

Federal 2 CFR Part 200 Cost Allocation Plan

City of Kalamazoo, Michigan

Based on Actual Expenditures for the Fiscal Year
Ended December 31, 2023



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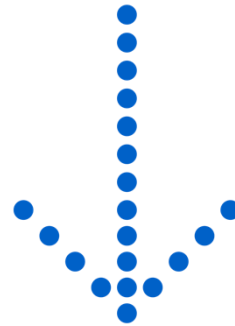
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SECTION 1: Introduction





Introduction

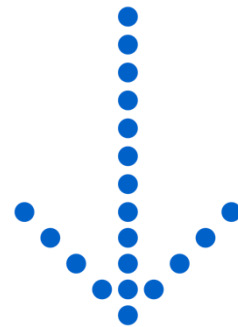
The enclosed Central Services Cost Allocation Plan identifies the costs of indirect services provided by central service departments of City of Kalamazoo, Michigan (“the City”) based on actual expenditures for fiscal year ending December 31, 2023. MGT Impact Solutions, LLC (MGT) prepared these documents at the request of the City.

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

This document is prepared in compliance with the federal guidelines contained in 2 CFR Part 200 “Uniform Administrative Requirement, Cost Principles, and Audit Requirements for Federal Awards.” City personnel provided the expenditure and allocation data to MGT consultants. MGT consultants then prepared the Cost Allocation Plan utilizing a double step-down methodology.



SECTION 2: Certification





City of Kalamazoo, Michigan

FEDERAL 2 CFR PART 200 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, 2023 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2025 and are allowable in accordance with the requirements of the 2 CFR Part 200 "Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal Awards" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated.
- (2) All costs included in this plan are properly allocable to the various programs on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the costs identified.

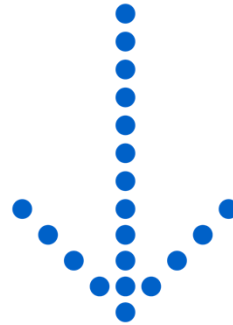
I declare that the foregoing is true and correct.

City of Kalamazoo, Michigan

Signature: Steph VE
Name of Official: Stephen Vicenzi
Title: CFO
Date: 9-20-2024

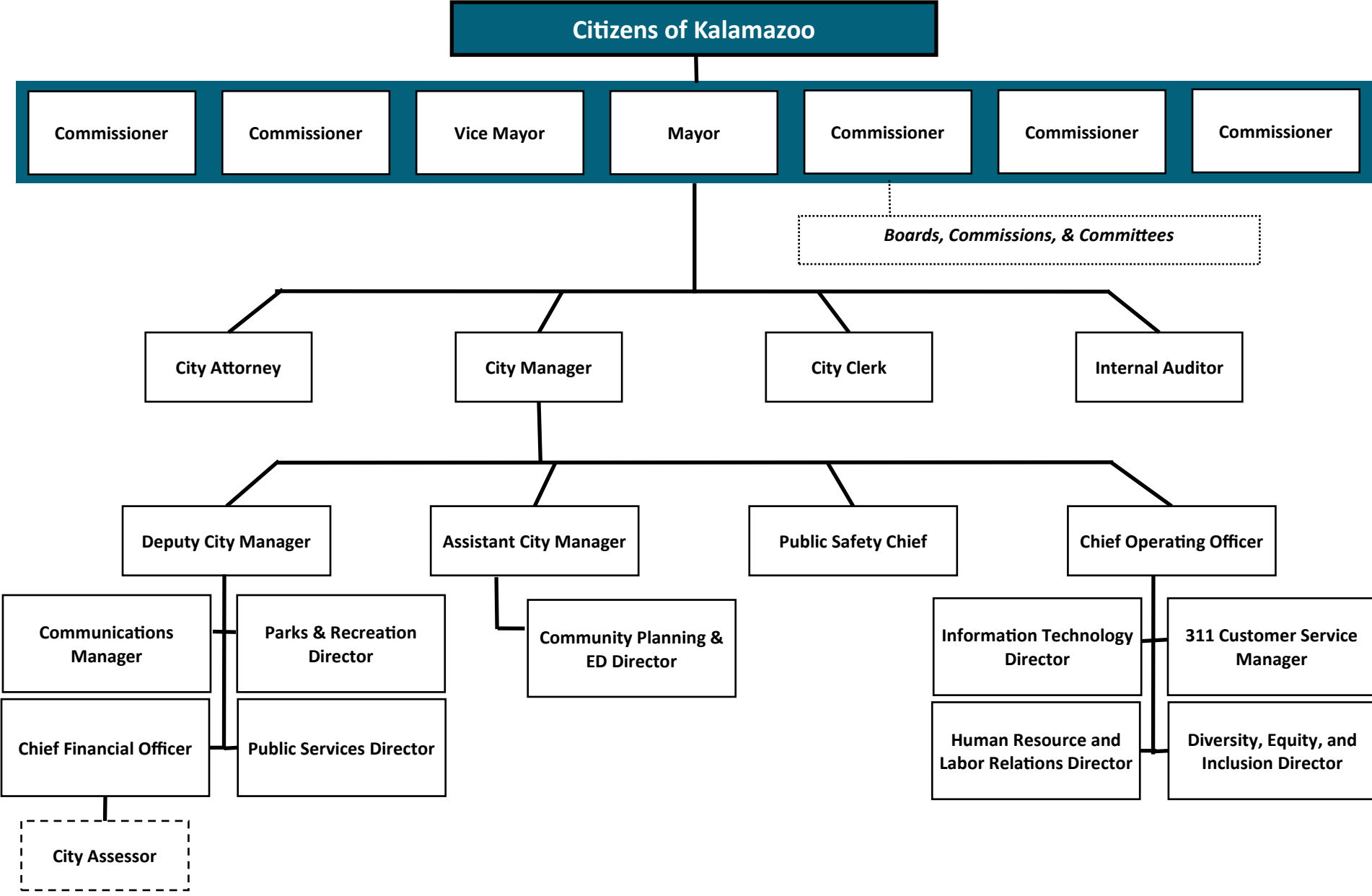


SECTION 3: Organizational Chart



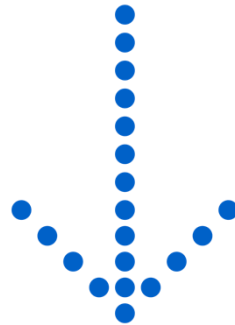
City of Kalamazoo

2023 Organizational Chart





SECTION 4: Reading a Cost Allocation Plan





Reading a Cost Allocation Plan

OVERVIEW

This federal Central Services Cost Allocation Plan is prepared under the 2 CFR Part 200 guidelines for Central Service Cost Allocation Plans. This plan is a document that distributes, or allocates, City indirect costs. Indirect costs are those costs incurred by City divisions and departments that benefit other City divisions and departments. Examples of City indirect costs are human resources, purchasing, finance and personnel, and legal services.

The primary purpose for preparing the Cost Allocation Plan is to (1) identify the appropriate division and department indirect costs for FY 2023 and (2) calculate corresponding indirect cost rates if needed.

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

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

PROCESS

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



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

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

SECTIONS

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

Summary Schedule

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



Detail Schedules

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

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

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

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

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

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

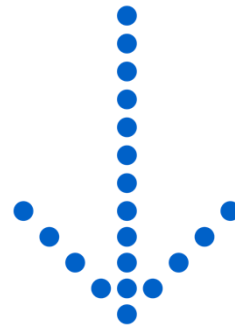
Total Allocated (C) The total amount allocated for that department. This amount is found at the end of the Incoming Costs schedule.

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

Allocation Summary The summary of allocated costs by function



SECTION 5: 2 CFR Part 200 Cost Allocation Plan



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Summary Schedule

| Dept# | Department Name | 101-101 City Commission | 101-257 Assessing | 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 | \$9,635.49 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2 | Equipment Depreciation | \$947.17 | \$5,653.10 | \$1,776.39 | \$0.00 | \$5,770.03 | \$0.00 | \$11,392.78 | \$128,793.01 | \$54,997.46 |
| 3 | 101-271 Other General | \$1,097.49 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5 | 101-172 City Manager | \$5,502.42 | \$0.00 | \$5,853.64 | \$0.00 | \$18,029.22 | \$0.00 | \$76,624.18 | \$531,335.10 | \$91,843.65 |
| 6 | 101-265 Bldgs & Grounds | \$70,875.07 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$118,655.98 | \$0.00 |
| 7 | 101-228, 229, 230 Info Tech | \$0.00 | \$57,923.51 | \$7,638.78 | \$0.00 | \$22,059.65 | \$0.00 | \$63,237.69 | \$686,505.03 | \$304,391.48 |
| 8 | 101-191 Accounting Dept | \$754.81 | \$909.20 | \$1,778.22 | \$12.81 | \$2,824.78 | \$618.94 | \$2,017.95 | \$8,444.98 | \$2,533.27 |
| 9 | 101-192 Financial Services | \$1,703.35 | \$1,166.73 | \$1,785.64 | \$12.53 | \$3,484.07 | \$806.42 | \$4,602.51 | \$36,294.59 | \$6,449.37 |
| 10 | 101-210 Management Services | \$185.94 | \$356.13 | \$337.87 | \$4.86 | \$583.58 | \$337.19 | \$1,765.65 | \$12,638.65 | \$2,365.80 |
| 11 | 101-212 Budgeting | \$1,376.10 | \$2,598.53 | \$1,101.39 | \$25.29 | \$1,889.47 | \$1,907.11 | \$9,611.78 | \$71,907.74 | \$13,081.07 |
| 12 | 101-215 City Clerk | \$0.00 | \$0.00 | \$0.00 | \$0.00 | -\$68,176.40 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 13 | 101-216 Records | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$6,096.54 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 14 | 101-223 Internal Auditor | \$167.83 | \$499.19 | \$298.55 | \$6.85 | \$512.17 | \$516.95 | \$2,605.43 | \$19,491.75 | \$3,545.84 |
| 15 | 101-233 Purchasing | \$1,178.03 | \$1,295.84 | \$1,060.23 | \$0.00 | \$4,594.33 | \$824.62 | \$0.00 | \$1,060.23 | \$589.02 |
| 16 | 101-237 Grants Management | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 17 | 101-253 Treasury | \$0.00 | \$0.00 | \$0.00 | \$4.92 | \$5.58 | \$0.00 | \$0.00 | \$9.95 | \$0.00 |
| 19 | 101-261 311 Customer Service | \$0.00 | \$29,901.59 | \$217.50 | \$41.35 | \$7,829.78 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 20 | 101-266 City Attorney | \$944.28 | \$1,863.47 | \$1,477.77 | \$25.59 | \$2,983.65 | \$2,041.33 | \$17,374.77 | \$125,839.59 | \$22,495.81 |
| 21 | 101-270 Human Resources | \$3,032.54 | \$0.00 | \$3,226.11 | \$0.00 | \$9,936.41 | \$0.00 | \$42,229.76 | \$292,833.84 | \$50,617.64 |
| 22 | 101-345, 349 Public Safety | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$226.82 | \$0.00 | \$761,841.67 | \$5,898,207.71 | \$1,092,741.49 |
| 23 | 101-580 City Equipment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 24 | 101-751 Parks & Rec Admin | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 25 | OPEB / Retirement Board | \$17,317.07 | \$0.00 | \$18,422.42 | \$0.00 | \$56,741.04 | \$0.00 | \$241,149.43 | \$1,672,202.73 | \$289,047.71 |
| Total Current Allocations | | \$114,717.60 | \$102,167.28 | \$44,974.49 | \$134.19 | \$75,390.74 | \$7,052.58 | \$1,234,453.61 | \$9,604,220.89 | \$1,934,699.60 |

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Summary Schedule

| Dept# | 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 | 101-621 Pollution Control | 101-701 Planning |
|----------------------------------|------------------------------|------------------------------------|-----------------------------|-------------------------|-----------------------------------|-----------------------|---------------------|--------------------------|---------------------------------|---------------------|
| 1 | Building Depreciation | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2 | Equipment Depreciation | \$11,079.12 | \$15,590.07 | \$0.00 | \$0.00 | \$0.00 | \$5,301.63 | \$0.00 | \$0.00 | \$13,530.03 |
| 3 | 101-271 Other General | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5 | 101-172 City Manager | \$23,648.71 | \$31,082.84 | \$4,653.65 | \$0.00 | \$7,580.47 | \$11,326.80 | \$0.00 | \$0.00 | \$19,931.65 |
| 6 | 101-265 Bldgs & Grounds | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$38,628.81 |
| 7 | 101-228, 229, 230 Info Tech | \$71,144.05 | \$110,428.23 | \$0.00 | \$0.00 | \$523.77 | \$11,861.99 | \$0.00 | \$0.00 | \$84,401.93 |
| 8 | 101-191 Accounting Dept | \$18,832.21 | \$23,971.48 | \$1,865.38 | \$81.10 | \$6,549.24 | \$2,421.78 | \$422.59 | \$196.35 | \$4,174.03 |
| 9 | 101-192 Financial Services | \$3,424.66 | \$6,065.68 | \$343.24 | \$99.43 | \$5,595.24 | \$2,892.33 | \$1,209.23 | \$176.00 | \$4,224.64 |
| 10 | 101-210 Management Services | \$1,997.41 | \$2,418.41 | \$302.96 | \$11.32 | \$790.25 | \$479.06 | \$688.11 | \$124.34 | \$803.85 |
| 11 | 101-212 Budgeting | \$2,926.48 | \$2,668.88 | \$985.77 | \$23.50 | \$1,206.82 | \$1,536.93 | \$4,394.53 | \$733.74 | \$2,575.67 |
| 12 | 101-215 City Clerk | \$0.00 | \$5,048.83 | \$0.00 | \$0.00 | \$597.16 | \$0.00 | \$0.00 | \$0.00 | \$7,543.80 |
| 13 | 101-216 Records | \$0.00 | \$944.46 | \$0.00 | \$0.00 | \$111.71 | \$0.00 | \$0.00 | \$0.00 | \$1,411.18 |
| 14 | 101-223 Internal Auditor | \$793.27 | \$723.44 | \$267.21 | \$6.37 | \$327.13 | \$416.61 | \$1,191.21 | \$198.89 | \$698.18 |
| 15 | 101-233 Purchasing | \$1,884.85 | \$2,591.67 | \$0.00 | \$589.02 | \$4,005.31 | \$2,591.67 | \$0.00 | \$235.61 | \$2,709.47 |
| 16 | 101-237 Grants Management | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$176.65 | \$10,244.40 | \$0.00 | \$0.00 | \$1,125.76 |
| 17 | 101-253 Treasury | \$18,926.82 | \$23,297.21 | \$0.00 | \$0.00 | \$1,209.04 | \$0.00 | \$0.00 | \$0.00 | \$1,166.93 |
| 19 | 101-261 311 Customer Service | \$76,088.69 | \$106,804.97 | \$0.00 | \$0.00 | \$7,979.69 | \$34,541.85 | \$0.00 | \$0.00 | \$25,264.50 |
| 20 | 101-266 City Attorney | \$4,588.33 | \$4,731.09 | \$1,402.51 | \$23.78 | \$1,719.74 | \$2,538.15 | \$4,446.79 | \$742.47 | \$3,862.71 |
| 21 | 101-270 Human Resources | \$13,033.48 | \$17,130.63 | \$2,564.76 | \$0.00 | \$4,177.81 | \$6,242.52 | \$0.00 | \$0.00 | \$10,984.90 |
| 22 | 101-345, 349 Public Safety | \$0.00 | \$0.00 | \$80,905.54 | \$0.00 | \$2,492.56 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 23 | 101-580 City Equipment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$54,821.19 | \$81,914.29 | \$0.00 | \$0.00 | \$23,420.54 |
| 24 | 101-751 Parks & Rec Admin | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 25 | OPEB / Retirement Board | \$74,426.56 | \$97,823.03 | \$14,645.82 | \$0.00 | \$23,857.03 | \$35,647.38 | \$0.00 | \$0.00 | \$62,728.33 |
| Total Current Allocations | | \$322,794.64 | \$451,320.92 | \$107,936.84 | \$834.53 | \$123,720.80 | \$209,957.38 | \$12,352.46 | \$2,407.40 | \$309,186.90 |

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Summary Schedule

| Dept# | Department Name | 101-721 Shared Prosperity | 101-724 Community Develop | 101-728 Econ Dev | 101-75x Parks & Rec Activities | 101-770 Parks Maint | 151 Cemetery Trust | 159 Recreation Endowment | 160 Mayor's Riverfront Pk | 202 Major Streets |
|----------------------------------|------------------------------|---------------------------------|---------------------------------|---------------------|--------------------------------------|------------------------|-----------------------|--------------------------------|------------------------------|----------------------|
| 1 | Building Depreciation | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2 | Equipment Depreciation | \$0.00 | \$1,679.44 | \$9,685.46 | \$0.00 | \$1,970.51 | \$0.00 | \$0.00 | \$0.00 | \$22,509.41 |
| 3 | 101-271 Other General | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5 | 101-172 City Manager | \$0.00 | \$0.00 | \$21,746.28 | \$53,824.24 | \$44,165.73 | \$0.00 | \$0.00 | \$0.00 | \$45,395.00 |
| 6 | 101-265 Bldgs & Grounds | \$0.00 | \$0.00 | \$0.00 | \$20,997.63 | \$0.00 | \$0.00 | \$0.00 | \$20,287.58 | \$0.00 |
| 7 | 101-228, 229, 230 Info Tech | \$0.00 | \$10,898.91 | \$70,069.19 | \$0.00 | \$8,032.96 | \$0.00 | \$0.00 | \$0.00 | \$68,640.61 |
| 8 | 101-191 Accounting Dept | \$38.42 | \$226.23 | \$2,278.37 | \$10,836.69 | \$9,569.93 | \$452.47 | \$12.81 | \$17.07 | \$20,427.61 |
| 9 | 101-192 Financial Services | \$97.87 | \$116.80 | \$2,815.58 | \$13,706.43 | \$18,889.38 | \$64.77 | \$0.47 | \$0.62 | \$20,034.23 |
| 10 | 101-210 Management Services | \$4.55 | \$49.15 | \$525.49 | \$1,695.60 | \$1,978.40 | \$46.72 | \$16.63 | \$60.07 | \$3,676.71 |
| 11 | 101-212 Budgeting | \$0.00 | \$204.47 | \$1,808.46 | \$3,657.08 | \$5,857.72 | \$70.83 | \$107.92 | \$405.80 | \$11,574.61 |
| 12 | 101-215 City Clerk | \$0.00 | \$2,978.39 | \$1,668.42 | \$0.00 | \$70.75 | \$0.00 | \$0.00 | \$0.00 | \$201.49 |
| 13 | 101-216 Records | \$0.00 | \$9,881.00 | \$5,535.09 | \$0.00 | \$13.23 | \$0.00 | \$0.00 | \$0.00 | \$37.69 |
| 14 | 101-223 Internal Auditor | \$0.00 | \$55.42 | \$490.21 | \$991.31 | \$1,587.83 | \$19.20 | \$29.25 | \$110.00 | \$3,137.48 |
| 15 | 101-233 Purchasing | \$0.00 | \$0.00 | \$1,649.25 | \$14,018.59 | \$13,429.57 | \$117.80 | \$0.00 | \$0.00 | \$13,076.16 |
| 16 | 101-237 Grants Management | \$0.00 | \$28,179.95 | \$421.44 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$121,259.11 |
| 17 | 101-253 Treasury | \$0.00 | \$0.00 | \$0.00 | \$265.58 | \$0.00 | \$476.08 | \$4.92 | \$26.43 | \$455.32 |
| 19 | 101-261 311 Customer Service | \$0.00 | \$4,477.83 | \$6,379.59 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$43,539.51 |
| 20 | 101-266 City Attorney | \$0.00 | \$211.16 | \$3,203.89 | \$6,842.04 | \$9,254.35 | \$71.67 | \$109.20 | \$410.62 | \$15,309.80 |
| 21 | 101-270 Human Resources | \$0.00 | \$0.00 | \$11,984.99 | \$29,664.07 | \$24,340.99 | \$0.00 | \$0.00 | \$0.00 | \$25,018.47 |
| 22 | 101-345, 349 Public Safety | \$0.00 | \$0.00 | \$0.00 | \$3,093.64 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 23 | 101-580 City Equipment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$4,292.15 |
| 24 | 101-751 Parks & Rec Admin | \$0.00 | \$0.00 | \$0.00 | \$342,102.76 | \$290,068.34 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 25 | OPEB / Retirement Board | \$0.00 | \$0.00 | \$68,439.28 | \$169,394.12 | \$138,997.13 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Current Allocations | | \$140.84 | \$58,958.75 | \$208,701.00 | \$671,089.79 | \$568,226.81 | \$1,319.55 | \$281.19 | \$21,318.19 | \$418,585.36 |

City of Kalamazoo, MI
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Summary Schedule

| Dept# | Department Name | 203 Local Streets | 209 Cemeteries | 211 Kzoo Muni Golf Assn | 225 Blight Abatement | 226 Solid Waste / Rubbish | 232-238 Grants - Gen Gov | 232-40x PS Grants | 232-585 PW Grants | 232-697 HUD Grants - Other |
|----------------------------------|------------------------------|---------------------|--------------------|-------------------------|----------------------|---------------------------|--------------------------|-------------------|-------------------|----------------------------|
| 1 | Building Depreciation | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2 | Equipment Depreciation | \$3,477.13 | \$4,557.83 | \$0.00 | \$0.00 | \$6,799.52 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 3 | 101-271 Other General | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5 | 101-172 City Manager | \$50,575.47 | \$3,834.14 | \$0.00 | \$0.00 | \$23,853.59 | \$0.00 | \$0.00 | \$0.00 | \$2,809.75 |
| 6 | 101-265 Bldgs & Grounds | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 7 | 101-228, 229, 230 Info Tech | \$13,308.14 | \$16,136.06 | \$0.00 | \$0.00 | \$33,423.50 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 8 | 101-191 Accounting Dept | \$15,365.69 | \$4,598.27 | \$59.76 | \$17.07 | \$17,011.42 | \$388.44 | \$375.63 | \$89.64 | \$1,639.30 |
| 9 | 101-192 Financial Services | \$14,463.79 | \$3,457.55 | \$14.24 | \$0.62 | \$7,433.90 | \$484.48 | \$230.78 | \$39.45 | \$696.27 |
| 10 | 101-210 Management Services | \$2,437.22 | \$676.01 | \$1,276.75 | \$7.39 | \$3,057.38 | \$88.89 | \$54.82 | \$45.46 | \$549.22 |
| 11 | 101-212 Budgeting | \$6,289.60 | \$1,755.30 | \$8,788.99 | \$41.72 | \$10,797.53 | \$351.16 | \$150.27 | \$261.33 | \$2,795.40 |
| 12 | 101-215 City Clerk | \$1,128.02 | \$42.80 | \$0.00 | \$0.00 | \$11,256.87 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 13 | 101-216 Records | \$211.01 | \$8.01 | \$0.00 | \$0.00 | \$2,105.76 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 14 | 101-223 Internal Auditor | \$1,704.90 | \$475.80 | \$2,382.40 | \$11.31 | \$2,926.84 | \$95.19 | \$40.73 | \$70.84 | \$757.74 |
| 15 | 101-233 Purchasing | \$7,775.01 | \$2,945.08 | \$117.80 | \$0.00 | \$5,418.95 | \$589.02 | \$824.62 | \$353.41 | \$235.61 |
| 16 | 101-237 Grants Management | \$13,031.90 | \$0.00 | \$0.00 | \$0.00 | \$224.68 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 17 | 101-253 Treasury | \$185.13 | \$1,534.82 | \$14.75 | \$24.71 | \$8,033.03 | \$75.49 | \$92.51 | \$51.17 | \$30.84 |
| 19 | 101-261 311 Customer Service | \$26,126.85 | \$1,231.45 | \$0.00 | \$0.00 | \$76,407.44 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 20 | 101-266 City Attorney | \$10,388.15 | \$2,009.45 | \$8,893.51 | \$42.22 | \$12,627.28 | \$355.34 | \$152.06 | \$264.44 | \$3,027.50 |
| 21 | 101-270 Human Resources | \$27,873.58 | \$2,113.10 | \$0.00 | \$0.00 | \$13,146.39 | \$0.00 | \$0.00 | \$0.00 | \$1,548.53 |
| 22 | 101-345, 349 Public Safety | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,203.84 | \$0.00 | \$0.00 |
| 23 | 101-580 City Equipment | \$71,060.83 | \$0.00 | \$0.00 | \$0.00 | \$63,702.84 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 24 | 101-751 Parks & Rec Admin | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 25 | OPEB / Retirement Board | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Current Allocations | | \$265,402.42 | \$45,375.68 | \$21,548.21 | \$145.05 | \$298,226.92 | \$2,428.00 | \$3,125.28 | \$1,175.74 | \$14,090.16 |

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Summary Schedule

| Dept# | 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 | 233-586 PW Donations | 233-727 Comm Dvlp Donations |
|----------------------------------|------------------------------|-------------------------------------|-----------------------------|------------------------------|-----------------------|------------------------------------|--------------------------|-------------------------|-------------------------|-----------------------------------|
| 1 | Building Depreciation | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2 | Equipment Depreciation | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 3 | 101-271 Other General | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5 | 101-172 City Manager | \$0.00 | \$2,926.82 | \$965.85 | \$936.58 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 6 | 101-265 Bldgs & Grounds | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 7 | 101-228, 229, 230 Info Tech | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 8 | 101-191 Accounting Dept | \$46.95 | \$86.62 | \$542.43 | \$55.55 | \$0.00 | \$102.45 | \$213.43 | \$0.00 | \$25.61 |
| 9 | 101-192 Financial Services | \$37.89 | \$200.27 | \$1,427.46 | \$81.50 | \$0.00 | \$196.68 | \$188.68 | \$0.00 | \$0.94 |
| 10 | 101-210 Management Services | \$98.00 | \$79.19 | \$76.69 | \$8.15 | \$0.00 | \$11.13 | \$28.25 | \$0.00 | \$2.65 |
| 11 | 101-212 Budgeting | \$647.68 | \$440.48 | \$68.16 | \$5.23 | \$0.00 | \$0.00 | \$59.12 | \$0.00 | \$4.37 |
| 12 | 101-215 City Clerk | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 13 | 101-216 Records | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 14 | 101-223 Internal Auditor | \$175.57 | \$119.40 | \$18.48 | \$1.42 | \$0.00 | \$0.00 | \$16.03 | \$0.00 | \$1.18 |
| 15 | 101-233 Purchasing | \$353.41 | \$353.41 | \$0.00 | \$117.80 | \$0.00 | \$0.00 | \$824.62 | \$0.00 | \$0.00 |
| 16 | 101-237 Grants Management | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 17 | 101-253 Treasury | \$9.84 | \$30.17 | \$14.75 | \$25.25 | \$0.00 | \$38.41 | \$99.03 | \$0.00 | \$14.75 |
| 19 | 101-261 311 Customer Service | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 20 | 101-266 City Attorney | \$655.39 | \$614.75 | \$124.75 | \$59.38 | \$0.00 | \$0.00 | \$59.83 | \$0.00 | \$4.42 |
| 21 | 101-270 Human Resources | \$0.00 | \$1,613.05 | \$532.31 | \$516.18 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 22 | 101-345, 349 Public Safety | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 23 | 101-580 City Equipment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 24 | 101-751 Parks & Rec Admin | \$0.00 | \$0.00 | \$6,343.44 | \$6,151.22 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 25 | OPEB / Retirement Board | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Current Allocations | | \$2,024.73 | \$6,464.17 | \$10,114.32 | \$7,958.27 | \$0.00 | \$348.66 | \$1,488.99 | \$0.00 | \$53.92 |

