356	4,412	34,768	5,900
7	App - Eden	6,442	702	7,144	1,212
7	App - BS & A	2,402	370	2,772	470
7	App - Kronos	1,133	70	1,203	204
7	App - NeoGov	104	0	104	18
7	VOIP	454	0	454	77
	Subtotal - 101-228, 229, 230 Info Tech	**40,892**	**5,554**	**46,445**	**7,882**
8	Payroll	58	16	74	13
8	Audit and Accounting	3,232	770	4,001	679
8	Accounts Payable	20	6	26	4
8	Risk Management	7	2	8	1
	Subtotal - 101-191 Accounting Dept	**3,317**	**793**	**4,110**	**697**
9	Accounts Payable	3,115	579	3,694	627
9	Payroll	400	73	473	80

B. Incoming Costs (Default Spread Expenditures)

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	City Clerk
	Subtotal - 101-192 Financial Services	**3,515**	**652**	**4,167**	**707**
10	Risk Management	121	20	141	24
10	Accounts Payable	161	27	188	32
10	Payroll	78	13	91	15
	Subtotal - 101-210 Management Services	**361**	**60**	**420**	**71**
11	Budget	884	112	996	169
11	Cost Plan	1,169	0	1,169	198
	Subtotal - 101-212 Budgeting	**2,053**	**112**	**2,165**	**367**
12	Records Management	0	1,022	1,022	173
12	Mailroom	0	337	337	57
	Subtotal - 101-215 City Clerk	**0**	**1,359**	**1,359**	**231**
13	Records Mgmt	0	2,731	2,731	463
13	Mailroom	0	287	287	49
	Subtotal - 101-216 Records	**0**	**3,018**	**3,018**	**512**
14	Internal Audit	0	289	289	49
	Subtotal - 101-223 Internal Auditor	**0**	**289**	**289**	**49**
15	Purchasing	0	2,792	2,792	474
	Subtotal - 101-233 Purchasing	**0**	**2,792**	**2,792**	**474**
17	Non-Tax Revenue	0	94	94	16
17	Tax Collection - General Fund	0	1,851	1,851	314
17	Cashier	0	12	12	2
	Subtotal - 101-253 Treasury	**0**	**1,957**	**1,957**	**332**
18	Assessing - General Fund	0	3,649	3,649	619
	Subtotal - 101-257 Assessing	**0**	**3,649**	**3,649**	**619**
19	Customer Service	0	13,797	13,797	2,341
	Subtotal - 101-261 311 Customer Service	**0**	**13,797**	**13,797**	**2,341**
20	Advise and Counsel	0	1,053	1,053	179
20	Labor Relations	0	310	310	53
20	Risk Management	0	63	63	11
	Subtotal - 101-266 City Attorney	**0**	**1,427**	**1,427**	**242**
21	Human Resources	0	3,719	3,719	631
	Subtotal - 101-270 Human Resources	**0**	**3,719**	**3,719**	**631**
26	General Fund OPEB	0	23,678	23,678	4,018
	Subtotal - OPEB / Retirement Board	**0**	**23,678**	**23,678**	**4,018**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Expenditures)

Seq. 12: 101-215 City Clerk

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	City Clerk
Total Incoming		**$170,226**	**$90,834**	**$261,060**	**$44,304**
C. Total Allocated				**$853,827**	**$145,690**
					17.06%
					Not Allocated

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 1: Records Management

Seq. 12: 101-215 City Clerk

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	101-172 City Manager	1.58	1.58%	$718	$0	$718	$0	$718
7	101-228, 229, 230 Info Tech	0.01	0.01%	5	0	5	0	5
8	101-191 Accounting Dept	5.52	5.52%	2,507	0	2,507	0	2,507
9	101-192 Financial Services	0.49	0.49%	223	0	223	0	223
10	101-210 Management Services	0.65	0.65%	295	0	295	0	295
11	101-212 Budgeting	0.02	0.02%	9	0	9	0	9
12	101-215 City Clerk	2.25	2.25%	1,022	0	1,022	0	1,022
13	101-216 Records	0.01	0.01%	5	0	5	1	5
14	101-223 Internal Auditor	0.24	0.24%	109	0	109	15	124
15	101-233 Purchasing	1.26	1.26%	572	0	572	76	648
17	101-253 Treasury	2.36	2.36%	1,072	0	1,072	143	1,215
18	101-257 Assessing	0.41	0.41%	186	0	186	25	211
20	101-266 City Attorney	45.81	45.81%	20,804	0	20,804	2,772	23,576
21	101-270 Human Resources	1.74	1.74%	790	0	790	105	895
22	101-345, 349 Public Safety	19.28	19.28%	8,756	0	8,756	1,167	9,922
24	101-715 CPED Admin	1.86	1.86%	845	0	845	113	957
25	101-751 Parks & Rec Admin	0.41	0.41%	186	0	186	25	211
29	101-262 Elections	2.27	2.27%	1,031	0	1,031	137	1,168
31	101-346 Public Safety COPS	1.41	1.41%	640	0	640	85	726
32	101-347 Public Safety Ops	0.28	0.28%	127	0	127	17	144
33	101-348 Criminal Invstgn Div	2.62	2.62%	1,190	0	1,190	159	1,348
42	101-701 Planning	2.34	2.34%	1,063	0	1,063	142	1,204
45	101-724 Community Develop	0.36	0.36%	163	0	163	22	185
46	101-728 Econ Dev	0.28	0.28%	127	0	127	17	144
54	209 Cemeteries	0.79	0.79%	359	0	359	48	407
94	590 Sewer Fund	0.75	0.75%	341	0	341	45	386
95	591 Water Fund	4.99	4.99%	2,266	0	2,266	302	2,568
96	677 Insurance Fund	0.01	0.01%	5	0	5	1	5
Subtotal		**100.00**	**100.00%**	**$45,413**	**$0**	**$45,413**	**$5,415**	**$50,828**
Direct Bills						0		0

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 1: Records Management

Seq. 12: 101-215 City Clerk

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Total						**$45,413**		**$50,828**

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

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 2: Mailroom

Seq. 12: 101-215 City Clerk

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	101-172 City Manager	59.21	0.10%	$94	$0	$94	$0	$94
7	101-228, 229, 230 Info Tech	0.67	0.00%	1	0	1	0	1
8	101-191 Accounting Dept	301.87	0.53%	477	0	477	0	477
9	101-192 Financial Services	1,091.96	1.91%	1,727	0	1,727	0	1,727
10	101-210 Management Services	1,814.01	3.17%	2,869	0	2,869	0	2,869
12	101-215 City Clerk	213.28	0.37%	337	0	337	0	337
15	101-233 Purchasing	52.09	0.09%	82	0	82	10	93
17	101-253 Treasury	2,996.04	5.24%	4,738	0	4,738	600	5,339
18	101-257 Assessing	549.14	0.96%	868	0	868	110	979
20	101-266 City Attorney	210.42	0.37%	333	0	333	42	375
21	101-270 Human Resources	521.43	0.91%	825	0	825	104	929
22	101-345, 349 Public Safety	11,592.83	20.28%	18,334	0	18,334	2,323	20,658
24	101-715 CPED Admin	14,344.63	25.09%	22,686	0	22,686	2,875	25,561
25	101-751 Parks & Rec Admin	120.46	0.21%	191	0	191	24	215
29	101-262 Elections	18,081.07	31.62%	28,596	0	28,596	3,623	32,219
35	101-385 Code Enforcement	0.00	0.00%	0	0	0	0	0
38	101-441 PW General	1,369.77	2.40%	2,166	0	2,166	274	2,441
54	209 Cemeteries	138.62	0.24%	219	0	219	28	247
57	226 Solid Waste / Rubbish	6.71	0.01%	11	0	11	1	12
77	243 Brownfield Redvlp Auth	74.33	0.13%	118	0	118	15	132
94	590 Sewer Fund	214.12	0.37%	339	0	339	43	382
95	591 Water Fund	3,421.46	5.98%	5,411	0	5,411	686	6,097
Subtotal		**57,174.12**	**100.00%**	**$90,423**	**$0**	**$90,423**	**$10,760**	**$101,183**
Direct Bills						0		0
Total						**$90,423**		**$101,183**

Allocation Basis Units: $ Postage Charges

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details

Seq. 12: 101-215 City Clerk

Cost Pool 3: Elections

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
29	101-262 Elections	100	100.00%	$496,883	($238,106)	$258,777	$59,244	$318,021
Subtotal		**100**	**100.00%**	**$496,883**	**($238,106)**	**$258,777**	**$59,244**	**$318,021**
Direct Bills						238,106		238,106
Total						**$496,883**		**$556,127**

Allocation Basis Units: Direct to 101-262 Elections

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary **Seq. 12: 101-215 City Clerk**

Seq #	Department Name	Records Management	Mailroom	Elections	Total
5	101-172 City Manager	$718	$94	$0	$811
7	101-228, 229, 230 Info Tech	5	1	0	6
8	101-191 Accounting Dept	2,507	477	0	2,984
9	101-192 Financial Services	223	1,727	0	1,949
10	101-210 Management Services	295	2,869	0	3,164
11	101-212 Budgeting	9	0	0	9
12	101-215 City Clerk	1,022	337	0	1,359
13	101-216 Records	5	0	0	5
14	101-223 Internal Auditor	124	0	0	124
15	101-233 Purchasing	648	93	0	741
17	101-253 Treasury	1,215	5,339	0	6,553
18	101-257 Assessing	211	979	0	1,190
20	101-266 City Attorney	23,576	375	0	23,951
21	101-270 Human Resources	895	929	0	1,825
22	101-345, 349 Public Safety	9,922	20,658	0	30,580
24	101-715 CPED Admin	957	25,561	0	26,518
25	101-751 Parks & Rec Admin	211	215	0	426
29	101-262 Elections	1,168	32,219	318,021	351,408
31	101-346 Public Safety COPS	726	0	0	726
32	101-347 Public Safety Ops	144	0	0	144
33	101-348 Criminal Invstgn Div	1,348	0	0	1,348
35	101-385 Code Enforcement	0	0	0	0
38	101-441 PW General	0	2,441	0	2,441
42	101-701 Planning	1,204	0	0	1,204
45	101-724 Community Develop	185	0	0	185
46	101-728 Econ Dev	144	0	0	144
54	209 Cemeteries	407	247	0	654
57	226 Solid Waste / Rubbish	0	12	0	12
77	243 Brownfield Redvlp Auth	0	132	0	132
94	590 Sewer Fund	386	382	0	768

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary

Seq. 12: 101-215 City Clerk

Seq #	Department Name	Records Management	Mailroom	Elections	Total
95	591 Water Fund	2,568	6,097	0	8,665
96	677 Insurance Fund	5	0	0	5
Direct Bills		**$0**	**$0**	**$238,106**	**$238,106**
Total		**$50,828**	**$101,183**	**$556,127**	**$708,137**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals
101-216 Records

Nature and Extent of Services

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

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

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

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

Elections Costs related to voter registration of all City residents and administration of all elections in compliance with federal, state, and local laws are allocated directly to 101-262 Elections.

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 Full Cost Actuals

A. Department Costs

Seq. 13: 101-216 Records

Description	Type	Amount	General Admin	Records Mgmt	Mailroom	Elections
Personnel Costs						
Salaries	S1	$80,724	$0	$24,879	$48,434	$7,410
Salary % Split			*0.00%*	*30.82%*	*60.00%*	*9.18%*
Fringe Benefits	S	28,849	0	8,891	17,309	2,648
Subtotal - Personnel Costs		**$109,573**	**$0**	**$33,770**	**$65,744**	**$10,059**
Services & Supplies Cost						
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	89	0	0
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
Subtotal - Services & Supplies		**$57,283**	**$0**	**$40,603**	**$0**	**$0**
Department Cost Total		**$166,855**	**$0**	**$74,373**	**$65,744**	**$10,059**
Adjustments to Cost						
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
Subtotal - Adjustments		**($16,680)**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		**150,175**	**0**	**74,373**	**65,744**	**10,059**
General Admin Distribution			0	0	0	0
Grand Total		**$150,175**	**$0**	**$74,373**	**$65,744**	**$10,059**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

A. Department Costs **Seq. 13: 101-216 Records**

Description	Type	Amount	General Admin	Records Mgmt	Mailroom	Elections

B. Incoming Costs (Default Spread Expenditures) **Seq. 13: 101-216 Records**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Records Mgmt	Mailroom	Elections
1	City Hall	$515	$2	$517	$256	$226	$35
1	Other Buildings *	34,260	100	34,360	34,360	0	0
	Subtotal - Building Depreciation	**34,775**	**102**	**34,877**	**34,616**	**226**	**35**
2	City Hall Equipment	91	0	91	45	40	6
2	IT - Network	2,349	3	2,353	1,165	1,030	158
2	Department Specific - Asset Depreciation	2,103	3	2,105	1,043	922	141
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
	Subtotal - Equipment Depreciation	**5,251**	**7**	**5,258**	**2,604**	**2,302**	**352**
3	Parking	1,010	383	1,394	690	610	93
	Subtotal - 101-271 Other General	**1,010**	**383**	**1,394**	**690**	**610**	**93**
4	City Commission	79	94	173	86	76	12
	Subtotal - 101-101 City Commission	**79**	**94**	**173**	**86**	**76**	**12**
5	Management & Leadership	3,428	800	4,228	2,094	1,851	283
	Subtotal - 101-172 City Manager	**3,428**	**800**	**4,228**	**2,094**	**1,851**	**283**
6	City Hall	3,249	1,031	4,280	2,119	1,873	287
	Subtotal - 101-265 Bldgs & Grounds	**3,249**	**1,031**	**4,280**	**2,119**	**1,873**	**287**
7	PC / Network Support	5,173	752	5,925	2,934	2,594	397
7	App - Eden	778	85	863	427	378	58
7	App - BS & A	337	52	389	193	170	26
7	App - Kronos	565	35	599	297	262	40
7	App - NeoGov	52	0	52	26	23	3
7	VOIP	226	0	226	112	99	15
	Subtotal - 101-228, 229, 230 Info Tech	**7,131**	**923**	**8,054**	**3,989**	**3,526**	**539**
8	Payroll	29	8	37	18	16	2
8	Audit and Accounting	1,993	475	2,467	1,222	1,080	165
8	Accounts Payable	9	3	12	6	5	1
8	Risk Management	3	1	3	2	2	0
	Subtotal - 101-191 Accounting Dept	**2,034**	**486**	**2,520**	**1,248**	**1,103**	**169**
9	Accounts Payable	1,429	266	1,695	839	742	114

B. Incoming Costs (Default Spread Expenditures) **Seq. 13: 101-216 Records**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Records Mgmt	Mailroom	Elections
9	Payroll	200	36	236	117	103	16
	Subtotal - 101-192 Financial Services	**1,629**	**302**	**1,931**	**956**	**845**	**129**
10	Risk Management	50	8	58	29	26	4
10	Accounts Payable	74	12	86	43	38	6
10	Payroll	39	6	46	23	20	3
	Subtotal - 101-210 Management Services	**163**	**27**	**190**	**94**	**83**	**13**
11	Budget	366	46	413	204	181	28
11	Cost Plan	877	0	877	434	384	59
	Subtotal - 101-212 Budgeting	**1,243**	**46**	**1,289**	**639**	**564**	**86**
12	Records Management	5	1	5	3	2	0
	Subtotal - 101-215 City Clerk	**5**	**1**	**5**	**3**	**2**	**0**
13	Records Mgmt	0	12	12	6	5	1
	Subtotal - 101-216 Records	**0**	**12**	**12**	**6**	**5**	**1**
14	Internal Audit	0	120	120	59	52	8
	Subtotal - 101-223 Internal Auditor	**0**	**120**	**120**	**59**	**52**	**8**
15	Purchasing	0	1,807	1,807	895	791	121
	Subtotal - 101-233 Purchasing	**0**	**1,807**	**1,807**	**895**	**791**	**121**
17	Tax Collection - General Fund	0	767	767	380	336	51
	Subtotal - 101-253 Treasury	**0**	**767**	**767**	**380**	**336**	**51**
18	Assessing - General Fund	0	1,512	1,512	749	662	101
	Subtotal - 101-257 Assessing	**0**	**1,512**	**1,512**	**749**	**662**	**101**
19	Customer Service	0	1,802	1,802	892	789	121
	Subtotal - 101-261 311 Customer Service	**0**	**1,802**	**1,802**	**892**	**789**	**121**
20	Advise and Counsel	0	437	437	216	191	29
20	Labor Relations	0	155	155	77	68	10
20	Risk Management	0	22	22	11	10	1
	Subtotal - 101-266 City Attorney	**0**	**613**	**613**	**304**	**269**	**41**
21	Human Resources	0	1,856	1,856	919	813	124
	Subtotal - 101-270 Human Resources	**0**	**1,856**	**1,856**	**919**	**813**	**124**
26	General Fund OPEB	0	11,821	11,821	5,854	5,175	792
	Subtotal - OPEB / Retirement Board	**0**	**11,821**	**11,821**	**5,854**	**5,175**	**792**
Total Incoming		**$59,996**	**$24,513**	**$84,509**	**$59,196**	**$21,954**	**$3,359**
C. Total Allocated				**$234,684**	**$133,569**	**$87,698**	**$13,418**
					56.91%	**37.37%**	**5.72%**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details

Seq. 13: 101-216 Records

Cost Pool 1: Records Mgmt

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	101-172 City Manager	1.58	1.58%	$1,918	$0	$1,918	$0	$1,918
7	101-228, 229, 230 Info Tech	0.01	0.01%	12	0	12	0	12
8	101-191 Accounting Dept	5.52	5.52%	6,700	0	6,700	0	6,700
9	101-192 Financial Services	0.49	0.49%	595	0	595	0	595
10	101-210 Management Services	0.65	0.65%	789	0	789	0	789
11	101-212 Budgeting	0.02	0.02%	24	0	24	0	24
12	101-215 City Clerk	2.25	2.25%	2,731	0	2,731	0	2,731
13	101-216 Records	0.01	0.01%	12	0	12	0	12
14	101-223 Internal Auditor	0.24	0.24%	291	0	291	33	324
15	101-233 Purchasing	1.26	1.26%	1,529	0	1,529	172	1,701
17	101-253 Treasury	2.36	2.36%	2,865	0	2,865	322	3,186
18	101-257 Assessing	0.41	0.41%	498	0	498	56	554
20	101-266 City Attorney	45.81	45.81%	55,603	0	55,603	6,242	61,845
21	101-270 Human Resources	1.74	1.74%	2,112	0	2,112	237	2,349
22	101-345, 349 Public Safety	19.28	19.28%	23,402	0	23,402	2,627	26,029
24	101-715 CPED Admin	1.86	1.86%	2,258	0	2,258	253	2,511
25	101-751 Parks & Rec Admin	0.41	0.41%	498	0	498	56	554
29	101-262 Elections	2.27	2.27%	2,755	0	2,755	309	3,065
31	101-346 Public Safety COPS	1.41	1.41%	1,711	0	1,711	192	1,904
32	101-347 Public Safety Ops	0.28	0.28%	340	0	340	38	378
33	101-348 Criminal Invstgn Div	2.62	2.62%	3,180	0	3,180	357	3,537
42	101-701 Planning	2.34	2.34%	2,840	0	2,840	319	3,159
45	101-724 Community Develop	0.36	0.36%	437	0	437	49	486
46	101-728 Econ Dev	0.28	0.28%	340	0	340	38	378
54	209 Cemeteries	0.79	0.79%	959	0	959	108	1,067
94	590 Sewer Fund	0.75	0.75%	910	0	910	102	1,013
95	591 Water Fund	4.99	4.99%	6,057	0	6,057	680	6,737
96	677 Insurance Fund	0.01	0.01%	12	0	12	1	14
Subtotal		**100.00**	**100.00%**	**$121,378**	**$0**	**$121,378**	**$12,191**	**$133,569**
Direct Bills						0		0

Allocation Details

Cost Pool 1: Records Mgmt

Seq. 13: 101-216 Records

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Total						**$121,378**		**$133,569**

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

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Seq. 13: 101-216 Records
Cost Pool 2: Mailroom

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	101-172 City Manager	59.21	0.10%	$80	$0	$80	$0	$80
7	101-228, 229, 230 Info Tech	0.67	0.00%	1	0	1	0	1
8	101-191 Accounting Dept	301.87	0.53%	407	0	407	0	407
9	101-192 Financial Services	1,091.96	1.91%	1,471	0	1,471	0	1,471
10	101-210 Management Services	1,814.01	3.17%	2,443	0	2,443	0	2,443
12	101-215 City Clerk	213.28	0.37%	287	0	287	0	287
15	101-233 Purchasing	52.09	0.09%	70	0	70	10	81
17	101-253 Treasury	2,996.04	5.24%	4,036	0	4,036	596	4,632
18	101-257 Assessing	549.14	0.96%	740	0	740	109	849
20	101-266 City Attorney	210.42	0.37%	283	0	283	42	325
21	101-270 Human Resources	521.43	0.91%	702	0	702	104	806
22	101-345, 349 Public Safety	11,592.83	20.28%	15,615	0	15,615	2,308	17,922
24	101-715 CPED Admin	14,344.63	25.09%	19,321	0	19,321	2,855	22,177
25	101-751 Parks & Rec Admin	120.46	0.21%	162	0	162	24	186
29	101-262 Elections	18,081.07	31.62%	24,354	0	24,354	3,599	27,953
35	101-385 Code Enforcement	0.00	0.00%	0	0	0	0	0
38	101-441 PW General	1,369.77	2.40%	1,845	0	1,845	273	2,118
54	209 Cemeteries	138.62	0.24%	187	0	187	28	214
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	15	115
94	590 Sewer Fund	214.12	0.37%	288	0	288	43	331
95	591 Water Fund	3,421.46	5.98%	4,609	0	4,609	681	5,290
Subtotal		**57,174.12**	**100.00%**	**$77,010**	**$0**	**$77,010**	**$10,687**	**$87,698**
Direct Bills						0		0
Total						**$77,010**		**$87,698**

Allocation Basis Units: $ Postage Charges

Allocation Details

Seq. 13: 101-216 Records

Cost Pool 3: Elections

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
29	101-262 Elections	100	100.00%	$11,783	$0	$11,783	$1,635	$13,418
Subtotal		**100**	**100.00%**	**$11,783**	**$0**	**$11,783**	**$1,635**	**$13,418**
Direct Bills						0		0
Total						**$11,783**		**$13,418**

Allocation Basis Units: Direct to 101-262 Elections

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary

Seq. 13: 101-216 Records

Seq #	Department Name	Records Mgmt	Mailroom	Elections	Total
5	101-172 City Manager	$1,918	$80	$0	$1,998
7	101-228, 229, 230 Info Tech	12	1	0	13
8	101-191 Accounting Dept	6,700	407	0	7,107
9	101-192 Financial Services	595	1,471	0	2,066
10	101-210 Management Services	789	2,443	0	3,232
11	101-212 Budgeting	24	0	0	24
12	101-215 City Clerk	2,731	287	0	3,018
13	101-216 Records	12	0	0	12
14	101-223 Internal Auditor	324	0	0	324
15	101-233 Purchasing	1,701	81	0	1,782
17	101-253 Treasury	3,186	4,632	0	7,818
18	101-257 Assessing	554	849	0	1,402
20	101-266 City Attorney	61,845	325	0	62,170
21	101-270 Human Resources	2,349	806	0	3,155
22	101-345, 349 Public Safety	26,029	17,922	0	43,951
24	101-715 CPED Admin	2,511	22,177	0	24,688
25	101-751 Parks & Rec Admin	554	186	0	740
29	101-262 Elections	3,065	27,953	13,418	44,436
31	101-346 Public Safety COPS	1,904	0	0	1,904
32	101-347 Public Safety Ops	378	0	0	378
33	101-348 Criminal Invstgn Div	3,537	0	0	3,537
35	101-385 Code Enforcement	0	0	0	0
38	101-441 PW General	0	2,118	0	2,118
42	101-701 Planning	3,159	0	0	3,159
45	101-724 Community Develop	486	0	0	486
46	101-728 Econ Dev	378	0	0	378
54	209 Cemeteries	1,067	214	0	1,281
57	226 Solid Waste / Rubbish	0	10	0	10
77	243 Brownfield Redvlp Auth	0	115	0	115
94	590 Sewer Fund	1,013	331	0	1,344
95	591 Water Fund	6,737	5,290	0	12,026

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary

Seq. 13: 101-216 Records

Seq #	Department Name	Records Mgmt	Mailroom	Elections	Total
96	677 Insurance Fund	14	0	0	14
Direct Bills		**$0**	**$0**	**$0**	**$0**
Total		**$133,569**	**$87,698**	**$13,418**	**$234,684**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals
101-223 Internal Auditor

Nature and Extent of Services

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

Costs for the Internal Auditor are allocated to all departments and programs based on the dollar of expenditures, excluding transfers, posted to the City's financial statements.

NOTES: Within the Pension and OPEB Funds (Fund 731 and 737) only the Fund Management costs are included for allocation purposes. Downtown Development Authority, 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
City-Wide Cost Plan - FY2025 Full Cost Actuals

A. Department Costs

Seq. 14: 101-223 Internal Auditor

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

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Salary)

Seq. 14: 101-223 Internal Auditor

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Internal Audit
1	City Hall	$990	$3	$993	$993
	Subtotal - Building Depreciation	**990**	**3**	**993**	**993**
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
	Subtotal - Equipment Depreciation	**2,342**	**3**	**2,345**	**2,345**
3	Parking	764	290	1,053	1,053
	Subtotal - 101-271 Other General	**764**	**290**	**1,053**	**1,053**
4	City Commission	60	71	131	131
	Subtotal - 101-101 City Commission	**60**	**71**	**131**	**131**
5	Management & Leadership	2,591	605	3,196	3,196
	Subtotal - 101-172 City Manager	**2,591**	**605**	**3,196**	**3,196**
6	City Hall	6,245	1,981	8,226	8,226
	Subtotal - 101-265 Bldgs & Grounds	**6,245**	**1,981**	**8,226**	**8,226**
7	PC / Network Support	3,592	522	4,115	4,115
7	App - Eden	2,431	265	2,696	2,696
7	App - BS & A	1,054	162	1,216	1,216
7	App - Kronos	428	26	454	454
7	App - NeoGov	39	0	39	39
7	VOIP	171	0	171	171
	Subtotal - 101-228, 229, 230 Info Tech	**7,715**	**976**	**8,691**	**8,691**
8	Payroll	22	6	28	28
8	Audit and Accounting	979	233	1,213	1,213
8	Accounts Payable	1	0	2	2
8	Risk Management	2	1	3	3
	Subtotal - 101-191 Accounting Dept	**1,005**	**240**	**1,245**	**1,245**
9	Accounts Payable	190	35	225	225
9	Payroll	151	28	179	179
	Subtotal - 101-192 Financial Services	**341**	**63**	**404**	**404**

B. Incoming Costs (Default Spread Salary)

Seq. 14: 101-223 Internal Auditor

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Internal Audit
10	Risk Management	38	6	44	44
10	Accounts Payable	10	2	11	11
10	Payroll	30	5	34	34
	Subtotal - 101-210 Management Services	**77**	**13**	**90**	**90**
11	Budget	278	35	313	313
11	Cost Plan	292	0	292	292
	Subtotal - 101-212 Budgeting	**570**	**35**	**605**	**605**
12	Records Management	109	15	124	124
	Subtotal - 101-215 City Clerk	**109**	**15**	**124**	**124**
13	Records Mgmt	291	33	324	324
	Subtotal - 101-216 Records	**291**	**33**	**324**	**324**
14	Internal Audit	0	91	91	91
	Subtotal - 101-223 Internal Auditor	**0**	**91**	**91**	**91**
17	Tax Collection - General Fund	0	581	581	581
	Subtotal - 101-253 Treasury	**0**	**581**	**581**	**581**
18	Assessing - General Fund	0	1,146	1,146	1,146
	Subtotal - 101-257 Assessing	**0**	**1,146**	**1,146**	**1,146**
20	Advise and Counsel	0	331	331	331
20	Labor Relations	0	117	117	117
20	Risk Management	0	25	25	25
	Subtotal - 101-266 City Attorney	**0**	**473**	**473**	**473**
21	Human Resources	0	1,403	1,403	1,403
	Subtotal - 101-270 Human Resources	**0**	**1,403**	**1,403**	**1,403**
26	General Fund OPEB	0	8,935	8,935	8,935
	Subtotal - OPEB / Retirement Board	**0**	**8,935**	**8,935**	**8,935**
Total Incoming		**$23,100**	**$16,956**	**$40,056**	**$40,056**
C. Total Allocated				**$153,882**	**$153,882**
					100.00%

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 1: Internal Audit

Seq. 14: 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%	$437	$0	$437	$0	$437
4	101-101 City Commission	99,876	0.06%	80	0	80	0	80
5	101-172 City Manager	2,187,199	1.27%	1,742	0	1,742	0	1,742
6	101-265 Bldgs & Grounds	1,751,025	1.02%	1,395	0	1,395	0	1,395
7	101-228, 229, 230 Info Tech	4,715,600	2.74%	3,757	0	3,757	0	3,757
8	101-191 Accounting Dept	762,077	0.44%	607	0	607	0	607
9	101-192 Financial Services	584,012	0.34%	465	0	465	0	465
10	101-210 Management Services	340,522	0.20%	271	0	271	0	271
11	101-212 Budgeting	221,937	0.13%	177	0	177	0	177
12	101-215 City Clerk	362,389	0.21%	289	0	289	0	289
13	101-216 Records	150,175	0.09%	120	0	120	0	120
14	101-223 Internal Auditor	113,826	0.07%	91	0	91	0	91
15	101-233 Purchasing	574,231	0.33%	457	0	457	61	518
16	101-237 Grants Management	293,979	0.17%	234	0	234	31	265
17	101-253 Treasury	883,602	0.51%	704	0	704	94	798
18	101-257 Assessing	594,837	0.35%	474	0	474	63	537
19	101-261 311 Customer Service	798,975	0.46%	636	0	636	85	721
20	101-266 City Attorney	1,172,704	0.68%	934	0	934	124	1,058
21	101-270 Human Resources	989,758	0.58%	788	0	788	105	893
22	101-345, 349 Public Safety	8,959,024	5.21%	7,137	0	7,137	949	8,086
23	101-580 City Equipment	2,262,040	1.32%	1,802	0	1,802	240	2,042
24	101-715 CPED Admin	815,995	0.47%	650	0	650	86	736
25	101-751 Parks & Rec Admin	407,947	0.24%	325	0	325	43	368
26	OPEB / Retirement Board	1,500	0.00%	1	0	1	0	1
27	101-175 Diversity & Inclusion	338,574	0.20%	270	0	270	36	306
28	101-180 Executive Programs	4,200	0.00%	3	0	3	0	4
29	101-262 Elections	725,471	0.42%	578	0	578	77	655
31	101-346 Public Safety COPS	2,981,580	1.73%	2,375	0	2,375	316	2,691
32	101-347 Public Safety Ops	22,853,497	13.30%	18,206	0	18,206	2,421	20,627
33	101-348 Criminal Invstgn Div	3,682,486	2.14%	2,934	0	2,934	390	3,324

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 1: Internal Audit

Seq. 14: 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%	696	0	696	93	789
35	101-385 Code Enforcement	495,504	0.29%	395	0	395	52	447
36	101-400 PS Contracts	475,796	0.28%	379	0	379	50	429
37	101-426 Emerg Mgmt Homeland	14,959	0.01%	12	0	12	2	14
38	101-441 PW General	243,557	0.14%	194	0	194	26	220
39	101-443 Forestry	349,339	0.20%	278	0	278	37	315
40	101-448 Street Lights	1,381,635	0.80%	1,101	0	1,101	146	1,247
41	101-621 Pollution Control	266,933	0.16%	213	0	213	28	241
42	101-701 Planning	838,583	0.49%	668	0	668	89	757
45	101-724 Community Develop	180,293	0.10%	144	0	144	19	163
46	101-728 Econ Dev	529,102	0.31%	421	0	421	56	478
47	101-75x Parks & Rec Activities	1,227,555	0.71%	978	0	978	130	1,108
48	101-770 Parks Maint	1,909,656	1.11%	1,521	0	1,521	202	1,724
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	7	63
52	202 Major Streets	3,755,797	2.19%	2,992	0	2,992	398	3,390
53	203 Local Streets	2,000,988	1.16%	1,594	0	1,594	212	1,806
54	209 Cemeteries	440,880	0.26%	351	0	351	47	398
55	211 Kzoo Muni Golf Assn	3,086,240	1.80%	2,459	0	2,459	327	2,786
57	226 Solid Waste / Rubbish	3,601,427	2.10%	2,869	0	2,869	382	3,251
58	232-238 Grants - Gen Gov	6,743	0.00%	5	0	5	1	6
59	232-40x PS Grants	334,245	0.19%	266	0	266	35	302
60	232-585 PW Grants	580,772	0.34%	463	0	463	62	524
61	232-697 HUD Grants - Other	107,952	0.06%	86	0	86	11	97
62	232-726 Community Dvlp Grants	52,385	0.03%	42	0	42	6	47
63	232-733 Econ Dvlp Grants	15,789	0.01%	13	0	13	2	14
68	233-406 PS Donations	15,712	0.01%	13	0	13	2	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

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details — **Seq. 14: 101-223 Internal Auditor**

Cost Pool 1: Internal Audit

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%	1,215	0	1,215	162	1,377
74	235 Recovery Programs & Grants	2,749,717	1.60%	2,190	0	2,190	291	2,482
75	236 Light Grant	120,000	0.07%	96	0	96	13	108
81	265 Drug Law Enforce	410,706	0.24%	327	0	327	44	371
82	270 Historic Preservation	2,142	0.00%	2	0	2	0	2
89	298 Home Grant	122,427	0.07%	98	0	98	13	110
90	299 CDBG Grant	790,516	0.46%	630	0	630	84	713
94	590 Sewer Fund	37,537,038	21.84%	29,903	0	29,903	3,977	33,880
95	591 Water Fund	25,593,041	14.89%	20,388	0	20,388	2,711	23,100
96	677 Insurance Fund	17,025,460	9.91%	13,563	0	13,563	1,804	15,367
97	731 Pension Fund	2,435,299	1.42%	1,940	0	1,940	258	2,198
98	737 OPEB Fund	487,276	0.28%	388	0	388	52	440
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
Subtotal		**171,882,290**	**100.00%**	**$136,926**	**$0**	**$136,926**	**$16,956**	**$153,882**
Direct Bills						0		0
Total						**$136,926**		**$153,882**