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Summary Schedule

| Dept# | Department Name | 233-740 Foundation for Excellence | 233-777 P&R Donations | 233-803 Historic Comm | 234 FFE Aspirational Projects | 235 Recovery Programs & Grants | 236 Light Grant | 242 Local Brownfield Revolv | 243 Brownfield Redvlp Auth | 244 Econ Dvlp Corp |
|----------------------------------|------------------------------|---|--------------------------|-----------------------------|-------------------------------------|--------------------------------------|--------------------|-----------------------------------|----------------------------------|-----------------------|
| 1 | Building Depreciation | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2 | Equipment Depreciation | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,691.92 | \$0.00 |
| 3 | 101-271 Other General | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5 | 101-172 City Manager | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$4,126.82 | \$1,668.29 |
| 6 | 101-265 Bldgs & Grounds | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 7 | 101-228, 229, 230 Info Tech | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$20,553.38 | \$1,474.07 |
| 8 | 101-191 Accounting Dept | \$8.54 | \$729.92 | \$25.61 | \$10,974.45 | \$6,872.37 | \$38.42 | \$64.03 | \$3,277.71 | \$1,816.64 |
| 9 | 101-192 Financial Services | \$0.31 | \$714.01 | \$12.99 | \$7,238.33 | \$7,365.71 | \$49.64 | \$14.40 | \$2,691.01 | \$430.30 |
| 10 | 101-210 Management Services | \$0.67 | \$73.08 | \$2.21 | \$2,517.46 | \$3,419.87 | \$64.98 | \$5.24 | \$307.00 | \$152.25 |
| 11 | 101-212 Budgeting | \$0.00 | \$31.97 | \$0.00 | \$10,666.19 | \$19,109.27 | \$422.86 | \$0.00 | \$0.00 | \$0.00 |
| 12 | 101-215 City Clerk | \$0.00 | \$0.00 | \$0.00 | \$61.68 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 13 | 101-216 Records | \$0.00 | \$0.00 | \$0.00 | \$11.54 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 14 | 101-223 Internal Auditor | \$0.00 | \$8.67 | \$0.00 | \$2,891.24 | \$5,179.88 | \$114.62 | \$0.00 | \$0.00 | \$0.00 |
| 15 | 101-233 Purchasing | \$0.00 | \$5,654.56 | \$0.00 | \$21,440.19 | \$19,908.75 | \$117.80 | \$0.00 | \$1,884.85 | \$353.41 |
| 16 | 101-237 Grants Management | \$0.00 | \$0.00 | \$0.00 | -\$133,415.43 | \$0.00 | \$0.00 | \$0.00 | \$455.46 | \$119.65 |
| 17 | 101-253 Treasury | \$0.00 | \$63.66 | \$9.84 | \$140.75 | \$545.91 | \$0.00 | \$29.51 | \$152.58 | \$42.66 |
| 19 | 101-261 311 Customer Service | \$0.00 | \$0.00 | \$0.00 | \$250.46 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 20 | 101-266 City Attorney | \$0.00 | \$32.36 | \$0.00 | \$10,877.96 | \$19,378.88 | \$427.89 | \$0.00 | \$256.77 | \$106.29 |
| 21 | 101-270 Human Resources | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,274.41 | \$919.44 |
| 22 | 101-345, 349 Public Safety | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 23 | 101-580 City Equipment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 24 | 101-751 Parks & Rec Admin | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 25 | OPEB / Retirement Board | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Current Allocations | | \$9.52 | \$7,308.23 | \$50.65 | -\$66,345.17 | \$81,780.64 | \$1,236.22 | \$113.18 | \$38,671.90 | \$7,083.00 |

City of Kalamazoo, MI
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Summary Schedule

| Dept# | Department Name | 248 Dtnv Dvlp Auth | 251 Dtnv Econ Growth | 265 Drug Law Enforce | 272 Econ Initiative | 273 Business Dvlp | 274 Small Business Revolv | 275 Housing Programs | 276 Facade Improv Program | 296 HUD Grant Admin |
|----------------------------------|------------------------------|-----------------------|-------------------------|-------------------------|------------------------|----------------------|---------------------------------|-------------------------|---------------------------------|------------------------|
| 1 | Building Depreciation | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2 | Equipment Depreciation | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$5,224.58 |
| 3 | 101-271 Other General | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5 | 101-172 City Manager | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$12,117.04 |
| 6 | 101-265 Bldgs & Grounds | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 7 | 101-228, 229, 230 Info Tech | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$29,736.50 |
| 8 | 101-191 Accounting Dept | \$1,617.78 | \$1,417.16 | \$1,178.12 | \$196.35 | \$140.86 | \$0.00 | \$12.81 | \$0.00 | \$3,713.87 |
| 9 | 101-192 Financial Services | \$1,457.92 | \$1,559.11 | \$199.83 | \$7.18 | \$5.15 | \$0.00 | \$0.47 | \$0.00 | \$1,334.26 |
| 10 | 101-210 Management Services | \$149.74 | \$135.62 | \$119.34 | \$15.50 | \$11.12 | \$0.00 | \$1.01 | \$0.00 | \$334.80 |
| 11 | 101-212 Budgeting | \$0.00 | \$0.00 | \$165.07 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 12 | 101-215 City Clerk | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 13 | 101-216 Records | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 14 | 101-223 Internal Auditor | \$0.00 | \$0.00 | \$44.74 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 15 | 101-233 Purchasing | \$3,416.29 | \$2,591.67 | \$706.82 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$353.41 |
| 16 | 101-237 Grants Management | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 17 | 101-253 Treasury | \$242.04 | \$232.87 | \$355.94 | \$266.83 | \$170.93 | \$0.00 | \$15.42 | \$0.00 | \$92.23 |
| 19 | 101-261 311 Customer Service | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 20 | 101-266 City Attorney | \$0.00 | \$0.00 | \$167.03 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$699.78 |
| 21 | 101-270 Human Resources | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$6,678.04 |
| 22 | 101-345, 349 Public Safety | \$0.00 | \$0.00 | \$14,988.44 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 23 | 101-580 City Equipment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 24 | 101-751 Parks & Rec Admin | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 25 | OPEB / Retirement Board | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Current Allocations | | \$6,883.78 | \$5,936.43 | \$17,925.33 | \$485.86 | \$328.05 | \$0.00 | \$29.70 | \$0.00 | \$60,284.52 |

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Summary Schedule

| Dept# | Department Name | 298 Home Grant | 299 CDBG Grant | 300 Debt Service | 401 Capital Projects | 514 Parking System | 590 Sewer Fund | 591 Water Fund | 677 Insurance Fund | 731 Pension Fund |
|----------------------------------|------------------------------|-------------------|---------------------|------------------|----------------------|--------------------|-----------------------|-----------------------|---------------------|---------------------|
| 1 | Building Depreciation | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2 | Equipment Depreciation | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$80,948.66 | \$81,756.98 | \$0.00 | \$0.00 |
| 3 | 101-271 Other General | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5 | 101-172 City Manager | \$1,814.63 | \$4,565.84 | \$0.00 | \$0.00 | \$0.00 | \$233,501.79 | \$240,438.35 | \$3,307.31 | \$0.00 |
| 6 | 101-265 Bldgs & Grounds | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 7 | 101-228, 229, 230 Info Tech | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$507,065.02 | \$558,131.59 | \$0.00 | \$0.00 |
| 8 | 101-191 Accounting Dept | \$1,894.82 | \$5,633.71 | \$315.87 | \$3,171.54 | \$2,147.08 | \$91,547.91 | \$101,211.55 | \$11,657.90 | \$78,267.33 |
| 9 | 101-192 Financial Services | \$538.27 | \$1,898.70 | \$156.25 | \$3,178.78 | \$1,766.67 | \$105,789.01 | \$94,903.82 | \$11,245.13 | \$61,650.08 |
| 10 | 101-210 Management Services | \$296.23 | \$1,962.47 | \$27.21 | \$298.62 | \$196.08 | \$22,973.90 | \$17,506.27 | \$8,343.80 | \$62,255.03 |
| 11 | 101-212 Budgeting | \$938.93 | \$10,245.15 | \$0.00 | \$0.00 | \$0.00 | \$94,630.97 | \$55,360.75 | \$50,079.17 | \$7,667.91 |
| 12 | 101-215 City Clerk | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$817.52 | \$20,866.69 | \$273.72 | \$0.00 |
| 13 | 101-216 Records | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$152.93 | \$13,982.15 | \$908.10 | \$0.00 |
| 14 | 101-223 Internal Auditor | \$254.51 | \$2,777.11 | \$0.00 | \$0.00 | \$0.00 | \$25,651.25 | \$14,288.27 | \$13,574.77 | \$2,078.51 |
| 15 | 101-233 Purchasing | \$1,295.84 | \$4,594.33 | \$0.00 | \$6,714.79 | \$706.82 | \$152,084.00 | \$77,867.95 | \$7,068.20 | \$0.00 |
| 16 | 101-237 Grants Management | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$21,589.83 | \$0.00 | \$0.00 |
| 17 | 101-253 Treasury | \$136.23 | \$2,947.93 | \$108.20 | \$269.29 | \$913.56 | \$512,384.41 | \$663,981.92 | \$4,064.77 | \$350.51 |
| 19 | 101-261 311 Customer Service | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$4,171.87 | \$199,068.85 | \$311,294.40 | \$0.00 | \$0.00 |
| 20 | 101-266 City Attorney | \$1,058.51 | \$10,663.21 | \$0.00 | \$0.00 | \$0.00 | \$113,933.19 | \$70,574.03 | \$51,020.04 | \$44,468.56 |
| 21 | 101-270 Human Resources | \$1,000.09 | \$2,516.36 | \$0.00 | \$0.00 | \$0.00 | \$128,689.46 | \$132,512.40 | \$1,822.75 | \$123,186.21 |
| 22 | 101-345, 349 Public Safety | \$0.00 | \$81,385.80 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$12,888.82 | \$0.00 |
| 23 | 101-580 City Equipment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$62,835.44 | \$230,492.15 | \$0.00 | \$0.00 |
| 24 | 101-751 Parks & Rec Admin | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 25 | OPEB / Retirement Board | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Current Allocations | | \$9,228.05 | \$129,190.62 | \$607.53 | \$13,633.01 | \$9,902.09 | \$2,332,074.30 | \$2,706,759.11 | \$176,254.48 | \$379,924.15 |

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Summary Schedule

| Dept# | Department Name | 737 OPEB Fund | 756 General Trust Fund | 760 Foundation for Excellence | 761 Landfill Trust | 90x GASB 34 Govt | CCTA | Kalamazoo County - Space | All Other | Unallowable |
|----------------------------------|------------------------------|--------------------|------------------------|-------------------------------|--------------------|-------------------|-------------------|--------------------------|---------------------|-----------------------|
| 1 | Building Depreciation | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2 | Equipment Depreciation | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 3 | 101-271 Other General | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5 | 101-172 City Manager | \$0.00 | \$0.00 | \$2,926.82 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$339,328.61 |
| 6 | 101-265 Bldgs & Grounds | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$212,553.11 | \$0.00 | \$297,945.58 |
| 7 | 101-228, 229, 230 Info Tech | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 8 | 101-191 Accounting Dept | \$33,824.26 | \$153.67 | \$1,981.86 | \$12.81 | \$1,075.68 | \$0.00 | \$0.00 | \$7,461.43 | \$0.00 |
| 9 | 101-192 Financial Services | \$26,431.74 | \$102.09 | \$884.53 | \$0.47 | \$39.32 | \$0.00 | \$0.00 | \$333.06 | \$0.00 |
| 10 | 101-210 Management Services | \$26,227.37 | \$78.04 | \$567.34 | \$1.01 | \$84.90 | \$0.00 | \$0.00 | \$590.70 | \$0.00 |
| 11 | 101-212 Budgeting | \$0.00 | \$444.95 | \$2,713.12 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$5.98 | \$0.00 |
| 12 | 101-215 City Clerk | \$0.00 | \$0.00 | \$12,463.52 | \$0.00 | \$0.00 | \$1,036.24 | \$0.00 | \$0.00 | \$511,039.00 |
| 13 | 101-216 Records | \$0.00 | \$0.00 | \$2,331.48 | \$0.00 | \$0.00 | \$3,437.81 | \$0.00 | \$0.00 | \$5,950.89 |
| 14 | 101-223 Internal Auditor | \$0.00 | \$120.61 | \$735.44 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1.62 | \$0.00 |
| 15 | 101-233 Purchasing | \$0.00 | \$1,295.84 | \$1,295.84 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$353.41 | \$0.00 |
| 16 | 101-237 Grants Management | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 17 | 101-253 Treasury | \$373.78 | \$35.87 | \$576.48 | \$4.92 | \$191.81 | \$0.00 | \$0.00 | \$263,637.25 | \$476,445.07 |
| 19 | 101-261 311 Customer Service | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$238.25 | \$0.00 | \$20,383.60 | \$0.00 |
| 20 | 101-266 City Attorney | \$0.00 | \$450.24 | \$2,932.24 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$6.05 | \$718,191.32 |
| 21 | 101-270 Human Resources | \$0.00 | \$0.00 | \$1,613.05 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 22 | 101-345, 349 Public Safety | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,965,562.65 |
| 23 | 101-580 City Equipment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$15,483.98 | \$0.00 |
| 24 | 101-751 Parks & Rec Admin | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$3,140.14 |
| 25 | OPEB / Retirement Board | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Current Allocations | | \$86,857.14 | \$2,681.29 | \$31,021.71 | \$19.20 | \$1,391.70 | \$4,712.31 | \$212,553.11 | \$308,257.09 | \$5,317,603.28 |

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Summary Schedule

| Dept# | Department Name | Residual Costs | Total |
|----------------------------------|------------------------------|-------------------|------------------------|
| 1 | Building Depreciation | \$0.00 | \$9,635.49 |
| 2 | Equipment Depreciation | \$0.00 | \$476,132.24 |
| 3 | 101-271 Other General | \$0.00 | \$1,097.49 |
| 5 | 101-172 City Manager | \$0.00 | \$1,922,241.26 |
| 6 | 101-265 Bldgs & Grounds | \$0.00 | \$779,943.76 |
| 7 | 101-228, 229, 230 Info Tech | -\$0.00 | \$2,757,586.04 |
| 8 | 101-191 Accounting Dept | \$0.00 | \$535,329.05 |
| 9 | 101-192 Financial Services | \$0.00 | \$497,014.89 |
| 10 | 101-210 Management Services | \$0.00 | \$191,460.76 |
| 11 | 101-212 Budgeting | \$0.00 | \$429,176.34 |
| 12 | 101-215 City Clerk | -\$0.00 | \$508,918.51 |
| 13 | 101-216 Records | \$0.00 | \$53,130.56 |
| 14 | 101-223 Internal Auditor | \$0.00 | \$115,206.65 |
| 15 | 101-233 Purchasing | \$0.00 | \$397,114.77 |
| 16 | 101-237 Grants Management | \$0.00 | \$63,413.40 |
| 17 | 101-253 Treasury | -\$0.00 | \$1,984,906.59 |
| 19 | 101-261 311 Customer Service | \$0.00 | \$982,240.03 |
| 20 | 101-266 City Attorney | -\$0.00 | \$1,319,037.37 |
| 21 | 101-270 Human Resources | \$0.00 | \$995,574.27 |
| 22 | 101-345, 349 Public Safety | \$0.00 | \$10,915,538.99 |
| 23 | 101-580 City Equipment | \$0.00 | \$608,023.41 |
| 24 | 101-751 Parks & Rec Admin | \$0.00 | \$647,805.90 |
| 25 | OPEB / Retirement Board | \$0.00 | \$2,980,839.08 |
| Total Current Allocations | | \$0.00 | \$29,171,366.85 |

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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.

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.

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 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 - 2 CFR Part 200 - FY2023 Actuals

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A. Department Costs

Dept. 1: Building Depreciation

| Description | Type | Amount | General Admin | City Hall | Other Buildings |
|---|------|---------------------|---------------|---------------------|--------------------|
| Personnel Costs | | | | | |
| Salaries | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fringe Benefits | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Subtotal - Personnel Costs | | \$0.00 | 0 | 0 | 0 |
| Services & Supplies Cost | | | | | |
| Records Storage Center Lease | P | \$42,824.60 | \$0.00 | \$0.00 | \$42,824.60 |
| P&R Storage Bldg | P | \$229.58 | \$0.00 | \$0.00 | \$229.58 |
| City Hall Bldg & Improvements | P | \$121,853.42 | \$0.00 | \$121,853.42 | \$0.00 |
| Subtotal - Services & Supplies | | \$164,907.60 | \$0.00 | \$121,853.42 | \$43,054.18 |
| Department Cost Total | | \$164,907.60 | \$0.00 | \$121,853.42 | \$43,054.18 |
| Adjustments to Cost | | | | | |
| Subtotal - Adjustments | | \$0.00 | 0 | 0 | 0 |
| Total Costs After Adjustments | | \$164,907.60 | \$0.00 | \$121,853.42 | \$43,054.18 |
| General Admin Distribution | | | \$0.00 | \$0.00 | \$0.00 |
| Grand Total | | \$164,907.60 | \$0.00 | \$121,853.42 | \$43,054.18 |

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

Dept. 1: Building Depreciation

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | City Hall | Other Buildings |
|---------------------------|---|----------------|---------------------|---------------------|--------------------|
| 4 | Audit and Accounting | \$0.00 | \$7.54 | \$3.77 | \$3.77 |
| 8 | Subtotal - 101-191 Accounting Dept | \$0.00 | \$7.54 | \$3.77 | \$3.77 |
| 6 | Accounting | \$0.00 | \$0.27 | \$0.14 | \$0.14 |
| 9 | Subtotal - 101-192 Financial Services | \$0.00 | \$0.27 | \$0.14 | \$0.14 |
| 4 | Accounting | \$0.00 | \$0.56 | \$0.28 | \$0.28 |
| 10 | Subtotal - 101-210 Management Services | \$0.00 | \$0.56 | \$0.28 | \$0.28 |
| 2 | Cost Plan * | \$0.00 | \$378.48 | \$378.48 | \$0.00 |
| 11 | Subtotal - 101-212 Budgeting | \$0.00 | \$378.48 | \$378.48 | \$0.00 |
| Total Incoming | | \$0.00 | \$386.85 | \$382.67 | \$4.19 |
| C. Total Allocated | | | \$165,294.45 | \$122,236.09 | \$43,058.37 |
| | | | | 73.95% | 26.05% |

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Allocation Details

Cost Pool 1: City Hall

Dept. 1: Building Depreciation

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|------------------------------|---------------|--------------------|---------------------|---------------|-----------------------|-------------------|---------------------|
| 4 | 101-101 City Commission | 1,997 | 7.88% | \$9,605.32 | \$0.00 | \$9,605.32 | \$30.16 | \$9,635.49 |
| 5 | 101-172 City Manager | 2,861 | 11.29% | \$13,761.06 | \$0.00 | \$13,761.06 | \$43.22 | \$13,804.27 |
| 6 | 101-265 Bldgs & Grounds | 1,110 | 4.38% | \$5,338.96 | \$0.00 | \$5,338.96 | \$16.77 | \$5,355.73 |
| 7 | 101-228, 229, 230 Info Tech | 4,100 | 16.18% | \$19,720.50 | \$0.00 | \$19,720.50 | \$61.93 | \$19,782.43 |
| 8 | 101-191 Accounting Dept | 1,270 | 5.01% | \$6,108.54 | \$0.00 | \$6,108.54 | \$19.18 | \$6,127.73 |
| 9 | 101-192 Financial Services | 944 | 3.73% | \$4,540.52 | \$0.00 | \$4,540.52 | \$14.26 | \$4,554.78 |
| 10 | 101-210 Management Services | 888 | 3.51% | \$4,271.17 | \$0.00 | \$4,271.17 | \$13.41 | \$4,284.58 |
| 11 | 101-212 Budgeting | 250 | 0.99% | \$1,202.47 | \$0.00 | \$1,202.47 | \$3.78 | \$1,206.25 |
| 12 | 101-215 City Clerk | 2,211 | 8.73% | \$10,634.64 | \$0.00 | \$10,634.64 | \$33.40 | \$10,668.03 |
| 13 | 101-216 Records | 90 | 0.36% | \$432.89 | \$0.00 | \$432.89 | \$1.36 | \$434.25 |
| 14 | 101-223 Internal Auditor | 173 | 0.68% | \$832.11 | \$0.00 | \$832.11 | \$2.61 | \$834.72 |
| 15 | 101-233 Purchasing | 418 | 1.65% | \$2,010.53 | \$0.00 | \$2,010.53 | \$6.31 | \$2,016.84 |
| 17 | 101-253 Treasury | 2,458 | 9.7% | \$11,822.68 | \$0.00 | \$11,822.68 | \$37.13 | \$11,859.81 |
| 19 | 101-261 311 Customer Service | 1,532 | 6.05% | \$7,368.73 | \$0.00 | \$7,368.73 | \$23.14 | \$7,391.87 |
| 20 | 101-266 City Attorney | 3,099 | 12.23% | \$14,905.81 | \$0.00 | \$14,905.81 | \$46.81 | \$14,952.62 |
| 21 | 101-270 Human Resources | 1,933 | 7.63% | \$9,297.49 | \$0.00 | \$9,297.49 | \$29.20 | \$9,326.69 |
| SubTotal | | 25,334 | 100% | \$121,853.42 | \$0.00 | \$121,853.42 | \$382.67 | \$122,236.09 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$121,853.42 | | \$122,236.09 |

Allocation Basis Units: Assigned Square Footage - City Hall

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Allocation Details

Cost Pool 2: Other Buildings

Dept. 1: Building Depreciation

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|---------------------------|------------------|--------------------|--------------------|---------------|-----------------------|-------------------|--------------------|
| 13 | 101-216 Records | 45,250 | 99.5% | \$42,836.84 | \$0.00 | \$42,836.84 | \$4.16 | \$42,841.01 |
| 24 | 101-751 Parks & Rec Admin | 229.58 | 0.5% | \$217.34 | \$0.00 | \$217.34 | \$0.02 | \$217.36 |
| SubTotal | | 45,479.58 | 100% | \$43,054.18 | \$0.00 | \$43,054.18 | \$4.19 | \$43,058.37 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$43,054.18 | | \$43,058.37 |

Allocation Basis Units: \$ CY Building Depreciation

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Allocation Summary

Dept. 1: Building Depreciation

| Dept# | Department Name | City Hall | Other Buildings | Total |
|---------------------|------------------------------|---------------------|--------------------|---------------------|
| 4 | 101-101 City Commission | \$9,635.49 | \$0.00 | \$9,635.49 |
| 5 | 101-172 City Manager | \$13,804.27 | \$0.00 | \$13,804.27 |
| 6 | 101-265 Bldgs & Grounds | \$5,355.73 | \$0.00 | \$5,355.73 |
| 7 | 101-228, 229, 230 Info Tech | \$19,782.43 | \$0.00 | \$19,782.43 |
| 8 | 101-191 Accounting Dept | \$6,127.73 | \$0.00 | \$6,127.73 |
| 9 | 101-192 Financial Services | \$4,554.78 | \$0.00 | \$4,554.78 |
| 10 | 101-210 Management Services | \$4,284.58 | \$0.00 | \$4,284.58 |
| 11 | 101-212 Budgeting | \$1,206.25 | \$0.00 | \$1,206.25 |
| 12 | 101-215 City Clerk | \$10,668.03 | \$0.00 | \$10,668.03 |
| 13 | 101-216 Records | \$434.25 | \$42,841.01 | \$43,275.26 |
| 14 | 101-223 Internal Auditor | \$834.72 | \$0.00 | \$834.72 |
| 15 | 101-233 Purchasing | \$2,016.84 | \$0.00 | \$2,016.84 |
| 17 | 101-253 Treasury | \$11,859.81 | \$0.00 | \$11,859.81 |
| 19 | 101-261 311 Customer Service | \$7,391.87 | \$0.00 | \$7,391.87 |
| 20 | 101-266 City Attorney | \$14,952.62 | \$0.00 | \$14,952.62 |
| 21 | 101-270 Human Resources | \$9,326.69 | \$0.00 | \$9,326.69 |
| 24 | 101-751 Parks & Rec Admin | \$0.00 | \$217.36 | \$217.36 |
| Direct Bills | | \$0.00 | \$0.00 | \$0.00 |
| Total | | \$122,236.09 | \$43,058.37 | \$165,294.45 |

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Equipment Depreciation

Nature and Extent of Services

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

City Hall Equipment Equipment purchased and used for the benefit of all occupants of City Hall is identified in this function and the current depreciation expense is allocated on assigned square footage.

IT 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 are identified in this function and the costs are allocated on the current year depreciation value of the equipment.

Leased Vehicles Per GASB 87 guidance, the right to use lease 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.

Copiers Per GASB 87 guidance, the right to use lease amortization for leased copiers are identified in this function and allocated directly to the benefitting departments.

SBITA Amortizations 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, such as Kronos and NeoGov, are allocated to based on the number of user licenses in each department. Department-specific assets are allocated directly to the benefitting 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 allocations and are added to the expenses of the department for further allocation to benefitting departments.

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

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A. Department Costs

Dept. 2: Equipment Depreciation

| Description | Type | Amount | General Admin | City Hall Equipment | IT - Network | Department Specific - Asset Depreciation | Leased Vehicles | Voice over IP System | SBITA - Kronos |
|---|------|-----------------------|---------------|------------------------|---------------------|--|---------------------|-------------------------|---------------------|
| Personnel Costs | | | | | | | | | |
| Salaries | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fringe Benefits | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Subtotal - Personnel Costs | | \$0.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Services & Supplies Cost | | | | | | | | | |
| Enterprise Vehicle Lease | P | \$441,834.55 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$441,834.55 | \$0.00 | \$0.00 |
| HR Equipment | P | \$750.20 | \$0.00 | \$0.00 | \$0.00 | \$750.20 | \$0.00 | \$0.00 | \$0.00 |
| Parks & Rec Admin Equip | P | \$992.00 | \$0.00 | \$0.00 | \$0.00 | \$992.00 | \$0.00 | \$0.00 | \$0.00 |
| Maintenance Dept Equip | P | \$3,890.00 | \$0.00 | \$0.00 | \$0.00 | \$3,890.00 | \$0.00 | \$0.00 | \$0.00 |
| IT - Network Equipment | P | \$387,119.15 | \$0.00 | \$0.00 | \$387,119.15 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| IT - Dark Fiber Lease | P | \$66,958.94 | \$0.00 | \$0.00 | \$66,958.94 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Public Safety Admin Equip | P | \$14,975.60 | \$0.00 | \$0.00 | \$0.00 | \$14,975.60 | \$0.00 | \$0.00 | \$0.00 |
| Fleet Vehicles & Equip | P | \$6,923.88 | \$0.00 | \$0.00 | \$0.00 | \$6,923.88 | \$0.00 | \$0.00 | \$0.00 |
| VOIP Equipment | P | \$13,961.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$13,961.00 | \$0.00 |
| Copier lease | P | \$28,841.71 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| IT - Kronos Equipment | P | \$14,874.95 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$14,874.95 |
| City Hall Equipment | P | \$11,402.80 | \$0.00 | \$11,402.80 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Clerk's Office Equipment | P | \$716.80 | \$0.00 | \$0.00 | \$0.00 | \$716.80 | \$0.00 | \$0.00 | \$0.00 |
| SBITA - Software Amortizations | P | \$516,301.17 | \$0.00 | \$0.00 | \$115,680.91 | \$0.00 | \$0.00 | \$0.00 | \$120,548.64 |
| Subtotal - Services & Supplies | | \$1,509,542.75 | \$0.00 | \$11,402.80 | \$569,759.00 | \$28,248.48 | \$441,834.55 | \$13,961.00 | \$135,423.59 |
| Department Cost Total | | \$1,509,542.75 | \$0.00 | \$11,402.80 | \$569,759.00 | \$28,248.48 | \$441,834.55 | \$13,961.00 | \$135,423.59 |
| Adjustments to Cost | | | | | | | | | |
| Subtotal - Adjustments | | \$0.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Costs After Adjustments | | \$1,509,542.75 | \$0.00 | \$11,402.80 | \$569,759.00 | \$28,248.48 | \$441,834.55 | \$13,961.00 | \$135,423.59 |
| General Admin Distribution | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Grand Total | | \$1,509,542.75 | \$0.00 | \$11,402.80 | \$569,759.00 | \$28,248.48 | \$441,834.55 | \$13,961.00 | \$135,423.59 |

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A. Department Costs

Dept. 2: Equipment Depreciation

| Description | Type | Amount | SBITA - NeoGov | SBITA Amortizations - Dept Specific | GASB 87 Copier Leases |
|---|------|-----------------------|--------------------|---|--------------------------|
| Personnel Costs | | | | | |
| Salaries | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fringe Benefits | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Subtotal - Personnel Costs | | \$0.00 | 0 | 0 | 0 |
| Services & Supplies Cost | | | | | |
| Enterprise Vehicle Lease | P | \$441,834.55 | \$0.00 | \$0.00 | \$0.00 |
| HR Equipment | P | \$750.20 | \$0.00 | \$0.00 | \$0.00 |
| Parks & Rec Admin Equip | P | \$992.00 | \$0.00 | \$0.00 | \$0.00 |
| Maintenance Dept Equip | P | \$3,890.00 | \$0.00 | \$0.00 | \$0.00 |
| IT - Network Equipment | P | \$387,119.15 | \$0.00 | \$0.00 | \$0.00 |
| IT - Dark Fiber Lease | P | \$66,958.94 | \$0.00 | \$0.00 | \$0.00 |
| Public Safety Admin Equip | P | \$14,975.60 | \$0.00 | \$0.00 | \$0.00 |
| Fleet Vehicles & Equip | P | \$6,923.88 | \$0.00 | \$0.00 | \$0.00 |
| VOIP Equipment | P | \$13,961.00 | \$0.00 | \$0.00 | \$0.00 |
| Copier lease | P | \$28,841.71 | \$0.00 | \$0.00 | \$28,841.71 |
| IT - Kronos Equipment | P | \$14,874.95 | \$0.00 | \$0.00 | \$0.00 |
| City Hall Equipment | P | \$11,402.80 | \$0.00 | \$0.00 | \$0.00 |
| Clerk's Office Equipment | P | \$716.80 | \$0.00 | \$0.00 | \$0.00 |
| SBITA - Software Amortizations | P | \$516,301.17 | \$27,937.52 | \$252,134.10 | \$0.00 |
| Subtotal - Services & Supplies | | \$1,509,542.75 | \$27,937.52 | \$252,134.10 | \$28,841.71 |
| Department Cost Total | | \$1,509,542.75 | \$27,937.52 | \$252,134.10 | \$28,841.71 |
| Adjustments to Cost | | | | | |
| Subtotal - Adjustments | | \$0.00 | 0 | 0 | 0 |
| Total Costs After Adjustments | | \$1,509,542.75 | \$27,937.52 | \$252,134.10 | \$28,841.71 |
| General Admin Distribution | | | \$0.00 | \$0.00 | \$0.00 |
| Grand Total | | \$1,509,542.75 | \$27,937.52 | \$252,134.10 | \$28,841.71 |

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B. Incoming Costs (Default Spread Custom %)

Dept. 2: Equipment Depreciation

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | City Hall Equipment | IT - Network | Department Specific - Asset Depreciation | Leased Vehicles | Voice over IP System | SBITA - Kronos |
|---------------------------|---|----------------|-----------------------|---------------------|---------------------|--|---------------------|----------------------|---------------------|
| 4 | Audit and Accounting | \$0.00 | \$101.84 | \$11.32 | \$11.32 | \$11.32 | \$11.32 | \$11.32 | \$11.32 |
| 8 | Subtotal - 101-191 Accounting Dept | \$0.00 | \$101.84 | \$11.32 | \$11.32 | \$11.32 | \$11.32 | \$11.32 | \$11.32 |
| 6 | Accounting | \$0.00 | \$3.66 | \$0.41 | \$0.41 | \$0.41 | \$0.41 | \$0.41 | \$0.41 |
| 9 | Subtotal - 101-192 Financial Services | \$0.00 | \$3.66 | \$0.41 | \$0.41 | \$0.41 | \$0.41 | \$0.41 | \$0.41 |
| 4 | Accounting | \$0.00 | \$7.51 | \$0.83 | \$0.83 | \$0.83 | \$0.83 | \$0.83 | \$0.83 |
| 10 | Subtotal - 101-210 Management Services | \$0.00 | \$7.51 | \$0.83 | \$0.83 | \$0.83 | \$0.83 | \$0.83 | \$0.83 |
| 2 | Cost Plan * | \$0.00 | \$1,892.41 | \$378.48 | \$378.48 | \$378.48 | \$378.48 | \$378.48 | \$0.00 |
| 11 | Subtotal - 101-212 Budgeting | \$0.00 | \$1,892.41 | \$378.48 | \$378.48 | \$378.48 | \$378.48 | \$378.48 | \$0.00 |
| 1 | Records Management | \$0.00 | \$434.62 | \$48.29 | \$48.29 | \$48.29 | \$48.29 | \$48.29 | \$48.29 |
| 12 | Subtotal - 101-215 City Clerk | \$0.00 | \$434.62 | \$48.29 | \$48.29 | \$48.29 | \$48.29 | \$48.29 | \$48.29 |
| 1 | Records Mgmt | \$0.00 | \$1,563.28 | \$173.70 | \$173.70 | \$173.70 | \$173.70 | \$173.70 | \$173.70 |
| 13 | Subtotal - 101-216 Records | \$0.00 | \$1,563.28 | \$173.70 | \$173.70 | \$173.70 | \$173.70 | \$173.70 | \$173.70 |
| Total Incoming | | \$0.00 | \$4,003.32 | \$613.03 | \$613.03 | \$613.03 | \$613.03 | \$613.03 | \$234.55 |
| C. Total Allocated | | | \$1,513,546.07 | \$12,015.83 | \$570,372.03 | \$28,861.51 | \$442,447.58 | \$14,574.03 | \$135,658.14 |
| | | | | 0.79% | 37.68% | 1.91% | 29.23% | 0.96% | 8.96% |

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B. Incoming Costs (Default Spread Custom %)

Dept. 2: Equipment Depreciation

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | SBITA - NeoGov | SBITA Amortizations - Dept Specific | GASB 87 Copier Leases |
|---------------------------|---|----------------|-----------------------|--------------------|-------------------------------------|-----------------------|
| 4 | Audit and Accounting | \$0.00 | \$101.84 | \$11.32 | \$11.32 | \$11.32 |
| 8 | Subtotal - 101-191 Accounting Dept | \$0.00 | \$101.84 | \$11.32 | \$11.32 | \$11.32 |
| 6 | Accounting | \$0.00 | \$3.66 | \$0.41 | \$0.41 | \$0.41 |
| 9 | Subtotal - 101-192 Financial Services | \$0.00 | \$3.66 | \$0.41 | \$0.41 | \$0.41 |
| 4 | Accounting | \$0.00 | \$7.51 | \$0.83 | \$0.83 | \$0.83 |
| 10 | Subtotal - 101-210 Management Services | \$0.00 | \$7.51 | \$0.83 | \$0.83 | \$0.83 |
| 2 | Cost Plan * | \$0.00 | \$1,892.41 | \$0.00 | \$0.00 | \$0.00 |
| 11 | Subtotal - 101-212 Budgeting | \$0.00 | \$1,892.41 | \$0.00 | \$0.00 | \$0.00 |
| 1 | Records Management | \$0.00 | \$434.62 | \$48.29 | \$48.29 | \$48.29 |
| 12 | Subtotal - 101-215 City Clerk | \$0.00 | \$434.62 | \$48.29 | \$48.29 | \$48.29 |
| 1 | Records Mgmt | \$0.00 | \$1,563.28 | \$173.70 | \$173.70 | \$173.70 |
| 13 | Subtotal - 101-216 Records | \$0.00 | \$1,563.28 | \$173.70 | \$173.70 | \$173.70 |
| Total Incoming | | \$0.00 | \$4,003.32 | \$234.55 | \$234.55 | \$234.55 |
| C. Total Allocated | | | \$1,513,546.07 | \$28,172.07 | \$252,368.65 | \$29,076.26 |
| | | | | 1.86% | 16.67% | 1.92% |

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Allocation Details

Cost Pool 1: City Hall Equipment

Dept. 2: Equipment Depreciation

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|------------------------------|---------------|--------------------|--------------------|---------------|-----------------------|-------------------|--------------------|
| 4 | 101-101 City Commission | 1,997 | 7.88% | \$898.85 | \$0.00 | \$898.85 | \$48.32 | \$947.17 |
| 5 | 101-172 City Manager | 2,861 | 11.29% | \$1,287.73 | \$0.00 | \$1,287.73 | \$69.23 | \$1,356.96 |
| 6 | 101-265 Bldgs & Grounds | 1,110 | 4.38% | \$499.61 | \$0.00 | \$499.61 | \$26.86 | \$526.47 |
| 7 | 101-228, 229, 230 Info Tech | 4,100 | 16.18% | \$1,845.40 | \$0.00 | \$1,845.40 | \$99.21 | \$1,944.62 |
| 8 | 101-191 Accounting Dept | 1,270 | 5.01% | \$571.63 | \$0.00 | \$571.63 | \$30.73 | \$602.36 |
| 9 | 101-192 Financial Services | 944 | 3.73% | \$424.89 | \$0.00 | \$424.89 | \$22.84 | \$447.74 |
| 10 | 101-210 Management Services | 888 | 3.51% | \$399.69 | \$0.00 | \$399.69 | \$21.49 | \$421.18 |
| 11 | 101-212 Budgeting | 250 | 0.99% | \$112.52 | \$0.00 | \$112.52 | \$6.05 | \$118.57 |
| 12 | 101-215 City Clerk | 2,211 | 8.73% | \$995.17 | \$0.00 | \$995.17 | \$53.50 | \$1,048.67 |
| 13 | 101-216 Records | 90 | 0.36% | \$40.51 | \$0.00 | \$40.51 | \$2.18 | \$42.69 |
| 14 | 101-223 Internal Auditor | 173 | 0.68% | \$77.87 | \$0.00 | \$77.87 | \$4.19 | \$82.05 |
| 15 | 101-233 Purchasing | 418 | 1.65% | \$188.14 | \$0.00 | \$188.14 | \$10.11 | \$198.26 |
| 17 | 101-253 Treasury | 2,458 | 9.7% | \$1,106.34 | \$0.00 | \$1,106.34 | \$59.48 | \$1,165.82 |
| 19 | 101-261 311 Customer Service | 1,532 | 6.05% | \$689.55 | \$0.00 | \$689.55 | \$37.07 | \$726.62 |
| 20 | 101-266 City Attorney | 3,099 | 12.23% | \$1,394.86 | \$0.00 | \$1,394.86 | \$74.99 | \$1,469.84 |
| 21 | 101-270 Human Resources | 1,933 | 7.63% | \$870.04 | \$0.00 | \$870.04 | \$46.77 | \$916.82 |
| SubTotal | | 25,334 | 100% | \$11,402.80 | \$0.00 | \$11,402.80 | \$613.03 | \$12,015.83 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$11,402.80 | | \$12,015.83 |

Allocation Basis Units: Assigned Square Footage - City Hall

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Allocation Details

Cost Pool 2: IT - Network

Dept. 2: Equipment Depreciation

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|-------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|--------------|
| 5 | 101-172 City Manager | 16 | 2.57% | \$14,632.65 | \$0.00 | \$14,632.65 | \$15.74 | \$14,648.40 |
| 6 | 101-265 Bldgs & Grounds | 11 | 1.77% | \$10,059.95 | \$0.00 | \$10,059.95 | \$10.82 | \$10,070.77 |
| 7 | 101-228, 229, 230 Info Tech | 44 | 7.06% | \$40,239.80 | \$0.00 | \$40,239.80 | \$43.30 | \$40,283.10 |
| 8 | 101-191 Accounting Dept | 6 | 0.96% | \$5,487.25 | \$0.00 | \$5,487.25 | \$5.90 | \$5,493.15 |
| 9 | 101-192 Financial Services | 8 | 1.28% | \$7,316.33 | \$0.00 | \$7,316.33 | \$7.87 | \$7,324.20 |
| 10 | 101-210 Management Services | 4 | 0.64% | \$3,658.16 | \$0.00 | \$3,658.16 | \$3.94 | \$3,662.10 |
| 11 | 101-212 Budgeting | 1 | 0.16% | \$914.54 | \$0.00 | \$914.54 | \$0.98 | \$915.52 |
| 12 | 101-215 City Clerk | 5 | 0.8% | \$4,572.70 | \$0.00 | \$4,572.70 | \$4.92 | \$4,577.62 |
| 13 | 101-216 Records | 3 | 0.48% | \$2,743.62 | \$0.00 | \$2,743.62 | \$2.95 | \$2,746.57 |
| 14 | 101-223 Internal Auditor | 1 | 0.16% | \$914.54 | \$0.00 | \$914.54 | \$0.98 | \$915.52 |
| 15 | 101-233 Purchasing | 5 | 0.8% | \$4,572.70 | \$0.00 | \$4,572.70 | \$4.92 | \$4,577.62 |
| 16 | 101-237 Grants Management | 2 | 0.32% | \$1,829.08 | \$0.00 | \$1,829.08 | \$1.97 | \$1,831.05 |
| 17 | 101-253 Treasury | 8 | 1.28% | \$7,316.33 | \$0.00 | \$7,316.33 | \$7.87 | \$7,324.20 |
| 18 | 101-257 Assessing | 5 | 0.8% | \$4,572.70 | \$0.00 | \$4,572.70 | \$4.92 | \$4,577.62 |
| 19 | 101-261 311 Customer Service | 13 | 2.09% | \$11,889.03 | \$0.00 | \$11,889.03 | \$12.79 | \$11,901.82 |
| 20 | 101-266 City Attorney | 9 | 1.44% | \$8,230.87 | \$0.00 | \$8,230.87 | \$8.86 | \$8,239.72 |
| 21 | 101-270 Human Resources | 6 | 0.96% | \$5,487.25 | \$0.00 | \$5,487.25 | \$5.90 | \$5,493.15 |
| 22 | 101-345, 349 Public Safety | 84 | 13.48% | \$76,821.44 | \$0.00 | \$76,821.44 | \$82.66 | \$76,904.09 |
| 23 | 101-580 City Equipment | 11 | 1.77% | \$10,059.95 | \$0.00 | \$10,059.95 | \$10.82 | \$10,070.77 |
| 24 | 101-751 Parks & Rec Admin | 8 | 1.28% | \$7,316.33 | \$0.00 | \$7,316.33 | \$7.87 | \$7,324.20 |
| 26 | 101-175 Diversity & Inclusion | 1 | 0.16% | \$914.54 | \$0.00 | \$914.54 | \$0.98 | \$915.52 |
| 28 | 101-262 Elections | 5 | 0.8% | \$4,572.70 | \$0.00 | \$4,572.70 | \$4.92 | \$4,577.62 |
| 30 | 101-346 Public Safety COPS | 11 | 1.77% | \$10,059.95 | \$0.00 | \$10,059.95 | \$10.82 | \$10,070.77 |
| 31 | 101-347 Public Safety Ops | 130 | 20.87% | \$118,890.32 | \$0.00 | \$118,890.32 | \$127.92 | \$119,018.24 |
| 32 | 101-348 Criminal Invstgn Div | 58 | 9.31% | \$53,043.37 | \$0.00 | \$53,043.37 | \$57.07 | \$53,100.45 |
| 33 | 101-371 Bldg Inspection Dept | 7 | 1.12% | \$6,401.79 | \$0.00 | \$6,401.79 | \$6.89 | \$6,408.67 |
| 34 | 101-385 Code Enforcement | 12 | 1.93% | \$10,974.49 | \$0.00 | \$10,974.49 | \$11.81 | \$10,986.30 |
| 38 | 101-443 Forestry | 1 | 0.16% | \$914.54 | \$0.00 | \$914.54 | \$0.98 | \$915.52 |
| 41 | 101-701 Planning | 9 | 1.44% | \$8,230.87 | \$0.00 | \$8,230.87 | \$8.86 | \$8,239.72 |
| 43 | 101-724 Community Develop | 1 | 0.16% | \$914.54 | \$0.00 | \$914.54 | \$0.98 | \$915.52 |
| 44 | 101-728 Econ Dev | 7 | 1.12% | \$6,401.79 | \$0.00 | \$6,401.79 | \$6.89 | \$6,408.67 |
| 46 | 101-770 Parks Maint | 2 | 0.32% | \$1,829.08 | \$0.00 | \$1,829.08 | \$1.97 | \$1,831.05 |
| 50 | 202 Major Streets | 11 | 1.77% | \$10,059.95 | \$0.00 | \$10,059.95 | \$10.82 | \$10,070.77 |
| 51 | 203 Local Streets | 1 | 0.16% | \$914.54 | \$0.00 | \$914.54 | \$0.98 | \$915.52 |

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Allocation Details

Cost Pool 2: IT - Network

Dept. 2: Equipment Depreciation

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|----------------------------|------------|--------------------|---------------------|---------------|-----------------------|-------------------|---------------------|
| 52 | 209 Cemeteries | 4 | 0.64% | \$3,658.16 | \$0.00 | \$3,658.16 | \$3.94 | \$3,662.10 |
| 55 | 226 Solid Waste / Rubbish | 5 | 0.8% | \$4,572.70 | \$0.00 | \$4,572.70 | \$4.92 | \$4,577.62 |
| 76 | 243 Brownfield Redvlp Auth | 2 | 0.32% | \$1,829.08 | \$0.00 | \$1,829.08 | \$1.97 | \$1,831.05 |
| 86 | 296 HUD Grant Admin | 3 | 0.48% | \$2,743.62 | \$0.00 | \$2,743.62 | \$2.95 | \$2,746.57 |
| 92 | 590 Sewer Fund | 49 | 7.87% | \$44,812.51 | \$0.00 | \$44,812.51 | \$48.22 | \$44,860.72 |
| 93 | 591 Water Fund | 54 | 8.67% | \$49,385.21 | \$0.00 | \$49,385.21 | \$53.14 | \$49,438.35 |
| SubTotal | | 623 | 100% | \$569,759.00 | \$0.00 | \$569,759.00 | \$613.03 | \$570,372.03 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$569,759.00 | | \$570,372.03 |

Allocation Basis Units: # PCs, exc CCTA

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Allocation Details

Cost Pool 3: Department Specific - Asset Depreciation

Dept. 2: Equipment Depreciation

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|----------------------------|------------------|--------------------|--------------------|---------------|-----------------------|-------------------|--------------------|
| 6 | 101-265 Bldgs & Grounds | 3,890 | 13.77% | \$3,890.00 | \$0.00 | \$3,890.00 | \$84.42 | \$3,974.42 |
| 12 | 101-215 City Clerk | 716.8 | 2.54% | \$716.80 | \$0.00 | \$716.80 | \$15.56 | \$732.36 |
| 21 | 101-270 Human Resources | 750.2 | 2.66% | \$750.20 | \$0.00 | \$750.20 | \$16.28 | \$766.48 |
| 22 | 101-345, 349 Public Safety | 14,975.6 | 53.01% | \$14,975.60 | \$0.00 | \$14,975.60 | \$324.99 | \$15,300.59 |
| 23 | 101-580 City Equipment | 6,923.88 | 24.51% | \$6,923.88 | \$0.00 | \$6,923.88 | \$150.26 | \$7,074.14 |
| 24 | 101-751 Parks & Rec Admin | 992 | 3.51% | \$992.00 | \$0.00 | \$992.00 | \$21.53 | \$1,013.53 |
| SubTotal | | 28,248.48 | 100% | \$28,248.48 | \$0.00 | \$28,248.48 | \$613.03 | \$28,861.51 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$28,248.48 | | \$28,861.51 |

Allocation Basis Units: \$ CY Equipment Depreciation

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Allocation Details

Cost Pool 4: Leased Vehicles

Dept. 2: Equipment Depreciation

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|------------------------|------------|--------------------|---------------------|---------------|-----------------------|-------------------|---------------------|
| 23 | 101-580 City Equipment | 100 | 100% | \$441,834.55 | \$0.00 | \$441,834.55 | \$613.03 | \$442,447.58 |
| SubTotal | | 100 | 100% | \$441,834.55 | \$0.00 | \$441,834.55 | \$613.03 | \$442,447.58 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$441,834.55 | | \$442,447.58 |

Allocation Basis Units: Direct to 101-580 City Equipment

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Allocation Details

Cost Pool 5: Voice over IP System

Dept. 2: Equipment Depreciation

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|-------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|------------|
| 5 | 101-172 City Manager | 16 | 3.83% | \$534.39 | \$0.00 | \$534.39 | \$23.47 | \$557.86 |
| 6 | 101-265 Bldgs & Grounds | 3 | 0.72% | \$100.20 | \$0.00 | \$100.20 | \$4.40 | \$104.60 |
| 7 | 101-228, 229, 230 Info Tech | 17 | 4.07% | \$567.79 | \$0.00 | \$567.79 | \$24.93 | \$592.72 |
| 8 | 101-191 Accounting Dept | 6 | 1.44% | \$200.40 | \$0.00 | \$200.40 | \$8.80 | \$209.20 |
| 9 | 101-192 Financial Services | 7 | 1.67% | \$233.80 | \$0.00 | \$233.80 | \$10.27 | \$244.06 |
| 10 | 101-210 Management Services | 3 | 0.72% | \$100.20 | \$0.00 | \$100.20 | \$4.40 | \$104.60 |
| 11 | 101-212 Budgeting | 1 | 0.24% | \$33.40 | \$0.00 | \$33.40 | \$1.47 | \$34.87 |
| 12 | 101-215 City Clerk | 6 | 1.44% | \$200.40 | \$0.00 | \$200.40 | \$8.80 | \$209.20 |
| 13 | 101-216 Records | 2 | 0.48% | \$66.80 | \$0.00 | \$66.80 | \$2.93 | \$69.73 |
| 14 | 101-223 Internal Auditor | 1 | 0.24% | \$33.40 | \$0.00 | \$33.40 | \$1.47 | \$34.87 |
| 15 | 101-233 Purchasing | 4 | 0.96% | \$133.60 | \$0.00 | \$133.60 | \$5.87 | \$139.46 |
| 16 | 101-237 Grants Management | 2 | 0.48% | \$66.80 | \$0.00 | \$66.80 | \$2.93 | \$69.73 |
| 17 | 101-253 Treasury | 6 | 1.44% | \$200.40 | \$0.00 | \$200.40 | \$8.80 | \$209.20 |
| 18 | 101-257 Assessing | 6 | 1.44% | \$200.40 | \$0.00 | \$200.40 | \$8.80 | \$209.20 |
| 19 | 101-261 311 Customer Service | 12 | 2.87% | \$400.79 | \$0.00 | \$400.79 | \$17.60 | \$418.39 |
| 20 | 101-266 City Attorney | 8 | 1.91% | \$267.20 | \$0.00 | \$267.20 | \$11.73 | \$278.93 |
| 21 | 101-270 Human Resources | 8 | 1.91% | \$267.20 | \$0.00 | \$267.20 | \$11.73 | \$278.93 |
| 22 | 101-345, 349 Public Safety | 72 | 17.22% | \$2,404.77 | \$0.00 | \$2,404.77 | \$105.59 | \$2,510.36 |
| 23 | 101-580 City Equipment | 6 | 1.44% | \$200.40 | \$0.00 | \$200.40 | \$8.80 | \$209.20 |
| 24 | 101-751 Parks & Rec Admin | 5 | 1.2% | \$167.00 | \$0.00 | \$167.00 | \$7.33 | \$174.33 |
| 26 | 101-175 Diversity & Inclusion | 2 | 0.48% | \$66.80 | \$0.00 | \$66.80 | \$2.93 | \$69.73 |
| 28 | 101-262 Elections | 3 | 0.72% | \$100.20 | \$0.00 | \$100.20 | \$4.40 | \$104.60 |
| 30 | 101-346 Public Safety COPS | 13 | 3.11% | \$434.19 | \$0.00 | \$434.19 | \$19.07 | \$453.26 |
| 31 | 101-347 Public Safety Ops | 30 | 7.18% | \$1,001.99 | \$0.00 | \$1,001.99 | \$44.00 | \$1,045.98 |
| 32 | 101-348 Criminal Invstgn Div | 20 | 4.78% | \$667.99 | \$0.00 | \$667.99 | \$29.33 | \$697.32 |
| 33 | 101-371 Bldg Inspection Dept | 7 | 1.67% | \$233.80 | \$0.00 | \$233.80 | \$10.27 | \$244.06 |
| 34 | 101-385 Code Enforcement | 11 | 2.63% | \$367.39 | \$0.00 | \$367.39 | \$16.13 | \$383.53 |
| 38 | 101-443 Forestry | 1 | 0.24% | \$33.40 | \$0.00 | \$33.40 | \$1.47 | \$34.87 |
| 41 | 101-701 Planning | 8 | 1.91% | \$267.20 | \$0.00 | \$267.20 | \$11.73 | \$278.93 |
| 43 | 101-724 Community Develop | 3 | 0.72% | \$100.20 | \$0.00 | \$100.20 | \$4.40 | \$104.60 |
| 44 | 101-728 Econ Dev | 7 | 1.67% | \$233.80 | \$0.00 | \$233.80 | \$10.27 | \$244.06 |
| 46 | 101-770 Parks Maint | 4 | 0.96% | \$133.60 | \$0.00 | \$133.60 | \$5.87 | \$139.46 |
| 50 | 202 Major Streets | 12 | 2.87% | \$400.79 | \$0.00 | \$400.79 | \$17.60 | \$418.39 |
| 51 | 203 Local Streets | 1 | 0.24% | \$33.40 | \$0.00 | \$33.40 | \$1.47 | \$34.87 |

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Details

Cost Pool 5: Voice over IP System

Dept. 2: Equipment Depreciation

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|----------------------------|------------|--------------------|--------------------|---------------|-----------------------|-------------------|--------------------|
| 52 | 209 Cemeteries | 3 | 0.72% | \$100.20 | \$0.00 | \$100.20 | \$4.40 | \$104.60 |
| 55 | 226 Solid Waste / Rubbish | 7 | 1.67% | \$233.80 | \$0.00 | \$233.80 | \$10.27 | \$244.06 |
| 76 | 243 Brownfield Redvlp Auth | 2 | 0.48% | \$66.80 | \$0.00 | \$66.80 | \$2.93 | \$69.73 |
| 86 | 296 HUD Grant Admin | 3 | 0.72% | \$100.20 | \$0.00 | \$100.20 | \$4.40 | \$104.60 |
| 92 | 590 Sewer Fund | 48 | 11.48% | \$1,603.18 | \$0.00 | \$1,603.18 | \$70.40 | \$1,673.57 |
| 93 | 591 Water Fund | 42 | 10.05% | \$1,402.78 | \$0.00 | \$1,402.78 | \$61.60 | \$1,464.38 |
| SubTotal | | 418 | 100% | \$13,961.00 | \$0.00 | \$13,961.00 | \$613.03 | \$14,574.03 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$13,961.00 | | \$14,574.03 |