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

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary

Seq. 14: 101-223 Internal Auditor

Seq #	Department Name	Internal Audit	Total
3	101-271 Other General	$437	$437
4	101-101 City Commission	80	80
5	101-172 City Manager	1,742	1,742
6	101-265 Bldgs & Grounds	1,395	1,395
7	101-228, 229, 230 Info Tech	3,757	3,757
8	101-191 Accounting Dept	607	607
9	101-192 Financial Services	465	465
10	101-210 Management Services	271	271
11	101-212 Budgeting	177	177
12	101-215 City Clerk	289	289
13	101-216 Records	120	120
14	101-223 Internal Auditor	91	91
15	101-233 Purchasing	518	518
16	101-237 Grants Management	265	265
17	101-253 Treasury	798	798
18	101-257 Assessing	537	537
19	101-261 311 Customer Service	721	721
20	101-266 City Attorney	1,058	1,058
21	101-270 Human Resources	893	893
22	101-345, 349 Public Safety	8,086	8,086
23	101-580 City Equipment	2,042	2,042
24	101-715 CPED Admin	736	736
25	101-751 Parks & Rec Admin	368	368
26	OPEB / Retirement Board	1	1
27	101-175 Diversity & Inclusion	306	306
28	101-180 Executive Programs	4	4
29	101-262 Elections	655	655
31	101-346 Public Safety COPS	2,691	2,691
32	101-347 Public Safety Ops	20,627	20,627
33	101-348 Criminal Invstgn Div	3,324	3,324
34	101-371 Bldg Inspection Dept	789	789

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary

Seq. 14: 101-223 Internal Auditor

Seq #	Department Name	Internal Audit	Total
35	101-385 Code Enforcement	447	447
36	101-400 PS Contracts	429	429
37	101-426 Emerg Mgmt Homeland	14	14
38	101-441 PW General	220	220
39	101-443 Forestry	315	315
40	101-448 Street Lights	1,247	1,247
41	101-621 Pollution Control	241	241
42	101-701 Planning	757	757
45	101-724 Community Develop	163	163
46	101-728 Econ Dev	478	478
47	101-75x Parks & Rec Activities	1,108	1,108
48	101-770 Parks Maint	1,724	1,724
49	151 Cemetery Trust	18	18
50	159 Recreation Endowment	5	5
51	160 Mayor's Riverfront Pk	63	63
52	202 Major Streets	3,390	3,390
53	203 Local Streets	1,806	1,806
54	209 Cemeteries	398	398
55	211 Kzoo Muni Golf Assn	2,786	2,786
57	226 Solid Waste / Rubbish	3,251	3,251
58	232-238 Grants - Gen Gov	6	6
59	232-40x PS Grants	302	302
60	232-585 PW Grants	524	524
61	232-697 HUD Grants - Other	97	97
62	232-726 Community Dvlp Grants	47	47
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	1,377	1,377
74	235 Recovery Programs & Grants	2,482	2,482

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary

Seq. 14: 101-223 Internal Auditor

Seq #	Department Name	Internal Audit	Total
75	236 Light Grant	108	108
81	265 Drug Law Enforce	371	371
82	270 Historic Preservation	2	2
89	298 Home Grant	110	110
90	299 CDBG Grant	713	713
94	590 Sewer Fund	33,880	33,880
95	591 Water Fund	23,100	23,100
96	677 Insurance Fund	15,367	15,367
97	731 Pension Fund	2,198	2,198
98	737 OPEB Fund	440	440
99	756 General Trust Fund	4	4
105	All Other	4	4
Direct Bills		**$0**	**$0**
Total		**$153,882**	**$153,882**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals
101-233 Purchasing

Nature and Extent of Services

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

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 Full Cost Actuals

A. Department Costs

Seq. 15: 101-233 Purchasing

Description	Type	Amount	General Admin	Purchasing
Personnel Costs				
Salaries	S1	$417,283	$0	$417,283
Salary % Split			*0.00%*	*100.00%*
Fringe Benefits	S	122,237	0	122,237
Subtotal - Personnel Costs		**$539,520**	**$0**	**$539,520**
Services & Supplies Cost				
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
Subtotal - Services & Supplies		**$34,711**	**$0**	**$34,688**
Department Cost Total		**$574,231**	**$0**	**$574,208**
Adjustments to Cost				
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
Subtotal - Adjustments		**($124,266)**	**$0**	**($124,243)**
Total Costs After Adjustments		**449,965**	**0**	**449,965**
General Admin Distribution			0	0
Grand Total		**$449,965**	**$0**	**$449,965**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Salary)

Seq. 15: 101-233 Purchasing

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Purchasing
1	City Hall	$2,393	$7	$2,400	$2,400
	Subtotal - Building Depreciation	**2,393**	**7**	**2,400**	**2,400**
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
	Subtotal - Equipment Depreciation	**14,228**	**19**	**14,247**	**14,247**
3	Parking	4,142	1,572	5,714	5,714
	Subtotal - 101-271 Other General	**4,142**	**1,572**	**5,714**	**5,714**
4	City Commission	302	359	661	661
	Subtotal - 101-101 City Commission	**302**	**359**	**661**	**661**
5	Management & Leadership	14,057	3,281	17,338	17,338
	Subtotal - 101-172 City Manager	**14,057**	**3,281**	**17,338**	**17,338**
6	City Hall	15,089	4,787	19,876	19,876
	Subtotal - 101-265 Bldgs & Grounds	**15,089**	**4,787**	**19,876**	**19,876**
7	PC / Network Support	23,998	3,488	27,486	27,486
7	App - Eden	13,175	1,436	14,611	14,611
7	App - BS & A	1,222	188	1,410	1,410
7	App - Kronos	2,318	143	2,461	2,461
7	App - NeoGov	213	0	213	213
7	VOIP	929	0	929	929
	Subtotal - 101-228, 229, 230 Info Tech	**41,855**	**5,255**	**47,110**	**47,110**
8	Payroll	119	33	152	152
8	Audit and Accounting	1,695	404	2,098	2,098
8	Purchasing	5,806	1,504	7,311	7,311
8	Accounts Payable	4	1	5	5
8	Risk Management	10	3	13	13
	Subtotal - 101-191 Accounting Dept	**7,634**	**1,945**	**9,578**	**9,578**
9	Accounts Payable	547	102	649	649
9	Payroll	819	150	969	969

B. Incoming Costs (Default Spread Salary)

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Purchasing
9	Mgmt Services Support	(43,575)	8,852	(34,723)	(34,723)
	Subtotal - 101-192 Financial Services	**(42,209)**	**9,104**	**(33,105)**	**(33,105)**
10	Risk Management	192	31	223	223
10	Accounts Payable	28	5	33	33
10	Payroll	160	26	187	187
10	Mgmt Services Support	42,728	7,902	50,630	50,630
	Subtotal - 101-210 Management Services	**43,108**	**7,965**	**51,073**	**51,073**
11	Budget	1,401	177	1,578	1,578
11	Cost Plan	292	0	292	292
	Subtotal - 101-212 Budgeting	**1,693**	**177**	**1,870**	**1,870**
12	Records Management	572	76	648	648
12	Mailroom	82	10	93	93
	Subtotal - 101-215 City Clerk	**655**	**87**	**741**	**741**
13	Records Mgmt	1,529	172	1,701	1,701
13	Mailroom	70	10	81	81
	Subtotal - 101-216 Records	**1,600**	**182**	**1,782**	**1,782**
14	Internal Audit	457	61	518	518
	Subtotal - 101-223 Internal Auditor	**457**	**61**	**518**	**518**
15	Purchasing	0	328	328	328
	Subtotal - 101-233 Purchasing	**0**	**328**	**328**	**328**
17	Tax Collection - General Fund	0	2,933	2,933	2,933
	Subtotal - 101-253 Treasury	**0**	**2,933**	**2,933**	**2,933**
18	Assessing - General Fund	0	5,783	5,783	5,783
	Subtotal - 101-257 Assessing	**0**	**5,783**	**5,783**	**5,783**
19	Customer Service	0	3,116	3,116	3,116
	Subtotal - 101-261 311 Customer Service	**0**	**3,116**	**3,116**	**3,116**
20	Advise and Counsel	0	1,669	1,669	1,669
20	Labor Relations	0	635	635	635
20	Risk Management	0	231	231	231
	Subtotal - 101-266 City Attorney	**0**	**2,535**	**2,535**	**2,535**
21	Human Resources	0	7,612	7,612	7,612
	Subtotal - 101-270 Human Resources	**0**	**7,612**	**7,612**	**7,612**
26	General Fund OPEB	0	48,473	48,473	48,473
	Subtotal - OPEB / Retirement Board	**0**	**48,473**	**48,473**	**48,473**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Salary)

Seq. 15: 101-233 Purchasing

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Purchasing
Total Incoming		$105,003	$105,581	$210,584	$210,584
C. Total Allocated				$660,549	$660,549
					100.00%

Allocation Details
Cost Pool 1: Purchasing

Seq. 15: 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%	$11,004	$0	$11,004	$0	$11,004
4	101-101 City Commission	12	0.36%	1,971	0	1,971	0	1,971
5	101-172 City Manager	33	0.98%	5,420	0	5,420	0	5,420
6	101-265 Bldgs & Grounds	287	8.49%	47,137	0	47,137	0	47,137
7	101-228, 229, 230 Info Tech	145	4.29%	23,815	0	23,815	0	23,815
8	101-191 Accounting Dept	3	0.09%	493	0	493	0	493
9	101-192 Financial Services	4	0.12%	657	0	657	0	657
10	101-210 Management Services	9	0.27%	1,478	0	1,478	0	1,478
11	101-212 Budgeting	1	0.03%	164	0	164	0	164
12	101-215 City Clerk	17	0.50%	2,792	0	2,792	0	2,792
13	101-216 Records	11	0.33%	1,807	0	1,807	0	1,807
15	101-233 Purchasing	2	0.06%	328	0	328	0	328
17	101-253 Treasury	8	0.24%	1,314	0	1,314	303	1,617
18	101-257 Assessing	5	0.15%	821	0	821	189	1,011
19	101-261 311 Customer Service	3	0.09%	493	0	493	114	606
20	101-266 City Attorney	6	0.18%	985	0	985	227	1,213
21	101-270 Human Resources	28	0.83%	4,599	0	4,599	1,060	5,659
22	101-345, 349 Public Safety	294	8.70%	48,287	0	48,287	11,134	59,420
23	101-580 City Equipment	76	2.25%	12,482	0	12,482	2,878	15,360
24	101-715 CPED Admin	25	0.74%	4,106	0	4,106	947	5,053
25	101-751 Parks & Rec Admin	22	0.65%	3,613	0	3,613	833	4,446
27	101-175 Diversity & Inclusion	12	0.36%	1,971	0	1,971	454	2,425
28	101-180 Executive Programs	1	0.03%	164	0	164	38	202
29	101-262 Elections	23	0.68%	3,778	0	3,778	871	4,649
32	101-347 Public Safety Ops	19	0.56%	3,121	0	3,121	720	3,840
33	101-348 Criminal Invstgn Div	2	0.06%	328	0	328	76	404
34	101-371 Bldg Inspection Dept	13	0.38%	2,135	0	2,135	492	2,627
35	101-385 Code Enforcement	9	0.27%	1,478	0	1,478	341	1,819
37	101-426 Emerg Mgmt Homeland	3	0.09%	493	0	493	114	606
38	101-441 PW General	5	0.15%	821	0	821	189	1,011

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 1: Purchasing

Seq. 15: 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%	1,478	0	1,478	341	1,819
41	101-621 Pollution Control	1	0.03%	164	0	164	38	202
42	101-701 Planning	12	0.36%	1,971	0	1,971	454	2,425
45	101-724 Community Develop	1	0.03%	164	0	164	38	202
46	101-728 Econ Dev	12	0.36%	1,971	0	1,971	454	2,425
47	101-75x Parks & Rec Activities	86	2.55%	14,125	0	14,125	3,257	17,381
48	101-770 Parks Maint	72	2.13%	11,825	0	11,825	2,727	14,552
49	151 Cemetery Trust	1	0.03%	164	0	164	38	202
52	202 Major Streets	93	2.75%	15,274	0	15,274	3,522	18,796
53	203 Local Streets	59	1.75%	9,690	0	9,690	2,234	11,925
54	209 Cemeteries	34	1.01%	5,584	0	5,584	1,288	6,872
55	211 Kzoo Muni Golf Assn	1	0.03%	164	0	164	38	202
57	226 Solid Waste / Rubbish	59	1.75%	9,690	0	9,690	2,234	11,925
58	232-238 Grants - Gen Gov	4	0.12%	657	0	657	151	808
59	232-40x PS Grants	7	0.21%	1,150	0	1,150	265	1,415
60	232-585 PW Grants	6	0.18%	985	0	985	227	1,213
61	232-697 HUD Grants - Other	1	0.03%	164	0	164	38	202
62	232-726 Community Dvlp Grants	3	0.09%	493	0	493	114	606
63	232-733 Econ Dvlp Grants	2	0.06%	328	0	328	76	404
68	233-406 PS Donations	6	0.18%	985	0	985	227	1,213
70	233-727 Comm Dvlp Donations	2	0.06%	328	0	328	76	404
72	233-777 P&R Donations	61	1.81%	10,019	0	10,019	2,310	12,329
73	234 FFE Aspirational Projects	118	3.49%	19,380	0	19,380	4,469	23,849
74	235 Recovery Programs & Grants	7	0.21%	1,150	0	1,150	265	1,415
75	236 Light Grant	1	0.03%	164	0	164	38	202
76	242 Local Brownfield Revolv	3	0.09%	493	0	493	114	606
77	243 Brownfield Redvlp Auth	17	0.50%	2,792	0	2,792	644	3,436
78	244 Econ Dvlp Corp	10	0.30%	1,642	0	1,642	379	2,021
81	265 Drug Law Enforce	3	0.09%	493	0	493	114	606
82	270 Historic Preservation	1	0.03%	164	0	164	38	202

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 1: Purchasing

Seq. 15: 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	38	202
89	298 Home Grant	6	0.18%	985	0	985	227	1,213
90	299 CDBG Grant	10	0.30%	1,642	0	1,642	379	2,021
92	401 Capital Projects	117	3.46%	19,216	0	19,216	4,431	23,647
93	514 Parking System	4	0.12%	657	0	657	151	808
94	590 Sewer Fund	769	22.76%	126,301	0	126,301	29,122	155,423
95	591 Water Fund	560	16.57%	91,975	0	91,975	21,207	113,182
96	677 Insurance Fund	71	2.10%	11,661	0	11,661	2,689	14,350
99	756 General Trust Fund	2	0.06%	328	0	328	76	404
105	All Other	2	0.06%	328	0	328	76	404
Subtotal		**3,379**	**100.00%**	**$554,968**	**$0**	**$554,968**	**$105,581**	**$660,549**
Direct Bills						0		0
Total						**$554,968**		**$660,549**

Allocation Basis Units: # Purchase Orders

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary

Seq. 15: 101-233 Purchasing

Seq #	Department Name	Purchasing	Total
3	101-271 Other General	$11,004	$11,004
4	101-101 City Commission	1,971	1,971
5	101-172 City Manager	5,420	5,420
6	101-265 Bldgs & Grounds	47,137	47,137
7	101-228, 229, 230 Info Tech	23,815	23,815
8	101-191 Accounting Dept	493	493
9	101-192 Financial Services	657	657
10	101-210 Management Services	1,478	1,478
11	101-212 Budgeting	164	164
12	101-215 City Clerk	2,792	2,792
13	101-216 Records	1,807	1,807
15	101-233 Purchasing	328	328
17	101-253 Treasury	1,617	1,617
18	101-257 Assessing	1,011	1,011
19	101-261 311 Customer Service	606	606
20	101-266 City Attorney	1,213	1,213
21	101-270 Human Resources	5,659	5,659
22	101-345, 349 Public Safety	59,420	59,420
23	101-580 City Equipment	15,360	15,360
24	101-715 CPED Admin	5,053	5,053
25	101-751 Parks & Rec Admin	4,446	4,446
27	101-175 Diversity & Inclusion	2,425	2,425
28	101-180 Executive Programs	202	202
29	101-262 Elections	4,649	4,649
32	101-347 Public Safety Ops	3,840	3,840
33	101-348 Criminal Invstgn Div	404	404
34	101-371 Bldg Inspection Dept	2,627	2,627
35	101-385 Code Enforcement	1,819	1,819
37	101-426 Emerg Mgmt Homeland	606	606
38	101-441 PW General	1,011	1,011
39	101-443 Forestry	1,819	1,819

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary

Seq. 15: 101-233 Purchasing

Seq #	Department Name	Purchasing	Total
41	101-621 Pollution Control	202	202
42	101-701 Planning	2,425	2,425
45	101-724 Community Develop	202	202
46	101-728 Econ Dev	2,425	2,425
47	101-75x Parks & Rec Activities	17,381	17,381
48	101-770 Parks Maint	14,552	14,552
49	151 Cemetery Trust	202	202
52	202 Major Streets	18,796	18,796
53	203 Local Streets	11,925	11,925
54	209 Cemeteries	6,872	6,872
55	211 Kzoo Muni Golf Assn	202	202
57	226 Solid Waste / Rubbish	11,925	11,925
58	232-238 Grants - Gen Gov	808	808
59	232-40x PS Grants	1,415	1,415
60	232-585 PW Grants	1,213	1,213
61	232-697 HUD Grants - Other	202	202
62	232-726 Community Dvlp Grants	606	606
63	232-733 Econ Dvlp Grants	404	404
68	233-406 PS Donations	1,213	1,213
70	233-727 Comm Dvlp Donations	404	404
72	233-777 P&R Donations	12,329	12,329
73	234 FFE Aspirational Projects	23,849	23,849
74	235 Recovery Programs & Grants	1,415	1,415
75	236 Light Grant	202	202
76	242 Local Brownfield Revolv	606	606
77	243 Brownfield Redvlp Auth	3,436	3,436
78	244 Econ Dvlp Corp	2,021	2,021
81	265 Drug Law Enforce	606	606
82	270 Historic Preservation	202	202
88	296 HUD Grant Admin	202	202
89	298 Home Grant	1,213	1,213

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary

Seq. 15: 101-233 Purchasing

Seq #	Department Name	Purchasing	Total
90	299 CDBG Grant	2,021	2,021
92	401 Capital Projects	23,647	23,647
93	514 Parking System	808	808
94	590 Sewer Fund	155,423	155,423
95	591 Water Fund	113,182	113,182
96	677 Insurance Fund	14,350	14,350
99	756 General Trust Fund	404	404
105	All Other	404	404
Direct Bills		**$0**	**$0**
Total		**$660,549**	**$660,549**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals
101-237 Grants Management

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 Excellance 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 Full Cost Actuals

A. Department Costs — **Seq. 16: 101-237 Grants Management**

Description	Type	Amount	General Admin	Grants - Reporting	Grants - Writing	Foundation for Excellence
Personnel Costs						
Salaries	S1	$215,733	$81,374	$43,147	$81,461	$9,751
Salary % Split			*37.72%*	*20.00%*	*37.76%*	*4.52%*
Fringe Benefits	S	69,595	26,251	13,919	26,279	3,146
Subtotal - Personnel Costs		**$285,327**	**$107,626**	**$57,065**	**$107,740**	**$12,897**
Services & Supplies Cost						
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
Subtotal - Services & Supplies		**$8,652**	**$3,263**	**$1,730**	**$3,267**	**$391**
Department Cost Total		**$293,979**	**$110,889**	**$58,796**	**$111,007**	**$13,288**
Adjustments to Cost						
Subtotal - Adjustments		**$0**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		**293,979**	**110,889**	**58,796**	**111,007**	**13,288**
General Admin Distribution			(110,889)	35,610	67,231	8,048
Grand Total		**$293,979**	**$0**	**$94,406**	**$178,238**	**$21,336**

B. Incoming Costs (Default Spread Salary)

Seq. 16: 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
	Subtotal - Equipment Depreciation	**6,503**	**9**	**6,512**	**2,091**	**3,948**	**473**
3	Parking	2,291	870	3,160	1,015	1,916	229
	Subtotal - 101-271 Other General	**2,291**	**870**	**3,160**	**1,015**	**1,916**	**229**
4	City Commission	154	184	338	109	205	25
	Subtotal - 101-101 City Commission	**154**	**184**	**338**	**109**	**205**	**25**
5	Management & Leadership	7,773	1,814	9,588	3,079	5,813	696
	Subtotal - 101-172 City Manager	**7,773**	**1,814**	**9,588**	**3,079**	**5,813**	**696**
7	PC / Network Support	10,777	1,566	12,344	3,964	7,484	896
7	App - Eden	7,293	795	8,087	2,597	4,903	587
7	App - BS & A	2,107	324	2,431	781	1,474	176
7	App - Kronos	1,283	79	1,362	437	826	99
7	App - NeoGov	118	0	118	38	71	9
7	VOIP	514	0	514	165	312	37
	Subtotal - 101-228, 229, 230 Info Tech	**22,092**	**2,765**	**24,856**	**7,982**	**15,070**	**1,804**
8	Payroll	66	18	84	27	51	6
8	Audit and Accounting	1,179	281	1,460	469	885	106
8	Accounts Payable	2	1	3	1	2	0
8	Risk Management	5	1	7	2	4	0
	Subtotal - 101-191 Accounting Dept	**1,252**	**301**	**1,553**	**499**	**942**	**113**
9	Accounts Payable	301	56	357	115	217	26
9	Payroll	453	83	536	172	325	39
9	Mgmt Services Support	22,343	4,426	26,769	8,596	16,230	1,943
	Subtotal - 101-192 Financial Services	**23,098**	**4,565**	**27,663**	**8,883**	**16,772**	**2,008**
10	Risk Management	98	16	114	37	69	8
10	Accounts Payable	16	3	18	6	11	1
10	Payroll	89	15	103	33	63	7

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Salary) — **Seq. 16: 101-237 Grants Management**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Grants - Reporting	Grants - Writing	Foundation for Excellence
10	Mgmt Services Support	33,205	6,141	39,346	12,635	23,855	2,856
	Subtotal - 101-210 Management Services	**33,407**	**6,174**	**39,581**	**12,711**	**23,998**	**2,873**
11	Budget	717	91	808	259	490	59
11	Cost Plan	584	0	584	188	354	42
	Subtotal - 101-212 Budgeting	**1,302**	**91**	**1,392**	**447**	**844**	**101**
14	Internal Audit	234	31	265	85	161	19
	Subtotal - 101-223 Internal Auditor	**234**	**31**	**265**	**85**	**161**	**19**
17	Tax Collection - General Fund	0	1,502	1,502	482	910	109
	Subtotal - 101-253 Treasury	**0**	**1,502**	**1,502**	**482**	**910**	**109**
18	Assessing - General Fund	0	2,961	2,961	951	1,795	215
	Subtotal - 101-257 Assessing	**0**	**2,961**	**2,961**	**951**	**1,795**	**215**
20	Advise and Counsel	0	855	855	274	518	62
20	Labor Relations	0	351	351	113	213	25
20	Risk Management	0	130	130	42	79	9
	Subtotal - 101-266 City Attorney	**0**	**1,336**	**1,336**	**429**	**810**	**97**
21	Human Resources	0	4,210	4,210	1,352	2,552	306
	Subtotal - 101-270 Human Resources	**0**	**4,210**	**4,210**	**1,352**	**2,552**	**306**
26	General Fund OPEB	0	26,805	26,805	8,608	16,252	1,945
	Subtotal - OPEB / Retirement Board	**0**	**26,805**	**26,805**	**8,608**	**16,252**	**1,945**
Total Incoming		**$98,107**	**$53,616**	**$151,723**	**$48,723**	**$91,989**	**$11,011**
C. Total Allocated				**$445,702**	**$143,128**	**$270,226**	**$32,347**
					32.11%	**60.63%**	**7.26%**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 1: Grants - Reporting

Seq. 16: 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%	$6,887	$0	$6,887	$942	$7,828
47	101-75x Parks & Rec Activities	2,301.13	5.47%	6,887	0	6,887	942	7,828
52	202 Major Streets	32,868.07	78.12%	98,364	0	98,364	13,451	111,815
54	209 Cemeteries	2,301.13	5.47%	6,887	0	6,887	942	7,828
80	251 Dtwn Econ Growth	2,301.13	5.47%	6,887	0	6,887	942	7,828
Subtotal		**42,072.59**	**100.00%**	**$125,911**	**$0**	**$125,911**	**$17,218**	**$143,128**
Direct Bills						0		0
Total						**$125,911**		**$143,128**

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

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details

Seq. 16: 101-237 Grants Management

Cost Pool 2: Grants - Writing

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	101-172 City Manager	8.28	0.01%	$25	$0	$25	$0	$25
6	101-265 Bldgs & Grounds	42.80	0.05%	128	0	128	0	128
7	101-228, 229, 230 Info Tech	206.33	0.26%	618	0	618	0	618
22	101-345, 349 Public Safety	15,695.67	19.76%	46,978	0	46,978	6,445	53,423
31	101-346 Public Safety COPS	2,485.08	3.13%	7,438	0	7,438	1,020	8,458
32	101-347 Public Safety Ops	2,485.08	3.13%	7,438	0	7,438	1,020	8,458
42	101-701 Planning	26,128.40	32.90%	78,204	0	78,204	10,729	88,933
46	101-728 Econ Dev	55.22	0.07%	165	0	165	23	188
47	101-75x Parks & Rec Activities	477.15	0.60%	1,428	0	1,428	196	1,624
48	101-770 Parks Maint	5,212.31	6.56%	15,601	0	15,601	2,140	17,741
52	202 Major Streets	19,695.62	24.80%	58,950	0	58,950	8,087	67,037
80	251 Dtwn Econ Growth	1,217.69	1.53%	3,645	0	3,645	500	4,145
95	591 Water Fund	5,714.02	7.19%	17,102	0	17,102	2,346	19,449
Subtotal		**79,423.65**	**100.00%**	**$237,719**	**$0**	**$237,719**	**$32,507**	**$270,226**
Direct Bills						0		0
Total						**$237,719**		**$270,226**

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

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Seq. 16: 101-237 Grants Management

Cost Pool 3: Foundation for Excellence

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
73	234 FFE Aspirational Projects	100	100.00%	$28,456	$0	$28,456	$3,891	$32,347
Subtotal		**100**	**100.00%**	**$28,456**	**$0**	**$28,456**	**$3,891**	**$32,347**
Direct Bills						0		0
Total						**$28,456**		**$32,347**

Allocation Basis Units: Direct to 234 FFE Aspirational Projects

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary

Seq. 16: 101-237 Grants Management

Seq #	Department Name	Grants - Reporting	Grants - Writing	Foundation for Excellence	Total
5	101-172 City Manager	$0	$25	$0	$25
6	101-265 Bldgs & Grounds	0	128	0	128
7	101-228, 229, 230 Info Tech	0	618	0	618
22	101-345, 349 Public Safety	0	53,423	0	53,423
31	101-346 Public Safety COPS	0	8,458	0	8,458
32	101-347 Public Safety Ops	0	8,458	0	8,458
33	101-348 Criminal Invstgn Div	7,828	0	0	7,828
42	101-701 Planning	0	88,933	0	88,933
46	101-728 Econ Dev	0	188	0	188
47	101-75x Parks & Rec Activities	7,828	1,624	0	9,452
48	101-770 Parks Maint	0	17,741	0	17,741
52	202 Major Streets	111,815	67,037	0	178,853
54	209 Cemeteries	7,828	0	0	7,828
73	234 FFE Aspirational Projects	0	0	32,347	32,347
80	251 Dtwn Econ Growth	7,828	4,145	0	11,973
95	591 Water Fund	0	19,449	0	19,449
Direct Bills		**$0**	**$0**	**$0**	**$0**
Total		**$143,128**	**$270,226**	**$32,347**	**$445,702**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals
101-253 Treasury

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 identified and allocated to general fund departments based on the dollar amount of their operating expenditures.

Tax Collection - Solid Waste The administrative costs for handling the Solid Waste millage are allocated directly to the Solid Waste Fund.

Assessing Costs related to the Assessing function are allocated directly to the Assessor.

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 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 Full Cost Actuals

A. Department Costs — **Seq. 17: 101-253 Treasury**

Description	Type	Amount	General Admin	Non-Tax Revenue	Tax Collection - General Fund	Tax Collection - Solid Waste	Cashier
Personnel Costs							
Salaries	S1	$486,075	$115,151	$31,789	$105,235	$15,797	$126,282
Salary % Split			*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
Subtotal - Personnel Costs		**$651,309**	**$154,295**	**$42,596**	**$141,008**	**$21,168**	**$169,210**
Services & Supplies Cost							
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
Subtotal - Services & Supplies		**$232,293**	**$41,480**	**$34,402**	**$74,487**	**$11,175**	**$40,941**
Department Cost Total		**$883,602**	**$195,775**	**$76,998**	**$215,495**	**$32,343**	**$210,151**
Adjustments to Cost							
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
Subtotal - Adjustments		**($22,768)**	**($5,384)**	**($1,486)**	**($4,920)**	**($739)**	**($5,904)**
Total Costs After Adjustments		**860,834**	**190,391**	**75,511**	**210,575**	**31,604**	**204,246**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

A. Department Costs

Seq. 17: 101-253 Treasury

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

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

A. Department Costs

Seq. 17: 101-253 Treasury

Description	Type	Amount	Utility Billing	Assessing
Personnel Costs				
Salaries	S1	$486,075	$47,441	$44,379
Salary % Split			*9.76%*	*9.13%*
Fringe Benefits	S	165,234	16,127	15,086
Subtotal - Personnel Costs		**$651,309**	**$63,568**	**$59,464**
Services & Supplies Cost				
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
Subtotal - Services & Supplies		**$232,293**	**$15,380**	**$14,388**
Department Cost Total		**$883,602**	**$78,948**	**$73,852**
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
Subtotal - Adjustments		**($22,768)**	**($2,218)**	**($2,075)**
Total Costs After Adjustments		**860,834**	**76,730**	**71,777**
General Admin Distribution			24,351	22,779

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

A. Department Costs

Seq. 17: 101-253 Treasury

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

B. Incoming Costs (Default Spread Salary) — **Seq. 17: 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
	Subtotal - Building Depreciation	**14,070**	**41**	**14,111**	**1,209**	**4,003**	**601**
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
	Subtotal - Equipment Depreciation	**22,668**	**31**	**22,699**	**1,945**	**6,440**	**967**
3	Parking	5,906	2,242	8,148	698	2,312	347
	Subtotal - 101-271 Other General	**5,906**	**2,242**	**8,148**	**698**	**2,312**	**347**
4	City Commission	464	553	1,017	87	289	43
	Subtotal - 101-101 City Commission	**464**	**553**	**1,017**	**87**	**289**	**43**
5	Management & Leadership	20,042	4,678	24,720	2,119	7,013	1,053
	Subtotal - 101-172 City Manager	**20,042**	**4,678**	**24,720**	**2,119**	**7,013**	**1,053**
6	City Hall	88,731	28,147	116,878	10,017	33,160	4,978
	Subtotal - 101-265 Bldgs & Grounds	**88,731**	**28,147**	**116,878**	**10,017**	**33,160**	**4,978**
7	PC / Network Support	34,667	5,039	39,706	3,403	11,265	1,691
7	App - Eden	11,304	1,232	12,535	1,074	3,556	534
7	App - BS & A	12,273	1,888	14,162	1,214	4,018	603
7	App - Kronos	3,700	228	3,928	337	1,114	167
7	App - NeoGov	303	0	303	26	86	13
7	Laserfiche	1,027	0	1,027	88	291	44
7	VOIP	1,483	0	1,483	127	421	63
7	Dept Specific Exp	16,342	0	16,342	1,401	4,636	696
	Subtotal - 101-228, 229, 230 Info Tech	**81,098**	**8,387**	**89,485**	**7,669**	**25,388**	**3,811**
8	Payroll	169	47	216	19	61	9
8	Audit and Accounting	3,036	723	3,759	322	1,066	160
8	Accounts Payable	8	2	11	1	3	0
8	Risk Management	16	4	20	2	6	1
	Subtotal - 101-191 Accounting Dept	**3,230**	**777**	**4,006**	**343**	**1,137**	**171**

B. Incoming Costs (Default Spread Salary) — **Seq. 17: 101-253 Treasury**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Non-Tax Revenue	Tax Collection - General Fund	Tax Collection - Solid Waste
9	Accounts Payable	1,295	241	1,536	132	436	65
9	Payroll	1,168	213	1,381	118	392	59
9	Mgmt Services Support	17,875	3,541	21,415	1,835	6,076	912
	Subtotal - 101-192 Financial Services	**20,338**	**3,995**	**24,332**	**2,085**	**6,903**	**1,036**
10	Risk Management	295	48	344	29	97	15
10	Accounts Payable	67	11	78	7	22	3
10	Payroll	229	38	266	23	76	11
10	Mgmt Services Support	33,205	6,141	39,346	3,372	11,163	1,676
	Subtotal - 101-210 Management Services	**33,796**	**6,238**	**40,034**	**3,431**	**11,358**	**1,705**
11	Budget	2,155	273	2,428	208	689	103
11	Cost Plan	1,753	0	1,753	150	497	75
	Subtotal - 101-212 Budgeting	**3,909**	**273**	**4,181**	**358**	**1,186**	**178**
12	Records Management	1,072	143	1,215	104	345	52
12	Mailroom	4,738	600	5,339	458	1,515	227
	Subtotal - 101-215 City Clerk	**5,810**	**743**	**6,553**	**562**	**1,859**	**279**
13	Records Mgmt	2,865	322	3,186	273	904	136
13	Mailroom	4,036	596	4,632	397	1,314	197
	Subtotal - 101-216 Records	**6,900**	**918**	**7,818**	**670**	**2,218**	**333**
14	Internal Audit	704	94	798	68	226	34
	Subtotal - 101-223 Internal Auditor	**704**	**94**	**798**	**68**	**226**	**34**
15	Purchasing	1,314	303	1,617	139	459	69
	Subtotal - 101-233 Purchasing	**1,314**	**303**	**1,617**	**139**	**459**	**69**
17	Non-Tax Revenue	0	438	438	38	124	19
17	Tax Collection - General Fund	0	4,513	4,513	387	1,280	192
17	Cashier	0	617	617	53	175	26
	Subtotal - 101-253 Treasury	**0**	**5,568**	**5,568**	**477**	**1,580**	**237**
18	Assessing - General Fund	0	8,898	8,898	763	2,525	379
	Subtotal - 101-257 Assessing	**0**	**8,898**	**8,898**	**763**	**2,525**	**379**
19	Customer Service	0	126,964	126,964	10,881	36,021	5,407
	Subtotal - 101-261 311 Customer Service	**0**	**126,964**	**126,964**	**10,881**	**36,021**	**5,407**
20	Advise and Counsel	0	2,568	2,568	220	729	109
20	Labor Relations	0	906	906	78	257	39
20	Risk Management	0	132	132	11	37	6

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Salary)

Seq. 17: 101-253 Treasury

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Non-Tax Revenue	Tax Collection - General Fund	Tax Collection - Solid Waste
	Subtotal - 101-266 City Attorney	**0**	**3,606**	**3,606**	**309**	**1,023**	**154**
21	Human Resources	0	10,854	10,854	930	3,079	462
	Subtotal - 101-270 Human Resources	**0**	**10,854**	**10,854**	**930**	**3,079**	**462**
26	General Fund OPEB	0	69,113	69,113	5,923	19,608	2,943
	Subtotal - OPEB / Retirement Board	**0**	**69,113**	**69,113**	**5,923**	**19,608**	**2,943**
Total Incoming		**$308,979**	**$282,421**	**$591,400**	**$50,685**	**$167,787**	**$25,187**
C. Total Allocated				**$1,452,234**	**$142,513**	**$432,377**	**$64,900**
					9.81%	**29.77%**	**4.47%**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Salary)