Allocation Basis Units: # of Phone Lines

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Allocation Details

Cost Pool 6: SBITA - Kronos

Dept. 2: Equipment Depreciation

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-------------------------------|------------|--------------------|---------------------|---------------|-----------------------|-------------------|---------------------|
| 5 | 101-172 City Manager | 9 | 2.35% | \$3,182.28 | \$0.00 | \$3,182.28 | \$5.51 | \$3,187.79 |
| 6 | 101-265 Bldgs & Grounds | 5 | 1.31% | \$1,767.93 | \$0.00 | \$1,767.93 | \$3.06 | \$1,770.99 |
| 7 | 101-228, 229, 230 Info Tech | 15 | 3.92% | \$5,303.80 | \$0.00 | \$5,303.80 | \$9.19 | \$5,312.98 |
| 8 | 101-191 Accounting Dept | 6 | 1.57% | \$2,121.52 | \$0.00 | \$2,121.52 | \$3.67 | \$2,125.19 |
| 9 | 101-192 Financial Services | 6 | 1.57% | \$2,121.52 | \$0.00 | \$2,121.52 | \$3.67 | \$2,125.19 |
| 10 | 101-210 Management Services | 2 | 0.52% | \$707.17 | \$0.00 | \$707.17 | \$1.22 | \$708.40 |
| 11 | 101-212 Budgeting | 1 | 0.26% | \$353.59 | \$0.00 | \$353.59 | \$0.61 | \$354.20 |
| 12 | 101-215 City Clerk | 2.9 | 0.76% | \$1,025.40 | \$0.00 | \$1,025.40 | \$1.78 | \$1,027.18 |
| 13 | 101-216 Records | 1.35 | 0.35% | \$477.34 | \$0.00 | \$477.34 | \$0.83 | \$478.17 |
| 14 | 101-223 Internal Auditor | 1 | 0.26% | \$353.59 | \$0.00 | \$353.59 | \$0.61 | \$354.20 |
| 15 | 101-233 Purchasing | 6 | 1.57% | \$2,121.52 | \$0.00 | \$2,121.52 | \$3.67 | \$2,125.19 |
| 16 | 101-237 Grants Management | 2 | 0.52% | \$707.17 | \$0.00 | \$707.17 | \$1.22 | \$708.40 |
| 17 | 101-253 Treasury | 9 | 2.35% | \$3,182.28 | \$0.00 | \$3,182.28 | \$5.51 | \$3,187.79 |
| 19 | 101-261 311 Customer Service | 10 | 2.61% | \$3,535.86 | \$0.00 | \$3,535.86 | \$6.12 | \$3,541.99 |
| 20 | 101-266 City Attorney | 7 | 1.83% | \$2,475.10 | \$0.00 | \$2,475.10 | \$4.29 | \$2,479.39 |
| 21 | 101-270 Human Resources | 9 | 2.35% | \$3,182.28 | \$0.00 | \$3,182.28 | \$5.51 | \$3,187.79 |
| 23 | 101-580 City Equipment | 10 | 2.61% | \$3,535.86 | \$0.00 | \$3,535.86 | \$6.12 | \$3,541.99 |
| 24 | 101-751 Parks & Rec Admin | 18 | 4.7% | \$6,364.56 | \$0.00 | \$6,364.56 | \$11.02 | \$6,375.58 |
| 26 | 101-175 Diversity & Inclusion | 2 | 0.52% | \$707.17 | \$0.00 | \$707.17 | \$1.22 | \$708.40 |
| 28 | 101-262 Elections | 2.75 | 0.72% | \$972.36 | \$0.00 | \$972.36 | \$1.68 | \$974.05 |
| 33 | 101-371 Bldg Inspection Dept | 9 | 2.35% | \$3,182.28 | \$0.00 | \$3,182.28 | \$5.51 | \$3,187.79 |
| 34 | 101-385 Code Enforcement | 9 | 2.35% | \$3,182.28 | \$0.00 | \$3,182.28 | \$5.51 | \$3,187.79 |
| 38 | 101-443 Forestry | 11 | 2.87% | \$3,889.45 | \$0.00 | \$3,889.45 | \$6.74 | \$3,896.19 |
| 41 | 101-701 Planning | 11 | 2.87% | \$3,889.45 | \$0.00 | \$3,889.45 | \$6.74 | \$3,896.19 |
| 44 | 101-728 Econ Dev | 6 | 1.57% | \$2,121.52 | \$0.00 | \$2,121.52 | \$3.67 | \$2,125.19 |
| 50 | 202 Major Streets | 28 | 7.31% | \$9,900.42 | \$0.00 | \$9,900.42 | \$17.15 | \$9,917.57 |
| 51 | 203 Local Streets | 4 | 1.04% | \$1,414.35 | \$0.00 | \$1,414.35 | \$2.45 | \$1,416.80 |
| 52 | 209 Cemeteries | 2 | 0.52% | \$707.17 | \$0.00 | \$707.17 | \$1.22 | \$708.40 |
| 55 | 226 Solid Waste / Rubbish | 5 | 1.31% | \$1,767.93 | \$0.00 | \$1,767.93 | \$3.06 | \$1,770.99 |
| 76 | 243 Brownfield Redvlp Auth | 2 | 0.52% | \$707.17 | \$0.00 | \$707.17 | \$1.22 | \$708.40 |
| 86 | 296 HUD Grant Admin | 6 | 1.57% | \$2,121.52 | \$0.00 | \$2,121.52 | \$3.67 | \$2,125.19 |
| 92 | 590 Sewer Fund | 87 | 22.72% | \$30,762.02 | \$0.00 | \$30,762.02 | \$53.28 | \$30,815.29 |
| 93 | 591 Water Fund | 78 | 20.37% | \$27,579.74 | \$0.00 | \$27,579.74 | \$47.77 | \$27,627.51 |
| SubTotal | | 383 | 100% | \$135,423.59 | \$0.00 | \$135,423.59 | \$234.55 | \$135,658.14 |

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Details

Cost Pool 6: SBITA - Kronos

Dept. 2: Equipment Depreciation

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|-----------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|---------------------|
| | Direct Bills | | | | | \$0.00 | | \$0.00 |
| | Total | | | | | \$135,423.59 | | \$135,658.14 |

Allocation Basis Units: # Kronos Users

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Details

Cost Pool 7: SBITA - NeoGov

Dept. 2: Equipment Depreciation

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|-------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|------------|
| 5 | 101-172 City Manager | 9 | 1.32% | \$369.22 | \$0.00 | \$369.22 | \$3.10 | \$372.32 |
| 6 | 101-265 Bldgs & Grounds | 5 | 0.73% | \$205.12 | \$0.00 | \$205.12 | \$1.72 | \$206.84 |
| 7 | 101-228, 229, 230 Info Tech | 15 | 2.2% | \$615.36 | \$0.00 | \$615.36 | \$5.17 | \$620.53 |
| 8 | 101-191 Accounting Dept | 6 | 0.88% | \$246.15 | \$0.00 | \$246.15 | \$2.07 | \$248.21 |
| 9 | 101-192 Financial Services | 6 | 0.88% | \$246.15 | \$0.00 | \$246.15 | \$2.07 | \$248.21 |
| 10 | 101-210 Management Services | 2 | 0.29% | \$82.05 | \$0.00 | \$82.05 | \$0.69 | \$82.74 |
| 11 | 101-212 Budgeting | 1 | 0.15% | \$41.02 | \$0.00 | \$41.02 | \$0.34 | \$41.37 |
| 12 | 101-215 City Clerk | 2.9 | 0.43% | \$118.97 | \$0.00 | \$118.97 | \$1.00 | \$119.97 |
| 13 | 101-216 Records | 1.35 | 0.2% | \$55.38 | \$0.00 | \$55.38 | \$0.46 | \$55.85 |
| 14 | 101-223 Internal Auditor | 1 | 0.15% | \$41.02 | \$0.00 | \$41.02 | \$0.34 | \$41.37 |
| 15 | 101-233 Purchasing | 6 | 0.88% | \$246.15 | \$0.00 | \$246.15 | \$2.07 | \$248.21 |
| 16 | 101-237 Grants Management | 2 | 0.29% | \$82.05 | \$0.00 | \$82.05 | \$0.69 | \$82.74 |
| 17 | 101-253 Treasury | 9 | 1.32% | \$369.22 | \$0.00 | \$369.22 | \$3.10 | \$372.32 |
| 19 | 101-261 311 Customer Service | 10 | 1.47% | \$410.24 | \$0.00 | \$410.24 | \$3.44 | \$413.69 |
| 20 | 101-266 City Attorney | 7 | 1.03% | \$287.17 | \$0.00 | \$287.17 | \$2.41 | \$289.58 |
| 21 | 101-270 Human Resources | 9 | 1.32% | \$369.22 | \$0.00 | \$369.22 | \$3.10 | \$372.32 |
| 22 | 101-345, 349 Public Safety | 37 | 5.43% | \$1,517.90 | \$0.00 | \$1,517.90 | \$12.74 | \$1,530.64 |
| 23 | 101-580 City Equipment | 10 | 1.47% | \$410.24 | \$0.00 | \$410.24 | \$3.44 | \$413.69 |
| 24 | 101-751 Parks & Rec Admin | 18 | 2.64% | \$738.44 | \$0.00 | \$738.44 | \$6.20 | \$744.64 |
| 26 | 101-175 Diversity & Inclusion | 2 | 0.29% | \$82.05 | \$0.00 | \$82.05 | \$0.69 | \$82.74 |
| 28 | 101-262 Elections | 2.75 | 0.4% | \$112.82 | \$0.00 | \$112.82 | \$0.95 | \$113.76 |
| 30 | 101-346 Public Safety COPS | 21 | 3.08% | \$861.51 | \$0.00 | \$861.51 | \$7.23 | \$868.74 |
| 31 | 101-347 Public Safety Ops | 211 | 30.98% | \$8,656.12 | \$0.00 | \$8,656.12 | \$72.67 | \$8,728.79 |
| 32 | 101-348 Criminal Invstgn Div | 29 | 4.26% | \$1,189.70 | \$0.00 | \$1,189.70 | \$9.99 | \$1,199.69 |
| 33 | 101-371 Bldg Inspection Dept | 9 | 1.32% | \$369.22 | \$0.00 | \$369.22 | \$3.10 | \$372.32 |
| 34 | 101-385 Code Enforcement | 9 | 1.32% | \$369.22 | \$0.00 | \$369.22 | \$3.10 | \$372.32 |
| 38 | 101-443 Forestry | 11 | 1.62% | \$451.27 | \$0.00 | \$451.27 | \$3.79 | \$455.06 |
| 41 | 101-701 Planning | 11 | 1.62% | \$451.27 | \$0.00 | \$451.27 | \$3.79 | \$455.06 |
| 44 | 101-728 Econ Dev | 6 | 0.88% | \$246.15 | \$0.00 | \$246.15 | \$2.07 | \$248.21 |
| 50 | 202 Major Streets | 28 | 4.11% | \$1,148.68 | \$0.00 | \$1,148.68 | \$9.64 | \$1,158.32 |
| 51 | 203 Local Streets | 4 | 0.59% | \$164.10 | \$0.00 | \$164.10 | \$1.38 | \$165.47 |
| 52 | 209 Cemeteries | 2 | 0.29% | \$82.05 | \$0.00 | \$82.05 | \$0.69 | \$82.74 |
| 55 | 226 Solid Waste / Rubbish | 5 | 0.73% | \$205.12 | \$0.00 | \$205.12 | \$1.72 | \$206.84 |
| 76 | 243 Brownfield Redvlp Auth | 2 | 0.29% | \$82.05 | \$0.00 | \$82.05 | \$0.69 | \$82.74 |

City of Kalamazoo, MI
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Allocation Details

Cost Pool 7: SBITA - NeoGov

Dept. 2: Equipment Depreciation

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|---------------------|------------|--------------------|--------------------|---------------|-----------------------|-------------------|--------------------|
| 86 | 296 HUD Grant Admin | 6 | 0.88% | \$246.15 | \$0.00 | \$246.15 | \$2.07 | \$248.21 |
| 92 | 590 Sewer Fund | 87 | 12.78% | \$3,569.11 | \$0.00 | \$3,569.11 | \$29.96 | \$3,599.07 |
| 93 | 591 Water Fund | 78 | 11.45% | \$3,199.89 | \$0.00 | \$3,199.89 | \$26.86 | \$3,226.76 |
| SubTotal | | 681 | 100% | \$27,937.52 | \$0.00 | \$27,937.52 | \$234.55 | \$28,172.07 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$27,937.52 | | \$28,172.07 |

Allocation Basis Units: # NeoGov / TalentLMS Users

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Details

Cost Pool 8: SBITA Amortizations - Dept Specific

Dept. 2: Equipment Depreciation

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|------------------------------|------------------|--------------------|---------------------|---------------|-----------------------|-------------------|---------------------|
| 11 | 101-212 Budgeting | 155,553.98 | 61.69% | \$155,553.98 | \$0.00 | \$155,553.98 | \$144.70 | \$155,698.68 |
| 19 | 101-261 311 Customer Service | 13,128.99 | 5.21% | \$13,128.99 | \$0.00 | \$13,128.99 | \$12.21 | \$13,141.20 |
| 23 | 101-580 City Equipment | 83,451.13 | 33.1% | \$83,451.13 | \$0.00 | \$83,451.13 | \$77.63 | \$83,528.76 |
| SubTotal | | 252,134.1 | 100% | \$252,134.10 | \$0.00 | \$252,134.10 | \$234.55 | \$252,368.65 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$252,134.10 | | \$252,368.65 |

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

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Allocation Details

Cost Pool 9: GASB 87 Copier Leases

Dept. 2: Equipment Depreciation

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|------------------------------|-----------------|--------------------|--------------------|---------------|-----------------------|-------------------|--------------------|
| 5 | 101-172 City Manager | 1,059.84 | 3.54% | \$1,020.88 | \$0.00 | \$1,020.88 | \$8.30 | \$1,029.18 |
| 6 | 101-265 Bldgs & Grounds | 427.2 | 1.43% | \$411.50 | \$0.00 | \$411.50 | \$3.35 | \$414.84 |
| 7 | 101-228, 229, 230 Info Tech | 808.08 | 2.7% | \$778.37 | \$0.00 | \$778.37 | \$6.33 | \$784.70 |
| 8 | 101-191 Accounting Dept | 892.08 | 2.98% | \$859.29 | \$0.00 | \$859.29 | \$6.99 | \$866.27 |
| 9 | 101-192 Financial Services | 668.64 | 2.23% | \$644.06 | \$0.00 | \$644.06 | \$5.24 | \$649.30 |
| 12 | 101-215 City Clerk | 1,867.92 | 6.24% | \$1,799.25 | \$0.00 | \$1,799.25 | \$14.63 | \$1,813.89 |
| 15 | 101-233 Purchasing | 668.52 | 2.23% | \$643.95 | \$0.00 | \$643.95 | \$5.24 | \$649.18 |
| 17 | 101-253 Treasury | 1,251.36 | 4.18% | \$1,205.36 | \$0.00 | \$1,205.36 | \$9.80 | \$1,215.16 |
| 18 | 101-257 Assessing | 892.08 | 2.98% | \$859.29 | \$0.00 | \$859.29 | \$6.99 | \$866.27 |
| 20 | 101-266 City Attorney | 1,177.56 | 3.93% | \$1,134.27 | \$0.00 | \$1,134.27 | \$9.22 | \$1,143.50 |
| 21 | 101-270 Human Resources | 1,177.56 | 3.93% | \$1,134.27 | \$0.00 | \$1,134.27 | \$9.22 | \$1,143.50 |
| 22 | 101-345, 349 Public Safety | 11,659.2 | 38.94% | \$11,230.60 | \$0.00 | \$11,230.60 | \$91.33 | \$11,321.93 |
| 23 | 101-580 City Equipment | 777.84 | 2.6% | \$749.25 | \$0.00 | \$749.25 | \$6.09 | \$755.34 |
| 24 | 101-751 Parks & Rec Admin | 1,059.84 | 3.54% | \$1,020.88 | \$0.00 | \$1,020.88 | \$8.30 | \$1,029.18 |
| 33 | 101-371 Bldg Inspection Dept | 892.08 | 2.98% | \$859.29 | \$0.00 | \$859.29 | \$6.99 | \$866.27 |
| 34 | 101-385 Code Enforcement | 679.8 | 2.27% | \$654.81 | \$0.00 | \$654.81 | \$5.33 | \$660.14 |
| 41 | 101-701 Planning | 679.8 | 2.27% | \$654.81 | \$0.00 | \$654.81 | \$5.33 | \$660.14 |
| 43 | 101-724 Community Develop | 678.96 | 2.27% | \$654.00 | \$0.00 | \$654.00 | \$5.32 | \$659.32 |
| 44 | 101-728 Econ Dev | 678.96 | 2.27% | \$654.00 | \$0.00 | \$654.00 | \$5.32 | \$659.32 |
| 50 | 202 Major Streets | 972.48 | 3.25% | \$936.73 | \$0.00 | \$936.73 | \$7.62 | \$944.35 |
| 51 | 203 Local Streets | 972.6 | 3.25% | \$936.85 | \$0.00 | \$936.85 | \$7.62 | \$944.47 |
| SubTotal | | 29,942.4 | 100% | \$28,841.71 | \$0.00 | \$28,841.71 | \$234.55 | \$29,076.26 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$28,841.71 | | \$29,076.26 |

Allocation Basis Units: \$ GASB 87 Copier Leases - Annual Amortization

City of Kalamazoo, MI
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Allocation Summary

Dept. 2: Equipment Depreciation

| Dept# | Department Name | City Hall Equipment | IT - Network | Department Specific - Asset Depreciation | Leased Vehicles | Voice over IP System | SBITA - Kronos | SBITA - NeoGov | SBITA Amortizations - Dept Specific |
|-------|-------------------------------|---------------------|--------------|--|-----------------|----------------------|----------------|----------------|-------------------------------------|
| 4 | 101-101 City Commission | \$947.17 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5 | 101-172 City Manager | \$1,356.96 | \$14,648.40 | \$0.00 | \$0.00 | \$557.86 | \$3,187.79 | \$372.32 | \$0.00 |
| 6 | 101-265 Bldgs & Grounds | \$526.47 | \$10,070.77 | \$3,974.42 | \$0.00 | \$104.60 | \$1,770.99 | \$206.84 | \$0.00 |
| 7 | 101-228, 229, 230 Info Tech | \$1,944.62 | \$40,283.10 | \$0.00 | \$0.00 | \$592.72 | \$5,312.98 | \$620.53 | \$0.00 |
| 8 | 101-191 Accounting Dept | \$602.36 | \$5,493.15 | \$0.00 | \$0.00 | \$209.20 | \$2,125.19 | \$248.21 | \$0.00 |
| 9 | 101-192 Financial Services | \$447.74 | \$7,324.20 | \$0.00 | \$0.00 | \$244.06 | \$2,125.19 | \$248.21 | \$0.00 |
| 10 | 101-210 Management Services | \$421.18 | \$3,662.10 | \$0.00 | \$0.00 | \$104.60 | \$708.40 | \$82.74 | \$0.00 |
| 11 | 101-212 Budgeting | \$118.57 | \$915.52 | \$0.00 | \$0.00 | \$34.87 | \$354.20 | \$41.37 | \$155,698.68 |
| 12 | 101-215 City Clerk | \$1,048.67 | \$4,577.62 | \$732.36 | \$0.00 | \$209.20 | \$1,027.18 | \$119.97 | \$0.00 |
| 13 | 101-216 Records | \$42.69 | \$2,746.57 | \$0.00 | \$0.00 | \$69.73 | \$478.17 | \$55.85 | \$0.00 |
| 14 | 101-223 Internal Auditor | \$82.05 | \$915.52 | \$0.00 | \$0.00 | \$34.87 | \$354.20 | \$41.37 | \$0.00 |
| 15 | 101-233 Purchasing | \$198.26 | \$4,577.62 | \$0.00 | \$0.00 | \$139.46 | \$2,125.19 | \$248.21 | \$0.00 |
| 16 | 101-237 Grants Management | \$0.00 | \$1,831.05 | \$0.00 | \$0.00 | \$69.73 | \$708.40 | \$82.74 | \$0.00 |
| 17 | 101-253 Treasury | \$1,165.82 | \$7,324.20 | \$0.00 | \$0.00 | \$209.20 | \$3,187.79 | \$372.32 | \$0.00 |
| 18 | 101-257 Assessing | \$0.00 | \$4,577.62 | \$0.00 | \$0.00 | \$209.20 | \$0.00 | \$0.00 | \$0.00 |
| 19 | 101-261 311 Customer Service | \$726.62 | \$11,901.82 | \$0.00 | \$0.00 | \$418.39 | \$3,541.99 | \$413.69 | \$13,141.20 |
| 20 | 101-266 City Attorney | \$1,469.84 | \$8,239.72 | \$0.00 | \$0.00 | \$278.93 | \$2,479.39 | \$289.58 | \$0.00 |
| 21 | 101-270 Human Resources | \$916.82 | \$5,493.15 | \$766.48 | \$0.00 | \$278.93 | \$3,187.79 | \$372.32 | \$0.00 |
| 22 | 101-345, 349 Public Safety | \$0.00 | \$76,904.09 | \$15,300.59 | \$0.00 | \$2,510.36 | \$0.00 | \$1,530.64 | \$0.00 |
| 23 | 101-580 City Equipment | \$0.00 | \$10,070.77 | \$7,074.14 | \$442,447.58 | \$209.20 | \$3,541.99 | \$413.69 | \$83,528.76 |
| 24 | 101-751 Parks & Rec Admin | \$0.00 | \$7,324.20 | \$1,013.53 | \$0.00 | \$174.33 | \$6,375.58 | \$744.64 | \$0.00 |
| 26 | 101-175 Diversity & Inclusion | \$0.00 | \$915.52 | \$0.00 | \$0.00 | \$69.73 | \$708.40 | \$82.74 | \$0.00 |
| 28 | 101-262 Elections | \$0.00 | \$4,577.62 | \$0.00 | \$0.00 | \$104.60 | \$974.05 | \$113.76 | \$0.00 |
| 30 | 101-346 Public Safety COPS | \$0.00 | \$10,070.77 | \$0.00 | \$0.00 | \$453.26 | \$0.00 | \$868.74 | \$0.00 |
| 31 | 101-347 Public Safety Ops | \$0.00 | \$119,018.24 | \$0.00 | \$0.00 | \$1,045.98 | \$0.00 | \$8,728.79 | \$0.00 |
| 32 | 101-348 Criminal Invstgn Div | \$0.00 | \$53,100.45 | \$0.00 | \$0.00 | \$697.32 | \$0.00 | \$1,199.69 | \$0.00 |
| 33 | 101-371 Bldg Inspection Dept | \$0.00 | \$6,408.67 | \$0.00 | \$0.00 | \$244.06 | \$3,187.79 | \$372.32 | \$0.00 |
| 34 | 101-385 Code Enforcement | \$0.00 | \$10,986.30 | \$0.00 | \$0.00 | \$383.53 | \$3,187.79 | \$372.32 | \$0.00 |
| 38 | 101-443 Forestry | \$0.00 | \$915.52 | \$0.00 | \$0.00 | \$34.87 | \$3,896.19 | \$455.06 | \$0.00 |
| 41 | 101-701 Planning | \$0.00 | \$8,239.72 | \$0.00 | \$0.00 | \$278.93 | \$3,896.19 | \$455.06 | \$0.00 |
| 43 | 101-724 Community Develop | \$0.00 | \$915.52 | \$0.00 | \$0.00 | \$104.60 | \$0.00 | \$0.00 | \$0.00 |
| 44 | 101-728 Econ Dev | \$0.00 | \$6,408.67 | \$0.00 | \$0.00 | \$244.06 | \$2,125.19 | \$248.21 | \$0.00 |
| 46 | 101-770 Parks Maint | \$0.00 | \$1,831.05 | \$0.00 | \$0.00 | \$139.46 | \$0.00 | \$0.00 | \$0.00 |
| 50 | 202 Major Streets | \$0.00 | \$10,070.77 | \$0.00 | \$0.00 | \$418.39 | \$9,917.57 | \$1,158.32 | \$0.00 |
| 51 | 203 Local Streets | \$0.00 | \$915.52 | \$0.00 | \$0.00 | \$34.87 | \$1,416.80 | \$165.47 | \$0.00 |

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Allocation Summary

Dept. 2: Equipment Depreciation

| Dept# | Department Name | City Hall Equipment | IT - Network | Department Specific - Asset Depreciation | Leased Vehicles | Voice over IP System | SBITA - Kronos | SBITA - NeoGov | SBITA Amortizations - Dept Specific |
|---------------------|----------------------------|---------------------|---------------------|--|---------------------|----------------------|---------------------|--------------------|-------------------------------------|
| 52 | 209 Cemeteries | \$0.00 | \$3,662.10 | \$0.00 | \$0.00 | \$104.60 | \$708.40 | \$82.74 | \$0.00 |
| 55 | 226 Solid Waste / Rubbish | \$0.00 | \$4,577.62 | \$0.00 | \$0.00 | \$244.06 | \$1,770.99 | \$206.84 | \$0.00 |
| 76 | 243 Brownfield Redvlp Auth | \$0.00 | \$1,831.05 | \$0.00 | \$0.00 | \$69.73 | \$708.40 | \$82.74 | \$0.00 |
| 86 | 296 HUD Grant Admin | \$0.00 | \$2,746.57 | \$0.00 | \$0.00 | \$104.60 | \$2,125.19 | \$248.21 | \$0.00 |
| 92 | 590 Sewer Fund | \$0.00 | \$44,860.72 | \$0.00 | \$0.00 | \$1,673.57 | \$30,815.29 | \$3,599.07 | \$0.00 |
| 93 | 591 Water Fund | \$0.00 | \$49,438.35 | \$0.00 | \$0.00 | \$1,464.38 | \$27,627.51 | \$3,226.76 | \$0.00 |
| Direct Bills | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total | | \$12,015.83 | \$570,372.03 | \$28,861.51 | \$442,447.58 | \$14,574.03 | \$135,658.14 | \$28,172.07 | \$252,368.65 |

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Allocation Summary

Dept. 2: Equipment Depreciation

| Dept# | Department Name | GASB 87 Copier Leases | Total |
|-------|-------------------------------|--------------------------|--------------|
| 4 | 101-101 City Commission | \$0.00 | \$947.17 |
| 5 | 101-172 City Manager | \$1,029.18 | \$21,152.51 |
| 6 | 101-265 Bldgs & Grounds | \$414.84 | \$17,068.94 |
| 7 | 101-228, 229, 230 Info Tech | \$784.70 | \$49,538.65 |
| 8 | 101-191 Accounting Dept | \$866.27 | \$9,544.38 |
| 9 | 101-192 Financial Services | \$649.30 | \$11,038.70 |
| 10 | 101-210 Management Services | \$0.00 | \$4,979.01 |
| 11 | 101-212 Budgeting | \$0.00 | \$157,163.22 |
| 12 | 101-215 City Clerk | \$1,813.89 | \$9,528.88 |
| 13 | 101-216 Records | \$0.00 | \$3,393.01 |
| 14 | 101-223 Internal Auditor | \$0.00 | \$1,428.01 |
| 15 | 101-233 Purchasing | \$649.18 | \$7,937.93 |
| 16 | 101-237 Grants Management | \$0.00 | \$2,691.92 |
| 17 | 101-253 Treasury | \$1,215.16 | \$13,474.49 |
| 18 | 101-257 Assessing | \$866.27 | \$5,653.10 |
| 19 | 101-261 311 Customer Service | \$0.00 | \$30,143.72 |
| 20 | 101-266 City Attorney | \$1,143.50 | \$13,900.97 |
| 21 | 101-270 Human Resources | \$1,143.50 | \$12,158.98 |
| 22 | 101-345, 349 Public Safety | \$11,321.93 | \$107,567.62 |
| 23 | 101-580 City Equipment | \$755.34 | \$548,041.46 |
| 24 | 101-751 Parks & Rec Admin | \$1,029.18 | \$16,661.45 |
| 26 | 101-175 Diversity & Inclusion | \$0.00 | \$1,776.39 |
| 28 | 101-262 Elections | \$0.00 | \$5,770.03 |
| 30 | 101-346 Public Safety COPS | \$0.00 | \$11,392.78 |
| 31 | 101-347 Public Safety Ops | \$0.00 | \$128,793.01 |
| 32 | 101-348 Criminal Invstgn Div | \$0.00 | \$54,997.46 |
| 33 | 101-371 Bldg Inspection Dept | \$866.27 | \$11,079.12 |
| 34 | 101-385 Code Enforcement | \$660.14 | \$15,590.07 |
| 38 | 101-443 Forestry | \$0.00 | \$5,301.63 |
| 41 | 101-701 Planning | \$660.14 | \$13,530.03 |
| 43 | 101-724 Community Develop | \$659.32 | \$1,679.44 |
| 44 | 101-728 Econ Dev | \$659.32 | \$9,685.46 |
| 46 | 101-770 Parks Maint | \$0.00 | \$1,970.51 |
| 50 | 202 Major Streets | \$944.35 | \$22,509.41 |
| 51 | 203 Local Streets | \$944.47 | \$3,477.13 |

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Summary

Dept. 2: Equipment Depreciation

| Dept# | Department Name | GASB 87 Copier Leases | Total |
|---------------------|----------------------------|--------------------------|-----------------------|
| 52 | 209 Cemeteries | \$0.00 | \$4,557.83 |
| 55 | 226 Solid Waste / Rubbish | \$0.00 | \$6,799.52 |
| 76 | 243 Brownfield Redvlp Auth | \$0.00 | \$2,691.92 |
| 86 | 296 HUD Grant Admin | \$0.00 | \$5,224.58 |
| 92 | 590 Sewer Fund | \$0.00 | \$80,948.66 |
| 93 | 591 Water Fund | \$0.00 | \$81,756.98 |
| Direct Bills | | \$0.00 | \$0.00 |
| Total | | \$29,076.26 | \$1,513,546.07 |

City of Kalamazoo, MI
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101-271 Other General

Nature and Extent of Services

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

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

The plan is designed to allocate other central service 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
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A. Department Costs

Dept. 3: 101-271 Other General

| Description | Type | Amount | General Admin | Parking |
|---|------|--------------------|---------------|--------------------|
| Personnel Costs | | | | |
| Salaries | | \$0.00 | \$0.00 | \$0.00 |
| Fringe Benefits | | \$0.00 | \$0.00 | \$0.00 |
| Subtotal - Personnel Costs | | \$0.00 | 0 | 0 |
| Services & Supplies Cost | | | | |
| 810.004 Parking Fees | P | \$55,685.60 | \$0.00 | \$55,685.60 |
| 719.004 Home Ownership Program | D | \$4,000.00 | \$0.00 | \$0.00 |
| Subtotal - Services & Supplies | | \$59,685.60 | \$0.00 | \$55,685.60 |
| Department Cost Total | | \$59,685.60 | \$0.00 | \$55,685.60 |
| Adjustments to Cost | | | | |
| 719.004 Home Ownership Program | D | -\$4,000.00 | \$0.00 | \$0.00 |
| Subtotal - Adjustments | | -\$4,000.00 | 0 | 0 |
| Total Costs After Adjustments | | \$55,685.60 | \$0.00 | \$55,685.60 |
| General Admin Distribution | | | \$0.00 | \$0.00 |
| Grand Total | | \$55,685.60 | \$0.00 | \$55,685.60 |

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B. Incoming Costs (Default Spread Expenditures)

Dept. 3: 101-271 Other General

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | Parking |
|---------------------------|---|----------------|--------------------|--------------------|
| 4 | Audit and Accounting | \$0.00 | \$207.46 | \$207.46 |
| 8 | Subtotal - 101-191 Accounting Dept | \$0.00 | \$207.46 | \$207.46 |
| 1 | Accounts Payable | \$0.00 | \$271.51 | \$271.51 |
| 6 | Accounting | \$0.00 | \$7.45 | \$7.45 |
| 9 | Subtotal - 101-192 Financial Services | \$0.00 | \$278.96 | \$278.96 |
| 3 | Risk Management | \$0.00 | \$25.16 | \$25.16 |
| 4 | Accounting | \$0.00 | \$15.30 | \$15.30 |
| 5 | Accounts Payable | \$0.00 | \$4.07 | \$4.07 |
| 10 | Subtotal - 101-210 Management Services | \$0.00 | \$44.53 | \$44.53 |
| 1 | Budget | \$0.00 | \$189.31 | \$189.31 |
| 2 | Cost Plan | \$0.00 | \$378.48 | \$378.48 |
| 11 | Subtotal - 101-212 Budgeting | \$0.00 | \$567.79 | \$567.79 |
| 1 | Internal Audit | \$0.00 | \$50.81 | \$50.81 |
| 14 | Subtotal - 101-223 Internal Auditor | \$0.00 | \$50.81 | \$50.81 |
| 1 | Purchasing | \$0.00 | \$97.29 | \$97.29 |
| 15 | Subtotal - 101-233 Purchasing | \$0.00 | \$97.29 | \$97.29 |
| 1 | Advise and Counsel | \$0.00 | \$189.65 | \$189.65 |
| 20 | Subtotal - 101-266 City Attorney | \$0.00 | \$189.65 | \$189.65 |
| Total Incoming | | \$0.00 | \$1,436.49 | \$1,436.49 |
| C. Total Allocated | | | \$57,122.09 | \$57,122.09 |
| | | | | 100% |

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Details

Cost Pool 1: Parking

Dept. 3: 101-271 Other General

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|------------------------------|--------------|--------------------|--------------------|---------------|-----------------------|-------------------|--------------------|
| 4 | 101-101 City Commission | 1.88 | 1.92% | \$1,069.89 | \$0.00 | \$1,069.89 | \$27.60 | \$1,097.49 |
| 5 | 101-172 City Manager | 11.52 | 11.77% | \$6,555.93 | \$0.00 | \$6,555.93 | \$169.12 | \$6,725.05 |
| 6 | 101-265 Bldgs & Grounds | 6.43 | 6.57% | \$3,659.26 | \$0.00 | \$3,659.26 | \$94.40 | \$3,753.65 |
| 7 | 101-228, 229, 230 Info Tech | 14.38 | 14.7% | \$8,183.54 | \$0.00 | \$8,183.54 | \$211.11 | \$8,394.64 |
| 8 | 101-191 Accounting Dept | 5.27 | 5.39% | \$2,999.11 | \$0.00 | \$2,999.11 | \$77.37 | \$3,076.48 |
| 9 | 101-192 Financial Services | 6.19 | 6.33% | \$3,522.68 | \$0.00 | \$3,522.68 | \$90.87 | \$3,613.55 |
| 10 | 101-210 Management Services | 2 | 2.04% | \$1,138.18 | \$0.00 | \$1,138.18 | \$29.36 | \$1,167.54 |
| 11 | 101-212 Budgeting | 1 | 1.02% | \$569.09 | \$0.00 | \$569.09 | \$14.68 | \$583.77 |
| 12 | 101-215 City Clerk | 2.87 | 2.93% | \$1,633.29 | \$0.00 | \$1,633.29 | \$42.13 | \$1,675.43 |
| 13 | 101-216 Records | 1.33 | 1.36% | \$756.89 | \$0.00 | \$756.89 | \$19.53 | \$776.42 |
| 14 | 101-223 Internal Auditor | 1 | 1.02% | \$569.09 | \$0.00 | \$569.09 | \$14.68 | \$583.77 |
| 15 | 101-233 Purchasing | 5.11 | 5.22% | \$2,908.06 | \$0.00 | \$2,908.06 | \$75.02 | \$2,983.07 |
| 16 | 101-237 Grants Management | 1.48 | 1.51% | \$842.26 | \$0.00 | \$842.26 | \$21.73 | \$863.98 |
| 17 | 101-253 Treasury | 11.48 | 11.73% | \$6,533.17 | \$0.00 | \$6,533.17 | \$168.53 | \$6,701.70 |
| 19 | 101-261 311 Customer Service | 9.69 | 9.9% | \$5,514.50 | \$0.00 | \$5,514.50 | \$142.25 | \$5,656.75 |
| 20 | 101-266 City Attorney | 8 | 8.18% | \$4,552.73 | \$0.00 | \$4,552.73 | \$117.44 | \$4,670.18 |
| 21 | 101-270 Human Resources | 8.22 | 8.4% | \$4,677.93 | \$0.00 | \$4,677.93 | \$120.67 | \$4,798.61 |
| SubTotal | | 97.85 | 100% | \$55,685.60 | \$0.00 | \$55,685.60 | \$1,436.49 | \$57,122.09 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$55,685.60 | | \$57,122.09 |

Allocation Basis Units: # FTEs, City Hall Departments

City of Kalamazoo, MI
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Allocation Summary

Dept. 3: 101-271 Other General

| Dept# | Department Name | Parking | Total |
|---------------------|------------------------------|--------------------|--------------------|
| 4 | 101-101 City Commission | \$1,097.49 | \$1,097.49 |
| 5 | 101-172 City Manager | \$6,725.05 | \$6,725.05 |
| 6 | 101-265 Bldgs & Grounds | \$3,753.65 | \$3,753.65 |
| 7 | 101-228, 229, 230 Info Tech | \$8,394.64 | \$8,394.64 |
| 8 | 101-191 Accounting Dept | \$3,076.48 | \$3,076.48 |
| 9 | 101-192 Financial Services | \$3,613.55 | \$3,613.55 |
| 10 | 101-210 Management Services | \$1,167.54 | \$1,167.54 |
| 11 | 101-212 Budgeting | \$583.77 | \$583.77 |
| 12 | 101-215 City Clerk | \$1,675.43 | \$1,675.43 |
| 13 | 101-216 Records | \$776.42 | \$776.42 |
| 14 | 101-223 Internal Auditor | \$583.77 | \$583.77 |
| 15 | 101-233 Purchasing | \$2,983.07 | \$2,983.07 |
| 16 | 101-237 Grants Management | \$863.98 | \$863.98 |
| 17 | 101-253 Treasury | \$6,701.70 | \$6,701.70 |
| 19 | 101-261 311 Customer Service | \$5,656.75 | \$5,656.75 |
| 20 | 101-266 City Attorney | \$4,670.18 | \$4,670.18 |
| 21 | 101-270 Human Resources | \$4,798.61 | \$4,798.61 |
| Direct Bills | | \$0.00 | \$0.00 |
| Total | | \$57,122.09 | \$57,122.09 |

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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 allocations and are added to the expenses of the department for further allocation to benefitting departments.

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

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A. Department Costs

Dept. 5: 101-172 City Manager

| Description | Type | Amount | General Admin | Management & Leadership | General Government |
|---|------|-----------------------|---------------|-------------------------|---------------------|
| Personnel Costs | | | | | |
| Salaries | S1 | \$1,175,539.71 | \$0.00 | \$1,175,539.71 | \$0.00 |
| Fringe Benefits | S | \$289,253.59 | \$0.00 | \$289,253.59 | \$0.00 |
| Subtotal - Personnel Costs | | \$1,464,793.30 | \$0.00 | \$1,464,793.30 | \$0.00 |
| Services & Supplies Cost | | | | | |
| 810.004 Parking Fees | S | \$80.00 | \$0.00 | \$80.00 | \$0.00 |
| 830.004 General Insurance Fund | S | \$19,704.00 | \$0.00 | \$19,704.00 | \$0.00 |
| 829.003 Cable Franchise Fee - Cac | P | \$262,828.75 | \$0.00 | \$0.00 | \$262,828.75 |
| 959.002 Contrib - Communities In Schools | P | \$50,000.00 | \$0.00 | \$0.00 | \$50,000.00 |
| 850.000 Communication & Network Svcs | S | \$7,397.44 | \$0.00 | \$7,397.44 | \$0.00 |
| 941.000 Rental/Lease Equipment | S | \$1,020.20 | \$0.00 | \$1,020.20 | \$0.00 |
| 941.000 Copier Lease | D | \$1,117.90 | \$0.00 | \$0.00 | \$0.00 |
| 727 Supplies | S | \$7,201.65 | \$0.00 | \$7,201.65 | \$0.00 |
| 811.000 Professional Development | S | \$53,180.75 | \$0.00 | \$53,180.75 | \$0.00 |
| 810.001 Business & Emerg Meals | P | \$6,519.30 | \$0.00 | \$0.00 | \$6,519.30 |
| 801.000 Prof & Contract Services | P | \$38,138.73 | \$0.00 | \$18,468.15 | \$19,670.58 |
| 790 Furniture, Equip, Machinery <\$5,000 | P | \$1,089.96 | \$0.00 | \$779.98 | \$309.98 |
| 949.000 Rental/Lease Contra (GASB 87) | D | -\$1,059.84 | \$0.00 | \$0.00 | \$0.00 |
| 810.003 Memberships & Subscriptions | S | \$48,921.74 | \$0.00 | \$48,921.74 | \$0.00 |
| Subtotal - Services & Supplies | | \$496,140.58 | \$0.00 | \$156,753.91 | \$339,328.61 |
| Department Cost Total | | \$1,960,933.88 | \$0.00 | \$1,621,547.21 | \$339,328.61 |
| Adjustments to Cost | | | | | |
| Grants Management Salaries & Benefits | S | -\$29,921.74 | \$0.00 | -\$29,921.74 | \$0.00 |
| 949.000 Rental/Lease Contra (GASB 87) | D | \$1,059.84 | \$0.00 | \$0.00 | \$0.00 |
| 941.000 Copier Lease | D | -\$1,117.90 | \$0.00 | \$0.00 | \$0.00 |
| Subtotal - Adjustments | | -\$29,979.80 | \$0.00 | -\$29,921.74 | \$0.00 |
| Total Costs After Adjustments | | \$1,930,954.08 | \$0.00 | \$1,591,625.47 | \$339,328.61 |

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A. Department Costs

Dept. 5: 101-172 City Manager

| Description | Type | Amount | General Admin | Management & Leadership | General Government |
|----------------------------|------|-----------------------|---------------|-------------------------|---------------------|
| General Admin Distribution | | | \$0.00 | \$0.00 | \$0.00 |
| Grand Total | | \$1,930,954.08 | \$0.00 | \$1,591,625.47 | \$339,328.61 |

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

Dept. 5: 101-172 City Manager

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | Management & Leadership | General Government |
|-----------|---|--------------------|--------------------|-------------------------|--------------------|
| 1 | City Hall | \$13,761.06 | \$43.22 | \$13,804.27 | \$0.00 |
| 1 | Subtotal - Building Depreciation | \$13,761.06 | \$43.22 | \$13,804.27 | \$0.00 |
| 1 | City Hall Equipment | \$1,287.73 | \$69.23 | \$1,356.96 | \$0.00 |
| 2 | IT - Network | \$14,632.65 | \$15.74 | \$14,648.40 | \$0.00 |
| 5 | Voice over IP System | \$534.39 | \$23.47 | \$557.86 | \$0.00 |
| 6 | SBITA - Kronos | \$3,182.28 | \$5.51 | \$3,187.79 | \$0.00 |
| 7 | SBITA - NeoGov | \$369.22 | \$3.10 | \$372.32 | \$0.00 |
| 9 | GASB 87 Copier Leases | \$1,020.88 | \$8.30 | \$1,029.18 | \$0.00 |
| 2 | Subtotal - Equipment Depreciation | \$21,027.16 | \$125.35 | \$21,152.51 | \$0.00 |
| 1 | Parking | \$6,555.93 | \$169.12 | \$6,725.05 | \$0.00 |
| 3 | Subtotal - 101-271 Other General | \$6,555.93 | \$169.12 | \$6,725.05 | \$0.00 |
| 1 | Management & Leadership | \$0.00 | \$27,400.10 | \$27,400.10 | \$0.00 |
| 5 | Subtotal - 101-172 City Manager | \$0.00 | \$27,400.10 | \$27,400.10 | \$0.00 |
| 1 | City Hall | \$0.00 | \$81,498.34 | \$81,498.34 | \$0.00 |
| 6 | Subtotal - 101-265 Bldgs & Grounds | \$0.00 | \$81,498.34 | \$81,498.34 | \$0.00 |
| 1 | PC / Network Support | \$0.00 | \$40,946.38 | \$40,946.38 | \$0.00 |
| 2 | App - Eden | \$0.00 | \$8,481.52 | \$8,481.52 | \$0.00 |
| 3 | App - BS & A | \$0.00 | \$8,988.25 | \$8,988.25 | \$0.00 |
| 4 | App - Kronos | \$0.00 | \$4,730.81 | \$4,730.81 | \$0.00 |
| 5 | App - NeoGov | \$0.00 | \$104.51 | \$104.51 | \$0.00 |
| 8 | VOIP | \$0.00 | \$9,259.64 | \$9,259.64 | \$0.00 |
| 10 | Dept Specific Exp | \$0.00 | \$21,400.00 | \$21,400.00 | \$0.00 |
| 7 | Subtotal - 101-228, 229, 230 Info Tech | \$0.00 | \$93,911.11 | \$93,911.11 | \$0.00 |
| 1 | Payroll | \$0.00 | \$268.24 | \$268.24 | \$0.00 |
| 4 | Audit and Accounting | \$0.00 | \$2,874.23 | \$2,874.23 | \$0.00 |
| 8 | Subtotal - 101-191 Accounting Dept | \$0.00 | \$3,142.47 | \$3,142.47 | \$0.00 |
| 1 | Accounts Payable | \$0.00 | \$3,707.17 | \$3,707.17 | \$0.00 |
| 2 | Payroll | \$0.00 | \$1,738.63 | \$1,738.63 | \$0.00 |
| 6 | Accounting | \$0.00 | \$103.22 | \$103.22 | \$0.00 |
| 9 | Subtotal - 101-192 Financial Services | \$0.00 | \$5,549.01 | \$5,549.01 | \$0.00 |
| 3 | Risk Management | \$0.00 | \$805.44 | \$805.44 | \$0.00 |
| 4 | Accounting | \$0.00 | \$212.02 | \$212.02 | \$0.00 |
| 5 | Accounts Payable | \$0.00 | \$55.57 | \$55.57 | \$0.00 |
| 7 | Payroll | \$0.00 | \$98.44 | \$98.44 | \$0.00 |
| 10 | Subtotal - 101-210 Management Services | \$0.00 | \$1,171.47 | \$1,171.47 | \$0.00 |

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B. Incoming Costs (Default Spread Salary)

Dept. 5: 101-172 City Manager

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | Management & Leadership | General Government |
|---------------------------|--|--------------------|-----------------------|-------------------------|---------------------|
| 1 | Budget | \$0.00 | \$6,060.95 | \$6,060.95 | \$0.00 |
| 2 | Cost Plan | \$0.00 | \$756.96 | \$756.96 | \$0.00 |
| 11 | Subtotal - 101-212 Budgeting | \$0.00 | \$6,817.91 | \$6,817.91 | \$0.00 |
| 2 | Mailroom | \$0.00 | \$215.74 | \$215.74 | \$0.00 |
| 12 | Subtotal - 101-215 City Clerk | \$0.00 | \$215.74 | \$215.74 | \$0.00 |
| 2 | Mailroom | \$0.00 | \$41.56 | \$41.56 | \$0.00 |
| 13 | Subtotal - 101-216 Records | \$0.00 | \$41.56 | \$41.56 | \$0.00 |
| 1 | Internal Audit | \$0.00 | \$1,626.91 | \$1,626.91 | \$0.00 |
| 14 | Subtotal - 101-223 Internal Auditor | \$0.00 | \$1,626.91 | \$1,626.91 | \$0.00 |
| 1 | Purchasing | \$0.00 | \$3,016.10 | \$3,016.10 | \$0.00 |
| 15 | Subtotal - 101-233 Purchasing | \$0.00 | \$3,016.10 | \$3,016.10 | \$0.00 |
| 1 | Grant Administration | \$0.00 | \$2,195.26 | \$2,195.26 | \$0.00 |
| 2 | Grant Writing | \$0.00 | \$4,340.27 | \$4,340.27 | \$0.00 |
| 16 | Subtotal - 101-237 Grants Management | \$0.00 | \$6,535.52 | \$6,535.52 | \$0.00 |
| 1 | Customer Service | \$0.00 | \$8,119.89 | \$8,119.89 | \$0.00 |
| 19 | Subtotal - 101-261 311 Customer Service | \$0.00 | \$8,119.89 | \$8,119.89 | \$0.00 |
| 1 | Advise and Counsel | \$0.00 | \$6,071.84 | \$6,071.84 | \$0.00 |
| 2 | Labor Relations | \$0.00 | \$1,842.85 | \$1,842.85 | \$0.00 |
| 4 | Risk Management | \$0.00 | \$185.96 | \$185.96 | \$0.00 |
| 20 | Subtotal - 101-266 City Attorney | \$0.00 | \$8,100.65 | \$8,100.65 | \$0.00 |
| 1 | Human Resources | \$0.00 | \$16,555.07 | \$16,555.07 | \$0.00 |
| 21 | Subtotal - 101-270 Human Resources | \$0.00 | \$16,555.07 | \$16,555.07 | \$0.00 |
| 1 | General Fund OPEB | \$0.00 | \$106,112.26 | \$106,112.26 | \$0.00 |
| 25 | Subtotal - OPEB / Retirement Board | \$0.00 | \$106,112.26 | \$106,112.26 | \$0.00 |
| Total Incoming | | \$41,344.15 | \$370,151.79 | \$411,495.94 | \$0.00 |
| C. Total Allocated | | | \$2,342,450.02 | \$2,003,121.41 | \$339,328.61 |
| | | | | 85.51% | 14.49% |

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Allocation Details

Cost Pool 1: Management & Leadership

Dept. 5: 101-172 City Manager

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|--------------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|--------------|
| 4 | 101-101 City Commission | 1.88 | 0.27% | \$4,471.54 | \$0.00 | \$4,471.54 | \$1,030.88 | \$5,502.42 |
| 5 | 101-172 City Manager | 11.52 | 1.68% | \$27,400.10 | \$0.00 | \$27,400.10 | \$0.00 | \$27,400.10 |
| 6 | 101-265 Bldgs & Grounds | 6.43 | 0.94% | \$15,293.63 | \$0.00 | \$15,293.63 | \$3,525.83 | \$18,819.46 |
| 7 | 101-228, 229, 230 Info Tech | 14.38 | 2.09% | \$34,202.55 | \$0.00 | \$34,202.55 | \$7,885.14 | \$42,087.69 |
| 8 | 101-191 Accounting Dept | 5.27 | 0.77% | \$12,534.59 | \$0.00 | \$12,534.59 | \$2,889.75 | \$15,424.35 |
| 9 | 101-192 Financial Services | 6.19 | 0.9% | \$14,722.79 | \$0.00 | \$14,722.79 | \$3,394.23 | \$18,117.02 |
| 10 | 101-210 Management Services | 2 | 0.29% | \$4,756.96 | \$0.00 | \$4,756.96 | \$1,096.68 | \$5,853.64 |
| 11 | 101-212 Budgeting | 1 | 0.15% | \$2,378.48 | \$0.00 | \$2,378.48 | \$548.34 | \$2,926.82 |
| 12 | 101-215 City Clerk | 2.87 | 0.42% | \$6,826.24 | \$0.00 | \$6,826.24 | \$1,573.74 | \$8,399.98 |
| 13 | 101-216 Records | 1.33 | 0.19% | \$3,163.38 | \$0.00 | \$3,163.38 | \$729.29 | \$3,892.67 |
| 14 | 101-223 Internal Auditor | 1 | 0.15% | \$2,378.48 | \$0.00 | \$2,378.48 | \$548.34 | \$2,926.82 |
| 15 | 101-233 Purchasing | 5.11 | 0.74% | \$12,154.04 | \$0.00 | \$12,154.04 | \$2,802.02 | \$14,956.06 |
| 16 | 101-237 Grants Management | 1.48 | 0.22% | \$3,520.15 | \$0.00 | \$3,520.15 | \$811.54 | \$4,331.70 |
| 17 | 101-253 Treasury | 11.48 | 1.67% | \$27,304.96 | \$0.00 | \$27,304.96 | \$6,294.95 | \$33,599.91 |
| 19 | 101-261 311 Customer Service | 9.69 | 1.41% | \$23,047.48 | \$0.00 | \$23,047.48 | \$5,313.42 | \$28,360.90 |
| 20 | 101-266 City Attorney | 8 | 1.17% | \$19,027.84 | \$0.00 | \$19,027.84 | \$4,386.72 | \$23,414.57 |
| 21 | 101-270 Human Resources | 8.22 | 1.2% | \$19,551.11 | \$0.00 | \$19,551.11 | \$4,507.36 | \$24,058.47 |
| 22 | 101-345, 349 Public Safety | 39.25 | 5.72% | \$93,355.36 | \$0.00 | \$93,355.36 | \$21,522.37 | \$114,877.73 |
| 23 | 101-580 City Equipment | 7.78 | 1.13% | \$18,504.58 | \$0.00 | \$18,504.58 | \$4,266.09 | \$22,770.67 |
| 24 | 101-751 Parks & Rec Admin | 2.73 | 0.4% | \$6,493.25 | \$0.00 | \$6,493.25 | \$1,496.97 | \$7,990.22 |
| 26 | 101-175 Diversity & Inclusion | 2 | 0.29% | \$4,756.96 | \$0.00 | \$4,756.96 | \$1,096.68 | \$5,853.64 |
| 28 | 101-262 Elections | 6.16 | 0.9% | \$14,651.44 | \$0.00 | \$14,651.44 | \$3,377.78 | \$18,029.22 |
| 30 | 101-346 Public Safety COPS | 26.18 | 3.81% | \$62,268.62 | \$0.00 | \$62,268.62 | \$14,355.56 | \$76,624.18 |
| 31 | 101-347 Public Safety Ops | 181.54 | 26.44% | \$431,789.36 | \$0.00 | \$431,789.36 | \$99,545.74 | \$531,335.10 |
| 32 | 101-348 Criminal Invstgn Div | 31.38 | 4.57% | \$74,636.72 | \$0.00 | \$74,636.72 | \$17,206.93 | \$91,843.65 |
| 33 | 101-371 Bldg Inspection Dept | 8.08 | 1.18% | \$19,218.12 | \$0.00 | \$19,218.12 | \$4,430.59 | \$23,648.71 |
| 34 | 101-385 Code Enforcement | 10.62 | 1.55% | \$25,259.46 | \$0.00 | \$25,259.46 | \$5,823.38 | \$31,082.84 |
| 35 | 101-400 PS Contracts | 1.59 | 0.23% | \$3,781.78 | \$0.00 | \$3,781.78 | \$871.86 | \$4,653.65 |
| 37 | 101-441 PW General | 2.59 | 0.38% | \$6,160.26 | \$0.00 | \$6,160.26 | \$1,420.20 | \$7,580.47 |
| 38 | 101-443 Forestry | 3.87 | 0.56% | \$9,204.72 | \$0.00 | \$9,204.72 | \$2,122.08 | \$11,326.80 |
| 41 | 101-701 Planning | 6.81 | 0.99% | \$16,197.45 | \$0.00 | \$16,197.45 | \$3,734.20 | \$19,931.65 |
| 44 | 101-728 Econ Dev | 7.43 | 1.08% | \$17,672.11 | \$0.00 | \$17,672.11 | \$4,074.17 | \$21,746.28 |
| 45 | 101-75x Parks & Rec Activities | 18.39 | 2.68% | \$43,740.26 | \$0.00 | \$43,740.26 | \$10,083.98 | \$53,824.24 |
| 46 | 101-770 Parks Maint | 15.09 | 2.2% | \$35,891.27 | \$0.00 | \$35,891.27 | \$8,274.46 | \$44,165.73 |