Seq. 17: 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
	Subtotal - Building Depreciation	**14,070**	**41**	**14,111**	**4,804**	**1,805**	**1,688**
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
	Subtotal - Equipment Depreciation	**22,668**	**31**	**22,699**	**7,728**	**2,903**	**2,716**
3	Parking	5,906	2,242	8,148	2,774	1,042	975
	Subtotal - 101-271 Other General	**5,906**	**2,242**	**8,148**	**2,774**	**1,042**	**975**
4	City Commission	464	553	1,017	346	130	122
	Subtotal - 101-101 City Commission	**464**	**553**	**1,017**	**346**	**130**	**122**
5	Management & Leadership	20,042	4,678	24,720	8,416	3,162	2,958
	Subtotal - 101-172 City Manager	**20,042**	**4,678**	**24,720**	**8,416**	**3,162**	**2,958**
6	City Hall	88,731	28,147	116,878	39,792	14,949	13,984
	Subtotal - 101-265 Bldgs & Grounds	**88,731**	**28,147**	**116,878**	**39,792**	**14,949**	**13,984**
7	PC / Network Support	34,667	5,039	39,706	13,518	5,078	4,751
7	App - Eden	11,304	1,232	12,535	4,268	1,603	1,500
7	App - BS & A	12,273	1,888	14,162	4,821	1,811	1,694
7	App - Kronos	3,700	228	3,928	1,337	502	470
7	App - NeoGov	303	0	303	103	39	36
7	Laserfiche	1,027	0	1,027	349	131	123
7	VOIP	1,483	0	1,483	505	190	177
7	Dept Specific Exp	16,342	0	16,342	5,564	2,090	1,955
	Subtotal - 101-228, 229, 230 Info Tech	**81,098**	**8,387**	**89,485**	**30,466**	**11,445**	**10,706**
8	Payroll	169	47	216	74	28	26
8	Audit and Accounting	3,036	723	3,759	1,280	481	450
8	Accounts Payable	8	2	11	4	1	1
8	Risk Management	16	4	20	7	3	2
	Subtotal - 101-191 Accounting Dept	**3,230**	**777**	**4,006**	**1,364**	**512**	**479**
9	Accounts Payable	1,295	241	1,536	523	196	184

B. Incoming Costs (Default Spread Salary)

Seq. 17: 101-253 Treasury

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Cashier	Utility Billing	Assessing
9	Payroll	1,168	213	1,381	470	177	165
9	Mgmt Services Support	17,875	3,541	21,415	7,291	2,739	2,562
	Subtotal - 101-192 Financial Services	**20,338**	**3,995**	**24,332**	**8,284**	**3,112**	**2,911**
10	Risk Management	295	48	344	117	44	41
10	Accounts Payable	67	11	78	27	10	9
10	Payroll	229	38	266	91	34	32
10	Mgmt Services Support	33,205	6,141	39,346	13,395	5,032	4,707
	Subtotal - 101-210 Management Services	**33,796**	**6,238**	**40,034**	**13,630**	**5,120**	**4,790**
11	Budget	2,155	273	2,428	827	311	290
11	Cost Plan	1,753	0	1,753	597	224	210
	Subtotal - 101-212 Budgeting	**3,909**	**273**	**4,181**	**1,424**	**535**	**500**
12	Records Management	1,072	143	1,215	414	155	145
12	Mailroom	4,738	600	5,339	1,818	683	639
	Subtotal - 101-215 City Clerk	**5,810**	**743**	**6,553**	**2,231**	**838**	**784**
13	Records Mgmt	2,865	322	3,186	1,085	407	381
13	Mailroom	4,036	596	4,632	1,577	592	554
	Subtotal - 101-216 Records	**6,900**	**918**	**7,818**	**2,662**	**1,000**	**935**
14	Internal Audit	704	94	798	272	102	95
	Subtotal - 101-223 Internal Auditor	**704**	**94**	**798**	**272**	**102**	**95**
15	Purchasing	1,314	303	1,617	550	207	193
	Subtotal - 101-233 Purchasing	**1,314**	**303**	**1,617**	**550**	**207**	**193**
17	Non-Tax Revenue	0	438	438	149	56	52
17	Tax Collection - General Fund	0	4,513	4,513	1,537	577	540
17	Cashier	0	617	617	210	79	74
	Subtotal - 101-253 Treasury	**0**	**5,568**	**5,568**	**1,896**	**712**	**666**
18	Assessing - General Fund	0	8,898	8,898	3,029	1,138	1,065
	Subtotal - 101-257 Assessing	**0**	**8,898**	**8,898**	**3,029**	**1,138**	**1,065**
19	Customer Service	0	126,964	126,964	43,225	16,239	15,190
	Subtotal - 101-261 311 Customer Service	**0**	**126,964**	**126,964**	**43,225**	**16,239**	**15,190**
20	Advise and Counsel	0	2,568	2,568	874	328	307
20	Labor Relations	0	906	906	308	116	108
20	Risk Management	0	132	132	45	17	16
	Subtotal - 101-266 City Attorney	**0**	**3,606**	**3,606**	**1,228**	**461**	**431**
21	Human Resources	0	10,854	10,854	3,695	1,388	1,299

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Salary) | **Seq. 17: 101-253 Treasury**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Cashier	Utility Billing	Assessing
	Subtotal - 101-270 Human Resources	**0**	**10,854**	**10,854**	**3,695**	**1,388**	**1,299**
26	General Fund OPEB	0	69,113	69,113	23,530	8,839	8,269
	Subtotal - OPEB / Retirement Board	**0**	**69,113**	**69,113**	**23,530**	**8,839**	**8,269**
Total Incoming		**$308,979**	**$282,421**	**$591,400**	**$201,344**	**$75,640**	**$70,757**
C. Total Allocated				**$1,452,234**	**$470,410**	**$176,720**	**$165,313**
					32.39%	**12.17%**	**11.38%**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 1: Non-Tax Revenue

Seq. 17: 101-253 Treasury

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12	101-215 City Clerk	23	0.08%	$94	$0	$94	$0	$94
17	101-253 Treasury	107	0.37%	438	0	438	0	438
22	101-345, 349 Public Safety	991	3.43%	4,054	0	4,054	833	4,887
23	101-580 City Equipment	95	0.33%	389	0	389	80	468
25	101-751 Parks & Rec Admin	150	0.52%	614	0	614	126	740
26	OPEB / Retirement Board	12	0.04%	49	0	49	10	59
28	101-180 Executive Programs	5	0.02%	20	0	20	4	25
29	101-262 Elections	1	0.00%	4	0	4	1	5
34	101-371 Bldg Inspection Dept	4,567	15.79%	18,683	0	18,683	3,839	22,522
35	101-385 Code Enforcement	5,080	17.57%	20,781	0	20,781	4,271	25,052
38	101-441 PW General	700	2.42%	2,864	0	2,864	588	3,452
42	101-701 Planning	76	0.26%	311	0	311	64	375
43	101-702 Zoning	362	1.25%	1,481	0	1,481	304	1,785
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	7	39
49	151 Cemetery Trust	101	0.35%	413	0	413	85	498
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	76	444
53	203 Local Streets	57	0.20%	233	0	233	48	281
54	209 Cemeteries	292	1.01%	1,195	0	1,195	245	1,440
55	211 Kzoo Muni Golf Assn	5	0.02%	20	0	20	4	25
56	225 Blight Abatement	6	0.02%	25	0	25	5	30
57	226 Solid Waste / Rubbish	1,134	3.92%	4,639	0	4,639	953	5,592
58	232-238 Grants - Gen Gov	4	0.01%	16	0	16	3	20
59	232-40x PS Grants	32	0.11%	131	0	131	27	158
60	232-585 PW Grants	43	0.15%	176	0	176	36	212
61	232-697 HUD Grants - Other	18	0.06%	74	0	74	15	89
62	232-726 Community Dvlp Grants	9	0.03%	37	0	37	8	44
63	232-733 Econ Dvlp Grants	4	0.01%	16	0	16	3	20

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details

Seq. 17: 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	20
68	233-406 PS Donations	20	0.07%	82	0	82	17	99
70	233-727 Comm Dvlp Donations	5	0.02%	20	0	20	4	25
72	233-777 P&R Donations	5	0.02%	20	0	20	4	25
73	234 FFE Aspirational Projects	8	0.03%	33	0	33	7	39
74	235 Recovery Programs & Grants	48	0.17%	196	0	196	40	237
76	242 Local Brownfield Revolv	6	0.02%	25	0	25	5	30
77	243 Brownfield Redvlp Auth	38	0.13%	155	0	155	32	187
78	244 Econ Dvlp Corp	23	0.08%	94	0	94	19	113
81	265 Drug Law Enforce	114	0.39%	466	0	466	96	562
82	270 Historic Preservation	1	0.00%	4	0	4	1	5
83	272 Econ Initiative	89	0.31%	364	0	364	75	439
84	273 Business Dvlp	6	0.02%	25	0	25	5	30
86	275 Housing Programs	1	0.00%	4	0	4	1	5
89	298 Home Grant	72	0.25%	295	0	295	61	355
90	299 CDBG Grant	491	1.70%	2,009	0	2,009	413	2,421
91	300 Debt Service	25	0.09%	102	0	102	21	123
92	401 Capital Projects	69	0.24%	282	0	282	58	340
93	514 Parking System	69	0.24%	282	0	282	58	340
94	590 Sewer Fund	4,950	17.12%	20,249	0	20,249	4,161	24,411
95	591 Water Fund	6,817	23.57%	27,887	0	27,887	5,731	33,618
96	677 Insurance Fund	788	2.72%	3,224	0	3,224	662	3,886
97	731 Pension Fund	71	0.25%	290	0	290	60	350
98	737 OPEB Fund	76	0.26%	311	0	311	64	375
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%	205	0	205	42	247
105	All Other	1,089	3.77%	4,455	0	4,455	916	5,370
Subtotal		**28,921**	**100.00%**	**$118,309**	**$0**	**$118,309**	**$24,204**	**$142,513**
Direct Bills						0		0

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 1: Non-Tax Revenue

Seq. 17: 101-253 Treasury

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Total						**$118,309**		**$142,513**

Allocation Basis Units: # Revenue Transactions, exc. Tax

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 2: Tax Collection - General Fund

Seq. 17: 101-253 Treasury

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-271 Other General	548,161	0.79%	$2,800	$0	$2,800	$0	$2,800
4	101-101 City Commission	99,876	0.14%	510	0	510	0	510
5	101-172 City Manager	2,187,199	3.17%	11,172	0	11,172	0	11,172
6	101-265 Bldgs & Grounds	1,751,025	2.54%	8,944	0	8,944	0	8,944
7	101-228, 229, 230 Info Tech	4,715,600	6.84%	24,087	0	24,087	0	24,087
8	101-191 Accounting Dept	762,077	1.11%	3,893	0	3,893	0	3,893
9	101-192 Financial Services	584,012	0.85%	2,983	0	2,983	0	2,983
10	101-210 Management Services	340,522	0.49%	1,739	0	1,739	0	1,739
11	101-212 Budgeting	221,937	0.32%	1,134	0	1,134	0	1,134
12	101-215 City Clerk	362,389	0.53%	1,851	0	1,851	0	1,851
13	101-216 Records	150,175	0.22%	767	0	767	0	767
14	101-223 Internal Auditor	113,826	0.17%	581	0	581	0	581
15	101-233 Purchasing	574,231	0.83%	2,933	0	2,933	0	2,933
16	101-237 Grants Management	293,979	0.43%	1,502	0	1,502	0	1,502
17	101-253 Treasury	883,602	1.28%	4,513	0	4,513	0	4,513
18	101-257 Assessing	594,837	0.86%	3,038	0	3,038	861	3,899
19	101-261 311 Customer Service	798,975	1.16%	4,081	0	4,081	1,156	5,237
20	101-266 City Attorney	1,172,704	1.70%	5,990	0	5,990	1,697	7,687
21	101-270 Human Resources	989,758	1.44%	5,056	0	5,056	1,432	6,488
22	101-345, 349 Public Safety	8,959,024	12.99%	45,762	0	45,762	12,964	58,725
23	101-580 City Equipment	2,262,040	3.28%	11,554	0	11,554	3,273	14,827
24	101-715 CPED Admin	815,995	1.18%	4,168	0	4,168	1,181	5,349
25	101-751 Parks & Rec Admin	407,947	0.59%	2,084	0	2,084	590	2,674
27	101-175 Diversity & Inclusion	338,574	0.49%	1,729	0	1,729	490	2,219
28	101-180 Executive Programs	4,200	0.01%	21	0	21	6	28
29	101-262 Elections	725,471	1.05%	3,706	0	3,706	1,050	4,755
31	101-346 Public Safety COPS	2,981,580	4.32%	15,230	0	15,230	4,314	19,544
32	101-347 Public Safety Ops	22,853,497	33.14%	116,733	0	116,733	33,069	149,802
33	101-348 Criminal Invstgn Div	3,682,486	5.34%	18,810	0	18,810	5,329	24,138
34	101-371 Bldg Inspection Dept	873,723	1.27%	4,463	0	4,463	1,264	5,727

Allocation Details

Seq. 17: 101-253 Treasury

Cost Pool 2: Tax Collection - General Fund

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
35	101-385 Code Enforcement	495,504	0.72%	2,531	0	2,531	717	3,248
36	101-400 PS Contracts	475,796	0.69%	2,430	0	2,430	688	3,119
37	101-426 Emerg Mgmt Homeland	14,959	0.02%	76	0	76	22	98
38	101-441 PW General	243,557	0.35%	1,244	0	1,244	352	1,596
39	101-443 Forestry	349,339	0.51%	1,784	0	1,784	505	2,290
40	101-448 Street Lights	1,381,635	2.00%	7,057	0	7,057	1,999	9,056
41	101-621 Pollution Control	266,933	0.39%	1,363	0	1,363	386	1,750
42	101-701 Planning	838,583	1.22%	4,283	0	4,283	1,213	5,497
45	101-724 Community Develop	180,293	0.26%	921	0	921	261	1,182
46	101-728 Econ Dev	529,102	0.77%	2,703	0	2,703	766	3,468
47	101-75x Parks & Rec Activities	1,227,555	1.78%	6,270	0	6,270	1,776	8,046
48	101-770 Parks Maint	1,909,656	2.77%	9,754	0	9,754	2,763	12,518
Subtotal		**68,962,334**	**100.00%**	**$352,251**	**$0**	**$352,251**	**$80,126**	**$432,377**
Direct Bills						0		0
Total						**$352,251**		**$432,377**

Allocation Basis Units: $ Operating Expenditures, General Fund only

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Seq. 17: 101-253 Treasury

Cost Pool 3: Tax Collection - Solid Waste

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
57	226 Solid Waste / Rubbish	100	100.00%	$52,872	$0	$52,872	$12,028	$64,900
Subtotal		**100**	**100.00%**	**$52,872**	**$0**	**$52,872**	**$12,028**	**$64,900**
Direct Bills						0		0
Total						**$52,872**		**$64,900**

Allocation Basis Units: Direct to 226 Solid Waste / Rubbish

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 4: Cashier

Seq. 17: 101-253 Treasury

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12	101-215 City Clerk	21	0.00%	$12	$0	$12	$0	$12
17	101-253 Treasury	1,108	0.16%	617	0	617	0	617
22	101-345, 349 Public Safety	548	0.08%	305	0	305	78	383
25	101-751 Parks & Rec Admin	50	0.01%	28	0	28	7	35
28	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	8	37
51	160 Mayor's Riverfront Pk	19	0.00%	11	0	11	3	13
52	202 Major Streets	49	0.01%	27	0	27	7	34
53	203 Local Streets	24	0.00%	13	0	13	3	17
54	209 Cemeteries	133	0.02%	74	0	74	19	93
56	225 Blight Abatement	5	0.00%	3	0	3	1	3
57	226 Solid Waste / Rubbish	784	0.12%	436	0	436	112	549
58	232-238 Grants - Gen Gov	21	0.00%	12	0	12	3	15
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	6	29
82	270 Historic Preservation	1	0.00%	1	0	1	0	1

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details

Cost Pool 4: Cashier

Seq. 17: 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	12	61
89	298 Home Grant	67	0.01%	37	0	37	10	47
90	299 CDBG Grant	345	0.05%	192	0	192	49	241
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%	49,020	0	49,020	12,615	61,635
95	591 Water Fund	104,406	15.53%	58,110	0	58,110	14,954	73,064
96	677 Insurance Fund	304	0.05%	169	0	169	44	213
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%	265,015	0	265,015	68,200	333,215
Subtotal		**672,428**	**100.00%**	**$374,258**	**$0**	**$374,258**	**$96,151**	**$470,410**
Direct Bills						0		0
Total						**$374,258**		**$470,410**

Allocation Basis Units: # of Receipts Processed

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 5: Utility Billing

Seq. 17: 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%	$62,400	$0	$62,400	$16,031	$78,431
95	591 Water Fund	55.62	55.62%	78,199	0	78,199	20,090	98,289
Subtotal		**100.00**	**100.00%**	**$140,599**	**$0**	**$140,599**	**$36,121**	**$176,720**
Direct Bills						0		0
Total						**$140,599**		**$176,720**

Allocation Basis Units: % of Utility Bills Processed

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 6: Assessing

Seq. 17: 101-253 Treasury

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18	101-257 Assessing	100	100.00%	$131,523	$0	$131,523	$33,790	$165,313
Subtotal		**100**	**100.00%**	**$131,523**	**$0**	**$131,523**	**$33,790**	**$165,313**
Direct Bills						0		0
Total						**$131,523**		**$165,313**

Allocation Basis Units: Direct to 101-257 Assessing

Allocation Summary

Seq. 17: 101-253 Treasury

Seq #	Department Name	Non-Tax Revenue	Tax Collection - General Fund	Tax Collection - Solid Waste	Cashier	Utility Billing	Assessing
3	101-271 Other General	$0	$2,800	$0	$0	$0	$0
4	101-101 City Commission	0	510	0	0	0	0
5	101-172 City Manager	0	11,172	0	0	0	0
6	101-265 Bldgs & Grounds	0	8,944	0	0	0	0
7	101-228, 229, 230 Info Tech	0	24,087	0	0	0	0
8	101-191 Accounting Dept	0	3,893	0	0	0	0
9	101-192 Financial Services	0	2,983	0	0	0	0
10	101-210 Management Services	0	1,739	0	0	0	0
11	101-212 Budgeting	0	1,134	0	0	0	0
12	101-215 City Clerk	94	1,851	0	12	0	0
13	101-216 Records	0	767	0	0	0	0
14	101-223 Internal Auditor	0	581	0	0	0	0
15	101-233 Purchasing	0	2,933	0	0	0	0
16	101-237 Grants Management	0	1,502	0	0	0	0
17	101-253 Treasury	438	4,513	0	617	0	0
18	101-257 Assessing	0	3,899	0	0	0	165,313
19	101-261 311 Customer Service	0	5,237	0	0	0	0
20	101-266 City Attorney	0	7,687	0	0	0	0
21	101-270 Human Resources	0	6,488	0	0	0	0
22	101-345, 349 Public Safety	4,887	58,725	0	383	0	0
23	101-580 City Equipment	468	14,827	0	0	0	0
24	101-715 CPED Admin	0	5,349	0	0	0	0
25	101-751 Parks & Rec Admin	740	2,674	0	35	0	0
26	OPEB / Retirement Board	59	0	0	0	0	0
27	101-175 Diversity & Inclusion	0	2,219	0	0	0	0
28	101-180 Executive Programs	25	28	0	4	0	0
29	101-262 Elections	5	4,755	0	1	0	0
31	101-346 Public Safety COPS	0	19,544	0	0	0	0
32	101-347 Public Safety Ops	0	149,802	0	0	0	0
33	101-348 Criminal Invstgn Div	0	24,138	0	0	0	0

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary **Seq. 17: 101-253 Treasury**

Seq #	Department Name	Non-Tax Revenue	Tax Collection - General Fund	Tax Collection - Solid Waste	Cashier	Utility Billing	Assessing
34	101-371 Bldg Inspection Dept	22,522	5,727	0	1	0	0
35	101-385 Code Enforcement	25,052	3,248	0	0	0	0
36	101-400 PS Contracts	0	3,119	0	0	0	0
37	101-426 Emerg Mgmt Homeland	0	98	0	0	0	0
38	101-441 PW General	3,452	1,596	0	0	0	0
39	101-443 Forestry	0	2,290	0	0	0	0
40	101-448 Street Lights	0	9,056	0	0	0	0
41	101-621 Pollution Control	0	1,750	0	0	0	0
42	101-701 Planning	375	5,497	0	0	0	0
43	101-702 Zoning	1,785	0	0	0	0	0
45	101-724 Community Develop	0	1,182	0	0	0	0
46	101-728 Econ Dev	5	3,468	0	0	0	0
47	101-75x Parks & Rec Activities	39	8,046	0	0	0	0
48	101-770 Parks Maint	0	12,518	0	0	0	0
49	151 Cemetery Trust	498	0	0	37	0	0
50	159 Recreation Endowment	5	0	0	0	0	0
51	160 Mayor's Riverfront Pk	5	0	0	13	0	0
52	202 Major Streets	444	0	0	34	0	0
53	203 Local Streets	281	0	0	17	0	0
54	209 Cemeteries	1,440	0	0	93	0	0
55	211 Kzoo Muni Golf Assn	25	0	0	0	0	0
56	225 Blight Abatement	30	0	0	3	0	0
57	226 Solid Waste / Rubbish	5,592	0	64,900	549	0	0
58	232-238 Grants - Gen Gov	20	0	0	15	0	0
59	232-40x PS Grants	158	0	0	7	0	0
60	232-585 PW Grants	212	0	0	14	0	0
61	232-697 HUD Grants - Other	89	0	0	9	0	0
62	232-726 Community Dvlp Grants	44	0	0	1	0	0
63	232-733 Econ Dvlp Grants	20	0	0	1	0	0
65	232-776 P&R Grants	20	0	0	0	0	0

Allocation Summary

Seq. 17: 101-253 Treasury

Seq #	Department Name	Non-Tax Revenue	Tax Collection - General Fund	Tax Collection - Solid Waste	Cashier	Utility Billing	Assessing
68	233-406 PS Donations	99	0	0	6	0	0
70	233-727 Comm Dvlp Donations	25	0	0	2	0	0
72	233-777 P&R Donations	25	0	0	2	0	0
73	234 FFE Aspirational Projects	39	0	0	1	0	0
74	235 Recovery Programs & Grants	237	0	0	0	0	0
76	242 Local Brownfield Revolv	30	0	0	0	0	0
77	243 Brownfield Redvlp Auth	187	0	0	8	0	0
78	244 Econ Dvlp Corp	113	0	0	4	0	0
79	248 Dtwn Dvlp Auth	0	0	0	1	0	0
80	251 Dtwn Econ Growth	0	0	0	1	0	0
81	265 Drug Law Enforce	562	0	0	29	0	0
82	270 Historic Preservation	5	0	0	1	0	0
83	272 Econ Initiative	439	0	0	61	0	0
84	273 Business Dvlp	30	0	0	0	0	0
86	275 Housing Programs	5	0	0	0	0	0
89	298 Home Grant	355	0	0	47	0	0
90	299 CDBG Grant	2,421	0	0	241	0	0
91	300 Debt Service	123	0	0	1	0	0
92	401 Capital Projects	340	0	0	1	0	0
93	514 Parking System	340	0	0	9	0	0
94	590 Sewer Fund	24,411	0	0	61,635	78,431	0
95	591 Water Fund	33,618	0	0	73,064	98,289	0
96	677 Insurance Fund	3,886	0	0	213	0	0
97	731 Pension Fund	350	0	0	0	0	0
98	737 OPEB Fund	375	0	0	0	0	0
99	756 General Trust Fund	49	0	0	11	0	0
100	760 Foundation for Excellence	0	0	0	8	0	0
101	761 Landfill Trust	5	0	0	0	0	0
102	90x GASB 34 Govt	247	0	0	0	0	0
105	All Other	5,370	0	0	333,215	0	0

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary

Seq. 17: 101-253 Treasury

Seq #	Department Name	Non-Tax Revenue	Tax Collection - General Fund	Tax Collection - Solid Waste	Cashier	Utility Billing	Assessing
Direct Bills		$0	$0	$0	$0	$0	$0
Total		$142,513	$432,377	$64,900	$470,410	$176,720	$165,313

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary

Seq. 17: 101-253 Treasury

Seq #	Department Name	Total
3	101-271 Other General	$2,800
4	101-101 City Commission	510
5	101-172 City Manager	11,172
6	101-265 Bldgs & Grounds	8,944
7	101-228, 229, 230 Info Tech	24,087
8	101-191 Accounting Dept	3,893
9	101-192 Financial Services	2,983
10	101-210 Management Services	1,739
11	101-212 Budgeting	1,134
12	101-215 City Clerk	1,957
13	101-216 Records	767
14	101-223 Internal Auditor	581
15	101-233 Purchasing	2,933
16	101-237 Grants Management	1,502
17	101-253 Treasury	5,568
18	101-257 Assessing	169,212
19	101-261 311 Customer Service	5,237
20	101-266 City Attorney	7,687
21	101-270 Human Resources	6,488
22	101-345, 349 Public Safety	63,996
23	101-580 City Equipment	15,296
24	101-715 CPED Admin	5,349
25	101-751 Parks & Rec Admin	3,449
26	OPEB / Retirement Board	59
27	101-175 Diversity & Inclusion	2,219
28	101-180 Executive Programs	56
29	101-262 Elections	4,761
31	101-346 Public Safety COPS	19,544
32	101-347 Public Safety Ops	149,802
33	101-348 Criminal Invstgn Div	24,138
34	101-371 Bldg Inspection Dept	28,250

Allocation Summary

Seq. 17: 101-253 Treasury

Seq #	Department Name	Total
35	101-385 Code Enforcement	28,300
36	101-400 PS Contracts	3,119
37	101-426 Emerg Mgmt Homeland	98
38	101-441 PW General	5,049
39	101-443 Forestry	2,290
40	101-448 Street Lights	9,056
41	101-621 Pollution Control	1,750
42	101-701 Planning	5,872
43	101-702 Zoning	1,785
45	101-724 Community Develop	1,182
46	101-728 Econ Dev	3,473
47	101-75x Parks & Rec Activities	8,086
48	101-770 Parks Maint	12,518
49	151 Cemetery Trust	535
50	159 Recreation Endowment	5
51	160 Mayor's Riverfront Pk	18
52	202 Major Streets	478
53	203 Local Streets	298
54	209 Cemeteries	1,533
55	211 Kzoo Muni Golf Assn	25
56	225 Blight Abatement	33
57	226 Solid Waste / Rubbish	71,041
58	232-238 Grants - Gen Gov	34
59	232-40x PS Grants	165
60	232-585 PW Grants	226
61	232-697 HUD Grants - Other	98
62	232-726 Community Dvlp Grants	46
63	232-733 Econ Dvlp Grants	20
65	232-776 P&R Grants	20
68	233-406 PS Donations	105
70	233-727 Comm Dvlp Donations	27

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary

Seq. 17: 101-253 Treasury

Seq #	Department Name	Total
72	233-777 P&R Donations	27
73	234 FFE Aspirational Projects	41
74	235 Recovery Programs & Grants	237
76	242 Local Brownfield Revolv	30
77	243 Brownfield Redvlp Auth	196
78	244 Econ Dvlp Corp	118
79	248 Dtwn Dvlp Auth	1
80	251 Dtwn Econ Growth	1
81	265 Drug Law Enforce	591
82	270 Historic Preservation	6
83	272 Econ Initiative	500
84	273 Business Dvlp	30
86	275 Housing Programs	5
89	298 Home Grant	402
90	299 CDBG Grant	2,663
91	300 Debt Service	124
92	401 Capital Projects	342
93	514 Parking System	349
94	590 Sewer Fund	164,477
95	591 Water Fund	204,971
96	677 Insurance Fund	4,099
97	731 Pension Fund	350
98	737 OPEB Fund	375
99	756 General Trust Fund	61
100	760 Foundation for Excellence	8
101	761 Landfill Trust	5
102	90x GASB 34 Govt	247
105	All Other	338,585
Direct Bills		**$0**
Total		**$1,452,234**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals
101-257 Assessing

Nature and Extent of Services

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

For plan purposes, the cost of the Assessor's Office are distributed to benefiting funds based on the percentage of millage collected.

General Fund Millage Rate -- 12.00 / 86.96%
Solid Waste Fund Millage Rate -- 1.80 / 13.04%

The Solid Waste Fund share is allocated directly to the Solid Waste Fund. The General Fund share is further allocated based on the departments' operating expenses.

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 Full Cost Actuals

A. Department Costs

Seq. 18: 101-257 Assessing

Description	Type	Amount	General Admin	Assessing - General Fund	Assessing - Solid Waste
Personnel Costs					
Salaries		$0	$0	$0	$0
Fringe Benefits		0	0	0	0
Subtotal - Personnel Costs		**$0**	**$0**	**$0**	**$0**
Services & Supplies Cost					
727 Supplies	P	17,093	0	14,864	2,229
801.000 Prof. & Contractual Svcs	P	573,411	0	498,638	74,773
802.001 Legal Services	P	3,209	0	2,791	418
830.004 General Insurance Fund	P	600	0	522	78
941.000 Copier Supplies	P	494	0	430	64
941.000 Rental/Lease Equip - GASB	D	922	0	0	0
949.000 Rental/Lease Contra (GASB 87)	D	(892)	0	0	0
Subtotal - Services & Supplies		**$594,837**	**$0**	**$517,244**	**$77,563**
Department Cost Total		**$594,837**	**$0**	**$517,244**	**$77,563**
Adjustments to Cost					
941.000 Rental/Lease Equip - GASB	D	(922)	0	0	0
949.000 Rental/Lease Contra (GASB 87)	D	892	0	0	0
Subtotal - Adjustments		**($30)**	**$0**	**$0**	**$0**
Total Costs After Adjustments		**594,807**	**0**	**517,244**	**77,563**
General Admin Distribution			0	0	0
Grand Total		**$594,807**	**$0**	**$517,244**	**$77,563**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Expenditures)

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Assessing - General Fund	Assessing - Solid Waste
2	IT - Network	$10,605	$14	$10,619	$9,234	$1,385
2	Voice over IP System	230	0	230	200	30
2	SBITA - NeoGov	316	0	317	276	41
2	SBITA - KnowBe4	89	0	89	78	12
	Subtotal - Equipment Depreciation	**11,240**	**15**	**11,255**	**9,787**	**1,468**
4	City Commission	312	372	685	595	89
	Subtotal - 101-101 City Commission	**312**	**372**	**685**	**595**	**89**
7	PC / Network Support	23,351	3,394	26,745	23,257	3,488
7	App - BS & A	25,811	3,971	29,782	25,898	3,884
7	VOIP	943	0	943	820	123
	Subtotal - 101-228, 229, 230 Info Tech	**50,105**	**7,365**	**57,470**	**49,976**	**7,494**
8	Audit and Accounting	749	178	928	807	121
8	Accounts Payable	6	2	8	7	1
8	Risk Management	11	3	14	12	2
	Subtotal - 101-191 Accounting Dept	**766**	**183**	**950**	**826**	**124**
9	Accounts Payable	971	181	1,152	1,002	150
	Subtotal - 101-192 Financial Services	**971**	**181**	**1,152**	**1,002**	**150**
10	Risk Management	199	32	231	201	30
10	Accounts Payable	50	8	59	51	8
	Subtotal - 101-210 Management Services	**249**	**41**	**290**	**252**	**38**
11	Budget	1,451	184	1,635	1,421	213
11	Cost Plan	584	0	584	508	76
	Subtotal - 101-212 Budgeting	**2,035**	**184**	**2,219**	**1,930**	**289**
12	Records Management	186	25	211	183	28
12	Mailroom	868	110	979	851	128
	Subtotal - 101-215 City Clerk	**1,055**	**135**	**1,190**	**1,034**	**155**
13	Records Mgmt	498	56	554	481	72
13	Mailroom	740	109	849	738	111
	Subtotal - 101-216 Records	**1,237**	**165**	**1,402**	**1,220**	**183**
14	Internal Audit	474	63	537	467	70
	Subtotal - 101-223 Internal Auditor	**474**	**63**	**537**	**467**	**70**
15	Purchasing	821	189	1,011	879	132
	Subtotal - 101-233 Purchasing	**821**	**189**	**1,011**	**879**	**132**

B. Incoming Costs (Default Spread Expenditures)

Seq. 18: 101-257 Assessing

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Assessing - General Fund	Assessing - Solid Waste
17	Tax Collection - General Fund	3,038	861	3,899	3,391	508
17	Assessing	131,523	33,790	165,313	143,756	21,557
	Subtotal - 101-253 Treasury	**134,562**	**34,651**	**169,212**	**147,147**	**22,065**
18	Assessing - General Fund	0	5,990	5,990	5,209	781
	Subtotal - 101-257 Assessing	**0**	**5,990**	**5,990**	**5,209**	**781**
19	Customer Service	0	26,035	26,035	22,640	3,395
	Subtotal - 101-261 311 Customer Service	**0**	**26,035**	**26,035**	**22,640**	**3,395**
20	Advise and Counsel	0	1,729	1,729	1,504	225
	Subtotal - 101-266 City Attorney	**0**	**1,729**	**1,729**	**1,504**	**225**
Total Incoming		**$203,828**	**$77,299**	**$281,127**	**$244,468**	**$36,659**
C. Total Allocated				**$875,934**	**$761,712**	**$114,222**
					86.96%	**13.04%**

Allocation Details

Cost Pool 1: Assessing - General Fund

Seq. 18: 101-257 Assessing

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-271 Other General	548,161	0.79%	$5,520	$0	$5,520	$0	$5,520
4	101-101 City Commission	99,876	0.14%	1,006	0	1,006	0	1,006
5	101-172 City Manager	2,187,199	3.17%	22,026	0	22,026	0	22,026
6	101-265 Bldgs & Grounds	1,751,025	2.54%	17,634	0	17,634	0	17,634
7	101-228, 229, 230 Info Tech	4,715,600	6.84%	47,489	0	47,489	0	47,489
8	101-191 Accounting Dept	762,077	1.11%	7,675	0	7,675	0	7,675
9	101-192 Financial Services	584,012	0.85%	5,881	0	5,881	0	5,881
10	101-210 Management Services	340,522	0.49%	3,429	0	3,429	0	3,429
11	101-212 Budgeting	221,937	0.32%	2,235	0	2,235	0	2,235
12	101-215 City Clerk	362,389	0.53%	3,649	0	3,649	0	3,649
13	101-216 Records	150,175	0.22%	1,512	0	1,512	0	1,512
14	101-223 Internal Auditor	113,826	0.17%	1,146	0	1,146	0	1,146
15	101-233 Purchasing	574,231	0.83%	5,783	0	5,783	0	5,783
16	101-237 Grants Management	293,979	0.43%	2,961	0	2,961	0	2,961
17	101-253 Treasury	883,602	1.28%	8,898	0	8,898	0	8,898
18	101-257 Assessing	594,837	0.86%	5,990	0	5,990	0	5,990
19	101-261 311 Customer Service	798,975	1.16%	8,046	0	8,046	980	9,027
20	101-266 City Attorney	1,172,704	1.70%	11,810	0	11,810	1,439	13,249
21	101-270 Human Resources	989,758	1.44%	9,967	0	9,967	1,215	11,182
22	101-345, 349 Public Safety	8,959,024	12.99%	90,223	0	90,223	10,994	101,216
23	101-580 City Equipment	2,262,040	3.28%	22,780	0	22,780	2,776	25,556
24	101-715 CPED Admin	815,995	1.18%	8,218	0	8,218	1,001	9,219
25	101-751 Parks & Rec Admin	407,947	0.59%	4,108	0	4,108	501	4,609
27	101-175 Diversity & Inclusion	338,574	0.49%	3,410	0	3,410	415	3,825
28	101-180 Executive Programs	4,200	0.01%	42	0	42	5	47
29	101-262 Elections	725,471	1.05%	7,306	0	7,306	890	8,196
31	101-346 Public Safety COPS	2,981,580	4.32%	30,026	0	30,026	3,659	33,685
32	101-347 Public Safety Ops	22,853,497	33.14%	230,149	0	230,149	28,043	258,192
33	101-348 Criminal Invstgn Div	3,682,486	5.34%	37,085	0	37,085	4,519	41,604
34	101-371 Bldg Inspection Dept	873,723	1.27%	8,799	0	8,799	1,072	9,871

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details

Seq. 18: 101-257 Assessing

Cost Pool 1: Assessing - General Fund

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
35	101-385 Code Enforcement	495,504	0.72%	4,990	0	4,990	608	5,598
36	101-400 PS Contracts	475,796	0.69%	4,792	0	4,792	584	5,375
37	101-426 Emerg Mgmt Homeland	14,959	0.02%	151	0	151	18	169
38	101-441 PW General	243,557	0.35%	2,453	0	2,453	299	2,752
39	101-443 Forestry	349,339	0.51%	3,518	0	3,518	429	3,947
40	101-448 Street Lights	1,381,635	2.00%	13,914	0	13,914	1,695	15,609
41	101-621 Pollution Control	266,933	0.39%	2,688	0	2,688	328	3,016
42	101-701 Planning	838,583	1.22%	8,445	0	8,445	1,029	9,474
45	101-724 Community Develop	180,293	0.26%	1,816	0	1,816	221	2,037
46	101-728 Econ Dev	529,102	0.77%	5,328	0	5,328	649	5,978
47	101-75x Parks & Rec Activities	1,227,555	1.78%	12,362	0	12,362	1,506	13,869
48	101-770 Parks Maint	1,909,656	2.77%	19,231	0	19,231	2,343	21,575
Subtotal		**68,962,334**	**100.00%**	**$694,493**	**$0**	**$694,493**	**$67,219**	**$761,712**
Direct Bills						0		0
Total						**$694,493**		**$761,712**

Allocation Basis Units: $ Operating Expenditures, General Fund only

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details **Seq. 18: 101-257 Assessing**

Cost Pool 2: Assessing - Solid Waste

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
57	226 Solid Waste / Rubbish	100	100.00%	$104,142	$0	$104,142	$10,080	$114,222
Subtotal		**100**	**100.00%**	**$104,142**	**$0**	**$104,142**	**$10,080**	**$114,222**
Direct Bills						0		0
Total						**$104,142**		**$114,222**

Allocation Basis Units: Direct to 226 Solid Waste / Rubbish

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary

Seq. 18: 101-257 Assessing

Seq #	Department Name	Assessing - General Fund	Assessing - Solid Waste	Total
3	101-271 Other General	$5,520	$0	$5,520
4	101-101 City Commission	1,006	0	1,006
5	101-172 City Manager	22,026	0	22,026
6	101-265 Bldgs & Grounds	17,634	0	17,634
7	101-228, 229, 230 Info Tech	47,489	0	47,489
8	101-191 Accounting Dept	7,675	0	7,675
9	101-192 Financial Services	5,881	0	5,881
10	101-210 Management Services	3,429	0	3,429
11	101-212 Budgeting	2,235	0	2,235
12	101-215 City Clerk	3,649	0	3,649
13	101-216 Records	1,512	0	1,512
14	101-223 Internal Auditor	1,146	0	1,146
15	101-233 Purchasing	5,783	0	5,783
16	101-237 Grants Management	2,961	0	2,961
17	101-253 Treasury	8,898	0	8,898
18	101-257 Assessing	5,990	0	5,990
19	101-261 311 Customer Service	9,027	0	9,027
20	101-266 City Attorney	13,249	0	13,249
21	101-270 Human Resources	11,182	0	11,182
22	101-345, 349 Public Safety	101,216	0	101,216
23	101-580 City Equipment	25,556	0	25,556
24	101-715 CPED Admin	9,219	0	9,219
25	101-751 Parks & Rec Admin	4,609	0	4,609
27	101-175 Diversity & Inclusion	3,825	0	3,825
28	101-180 Executive Programs	47	0	47
29	101-262 Elections	8,196	0	8,196
31	101-346 Public Safety COPS	33,685	0	33,685
32	101-347 Public Safety Ops	258,192	0	258,192
33	101-348 Criminal Invstgn Div	41,604	0	41,604
34	101-371 Bldg Inspection Dept	9,871	0	9,871

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary

Seq. 18: 101-257 Assessing

Seq #	Department Name	Assessing - General Fund	Assessing - Solid Waste	Total
35	101-385 Code Enforcement	5,598	0	5,598
36	101-400 PS Contracts	5,375	0	5,375
37	101-426 Emerg Mgmt Homeland	169	0	169
38	101-441 PW General	2,752	0	2,752
39	101-443 Forestry	3,947	0	3,947
40	101-448 Street Lights	15,609	0	15,609
41	101-621 Pollution Control	3,016	0	3,016
42	101-701 Planning	9,474	0	9,474
45	101-724 Community Develop	2,037	0	2,037
46	101-728 Econ Dev	5,978	0	5,978
47	101-75x Parks & Rec Activities	13,869	0	13,869
48	101-770 Parks Maint	21,575	0	21,575
57	226 Solid Waste / Rubbish	0	114,222	114,222
Direct Bills		**$0**	**$0**	**$0**
Total		**$761,712**	**$114,222**	**$875,934**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals
101-261 311 Customer Service

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
City-Wide Cost Plan - FY2025 Full Cost Actuals

A. Department Costs

Seq. 19: 101-261 311 Customer Service

Description	Type	Amount	General Admin	Customer Service
Personnel Costs				
Salaries	S1	$561,538	$0	$561,538
Salary % Split			*0.00%*	*100.00%*
Fringe Benefits	S	206,778	0	206,778
Subtotal - Personnel Costs		**$768,316**	**$0**	**$768,316**
Services & Supplies Cost				
727 Supplies	S	3,075	0	3,075
729 Supplies	S	2,054	0	2,054
810.001 Business & Emerg Meals	S	1,036	0	1,036
810.003 Memberships & Subscriptions	S	325	0	325
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
Subtotal - Services & Supplies		**$30,659**	**$0**	**$30,634**
Department Cost Total		**$798,975**	**$0**	**$798,950**
Adjustments to Cost				
DDA Admin Fee	P	(2,423)	0	(2,423)
DEGA Admin Fee	P	(2,423)	0	(2,423)
941.000 Rental/Lease Equip - GASB	D	(800)	0	0
949.000 Rental/Lease Contra (GASB 87)	D	775	0	0
Subtotal - Adjustments		**($4,871)**	**$0**	**($4,846)**
Total Costs After Adjustments		**794,104**	**0**	**794,104**
General Admin Distribution			0	0
Grand Total		**$794,104**	**$0**	**$794,104**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Salary)

Seq. 19: 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
	Subtotal - Building Depreciation	**8,769**	**26**	**8,795**	**8,795**
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
	Subtotal - Equipment Depreciation	**43,113**	**59**	**43,172**	**43,172**
3	Parking	7,185	2,727	9,912	9,912
	Subtotal - 101-271 Other General	**7,185**	**2,727**	**9,912**	**9,912**
4	City Commission	420	500	920	920
	Subtotal - 101-101 City Commission	**420**	**500**	**920**	**920**
5	Management & Leadership	24,382	5,691	30,073	30,073
	Subtotal - 101-172 City Manager	**24,382**	**5,691**	**30,073**	**30,073**
6	City Hall	55,303	17,543	72,847	72,847
	Subtotal - 101-265 Bldgs & Grounds	**55,303**	**17,543**	**72,847**	**72,847**
7	PC / Network Support	51,552	7,493	59,045	59,045
7	App - Eden	22,729	2,477	25,206	25,206
7	App - BS & A	8,797	1,353	10,150	10,150
7	App - Kronos	3,999	247	4,246	4,246
7	App - NeoGov	369	0	369	369
7	VOIP	1,603	0	1,603	1,603
7	Dept Specific Exp	188,373	0	188,373	188,373
	Subtotal - 101-228, 229, 230 Info Tech	**277,421**	**11,570**	**288,991**	**288,991**
8	Payroll	206	57	263	263
8	Audit and Accounting	2,163	515	2,678	2,678
8	Accounts Payable	12	3	16	16
8	Risk Management	14	4	18	18
	Subtotal - 101-191 Accounting Dept	**2,396**	**579**	**2,975**	**2,975**
9	Accounts Payable	1,876	349	2,224	2,224

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Salary) **Seq. 19: 101-261 311 Customer Service**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Customer Service
9	Payroll	1,421	259	1,680	1,680
	Subtotal - 101-192 Financial Services	**3,297**	**608**	**3,905**	**3,905**
10	Risk Management	267	44	311	311
10	Accounts Payable	97	16	113	113
10	Payroll	278	46	324	324
	Subtotal - 101-210 Management Services	**642**	**106**	**748**	**748**
11	Budget	1,949	246	2,195	2,195
11	Cost Plan	292	0	292	292
	Subtotal - 101-212 Budgeting	**2,241**	**246**	**2,488**	**2,488**
14	Internal Audit	636	85	721	721
	Subtotal - 101-223 Internal Auditor	**636**	**85**	**721**	**721**
15	Purchasing	493	114	606	606
	Subtotal - 101-233 Purchasing	**493**	**114**	**606**	**606**
17	Tax Collection - General Fund	4,081	1,156	5,237	5,237
	Subtotal - 101-253 Treasury	**4,081**	**1,156**	**5,237**	**5,237**
18	Assessing - General Fund	8,046	980	9,027	9,027
	Subtotal - 101-257 Assessing	**8,046**	**980**	**9,027**	**9,027**
19	Customer Service	0	2,224	2,224	2,224
	Subtotal - 101-261 311 Customer Service	**0**	**2,224**	**2,224**	**2,224**
20	Advise and Counsel	0	2,322	2,322	2,322
20	Labor Relations	0	1,102	1,102	1,102
20	Risk Management	0	303	303	303
	Subtotal - 101-266 City Attorney	**0**	**3,728**	**3,728**	**3,728**
21	Human Resources	0	13,204	13,204	13,204
	Subtotal - 101-270 Human Resources	**0**	**13,204**	**13,204**	**13,204**
26	General Fund OPEB	0	84,079	84,079	84,079
	Subtotal - OPEB / Retirement Board	**0**	**84,079**	**84,079**	**84,079**
Total Incoming		**$438,426**	**$145,225**	**$583,651**	**$583,651**
C. Total Allocated				**$1,377,755**	**$1,377,755**
					100.00%

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 1: Customer Service

Seq. 19: 101-261 311 Customer Service

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	101-101 City Commission	48	0.06%	$779	$0	$779	$0	$779
5	101-172 City Manager	1,085	1.43%	17,611	0	17,611	0	17,611
8	101-191 Accounting Dept	136	0.18%	2,207	0	2,207	0	2,207
9	101-192 Financial Services	122	0.16%	1,980	0	1,980	0	1,980
12	101-215 City Clerk	850	1.12%	13,797	0	13,797	0	13,797
13	101-216 Records	111	0.15%	1,802	0	1,802	0	1,802
15	101-233 Purchasing	192	0.25%	3,116	0	3,116	0	3,116
17	101-253 Treasury	7,822	10.30%	126,964	0	126,964	0	126,964
18	101-257 Assessing	1,604	2.11%	26,035	0	26,035	0	26,035
19	101-261 311 Customer Service	137	0.18%	2,224	0	2,224	0	2,224
20	101-266 City Attorney	477	0.63%	7,742	0	7,742	1,085	8,828
21	101-270 Human Resources	616	0.81%	9,999	0	9,999	1,402	11,400
23	101-580 City Equipment	15	0.02%	243	0	243	34	278
25	101-751 Parks & Rec Admin	1,683	2.22%	27,318	0	27,318	3,829	31,147
27	101-175 Diversity & Inclusion	11	0.01%	179	0	179	25	204
28	101-180 Executive Programs	49	0.06%	795	0	795	111	907
29	101-262 Elections	376	0.50%	6,103	0	6,103	856	6,959
34	101-371 Bldg Inspection Dept	4,274	5.63%	69,374	0	69,374	9,725	79,098
35	101-385 Code Enforcement	6,315	8.32%	102,502	0	102,502	14,368	116,871
38	101-441 PW General	888	1.17%	14,414	0	14,414	2,020	16,434
39	101-443 Forestry	1,966	2.59%	31,911	0	31,911	4,473	36,385
42	101-701 Planning	195	0.26%	3,165	0	3,165	444	3,609
43	101-702 Zoning	989	1.30%	16,053	0	16,053	2,250	18,303
46	101-728 Econ Dev	145	0.19%	2,354	0	2,354	330	2,683
52	202 Major Streets	2,587	3.41%	41,991	0	41,991	5,886	47,877
53	203 Local Streets	2,586	3.41%	41,975	0	41,975	5,884	47,859
54	209 Cemeteries	105	0.14%	1,704	0	1,704	239	1,943
57	226 Solid Waste / Rubbish	5,434	7.16%	88,202	0	88,202	12,364	100,566
73	234 FFE Aspirational Projects	29	0.04%	471	0	471	66	537
82	270 Historic Preservation	68	0.09%	1,104	0	1,104	155	1,258

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Seq. 19: 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
94	590 Sewer Fund	1,303	1.72%	21,150	0	21,150	2,965	24,114
95	591 Water Fund	33,446	44.05%	542,882	0	542,882	76,099	618,981
96	677 Insurance Fund	270	0.36%	4,383	0	4,383	614	4,997
Subtotal		**75,934**	**100.00%**	**$1,232,530**	**$0**	**$1,232,530**	**$145,225**	**$1,377,755**
Direct Bills						0		0
Total						**$1,232,530**		**$1,377,755**

Allocation Basis Units: # 311 Call Hours

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary

Seq. 19: 101-261 311 Customer Service

Seq #	Department Name	Customer Service	Total
4	101-101 City Commission	$779	$779
5	101-172 City Manager	17,611	17,611
8	101-191 Accounting Dept	2,207	2,207
9	101-192 Financial Services	1,980	1,980
12	101-215 City Clerk	13,797	13,797
13	101-216 Records	1,802	1,802
15	101-233 Purchasing	3,116	3,116
17	101-253 Treasury	126,964	126,964
18	101-257 Assessing	26,035	26,035
19	101-261 311 Customer Service	2,224	2,224
20	101-266 City Attorney	8,828	8,828
21	101-270 Human Resources	11,400	11,400
23	101-580 City Equipment	278	278
25	101-751 Parks & Rec Admin	31,147	31,147
27	101-175 Diversity & Inclusion	204	204
28	101-180 Executive Programs	907	907
29	101-262 Elections	6,959	6,959
34	101-371 Bldg Inspection Dept	79,098	79,098
35	101-385 Code Enforcement	116,871	116,871
38	101-441 PW General	16,434	16,434
39	101-443 Forestry	36,385	36,385
42	101-701 Planning	3,609	3,609
43	101-702 Zoning	18,303	18,303
46	101-728 Econ Dev	2,683	2,683
52	202 Major Streets	47,877	47,877
53	203 Local Streets	47,859	47,859
54	209 Cemeteries	1,943	1,943
57	226 Solid Waste / Rubbish	100,566	100,566
73	234 FFE Aspirational Projects	537	537
82	270 Historic Preservation	1,258	1,258
94	590 Sewer Fund	24,114	24,114

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary

Seq. 19: 101-261 311 Customer Service

Seq #	Department Name	Customer Service	Total
95	591 Water Fund	618,981	618,981
96	677 Insurance Fund	4,997	4,997
Direct Bills		**$0**	**$0**
Total		**$1,377,755**	**$1,377,755**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals
101-266 City Attorney

Nature and Extent of Services

The Kalamazoo City Attorney's Office represents the City of Kalamazoo as a government entity. City Attorney staff 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.

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 Full Cost Actuals

A. Department Costs

Seq. 20: 101-266 City Attorney

Description	Type	Amount	General Admin	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management
Personnel Costs							
Salaries	S1	$767,082	$49,170	$245,773	$15,035	$4,909	$54,233
Salary % Split			*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
Subtotal - Personnel Costs		**$955,529**	**$61,249**	**$306,151**	**$18,728**	**$6,115**	**$67,556**
Services & Supplies Cost							
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	S	107	7	34	2	1	8
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
Subtotal - Services & Supplies		**$217,175**	**$10,455**	**$52,259**	**$57,230**	**$1,044**	**$11,531**
Department Cost Total		**$1,172,704**	**$71,704**	**$358,410**	**$75,958**	**$7,159**	**$79,087**
Adjustments to Cost							
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
Subtotal - Adjustments		**($38)**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		**1,172,665**	**71,704**	**358,410**	**75,958**	**7,159**	**79,087**
General Admin Distribution			(71,704)	24,548	1,502	490	5,417
Grand Total		**$1,172,665**	**$0**	**$382,957**	**$77,460**	**$7,650**	**$84,504**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

A. Department Costs

Seq. 20: 101-266 City Attorney

Description	Type	Amount	General Government
Personnel Costs			
Salaries	S1	$767,082	$397,962
Salary % Split			*51.88%*
Fringe Benefits	S	188,447	97,766
Subtotal - Personnel Costs		**$955,529**	**$495,728**
Services & Supplies Cost			
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	S	107	56
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
Subtotal - Services & Supplies		**$217,175**	**$84,618**
Department Cost Total		**$1,172,704**	**$580,347**
Adjustments to Cost			
941.000 Rental/Lease Equip - GASB	D	(1,216)	0
949.000 Rental/Lease Contra (GASB 87)	D	1,178	0
Subtotal - Adjustments		**($38)**	**$0**
Total Costs After Adjustments		**1,172,665**	**580,347**
General Admin Distribution			39,748
Grand Total		**$1,172,665**	**$620,095**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Salary)

Seq. 20: 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
	Subtotal - Building Depreciation	**17,739**	**52**	**17,791**	**6,091**	**373**	**122**
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
	Subtotal - Equipment Depreciation	**18,549**	**25**	**18,575**	**6,359**	**389**	**127**
3	Parking	5,345	2,029	7,373	2,524	154	50
	Subtotal - 101-271 Other General	**5,345**	**2,029**	**7,373**	**2,524**	**154**	**50**
4	City Commission	616	734	1,350	462	28	9
	Subtotal - 101-101 City Commission	**616**	**734**	**1,350**	**462**	**28**	**9**
5	Management & Leadership	18,138	4,233	22,371	7,659	469	153
	Subtotal - 101-172 City Manager	**18,138**	**4,233**	**22,371**	**7,659**	**469**	**153**
6	City Hall	111,870	35,487	147,358	50,447	3,086	1,008
	Subtotal - 101-265 Bldgs & Grounds	**111,870**	**35,487**	**147,358**	**50,447**	**3,086**	**1,008**
7	PC / Network Support	25,147	3,655	28,802	9,860	603	197
7	App - Eden	7,293	795	8,087	2,769	169	55
7	App - Kronos	2,994	185	3,179	1,088	67	22
7	App - NeoGov	274	0	274	94	6	2
7	Laserfiche	1,027	0	1,027	351	21	7
7	VOIP	1,200	0	1,200	411	25	8
7	Dept Specific Exp	16,847	0	16,847	5,768	353	115
	Subtotal - 101-228, 229, 230 Info Tech	**54,782**	**4,635**	**59,417**	**20,341**	**1,244**	**406**
8	Payroll	153	42	196	67	4	1
8	Audit and Accounting	1,929	459	2,388	818	50	16
8	Accounts Payable	7	2	9	3	0	0
8	Risk Management	21	6	27	9	1	0
	Subtotal - 101-191 Accounting Dept	**2,111**	**510**	**2,620**	**897**	**55**	**18**
9	Accounts Payable	1,094	203	1,297	444	27	9
9	Payroll	1,057	193	1,250	428	26	9

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Salary) — **Seq. 20: 101-266 City Attorney**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Advise and Counsel	Labor Relations	Pension Fund 731
	Subtotal - 101-192 Financial Services	**2,151**	**396**	**2,547**	**872**	**53**	**17**
10	Risk Management	392	64	456	156	10	3
10	Accounts Payable	57	10	66	23	1	0
10	Payroll	207	34	241	83	5	2
	Subtotal - 101-210 Management Services	**655**	**108**	**763**	**261**	**16**	**5**
11	Budget	2,861	362	3,222	1,103	67	22
11	Cost Plan	1,461	0	1,461	500	31	10
	Subtotal - 101-212 Budgeting	**4,322**	**362**	**4,684**	**1,603**	**98**	**32**
12	Records Management	20,804	2,772	23,576	8,071	494	161
12	Mailroom	333	42	375	128	8	3
	Subtotal - 101-215 City Clerk	**21,137**	**2,814**	**23,951**	**8,199**	**502**	**164**
13	Records Mgmt	55,603	6,242	61,845	21,172	1,295	423
13	Mailroom	283	42	325	111	7	2
	Subtotal - 101-216 Records	**55,887**	**6,284**	**62,170**	**21,284**	**1,302**	**425**
14	Internal Audit	934	124	1,058	362	22	7
	Subtotal - 101-223 Internal Auditor	**934**	**124**	**1,058**	**362**	**22**	**7**
15	Purchasing	985	227	1,213	415	25	8
	Subtotal - 101-233 Purchasing	**985**	**227**	**1,213**	**415**	**25**	**8**
17	Tax Collection - General Fund	5,990	1,697	7,687	2,632	161	53
	Subtotal - 101-253 Treasury	**5,990**	**1,697**	**7,687**	**2,632**	**161**	**53**
18	Assessing - General Fund	11,810	1,439	13,249	4,536	277	91
	Subtotal - 101-257 Assessing	**11,810**	**1,439**	**13,249**	**4,536**	**277**	**91**
19	Customer Service	7,742	1,085	8,828	3,022	185	60
	Subtotal - 101-261 311 Customer Service	**7,742**	**1,085**	**8,828**	**3,022**	**185**	**60**
20	Advise and Counsel	0	3,409	3,409	1,167	71	23
20	Labor Relations	0	820	820	281	17	6
20	Risk Management	0	206	206	71	4	1
	Subtotal - 101-266 City Attorney	**0**	**4,435**	**4,435**	**1,518**	**93**	**30**
21	Human Resources	0	9,823	9,823	3,363	206	67
	Subtotal - 101-270 Human Resources	**0**	**9,823**	**9,823**	**3,363**	**206**	**67**
26	General Fund OPEB	0	62,545	62,545	21,412	1,310	428
	Subtotal - OPEB / Retirement Board	**0**	**62,545**	**62,545**	**21,412**	**1,310**	**428**
Total Incoming		**$340,763**	**$139,044**	**$479,808**	**$164,259**	**$10,048**	**$3,281**
C. Total Allocated				**$1,652,473**	**$547,217**	**$87,508**	**$10,931**

B. Incoming Costs (Default Spread Salary)

Seq. 20: 101-266 City Attorney

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Advise and Counsel	Labor Relations	Pension Fund 731
					33.12%	5.30%	0.66%

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Salary) **Seq. 20: 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
	Subtotal - Building Depreciation	**17,739**	**52**	**17,791**	**1,344**	**9,862**
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
	Subtotal - Equipment Depreciation	**18,549**	**25**	**18,575**	**1,403**	**10,297**
3	Parking	5,345	2,029	7,373	557	4,087
	Subtotal - 101-271 Other General	**5,345**	**2,029**	**7,373**	**557**	**4,087**
4	City Commission	616	734	1,350	102	748
	Subtotal - 101-101 City Commission	**616**	**734**	**1,350**	**102**	**748**
5	Management & Leadership	18,138	4,233	22,371	1,690	12,401
	Subtotal - 101-172 City Manager	**18,138**	**4,233**	**22,371**	**1,690**	**12,401**
6	City Hall	111,870	35,487	147,358	11,132	81,685
	Subtotal - 101-265 Bldgs & Grounds	**111,870**	**35,487**	**147,358**	**11,132**	**81,685**
7	PC / Network Support	25,147	3,655	28,802	2,176	15,966
7	App - Eden	7,293	795	8,087	611	4,483
7	App - Kronos	2,994	185	3,179	240	1,762
7	App - NeoGov	274	0	274	21	152
7	Laserfiche	1,027	0	1,027	78	569
7	VOIP	1,200	0	1,200	91	665
7	Dept Specific Exp	16,847	0	16,847	1,273	9,339
	Subtotal - 101-228, 229, 230 Info Tech	**54,782**	**4,635**	**59,417**	**4,488**	**32,937**
8	Payroll	153	42	196	15	108
8	Audit and Accounting	1,929	459	2,388	180	1,324
8	Accounts Payable	7	2	9	1	5
8	Risk Management	21	6	27	2	15
	Subtotal - 101-191 Accounting Dept	**2,111**	**510**	**2,620**	**198**	**1,452**
9	Accounts Payable	1,094	203	1,297	98	719
9	Payroll	1,057	193	1,250	94	693

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Salary)

Seq. 20: 101-266 City Attorney

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Risk Management	General Government
	Subtotal - 101-192 Financial Services	**2,151**	**396**	**2,547**	**192**	**1,412**
10	Risk Management	392	64	456	34	253
10	Accounts Payable	57	10	66	5	37
10	Payroll	207	34	241	18	134
	Subtotal - 101-210 Management Services	**655**	**108**	**763**	**58**	**423**
11	Budget	2,861	362	3,222	243	1,786
11	Cost Plan	1,461	0	1,461	110	810
	Subtotal - 101-212 Budgeting	**4,322**	**362**	**4,684**	**354**	**2,596**
12	Records Management	20,804	2,772	23,576	1,781	13,069
12	Mailroom	333	42	375	28	208
	Subtotal - 101-215 City Clerk	**21,137**	**2,814**	**23,951**	**1,809**	**13,277**
13	Records Mgmt	55,603	6,242	61,845	4,672	34,283
13	Mailroom	283	42	325	25	180
	Subtotal - 101-216 Records	**55,887**	**6,284**	**62,170**	**4,696**	**34,463**
14	Internal Audit	934	124	1,058	80	587
	Subtotal - 101-223 Internal Auditor	**934**	**124**	**1,058**	**80**	**587**
15	Purchasing	985	227	1,213	92	672
	Subtotal - 101-233 Purchasing	**985**	**227**	**1,213**	**92**	**672**
17	Tax Collection - General Fund	5,990	1,697	7,687	581	4,261
	Subtotal - 101-253 Treasury	**5,990**	**1,697**	**7,687**	**581**	**4,261**
18	Assessing - General Fund	11,810	1,439	13,249	1,001	7,344
	Subtotal - 101-257 Assessing	**11,810**	**1,439**	**13,249**	**1,001**	**7,344**
19	Customer Service	7,742	1,085	8,828	667	4,894
	Subtotal - 101-261 311 Customer Service	**7,742**	**1,085**	**8,828**	**667**	**4,894**
20	Advise and Counsel	0	3,409	3,409	258	1,890
20	Labor Relations	0	820	820	62	454
20	Risk Management	0	206	206	16	114
	Subtotal - 101-266 City Attorney	**0**	**4,435**	**4,435**	**335**	**2,458**
21	Human Resources	0	9,823	9,823	742	5,445
	Subtotal - 101-270 Human Resources	**0**	**9,823**	**9,823**	**742**	**5,445**
26	General Fund OPEB	0	62,545	62,545	4,725	34,671
	Subtotal - OPEB / Retirement Board	**0**	**62,545**	**62,545**	**4,725**	**34,671**
Total Incoming		**$340,763**	**$139,044**	**$479,808**	**$36,246**	**$265,973**
C. Total Allocated				**$1,652,473**	**$120,750**	**$886,068**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Salary)

Seq. 20: 101-266 City Attorney

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Risk Management	General Government
					7.31%	53.62%
						Not Allocated

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 1: Advise and Counsel

Seq. 20: 101-266 City Attorney

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-271 Other General	548,161	0.32%	$1,593	$0	$1,593	$0	$1,593
4	101-101 City Commission	99,876	0.06%	290	0	290	0	290
5	101-172 City Manager	2,187,199	1.27%	6,358	0	6,358	0	6,358
6	101-265 Bldgs & Grounds	1,751,025	1.02%	5,090	0	5,090	0	5,090
7	101-228, 229, 230 Info Tech	4,715,600	2.74%	13,707	0	13,707	0	13,707
8	101-191 Accounting Dept	762,077	0.44%	2,215	0	2,215	0	2,215
9	101-192 Financial Services	584,012	0.34%	1,698	0	1,698	0	1,698
10	101-210 Management Services	340,522	0.20%	990	0	990	0	990
11	101-212 Budgeting	221,937	0.13%	645	0	645	0	645
12	101-215 City Clerk	362,389	0.21%	1,053	0	1,053	0	1,053
13	101-216 Records	150,175	0.09%	437	0	437	0	437
14	101-223 Internal Auditor	113,826	0.07%	331	0	331	0	331
15	101-233 Purchasing	574,231	0.33%	1,669	0	1,669	0	1,669
16	101-237 Grants Management	293,979	0.17%	855	0	855	0	855
17	101-253 Treasury	883,602	0.51%	2,568	0	2,568	0	2,568
18	101-257 Assessing	594,837	0.35%	1,729	0	1,729	0	1,729
19	101-261 311 Customer Service	798,975	0.46%	2,322	0	2,322	0	2,322
20	101-266 City Attorney	1,172,704	0.68%	3,409	0	3,409	0	3,409
21	101-270 Human Resources	989,758	0.58%	2,877	0	2,877	303	3,180
22	101-345, 349 Public Safety	8,959,024	5.21%	26,041	0	26,041	2,738	28,780
23	101-580 City Equipment	2,262,040	1.32%	6,575	0	6,575	691	7,267
24	101-715 CPED Admin	815,995	0.47%	2,372	0	2,372	249	2,621
25	101-751 Parks & Rec Admin	407,947	0.24%	1,186	0	1,186	125	1,310
26	OPEB / Retirement Board	1,500	0.00%	4	0	4	0	5
27	101-175 Diversity & Inclusion	338,574	0.20%	984	0	984	103	1,088
28	101-180 Executive Programs	4,200	0.00%	12	0	12	1	13
29	101-262 Elections	725,471	0.42%	2,109	0	2,109	222	2,331
31	101-346 Public Safety COPS	2,981,580	1.73%	8,667	0	8,667	911	9,578
32	101-347 Public Safety Ops	22,853,497	13.30%	66,429	0	66,429	6,986	73,415
33	101-348 Criminal Invstgn Div	3,682,486	2.14%	10,704	0	10,704	1,126	11,830

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 1: Advise and Counsel

Seq. 20: 101-266 City Attorney

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%	2,540	0	2,540	267	2,807
35	101-385 Code Enforcement	495,504	0.29%	1,440	0	1,440	151	1,592
36	101-400 PS Contracts	475,796	0.28%	1,383	0	1,383	145	1,528
37	101-426 Emerg Mgmt Homeland	14,959	0.01%	43	0	43	5	48
38	101-441 PW General	243,557	0.14%	708	0	708	74	782
39	101-443 Forestry	349,339	0.20%	1,015	0	1,015	107	1,122
40	101-448 Street Lights	1,381,635	0.80%	4,016	0	4,016	422	4,438
41	101-621 Pollution Control	266,933	0.16%	776	0	776	82	857
42	101-701 Planning	838,583	0.49%	2,438	0	2,438	256	2,694
45	101-724 Community Develop	180,293	0.10%	524	0	524	55	579
46	101-728 Econ Dev	529,102	0.31%	1,538	0	1,538	162	1,700
47	101-75x Parks & Rec Activities	1,227,555	0.71%	3,568	0	3,568	375	3,943
48	101-770 Parks Maint	1,909,656	1.11%	5,551	0	5,551	584	6,135
49	151 Cemetery Trust	20,100	0.01%	58	0	58	6	65
50	159 Recreation Endowment	5,625	0.00%	16	0	16	2	18
51	160 Mayor's Riverfront Pk	69,599	0.04%	202	0	202	21	224
52	202 Major Streets	3,755,797	2.19%	10,917	0	10,917	1,148	12,065
53	203 Local Streets	2,000,988	1.16%	5,816	0	5,816	612	6,428
54	209 Cemeteries	440,880	0.26%	1,282	0	1,282	135	1,416
55	211 Kzoo Muni Golf Assn	3,086,240	1.80%	8,971	0	8,971	943	9,914
57	226 Solid Waste / Rubbish	3,601,427	2.10%	10,468	0	10,468	1,101	11,569
58	232-238 Grants - Gen Gov	6,743	0.00%	20	0	20	2	22
59	232-40x PS Grants	334,245	0.19%	972	0	972	102	1,074
60	232-585 PW Grants	580,772	0.34%	1,688	0	1,688	178	1,866
61	232-697 HUD Grants - Other	107,952	0.06%	314	0	314	33	347
62	232-726 Community Dvlp Grants	52,385	0.03%	152	0	152	16	168
63	232-733 Econ Dvlp Grants	15,789	0.01%	46	0	46	5	51
68	233-406 PS Donations	15,712	0.01%	46	0	46	5	50
70	233-727 Comm Dvlp Donations	2,694	0.00%	8	0	8	1	9
72	233-777 P&R Donations	13,401	0.01%	39	0	39	4	43