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Allocation Details

Cost Pool 1: Management & Leadership

Dept. 5: 101-172 City Manager

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-------------------------------|---------------|--------------------|-----------------------|---------------|-----------------------|---------------------|-----------------------|
| 50 | 202 Major Streets | 15.51 | 2.26% | \$36,890.23 | \$0.00 | \$36,890.23 | \$8,504.76 | \$45,395.00 |
| 51 | 203 Local Streets | 17.28 | 2.52% | \$41,100.14 | \$0.00 | \$41,100.14 | \$9,475.32 | \$50,575.47 |
| 52 | 209 Cemeteries | 1.31 | 0.19% | \$3,115.81 | \$0.00 | \$3,115.81 | \$718.33 | \$3,834.14 |
| 55 | 226 Solid Waste / Rubbish | 8.15 | 1.19% | \$19,384.62 | \$0.00 | \$19,384.62 | \$4,468.98 | \$23,853.59 |
| 59 | 232-697 HUD Grants - Other | 0.96 | 0.14% | \$2,283.34 | \$0.00 | \$2,283.34 | \$526.41 | \$2,809.75 |
| 61 | 232-733 Econ Dvlp Grants | 1 | 0.15% | \$2,378.48 | \$0.00 | \$2,378.48 | \$548.34 | \$2,926.82 |
| 62 | 232-775 P&R Annual Grants | 0.33 | 0.05% | \$784.90 | \$0.00 | \$784.90 | \$180.95 | \$965.85 |
| 63 | 232-776 P&R Grants | 0.32 | 0.05% | \$761.11 | \$0.00 | \$761.11 | \$175.47 | \$936.58 |
| 76 | 243 Brownfield Redvlp Auth | 1.41 | 0.21% | \$3,353.66 | \$0.00 | \$3,353.66 | \$773.16 | \$4,126.82 |
| 77 | 244 Econ Dvlp Corp | 0.57 | 0.08% | \$1,355.73 | \$0.00 | \$1,355.73 | \$312.55 | \$1,668.29 |
| 86 | 296 HUD Grant Admin | 4.14 | 0.6% | \$9,846.91 | \$0.00 | \$9,846.91 | \$2,270.13 | \$12,117.04 |
| 87 | 298 Home Grant | 0.62 | 0.09% | \$1,474.66 | \$0.00 | \$1,474.66 | \$339.97 | \$1,814.63 |
| 88 | 299 CDBG Grant | 1.56 | 0.23% | \$3,710.43 | \$0.00 | \$3,710.43 | \$855.41 | \$4,565.84 |
| 92 | 590 Sewer Fund | 79.78 | 11.62% | \$189,755.18 | \$0.00 | \$189,755.18 | \$43,746.61 | \$233,501.79 |
| 93 | 591 Water Fund | 82.15 | 11.97% | \$195,392.18 | \$0.00 | \$195,392.18 | \$45,046.17 | \$240,438.35 |
| 94 | 677 Insurance Fund | 1.13 | 0.16% | \$2,687.68 | \$0.00 | \$2,687.68 | \$619.62 | \$3,307.31 |
| 98 | 760 Foundation for Excellence | 1 | 0.15% | \$2,378.48 | \$0.00 | \$2,378.48 | \$548.34 | \$2,926.82 |
| SubTotal | | 686.56 | 100% | \$1,632,969.62 | \$0.00 | \$1,632,969.62 | \$370,151.79 | \$2,003,121.41 |
| Direct Bills | | | | | | | \$0.00 | \$0.00 |
| Total | | | | | | \$1,632,969.62 | \$370,151.79 | \$2,003,121.41 |

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

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Allocation Details

Cost Pool 2: General Government

Dept. 5: 101-172 City Manager

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-----------------|------------|--------------------|---------------------|---------------|-----------------------|-------------------|---------------------|
| 104 | Unallowable | 100 | 100% | \$339,328.61 | \$0.00 | \$339,328.61 | \$0.00 | \$339,328.61 |
| SubTotal | | 100 | 100% | \$339,328.61 | \$0.00 | \$339,328.61 | \$0.00 | \$339,328.61 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$339,328.61 | | \$339,328.61 |

Allocation Basis Units: Direct to Unallowable

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Allocation Summary

Dept. 5: 101-172 City Manager

| Dept# | Department Name | Management & Leadership | General Government | Total |
|-------|--------------------------------|-------------------------|--------------------|--------------|
| 4 | 101-101 City Commission | \$5,502.42 | \$0.00 | \$5,502.42 |
| 5 | 101-172 City Manager | \$27,400.10 | \$0.00 | \$27,400.10 |
| 6 | 101-265 Bldgs & Grounds | \$18,819.46 | \$0.00 | \$18,819.46 |
| 7 | 101-228, 229, 230 Info Tech | \$42,087.69 | \$0.00 | \$42,087.69 |
| 8 | 101-191 Accounting Dept | \$15,424.35 | \$0.00 | \$15,424.35 |
| 9 | 101-192 Financial Services | \$18,117.02 | \$0.00 | \$18,117.02 |
| 10 | 101-210 Management Services | \$5,853.64 | \$0.00 | \$5,853.64 |
| 11 | 101-212 Budgeting | \$2,926.82 | \$0.00 | \$2,926.82 |
| 12 | 101-215 City Clerk | \$8,399.98 | \$0.00 | \$8,399.98 |
| 13 | 101-216 Records | \$3,892.67 | \$0.00 | \$3,892.67 |
| 14 | 101-223 Internal Auditor | \$2,926.82 | \$0.00 | \$2,926.82 |
| 15 | 101-233 Purchasing | \$14,956.06 | \$0.00 | \$14,956.06 |
| 16 | 101-237 Grants Management | \$4,331.70 | \$0.00 | \$4,331.70 |
| 17 | 101-253 Treasury | \$33,599.91 | \$0.00 | \$33,599.91 |
| 19 | 101-261 311 Customer Service | \$28,360.90 | \$0.00 | \$28,360.90 |
| 20 | 101-266 City Attorney | \$23,414.57 | \$0.00 | \$23,414.57 |
| 21 | 101-270 Human Resources | \$24,058.47 | \$0.00 | \$24,058.47 |
| 22 | 101-345, 349 Public Safety | \$114,877.73 | \$0.00 | \$114,877.73 |
| 23 | 101-580 City Equipment | \$22,770.67 | \$0.00 | \$22,770.67 |
| 24 | 101-751 Parks & Rec Admin | \$7,990.22 | \$0.00 | \$7,990.22 |
| 26 | 101-175 Diversity & Inclusion | \$5,853.64 | \$0.00 | \$5,853.64 |
| 28 | 101-262 Elections | \$18,029.22 | \$0.00 | \$18,029.22 |
| 30 | 101-346 Public Safety COPS | \$76,624.18 | \$0.00 | \$76,624.18 |
| 31 | 101-347 Public Safety Ops | \$531,335.10 | \$0.00 | \$531,335.10 |
| 32 | 101-348 Criminal Invstgn Div | \$91,843.65 | \$0.00 | \$91,843.65 |
| 33 | 101-371 Bldg Inspection Dept | \$23,648.71 | \$0.00 | \$23,648.71 |
| 34 | 101-385 Code Enforcement | \$31,082.84 | \$0.00 | \$31,082.84 |
| 35 | 101-400 PS Contracts | \$4,653.65 | \$0.00 | \$4,653.65 |
| 37 | 101-441 PW General | \$7,580.47 | \$0.00 | \$7,580.47 |
| 38 | 101-443 Forestry | \$11,326.80 | \$0.00 | \$11,326.80 |
| 41 | 101-701 Planning | \$19,931.65 | \$0.00 | \$19,931.65 |
| 44 | 101-728 Econ Dev | \$21,746.28 | \$0.00 | \$21,746.28 |
| 45 | 101-75x Parks & Rec Activities | \$53,824.24 | \$0.00 | \$53,824.24 |
| 46 | 101-770 Parks Maint | \$44,165.73 | \$0.00 | \$44,165.73 |
| 50 | 202 Major Streets | \$45,395.00 | \$0.00 | \$45,395.00 |

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Allocation Summary

Dept. 5: 101-172 City Manager

| Dept# | Department Name | Management & Leadership | General Government | Total |
|---------------------|-------------------------------|-------------------------|---------------------|-----------------------|
| 51 | 203 Local Streets | \$50,575.47 | \$0.00 | \$50,575.47 |
| 52 | 209 Cemeteries | \$3,834.14 | \$0.00 | \$3,834.14 |
| 55 | 226 Solid Waste / Rubbish | \$23,853.59 | \$0.00 | \$23,853.59 |
| 59 | 232-697 HUD Grants - Other | \$2,809.75 | \$0.00 | \$2,809.75 |
| 61 | 232-733 Econ Dvlp Grants | \$2,926.82 | \$0.00 | \$2,926.82 |
| 62 | 232-775 P&R Annual Grants | \$965.85 | \$0.00 | \$965.85 |
| 63 | 232-776 P&R Grants | \$936.58 | \$0.00 | \$936.58 |
| 76 | 243 Brownfield Redvlp Auth | \$4,126.82 | \$0.00 | \$4,126.82 |
| 77 | 244 Econ Dvlp Corp | \$1,668.29 | \$0.00 | \$1,668.29 |
| 86 | 296 HUD Grant Admin | \$12,117.04 | \$0.00 | \$12,117.04 |
| 87 | 298 Home Grant | \$1,814.63 | \$0.00 | \$1,814.63 |
| 88 | 299 CDBG Grant | \$4,565.84 | \$0.00 | \$4,565.84 |
| 92 | 590 Sewer Fund | \$233,501.79 | \$0.00 | \$233,501.79 |
| 93 | 591 Water Fund | \$240,438.35 | \$0.00 | \$240,438.35 |
| 94 | 677 Insurance Fund | \$3,307.31 | \$0.00 | \$3,307.31 |
| 98 | 760 Foundation for Excellence | \$2,926.82 | \$0.00 | \$2,926.82 |
| 104 | Unallowable | \$0.00 | \$339,328.61 | \$339,328.61 |
| Direct Bills | | \$0.00 | \$0.00 | \$0.00 |
| Total | | \$2,003,121.41 | \$339,328.61 | \$2,342,450.02 |

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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 allocations and are added to the expenses of the department for further allocation to benefitting departments.

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

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Dept. 6: 101-265 Bldgs &
Grounds

A. Department Costs

| Description | Type | Amount | General Admin | City Hall | Other Maintenance |
|---|------|-----------------------|---------------------|---------------------|---------------------|
| Personnel Costs | | | | | |
| Salaries | S1 | \$395,932.12 | \$48,173.15 | \$247,123.56 | \$100,635.41 |
| Fringe Benefits | S | \$129,123.39 | \$15,710.47 | \$80,593.19 | \$32,819.73 |
| Subtotal - Personnel Costs | | \$525,055.51 | \$63,883.62 | \$327,716.75 | \$133,455.14 |
| Services & Supplies Cost | | | | | |
| 830.004 General Insurance Fund | P | \$5,100.00 | \$5,100.00 | \$0.00 | \$0.00 |
| 850.000 Comms & Network Svcs | P | \$6,040.39 | \$5,160.66 | \$0.00 | \$879.73 |
| 830.010 City Equipment Uses | D | \$2,281.03 | \$0.00 | \$0.00 | \$0.00 |
| 920 Utilities | P | \$532,267.37 | \$0.00 | \$139,741.05 | \$392,526.32 |
| 750.000 Repair & Maint Supplies | S | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 974.000 Bldgs, Adds & Improvements | D | \$5,142.00 | \$0.00 | \$0.00 | \$0.00 |
| 941.000 Rental/Lease Equipment | P | \$483.78 | \$0.00 | \$65.38 | \$418.40 |
| 941.000 Copier Lease | D | \$459.11 | \$0.00 | \$0.00 | \$0.00 |
| 811.000 Professional Development | P | \$263.22 | \$263.22 | \$0.00 | \$0.00 |
| 930.000 Repairs & Maint Services | P | \$15,003.13 | \$0.00 | \$4,396.69 | \$10,606.44 |
| 830.002 Public Services Overhead | P | \$39,540.00 | \$39,540.00 | \$0.00 | \$0.00 |
| 810.002 Uniforms/Laundry | P | \$834.51 | \$0.00 | \$512.97 | \$321.54 |
| 729 Supplies | P | \$144,952.77 | \$1,020.23 | \$35,675.79 | \$108,256.75 |
| 801.000 Prof. & Contractual Svcs | P | \$338,649.50 | \$0.00 | \$102,560.67 | \$236,088.83 |
| 949.000 Rental/Lease Contra (GASB 87) | D | -\$427.20 | \$0.00 | \$0.00 | \$0.00 |
| Subtotal - Services & Supplies | | \$1,090,589.61 | \$51,084.11 | \$282,952.55 | \$749,098.01 |
| Department Cost Total | | \$1,615,645.12 | \$114,967.73 | \$610,669.30 | \$882,553.15 |
| Adjustments to Cost | | | | | |
| 830.010 City Equipment Uses | D | -\$2,281.03 | \$0.00 | \$0.00 | \$0.00 |
| 974.000 Bldgs, Adds & Improvements | D | -\$5,142.00 | \$0.00 | \$0.00 | \$0.00 |
| 949.000 Rental/Lease Contra (GASB 87) | D | \$427.20 | \$0.00 | \$0.00 | \$0.00 |
| 941.000 Copier Lease | D | -\$459.11 | \$0.00 | \$0.00 | \$0.00 |
| Subtotal - Adjustments | | -\$7,454.94 | 0 | 0 | 0 |
| Total Costs After Adjustments | | \$1,608,190.18 | \$114,967.73 | \$610,669.30 | \$882,553.15 |

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A. Department Costs

**Dept. 6: 101-265 Bldgs &
 Grounds**

| Description | Type | Amount | General Admin | City Hall | Other Maintenance |
|----------------------------|------|-----------------------|---------------|---------------------|----------------------|
| General Admin Distribution | | | -\$114,967.73 | \$81,698.07 | \$33,269.67 |
| Grand Total | | \$1,608,190.18 | \$0.00 | \$692,367.36 | \$915,822.82 |

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B. Incoming Costs (Default Spread Salary)

**Dept. 6: 101-265 Bldgs &
 Grounds**

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | City Hall | Other Maintenance |
|----------|---|--------------------|--------------------|--------------------|--------------------|
| 1 | City Hall | \$5,338.96 | \$16.77 | \$3,805.87 | \$1,549.86 |
| 1 | Subtotal - Building Depreciation | \$5,338.96 | \$16.77 | \$3,805.87 | \$1,549.86 |
| 1 | City Hall Equipment | \$499.61 | \$26.86 | \$374.12 | \$152.35 |
| 2 | IT - Network | \$10,059.95 | \$10.82 | \$7,156.47 | \$2,914.31 |
| 3 | Department Specific - Asset Depreciation | \$3,890.00 | \$84.42 | \$2,824.29 | \$1,150.13 |
| 5 | Voice over IP System | \$100.20 | \$4.40 | \$74.33 | \$30.27 |
| 6 | SBITA - Kronos | \$1,767.93 | \$3.06 | \$1,258.50 | \$512.49 |
| 7 | SBITA - NeoGov | \$205.12 | \$1.72 | \$146.99 | \$59.86 |
| 9 | GASB 87 Copier Leases | \$411.50 | \$3.35 | \$294.79 | \$120.05 |
| 2 | Subtotal - Equipment Depreciation | \$16,934.31 | \$134.63 | \$12,129.48 | \$4,939.45 |
| 1 | Parking | \$3,659.26 | \$94.40 | \$2,667.41 | \$1,086.24 |
| 3 | Subtotal - 101-271 Other General | \$3,659.26 | \$94.40 | \$2,667.41 | \$1,086.24 |
| 1 | Management & Leadership | \$15,293.63 | \$3,525.83 | \$13,373.43 | \$5,446.02 |
| 5 | Subtotal - 101-172 City Manager | \$15,293.63 | \$3,525.83 | \$13,373.43 | \$5,446.02 |
| 1 | City Hall | \$0.00 | \$31,619.42 | \$22,469.31 | \$9,150.11 |
| 6 | Subtotal - 101-265 Bldgs & Grounds | \$0.00 | \$31,619.42 | \$22,469.31 | \$9,150.11 |
| 1 | PC / Network Support | \$0.00 | \$28,150.64 | \$20,004.33 | \$8,146.31 |
| 2 | App - Eden | \$0.00 | \$4,994.67 | \$3,549.30 | \$1,445.37 |
| 4 | App - Kronos | \$0.00 | \$2,628.23 | \$1,867.67 | \$760.56 |
| 5 | App - NeoGov | \$0.00 | \$58.06 | \$41.26 | \$16.80 |
| 8 | VOIP | \$0.00 | \$1,736.18 | \$1,233.76 | \$502.42 |
| 7 | Subtotal - 101-228, 229, 230 Info Tech | \$0.00 | \$37,567.78 | \$26,696.32 | \$10,871.46 |
| 1 | Payroll | \$0.00 | \$149.72 | \$106.39 | \$43.33 |
| 4 | Audit and Accounting | \$0.00 | \$16,543.81 | \$11,756.32 | \$4,787.49 |
| 8 | Subtotal - 101-191 Accounting Dept | \$0.00 | \$16,693.53 | \$11,862.72 | \$4,830.82 |
| 1 | Accounts Payable | \$0.00 | \$16,969.43 | \$12,058.77 | \$4,910.66 |
| 2 | Payroll | \$0.00 | \$970.43 | \$689.60 | \$280.83 |
| 6 | Accounting | \$0.00 | \$594.10 | \$422.18 | \$171.92 |
| 9 | Subtotal - 101-192 Financial Services | \$0.00 | \$18,533.96 | \$13,170.56 | \$5,363.41 |
| 3 | Risk Management | \$0.00 | \$661.18 | \$469.85 | \$191.34 |
| 4 | Accounting | \$0.00 | \$1,220.35 | \$867.20 | \$353.15 |
| 5 | Accounts Payable | \$0.00 | \$254.36 | \$180.76 | \$73.61 |
| 7 | Payroll | \$0.00 | \$54.95 | \$39.05 | \$15.90 |

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B. Incoming Costs (Default Spread Salary)

Dept. 6: 101-265 Bldgs &
Grounds

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | City Hall | Other Maintenance |
|---------------------------|---|--------------------|-----------------------|---------------------|---------------------|
| 10 | Subtotal - 101-210 Management Services | \$0.00 | \$2,190.84 | \$1,556.85 | \$633.99 |
| 1 | Budget | \$0.00 | \$4,975.42 | \$3,535.62 | \$1,439.80 |
| 2 | Cost Plan | \$0.00 | \$756.96 | \$537.91 | \$219.05 |
| 11 | Subtotal - 101-212 Budgeting | \$0.00 | \$5,732.39 | \$4,073.53 | \$1,658.85 |
| 1 | Internal Audit | \$0.00 | \$1,335.53 | \$949.05 | \$386.48 |
| 14 | Subtotal - 101-223 Internal Auditor | \$0.00 | \$1,335.53 | \$949.05 | \$386.48 |
| 1 | Purchasing | \$0.00 | \$18,291.17 | \$12,998.02 | \$5,293.15 |
| 15 | Subtotal - 101-233 Purchasing | \$0.00 | \$18,291.17 | \$12,998.02 | \$5,293.15 |
| 1 | Advise and Counsel | \$0.00 | \$4,984.36 | \$3,541.98 | \$1,442.39 |
| 2 | Labor Relations | \$0.00 | \$1,028.60 | \$730.94 | \$297.66 |
| 4 | Risk Management | \$0.00 | \$365.45 | \$259.70 | \$105.76 |
| 20 | Subtotal - 101-266 City Attorney | \$0.00 | \$6,378.42 | \$4,532.62 | \$1,845.80 |
| 1 | Human Resources | \$0.00 | \$9,240.38 | \$6,566.37 | \$2,674.00 |
| 21 | Subtotal - 101-270 Human Resources | \$0.00 | \$9,240.38 | \$6,566.37 | \$2,674.00 |
| 1 | General Fund OPEB | \$0.00 | \$59,227.59 | \$42,088.15 | \$17,139.44 |
| 25 | Subtotal - OPEB / Retirement Board | \$0.00 | \$59,227.59 | \$42,088.15 | \$17,139.44 |
| Total Incoming | | \$41,226.16 | \$210,582.63 | \$178,939.70 | \$72,869.09 |
| C. Total Allocated | | | \$1,859,998.97 | \$871,307.06 | \$988,691.91 |
| | | | | 46.84% | 53.16% |

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Allocation Details

Cost Pool 1: City Hall

Dept. 6: 101-265 Bldgs &
 Grounds

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|------------------------------|---------------|--------------------|---------------------|---------------|-----------------------|---------------------|---------------------|
| 4 | 101-101 City Commission | 1,997 | 7.88% | \$56,886.47 | \$0.00 | \$56,886.47 | \$13,988.60 | \$70,875.07 |
| 5 | 101-172 City Manager | 2,861 | 11.29% | \$81,498.34 | \$0.00 | \$81,498.34 | \$0.00 | \$81,498.34 |
| 6 | 101-265 Bldgs & Grounds | 1,110 | 4.38% | \$31,619.42 | \$0.00 | \$31,619.42 | \$0.00 | \$31,619.42 |
| 7 | 101-228, 229, 230 Info Tech | 4,100 | 16.18% | \$116,792.45 | \$0.00 | \$116,792.45 | \$28,719.71 | \$145,512.15 |
| 8 | 101-191 Accounting Dept | 1,270 | 5.01% | \$36,177.17 | \$0.00 | \$36,177.17 | \$8,896.10 | \$45,073.28 |
| 9 | 101-192 Financial Services | 944 | 3.73% | \$26,890.75 | \$0.00 | \$26,890.75 | \$6,612.54 | \$33,503.29 |
| 10 | 101-210 Management Services | 888 | 3.51% | \$25,295.54 | \$0.00 | \$25,295.54 | \$6,220.27 | \$31,515.80 |
| 11 | 101-212 Budgeting | 250 | 0.99% | \$7,121.49 | \$0.00 | \$7,121.49 | \$1,751.20 | \$8,872.69 |
| 12 | 101-215 City Clerk | 2,211 | 8.73% | \$62,982.46 | \$0.00 | \$62,982.46 | \$15,487.63 | \$78,470.09 |
| 13 | 101-216 Records | 90 | 0.36% | \$2,563.74 | \$0.00 | \$2,563.74 | \$630.43 | \$3,194.17 |
| 14 | 101-223 Internal Auditor | 173 | 0.68% | \$4,928.07 | \$0.00 | \$4,928.07 | \$1,211.83 | \$6,139.90 |
| 15 | 101-233 Purchasing | 418 | 1.65% | \$11,907.13 | \$0.00 | \$11,907.13 | \$2,928.01 | \$14,835.14 |
| 17 | 101-253 Treasury | 2,458 | 9.7% | \$70,018.50 | \$0.00 | \$70,018.50 | \$17,217.81 | \$87,236.31 |
| 19 | 101-261 311 Customer Service | 1,532 | 6.05% | \$43,640.50 | \$0.00 | \$43,640.50 | \$10,731.36 | \$54,371.86 |
| 20 | 101-266 City Attorney | 3,099 | 12.23% | \$88,278.00 | \$0.00 | \$88,278.00 | \$21,707.89 | \$109,985.89 |
| 21 | 101-270 Human Resources | 1,933 | 7.63% | \$55,063.37 | \$0.00 | \$55,063.37 | \$13,540.29 | \$68,603.66 |
| SubTotal | | 25,334 | 100% | \$721,663.39 | \$0.00 | \$721,663.39 | \$149,643.67 | \$871,307.06 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$721,663.39 | | \$871,307.06 |

Allocation Basis Units: Assigned Square Footage - City Hall

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Allocation Details

Cost Pool 2: Other Maintenance

**Dept. 6: 101-265 Bldgs &
Grounds**

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|--------------------------------|-------------------|--------------------|---------------------|---------------|-----------------------|--------------------|---------------------|
| 22 | 101-345, 349 Public Safety | 246,714.08 | 27.8% | \$257,919.46 | \$0.00 | \$257,919.46 | \$16,941.30 | \$274,860.76 |
| 24 | 101-751 Parks & Rec Admin | 4,274.77 | 0.48% | \$4,468.92 | \$0.00 | \$4,468.92 | \$293.54 | \$4,762.46 |
| 31 | 101-347 Public Safety Ops | 106,505.2 | 12% | \$111,342.50 | \$0.00 | \$111,342.50 | \$7,313.47 | \$118,655.98 |
| 41 | 101-701 Planning | 34,673.09 | 3.91% | \$36,247.89 | \$0.00 | \$36,247.89 | \$2,380.92 | \$38,628.81 |
| 45 | 101-75x Parks & Rec Activities | 18,847.4 | 2.12% | \$19,703.42 | \$0.00 | \$19,703.42 | \$1,294.21 | \$20,997.63 |
| 49 | 160 Mayor's Riverfront Pk | 18,210.06 | 2.05% | \$19,037.13 | \$0.00 | \$19,037.13 | \$1,250.44 | \$20,287.58 |
| 102 | Kalamazoo County - Space | 190,786.95 | 21.5% | \$199,452.20 | \$0.00 | \$199,452.20 | \$13,100.91 | \$212,553.11 |
| 104 | Unallowable | 267,434.94 | 30.14% | \$279,581.43 | \$0.00 | \$279,581.43 | \$18,364.16 | \$297,945.58 |
| SubTotal | | 887,446.49 | 100% | \$927,752.95 | \$0.00 | \$927,752.95 | \$60,938.96 | \$988,691.91 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$927,752.95 | | \$988,691.91 |

Allocation Basis Units: \$ Building & Grounds Maintenance Costs

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Allocation Summary

**Dept. 6: 101-265 Bldgs &
Grounds**

| Dept# | Department Name | City Hall | Other Maintenance | Total |
|---------------------|--------------------------------|---------------------|----------------------|-----------------------|
| R | Residual Costs | \$0.00 | \$0.00 | \$0.00 |
| 4 | 101-101 City Commission | \$70,875.07 | \$0.00 | \$70,875.07 |
| 5 | 101-172 City Manager | \$81,498.34 | \$0.00 | \$81,498.34 |
| 6 | 101-265 Bldgs & Grounds | \$31,619.42 | \$0.00 | \$31,619.42 |
| 7 | 101-228, 229, 230 Info Tech | \$145,512.15 | \$0.00 | \$145,512.15 |
| 8 | 101-191 Accounting Dept | \$45,073.28 | \$0.00 | \$45,073.28 |
| 9 | 101-192 Financial Services | \$33,503.29 | \$0.00 | \$33,503.29 |
| 10 | 101-210 Management Services | \$31,515.80 | \$0.00 | \$31,515.80 |
| 11 | 101-212 Budgeting | \$8,872.69 | \$0.00 | \$8,872.69 |
| 12 | 101-215 City Clerk | \$78,470.09 | \$0.00 | \$78,470.09 |
| 13 | 101-216 Records | \$3,194.17 | \$0.00 | \$3,194.17 |
| 14 | 101-223 Internal Auditor | \$6,139.90 | \$0.00 | \$6,139.90 |
| 15 | 101-233 Purchasing | \$14,835.14 | \$0.00 | \$14,835.14 |
| 17 | 101-253 Treasury | \$87,236.31 | \$0.00 | \$87,236.31 |
| 19 | 101-261 311 Customer Service | \$54,371.86 | \$0.00 | \$54,371.86 |
| 20 | 101-266 City Attorney | \$109,985.89 | \$0.00 | \$109,985.89 |
| 21 | 101-270 Human Resources | \$68,603.66 | \$0.00 | \$68,603.66 |
| 22 | 101-345, 349 Public Safety | \$0.00 | \$274,860.76 | \$274,860.76 |
| 24 | 101-751 Parks & Rec Admin | \$0.00 | \$4,762.46 | \$4,762.46 |
| 31 | 101-347 Public Safety Ops | \$0.00 | \$118,655.98 | \$118,655.98 |
| 41 | 101-701 Planning | \$0.00 | \$38,628.81 | \$38,628.81 |
| 45 | 101-75x Parks & Rec Activities | \$0.00 | \$20,997.63 | \$20,997.63 |
| 49 | 160 Mayor's Riverfront Pk | \$0.00 | \$20,287.58 | \$20,287.58 |
| 102 | Kalamazoo County - Space | \$0.00 | \$212,553.11 | \$212,553.11 |
| 104 | Unallowable | \$0.00 | \$297,945.58 | \$297,945.58 |
| Direct Bills | | \$0.00 | \$0.00 | \$0.00 |
| Total | | \$871,307.06 | \$988,691.91 | \$1,859,998.97 |

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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 following:

\$ 2,286,721 -- 101-228 Information Technology

\$ 1,250,565 -- 101-229 IT Network & Security

\$ 333,470 -- 101-230 IT Data Management

\$ (172,219) -- CCTA Administration 2023 Revenue

\$ 3,698,537 -- Net Expenditures for Allocation

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

PC/Network Support Costs associated with the support of the network, infrastructure, hardware, common software, internet connectivity, and telecom service are allocated to all users of the services, excluding CCTA, based on the number of devices assigned by department.

Application Software The costs of specific applications, including maintenance agreements and licenses, and the share of employee costs related to maintaining the applications and supporting the users of those applications are identified in the following functions and allocated based on the number of users by department, excluding CCTA. These applications include: **Eden, BS&A, and Kronos.**

KDPS The IT department provides specific support services to the City's Public Safety department. Costs associated with these services are identified and allocated to Public Safety departments on the number of devices.

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 benefitting 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 allocations and are added to the expenses of the department for further allocation to benefitting departments.

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

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A. Department Costs

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

| Description | Type | Amount | General Admin | PC / Network Support | App - Eden | App - BS & A | App - Kronos | App - NeoGov | KDPS |
|---|------|-----------------------|---------------------|-----------------------|--------------------|---------------------|---------------------|-------------------|---------------------|
| Personnel Costs | | | | | | | | | |
| Salaries | S1 | \$1,167,047.36 | \$440,443.67 | \$254,999.85 | \$63,137.26 | \$67,221.93 | \$39,096.09 | \$0.00 | \$168,288.23 |
| Fringe Benefits | S | \$331,911.50 | \$125,263.40 | \$72,522.66 | \$17,956.41 | \$19,118.10 | \$11,119.04 | \$0.00 | \$47,861.64 |
| Subtotal - Personnel Costs | | \$1,498,958.86 | \$565,707.07 | \$327,522.51 | \$81,093.67 | \$86,340.03 | \$50,215.12 | \$0.00 | \$216,149.87 |
| Services & Supplies Cost | | | | | | | | | |
| 830.004 General Insurance Fund | S | \$14,196.00 | \$5,357.57 | \$3,101.83 | \$768.00 | \$817.69 | \$475.57 | \$0.00 | \$2,047.06 |
| 850.000 Comms & Network Svcs | P | \$259,817.89 | \$78,651.36 | \$81,114.96 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$8,874.61 |
| 942.001 Rental/Lease Network Fiber | D | \$54,482.70 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 975.000 Machinery and Equipment | D | \$114,649.46 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 815.001 Enterprise Software - SBITA | D | \$359,559.70 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 815.000 Software - SBITA | D | \$66,558.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 941.000 Copier GASB Adj | D | \$852.61 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 815.000 Software and Applications | P | \$499,426.52 | \$3,013.34 | \$449,207.83 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$15,663.31 |
| 941.000 Rental/Lease Equipment | P | \$1,991.19 | \$1,991.19 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 815.000 Capitalized Software & Apps | D | \$202,082.64 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 727 Supplies | S | \$983.97 | \$371.35 | \$215.00 | \$53.23 | \$56.68 | \$32.96 | \$0.00 | \$141.89 |
| 811.000 Professional Development | S | \$52,469.64 | \$19,802.04 | \$11,464.62 | \$2,838.61 | \$3,022.25 | \$1,757.73 | \$0.00 | \$7,566.12 |
| 815.001 Enterprise Software | P | \$911,281.66 | \$0.00 | \$488,063.27 | \$0.00 | \$103,995.44 | \$91,781.97 | \$7,908.00 | \$14,045.00 |
| 816.000 SBITA Contra (GASB 96) | D | -\$537,683.31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 729 Supplies | S | \$13,327.40 | \$5,029.76 | \$2,912.04 | \$721.01 | \$767.66 | \$446.47 | \$0.00 | \$1,921.81 |
| 790 Furniture, Equip, Machinery <\$5,000 | S | \$120,201.73 | \$45,364.13 | \$26,264.08 | \$6,502.91 | \$6,923.62 | \$4,026.76 | \$0.00 | \$17,333.09 |
| 801.000 Prof. & Contractual Svcs | P | \$309,612.12 | \$43,615.43 | \$0.00 | \$0.00 | \$0.00 | \$1,000.00 | \$0.00 | \$2,989.61 |
| 949.000 Rental/Lease Contra (GASB 87) | D | -\$73,826.04 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 810.003 Memberships & Subscriptions | S | \$1,813.25 | \$684.32 | \$396.20 | \$98.10 | \$104.44 | \$60.74 | \$0.00 | \$261.47 |
| Subtotal - Services & Supplies | | \$2,371,797.13 | \$203,880.50 | \$1,062,739.81 | \$10,981.87 | \$115,687.78 | \$99,582.20 | \$7,908.00 | \$70,843.97 |
| Department Cost Total | | \$3,870,755.99 | \$769,587.57 | \$1,390,262.32 | \$92,075.54 | \$202,027.81 | \$149,797.32 | \$7,908.00 | \$286,993.84 |
| Adjustments to Cost | | | | | | | | | |
| CCTA Admin Fee | P | -\$172,219.02 | \$0.00 | -\$172,219.02 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 815.000 Capitalized Software & Apps | P | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 942.001 Rental/Lease Network Fiber | D | -\$54,482.70 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

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A. Department Costs

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

| Description | Type | Amount | General Admin | PC / Network Support | App - Eden | App - BS & A | App - Kronos | App - NeoGov | KDPS |
|---------------------------------------|------|-----------------------|---------------|-----------------------|---------------------|---------------------|---------------------|-------------------|---------------------|
| 975.000 Machinery and Equipment | D | -\$114,649.46 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 815.001 Enterprise Software - SBITA | D | -\$359,559.70 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 815.000 Software - SBITA | D | -\$66,558.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 816.000 SBITA Contra (GASB 96) | D | \$537,683.31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 941.000 Copier GASB Adj | D | -\$852.61 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 949.000 Rental/Lease Contra (GASB 87) | D | \$73,826.04 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 815.000 Capitalized Software & Apps | D | -\$202,082.64 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Subtotal - Adjustments | | -\$358,894.78 | \$0.00 | -\$172,219.02 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Costs After Adjustments | | \$3,511,861.21 | \$769,587.57 | \$1,218,043.30 | \$92,075.54 | \$202,027.81 | \$149,797.32 | \$7,908.00 | \$286,993.84 |
| General Admin Distribution | | | -\$769,587.57 | \$270,084.94 | \$66,872.29 | \$71,198.59 | \$41,408.90 | \$0.00 | \$178,243.70 |
| Grand Total | | \$3,511,861.21 | \$0.00 | \$1,488,128.24 | \$158,947.83 | \$273,226.40 | \$191,206.23 | \$7,908.00 | \$465,237.54 |

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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09/19/24

A. Department Costs

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

| Description | Type | Amount | CPED | VOIP | Water / Wastewater | Dept Specific Exp |
|---|------|-----------------------|---------------------|---------------------|---------------------|---------------------|
| Personnel Costs | | | | | | |
| Salaries | S1 | \$1,167,047.36 | \$0.00 | \$0.00 | \$133,860.33 | \$0.00 |
| Fringe Benefits | S | \$331,911.50 | \$0.00 | \$0.00 | \$38,070.25 | \$0.00 |
| Subtotal - Personnel Costs | | \$1,498,958.86 | \$0.00 | \$0.00 | \$171,930.58 | \$0.00 |
| Services & Supplies Cost | | | | | | |
| 830.004 General Insurance Fund | S | \$14,196.00 | \$0.00 | \$0.00 | \$1,628.28 | \$0.00 |
| 850.000 Comms & Network Svcs | P | \$259,817.89 | \$0.00 | \$78,912.09 | \$11,566.37 | \$698.50 |
| 942.001 Rental/Lease Network Fiber | D | \$54,482.70 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 975.000 Machinery and Equipment | D | \$114,649.46 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 815.001 Enterprise Software - SBITA | D | \$359,559.70 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 815.000 Software - SBITA | D | \$66,558.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 941.000 Copier GASB Adj | D | \$852.61 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 815.000 Software and Applications | P | \$499,426.52 | \$572.00 | \$0.00 | \$0.00 | \$30,970.04 |
| 941.000 Rental/Lease Equipment | P | \$1,991.19 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 815.000 Capitalized Software & Apps | D | \$202,082.64 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 727 Supplies | S | \$983.97 | \$0.00 | \$0.00 | \$112.86 | \$0.00 |
| 811.000 Professional Development | S | \$52,469.64 | \$0.00 | \$0.00 | \$6,018.27 | \$0.00 |
| 815.001 Enterprise Software | P | \$911,281.66 | \$134,900.38 | \$2,037.60 | \$0.00 | \$68,550.00 |
| 816.000 SBITA Contra (GASB 96) | D | -\$537,683.31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 729 Supplies | S | \$13,327.40 | \$0.00 | \$0.00 | \$1,528.65 | \$0.00 |
| 790 Furniture, Equip, Machinery <\$5,000 | S | \$120,201.73 | \$0.00 | \$0.00 | \$13,787.14 | \$0.00 |
| 801.000 Prof. & Contractual Svcs | P | \$309,612.12 | \$2,106.24 | \$160,958.34 | \$0.00 | \$98,942.50 |
| 949.000 Rental/Lease Contra (GASB 87) | D | -\$73,826.04 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 810.003 Memberships & Subscriptions | S | \$1,813.25 | \$0.00 | \$0.00 | \$207.98 | \$0.00 |
| Subtotal - Services & Supplies | | \$2,371,797.13 | \$137,578.62 | \$241,908.03 | \$34,849.55 | \$199,161.04 |
| Department Cost Total | | \$3,870,755.99 | \$137,578.62 | \$241,908.03 | \$206,780.13 | \$199,161.04 |

Adjustments to Cost

| | | | | | | |
|-------------------------------------|---|---------------|--------|--------|--------|--------|
| CCTA Admin Fee | P | -\$172,219.02 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 815.000 Capitalized Software & Apps | P | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 942.001 Rental/Lease Network Fiber | D | -\$54,482.70 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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09/19/24

A. Department Costs

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

| Description | Type | Amount | CPED | VOIP | Water / Wastewater | Dept Specific Exp |
|---------------------------------------|------|-----------------------|---------------------|---------------------|---------------------|---------------------|
| 975.000 Machinery and Equipment | D | -\$114,649.46 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 815.001 Enterprise Software - SBITA | D | -\$359,559.70 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 815.000 Software - SBITA | D | -\$66,558.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 816.000 SBITA Contra (GASB 96) | D | \$537,683.31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 941.000 Copier GASB Adj | D | -\$852.61 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 949.000 Rental/Lease Contra (GASB 87) | D | \$73,826.04 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 815.000 Capitalized Software & Apps | D | -\$202,082.64 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Subtotal - Adjustments | | -\$358,894.78 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Costs After Adjustments | | \$3,511,861.21 | \$137,578.62 | \$241,908.03 | \$206,780.13 | \$199,161.04 |
| General Admin Distribution | | | \$0.00 | \$0.00 | \$141,779.14 | \$0.00 |
| Grand Total | | \$3,511,861.21 | \$137,578.62 | \$241,908.03 | \$348,559.28 | \$199,161.04 |

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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09/19/24

B. Incoming Costs (Default Spread Salary)

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

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | PC / Network Support | App - Eden | App - BS & A | App - Kronos | App - NeoGov | KDPS |
|-----------|---|---------------------|---------------------|----------------------|--------------------|--------------------|-------------------|---------------|--------------------|
| 1 | City Hall | \$19,720.50 | \$61.93 | \$6,942.60 | \$1,718.97 | \$1,830.18 | \$1,064.43 | \$0.00 | \$4,581.80 |
| 1 | Subtotal - Building Depreciation | \$19,720.50 | \$61.93 | \$6,942.60 | \$1,718.97 | \$1,830.18 | \$1,064.43 | \$0.00 | \$4,581.80 |
| 1 | City Hall Equipment | \$1,845.40 | \$99.21 | \$682.46 | \$168.97 | \$179.91 | \$104.63 | \$0.00 | \$450.39 |
| 2 | IT - Network * | \$40,239.80 | \$43.30 | \$40,283.10 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5 | Voice over IP System | \$567.79 | \$24.93 | \$208.01 | \$51.50 | \$54.84 | \$31.89 | \$0.00 | \$137.28 |
| 6 | SBITA - Kronos | \$5,303.80 | \$9.19 | \$1,864.58 | \$461.66 | \$491.53 | \$285.87 | \$0.00 | \$1,230.54 |
| 7 | SBITA - NeoGov | \$615.36 | \$5.17 | \$217.77 | \$53.92 | \$57.41 | \$33.39 | \$0.00 | \$143.72 |
| 9 | GASB 87 Copier Leases | \$778.37 | \$6.33 | \$275.39 | \$68.19 | \$72.60 | \$42.22 | \$0.00 | \$181.74 |
| 2 | Subtotal - Equipment Depreciation | \$49,350.53 | \$188.12 | \$43,531.31 | \$804.25 | \$856.28 | \$498.01 | \$0.00 | \$2,143.67 |
| 1 | Parking | \$8,183.54 | \$211.11 | \$2,946.08 | \$729.44 | \$776.63 | \$451.69 | \$0.00 | \$1,944.28 |
| 3 | Subtotal - 101-271 Other General | \$8,183.54 | \$211.11 | \$2,946.08 | \$729.44 | \$776.63 | \$451.69 | \$0.00 | \$1,944.28 |
| 1 | Management & Leadership | \$34,202.55 | \$7,885.14 | \$14,770.57 | \$3,657.15 | \$3,893.75 | \$2,264.60 | \$0.00 | \$9,747.90 |
| 5 | Subtotal - 101-172 City Manager | \$34,202.55 | \$7,885.14 | \$14,770.57 | \$3,657.15 | \$3,893.75 | \$2,264.60 | \$0.00 | \$9,747.90 |
| 1 | City Hall | \$116,792.45 | \$28,719.71 | \$51,067.15 | \$12,644.09 | \$13,462.09 | \$7,829.52 | \$0.00 | \$33,701.98 |
| 6 | Subtotal - 101-265 Bldgs & Grounds | \$116,792.45 | \$28,719.71 | \$51,067.15 | \$12,644.09 | \$13,462.09 | \$7,829.52 | \$0.00 | \$33,701.98 |
| 1 | PC / Network Support | \$0.00 | \$112,602.54 | \$39,517.60 | \$9,784.45 | \$10,417.45 | \$6,058.76 | \$0.00 | \$26,079.80 |
| 2 | App - Eden | \$0.00 | \$13,193.47 | \$4,630.22 | \$1,146.43 | \$1,220.60 | \$709.90 | \$0.00 | \$3,055.73 |
| 3 | App - BS & A | \$0.00 | \$17,976.51 | \$6,308.81 | \$1,562.04 | \$1,663.10 | \$967.25 | \$0.00 | \$4,163.53 |
| 4 | App - Kronos | \$0.00 | \$7,884.69 | \$2,767.11 | \$685.13 | \$729.45 | \$424.25 | \$0.00 | \$1,826.17 |
| 5 | App - NeoGov | \$0.00 | \$174.19 | \$61.13 | \$15.14 | \$16.11 | \$9.37 | \$0.00 | \$40.34 |
| 8 | VOIP | \$0.00 | \$9,838.36 | \$3,452.75 | \$854.89 | \$910.20 | \$529.37 | \$0.00 | \$2,278.66 |
| 7 | Subtotal - 101-228, 229, 230 Info Tech | \$0.00 | \$161,669.76 | \$56,737.62 | \$14,048.08 | \$14,956.92 | \$8,698.90 | \$0.00 | \$37,444.23 |
| 1 | Payroll | \$0.00 | \$334.83 | \$117.51 | \$29.09 | \$30.98 | \$18.02 | \$0.00 | \$77.55 |
| 4 | Audit and Accounting | \$0.00 | \$8,219.10 | \$2,884.47 | \$714.19 | \$760.39 | \$442.24 | \$0.00 | \$1,903.62 |
| 8 | Subtotal - 101-191 Accounting Dept | \$0.00 | \$8,553.93 | \$3,001.98 | \$743.28 | \$791.37 | \$460.26 | \$0.00 | \$1,981.17 |
| 1 | Accounts Payable | \$0.00 | \$7,591.86 | \$2,664.35 | \$659.68 | \$702.36 | \$408.49 | \$0.00 | \$1,758.35 |
| 2 | Payroll | \$0.00 | \$2,170.26 | \$761.65 | \$188.58 | \$200.78 | \$116.77 | \$0.00 | \$502.65 |
| 6 | Accounting | \$0.00 | \$295.15 | \$103.58 | \$25.65 | \$27.31 | \$15.88 | \$0.00 | \$68.36 |
| 9 | Subtotal - 101-192 Financial Services | \$0.00 | \$10,057.28 | \$3,529.58 | \$873.91 | \$930.45 | \$541.15 | \$0.00 | \$2,329.36 |
| 3 | Risk Management | \$0.00 | \$1,583.16 | \$555.61 | \$137.57 | \$146.47 | \$85.18 | \$0.00 | \$366.68 |
| 4 | Accounting | \$0.00 | \$606.28 | \$212.77 | \$52.68 | \$56.09 | \$32.62 | \$0.00 | \$140.42 |
| 5 | Accounts Payable | \$0.00 | \$113.80 | \$39.94 | \$9.89 | \$10.53 | \$6.12 | \$0.00 | \$26.36 |
| 7 | Payroll | \$0.00 | \$122.88 | \$43.13 | \$10.68 | \$11.37 | \$6.61 | \$0.00 | \$28.46 |
| 10 | Subtotal - 101-210 Management Services | \$0.00 | \$2,426.12 | \$851.44 | \$210.81 | \$224.45 | \$130.54 | \$0.00 | \$561.91 |

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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B. Incoming Costs (Default Spread Salary)

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

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | PC / Network Support | App - Eden | App - BS & A | App - Kronos | App - NeoGov | KDPS |
|---------------------------|--|---------------------|-----------------------|-----------------------|---------------------|---------------------|---------------------|-------------------|---------------------|
| 1 | Budget | \$0.00 | \$11,913.33 | \$4,180.95 | \$1,035.19 | \$1,102.16 | \$641.02 | \$0.00 | \$2,759.24 |
| 2 | Cost Plan | \$0.00 | \$2,649.37 | \$929.79 | \$230.21 | \$245.11 | \$142.55 | \$0.00 | \$613.62 |
| 11 | Subtotal - 101-212 Budgeting | \$0.00 | \$14,562.70 | \$5,110.74 | \$1,265.41 | \$1,347.27 | \$783.57 | \$0.00 | \$3,372.86 |
| 1 | Records Management | \$0.00 | \$10,577.51 | \$3,712.15 | \$919.12 | \$978.58 | \$569.14 | \$0.00 | \$2,449.85 |
| 2 | Mailroom | \$0.00 | \$11.38 | \$3.99 | \$0.99 | \$1.05 | \$0.61 | \$0.00 | \$2.64 |
| 12 | Subtotal - 101-215 City Clerk | \$0.00 | \$10,588.89 | \$3,716.14 | \$920.11 | \$979.63 | \$569.75 | \$0.00 | \$2,452.49 |
| 1 | Records Mgmt | \$0.00 | \$38,046.09 | \$13,352.18 | \$3,305.96 | \$3,519.84 | \$2,047.13 | \$0.00 | \$8,811.83 |
| 2 | Mailroom | \$0.00 | \$2.19 | \$0.77 | \$0.19 | \$0.20 | \$0.12 | \$0.00 | \$0.51 |
| 13 | Subtotal - 101-216 Records | \$0.00 | \$38,048.28 | \$13,352.95 | \$3,306.15 | \$3,520.05 | \$2,047.25 | \$0.00 | \$8,812.34 |
| 1 | Internal Audit | \$0.00 | \$3,197.84 | \$1,122.27 | \$277.87 | \$295.85 | \$172.06 | \$0.00 | \$740.65 |
| 14 | Subtotal - 101-223 Internal Auditor | \$0.00 | \$3,197.84 | \$1,122.27 | \$277.87 | \$295.85 | \$172.06 | \$0.00 | \$740.65 |
| 1 | Purchasing | \$0.00 | \$17,901.99 | \$6,282.66 | \$1,555.57 | \$1,656.21 | \$963.25 | \$0.00 | \$4,146.27 |
| 15 | Subtotal - 101-233 Purchasing | \$0.00 | \$17,901.99 | \$6,282.66 | \$1,555.57 | \$1,656.21 | \$963.25 | \$0.00 | \$4,146.27 |
| 1 | Advise and Counsel | \$0.00 | \$11,934.73 | \$4,188.47 | \$1,037.05 | \$1,104.14 | \$642.17 | \$0.00 | \$2,764.20 |
| 2 | Labor Relations | \$0.00 | \$2,300.36 | \$807.31 | \$199.89 | \$212.82 | \$123.77 | \$0.00 | \$532.78 |
| 4 | Risk Management | \$0.00 | \$162.31 | \$56.96 | \$14.10 | \$15.02 | \$8.73 | \$0.00 | \$37.59 |
| 20 | Subtotal - 101-266 City Attorney | \$0.00 | \$14,397.40 | \$5,052.73 | \$1,251.04 | \$1,331.98 | \$774.68 | \$0.00 | \$3,334.57 |
| 1 | Human Resources | \$0.00 | \$20,665.10 | \$7,252.37 | \$1,795.67 | \$1,911.84 | \$1,111.92 | \$0.00 | \$4,786.23 |
| 21 | Subtotal - 101-270 Human Resources | \$0.00 | \$20,665.10 | \$7,252.37 | \$1,795.67 | \$1,911.84 | \$1,111.92 | \$0.00 | \$4,786.23 |
| 1 | General Fund OPEB | \$0.00 | \$132,456.10 | \$46,485.15 | \$11,509.60 | \$12,254.21 | \$7,127.01 | \$0.00 | \$30,678.07 |
| 25 | Subtotal - OPEB / Retirement Board | \$0.00 | \$132,456.10 | \$46,485.15 | \$11,509.60 | \$12,254.21 | \$7,127.01 | \$0.00 | \$30,678.07 |
| Total Incoming | | \$228,249.56 | \$471,591.38 | \$271,753.37 | \$57,311.40 | \$61,019.16 | \$35,488.58 | \$0.00 | \$152,759.78 |
| C. Total Allocated | | | \$4,211,702.15 | \$1,759,881.61 | \$216,259.23 | \$334,245.57 | \$226,694.80 | \$7,908.00 | \$617,997.33 |
| | | | | 41.79% | 5.13% | 7.94% | 5.38% | 0.19% | 14.67% |

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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B. Incoming Costs (Default Spread Salary)

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

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | CPED | VOIP | Water / Wastewater | Dept Specific Exp |
|-----------|---|---------------------|---------------------|---------------|---------------|--------------------|-------------------|
| 1 | City Hall | \$19,720.50 | \$61.93 | \$0.00 | \$0.00 | \$3,644.47 | \$0.00 |
| 1 | Subtotal - Building Depreciation | \$19,720.50 | \$61.93 | \$0.00 | \$0.00 | \$3,644.47 | \$0.00 |
| 1 | City Hall Equipment | \$1,845.40 | \$99.21 | \$0.00 | \$0.00 | \$358.25 | \$0.00 |
| 2 | IT - Network * | \$40,239.80 | \$43.30 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5 | Voice over IP System | \$567.79 | \$24.93 | \$0.00 | \$0.00 | \$109.20 | \$0.00 |
| 6 | SBITA - Kronos | \$5,303.80 | \$9.19 | \$0.00 | \$0.00 | \$978.80 | \$0.00 |
| 7 | SBITA - NeoGov | \$615.36 | \$5.17 | \$0.00 | \$0.00 | \$114.32 | \$0.00 |
| 9 | GASB 87 Copier Leases | \$778.37 | \$6.33 | \$0.00 | \$0.00 | \$144.56 | \$0.00 |
| 2 | Subtotal - Equipment Depreciation | \$49,350.53 | \$188.12 | \$0.00 | \$0.00 | \$1,705.13 | \$0.00 |
| 1 | Parking | \$8,183.54 | \$211.11 | \$0.00 | \$0.00 | \$1,546.52 | \$0.00 |
| 3 | Subtotal - 101-271 Other General | \$8,183.54 | \$211.11 | \$0.00 | \$0.00 | \$1,546.52 | \$0.00 |
| 1 | Management & Leadership | \$34,202.55 | \$7,885.14 | \$0.00 | \$0.00 | \$7,753.71 | \$0.00 |
| 5 | Subtotal - 101-172 City Manager | \$34,202.55 | \$7,885.14 | \$0.00 | \$0.00 | \$7,753.71 | \$0.00 |
| 1 | City Hall | \$116,792.45 | \$28,719.71 | \$0.00 | \$0.00 | \$26,807.33 | \$0.00 |
| 6 | Subtotal - 101-265 Bldgs & Grounds | \$116,792.45 | \$28,719.71 | \$0.00 | \$0.00 | \$26,807.33 | \$0.00 |
| 1 | PC / Network Support | \$0.00 | \$112,602.54 | \$0.00 | \$0.00 | \$20,744.48 | \$0.00 |
| 2 | App - Eden | \$0.00 | \$13,193.47 | \$0.00 | \$0.00 | \$2,430.60 | \$0.00 |
| 3 | App - BS & A | \$0.00 | \$17,976.51 | \$0.00 | \$0.00 | \$3,311.77 | \$0.00 |
| 4 | App - Kronos | \$0.00 | \$7,884.69 | \$0.00 | \$0.00 | \$1,452.58 | \$0.00 |
| 5 | App - NeoGov | \$0.00 | \$174.19 | \$0.00 | \$0.00 | \$32.09 | \$0.00 |
| 8 | VOIP | \$0.00 | \$9,838.36 | \$0.00 | \$0.00 | \$1,812.50 | \$0.00 |
| 7 | Subtotal - 101-228, 229, 230 Info Tech | \$0.00 | \$161,669.76 | \$0.00 | \$0.00 | \$29,784.00 | \$0.00 |
| 1 | Payroll | \$0.00 | \$334.83 | \$0.00 | \$0.00 | \$61.69 | \$0.00 |
| 4 | Audit and Accounting | \$0.00 | \$8,219.10 | \$0.00 | \$0.00 | \$1,514.18 | \$0.00 |
| 8 | Subtotal - 101-191 Accounting Dept | \$0.00 | \$8,553.93 | \$0.00 | \$0.00 | \$1,575.87 | \$0.00 |
| 1 | Accounts Payable | \$0.00 | \$7,591.86 | \$0.00 | \$0.00 | \$1,398.63 | \$0.00 |
| 2 | Payroll | \$0.00 | \$2,170.26 | \$0.00 | \$0.00 | \$399.82 | \$0.00 |
| 6 | Accounting | \$0.00 | \$295.15 | \$0.00 | \$0.00 | \$54.38 | \$0.00 |
| 9 | Subtotal - 101-192 Financial Services | \$0.00 | \$10,057.28 | \$0.00 | \$0.00 | \$1,852.83 | \$0.00 |
| 3 | Risk Management | \$0.00 | \$1,583.16 | \$0.00 | \$0.00 | \$291.66 | \$0.00 |
| 4 | Accounting | \$0.00 | \$606.28 | \$0.00 | \$0.00 | \$111.69 | \$0.00 |
| 5 | Accounts Payable | \$0.00 | \$113.80 | \$0.00 | \$0.00 | \$20.96 | \$0.00 |
| 7 | Payroll | \$0.00 | \$122.88 | \$0.00 | \$0.00 | \$22.64 | \$0.00 |
| 10 | Subtotal - 101-210 Management Services | \$0.00 | \$2,426.12 | \$0.00 | \$0.00 | \$446.96 | \$0.00 |