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 1: Advise and Counsel

Seq. 20: 101-266 City Attorney

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%	4,435	0	4,435	466	4,901
74	235 Recovery Programs & Grants	2,749,717	1.60%	7,993	0	7,993	841	8,833
75	236 Light Grant	120,000	0.07%	349	0	349	37	385
81	265 Drug Law Enforce	410,706	0.24%	1,194	0	1,194	126	1,319
82	270 Historic Preservation	2,142	0.00%	6	0	6	1	7
89	298 Home Grant	122,427	0.07%	356	0	356	37	393
90	299 CDBG Grant	790,516	0.46%	2,298	0	2,298	242	2,539
94	590 Sewer Fund	37,537,038	21.84%	109,110	0	109,110	11,474	120,584
95	591 Water Fund	25,593,041	14.89%	74,392	0	74,392	7,823	82,215
96	677 Insurance Fund	17,025,460	9.91%	49,488	0	49,488	5,204	54,693
97	731 Pension Fund	2,435,299	1.42%	7,079	0	7,079	744	7,823
98	737 OPEB Fund	487,276	0.28%	1,416	0	1,416	149	1,565
99	756 General Trust Fund	4,585	0.00%	13	0	13	1	15
105	All Other	4,112	0.00%	12	0	12	1	13
Subtotal		**171,882,290**	**100.00%**	**$499,616**	**$0**	**$499,616**	**$47,601**	**$547,217**
Direct Bills						0		0
Total						**$499,616**		**$547,217**

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

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 2: Labor Relations

Seq. 20: 101-266 City Attorney

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	101-101 City Commission	2.02	0.28%	$236	$0	$236	$0	$236
5	101-172 City Manager	10.85	1.50%	1,271	0	1,271	0	1,271
6	101-265 Bldgs & Grounds	8.19	1.13%	959	0	959	0	959
7	101-228, 229, 230 Info Tech	15.61	2.16%	1,828	0	1,828	0	1,828
8	101-191 Accounting Dept	6.36	0.88%	744	0	744	0	744
9	101-192 Financial Services	7.31	1.01%	856	0	856	0	856
10	101-210 Management Services	2.09	0.29%	245	0	245	0	245
11	101-212 Budgeting	2.00	0.28%	234	0	234	0	234
12	101-215 City Clerk	2.65	0.37%	310	0	310	0	310
13	101-216 Records	1.32	0.18%	155	0	155	0	155
14	101-223 Internal Auditor	1.00	0.14%	117	0	117	0	117
15	101-233 Purchasing	5.43	0.75%	635	0	635	0	635
16	101-237 Grants Management	3.00	0.42%	351	0	351	0	351
17	101-253 Treasury	7.73	1.07%	906	0	906	0	906
19	101-261 311 Customer Service	9.41	1.30%	1,102	0	1,102	0	1,102
20	101-266 City Attorney	7.00	0.97%	820	0	820	0	820
21	101-270 Human Resources	8.02	1.11%	939	0	939	37	976
22	101-345, 349 Public Safety	37.93	5.25%	4,441	0	4,441	175	4,617
23	101-580 City Equipment	8.09	1.12%	947	0	947	37	984
24	101-715 CPED Admin	4.75	0.66%	556	0	556	22	578
25	101-751 Parks & Rec Admin	2.25	0.31%	263	0	263	10	274
27	101-175 Diversity & Inclusion	2.00	0.28%	234	0	234	9	243
29	101-262 Elections	3.95	0.55%	463	0	463	18	481
31	101-346 Public Safety COPS	24.95	3.45%	2,922	0	2,922	115	3,038
32	101-347 Public Safety Ops	196.41	27.19%	23,001	0	23,001	907	23,909
33	101-348 Criminal Invstgn Div	28.25	3.91%	3,309	0	3,309	131	3,439
34	101-371 Bldg Inspection Dept	8.27	1.15%	969	0	969	38	1,007
35	101-385 Code Enforcement	5.78	0.80%	677	0	677	27	704
36	101-400 PS Contracts	1.87	0.26%	219	0	219	9	228
38	101-441 PW General	1.17	0.16%	137	0	137	5	142

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details

Cost Pool 2: Labor Relations

Seq. 20: 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%	387	0	387	15	402
42	101-701 Planning	8.33	1.15%	975	0	975	38	1,014
45	101-724 Community Develop	3.15	0.44%	369	0	369	15	384
46	101-728 Econ Dev	5.67	0.79%	664	0	664	26	690
47	101-75x Parks & Rec Activities	20.57	2.85%	2,409	0	2,409	95	2,504
48	101-770 Parks Maint	17.28	2.39%	2,024	0	2,024	80	2,104
52	202 Major Streets	19.42	2.69%	2,275	0	2,275	90	2,364
53	203 Local Streets	15.02	2.08%	1,759	0	1,759	69	1,828
54	209 Cemeteries	5.57	0.77%	652	0	652	26	678
57	226 Solid Waste / Rubbish	8.92	1.24%	1,045	0	1,045	41	1,086
61	232-697 HUD Grants - Other	0.85	0.12%	100	0	100	4	104
77	243 Brownfield Redvlp Auth	1.61	0.22%	189	0	189	7	196
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	5	129
90	299 CDBG Grant	7.49	1.04%	877	0	877	35	911
94	590 Sewer Fund	85.24	11.80%	9,982	0	9,982	394	10,376
95	591 Water Fund	92.92	12.86%	10,882	0	10,882	429	11,311
Subtotal		**722.36**	**100.00%**	**$84,596**	**$0**	**$84,596**	**$2,912**	**$87,508**
Direct Bills						0		0
Total						**$84,596**		**$87,508**

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

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Seq. 20: 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%	$9,980	$0	$9,980	$951	$10,931
Subtotal		**100**	**100.00%**	**$9,980**	**$0**	**$9,980**	**$951**	**$10,931**
Direct Bills						0		0
Total						**$9,980**		**$10,931**

Allocation Basis Units: Direct to 731 Pension Fund

Allocation Details
Cost Pool 4: Risk Management

Seq. 20: 101-266 City Attorney

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5	101-172 City Manager	9,959.49	0.41%	$452	$0	$452	$0	$452
6	101-265 Bldgs & Grounds	23,602.24	0.97%	1,072	0	1,072	0	1,072
7	101-228, 229, 230 Info Tech	12,758.87	0.53%	580	0	580	0	580
8	101-191 Accounting Dept	4,994.46	0.21%	227	0	227	0	227
9	101-192 Financial Services	4,185.72	0.17%	190	0	190	0	190
10	101-210 Management Services	1,503.58	0.06%	68	0	68	0	68
11	101-212 Budgeting	885.64	0.04%	40	0	40	0	40
12	101-215 City Clerk	1,396.67	0.06%	63	0	63	0	63
13	101-216 Records	483.56	0.02%	22	0	22	0	22
14	101-223 Internal Auditor	548.23	0.02%	25	0	25	0	25
15	101-233 Purchasing	5,078.02	0.21%	231	0	231	0	231
16	101-237 Grants Management	2,860.10	0.12%	130	0	130	0	130
17	101-253 Treasury	2,896.57	0.12%	132	0	132	0	132
19	101-261 311 Customer Service	6,671.66	0.27%	303	0	303	0	303
20	101-266 City Attorney	4,540.13	0.19%	206	0	206	0	206
21	101-270 Human Resources	7,585.68	0.31%	345	0	345	34	379
22	101-345, 349 Public Safety	155,966.75	6.43%	7,086	0	7,086	699	7,785
23	101-580 City Equipment	25,535.01	1.05%	1,160	0	1,160	114	1,275
24	101-715 CPED Admin	2,808.31	0.12%	128	0	128	13	140
25	101-751 Parks & Rec Admin	1,376.83	0.06%	63	0	63	6	69
27	101-175 Diversity & Inclusion	1,370.58	0.06%	62	0	62	6	68
29	101-262 Elections	2,063.75	0.09%	94	0	94	9	103
31	101-346 Public Safety COPS	156,079.49	6.43%	7,091	0	7,091	699	7,790
32	101-347 Public Safety Ops	1,153,596.60	47.54%	52,409	0	52,409	5,169	57,578
33	101-348 Criminal Invstgn Div	189,233.28	7.80%	8,597	0	8,597	848	9,445
34	101-371 Bldg Inspection Dept	12,177.38	0.50%	553	0	553	55	608
35	101-385 Code Enforcement	8,907.39	0.37%	405	0	405	40	445
36	101-400 PS Contracts	9,344.76	0.39%	425	0	425	42	466
38	101-441 PW General	1,886.59	0.08%	86	0	86	8	94
39	101-443 Forestry	11,538.29	0.48%	524	0	524	52	576

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details

Cost Pool 4: Risk Management

Seq. 20: 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%	369	0	369	36	405
45	101-724 Community Develop	1,468.63	0.06%	67	0	67	7	73
46	101-728 Econ Dev	7,966.99	0.33%	362	0	362	36	398
47	101-75x Parks & Rec Activities	5,774.90	0.24%	262	0	262	26	288
48	101-770 Parks Maint	41,584.61	1.71%	1,889	0	1,889	186	2,076
52	202 Major Streets	45,848.37	1.89%	2,083	0	2,083	205	2,288
53	203 Local Streets	40,039.06	1.65%	1,819	0	1,819	179	1,998
54	209 Cemeteries	3,982.37	0.16%	181	0	181	18	199
57	226 Solid Waste / Rubbish	22,198.48	0.91%	1,009	0	1,009	99	1,108
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%	74	0	74	7	81
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	61
78	244 Econ Dvlp Corp	697.95	0.03%	32	0	32	3	35
89	298 Home Grant	429.17	0.02%	19	0	19	2	21
90	299 CDBG Grant	7,746.43	0.32%	352	0	352	35	387
94	590 Sewer Fund	231,803.56	9.55%	10,531	0	10,531	1,039	11,570
95	591 Water Fund	175,784.98	7.24%	7,986	0	7,986	788	8,774
96	677 Insurance Fund	7,857.87	0.32%	357	0	357	35	392
Subtotal		**2,426,650.75**	**100.00%**	**$110,246**	**$0**	**$110,246**	**$10,504**	**$120,750**
Direct Bills						0		0
Total						**$110,246**		**$120,750**

Allocation Basis Units: $ Workers Compensation Charges

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary **Seq. 20: 101-266 City Attorney**

Seq #	Department Name	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	Total
3	101-271 Other General	$1,593	$0	$0	$0	$1,593
4	101-101 City Commission	290	236	0	0	527
5	101-172 City Manager	6,358	1,271	0	452	8,081
6	101-265 Bldgs & Grounds	5,090	959	0	1,072	7,121
7	101-228, 229, 230 Info Tech	13,707	1,828	0	580	16,115
8	101-191 Accounting Dept	2,215	744	0	227	3,186
9	101-192 Financial Services	1,698	856	0	190	2,744
10	101-210 Management Services	990	245	0	68	1,303
11	101-212 Budgeting	645	234	0	40	920
12	101-215 City Clerk	1,053	310	0	63	1,427
13	101-216 Records	437	155	0	22	613
14	101-223 Internal Auditor	331	117	0	25	473
15	101-233 Purchasing	1,669	635	0	231	2,535
16	101-237 Grants Management	855	351	0	130	1,336
17	101-253 Treasury	2,568	906	0	132	3,606
18	101-257 Assessing	1,729	0	0	0	1,729
19	101-261 311 Customer Service	2,322	1,102	0	303	3,728
20	101-266 City Attorney	3,409	820	0	206	4,435
21	101-270 Human Resources	3,180	976	0	379	4,534
22	101-345, 349 Public Safety	28,780	4,617	0	7,785	41,181
23	101-580 City Equipment	7,267	984	0	1,275	9,525
24	101-715 CPED Admin	2,621	578	0	140	3,339
25	101-751 Parks & Rec Admin	1,310	274	0	69	1,653
26	OPEB / Retirement Board	5	0	0	0	5
27	101-175 Diversity & Inclusion	1,088	243	0	68	1,400
28	101-180 Executive Programs	13	0	0	0	13
29	101-262 Elections	2,331	481	0	103	2,915
31	101-346 Public Safety COPS	9,578	3,038	0	7,790	20,406
32	101-347 Public Safety Ops	73,415	23,909	0	57,578	154,902
33	101-348 Criminal Invstgn Div	11,830	3,439	0	9,445	24,714
34	101-371 Bldg Inspection Dept	2,807	1,007	0	608	4,422

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary

Seq. 20: 101-266 City Attorney

Seq #	Department Name	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	Total
35	101-385 Code Enforcement	1,592	704	0	445	2,740
36	101-400 PS Contracts	1,528	228	0	466	2,223
37	101-426 Emerg Mgmt Homeland	48	0	0	0	48
38	101-441 PW General	782	142	0	94	1,019
39	101-443 Forestry	1,122	402	0	576	2,100
40	101-448 Street Lights	4,438	0	0	0	4,438
41	101-621 Pollution Control	857	0	0	0	857
42	101-701 Planning	2,694	1,014	0	405	4,112
45	101-724 Community Develop	579	384	0	73	1,036
46	101-728 Econ Dev	1,700	690	0	398	2,788
47	101-75x Parks & Rec Activities	3,943	2,504	0	288	6,736
48	101-770 Parks Maint	6,135	2,104	0	2,076	10,314
49	151 Cemetery Trust	65	0	0	0	65
50	159 Recreation Endowment	18	0	0	0	18
51	160 Mayor's Riverfront Pk	224	0	0	0	224
52	202 Major Streets	12,065	2,364	0	2,288	16,718
53	203 Local Streets	6,428	1,828	0	1,998	10,254
54	209 Cemeteries	1,416	678	0	199	2,293
55	211 Kzoo Muni Golf Assn	9,914	0	0	0	9,914
57	226 Solid Waste / Rubbish	11,569	1,086	0	1,108	13,763
58	232-238 Grants - Gen Gov	22	0	0	0	22
59	232-40x PS Grants	1,074	0	0	0	1,074
60	232-585 PW Grants	1,866	0	0	33	1,899
61	232-697 HUD Grants - Other	347	104	0	81	532
62	232-726 Community Dvlp Grants	168	0	0	0	169
63	232-733 Econ Dvlp Grants	51	0	0	0	51
68	233-406 PS Donations	50	0	0	0	50
70	233-727 Comm Dvlp Donations	9	0	0	0	9
72	233-777 P&R Donations	43	0	0	0	43
73	234 FFE Aspirational Projects	4,901	0	0	0	4,901
74	235 Recovery Programs & Grants	8,833	0	0	0	8,833

Allocation Summary

Seq. 20: 101-266 City Attorney

Seq #	Department Name	Advise and Counsel	Labor Relations	Pension Fund 731	Risk Management	Total
75	236 Light Grant	385	0	0	0	385
77	243 Brownfield Redvlp Auth	0	196	0	61	257
78	244 Econ Dvlp Corp	0	35	0	35	70
81	265 Drug Law Enforce	1,319	0	0	0	1,319
82	270 Historic Preservation	7	0	0	0	7
89	298 Home Grant	393	129	0	21	544
90	299 CDBG Grant	2,539	911	0	387	3,837
94	590 Sewer Fund	120,584	10,376	0	11,570	142,529
95	591 Water Fund	82,215	11,311	0	8,774	102,300
96	677 Insurance Fund	54,693	0	0	392	55,085
97	731 Pension Fund	7,823	0	10,931	0	18,754
98	737 OPEB Fund	1,565	0	0	0	1,565
99	756 General Trust Fund	15	0	0	0	15
105	All Other	13	0	0	0	13
Direct Bills		**$0**	**$0**	**$0**	**$0**	**$0**
Total		**$547,217**	**$87,508**	**$10,931**	**$120,750**	**$766,405**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals
101-270 Human Resources

Nature and Extent of Services

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

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
City-Wide Cost Plan - FY2025 Full Cost Actuals

A. Department Costs

Seq. 21: 101-270 Human Resources

Description	Type	Amount	General Admin	Human Resources	Pension
Personnel Costs					
Salaries	S1	$686,693	$225,373	$395,947	$65,373
Salary % Split			*32.82%*	*57.66%*	*9.52%*
Fringe Benefits	S	170,346	55,907	98,221	16,217
Subtotal - Personnel Costs		**$857,038**	**$281,280**	**$494,168**	**$81,590**
Services & Supplies Cost					
719.002 Relocation Expenses	P	5,000	0	5,000	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
Subtotal - Services & Supplies		**$132,719**	**$16,105**	**$111,904**	**$4,672**
Department Cost Total		**$989,758**	**$297,385**	**$606,072**	**$86,262**
Adjustments to Cost					
CCTA Admin Fee	P	(46,248)	0	(46,248)	0
FFE Admin Fee	P	(9,568)	0	(9,568)	0
941.000 Rental/Lease Equip - GASB	D	(1,216)	0	0	0

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

A. Department Costs

Seq. 21: 101-270 Human Resources

Description	Type	Amount	General Admin	Human Resources	Pension
949.000 Rental/Lease Contra (GASB 87)	D	1,178	0	0	0
Subtotal - Adjustments		**($55,854)**	**$0**	**($55,816)**	**$0**
Total Costs After Adjustments		**933,903**	**297,385**	**550,256**	**86,262**
General Admin Distribution			(297,385)	255,243	42,142
Grand Total		**$933,903**	**$0**	**$805,500**	**$128,404**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Salary) **Seq. 21: 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
	Subtotal - Building Depreciation	**11,065**	**32**	**11,097**	**9,525**	**1,573**
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
	Subtotal - Equipment Depreciation	**23,260**	**32**	**23,292**	**19,991**	**3,301**
3	Parking	6,122	2,324	8,446	7,249	1,197
	Subtotal - 101-271 Other General	**6,122**	**2,324**	**8,446**	**7,249**	**1,197**
4	City Commission	520	619	1,139	978	161
	Subtotal - 101-101 City Commission	**520**	**619**	**1,139**	**978**	**161**
5	Management & Leadership	20,775	4,849	25,624	21,993	3,631
	Subtotal - 101-172 City Manager	**20,775**	**4,849**	**25,624**	**21,993**	**3,631**
6	City Hall	69,779	22,135	91,914	78,889	13,025
	Subtotal - 101-265 Bldgs & Grounds	**69,779**	**22,135**	**91,914**	**78,889**	**13,025**
7	PC / Network Support	37,290	5,420	42,710	36,657	6,052
7	App - Eden	17,016	1,854	18,870	16,196	2,674
7	App - BS & A	1,054	162	1,216	1,043	172
7	App - Kronos	3,584	221	3,805	3,266	539
7	App - NeoGov	314	0	314	270	45
7	VOIP	1,265	0	1,265	1,086	179
7	Dept Specific Exp	332	0	332	285	47
	Subtotal - 101-228, 229, 230 Info Tech	**60,855**	**7,658**	**68,513**	**58,804**	**9,709**
8	Payroll	176	48	224	192	32
8	Audit and Accounting	3,057	728	3,785	3,249	536
8	Accounts Payable	19	5	24	21	3
8	Risk Management	18	5	23	20	3
	Subtotal - 101-191 Accounting Dept	**3,270**	**787**	**4,057**	**3,482**	**575**
9	Accounts Payable	2,925	544	3,469	2,977	492
9	Payroll	1,211	221	1,432	1,229	203

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Salary) **Seq. 21: 101-270 Human Resources**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Human Resources	Pension
	Subtotal - 101-192 Financial Services	**4,136**	**765**	**4,900**	**4,206**	**694**
10	Risk Management	331	54	385	330	55
10	Accounts Payable	151	25	177	152	25
10	Payroll	237	39	276	237	39
	Subtotal - 101-210 Management Services	**719**	**119**	**838**	**719**	**119**
11	Budget	2,414	305	2,720	2,334	385
11	Cost Plan	584	0	584	502	83
	Subtotal - 101-212 Budgeting	**2,999**	**305**	**3,304**	**2,836**	**468**
12	Records Management	790	105	895	769	127
12	Mailroom	825	104	929	797	132
	Subtotal - 101-215 City Clerk	**1,615**	**210**	**1,825**	**1,566**	**259**
13	Records Mgmt	2,112	237	2,349	2,016	333
13	Mailroom	702	104	806	692	114
	Subtotal - 101-216 Records	**2,814**	**341**	**3,155**	**2,708**	**447**
14	Internal Audit	788	105	893	767	127
	Subtotal - 101-223 Internal Auditor	**788**	**105**	**893**	**767**	**127**
15	Purchasing	4,599	1,060	5,659	4,857	802
	Subtotal - 101-233 Purchasing	**4,599**	**1,060**	**5,659**	**4,857**	**802**
17	Tax Collection - General Fund	5,056	1,432	6,488	5,568	919
	Subtotal - 101-253 Treasury	**5,056**	**1,432**	**6,488**	**5,568**	**919**
18	Assessing - General Fund	9,967	1,215	11,182	9,597	1,585
	Subtotal - 101-257 Assessing	**9,967**	**1,215**	**11,182**	**9,597**	**1,585**
19	Customer Service	9,999	1,402	11,400	9,785	1,616
	Subtotal - 101-261 311 Customer Service	**9,999**	**1,402**	**11,400**	**9,785**	**1,616**
20	Advise and Counsel	2,877	303	3,180	2,729	451
20	Labor Relations	939	37	976	838	138
20	Risk Management	345	34	379	325	54
	Subtotal - 101-266 City Attorney	**4,161**	**374**	**4,534**	**3,892**	**643**
21	Human Resources	0	11,251	11,251	9,657	1,594
	Subtotal - 101-270 Human Resources	**0**	**11,251**	**11,251**	**9,657**	**1,594**
26	General Fund OPEB	0	71,641	71,641	61,489	10,152
	Subtotal - OPEB / Retirement Board	**0**	**71,641**	**71,641**	**61,489**	**10,152**
Total Incoming		**$242,498**	**$128,655**	**$371,153**	**$318,558**	**$52,596**
C. Total Allocated				**$1,305,057**	**$1,124,057**	**$181,000**

B. Incoming Costs (Default Spread Salary)

Seq. 21: 101-270 Human Resources

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Human Resources	Pension
					86.13%	13.87%

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Seq. 21: 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	101-101 City Commission	2.02	0.28%	$2,830	$0	$2,830	$0	$2,830
5	101-172 City Manager	10.85	1.50%	15,228	0	15,228	0	15,228
6	101-265 Bldgs & Grounds	8.19	1.13%	11,491	0	11,491	0	11,491
7	101-228, 229, 230 Info Tech	15.61	2.16%	21,906	0	21,906	0	21,906
8	101-191 Accounting Dept	6.36	0.88%	8,917	0	8,917	0	8,917
9	101-192 Financial Services	7.31	1.01%	10,255	0	10,255	0	10,255
10	101-210 Management Services	2.09	0.29%	2,933	0	2,933	0	2,933
11	101-212 Budgeting	2.00	0.28%	2,806	0	2,806	0	2,806
12	101-215 City Clerk	2.65	0.37%	3,719	0	3,719	0	3,719
13	101-216 Records	1.32	0.18%	1,856	0	1,856	0	1,856
14	101-223 Internal Auditor	1.00	0.14%	1,403	0	1,403	0	1,403
15	101-233 Purchasing	5.43	0.75%	7,612	0	7,612	0	7,612
16	101-237 Grants Management	3.00	0.42%	4,210	0	4,210	0	4,210
17	101-253 Treasury	7.73	1.07%	10,854	0	10,854	0	10,854
19	101-261 311 Customer Service	9.41	1.30%	13,204	0	13,204	0	13,204
20	101-266 City Attorney	7.00	0.97%	9,823	0	9,823	0	9,823
21	101-270 Human Resources	8.02	1.11%	11,251	0	11,251	0	11,251
22	101-345, 349 Public Safety	37.93	5.25%	53,217	0	53,217	6,729	59,946
23	101-580 City Equipment	8.09	1.12%	11,346	0	11,346	1,435	12,781
24	101-715 CPED Admin	4.75	0.66%	6,661	0	6,661	842	7,503
25	101-751 Parks & Rec Admin	2.25	0.31%	3,157	0	3,157	399	3,556
27	101-175 Diversity & Inclusion	2.00	0.28%	2,806	0	2,806	355	3,161
29	101-262 Elections	3.95	0.55%	5,548	0	5,548	702	6,250
31	101-346 Public Safety COPS	24.95	3.45%	35,015	0	35,015	4,427	39,442
32	101-347 Public Safety Ops	196.41	27.19%	275,605	0	275,605	34,847	310,452
33	101-348 Criminal Invstgn Div	28.25	3.91%	39,645	0	39,645	5,013	44,658
34	101-371 Bldg Inspection Dept	8.27	1.15%	11,609	0	11,609	1,468	13,077
35	101-385 Code Enforcement	5.78	0.80%	8,115	0	8,115	1,026	9,141
36	101-400 PS Contracts	1.87	0.26%	2,627	0	2,627	332	2,959
38	101-441 PW General	1.17	0.16%	1,642	0	1,642	208	1,849

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Seq. 21: 101-270 Human Resources
Cost Pool 1: 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%	4,636	0	4,636	586	5,222
42	101-701 Planning	8.33	1.15%	11,683	0	11,683	1,477	13,160
45	101-724 Community Develop	3.15	0.44%	4,423	0	4,423	559	4,982
46	101-728 Econ Dev	5.67	0.79%	7,959	0	7,959	1,006	8,965
47	101-75x Parks & Rec Activities	20.57	2.85%	28,866	0	28,866	3,650	32,515
48	101-770 Parks Maint	17.28	2.39%	24,253	0	24,253	3,067	27,320
52	202 Major Streets	19.42	2.69%	27,256	0	27,256	3,446	30,702
53	203 Local Streets	15.02	2.08%	21,072	0	21,072	2,664	23,737
54	209 Cemeteries	5.57	0.77%	7,813	0	7,813	988	8,801
57	226 Solid Waste / Rubbish	8.92	1.24%	12,521	0	12,521	1,583	14,104
61	232-697 HUD Grants - Other	0.85	0.12%	1,197	0	1,197	151	1,348
77	243 Brownfield Redvlp Auth	1.61	0.22%	2,262	0	2,262	286	2,548
78	244 Econ Dvlp Corp	0.29	0.04%	408	0	408	52	460
89	298 Home Grant	1.06	0.15%	1,490	0	1,490	188	1,679
90	299 CDBG Grant	7.49	1.04%	10,506	0	10,506	1,328	11,834
94	590 Sewer Fund	85.24	11.80%	119,604	0	119,604	15,123	134,726
95	591 Water Fund	92.92	12.86%	130,392	0	130,392	16,487	146,878
Subtotal		**722.36**	**100.00%**	**$1,013,634**	**$0**	**$1,013,634**	**$110,423**	**$1,124,057**
Direct Bills						0		0
Total						**$1,013,634**		**$1,124,057**

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

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Seq. 21: 101-270 Human Resources

Cost Pool 2: Pension

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
97	731 Pension Fund	100	100.00%	$162,768	$0	$162,768	$18,232	$181,000
Subtotal		**100**	**100.00%**	**$162,768**	**$0**	**$162,768**	**$18,232**	**$181,000**
Direct Bills						0		0
Total						**$162,768**		**$181,000**

Allocation Basis Units: Direct to 731 Pension Fund

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary

Seq. 21: 101-270 Human Resources

Seq #	Department Name	Human Resources	Pension	Total
4	101-101 City Commission	$2,830	$0	$2,830
5	101-172 City Manager	15,228	0	15,228
6	101-265 Bldgs & Grounds	11,491	0	11,491
7	101-228, 229, 230 Info Tech	21,906	0	21,906
8	101-191 Accounting Dept	8,917	0	8,917
9	101-192 Financial Services	10,255	0	10,255
10	101-210 Management Services	2,933	0	2,933
11	101-212 Budgeting	2,806	0	2,806
12	101-215 City Clerk	3,719	0	3,719
13	101-216 Records	1,856	0	1,856
14	101-223 Internal Auditor	1,403	0	1,403
15	101-233 Purchasing	7,612	0	7,612
16	101-237 Grants Management	4,210	0	4,210
17	101-253 Treasury	10,854	0	10,854
19	101-261 311 Customer Service	13,204	0	13,204
20	101-266 City Attorney	9,823	0	9,823
21	101-270 Human Resources	11,251	0	11,251
22	101-345, 349 Public Safety	59,946	0	59,946
23	101-580 City Equipment	12,781	0	12,781
24	101-715 CPED Admin	7,503	0	7,503
25	101-751 Parks & Rec Admin	3,556	0	3,556
27	101-175 Diversity & Inclusion	3,161	0	3,161
29	101-262 Elections	6,250	0	6,250
31	101-346 Public Safety COPS	39,442	0	39,442
32	101-347 Public Safety Ops	310,452	0	310,452
33	101-348 Criminal Invstgn Div	44,658	0	44,658
34	101-371 Bldg Inspection Dept	13,077	0	13,077
35	101-385 Code Enforcement	9,141	0	9,141
36	101-400 PS Contracts	2,959	0	2,959
38	101-441 PW General	1,849	0	1,849
39	101-443 Forestry	5,222	0	5,222

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary

Seq. 21: 101-270 Human Resources

Seq #	Department Name	Human Resources	Pension	Total
42	101-701 Planning	13,160	0	13,160
45	101-724 Community Develop	4,982	0	4,982
46	101-728 Econ Dev	8,965	0	8,965
47	101-75x Parks & Rec Activities	32,515	0	32,515
48	101-770 Parks Maint	27,320	0	27,320
52	202 Major Streets	30,702	0	30,702
53	203 Local Streets	23,737	0	23,737
54	209 Cemeteries	8,801	0	8,801
57	226 Solid Waste / Rubbish	14,104	0	14,104
61	232-697 HUD Grants - Other	1,348	0	1,348
77	243 Brownfield Redvlp Auth	2,548	0	2,548
78	244 Econ Dvlp Corp	460	0	460
89	298 Home Grant	1,679	0	1,679
90	299 CDBG Grant	11,834	0	11,834
94	590 Sewer Fund	134,726	0	134,726
95	591 Water Fund	146,878	0	146,878
97	731 Pension Fund	0	181,000	181,000
Direct Bills		**$0**	**$0**	**$0**
Total		**$1,124,057**	**$181,000**	**$1,305,057**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals
101-345, 349 Public Safety

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.

A. Department Costs

Seq. 22: 101-345, 349 Public Safety

Description	Type	Amount	General Admin	Management & Leadership	Public Safety
Personnel Costs					
Salaries	S1	$3,528,646	$0	$3,528,646	$0
Salary % Split			*0.00%*	*100.00%*	*0.00%*
Fringe Benefits	S	983,756	0	983,756	0
Subtotal - Personnel Costs		**$4,512,402**	**$0**	**$4,512,402**	**$0**
Services & Supplies Cost					
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

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

A. Department Costs

Seq. 22: 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
Subtotal - Services & Supplies		**$5,308,419**	**$0**	**$1,032,874**	**$3,399,949**
Department Cost Total		**$9,820,821**	**$0**	**$5,545,276**	**$3,399,949**
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
Subtotal - Adjustments		**($875,597)**	**$0**	**$0**	**$0**
Total Costs After Adjustments		**8,945,225**	**0**	**5,545,276**	**3,399,949**

A. Department Costs

Seq. 22: 101-345, 349 Public Safety

Description	Type	Amount	General Admin	Management & Leadership	Public Safety
General Admin Distribution			0	0	0
Grand Total		**$8,945,225**	**$0**	**$5,545,276**	**$3,399,949**

B. Incoming Costs (Default Spread Expenditures)

Seq. 22: 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
	Subtotal - Building Depreciation	**2,903**	**9**	**2,912**	**1,805**	**1,107**
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
	Subtotal - Equipment Depreciation	**398,662**	**544**	**399,206**	**247,473**	**151,732**
4	City Commission	4,705	5,606	10,311	6,392	3,919
	Subtotal - 101-101 City Commission	**4,705**	**5,606**	**10,311**	**6,392**	**3,919**
5	Management & Leadership	98,267	22,936	121,203	75,136	46,068
	Subtotal - 101-172 City Manager	**98,267**	**22,936**	**121,203**	**75,136**	**46,068**
6	Other Maintenance	253,973	21,135	275,108	170,544	104,565
	Subtotal - 101-265 Bldgs & Grounds	**253,973**	**21,135**	**275,108**	**170,544**	**104,565**
7	PC / Network Support	744,392	108,195	852,586	528,531	324,056
7	App - Eden	17,016	1,854	18,870	11,698	7,172
7	App - BS & A	9,482	1,459	10,940	6,782	4,158
7	App - Kronos	17,172	1,060	18,232	11,302	6,930
7	App - NeoGov	1,486	0	1,486	921	565
7	Laserfiche	2,053	0	2,053	1,273	780
7	KDPS	209,992	42,619	252,611	156,597	96,014
7	VOIP	5,635	0	5,635	3,493	2,142
	Subtotal - 101-228, 229, 230 Info Tech	**1,007,228**	**155,187**	**1,162,414**	**720,598**	**441,817**
8	Payroll	831	229	1,060	657	403
8	Audit and Accounting	32,623	7,771	40,394	25,041	15,353
8	Accounts Payable	297	84	381	236	145
8	Risk Management	162	45	207	128	79
	Subtotal - 101-191 Accounting Dept	**33,914**	**8,128**	**42,042**	**26,062**	**15,980**
9	Accounts Payable	45,549	8,465	54,015	33,484	20,530

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Expenditures) **Seq. 22: 101-345, 349 Public Safety**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Management & Leadership	Public Safety
9	Payroll	5,727	1,045	6,773	4,198	2,574
	Subtotal - 101-192 Financial Services	**51,276**	**9,511**	**60,787**	**37,683**	**23,104**
10	Risk Management	2,995	489	3,484	2,160	1,324
10	Accounts Payable	2,355	396	2,752	1,706	1,046
10	Payroll	1,121	185	1,306	810	496
	Subtotal - 101-210 Management Services	**6,471**	**1,071**	**7,542**	**4,675**	**2,867**
11	Budget	21,854	2,764	24,618	15,261	9,357
11	Cost Plan	584	0	584	362	222
	Subtotal - 101-212 Budgeting	**22,439**	**2,764**	**25,203**	**15,624**	**9,579**
12	Records Management	8,756	1,167	9,922	6,151	3,771
12	Mailroom	18,334	2,323	20,658	12,806	7,852
	Subtotal - 101-215 City Clerk	**27,090**	**3,490**	**30,580**	**18,957**	**11,623**
13	Records Mgmt	23,402	2,627	26,029	16,136	9,893
13	Mailroom	15,615	2,308	17,922	11,110	6,812
	Subtotal - 101-216 Records	**39,017**	**4,934**	**43,951**	**27,246**	**16,705**
14	Internal Audit	7,137	949	8,086	5,013	3,073
	Subtotal - 101-223 Internal Auditor	**7,137**	**949**	**8,086**	**5,013**	**3,073**
15	Purchasing	48,287	11,134	59,420	36,836	22,585
	Subtotal - 101-233 Purchasing	**48,287**	**11,134**	**59,420**	**36,836**	**22,585**
16	Grants - Writing	46,978	6,445	53,423	33,118	20,305
	Subtotal - 101-237 Grants Management	**46,978**	**6,445**	**53,423**	**33,118**	**20,305**
17	Non-Tax Revenue	4,054	833	4,887	3,030	1,858
17	Tax Collection - General Fund	45,762	12,964	58,725	36,405	22,321
17	Cashier	305	78	383	238	146
	Subtotal - 101-253 Treasury	**50,121**	**13,875**	**63,996**	**39,672**	**24,324**
18	Assessing - General Fund	90,223	10,994	101,216	62,746	38,471
	Subtotal - 101-257 Assessing	**90,223**	**10,994**	**101,216**	**62,746**	**38,471**
20	Advise and Counsel	26,041	2,738	28,780	17,841	10,939
20	Labor Relations	4,441	175	4,617	2,862	1,755
20	Risk Management	7,086	699	7,785	4,826	2,959
	Subtotal - 101-266 City Attorney	**37,569**	**3,612**	**41,181**	**25,529**	**15,652**
21	Human Resources	53,217	6,729	59,946	37,161	22,785
	Subtotal - 101-270 Human Resources	**53,217**	**6,729**	**59,946**	**37,161**	**22,785**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Expenditures) — **Seq. 22: 101-345, 349 Public Safety**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Management & Leadership	Public Safety
23	Fleet Overhead (exc Pub Wrks)	0	974,687	974,687	604,222	370,464
23	Rent / Lease Vehicle Equip	0	223,761	223,761	138,713	85,048
	Subtotal - 101-580 City Equipment	**0**	**1,198,447**	**1,198,447**	**742,935**	**455,512**
26	General Fund OPEB	0	338,862	338,862	210,065	128,796
	Subtotal - OPEB / Retirement Board	**0**	**338,862**	**338,862**	**210,065**	**128,796**
Total Incoming		**$2,279,475**	**$1,826,362**	**$4,105,837**	**$2,545,269**	**$1,560,569**
C. Total Allocated				**$13,051,062**	**$8,090,544**	**$4,960,518**
					61.99%	**38.01%**
						Not Allocated

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 1: Management & Leadership

Seq. 22: 101-345, 349 Public Safety

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%	$685,414	$0	$685,414	$111,523	$796,937
32	101-347 Public Safety Ops	17,529,582.83	75.31%	5,240,038	0	5,240,038	852,602	6,092,640
33	101-348 Criminal Invstgn Div	2,899,715.22	12.46%	866,799	0	866,799	141,036	1,007,835
36	101-400 PS Contracts	396,111.23	1.70%	118,408	0	118,408	19,266	137,674
59	232-40x PS Grants	71,088.07	0.31%	21,250	0	21,250	3,458	24,708
81	265 Drug Law Enforce	26,209.96	0.11%	7,835	0	7,835	1,275	9,110
90	299 CDBG Grant	62,266.34	0.27%	18,613	0	18,613	3,029	21,641
Subtotal		**23,277,899.23**	**100.00%**	**$6,958,356**	**$0**	**$6,958,356**	**$1,132,189**	**$8,090,544**
Direct Bills						0		0
Total						**$6,958,356**		**$8,090,544**

Allocation Basis Units: $ Public Safety Salaries & Wages

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary

Seq. 22: 101-345, 349 Public Safety

Seq #	Department Name	Management & Leadership	Total
31	101-346 Public Safety COPS	$796,937	$796,937
32	101-347 Public Safety Ops	6,092,640	6,092,640
33	101-348 Criminal Invstgn Div	1,007,835	1,007,835
36	101-400 PS Contracts	137,674	137,674
59	232-40x PS Grants	24,708	24,708
81	265 Drug Law Enforce	9,110	9,110
90	299 CDBG Grant	21,641	21,641
Direct Bills		**$0**	**$0**
Total		**$8,090,544**	**$8,090,544**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals
101-580 City Equipment

Nature and Extent of Services

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

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

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

Fleet Overhead (Exc Public Works) Fleet services overhead costs, excluding the share identified to Public Works based on the percentage of recorded maintenance costs, are identified 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.

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

A. Department Costs | **Seq. 23: 101-580 City Equipment**

Description	Type	Amount	General Admin	Fleet Overhead (exc Pub Wrks)	Fleet Overhead - Pub Wrks	Rent / Lease Vehicle Equip
Personnel Costs						
Salaries	S1	$530,547	$0	$368,677	$161,870	$0
Salary % Split			*0.00%*	*69.49%*	*30.51%*	*0.00%*
Fringe Benefits	S	191,889	0	133,344	58,545	0
Subtotal - Personnel Costs		**$722,436**	**$0**	**$502,021**	**$220,415**	**$0**
Services & Supplies Cost						
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	S	78	0	54	24	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
Subtotal - Services & Supplies		**$1,786,330**	**$0**	**$1,297,200**	**$570,367**	**$1,001**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

A. Department Costs — **Seq. 23: 101-580 City Equipment**

Description	Type	Amount	General Admin	Fleet Overhead (exc Pub Wrks)	Fleet Overhead - Pub Wrks	Rent / Lease Vehicle Equip
Department Cost Total		**$2,508,766**	**$0**	**$1,799,221**	**$790,782**	**$1,001**
Adjustments to Cost						
941.001 R/L Vehicular - GASB	D	(456,408)	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
Subtotal - Adjustments		**$82,238**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		**2,591,004**	**0**	**1,799,221**	**790,782**	**1,001**
General Admin Distribution			0	0	0	0
Grand Total		**$2,591,004**	**$0**	**$1,799,221**	**$790,782**	**$1,001**

B. Incoming Costs (Default Spread Salary)

Seq. 23: 101-580 City Equipment

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Fleet Overhead (exc Pub Wrks)	Fleet Overhead - Pub Wrks	Rent / Lease Vehicle 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
	Subtotal - Equipment Depreciation	**544,145**	**742**	**544,887**	**84,691**	**207,024**	**253,173**
4	City Commission	1,188	1,416	2,604	1,809	794	0
	Subtotal - 101-101 City Commission	**1,188**	**1,416**	**2,604**	**1,809**	**794**	**0**
5	Management & Leadership	20,952	4,890	25,842	17,957	7,884	0
	Subtotal - 101-172 City Manager	**20,952**	**4,890**	**25,842**	**17,957**	**7,884**	**0**
7	PC / Network Support	19,399	2,820	22,219	15,440	6,779	0
7	App - Eden	5,834	636	6,470	4,496	1,974	0
7	App - BS & A	263	41	304	211	93	0
7	App - Kronos	3,165	195	3,360	2,335	1,025	0
7	App - NeoGov	317	0	317	220	97	0
7	VOIP	583	0	583	405	178	0
	Subtotal - 101-228, 229, 230 Info Tech	**29,561**	**3,691**	**33,253**	**23,107**	**10,145**	**0**
8	Payroll	177	49	226	157	69	0
8	Audit and Accounting	93,156	22,189	115,345	80,153	35,192	0
8	Accounts Payable	306	87	392	273	120	0
8	Risk Management	41	11	52	36	16	0
	Subtotal - 101-191 Accounting Dept	**93,680**	**22,336**	**116,016**	**80,619**	**35,396**	**0**
9	Accounts Payable	46,855	8,708	55,563	38,611	16,952	0
9	Payroll	1,221	223	1,444	1,003	441	0
	Subtotal - 101-192 Financial Services	**48,076**	**8,931**	**57,007**	**39,614**	**17,393**	**0**
10	Risk Management	756	124	880	611	268	0
10	Accounts Payable	2,423	408	2,831	1,967	864	0
10	Payroll	239	39	278	194	85	0

B. Incoming Costs (Default Spread Salary)

Seq. 23: 101-580 City Equipment

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Fleet Overhead (exc Pub Wrks)	Fleet Overhead - Pub Wrks	Rent / Lease Vehicle Equip
	Subtotal - 101-210 Management Services	**3,418**	**571**	**3,989**	**2,772**	**1,217**	**0**
11	Budget	5,518	698	6,216	4,319	1,896	0
11	Cost Plan	877	0	877	609	267	0
	Subtotal - 101-212 Budgeting	**6,395**	**698**	**7,092**	**4,929**	**2,164**	**0**
14	Internal Audit	1,802	240	2,042	1,419	623	0
	Subtotal - 101-223 Internal Auditor	**1,802**	**240**	**2,042**	**1,419**	**623**	**0**
15	Purchasing	12,482	2,878	15,360	10,674	4,686	0
	Subtotal - 101-233 Purchasing	**12,482**	**2,878**	**15,360**	**10,674**	**4,686**	**0**
17	Non-Tax Revenue	389	80	468	326	143	0
17	Tax Collection - General Fund	11,554	3,273	14,827	10,304	4,524	0
	Subtotal - 101-253 Treasury	**11,943**	**3,353**	**15,296**	**10,629**	**4,667**	**0**
18	Assessing - General Fund	22,780	2,776	25,556	17,759	7,797	0
	Subtotal - 101-257 Assessing	**22,780**	**2,776**	**25,556**	**17,759**	**7,797**	**0**
19	Customer Service	243	34	278	193	85	0
	Subtotal - 101-261 311 Customer Service	**243**	**34**	**278**	**193**	**85**	**0**
20	Advise and Counsel	6,575	691	7,267	5,050	2,217	0
20	Labor Relations	947	37	984	684	300	0
20	Risk Management	1,160	114	1,275	886	389	0
	Subtotal - 101-266 City Attorney	**8,682**	**843**	**9,525**	**6,619**	**2,906**	**0**
21	Human Resources	11,346	1,435	12,781	8,882	3,900	0
	Subtotal - 101-270 Human Resources	**11,346**	**1,435**	**12,781**	**8,882**	**3,900**	**0**
26	General Fund OPEB	0	72,249	72,249	50,206	22,043	0
	Subtotal - OPEB / Retirement Board	**0**	**72,249**	**72,249**	**50,206**	**22,043**	**0**
Total Incoming		**$816,695**	**$127,082**	**$943,776**	**$361,879**	**$328,725**	**$253,173**
C. Total Allocated				**$3,534,780**	**$2,161,100**	**$1,119,507**	**$254,174**
					61.14%	**31.67%**	**7.19%**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Seq. 23: 101-580 City Equipment

Allocation Details
Cost Pool 1: Fleet Overhead (exc Pub Wrks)

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22	101-345, 349 Public Safety	626,703.44	47.01%	$974,687	$0	$974,687	$0	$974,687
25	101-751 Parks & Rec Admin	64,808.23	4.86%	100,794	0	100,794	8,066	108,860
42	101-701 Planning	15,986.18	1.20%	24,863	0	24,863	1,990	26,852
94	590 Sewer Fund	244,754.13	18.36%	380,656	(281,559)	99,097	30,462	129,559
95	591 Water Fund	377,348.44	28.31%	586,875	(386,058)	200,817	46,965	247,782
105	All Other	3,418.81	0.26%	5,317	0	5,317	426	5,743
Subtotal		**1,333,019.23**	**100.00%**	**$2,073,191**	**($667,617)**	**$1,405,574**	**$87,909**	**$1,493,483**
Direct Bills						667,617		667,617
Total						**$2,073,191**		**$2,161,100**

Allocation Basis Units: $ Fleet Charges, Exc Public Works

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Seq. 23: 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%	$24,227	$0	$24,227	$870	$25,098
39	101-443 Forestry	3.30	6.33%	68,416	0	68,416	2,458	70,874
52	202 Major Streets	19.34	37.05%	400,412	(333,204)	67,208	14,387	81,594
53	203 Local Streets	14.84	28.44%	307,292	(315,396)	(8,104)	11,041	2,937
54	209 Cemeteries	5.56	10.65%	115,090	0	115,090	4,135	119,225
57	226 Solid Waste / Rubbish	7.98	15.29%	165,242	(113,004)	52,238	5,937	58,175
Subtotal		**52.19**	**100.00%**	**$1,080,679**	**($761,604)**	**$319,075**	**$38,828**	**$357,903**
Direct Bills						761,604		761,604
Total						**$1,080,679**		**$1,119,507**

Allocation Basis Units: # FTEs, Public Works

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Seq. 23: 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
22	101-345, 349 Public Safety	626,703.44	88.15%	$223,761	$0	$223,761	$0	$223,761
25	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
Subtotal		**710,916.66**	**100.00%**	**$253,829**	**$0**	**$253,829**	**$345**	**$254,174**
Direct Bills						0		0
Total						**$253,829**		**$254,174**

Allocation Basis Units: $ Fleet Charges, Exc PW, Water, and Sewer

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary

Seq. 23: 101-580 City Equipment

Seq #	Department Name	Fleet Overhead (exc Pub Wrks)	Fleet Overhead - Pub Wrks	Rent / Lease Vehicle Equip	Total
22	101-345, 349 Public Safety	$974,687	$0	$223,761	$1,198,447
25	101-751 Parks & Rec Admin	108,860	0	23,405	132,265
38	101-441 PW General	0	25,098	0	25,098
39	101-443 Forestry	0	70,874	0	70,874
42	101-701 Planning	26,852	0	5,773	32,626
52	202 Major Streets	0	81,594	0	81,594
53	203 Local Streets	0	2,937	0	2,937
54	209 Cemeteries	0	119,225	0	119,225
57	226 Solid Waste / Rubbish	0	58,175	0	58,175
94	590 Sewer Fund	129,559	0	0	129,559
95	591 Water Fund	247,782	0	0	247,782
105	All Other	5,743	0	1,235	6,977
Direct Bills		**$667,617**	**$761,604**	**$0**	**$1,429,221**
Total		**$2,161,100**	**$1,119,507**	**$254,174**	**$3,534,780**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals
101-715 CPED Admin

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.

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

A. Department Costs

Seq. 24: 101-715 CPED Admin

Description	Type	Amount	General Admin	CPED Admin (FTE share)	CPED Admin (Op Exp share)
Personnel Costs					
Salaries	S1	$342,729	$0	$257,047	$85,682
Salary % Split			*0.00%*	*75.00%*	*25.00%*
Fringe Benefits	S	93,415	0	70,061	23,354
Subtotal - Personnel Costs		**$436,143**	**$0**	**$327,108**	**$109,036**
Services & Supplies Cost					
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	S	860	0	645	215
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
Subtotal - Services & Supplies		**$379,852**	**$0**	**$174,001**	**$58,000**
Department Cost Total		**$815,995**	**$0**	**$501,109**	**$167,036**
Adjustments to Cost					
802.001 Legal Services	D	(27,783)	0	0	0
941.000 Rental/Lease Equip - GASB	D	(3,310)	0	0	0
940.000 R/L - Rose Street - GASB 87	D	(120,067)	0	0	0

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

A. Department Costs

Seq. 24: 101-715 CPED Admin

Description	Type	Amount	General Admin	CPED Admin (FTE share)	CPED Admin (Op Exp share)
949.000 Rental/Lease Contra (GASB 87)	D	3,310	0	0	0
Subtotal - Adjustments		**($147,850)**	**$0**	**$0**	**$0**
Total Costs After Adjustments		**668,145**	**0**	**501,109**	**167,036**
General Admin Distribution			0	0	0
Grand Total		**$668,145**	**$0**	**$501,109**	**$167,036**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Salary)

Seq. 24: 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
	Subtotal - Building Depreciation	**114,350**	**335**	**114,685**	**86,013**	**28,671**
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
	Subtotal - Equipment Depreciation	**39,931**	**54**	**39,985**	**29,989**	**9,996**
4	City Commission	429	511	939	704	235
	Subtotal - 101-101 City Commission	**429**	**511**	**939**	**704**	**235**
5	Management & Leadership	12,300	2,871	15,171	11,378	3,793
	Subtotal - 101-172 City Manager	**12,300**	**2,871**	**15,171**	**11,378**	**3,793**
7	PC / Network Support	82,267	11,957	94,224	70,668	23,556
7	App - Eden	11,717	1,277	12,994	9,745	3,248
7	App - BS & A	4,994	768	5,762	4,321	1,440
7	App - Kronos	2,061	127	2,189	1,642	547
7	App - NeoGov	186	0	186	140	47
7	CPED	10,752	0	10,752	8,064	2,688
7	VOIP	826	0	826	620	207
	Subtotal - 101-228, 229, 230 Info Tech	**112,803**	**14,130**	**126,933**	**95,200**	**31,733**
8	Payroll	104	29	133	100	33
8	Audit and Accounting	3,653	870	4,523	3,393	1,131
8	Accounts Payable	26	7	33	25	8
8	Risk Management	15	4	19	14	5
	Subtotal - 101-191 Accounting Dept	**3,798**	**910**	**4,708**	**3,531**	**1,177**
9	Accounts Payable	3,986	741	4,726	3,545	1,182
9	Payroll	717	131	848	636	212
	Subtotal - 101-192 Financial Services	**4,702**	**872**	**5,574**	**4,180**	**1,393**
10	Risk Management	273	45	317	238	79
10	Accounts Payable	206	35	241	181	60
10	Payroll	140	23	163	123	41

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Salary) **Seq. 24: 101-715 CPED Admin**

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	CPED Admin (FTE share)	CPED Admin (Op Exp share)
	Subtotal - 101-210 Management Services	**619**	**102**	**722**	**541**	**180**
11	Budget	1,990	252	2,242	1,682	561
	Subtotal - 101-212 Budgeting	**1,990**	**252**	**2,242**	**1,682**	**561**
12	Records Management	845	113	957	718	239
12	Mailroom	22,686	2,875	25,561	19,171	6,390
	Subtotal - 101-215 City Clerk	**23,531**	**2,987**	**26,518**	**19,889**	**6,630**
13	Records Mgmt	2,258	253	2,511	1,883	628
13	Mailroom	19,321	2,855	22,177	16,633	5,544
	Subtotal - 101-216 Records	**21,579**	**3,109**	**24,688**	**18,516**	**6,172**
14	Internal Audit	650	86	736	552	184
	Subtotal - 101-223 Internal Auditor	**650**	**86**	**736**	**552**	**184**
15	Purchasing	4,106	947	5,053	3,790	1,263
	Subtotal - 101-233 Purchasing	**4,106**	**947**	**5,053**	**3,790**	**1,263**
17	Tax Collection - General Fund	4,168	1,181	5,349	4,012	1,337
	Subtotal - 101-253 Treasury	**4,168**	**1,181**	**5,349**	**4,012**	**1,337**
18	Assessing - General Fund	8,218	1,001	9,219	6,914	2,305
	Subtotal - 101-257 Assessing	**8,218**	**1,001**	**9,219**	**6,914**	**2,305**
20	Advise and Counsel	2,372	249	2,621	1,966	655
20	Labor Relations	556	22	578	433	144
20	Risk Management	128	13	140	105	35
	Subtotal - 101-266 City Attorney	**3,055**	**284**	**3,339**	**2,504**	**835**
21	Human Resources	6,661	842	7,503	5,627	1,876
	Subtotal - 101-270 Human Resources	**6,661**	**842**	**7,503**	**5,627**	**1,876**
24	CPED Admin (FTE share)	0	77,675	77,675	58,256	19,419
24	CPED Admin (Op Exp share)	0	14,632	14,632	10,974	3,658
	Subtotal - 101-715 CPED Admin	**0**	**92,307**	**92,307**	**69,230**	**23,077**
26	General Fund OPEB	0	42,415	42,415	31,811	10,604
	Subtotal - OPEB / Retirement Board	**0**	**42,415**	**42,415**	**31,811**	**10,604**
Total Incoming		**$362,891**	**$165,195**	**$528,086**	**$396,064**	**$132,021**
C. Total Allocated				**$1,196,231**	**$897,173**	**$299,058**
					75.00%	**25.00%**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details

Seq. 24: 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
24	101-715 CPED Admin	4.75	10.04%	$77,675	$0	$77,675	$0	$77,675
34	101-371 Bldg Inspection Dept	8.27	17.51%	135,370	0	135,370	24,111	159,481
35	101-385 Code Enforcement	5.78	12.24%	94,627	0	94,627	16,854	111,481
42	101-701 Planning	8.33	17.62%	136,237	0	136,237	24,266	160,503
45	101-724 Community Develop	3.15	6.67%	51,576	0	51,576	9,186	60,762
46	101-728 Econ Dev	5.67	12.00%	92,810	0	92,810	16,531	109,341
61	232-697 HUD Grants - Other	0.85	1.80%	13,958	0	13,958	2,486	16,444
77	243 Brownfield Redvlp Auth	1.61	3.41%	26,377	0	26,377	4,698	31,075
78	244 Econ Dvlp Corp	0.29	0.62%	4,762	0	4,762	848	5,610
89	298 Home Grant	1.06	2.25%	17,377	0	17,377	3,095	20,473
90	299 CDBG Grant	7.49	15.84%	122,509	0	122,509	21,820	144,329
Subtotal		**47.26**	**100.00%**	**$773,277**	**$0**	**$773,277**	**$123,896**	**$897,173**
Direct Bills						0		0
Total						**$773,277**		**$897,173**

Allocation Basis Units: # FTEs, CPED

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 2: CPED Admin (Op Exp share)

Seq. 24: 101-715 CPED Admin

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24	101-715 CPED Admin	815,995	5.68%	$14,632	$0	$14,632	$0	$14,632
34	101-371 Bldg Inspection Dept	873,723	6.08%	15,667	0	15,667	2,661	18,328
35	101-385 Code Enforcement	495,504	3.45%	8,885	0	8,885	1,509	10,394
42	101-701 Planning	1,043,833	7.26%	18,717	0	18,717	3,179	21,897
45	101-724 Community Develop	180,293	1.25%	3,233	0	3,233	549	3,782
46	101-728 Econ Dev	534,102	3.72%	9,577	0	9,577	1,627	11,204
56	225 Blight Abatement	168	0.00%	3	0	3	1	4
61	232-697 HUD Grants - Other	347,844	2.42%	6,237	0	6,237	1,060	7,297
62	232-726 Community Dvlp Grants	117,385	0.82%	2,105	0	2,105	358	2,462
63	232-733 Econ Dvlp Grants	15,789	0.11%	283	0	283	48	331
70	233-727 Comm Dvlp Donations	3,094	0.02%	55	0	55	9	65
76	242 Local Brownfield Revolv	33,795	0.24%	606	0	606	103	709
77	243 Brownfield Redvlp Auth	3,372,567	23.46%	60,475	0	60,475	10,273	70,748
78	244 Econ Dvlp Corp	395,971	2.75%	7,100	0	7,100	1,206	8,306
79	248 Dtwn Dvlp Auth	869,650	6.05%	15,594	0	15,594	2,649	18,243
80	251 Dtwn Econ Growth	872,872	6.07%	15,652	0	15,652	2,659	18,311
82	270 Historic Preservation	2,142	0.01%	38	0	38	7	45
84	273 Business Dvlp	34,176	0.24%	613	0	613	104	717
89	298 Home Grant	1,069,650	7.44%	19,180	0	19,180	3,258	22,438
90	299 CDBG Grant	1,568,152	10.91%	28,119	0	28,119	4,776	32,896
93	514 Parking System	1,726,922	12.01%	30,966	0	30,966	5,260	36,226
105	All Other	1,038	0.01%	19	0	19	3	22
Subtotal		**14,374,665**	**100.00%**	**$257,759**	**$0**	**$257,759**	**$41,299**	**$299,058**
Direct Bills						0		0
Total						**$257,759**		**$299,058**

Allocation Basis Units: CPED Operating Expenses, inc. capital, debt service, and program costs.

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary

Seq #	Department Name	CPED Admin (FTE share)	CPED Admin (Op Exp share)	Total
24	101-715 CPED Admin	$77,675	$14,632	$92,307
34	101-371 Bldg Inspection Dept	159,481	18,328	177,810
35	101-385 Code Enforcement	111,481	10,394	121,875
42	101-701 Planning	160,503	21,897	182,400
45	101-724 Community Develop	60,762	3,782	64,544
46	101-728 Econ Dev	109,341	11,204	120,545
56	225 Blight Abatement	0	4	4
61	232-697 HUD Grants - Other	16,444	7,297	23,740
62	232-726 Community Dvlp Grants	0	2,462	2,462
63	232-733 Econ Dvlp Grants	0	331	331
70	233-727 Comm Dvlp Donations	0	65	65
76	242 Local Brownfield Revolv	0	709	709
77	243 Brownfield Redvlp Auth	31,075	70,748	101,823
78	244 Econ Dvlp Corp	5,610	8,306	13,916
79	248 Dtwn Dvlp Auth	0	18,243	18,243
80	251 Dtwn Econ Growth	0	18,311	18,311
82	270 Historic Preservation	0	45	45
84	273 Business Dvlp	0	717	717
89	298 Home Grant	20,473	22,438	42,911
90	299 CDBG Grant	144,329	32,896	177,225
93	514 Parking System	0	36,226	36,226
105	All Other	0	22	22
Direct Bills		**$0**	**$0**	**$0**
Total		**$897,173**	**$299,058**	**$1,196,231**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals
101-751 Parks & Rec Admin

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.

A. Department Costs

Seq. 25: 101-751 Parks & Rec Admin

Description	Type	Amount	General Admin	P&R Admin (FTE share)	P&R Admin (Op Exp share)	General
Personnel Costs						
Salaries	S1	$239,435	$0	$119,718	$119,718	$0
Salary % Split			*0.00%*	*50.00%*	*50.00%*	*0.00%*
Fringe Benefits	S	60,697	0	30,348	30,348	0
Subtotal - Personnel Costs		**$300,132**	**$0**	**$150,066**	**$150,066**	**$0**
Services & Supplies Cost						
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
Subtotal - Services & Supplies		**$114,499**	**$0**	**$52,856**	**$52,856**	**$8,752**
Department Cost Total		**$414,631**	**$0**	**$202,922**	**$202,922**	**$8,752**

Adjustments to Cost

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

A. Department Costs **Seq. 25: 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
Subtotal - Adjustments		**($34)**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		**414,596**	**0**	**202,922**	**202,922**	**8,752**
General Admin Distribution			0	0	0	0
Grand Total		**$414,596**	**$0**	**$202,922**	**$202,922**	**$8,752**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Salary) | **Seq. 25: 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
	Subtotal - Building Depreciation	**459**	**1**	**461**	**230**	**230**	**0**
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
	Subtotal - Equipment Depreciation	**18,641**	**25**	**18,667**	**9,333**	**9,333**	**0**
4	City Commission	214	255	470	235	235	0
	Subtotal - 101-101 City Commission	**214**	**255**	**470**	**235**	**235**	**0**
5	Management & Leadership	5,830	1,361	7,191	3,595	3,595	0
	Subtotal - 101-172 City Manager	**5,830**	**1,361**	**7,191**	**3,595**	**3,595**	**0**
6	Other Maintenance	2,405	200	2,605	1,302	1,302	0
	Subtotal - 101-265 Bldgs & Grounds	**2,405**	**200**	**2,605**	**1,302**	**1,302**	**0**
7	PC / Network Support	15,268	2,219	17,487	8,744	8,744	0
7	App - Eden	5,469	596	6,066	3,033	3,033	0
7	App - BS & A	527	81	608	304	304	0
7	App - Kronos	1,005	62	1,067	534	534	0
7	App - NeoGov	88	0	88	44	44	0
7	Laserfiche	1,540	0	1,540	770	770	0
7	VOIP	386	0	386	193	193	0
7	Dept Specific Exp	1,500	0	1,500	750	750	0
	Subtotal - 101-228, 229, 230 Info Tech	**25,783**	**2,958**	**28,741**	**14,371**	**14,371**	**0**
8	Payroll	49	14	63	31	31	0
8	Audit and Accounting	3,674	875	4,550	2,275	2,275	0
8	Accounts Payable	20	6	26	13	13	0
8	Risk Management	7	2	9	5	5	0
	Subtotal - 101-191 Accounting Dept	**3,751**	**896**	**4,648**	**2,324**	**2,324**	**0**
9	Accounts Payable	3,059	569	3,627	1,814	1,814	0
9	Payroll	340	62	402	201	201	0

B. Incoming Costs (Default Spread Salary)

Seq. 25: 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
	Subtotal - 101-192 Financial Services	**3,399**	**631**	**4,029**	**2,015**	**2,015**	**0**
10	Risk Management	136	22	159	79	79	0
10	Accounts Payable	158	27	185	92	92	0
10	Payroll	67	11	77	39	39	0
	Subtotal - 101-210 Management Services	**361**	**60**	**421**	**210**	**210**	**0**
11	Budget	995	126	1,121	560	560	0
11	Cost Plan	584	0	584	292	292	0
	Subtotal - 101-212 Budgeting	**1,580**	**126**	**1,705**	**853**	**853**	**0**
12	Records Management	186	25	211	106	106	0
12	Mailroom	191	24	215	107	107	0
	Subtotal - 101-215 City Clerk	**377**	**49**	**426**	**213**	**213**	**0**
13	Records Mgmt	498	56	554	277	277	0
13	Mailroom	162	24	186	93	93	0
	Subtotal - 101-216 Records	**660**	**80**	**740**	**370**	**370**	**0**
14	Internal Audit	325	43	368	184	184	0
	Subtotal - 101-223 Internal Auditor	**325**	**43**	**368**	**184**	**184**	**0**
15	Purchasing	3,613	833	4,446	2,223	2,223	0
	Subtotal - 101-233 Purchasing	**3,613**	**833**	**4,446**	**2,223**	**2,223**	**0**
17	Non-Tax Revenue	614	126	740	370	370	0
17	Tax Collection - General Fund	2,084	590	2,674	1,337	1,337	0
17	Cashier	28	7	35	17	17	0
	Subtotal - 101-253 Treasury	**2,725**	**724**	**3,449**	**1,724**	**1,724**	**0**
18	Assessing - General Fund	4,108	501	4,609	2,304	2,304	0
	Subtotal - 101-257 Assessing	**4,108**	**501**	**4,609**	**2,304**	**2,304**	**0**
19	Customer Service	27,318	3,829	31,147	15,574	15,574	0
	Subtotal - 101-261 311 Customer Service	**27,318**	**3,829**	**31,147**	**15,574**	**15,574**	**0**
20	Advise and Counsel	1,186	125	1,310	655	655	0
20	Labor Relations	263	10	274	137	137	0
20	Risk Management	63	6	69	34	34	0
	Subtotal - 101-266 City Attorney	**1,512**	**141**	**1,653**	**827**	**827**	**0**
21	Human Resources	3,157	399	3,556	1,778	1,778	0
	Subtotal - 101-270 Human Resources	**3,157**	**399**	**3,556**	**1,778**	**1,778**	**0**
23	Fleet Overhead (exc Pub Wrks)	100,794	8,066	108,860	54,430	54,430	0

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Salary) — **Seq. 25: 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
23	Rent / Lease Vehicle Equip	23,139	265	23,405	11,702	11,702	0
	Subtotal - 101-580 City Equipment	**123,933**	**8,331**	**132,265**	**66,132**	**66,132**	**0**
25	P&R Admin (FTE share)	0	17,853	17,853	8,926	8,926	0
25	P&R Admin (Op Exp share)	0	35,008	35,008	17,504	17,504	0
	Subtotal - 101-751 Parks & Rec Admin	**0**	**52,861**	**52,861**	**26,430**	**26,430**	**0**
26	General Fund OPEB	0	20,104	20,104	10,052	10,052	0
	Subtotal - OPEB / Retirement Board	**0**	**20,104**	**20,104**	**10,052**	**10,052**	**0**
Total Incoming		**$230,151**	**$94,409**	**$324,560**	**$162,280**	**$162,280**	**$0**
C. Total Allocated				**$739,156**	**$365,202**	**$365,202**	**$8,752**
					49.41%	**49.41%**	**1.18%**
							Not Allocated

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details

Seq. 25: 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
25	101-751 Parks & Rec Admin	2.25	5.61%	$17,853	$0	$17,853	$0	$17,853
47	101-75x Parks & Rec Activities	20.57	51.33%	163,220	0	163,220	25,670	188,890
48	101-770 Parks Maint	17.26	43.06%	136,925	0	136,925	21,535	158,460
Subtotal		**40.08**	**100.00%**	**$317,997**	**$0**	**$317,997**	**$47,204**	**$365,202**
Direct Bills						0		0
Total						**$317,997**		**$365,202**

Allocation Basis Units: # FTEs, Parks & Recreation

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Seq. 25: 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
25	101-751 Parks & Rec Admin	416,722	11.01%	$35,008	$0	$35,008	$0	$35,008
47	101-75x Parks & Rec Activities	1,299,911	34.34%	109,203	0	109,203	18,216	127,419
48	101-770 Parks Maint	1,962,723	51.85%	164,885	0	164,885	27,504	192,389
50	159 Recreation Endowment	5,625	0.15%	473	0	473	79	551
51	160 Mayor's Riverfront Pk	69,599	1.84%	5,847	0	5,847	975	6,822
72	233-777 P&R Donations	30,736	0.81%	2,582	0	2,582	431	3,013
Subtotal		**3,785,316**	**100.00%**	**$317,997**	**$0**	**$317,997**	**$47,204**	**$365,202**
Direct Bills						0		0
Total						**$317,997**		**$365,202**

Allocation Basis Units: Parks & Rec Operating Expenses, inc. capital, debt service, and program costs.

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary

Seq. 25: 101-751 Parks & Rec Admin

Seq #	Department Name	P&R Admin (FTE share)	P&R Admin (Op Exp share)	Total
25	101-751 Parks & Rec Admin	$17,853	$35,008	$52,861
47	101-75x Parks & Rec Activities	188,890	127,419	316,309
48	101-770 Parks Maint	158,460	192,389	350,848
50	159 Recreation Endowment	0	551	551
51	160 Mayor's Riverfront Pk	0	6,822	6,822
72	233-777 P&R Donations	0	3,013	3,013
Direct Bills		**$0**	**$0**	**$0**
Total		**$365,202**	**$365,202**	**$730,404**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals
OPEB / Retirement Board

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
City-Wide Cost Plan - FY2025 Full Cost Actuals

A. Department Costs

Seq. 26: OPEB / Retirement Board

Description	Type	Amount	General Admin	General Fund OPEB
Personnel Costs				
Salaries		$0	$0	$0
Fringe Benefits		0	0	0
Subtotal - Personnel Costs		**$0**	**$0**	**$0**
Services & Supplies Cost				
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 Fund	D	3,834,832	0	0
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
Subtotal - Services & Supplies		**$10,563,819**	**$0**	**$4,323,786**
Department Cost Total		**$10,563,819**	**$0**	**$4,323,786**
Adjustments to Cost				
101-274-724.002 Employer OPEB Contrib - PY Adj	D	273,199	0	0
101-975-995.380 Transfer to OPEB Debt Service Fund	D	(3,834,832)	0	0
101-274-724.001 Employer OPEB Contrib	D	(2,678,400)	0	0
Subtotal - Adjustments		**($6,240,033)**	**$0**	**$0**
Total Costs After Adjustments		**4,323,786**	**0**	**4,323,786**
General Admin Distribution			0	0
Grand Total		**$4,323,786**	**$0**	**$4,323,786**

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

B. Incoming Costs (Default Spread Expenditures)

Seq. 26: OPEB / Retirement Board

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	General Fund OPEB
4	City Commission	$1	$1	$2	$2
	Subtotal - 101-101 City Commission	**1**	**1**	**2**	**2**
8	Audit and Accounting	111	26	137	137
8	Accounts Payable	0	0	0	0
8	Risk Management	0	0	0	0
	Subtotal - 101-191 Accounting Dept	**111**	**26**	**137**	**137**
9	Accounts Payable	22	4	26	26
	Subtotal - 101-192 Financial Services	**22**	**4**	**26**	**26**
10	Risk Management	1	0	1	1
10	Accounts Payable	1	0	1	1
	Subtotal - 101-210 Management Services	**2**	**0**	**2**	**2**
11	Budget	4	0	4	4
11	Cost Plan	292	0	292	292
	Subtotal - 101-212 Budgeting	**296**	**0**	**296**	**296**
14	Internal Audit	1	0	1	1
	Subtotal - 101-223 Internal Auditor	**1**	**0**	**1**	**1**
17	Non-Tax Revenue	49	10	59	59
	Subtotal - 101-253 Treasury	**49**	**10**	**59**	**59**
20	Advise and Counsel	4	0	5	5
	Subtotal - 101-266 City Attorney	**4**	**0**	**5**	**5**
Total Incoming		**$486**	**$43**	**$529**	**$529**
C. Total Allocated				**$4,324,315**	**$4,324,315**
					100.00%

Allocation Details

Seq. 26: 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	101-101 City Commission	2.02	0.42%	$18,022	$0	$18,022	$0	$18,022
5	101-172 City Manager	10.85	2.24%	96,963	0	96,963	0	96,963
6	101-265 Bldgs & Grounds	8.19	1.69%	73,169	0	73,169	0	73,169
7	101-228, 229, 230 Info Tech	15.61	3.23%	139,485	0	139,485	0	139,485
8	101-191 Accounting Dept	6.36	1.31%	56,782	0	56,782	0	56,782
9	101-192 Financial Services	7.31	1.51%	65,297	0	65,297	0	65,297
10	101-210 Management Services	2.09	0.43%	18,674	0	18,674	0	18,674
11	101-212 Budgeting	2.00	0.41%	17,870	0	17,870	0	17,870
12	101-215 City Clerk	2.65	0.55%	23,678	0	23,678	0	23,678
13	101-216 Records	1.32	0.27%	11,821	0	11,821	0	11,821
14	101-223 Internal Auditor	1.00	0.21%	8,935	0	8,935	0	8,935
15	101-233 Purchasing	5.43	1.12%	48,473	0	48,473	0	48,473
16	101-237 Grants Management	3.00	0.62%	26,805	0	26,805	0	26,805
17	101-253 Treasury	7.73	1.60%	69,113	0	69,113	0	69,113
19	101-261 311 Customer Service	9.41	1.94%	84,079	0	84,079	0	84,079
20	101-266 City Attorney	7.00	1.45%	62,545	0	62,545	0	62,545
21	101-270 Human Resources	8.02	1.66%	71,641	0	71,641	0	71,641
22	101-345, 349 Public Safety	37.93	7.84%	338,862	0	338,862	0	338,862
23	101-580 City Equipment	8.09	1.67%	72,249	0	72,249	0	72,249
24	101-715 CPED Admin	4.75	0.98%	42,415	0	42,415	0	42,415
25	101-751 Parks & Rec Admin	2.25	0.46%	20,104	0	20,104	0	20,104
27	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	1	35,330
31	101-346 Public Safety COPS	24.95	5.16%	222,956	0	222,956	3	222,960
32	101-347 Public Safety Ops	196.41	40.58%	1,754,925	0	1,754,925	25	1,754,951
33	101-348 Criminal Invstgn Div	28.25	5.84%	252,442	0	252,442	4	252,446
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
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Details
Cost Pool 1: General Fund OPEB

Seq. 26: OPEB / Retirement Board

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	3	183,806
48	101-770 Parks Maint	17.28	3.57%	154,433	0	154,433	2	154,436
Subtotal		**483.97**	**100.00%**	**$4,324,272**	**$0**	**$4,324,272**	**$43**	**$4,324,315**
Direct Bills						0		0
Total						**$4,324,272**		**$4,324,315**

Allocation Basis Units: # FTEs, General Fund

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary

Seq. 26: OPEB / Retirement Board

Seq #	Department Name	General Fund OPEB	Total
4	101-101 City Commission	$18,022	$18,022
5	101-172 City Manager	96,963	96,963
6	101-265 Bldgs & Grounds	73,169	73,169
7	101-228, 229, 230 Info Tech	139,485	139,485
8	101-191 Accounting Dept	56,782	56,782
9	101-192 Financial Services	65,297	65,297
10	101-210 Management Services	18,674	18,674
11	101-212 Budgeting	17,870	17,870
12	101-215 City Clerk	23,678	23,678
13	101-216 Records	11,821	11,821
14	101-223 Internal Auditor	8,935	8,935
15	101-233 Purchasing	48,473	48,473
16	101-237 Grants Management	26,805	26,805
17	101-253 Treasury	69,113	69,113
19	101-261 311 Customer Service	84,079	84,079
20	101-266 City Attorney	62,545	62,545
21	101-270 Human Resources	71,641	71,641
22	101-345, 349 Public Safety	338,862	338,862
23	101-580 City Equipment	72,249	72,249
24	101-715 CPED Admin	42,415	42,415
25	101-751 Parks & Rec Admin	20,104	20,104
27	101-175 Diversity & Inclusion	17,870	17,870
29	101-262 Elections	35,330	35,330
31	101-346 Public Safety COPS	222,960	222,960
32	101-347 Public Safety Ops	1,754,951	1,754,951
33	101-348 Criminal Invstgn Div	252,446	252,446
34	101-371 Bldg Inspection Dept	73,921	73,921
35	101-385 Code Enforcement	51,672	51,672
36	101-400 PS Contracts	16,727	16,727
38	101-441 PW General	10,454	10,454
39	101-443 Forestry	29,522	29,522

City of Kalamazoo, MI
City-Wide Cost Plan - FY2025 Full Cost Actuals

Allocation Summary

Seq. 26: 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	183,806	183,806
48	101-770 Parks Maint	154,436	154,436
Direct Bills		**$0**	**$0**
Total		**$4,324,315**	**$4,324,315**

SECTION 6:
Water Fund Departmental Cost Allocation Plan

Table of Contents

Table of Contents

City of Kalamazoo, Michigan
Water Department CAP - FY2025 Actual

Summary Schedule

Seq #	Department Name	101-265 City Maintenance	101-441 Public Works General	101-443 Forestry	101-448 Street Lights	101-580 City Equipment	101-701 Planning	202 Major Street Fund
1	Building Depreciation	$368	$64	$191	$0	$371	$13	$430
2	591-536 Administration	96,473	13,784	38,924	0	95,260	0	155,292
3	591-538 Water Building Services	25,335	5,433	54,083	0	204,812	1,087	66,833
4	591-539 Utility Support Services	31,049	4,436	12,527	0	30,659	0	51,326
5	591-562-05 Utility Staking	0	0	0	15,202	0	0	0
6	City Wide Indirect Costs	0	0	0	0	0	0	0
Total Current Allocations		**$153,225**	**$23,717**	**$105,725**	**$15,202**	**$331,102**	**$1,099**	**$273,882**

City of Kalamazoo, Michigan
Water Department CAP - FY2025 Actual

Summary Schedule

Seq #	Department Name	203 Local Street Fund	209 Cemeteries	226 Solid Waste	232-585 PW Grants	590 Wastewater	591 Water Fund	County Road Commission
1	Building Depreciation	$358	$28	$122	$0	$89	$2,212	$0
2	591-536 Administration	82,735	92,797	79,594	0	622,794	10,913,479	0
3	591-538 Water Building Services	55,562	3,004	12,030	0	9,511	250,671	0
4	591-539 Utility Support Services	27,345	15,334	15,334	0	572,704	339,718	0
5	591-562-05 Utility Staking	0	0	0	0	216,185	489,441	6,072
6	City Wide Indirect Costs	0	0	0	0	0	272,302	0
Total Current Allocations		**$166,000**	**$111,163**	**$107,080**	**$0**	**$1,421,283**	**$12,267,823**	**$6,072**

Summary Schedule

Seq #	Department Name	Comstock Township	Kalamazoo Township	Oshtemo Township	Parchment Township	Pavilion Township	Texas Township	Bronson Utilities
1	Building Depreciation	$0	$0	$0	$0	$0	$0	$0
2	591-536 Administration	0	0	0	0	0	0	0
3	591-538 Water Building Services	0	0	0	0	0	0	0
4	591-539 Utility Support Services	0	0	0	0	0	0	0
5	591-562-05 Utility Staking	18,260	37,920	38,940	2,378	6,072	48,027	127
6	City Wide Indirect Costs	0	0	0	0	0	0	0
Total Current Allocations		**$18,260**	**$37,920**	**$38,940**	**$2,378**	**$6,072**	**$48,027**	**$127**

City of Kalamazoo, Michigan
Water Department CAP - FY2025 Actual

Summary Schedule

Seq #	Department Name	Other	Subtotal	Direct Bills	Not Allocated	Residual Costs	Total
1	Building Depreciation	$0	$4,244	$0	$0	$0	$4,244
2	591-536 Administration	0	12,191,132	0	0	0	12,191,132
3	591-538 Water Building Services	0	688,360	0	0	0	688,360
4	591-539 Utility Support Services	0	1,100,434	0	0	(0)	1,100,434
5	591-562-05 Utility Staking	594	879,219	0	0	0	879,219
6	City Wide Indirect Costs	1,182,688	1,454,990	0	0	0	1,454,990
Total Current Allocations		**$1,183,282**	**$16,318,379**	**$0**	**$0**	**$0**	**$16,318,379**

City of Kalamazoo, Michigan
Water Department CAP - FY2025 Actual
Building Depreciation

Nature and Extent of Services

Fund 591, the Water Fund, operates and maintains the Stockbridge Public Services Building. The City maintains detailed depreciation schedules with all capitalized assets and improvements included. Identified depreciation charges for the Stockbridge building are allocated to all occupants on their assigned square footage.

The plan is designed to allocate other central service departments 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 benefiting departments.

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

A. Department Costs

Seq. 1: Building Depreciation

Description	Type	Amount	General Admin	Depreciation
Personnel Costs				
Salaries		$0	$0	$0
Fringe Benefits		0	0	0
Subtotal - Personnel Costs		**$0**	**$0**	**$0**
Services & Supplies Cost				
Stockbridge Bldg & Improvements	P	5,046	0	5,046
Subtotal - Services & Supplies		**$5,046**	**$0**	**$5,046**
Department Cost Total		**$5,046**	**$0**	**$5,046**
Adjustments to Cost				
Subtotal - Adjustments		**$0**	**$0**	**$0**
Total Costs After Adjustments		**5,046**	**0**	**5,046**
General Admin Distribution			0	0
Grand Total		**$5,046**	**$0**	**$5,046**

B. Incoming Costs (Default Spread Expenditures)

Seq. 1: Building Depreciation

No Incoming Costs

City of Kalamazoo, Michigan
Water Department CAP - FY2025 Actual

Allocation Details
Cost Pool 1: Depreciation

Seq. 1: Building Depreciation

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	591-536 Administration	2,845.45	8.73%	$441	$0	$441	$0	$441
4	591-539 Utility Support Services	862.26	2.65%	134	0	134	0	134
5	591-562-05 Utility Staking	1,149.67	3.53%	178	0	178	0	178
6	City Wide Indirect Costs	325.00	1.00%	50	0	50	0	50
7	101-265 City Maintenance	2,374.71	7.29%	368	0	368	0	368
8	101-441 Public Works General	412.84	1.27%	64	0	64	0	64
9	101-443 Forestry	1,231.93	3.78%	191	0	191	0	191
11	101-580 City Equipment	2,394.49	7.35%	371	0	371	0	371
12	101-701 Planning	82.57	0.25%	13	0	13	0	13
13	202 Major Street Fund	2,779.04	8.53%	430	0	430	0	430
14	203 Local Street Fund	2,310.34	7.09%	358	0	358	0	358
15	209 Cemeteries	180.85	0.55%	28	0	28	0	28
16	226 Solid Waste	785.44	2.41%	122	0	122	0	122
18	590 Wastewater	572.69	1.76%	89	0	89	0	89
19	591 Water Fund	14,284.72	43.83%	2,212	0	2,212	0	2,212
Subtotal		**32,592.00**	**100.00%**	**$5,046**	**$0**	**$5,046**	**$0**	**$5,046**
Direct Bills						0		0
Total						**$5,046**		**$5,046**

Allocation Basis Units: Assigned Square Footage, Stockbridge Building

City of Kalamazoo, Michigan
Water Department CAP - FY2025 Actual

Allocation Summary

Seq. 1: Building Depreciation

Seq #	Department Name	Depreciation	Total
2	591-536 Administration	$441	$441
4	591-539 Utility Support Services	134	134
5	591-562-05 Utility Staking	178	178
6	City Wide Indirect Costs	50	50
7	101-265 City Maintenance	368	368
8	101-441 Public Works General	64	64
9	101-443 Forestry	191	191
11	101-580 City Equipment	371	371
12	101-701 Planning	13	13
13	202 Major Street Fund	430	430
14	203 Local Street Fund	358	358
15	209 Cemeteries	28	28
16	226 Solid Waste	122	122
18	590 Wastewater	89	89
19	591 Water Fund	2,212	2,212
Direct Bills		**$0**	**$0**
Total		**$5,046**	**$5,046**

City of Kalamazoo, Michigan
Water Department CAP - FY2025 Actual
591-536 Administration

Nature and Extent of Services

The Water and Sewer Systems department of the Water Fund (591-536) is the administrative division for the Water Fund and oversees much of the Public Services activities funded from multiple sources.

For plan purposes, the administrative costs are identified and allocated as follows:

Water Administration - Costs related to administrative duties of the Water fund are identified and allocated to all Water divisions on their FTEs.

General Fund Public Works - Costs related to administrative duties of the General Fund Public Works divisions are identified and allocated on FTEs. Costs related to the time & effort of administration of the **Wastewater (Sewer)**, **Streets**, and **Cemeteries** funds are identified and allocated directly to the benefiting fund.

Retiree Health Care - The costs associated with the Water Fund's share of the retiree health care liability are identified and allocated to the benefiting Fund 591 departments based on the wages for each division. The other funds and programs pay their own portion and are not included in the allocation of this cost.

Non-Administrative - Costs reported in the 591-536 division that are not related to the administrative functions the Water Fund or Public Services are identified in this function and are allocated directly to "Other."

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 benefiting departments.

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

City of Kalamazoo, Michigan
Water Department CAP - FY2025 Actual

A. Department Costs

Seq. 2: 591-536 Administration

Description	Type	Amount	General Admin	Water Admin	Wastewater Admin	Streets Admin	Cemeteries Admin
Personnel Costs							
Salaries	S1	$1,381,284	$0	$755,148	$228,050	$87,159	$33,980
Salary % Split			*0.00%*	*54.67%*	*16.51%*	*6.31%*	*2.46%*
Fringe Benefits	S	292,552	0	159,938	48,300	18,460	7,197
Subtotal - Personnel Costs		**$1,673,837**	**$0**	**$915,087**	**$276,350**	**$105,619**	**$41,176**
Services & Supplies Cost							
723.100 Pension Expense (GASB Adj)	D	(1,121,381)	0	0	0	0	0
724 Employer OPEB Contribution	P	354,870	0	0	0	0	0
724.100 OPEB Expense (GASB Adj)	D	(796,939)	0	0	0	0	0
727.001 Office Supplies and Forms	S	6,141	0	3,357	1,014	387	151
727.002 Meeting Supplies	S	13,473	0	7,366	2,224	850	331
727.003 Postage	S	310	0	169	51	20	8
729.000 Operating Supplies	S	11,852	0	6,480	1,957	748	292
729.001 Clothing/Uniforms	P	0	0	0	0	0	0
790.001 Office Furniture & Equip Under $5000	S	7,018	0	3,837	1,159	443	173
790.002 Machinery & Equipment Under $5000	P	11,232	0	0	0	0	0
801.000 Professional and Contractual Services	P	114,532	334	0	0	0	0
801.001 Bank Fees	S	4,477	0	2,448	739	283	110
801.003 Consulting Svcs & Fees	P	82,967	0	0	0	0	0
801.005 Contract Retainage	P	333,949	0	0	0	0	0
810.001 Business and Emergency Meals	P	9,392	0	0	0	0	0
810.003 Memberships and Subscriptions	P	17,639	0	0	0	0	0
811.000 Professional Development	S	55,761	0	30,485	9,206	3,519	1,372
815.000 Software and Applications	S	48,846	0	26,704	8,064	3,082	1,202
816.000 SBITA Contra (GASB 96)	D	(107,517)	0	0	0	0	0
829.001 Interest on Deposits	D	18,966	0	0	0	0	0
829.002 Property Tax Expense	D	3,871	0	0	0	0	0
829.004 Utility Policy Committee	P	16,884	0	0	0	0	0

830.001 Administrative Fees	D	2,271,516	0	0	0	0	0
830.003 Payment In Lieu Of Taxes	S	300,000	0	164,010	49,530	18,930	7,380
850.000 Communication and Network Services	S	44,412	0	24,280	7,332	2,802	1,093
880.000 Promotion & Advertising	P	28,428	0	0	0	0	0
941.000 Rental/Lease Equip - GASB	D	2,950	0	0	0	0	0
941.000 Rental/Lease Equipment	S	1,895	0	1,036	313	120	47
949.000 Rental/Lease Contra (GASB 87)	D	(2,908)	0	0	0	0	0
965.001 Bad Debts Expense	D	37,025	0	0	0	0	0
968.001 Depreciation	P	7,887,853	0	0	0	0	0
968.201 Amortization - Right To Use Leased Asset	P	106,058	5,256	0	0	0	0
968.202 Amortization - Right To Use SBITA Asset	P	94,725	0	0	0	0	0
991.006 Principal Payments-DWRF Bonds	D	895,000	0	0	0	0	0
991.906 DWRF Principal - Contra	D	(895,000)	0	0	0	0	0
993.006 Interest Expense - DWRF Bonds	D	217,763	0	0	0	0	0
Subtotal - Services & Supplies		**$10,076,059**	**$5,589**	**$270,171**	**$81,590**	**$31,183**	**$12,157**
Department Cost Total		**$11,749,896**	**$5,589**	**$1,185,257**	**$357,940**	**$136,802**	**$53,333**
Adjustments to Cost							
723.100 Pension Expense (GASB Adj)	D	1,121,381	0	0	0	0	0
724.100 OPEB Expense (GASB Adj)	D	796,939	0	0	0	0	0
941.000 Rental/Lease Equip - GASB	D	(2,950)	0	0	0	0	0
991.006 Principal Payments-DWRF Bonds	D	(895,000)	0	0	0	0	0
993.006 Interest Expense - DWRF Bonds	D	(217,763)	0	0	0	0	0
816.000 SBITA Contra (GASB 96)	D	107,517	0	0	0	0	0
965.001 Bad Debts Expense	D	(37,025)	0	0	0	0	0
829.002 Property Tax Expense	D	(3,871)	0	0	0	0	0
830.001 Administrative Fees	D	(2,271,516)	0	0	0	0	0
949.000 Rental/Lease Contra (GASB 87)	D	2,908	0	0	0	0	0
829.001 Interest on Deposits	D	(18,966)	0	0	0	0	0
991.906 DWRF Principal - Contra	D	895,000	0	0	0	0	0

Subtotal - Adjustments	**($523,346)**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments	**11,226,550**	**5,589**	**1,185,257**	**357,940**	**136,802**	**53,333**
General Admin Distribution		(5,589)	3,056	923	353	137
Grand Total	**$11,226,550**	**$0**	**$1,188,313**	**$358,863**	**$137,155**	**$53,471**

City of Kalamazoo, Michigan
Water Department CAP - FY2025 Actual

A. Department Costs

Seq. 2: 591-536 Administration

Description	Type	Amount	Solid Waste Admin	GF Public Works Admin	Retiree Health Care	Non-Admin
Personnel Costs						
Salaries	S1	$1,381,284	$29,145	$89,507	$0	$158,295
Salary % Split			*2.11%*	*6.48%*	*0.00%*	*11.46%*
Fringe Benefits	S	292,552	6,173	18,957	0	33,527
Subtotal - Personnel Costs		**$1,673,837**	**$35,318**	**$108,465**	**$0**	**$191,822**
Services & Supplies Cost						
723.100 Pension Expense (GASB Adj)	D	(1,121,381)	0	0	0	0
724 Employer OPEB Contribution	P	354,870	0	0	354,870	0
724.100 OPEB Expense (GASB Adj)	D	(796,939)	0	0	0	0
727.001 Office Supplies and Forms	S	6,141	130	398	0	704
727.002 Meeting Supplies	S	13,473	284	873	0	1,544
727.003 Postage	S	310	7	20	0	35
729.000 Operating Supplies	S	11,852	250	768	0	1,358
729.001 Clothing/Uniforms	P	0	0	0	0	0
790.001 Office Furniture & Equip Under $5000	S	7,018	148	455	0	804
790.002 Machinery & Equipment Under $5000	P	11,232	0	0	0	11,232
801.000 Professional and Contractual Services	P	114,532	0	0	0	114,199
801.001 Bank Fees	S	4,477	94	290	0	513
801.003 Consulting Svcs & Fees	P	82,967	0	0	0	82,967
801.005 Contract Retainage	P	333,949	0	0	0	333,949
810.001 Business and Emergency Meals	P	9,392	0	0	0	9,392
810.003 Memberships and Subscriptions	P	17,639	0	0	0	17,639
811.000 Professional Development	S	55,761	1,177	3,613	0	6,390
815.000 Software and Applications	S	48,846	1,031	3,165	0	5,598
816.000 SBITA Contra (GASB 96)	D	(107,517)	0	0	0	0
829.001 Interest on Deposits	D	18,966	0	0	0	0
829.002 Property Tax Expense	D	3,871	0	0	0	0

829.004 Utility Policy Committee	P	16,884	0	0	0	16,884
830.001 Administrative Fees	D	2,271,516	0	0	0	0
830.003 Payment In Lieu Of Taxes	S	300,000	6,330	19,440	0	34,380
850.000 Communication and Network Services	S	44,412	937	2,878	0	5,090
880.000 Promotion & Advertising	P	28,428	0	0	0	28,428
941.000 Rental/Lease Equip - GASB	D	2,950	0	0	0	0
941.000 Rental/Lease Equipment	S	1,895	40	123	0	217
949.000 Rental/Lease Contra (GASB 87)	D	(2,908)	0	0	0	0
965.001 Bad Debts Expense	D	37,025	0	0	0	0
968.001 Depreciation	P	7,887,853	0	0	0	7,887,853
968.201 Amortization - Right To Use Leased Asset	P	106,058	0	0	0	100,803
968.202 Amortization - Right To Use SBITA Asset	P	94,725	0	0	0	94,725
991.006 Principal Payments-DWRF Bonds	D	895,000	0	0	0	0
991.906 DWRF Principal - Contra	D	(895,000)	0	0	0	0
993.006 Interest Expense - DWRF Bonds	D	217,763	0	0	0	0
Subtotal - Services & Supplies		**$10,076,059**	**$10,427**	**$32,023**	**$354,870**	**$8,754,703**
Department Cost Total		**$11,749,896**	**$45,745**	**$140,488**	**$354,870**	**$8,946,525**
Adjustments to Cost						
723.100 Pension Expense (GASB Adj)	D	1,121,381	0	0	0	0
724.100 OPEB Expense (GASB Adj)	D	796,939	0	0	0	0
941.000 Rental/Lease Equip - GASB	D	(2,950)	0	0	0	0
991.006 Principal Payments-DWRF Bonds	D	(895,000)	0	0	0	0
993.006 Interest Expense - DWRF Bonds	D	(217,763)	0	0	0	0
816.000 SBITA Contra (GASB 96)	D	107,517	0	0	0	0
965.001 Bad Debts Expense	D	(37,025)	0	0	0	0
829.002 Property Tax Expense	D	(3,871)	0	0	0	0
830.001 Administrative Fees	D	(2,271,516)	0	0	0	0
949.000 Rental/Lease Contra (GASB 87)	D	2,908	0	0	0	0
829.001 Interest on Deposits	D	(18,966)	0	0	0	0

991.906 DWRF Principal - Contra	D	895,000	0	0	0	0
Subtotal - Adjustments		**($523,346)**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		**11,226,550**	**45,745**	**140,488**	**354,870**	**8,946,525**
General Admin Distribution			118	362	0	641
Grand Total		**$11,226,550**	**$45,863**	**$140,850**	**$354,870**	**$8,947,165**

City of Kalamazoo, Michigan
Water Department CAP - FY2025 Actual

B. Incoming Costs (Default Spread Salary)

Seq. 2: 591-536 Administration

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Water Admin	Wastewater Admin	Streets Admin	Cemeteries Admin
1	Depreciation	$441	$0	$441	$241	$73	$28	$11
	Subtotal - Building Depreciation	**441**	**0**	**441**	**241**	**73**	**28**	**11**
2	Water Admin	0	162,992	162,992	89,108	26,910	10,285	4,010
2	Retiree Health Care	0	77,166	77,166	42,186	12,740	4,869	1,898
	Subtotal - 591-536 Administration	**0**	**240,158**	**240,158**	**131,294**	**39,650**	**15,154**	**5,908**
3	Building Maintenance	0	41,360	41,360	22,612	6,829	2,610	1,017
	Subtotal - 591-538 Water Building Services	**0**	**41,360**	**41,360**	**22,612**	**6,829**	**2,610**	**1,017**
4	Water Admin	0	193,524	193,524	105,800	31,951	12,211	4,761
	Subtotal - 591-539 Utility Support Services	**0**	**193,524**	**193,524**	**105,800**	**31,951**	**12,211**	**4,761**
6	Administrative Indirect	0	539,280	539,280	294,825	89,035	34,029	13,266
6	Accounting Services	0	115,330	115,330	63,051	19,041	7,277	2,837
6	Personnel Services	0	79,245	79,245	43,323	13,083	5,000	1,949
6	Purchasing Support	0	4,934	4,934	2,698	815	311	121
6	IT Support	0	384,342	384,342	210,120	63,455	24,252	9,455
	Subtotal - City Wide Indirect Costs	**0**	**1,123,132**	**1,123,132**	**614,016**	**185,429**	**70,870**	**27,629**
Total Incoming		**$441**	**$1,598,175**	**$1,598,615**	**$873,963**	**$263,931**	**$100,873**	**$39,326**
C. Total Allocated				**$12,825,165**	**$2,062,276**	**$622,794**	**$238,027**	**$92,797**
					16.08%	**4.86%**	**1.86%**	**0.72%**

City of Kalamazoo, Michigan
Water Department CAP - FY2025 Actual

B. Incoming Costs (Default Spread Salary)

Seq. 2: 591-536 Administration

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Solid Waste Admin	GF Public Works Admin	Retiree Health Care	Non-Admin
1	Depreciation	$441	$0	$441	$9	$29	$0	$50
	Subtotal - Building Depreciation	**441**	**0**	**441**	**9**	**29**	**0**	**50**
2	Water Admin	0	162,992	162,992	3,439	10,562	0	18,679
2	Retiree Health Care	0	77,166	77,166	1,628	5,000	0	8,843
	Subtotal - 591-536 Administration	**0**	**240,158**	**240,158**	**5,067**	**15,562**	**0**	**27,522**
3	Building Maintenance	0	41,360	41,360	873	2,680	0	4,740
	Subtotal - 591-538 Water Building Services	**0**	**41,360**	**41,360**	**873**	**2,680**	**0**	**4,740**
4	Water Admin	0	193,524	193,524	4,083	12,540	0	22,178
	Subtotal - 591-539 Utility Support Services	**0**	**193,524**	**193,524**	**4,083**	**12,540**	**0**	**22,178**
6	Administrative Indirect	0	539,280	539,280	11,379	34,945	0	61,802
6	Accounting Services	0	115,330	115,330	2,433	7,473	0	13,217
6	Personnel Services	0	79,245	79,245	1,672	5,135	0	9,082
6	Purchasing Support	0	4,934	4,934	104	320	0	565
6	IT Support	0	384,342	384,342	8,110	24,905	0	44,046
	Subtotal - City Wide Indirect Costs	**0**	**1,123,132**	**1,123,132**	**23,698**	**72,779**	**0**	**128,711**
Total Incoming		**$441**	**$1,598,175**	**$1,598,615**	**$33,731**	**$103,590**	**$0**	**$183,201**
C. Total Allocated				**$12,825,165**	**$79,594**	**$244,440**	**$354,870**	**$9,130,367**
					0.62%	**1.91%**	**2.77%**	**71.19%**

Allocation Details

Cost Pool 1: Water Admin

Seq. 2: 591-536 Administration

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	591-536 Administration	12.74	13.71%	$162,992	$0	$162,992	$0	$162,992
3	591-538 Water Building Services	2.30	2.48%	29,457	0	29,457	25,096	54,553
4	591-539 Utility Support Services	7.64	8.22%	97,747	0	97,747	83,275	181,022
5	591-562-05 Utility Staking	4.46	4.80%	56,996	0	56,996	48,557	105,553
19	591 Water Fund	65.78	70.79%	841,362	0	841,362	716,794	1,558,156
Subtotal		**92.92**	**100.00%**	**$1,188,554**	**$0**	**$1,188,554**	**$873,722**	**$2,062,276**
Direct Bills						0		0
Total						**$1,188,554**		**$2,062,276**

Allocation Basis Units: FTEs, Water Fund

Allocation Details

Cost Pool 2: Wastewater Admin

Seq. 2: 591-536 Administration

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18	590 Wastewater	100	100.00%	$358,936	$0	$358,936	$263,859	$622,794
Subtotal		**100**	**100.00%**	**$358,936**	**$0**	**$358,936**	**$263,859**	**$622,794**
Direct Bills						0		0
Total						**$358,936**		**$622,794**

Allocation Basis Units: Direct to 590 Wastewater

City of Kalamazoo, Michigan
Water Department CAP - FY2025 Actual

Allocation Details

Seq. 2: 591-536 Administration

Cost Pool 3: Streets Admin

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13	202 Major Street Fund	3,755,796.63	65.24%	$89,500	$0	$89,500	$65,792	$155,292
14	203 Local Street Fund	2,000,987.52	34.76%	47,683	0	47,683	35,052	82,735
Subtotal		**5,756,784.15**	**100.00%**	**$137,183**	**$0**	**$137,183**	**$100,845**	**$238,027**
Direct Bills						0		0
Total						**$137,183**		**$238,027**

Allocation Basis Units: $ Operating Expenses, Streets Funds

Allocation Details

Seq. 2: 591-536 Administration

Cost Pool 4: Cemeteries Admin

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15	209 Cemeteries	100	100.00%	$53,482	$0	$53,482	$39,315	$92,797
Subtotal		**100**	**100.00%**	**$53,482**	**$0**	**$53,482**	**$39,315**	**$92,797**
Direct Bills						0		0
Total						**$53,482**		**$92,797**

Allocation Basis Units: Direct to 209 Cemeteries

City of Kalamazoo, Michigan
Water Department CAP - FY2025 Actual

Allocation Details

Seq. 2: 591-536 Administration

Cost Pool 5: Solid Waste Admin

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16	226 Solid Waste	100	100.00%	$45,872	$0	$45,872	$33,721	$79,594
Subtotal		**100**	**100.00%**	**$45,872**	**$0**	**$45,872**	**$33,721**	**$79,594**
Direct Bills						0		0
Total						**$45,872**		**$79,594**

Allocation Basis Units: Direct to 226 Solid Waste

City of Kalamazoo, Michigan
Water Department CAP - FY2025 Actual

Allocation Details

Seq. 2: 591-536 Administration

Cost Pool 6: GF Public Works Admin

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7	101-265 City Maintenance	8.19	39.47%	$55,600	$0	$55,600	$40,873	$96,473
8	101-441 Public Works General	1.17	5.64%	7,944	0	7,944	5,840	13,784
9	101-443 Forestry	3.30	15.92%	22,433	0	22,433	16,491	38,924
11	101-580 City Equipment	8.09	38.97%	54,901	0	54,901	40,359	95,260
Subtotal		**20.75**	**100.00%**	**$140,879**	**$0**	**$140,879**	**$103,562**	**$244,440**
Direct Bills						0		0
Total						**$140,879**		**$244,440**

Allocation Basis Units: FTEs, GF

City of Kalamazoo, Michigan
Water Department CAP - FY2025 Actual

Seq. 2: 591-536 Administration

Allocation Details
Cost Pool 7: Retiree Health Care

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	591-536 Administration	1,381,284.24	21.74%	$77,166	$0	$77,166	$0	$77,166
3	591-538 Water Building Services	125,375.33	1.97%	7,004	0	7,004	0	7,004
4	591-539 Utility Support Services	493,605.67	7.77%	27,575	0	27,575	0	27,575
5	591-562-05 Utility Staking	325,231.33	5.12%	18,169	0	18,169	0	18,169
19	591 Water Fund	4,026,765.54	63.39%	224,956	0	224,956	0	224,956
Subtotal		**6,352,262.11**	**100.00%**	**$354,870**	**$0**	**$354,870**	**$0**	**$354,870**
Direct Bills						0		0
Total						**$354,870**		**$354,870**

Allocation Basis Units: $ Wages, Water Fund Divisions

City of Kalamazoo, Michigan
Water Department CAP - FY2025 Actual

Allocation Details

Seq. 2: 591-536 Administration

Cost Pool 8: Non-Admin

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19	591 Water Fund	100	100.00%	$8,947,216	$0	$8,947,216	$183,151	$9,130,367
Subtotal		**100**	**100.00%**	**$8,947,216**	**$0**	**$8,947,216**	**$183,151**	**$9,130,367**
Direct Bills						0		0
Total						**$8,947,216**		**$9,130,367**

Allocation Basis Units: Direct to 591 Water Fund

City of Kalamazoo, Michigan
Water Department CAP - FY2025 Actual

Allocation Summary

Seq. 2: 591-536 Administration

Seq #	Department Name	Water Admin	Wastewater Admin	Streets Admin	Cemeteries Admin	Solid Waste Admin	GF Public Works Admin	Retiree Health Care
2	591-536 Administration	$162,992	$0	$0	$0	$0	$0	$77,166
3	591-538 Water Building Services	54,553	0	0	0	0	0	7,004
4	591-539 Utility Support Services	181,022	0	0	0	0	0	27,575
5	591-562-05 Utility Staking	105,553	0	0	0	0	0	18,169
7	101-265 City Maintenance	0	0	0	0	0	96,473	0
8	101-441 Public Works General	0	0	0	0	0	13,784	0
9	101-443 Forestry	0	0	0	0	0	38,924	0
11	101-580 City Equipment	0	0	0	0	0	95,260	0
13	202 Major Street Fund	0	0	155,292	0	0	0	0
14	203 Local Street Fund	0	0	82,735	0	0	0	0
15	209 Cemeteries	0	0	0	92,797	0	0	0
16	226 Solid Waste	0	0	0	0	79,594	0	0
18	590 Wastewater	0	622,794	0	0	0	0	0
19	591 Water Fund	1,558,156	0	0	0	0	0	224,956
Direct Bills		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total		**$2,062,276**	**$622,794**	**$238,027**	**$92,797**	**$79,594**	**$244,440**	**$354,870**

City of Kalamazoo, Michigan
Water Department CAP - FY2025 Actual

Allocation Summary

Seq. 2: 591-536 Administration

Seq #	Department Name	Non-Admin	Total
2	591-536 Administration	$0	$240,158
3	591-538 Water Building Services	0	61,557
4	591-539 Utility Support Services	0	208,597
5	591-562-05 Utility Staking	0	123,722
7	101-265 City Maintenance	0	96,473
8	101-441 Public Works General	0	13,784
9	101-443 Forestry	0	38,924
11	101-580 City Equipment	0	95,260
13	202 Major Street Fund	0	155,292
14	203 Local Street Fund	0	82,735
15	209 Cemeteries	0	92,797
16	226 Solid Waste	0	79,594
18	590 Wastewater	0	622,794
19	591 Water Fund	9,130,367	10,913,479
Direct Bills		**$0**	**$0**
Total		**$9,130,367**	**$12,825,165**

City of Kalamazoo, Michigan
Water Department CAP - FY2025 Actual
591-538 Water Building Services

Nature and Extent of Services

The Water Building Services activity (591-538) identifies the costs of the maintenance of the Stockbridge Public Services Building and the Fleet Building. Costs associated with the operations and maintenance of these buildings are allocated to occupants based on their assigned square footages and weighted by FTEs for multi-use spaces.

The plan is designed to allocate other central service 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, Michigan
Water Department CAP - FY2025 Actual

A. Department Costs

Seq. 3: 591-538 Water Building Services

Description	Type	Amount	General Admin	Building Maintenance
Personnel Costs				
Salaries	S1	$125,375	$0	$125,375
Salary % Split			*0.00%*	*100.00%*
Fringe Benefits	S	53,367	0	53,367
Subtotal - Personnel Costs		**$178,743**	**$0**	**$178,743**
Services & Supplies Cost				
729.000 Operating Supplies	S	54,697	0	54,697
790.002 Machinery & Equipment Under $5000	S	3,899	0	3,899
750.000 Repair and Maintenance Supplies	S	0	0	0
801.000 Professional and Contractual Services	S	61,812	0	61,812
810.002 Uniforms/Laundry	S	233	0	233
830.004 General Insurance Fund	S	105,696	0	105,696
850.000 Communication and Network Services	S	1,178	0	1,178
920.001 Electricity	S	90,327	0	90,327
920.002 Natural Gas	S	52,535	0	52,535
920.003 Water and Sewer	S	2,553	0	2,553
930.000 Repairs and Maintenance Services	S	55,420	0	55,420
941.000 Rental/Lease Equipment	D	306	0	0
974.000 Bldgs, Additions & Improvements	S	0	0	0
Subtotal - Services & Supplies		**$428,655**	**$0**	**$428,349**
Department Cost Total		**$607,398**	**$0**	**$607,092**
Adjustments to Cost				
941.000 Rental/Lease Equipment	D	(306)	0	0
Subtotal - Adjustments		**($306)**	**$0**	**$0**
Total Costs After Adjustments		**607,092**	**0**	**607,092**
General Admin Distribution			0	0

Grand Total	**$607,092**	**$0**	**$607,092**

City of Kalamazoo, Michigan
Water Department CAP - FY2025 Actual

B. Incoming Costs (Default Spread Salary)

Seq. 3: 591-538 Water Building Services

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Building Maintenance
2	Water Admin	$29,457	$25,096	$54,553	$54,553
2	Retiree Health Care	7,004	0	7,004	7,004
	Subtotal - 591-536 Administration	**36,461**	**25,096**	**61,557**	**61,557**
4	Water Admin	0	10,550	10,550	10,550
	Subtotal - 591-539 Utility Support Services	**0**	**10,550**	**10,550**	**10,550**
6	Administrative Indirect	0	29,399	29,399	29,399
6	Accounting Services	0	15,057	15,057	15,057
6	Personnel Services	0	14,322	14,322	14,322
6	Purchasing Support	0	15,574	15,574	15,574
6	IT Support	0	14,813	14,813	14,813
	Subtotal - City Wide Indirect Costs	**0**	**89,164**	**89,164**	**89,164**
Total Incoming		**$36,461**	**$124,810**	**$161,271**	**$161,271**
C. Total Allocated				**$768,363**	**$768,363**
					100.00%

Allocation Details

Seq. 3: 591-538 Water Building Services

Cost Pool 1: Building Maintenance

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	591-536 Administration	4,863.85	6.43%	$41,360	$0	$41,360	$0	$41,360
4	591-539 Utility Support Services	1,473.89	1.95%	12,533	0	12,533	2,598	15,131
5	591-562-05 Utility Staking	1,965.19	2.60%	16,711	0	16,711	3,464	20,175
6	City Wide Indirect Costs	325.00	0.43%	2,764	0	2,764	573	3,336
7	101-265 City Maintenance	2,467.81	3.26%	20,985	0	20,985	4,349	25,335
8	101-441 Public Works General	529.21	0.70%	4,500	0	4,500	933	5,433
9	101-443 Forestry	5,268.18	6.96%	44,799	0	44,799	9,285	54,083
11	101-580 City Equipment	19,950.45	26.36%	169,651	0	169,651	35,162	204,812
12	101-701 Planning	105.84	0.14%	900	0	900	187	1,087
13	202 Major Street Fund	6,510.13	8.60%	55,360	0	55,360	11,474	66,833
14	203 Local Street Fund	5,412.16	7.15%	46,023	0	46,023	9,539	55,562
15	209 Cemeteries	292.57	0.39%	2,488	0	2,488	516	3,004
16	226 Solid Waste	1,171.79	1.55%	9,964	0	9,964	2,065	12,030
18	590 Wastewater	926.46	1.22%	7,878	0	7,878	1,633	9,511
19	591 Water Fund	24,417.47	32.26%	207,637	0	207,637	43,034	250,671
Subtotal		**75,680.00**	**100.00%**	**$643,553**	**$0**	**$643,553**	**$124,810**	**$768,363**
Direct Bills						0		0
Total						**$643,553**		**$768,363**

Allocation Basis Units: Assigned Square Footage: Stockbridge, Fleet, and Sign Shop

City of Kalamazoo, Michigan
Water Department CAP - FY2025 Actual

Allocation Summary

Seq. 3: 591-538 Water Building Services

Seq #	Department Name	Building Maintenance	Total
2	591-536 Administration	$41,360	$41,360
4	591-539 Utility Support Services	15,131	15,131
5	591-562-05 Utility Staking	20,175	20,175
6	City Wide Indirect Costs	3,336	3,336
7	101-265 City Maintenance	25,335	25,335
8	101-441 Public Works General	5,433	5,433
9	101-443 Forestry	54,083	54,083
11	101-580 City Equipment	204,812	204,812
12	101-701 Planning	1,087	1,087
13	202 Major Street Fund	66,833	66,833
14	203 Local Street Fund	55,562	55,562
15	209 Cemeteries	3,004	3,004
16	226 Solid Waste	12,030	12,030
18	590 Wastewater	9,511	9,511
19	591 Water Fund	250,671	250,671
Direct Bills		**$0**	**$0**
Total		**$768,363**	**$768,363**

City of Kalamazoo, Michigan
Water Department CAP - FY2025 Actual
591-539 Utility Support Services

Nature and Extent of Services

The Utility Support Services division of the Water Fund (591-539) is responsible for Water and Sewer billings, collection of payments, and meter reading.

The costs identified here for allocation are those costs reported in the Water Fund and are allocated based on the percentage of Water and Sewer bills 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 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, Michigan
Water Department CAP - FY2025 Actual

A. Department Costs

Seq. 4: 591-539 Utility Support Services

Description	Type	Amount	General Admin	Water Admin	Wastewater Admin	Streets Admin	Cemeteries Admin
Personnel Costs							
Salaries	S1	$493,606	$0	$212,004	$212,004	$29,123	$5,676
Salary % Split			*0.00%*	*42.95%*	*42.95%*	*5.90%*	*1.15%*
Fringe Benefits	S	162,658	0	69,862	69,862	9,597	1,871
Subtotal - Personnel Costs		**$656,264**	**$0**	**$281,865**	**$281,865**	**$38,720**	**$7,547**
Services & Supplies Cost							
727.003 Postage	S	153,232	0	65,813	65,813	9,041	1,762
801.000 Professional and Contractual Services	S	0	0	0	0	0	0
802.010 Recording Fees	S	390	0	168	168	23	4
811.000 Professional Development	S	2,354	0	1,011	1,011	139	27
815.000 Software and Applications	S	0	0	0	0	0	0
900.000 Printing & Publishing	S	74,682	0	32,076	32,076	4,406	859
Subtotal - Services & Supplies		**$230,659**	**$0**	**$99,068**	**$99,068**	**$13,609**	**$2,653**
Department Cost Total		**$886,922**	**$0**	**$380,933**	**$380,933**	**$52,328**	**$10,200**
Adjustments to Cost							
Subtotal - Adjustments		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		**886,922**	**0**	**380,933**	**380,933**	**52,328**	**10,200**
General Admin Distribution			0	0	0	0	0
Grand Total		**$886,922**	**$0**	**$380,933**	**$380,933**	**$52,328**	**$10,200**

City of Kalamazoo, Michigan
Water Department CAP - FY2025 Actual

A. Department Costs

Seq. 4: 591-539 Utility Support Services

Description	Type	Amount	Solid Waste Admin	GF Public Works Admin
Personnel Costs				
Salaries	S1	$493,606	$5,676	$29,123
Salary % Split			*1.15%*	*5.90%*
Fringe Benefits	S	162,658	1,871	9,597
Subtotal - Personnel Costs		**$656,264**	**$7,547**	**$38,720**
Services & Supplies Cost				
727.003 Postage	S	153,232	1,762	9,041
801.000 Professional and Contractual Services	S	0	0	0
802.010 Recording Fees	S	390	4	23
811.000 Professional Development	S	2,354	27	139
815.000 Software and Applications	S	0	0	0
900.000 Printing & Publishing	S	74,682	859	4,406
Subtotal - Services & Supplies		**$230,659**	**$2,653**	**$13,609**
Department Cost Total		**$886,922**	**$10,200**	**$52,328**
Adjustments to Cost				
Subtotal - Adjustments		**$0**	**$0**	**$0**
Total Costs After Adjustments		**886,922**	**10,200**	**52,328**
General Admin Distribution			0	0
Grand Total		**$886,922**	**$10,200**	**$52,328**

City of Kalamazoo, Michigan
Water Department CAP - FY2025 Actual

B. Incoming Costs (Default Spread Salary)

Seq. 4: 591-539 Utility Support Services

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Water Admin	Wastewater Admin	Streets Admin	Cemeteries Admin
1	Depreciation	$134	$0	$134	$57	$57	$8	$2
	Subtotal - Building Depreciation	**134**	**0**	**134**	**57**	**57**	**8**	**2**
2	Water Admin	97,747	83,275	181,022	77,749	77,749	10,680	2,082
2	Retiree Health Care	27,575	0	27,575	11,844	11,844	1,627	317
	Subtotal - 591-536 Administration	**125,322**	**83,275**	**208,597**	**89,592**	**89,592**	**12,307**	**2,399**
3	Building Maintenance	12,533	2,598	15,131	6,499	6,499	893	174
	Subtotal - 591-538 Water Building Services	**12,533**	**2,598**	**15,131**	**6,499**	**6,499**	**893**	**174**
4	Water Admin	0	15,405	15,405	6,616	6,616	909	177
	Subtotal - 591-539 Utility Support Services	**0**	**15,405**	**15,405**	**6,616**	**6,616**	**909**	**177**
6	Administrative Indirect	0	42,928	42,928	18,438	18,438	2,533	494
6	Accounting Services	0	8,239	8,239	3,539	3,539	486	95
6	Personnel Services	0	47,524	47,524	20,411	20,411	2,804	547
6	Purchasing Support	0	308	308	132	132	18	4
6	IT Support	0	108,232	108,232	46,486	46,486	6,386	1,245
	Subtotal - City Wide Indirect Costs	**0**	**207,231**	**207,231**	**89,006**	**89,006**	**12,227**	**2,383**
Total Incoming		**$137,989**	**$308,508**	**$446,497**	**$191,771**	**$191,771**	**$26,343**	**$5,135**
C. Total Allocated				**$1,333,420**	**$572,704**	**$572,704**	**$78,672**	**$15,334**
					42.95%	**42.95%**	**5.90%**	**1.15%**

B. Incoming Costs (Default Spread Salary)

Seq. 4: 591-539 Utility Support Services

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Solid Waste Admin	GF Public Works Admin
1	Depreciation	$134	$0	$134	$2	$8
	Subtotal - Building Depreciation	**134**	**0**	**134**	**2**	**8**
2	Water Admin	97,747	83,275	181,022	2,082	10,680
2	Retiree Health Care	27,575	0	27,575	317	1,627
	Subtotal - 591-536 Administration	**125,322**	**83,275**	**208,597**	**2,399**	**12,307**
3	Building Maintenance	12,533	2,598	15,131	174	893
	Subtotal - 591-538 Water Building Services	**12,533**	**2,598**	**15,131**	**174**	**893**
4	Water Admin	0	15,405	15,405	177	909
	Subtotal - 591-539 Utility Support Services	**0**	**15,405**	**15,405**	**177**	**909**
6	Administrative Indirect	0	42,928	42,928	494	2,533
6	Accounting Services	0	8,239	8,239	95	486
6	Personnel Services	0	47,524	47,524	547	2,804
6	Purchasing Support	0	308	308	4	18
6	IT Support	0	108,232	108,232	1,245	6,386
	Subtotal - City Wide Indirect Costs	**0**	**207,231**	**207,231**	**2,383**	**12,227**
Total Incoming		**$137,989**	**$308,508**	**$446,497**	**$5,135**	**$26,343**
C. Total Allocated				**$1,333,420**	**$15,334**	**$78,672**
					1.15%	**5.90%**

City of Kalamazoo, Michigan
Water Department CAP - FY2025 Actual

Allocation Details

Seq. 4: 591-539 Utility Support Services

Cost Pool 1: Water Admin

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	591-536 Administration	11,141,911.71	43.96%	$193,524	$0	$193,524	$0	$193,524
3	591-538 Water Building Services	607,397.90	2.40%	10,550	0	10,550	0	10,550
4	591-539 Utility Support Services	886,922.35	3.50%	15,405	0	15,405	0	15,405
5	591-562-05 Utility Staking	485,894.98	1.92%	8,440	0	8,440	5,066	13,506
19	591 Water Fund	12,221,778.70	48.22%	212,281	0	212,281	127,438	339,718
Subtotal		**25,343,905.64**	**100.00%**	**$440,199**	**$0**	**$440,199**	**$132,504**	**$572,704**
Direct Bills						0		0
Total						**$440,199**		**$572,704**

Allocation Basis Units: $ Operating Expenditures, Water Fund Divisions, excluding Transfers, Debt Service, Indirect, and Capital Outlay.

City of Kalamazoo, Michigan
Water Department CAP - FY2025 Actual

Allocation Details

Seq. 4: 591-539 Utility Support Services

Cost Pool 2: Wastewater Admin

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18	590 Wastewater	100	100.00%	$440,199	$0	$440,199	$132,504	$572,704
Subtotal		**100**	**100.00%**	**$440,199**	**$0**	**$440,199**	**$132,504**	**$572,704**
Direct Bills						0		0
Total						**$440,199**		**$572,704**

Allocation Basis Units: Direct to 590 Wastewater

Allocation Details

Seq. 4: 591-539 Utility Support Services

Cost Pool 3: Streets Admin

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13	202 Major Street Fund	3,755,796.63	65.24%	$39,451	$0	$39,451	$11,875	$51,326
14	203 Local Street Fund	2,000,987.52	34.76%	21,019	0	21,019	6,327	27,345
Subtotal		**5,756,784.15**	**100.00%**	**$60,470**	**$0**	**$60,470**	**$18,202**	**$78,672**
Direct Bills						0		0
Total						**$60,470**		**$78,672**

Allocation Basis Units: $ Operating Expenses, Streets Funds

City of Kalamazoo, Michigan
Water Department CAP - FY2025 Actual

Allocation Details

Seq. 4: 591-539 Utility Support Services

Cost Pool 4: Cemeteries Admin

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15	209 Cemeteries	100	100.00%	$11,786	$0	$11,786	$3,548	$15,334
Subtotal		**100**	**100.00%**	**$11,786**	**$0**	**$11,786**	**$3,548**	**$15,334**
Direct Bills						0		0
Total						**$11,786**		**$15,334**

Allocation Basis Units: Direct to 209 Cemeteries

City of Kalamazoo, Michigan
Water Department CAP - FY2025 Actual

Allocation Details

Seq. 4: 591-539 Utility Support Services

Cost Pool 5: Solid Waste Admin

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16	226 Solid Waste	100	100.00%	$11,786	$0	$11,786	$3,548	$15,334
Subtotal		**100**	**100.00%**	**$11,786**	**$0**	**$11,786**	**$3,548**	**$15,334**
Direct Bills						0		0
Total						**$11,786**		**$15,334**

Allocation Basis Units: Direct to 226 Solid Waste

City of Kalamazoo, Michigan
Water Department CAP - FY2025 Actual

Allocation Details

Seq. 4: 591-539 Utility Support Services

Cost Pool 6: GF Public Works Admin

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7	101-265 City Maintenance	8.19	39.47%	$23,866	$0	$23,866	$7,184	$31,049
8	101-441 Public Works General	1.17	5.64%	3,410	0	3,410	1,026	4,436
9	101-443 Forestry	3.30	15.92%	9,629	0	9,629	2,898	12,527
11	101-580 City Equipment	8.09	38.97%	23,565	0	23,565	7,093	30,659
Subtotal		**20.75**	**100.00%**	**$60,470**	**$0**	**$60,470**	**$18,202**	**$78,672**
Direct Bills						0		0
Total						**$60,470**		**$78,672**

Allocation Basis Units: FTEs, GF

City of Kalamazoo, Michigan
Water Department CAP - FY2025 Actual

Allocation Summary | **Seq. 4: 591-539 Utility Support Services**

Seq #	Department Name	Water Admin	Wastewater Admin	Streets Admin	Cemeteries Admin	Solid Waste Admin	GF Public Works Admin	Total
2	591-536 Administration	$193,524	$0	$0	$0	$0	$0	$193,524
3	591-538 Water Building Services	10,550	0	0	0	0	0	10,550
4	591-539 Utility Support Services	15,405	0	0	0	0	0	15,405
5	591-562-05 Utility Staking	13,506	0	0	0	0	0	13,506
7	101-265 City Maintenance	0	0	0	0	0	31,049	31,049
8	101-441 Public Works General	0	0	0	0	0	4,436	4,436
9	101-443 Forestry	0	0	0	0	0	12,527	12,527
11	101-580 City Equipment	0	0	0	0	0	30,659	30,659
13	202 Major Street Fund	0	0	51,326	0	0	0	51,326
14	203 Local Street Fund	0	0	27,345	0	0	0	27,345
15	209 Cemeteries	0	0	0	15,334	0	0	15,334
16	226 Solid Waste	0	0	0	0	15,334	0	15,334
18	590 Wastewater	0	572,704	0	0	0	0	572,704
19	591 Water Fund	339,718	0	0	0	0	0	339,718
Direct Bills		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total		**$572,704**	**$572,704**	**$78,672**	**$15,334**	**$15,334**	**$78,672**	**$1,333,420**

City of Kalamazoo, Michigan
Water Department CAP - FY2025 Actual
591-562-05 Utility Staking

Nature and Extent of Services

Included in the costs of the Water Distribution division (591-562) are costs related to the personnel and supplies of the Utility Staking activity (591-562-05). Calls to the Miss Dig system are tracked through a ticketing system and the costs associated with identifying and marking underground utilities are identified here and allocated based on the number of tickets.

The plan is designed to allocate other central service 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, Michigan
Water Department CAP - FY2025 Actual

A. Department Costs

Seq. 5: 591-562-05 Utility Staking

Description	Type	Amount	General Admin	Utilities Staking
Personnel Costs				
Salaries	S1	$325,231	$0	$325,231
Salary % Split			*0.00%*	*100.00%*
Fringe Benefits	S	91,393	0	91,393
Subtotal - Personnel Costs		**$416,624**	**$0**	**$416,624**
Services & Supplies Cost				
729.000 Operating Supplies	S	11,692	0	11,692
801.000 Professional and Contractual Services	S	46,379	0	46,379
815.000 Software and Applications	S	11,200	0	11,200
Subtotal - Services & Supplies		**$69,271**	**$0**	**$69,271**
Department Cost Total		**$485,895**	**$0**	**$485,895**
Adjustments to Cost				
Subtotal - Adjustments		**$0**	**$0**	**$0**
Total Costs After Adjustments		**485,895**	**0**	**485,895**
General Admin Distribution			0	0
Grand Total		**$485,895**	**$0**	**$485,895**

City of Kalamazoo, Michigan
Water Department CAP - FY2025 Actual

B. Incoming Costs (Default Spread Expenditures)

Seq. 5: 591-562-05 Utility Staking

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Utilities Staking
1	Depreciation	$178	$0	$178	$178
	Subtotal - Building Depreciation	**178**	**0**	**178**	**178**
2	Water Admin	56,996	48,557	105,553	105,553
2	Retiree Health Care	18,169	0	18,169	18,169
	Subtotal - 591-536 Administration	**75,165**	**48,557**	**123,722**	**123,722**
3	Building Maintenance	16,711	3,464	20,175	20,175
	Subtotal - 591-538 Water Building Services	**16,711**	**3,464**	**20,175**	**20,175**
4	Water Admin	8,440	5,066	13,506	13,506
	Subtotal - 591-539 Utility Support Services	**8,440**	**5,066**	**13,506**	**13,506**
6	Administrative Indirect	0	23,518	23,518	23,518
6	Accounting Services	0	5,019	5,019	5,019
6	Personnel Services	0	27,711	27,711	27,711
6	Purchasing Support	0	5,397	5,397	5,397
6	IT Support	0	174,099	174,099	174,099
	Subtotal - City Wide Indirect Costs	**0**	**235,744**	**235,744**	**235,744**
Total Incoming		**$100,493**	**$292,831**	**$393,324**	**$393,324**
C. Total Allocated				**$879,219**	**$879,219**
					100.00%

City of Kalamazoo, Michigan
Water Department CAP - FY2025 Actual

Allocation Details

Seq. 5: 591-562-05 Utility Staking

Cost Pool 1: Utilities Staking

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10	101-448 Street Lights	358	1.73%	$10,139	$0	$10,139	$5,063	$15,202
18	590 Wastewater	5,091	24.59%	144,183	0	144,183	72,002	216,185
19	591 Water Fund	11,526	55.67%	326,429	0	326,429	163,012	489,441
20	County Road Commission	143	0.69%	4,050	0	4,050	2,022	6,072
21	Comstock Township	430	2.08%	12,178	0	12,178	6,081	18,260
22	Kalamazoo Township	893	4.31%	25,291	0	25,291	12,630	37,920
23	Oshtemo Township	917	4.43%	25,970	0	25,970	12,969	38,940
24	Parchment Township	56	0.27%	1,586	0	1,586	792	2,378
25	Pavilion Township	143	0.69%	4,050	0	4,050	2,022	6,072
26	Texas Township	1,131	5.46%	32,031	0	32,031	15,996	48,027
27	Bronson Utilities	3	0.01%	85	0	85	42	127
28	Other	14	0.07%	396	0	396	198	594
Subtotal		**20,705**	**100.00%**	**$586,388**	**$0**	**$586,388**	**$292,831**	**$879,219**
Direct Bills						0		0
Total						**$586,388**		**$879,219**

Allocation Basis Units: # Miss Dig Work Order Tickets

City of Kalamazoo, Michigan
Water Department CAP - FY2025 Actual

Allocation Summary

Seq. 5: 591-562-05 Utility Staking

Seq #	Department Name	Utilities Staking	Total
10	101-448 Street Lights	$15,202	$15,202
18	590 Wastewater	216,185	216,185
19	591 Water Fund	489,441	489,441
20	County Road Commission	6,072	6,072
21	Comstock Township	18,260	18,260
22	Kalamazoo Township	37,920	37,920
23	Oshtemo Township	38,940	38,940
24	Parchment Township	2,378	2,378
25	Pavilion Township	6,072	6,072
26	Texas Township	48,027	48,027
27	Bronson Utilities	127	127
28	Other	594	594
Direct Bills		**$0**	**$0**
Total		**$879,219**	**$879,219**

City of Kalamazoo, Michigan
Water Department CAP - FY2025 Actual
City Wide Indirect Costs

Nature and Extent of Services

A portion of the operational costs of the Water Fund are the indirect costs identified in the City-Wide Cost Allocation Plan.
The costs are identified and allocated as follows:

Indirect Administrative – These costs are allocated to all divisions based on their operating expenditures, excluding transfers, debt service, capital outlay, and indirect charges. Costs include allocations related to: 311 Customer Service, Cost Plan Preparation, Fleet Overhead, Grant Writing, Legal Advise and Counsel, Budget, City Commission, Internal Audit, Risk Management, Mailroom, Records Management, and Utility Billing.

Accounting Services - Costs allocated to the Water Fund on a basis of transaction counts are allocated to the various Water Fund divisions on the number of transactions posted. These include costs related to: Accounts Payable, Cashier, Treasury Revenue Processing, and the Audit.

Personnel Services - Costs allocated to the Water Fund on the basis of FTEs are allocated to the various Water Fund divisions on the FTEs. These include costs related to: NeoGov, Kronos, and KnowBe4 IT Applications, Human Resources, Labor Relations, Management & Leadership, Payroll, Security Camera Upgrades, Workers Compensation.

Purchasing Services - Costs allocated to the Water Fund from 101-233 Purchasing are allocated on the number of purchase orders posted.

IT Support - Incoming costs from the Building Depreciation and Building Services schedules are related to IT space in the Stockbridge building and are identified directly to this function. Additionally, costs allocated to the Water Fund from IT-support related activities, including BS&A, Eden, Laserfiche, Phones, and general Network Support, are allocated to the various Water Fund divisions on the number of PCs.

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, Michigan
Water Department CAP - FY2025 Actual

A. Department Costs

Seq. 6: City Wide Indirect Costs

Description	Type	Amount	General Admin	Administrative Indirect	Accounting Services	Personnel Services	Purchasing Support
Personnel Costs							
Salaries		$0	$0	$0	$0	$0	$0
Fringe Benefits		0	0	0	0	0	0
Subtotal - Personnel Costs		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Services & Supplies Cost							
City-Wide Full Cost Allocation	P	3,106,873	0	1,226,672	328,979	577,864	113,182
Subtotal - Services & Supplies		**$3,106,873**	**$0**	**$1,226,672**	**$328,979**	**$577,864**	**$113,182**
Department Cost Total		**$3,106,873**	**$0**	**$1,226,672**	**$328,979**	**$577,864**	**$113,182**
Adjustments to Cost							
Subtotal - Adjustments		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total Costs After Adjustments		**3,106,873**	**0**	**1,226,672**	**328,979**	**577,864**	**113,182**
General Admin Distribution			0	0	0	0	0
Grand Total		**$3,106,873**	**$0**	**$1,226,672**	**$328,979**	**$577,864**	**$113,182**

City of Kalamazoo, Michigan
Water Department CAP - FY2025 Actual

A. Department Costs

Seq. 6: City Wide Indirect Costs

Description	Type	Amount	IT Support
Personnel Costs			
Salaries		$0	$0
Fringe Benefits		0	0
Subtotal - Personnel Costs		**$0**	**$0**
Services & Supplies Cost			
City-Wide Full Cost Allocation	P	3,106,873	860,177
Subtotal - Services & Supplies		**$3,106,873**	**$860,177**
Department Cost Total		**$3,106,873**	**$860,177**
Adjustments to Cost			
Subtotal - Adjustments		**$0**	**$0**
Total Costs After Adjustments		**3,106,873**	**860,177**
General Admin Distribution			0
Grand Total		**$3,106,873**	**$860,177**

City of Kalamazoo, Michigan
Water Department CAP - FY2025 Actual

B. Incoming Costs (Default Spread Expenditures)

Seq. 6: City Wide Indirect Costs

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	Administrative Indirect	Accounting Services	Personnel Services	Purchasing Support
1	Depreciation *	$50	$0	$50	$0	$0	$0	$0
	Subtotal - Building Depreciation	**50**	**0**	**50**	**0**	**0**	**0**	**0**
3	Building Maintenance *	2,764	573	3,336	0	0	0	0
	Subtotal - 591-538 Water Building Services	**2,764**	**573**	**3,336**	**0**	**0**	**0**	**0**
Total Incoming		**$2,814**	**$573**	**$3,387**	**$0**	**$0**	**$0**	**$0**
C. Total Allocated				**$3,110,260**	**$1,226,672**	**$328,979**	**$577,864**	**$113,182**
					39.44%	**10.58%**	**18.58%**	**3.64%**

City of Kalamazoo, Michigan
Water Department CAP - FY2025 Actual

B. Incoming Costs (Default Spread Expenditures)

Seq. 6: City Wide Indirect Costs

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Total Incoming	IT Support
1	Depreciation *	$50	$0	$50	$50
	Subtotal - Building Depreciation	**50**	**0**	**50**	**50**
3	Building Maintenance *	2,764	573	3,336	3,336
	Subtotal - 591-538 Water Building Services	**2,764**	**573**	**3,336**	**3,336**
Total Incoming		**$2,814**	**$573**	**$3,387**	**$3,387**
C. Total Allocated				**$3,110,260**	**$863,564**
					27.77%

City of Kalamazoo, Michigan
Water Department CAP - FY2025 Actual

Allocation Details

Seq. 6: City Wide Indirect Costs

Cost Pool 1: Administrative Indirect

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	591-536 Administration	11,141,911.71	43.96%	$539,280	$0	$539,280	$0	$539,280
3	591-538 Water Building Services	607,397.90	2.40%	29,399	0	29,399	0	29,399
4	591-539 Utility Support Services	886,922.35	3.50%	42,928	0	42,928	0	42,928
5	591-562-05 Utility Staking	485,894.98	1.92%	23,518	0	23,518	0	23,518
28	Other	12,221,778.70	48.22%	591,547	0	591,547	(0)	591,547
Subtotal		**25,343,905.64**	**100.00%**	**$1,226,672**	**$0**	**$1,226,672**	**($0)**	**$1,226,672**
Direct Bills						0		0
Total						**$1,226,672**		**$1,226,672**

Allocation Basis Units: $ Operating Expenditures, Water Fund Divisions, Excluding Transfers, Debt Service, Indirect, and Capital Outlay. Non-Admin to "Other"

City of Kalamazoo, Michigan
Water Department CAP - FY2025 Actual

Allocation Details
Cost Pool 2: Accounting Services

Seq. 6: City Wide Indirect Costs

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	591-536 Administration	8,847	35.06%	$115,330	$0	$115,330	$0	$115,330
3	591-538 Water Building Services	1,155	4.58%	15,057	0	15,057	0	15,057
4	591-539 Utility Support Services	632	2.50%	8,239	0	8,239	0	8,239
5	591-562-05 Utility Staking	385	1.53%	5,019	0	5,019	0	5,019
19	591 Water Fund	14,217	56.34%	185,334	0	185,334	0	185,334
Subtotal		**25,236**	**100.00%**	**$328,979**	**$0**	**$328,979**	**$0**	**$328,979**
Direct Bills						0		0
Total						**$328,979**		**$328,979**

Allocation Basis Units: # Accounting Transactions

City of Kalamazoo, Michigan
Water Department CAP - FY2025 Actual

Allocation Details

Seq. 6: City Wide Indirect Costs

Cost Pool 3: Personnel Services

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	591-536 Administration	12.74	13.71%	$79,245	$0	$79,245	$0	$79,245
3	591-538 Water Building Services	2.30	2.48%	14,322	0	14,322	0	14,322
4	591-539 Utility Support Services	7.64	8.22%	47,524	0	47,524	0	47,524
5	591-562-05 Utility Staking	4.46	4.80%	27,711	0	27,711	0	27,711
28	Other	65.78	70.79%	409,062	0	409,062	0	409,062
Subtotal		**92.92**	**100.00%**	**$577,864**	**$0**	**$577,864**	**$0**	**$577,864**
Direct Bills						0		0
Total						**$577,864**		**$577,864**

Allocation Basis Units: FTEs, Non-Admin to "Other"

Allocation Details

Cost Pool 4: Purchasing Support

Seq. 6: City Wide Indirect Costs

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	591-536 Administration	32	4.36%	$4,934	$0	$4,934	$0	$4,934
3	591-538 Water Building Services	101	13.76%	15,574	0	15,574	0	15,574
4	591-539 Utility Support Services	2	0.27%	308	0	308	0	308
5	591-562-05 Utility Staking	35	4.77%	5,397	0	5,397	0	5,397
19	591 Water Fund	564	76.84%	86,968	0	86,968	0	86,968
Subtotal		**734**	**100.00%**	**$113,182**	**$0**	**$113,182**	**$0**	**$113,182**
Direct Bills						0		0
Total						**$113,182**		**$113,182**

Allocation Basis Units: # Purchase Orders

City of Kalamazoo, Michigan
Water Department CAP - FY2025 Actual

Allocation Details

Seq. 6: City Wide Indirect Costs

Cost Pool 5: IT Support

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	591-536 Administration	38.92	44.54%	$384,342	$0	$384,342	$0	$384,342
3	591-538 Water Building Services	1.50	1.72%	14,813	0	14,813	0	14,813
4	591-539 Utility Support Services	10.96	12.54%	108,232	0	108,232	0	108,232
5	591-562-05 Utility Staking	17.63	20.17%	174,099	0	174,099	0	174,099
28	Other	18.38	21.03%	181,506	0	181,506	573	182,078
Subtotal		**87.39**	**100.00%**	**$862,991**	**$0**	**$862,991**	**$573**	**$863,564**
Direct Bills						0		0
Total						**$862,991**		**$863,564**

Allocation Basis Units: # PCs, Non-Admin to "Other"

City of Kalamazoo, Michigan
Water Department CAP - FY2025 Actual

Allocation Summary

Seq. 6: City Wide Indirect Costs

Seq #	Department Name	Administrative Indirect	Accounting Services	Personnel Services	Purchasing Support	IT Support	Total
2	591-536 Administration	$539,280	$115,330	$79,245	$4,934	$384,342	$1,123,132
3	591-538 Water Building Services	29,399	15,057	14,322	15,574	14,813	89,164
4	591-539 Utility Support Services	42,928	8,239	47,524	308	108,232	207,231
5	591-562-05 Utility Staking	23,518	5,019	27,711	5,397	174,099	235,744
19	591 Water Fund	0	185,334	0	86,968	0	272,302
28	Other	591,547	0	409,062	0	182,078	1,182,688
Direct Bills		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Total		**$1,226,672**	**$328,979**	**$577,864**	**$113,182**	**$863,564**	**$3,110,260**