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

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

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | CPED | VOIP | Water / Wastewater | Dept Specific Exp |
|---------------------------|--|---------------------|-----------------------|---------------------|---------------------|---------------------|---------------------|
| 1 | Budget | \$0.00 | \$11,913.33 | \$0.00 | \$0.00 | \$2,194.76 | \$0.00 |
| 2 | Cost Plan | \$0.00 | \$2,649.37 | \$0.00 | \$0.00 | \$488.09 | \$0.00 |
| 11 | Subtotal - 101-212 Budgeting | \$0.00 | \$14,562.70 | \$0.00 | \$0.00 | \$2,682.85 | \$0.00 |
| 1 | Records Management | \$0.00 | \$10,577.51 | \$0.00 | \$0.00 | \$1,948.67 | \$0.00 |
| 2 | Mailroom | \$0.00 | \$11.38 | \$0.00 | \$0.00 | \$2.10 | \$0.00 |
| 12 | Subtotal - 101-215 City Clerk | \$0.00 | \$10,588.89 | \$0.00 | \$0.00 | \$1,950.76 | \$0.00 |
| 1 | Records Mgmt | \$0.00 | \$38,046.09 | \$0.00 | \$0.00 | \$7,009.13 | \$0.00 |
| 2 | Mailroom | \$0.00 | \$2.19 | \$0.00 | \$0.00 | \$0.40 | \$0.00 |
| 13 | Subtotal - 101-216 Records | \$0.00 | \$38,048.28 | \$0.00 | \$0.00 | \$7,009.54 | \$0.00 |
| 1 | Internal Audit | \$0.00 | \$3,197.84 | \$0.00 | \$0.00 | \$589.13 | \$0.00 |
| 14 | Subtotal - 101-223 Internal Auditor | \$0.00 | \$3,197.84 | \$0.00 | \$0.00 | \$589.13 | \$0.00 |
| 1 | Purchasing | \$0.00 | \$17,901.99 | \$0.00 | \$0.00 | \$3,298.04 | \$0.00 |
| 15 | Subtotal - 101-233 Purchasing | \$0.00 | \$17,901.99 | \$0.00 | \$0.00 | \$3,298.04 | \$0.00 |
| 1 | Advise and Counsel | \$0.00 | \$11,934.73 | \$0.00 | \$0.00 | \$2,198.71 | \$0.00 |
| 2 | Labor Relations | \$0.00 | \$2,300.36 | \$0.00 | \$0.00 | \$423.79 | \$0.00 |
| 4 | Risk Management | \$0.00 | \$162.31 | \$0.00 | \$0.00 | \$29.90 | \$0.00 |
| 20 | Subtotal - 101-266 City Attorney | \$0.00 | \$14,397.40 | \$0.00 | \$0.00 | \$2,652.40 | \$0.00 |
| 1 | Human Resources | \$0.00 | \$20,665.10 | \$0.00 | \$0.00 | \$3,807.08 | \$0.00 |
| 21 | Subtotal - 101-270 Human Resources | \$0.00 | \$20,665.10 | \$0.00 | \$0.00 | \$3,807.08 | \$0.00 |
| 1 | General Fund OPEB | \$0.00 | \$132,456.10 | \$0.00 | \$0.00 | \$24,402.05 | \$0.00 |
| 25 | Subtotal - OPEB / Retirement Board | \$0.00 | \$132,456.10 | \$0.00 | \$0.00 | \$24,402.05 | \$0.00 |
| Total Incoming | | \$228,249.56 | \$471,591.38 | \$0.00 | \$0.00 | \$121,508.65 | \$0.00 |
| C. Total Allocated | | | \$4,211,702.15 | \$137,578.62 | \$241,908.03 | \$470,067.92 | \$199,161.04 |
| | | | | 3.27% | 5.74% | 11.16% | 4.73% |

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

10725
09/19/24

Allocation Details

Cost Pool 1: PC / Network Support

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

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|-------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|--------------|
| 5 | 101-172 City Manager | 16 | 2.57% | \$40,946.38 | \$0.00 | \$40,946.38 | \$0.00 | \$40,946.38 |
| 6 | 101-265 Bldgs & Grounds | 11 | 1.77% | \$28,150.64 | \$0.00 | \$28,150.64 | \$0.00 | \$28,150.64 |
| 7 | 101-228, 229, 230 Info Tech | 44 | 7.06% | \$112,602.54 | \$0.00 | \$112,602.54 | \$0.00 | \$112,602.54 |
| 8 | 101-191 Accounting Dept | 6 | 0.96% | \$15,354.89 | \$0.00 | \$15,354.89 | \$1,799.26 | \$17,154.15 |
| 9 | 101-192 Financial Services | 8 | 1.28% | \$20,473.19 | \$0.00 | \$20,473.19 | \$2,399.01 | \$22,872.20 |
| 10 | 101-210 Management Services | 4 | 0.64% | \$10,236.59 | \$0.00 | \$10,236.59 | \$1,199.51 | \$11,436.10 |
| 11 | 101-212 Budgeting | 1 | 0.16% | \$2,559.15 | \$0.00 | \$2,559.15 | \$299.88 | \$2,859.03 |
| 12 | 101-215 City Clerk | 5 | 0.8% | \$12,795.74 | \$0.00 | \$12,795.74 | \$1,499.38 | \$14,295.13 |
| 13 | 101-216 Records | 3 | 0.48% | \$7,677.45 | \$0.00 | \$7,677.45 | \$899.63 | \$8,577.08 |
| 14 | 101-223 Internal Auditor | 1 | 0.16% | \$2,559.15 | \$0.00 | \$2,559.15 | \$299.88 | \$2,859.03 |
| 15 | 101-233 Purchasing | 5 | 0.8% | \$12,795.74 | \$0.00 | \$12,795.74 | \$1,499.38 | \$14,295.13 |
| 16 | 101-237 Grants Management | 2 | 0.32% | \$5,118.30 | \$0.00 | \$5,118.30 | \$599.75 | \$5,718.05 |
| 17 | 101-253 Treasury | 8 | 1.28% | \$20,473.19 | \$0.00 | \$20,473.19 | \$2,399.01 | \$22,872.20 |
| 18 | 101-257 Assessing | 5 | 0.8% | \$12,795.74 | \$0.00 | \$12,795.74 | \$1,499.38 | \$14,295.13 |
| 19 | 101-261 311 Customer Service | 13 | 2.09% | \$33,268.93 | \$0.00 | \$33,268.93 | \$3,898.40 | \$37,167.33 |
| 20 | 101-266 City Attorney | 9 | 1.44% | \$23,032.34 | \$0.00 | \$23,032.34 | \$2,698.89 | \$25,731.23 |
| 21 | 101-270 Human Resources | 6 | 0.96% | \$15,354.89 | \$0.00 | \$15,354.89 | \$1,799.26 | \$17,154.15 |
| 22 | 101-345, 349 Public Safety | 84 | 13.48% | \$214,968.49 | \$0.00 | \$214,968.49 | \$25,189.65 | \$240,158.14 |
| 23 | 101-580 City Equipment | 11 | 1.77% | \$28,150.64 | \$0.00 | \$28,150.64 | \$3,298.64 | \$31,449.28 |
| 24 | 101-751 Parks & Rec Admin | 8 | 1.28% | \$20,473.19 | \$0.00 | \$20,473.19 | \$2,399.01 | \$22,872.20 |
| 26 | 101-175 Diversity & Inclusion | 1 | 0.16% | \$2,559.15 | \$0.00 | \$2,559.15 | \$299.88 | \$2,859.03 |
| 28 | 101-262 Elections | 5 | 0.8% | \$12,795.74 | \$0.00 | \$12,795.74 | \$1,499.38 | \$14,295.13 |
| 30 | 101-346 Public Safety COPS | 11 | 1.77% | \$28,150.64 | \$0.00 | \$28,150.64 | \$3,298.64 | \$31,449.28 |
| 31 | 101-347 Public Safety Ops | 130 | 20.87% | \$332,689.33 | \$0.00 | \$332,689.33 | \$38,983.98 | \$371,673.31 |
| 32 | 101-348 Criminal Invstgn Div | 58 | 9.31% | \$148,430.62 | \$0.00 | \$148,430.62 | \$17,392.85 | \$165,823.48 |
| 33 | 101-371 Bldg Inspection Dept | 7 | 1.12% | \$17,914.04 | \$0.00 | \$17,914.04 | \$2,099.14 | \$20,013.18 |
| 34 | 101-385 Code Enforcement | 12 | 1.93% | \$30,709.78 | \$0.00 | \$30,709.78 | \$3,598.52 | \$34,308.31 |
| 38 | 101-443 Forestry | 1 | 0.16% | \$2,559.15 | \$0.00 | \$2,559.15 | \$299.88 | \$2,859.03 |
| 41 | 101-701 Planning | 9 | 1.44% | \$23,032.34 | \$0.00 | \$23,032.34 | \$2,698.89 | \$25,731.23 |
| 43 | 101-724 Community Develop | 1 | 0.16% | \$2,559.15 | \$0.00 | \$2,559.15 | \$299.88 | \$2,859.03 |
| 44 | 101-728 Econ Dev | 7 | 1.12% | \$17,914.04 | \$0.00 | \$17,914.04 | \$2,099.14 | \$20,013.18 |
| 46 | 101-770 Parks Maint | 2 | 0.32% | \$5,118.30 | \$0.00 | \$5,118.30 | \$599.75 | \$5,718.05 |
| 50 | 202 Major Streets | 11 | 1.77% | \$28,150.64 | \$0.00 | \$28,150.64 | \$3,298.64 | \$31,449.28 |

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

10725
09/19/24

Allocation Details

Cost Pool 1: PC / Network Support

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

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|----------------------------|------------|--------------------|-----------------------|---------------|-----------------------|---------------------|-----------------------|
| 51 | 203 Local Streets | 1 | 0.16% | \$2,559.15 | \$0.00 | \$2,559.15 | \$299.88 | \$2,859.03 |
| 52 | 209 Cemeteries | 4 | 0.64% | \$10,236.59 | \$0.00 | \$10,236.59 | \$1,199.51 | \$11,436.10 |
| 55 | 226 Solid Waste / Rubbish | 5 | 0.8% | \$12,795.74 | \$0.00 | \$12,795.74 | \$1,499.38 | \$14,295.13 |
| 76 | 243 Brownfield Redvlp Auth | 2 | 0.32% | \$5,118.30 | \$0.00 | \$5,118.30 | \$599.75 | \$5,718.05 |
| 86 | 296 HUD Grant Admin | 3 | 0.48% | \$7,677.45 | \$0.00 | \$7,677.45 | \$899.63 | \$8,577.08 |
| 92 | 590 Sewer Fund | 49 | 7.87% | \$125,398.29 | \$0.00 | \$125,398.29 | \$14,693.96 | \$140,092.25 |
| 93 | 591 Water Fund | 54 | 8.67% | \$138,194.03 | \$0.00 | \$138,194.03 | \$16,193.35 | \$154,387.37 |
| SubTotal | | 623 | 100% | \$1,594,349.62 | \$0.00 | \$1,594,349.62 | \$165,531.98 | \$1,759,881.61 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$1,594,349.62 | | \$1,759,881.61 |

Allocation Basis Units: # PCs, exc CCTA

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

10725
 09/19/24

Allocation Details
 Cost Pool 2: App - Eden

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

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|-------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|-------------|
| 5 | 101-172 City Manager | 9 | 4.84% | \$8,481.52 | \$0.00 | \$8,481.52 | \$0.00 | \$8,481.52 |
| 6 | 101-265 Bldgs & Grounds | 5.3 | 2.85% | \$4,994.67 | \$0.00 | \$4,994.67 | \$0.00 | \$4,994.67 |
| 7 | 101-228, 229, 230 Info Tech | 14 | 7.53% | \$13,193.47 | \$0.00 | \$13,193.47 | \$0.00 | \$13,193.47 |
| 8 | 101-191 Accounting Dept | 6 | 3.23% | \$5,654.34 | \$0.00 | \$5,654.34 | \$1,558.96 | \$7,213.30 |
| 9 | 101-192 Financial Services | 5 | 2.69% | \$4,711.95 | \$0.00 | \$4,711.95 | \$1,299.13 | \$6,011.08 |
| 10 | 101-210 Management Services | 2 | 1.08% | \$1,884.78 | \$0.00 | \$1,884.78 | \$519.65 | \$2,404.43 |
| 11 | 101-212 Budgeting | 1 | 0.54% | \$942.39 | \$0.00 | \$942.39 | \$259.83 | \$1,202.22 |
| 12 | 101-215 City Clerk | 1.25 | 0.67% | \$1,177.99 | \$0.00 | \$1,177.99 | \$324.78 | \$1,502.77 |
| 13 | 101-216 Records | 1 | 0.54% | \$942.39 | \$0.00 | \$942.39 | \$259.83 | \$1,202.22 |
| 14 | 101-223 Internal Auditor | 1 | 0.54% | \$942.39 | \$0.00 | \$942.39 | \$259.83 | \$1,202.22 |
| 15 | 101-233 Purchasing | 5 | 2.69% | \$4,711.95 | \$0.00 | \$4,711.95 | \$1,299.13 | \$6,011.08 |
| 16 | 101-237 Grants Management | 2 | 1.08% | \$1,884.78 | \$0.00 | \$1,884.78 | \$519.65 | \$2,404.43 |
| 17 | 101-253 Treasury | 4 | 2.15% | \$3,769.56 | \$0.00 | \$3,769.56 | \$1,039.30 | \$4,808.87 |
| 19 | 101-261 311 Customer Service | 9 | 4.84% | \$8,481.52 | \$0.00 | \$8,481.52 | \$2,338.43 | \$10,819.95 |
| 20 | 101-266 City Attorney | 3 | 1.61% | \$2,827.17 | \$0.00 | \$2,827.17 | \$779.48 | \$3,606.65 |
| 21 | 101-270 Human Resources | 7 | 3.76% | \$6,596.74 | \$0.00 | \$6,596.74 | \$1,818.78 | \$8,415.52 |
| 22 | 101-345, 349 Public Safety | 8 | 4.3% | \$7,539.13 | \$0.00 | \$7,539.13 | \$2,078.61 | \$9,617.73 |
| 23 | 101-580 City Equipment | 2.25 | 1.21% | \$2,120.38 | \$0.00 | \$2,120.38 | \$584.61 | \$2,704.99 |
| 24 | 101-751 Parks & Rec Admin | 5 | 2.69% | \$4,711.95 | \$0.00 | \$4,711.95 | \$1,299.13 | \$6,011.08 |
| 26 | 101-175 Diversity & Inclusion | 2 | 1.08% | \$1,884.78 | \$0.00 | \$1,884.78 | \$519.65 | \$2,404.43 |
| 28 | 101-262 Elections | 2.75 | 1.48% | \$2,591.57 | \$0.00 | \$2,591.57 | \$714.52 | \$3,306.10 |
| 31 | 101-347 Public Safety Ops | 2 | 1.08% | \$1,884.78 | \$0.00 | \$1,884.78 | \$519.65 | \$2,404.43 |
| 33 | 101-371 Bldg Inspection Dept | 3.33 | 1.79% | \$3,138.16 | \$0.00 | \$3,138.16 | \$865.22 | \$4,003.38 |
| 34 | 101-385 Code Enforcement | 5.33 | 2.87% | \$5,022.94 | \$0.00 | \$5,022.94 | \$1,384.87 | \$6,407.82 |
| 38 | 101-443 Forestry | 1 | 0.54% | \$942.39 | \$0.00 | \$942.39 | \$259.83 | \$1,202.22 |
| 41 | 101-701 Planning | 3.89 | 2.09% | \$3,665.90 | \$0.00 | \$3,665.90 | \$1,010.72 | \$4,676.62 |
| 43 | 101-724 Community Develop | 1 | 0.54% | \$942.39 | \$0.00 | \$942.39 | \$259.83 | \$1,202.22 |
| 44 | 101-728 Econ Dev | 6.25 | 3.36% | \$5,889.94 | \$0.00 | \$5,889.94 | \$1,623.91 | \$7,513.85 |
| 50 | 202 Major Streets | 4.95 | 2.66% | \$4,664.83 | \$0.00 | \$4,664.83 | \$1,286.14 | \$5,950.97 |
| 51 | 203 Local Streets | 1.9 | 1.02% | \$1,790.54 | \$0.00 | \$1,790.54 | \$493.67 | \$2,284.21 |
| 55 | 226 Solid Waste / Rubbish | 1.15 | 0.62% | \$1,083.75 | \$0.00 | \$1,083.75 | \$298.80 | \$1,382.55 |
| 76 | 243 Brownfield Redvlp Auth | 1.95 | 1.05% | \$1,837.66 | \$0.00 | \$1,837.66 | \$506.66 | \$2,344.32 |
| 77 | 244 Econ Dvlp Corp | 0.5 | 0.27% | \$471.20 | \$0.00 | \$471.20 | \$129.91 | \$601.11 |

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

10725
09/19/24

Allocation Details

Cost Pool 2: App - Eden

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

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|---------------------|------------|--------------------|---------------------|---------------|-----------------------|--------------------|---------------------|
| 86 | 296 HUD Grant Admin | 0.75 | 0.4% | \$706.79 | \$0.00 | \$706.79 | \$194.87 | \$901.66 |
| 92 | 590 Sewer Fund | 28.85 | 15.51% | \$27,187.97 | \$0.00 | \$27,187.97 | \$7,495.98 | \$34,683.95 |
| 93 | 591 Water Fund | 27.6 | 14.84% | \$26,009.99 | \$0.00 | \$26,009.99 | \$7,171.19 | \$33,181.18 |
| SubTotal | | 186 | 100% | \$175,284.69 | \$0.00 | \$175,284.69 | \$40,974.54 | \$216,259.23 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$175,284.69 | | \$216,259.23 |

Allocation Basis Units: # Eden Users, exc CCTA

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

10725
09/19/24

Allocation Details

Cost Pool 3: App - BS & A

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

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|-------------|
| 5 | 101-172 City Manager | 6 | 3.09% | \$8,988.25 | \$0.00 | \$8,988.25 | \$0.00 | \$8,988.25 |
| 7 | 101-228, 229, 230 Info Tech | 12 | 6.19% | \$17,976.51 | \$0.00 | \$17,976.51 | \$0.00 | \$17,976.51 |
| 8 | 101-191 Accounting Dept | 6 | 3.09% | \$8,988.25 | \$0.00 | \$8,988.25 | \$1,487.23 | \$10,475.48 |
| 9 | 101-192 Financial Services | 1 | 0.52% | \$1,498.04 | \$0.00 | \$1,498.04 | \$247.87 | \$1,745.91 |
| 10 | 101-210 Management Services | 1 | 0.52% | \$1,498.04 | \$0.00 | \$1,498.04 | \$247.87 | \$1,745.91 |
| 11 | 101-212 Budgeting | 1 | 0.52% | \$1,498.04 | \$0.00 | \$1,498.04 | \$247.87 | \$1,745.91 |
| 12 | 101-215 City Clerk | 0.8 | 0.41% | \$1,198.43 | \$0.00 | \$1,198.43 | \$198.30 | \$1,396.73 |
| 13 | 101-216 Records | 1 | 0.52% | \$1,498.04 | \$0.00 | \$1,498.04 | \$247.87 | \$1,745.91 |
| 14 | 101-223 Internal Auditor | 1 | 0.52% | \$1,498.04 | \$0.00 | \$1,498.04 | \$247.87 | \$1,745.91 |
| 15 | 101-233 Purchasing | 3 | 1.55% | \$4,494.13 | \$0.00 | \$4,494.13 | \$743.61 | \$5,237.74 |
| 16 | 101-237 Grants Management | 2 | 1.03% | \$2,996.08 | \$0.00 | \$2,996.08 | \$495.74 | \$3,491.83 |
| 17 | 101-253 Treasury | 9 | 4.64% | \$13,482.38 | \$0.00 | \$13,482.38 | \$2,230.84 | \$15,713.22 |
| 18 | 101-257 Assessing | 23 | 11.86% | \$34,454.97 | \$0.00 | \$34,454.97 | \$5,701.05 | \$40,156.01 |
| 19 | 101-261 311 Customer Service | 10 | 5.15% | \$14,980.42 | \$0.00 | \$14,980.42 | \$2,478.72 | \$17,459.14 |
| 21 | 101-270 Human Resources | 2 | 1.03% | \$2,996.08 | \$0.00 | \$2,996.08 | \$495.74 | \$3,491.83 |
| 22 | 101-345, 349 Public Safety | 10 | 5.15% | \$14,980.42 | \$0.00 | \$14,980.42 | \$2,478.72 | \$17,459.14 |
| 23 | 101-580 City Equipment | 0.25 | 0.13% | \$374.51 | \$0.00 | \$374.51 | \$61.97 | \$436.48 |
| 24 | 101-751 Parks & Rec Admin | 1 | 0.52% | \$1,498.04 | \$0.00 | \$1,498.04 | \$247.87 | \$1,745.91 |
| 28 | 101-262 Elections | 0.2 | 0.1% | \$299.61 | \$0.00 | \$299.61 | \$49.57 | \$349.18 |
| 31 | 101-347 Public Safety Ops | 5 | 2.58% | \$7,490.21 | \$0.00 | \$7,490.21 | \$1,239.36 | \$8,729.57 |
| 33 | 101-371 Bldg Inspection Dept | 8.08 | 4.16% | \$12,104.18 | \$0.00 | \$12,104.18 | \$2,002.80 | \$14,106.98 |
| 34 | 101-385 Code Enforcement | 10.08 | 5.2% | \$15,100.26 | \$0.00 | \$15,100.26 | \$2,498.55 | \$17,598.81 |
| 37 | 101-441 PW General | 0.3 | 0.15% | \$449.41 | \$0.00 | \$449.41 | \$74.36 | \$523.77 |
| 38 | 101-443 Forestry | 0.3 | 0.15% | \$449.41 | \$0.00 | \$449.41 | \$74.36 | \$523.77 |
| 41 | 101-701 Planning | 7.14 | 3.68% | \$10,696.02 | \$0.00 | \$10,696.02 | \$1,769.80 | \$12,465.82 |
| 43 | 101-724 Community Develop | 1 | 0.52% | \$1,498.04 | \$0.00 | \$1,498.04 | \$247.87 | \$1,745.91 |
| 44 | 101-728 Econ Dev | 6.5 | 3.35% | \$9,737.27 | \$0.00 | \$9,737.27 | \$1,611.17 | \$11,348.44 |
| 50 | 202 Major Streets | 4.15 | 2.14% | \$6,216.87 | \$0.00 | \$6,216.87 | \$1,028.67 | \$7,245.54 |
| 51 | 203 Local Streets | 2.95 | 1.52% | \$4,419.22 | \$0.00 | \$4,419.22 | \$731.22 | \$5,150.45 |
| 52 | 209 Cemeteries | 1 | 0.52% | \$1,498.04 | \$0.00 | \$1,498.04 | \$247.87 | \$1,745.91 |
| 55 | 226 Solid Waste / Rubbish | 6.1 | 3.14% | \$9,138.06 | \$0.00 | \$9,138.06 | \$1,512.02 | \$10,650.07 |
| 76 | 243 Brownfield Redvlp Auth | 1.95 | 1.01% | \$2,921.18 | \$0.00 | \$2,921.18 | \$483.35 | \$3,404.53 |
| 77 | 244 Econ Dvlp Corp | 0.5 | 0.26% | \$749.02 | \$0.00 | \$749.02 | \$123.94 | \$872.96 |

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

10725
09/19/24

Allocation Details

Cost Pool 3: App - BS & A

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

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|---------------------|------------|--------------------|---------------------|---------------|-----------------------|--------------------|---------------------|
| 86 | 296 HUD Grant Admin | 2.75 | 1.42% | \$4,119.62 | \$0.00 | \$4,119.62 | \$681.65 | \$4,801.26 |
| 92 | 590 Sewer Fund | 9.45 | 4.87% | \$14,156.50 | \$0.00 | \$14,156.50 | \$2,342.39 | \$16,498.88 |
| 93 | 591 Water Fund | 36.5 | 18.81% | \$54,678.54 | \$0.00 | \$54,678.54 | \$9,047.31 | \$63,725.85 |
| SubTotal | | 194 | 100% | \$290,620.17 | \$0.00 | \$290,620.17 | \$43,625.39 | \$334,245.57 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$290,620.17 | | \$334,245.57 |

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

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

10725
09/19/24

Allocation Details

Cost Pool 4: App - Kronos

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

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|-------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|-------------|
| 5 | 101-172 City Manager | 9 | 2.35% | \$4,730.81 | \$0.00 | \$4,730.81 | \$0.00 | \$4,730.81 |
| 6 | 101-265 Bldgs & Grounds | 5 | 1.31% | \$2,628.23 | \$0.00 | \$2,628.23 | \$0.00 | \$2,628.23 |
| 7 | 101-228, 229, 230 Info Tech | 15 | 3.92% | \$7,884.69 | \$0.00 | \$7,884.69 | \$0.00 | \$7,884.69 |
| 8 | 101-191 Accounting Dept | 6 | 1.57% | \$3,153.88 | \$0.00 | \$3,153.88 | \$430.04 | \$3,583.92 |
| 9 | 101-192 Financial Services | 6 | 1.57% | \$3,153.88 | \$0.00 | \$3,153.88 | \$430.04 | \$3,583.92 |
| 10 | 101-210 Management Services | 2 | 0.52% | \$1,051.29 | \$0.00 | \$1,051.29 | \$143.35 | \$1,194.64 |
| 11 | 101-212 Budgeting | 1 | 0.26% | \$525.65 | \$0.00 | \$525.65 | \$71.67 | \$597.32 |
| 12 | 101-215 City Clerk | 2.9 | 0.76% | \$1,524.37 | \$0.00 | \$1,524.37 | \$207.85 | \$1,732.23 |
| 13 | 101-216 Records | 1.35 | 0.35% | \$709.62 | \$0.00 | \$709.62 | \$96.76 | \$806.38 |
| 14 | 101-223 Internal Auditor | 1 | 0.26% | \$525.65 | \$0.00 | \$525.65 | \$71.67 | \$597.32 |
| 15 | 101-233 Purchasing | 6 | 1.57% | \$3,153.88 | \$0.00 | \$3,153.88 | \$430.04 | \$3,583.92 |
| 16 | 101-237 Grants Management | 2 | 0.52% | \$1,051.29 | \$0.00 | \$1,051.29 | \$143.35 | \$1,194.64 |
| 17 | 101-253 Treasury | 9 | 2.35% | \$4,730.81 | \$0.00 | \$4,730.81 | \$645.06 | \$5,375.87 |
| 19 | 101-261 311 Customer Service | 10 | 2.61% | \$5,256.46 | \$0.00 | \$5,256.46 | \$716.73 | \$5,973.19 |
| 20 | 101-266 City Attorney | 7 | 1.83% | \$3,679.52 | \$0.00 | \$3,679.52 | \$501.71 | \$4,181.24 |
| 21 | 101-270 Human Resources | 9 | 2.35% | \$4,730.81 | \$0.00 | \$4,730.81 | \$645.06 | \$5,375.87 |
| 23 | 101-580 City Equipment | 10 | 2.61% | \$5,256.46 | \$0.00 | \$5,256.46 | \$716.73 | \$5,973.19 |
| 24 | 101-751 Parks & Rec Admin | 18 | 4.7% | \$9,461.63 | \$0.00 | \$9,461.63 | \$1,290.12 | \$10,751.75 |
| 26 | 101-175 Diversity & Inclusion | 2 | 0.52% | \$1,051.29 | \$0.00 | \$1,051.29 | \$143.35 | \$1,194.64 |
| 28 | 101-262 Elections | 2.75 | 0.72% | \$1,445.53 | \$0.00 | \$1,445.53 | \$197.10 | \$1,642.63 |
| 33 | 101-371 Bldg Inspection Dept | 9 | 2.35% | \$4,730.81 | \$0.00 | \$4,730.81 | \$645.06 | \$5,375.87 |
| 34 | 101-385 Code Enforcement | 9 | 2.35% | \$4,730.81 | \$0.00 | \$4,730.81 | \$645.06 | \$5,375.87 |
| 38 | 101-443 Forestry | 11 | 2.87% | \$5,782.11 | \$0.00 | \$5,782.11 | \$788.41 | \$6,570.51 |
| 41 | 101-701 Planning | 11 | 2.87% | \$5,782.11 | \$0.00 | \$5,782.11 | \$788.41 | \$6,570.51 |
| 44 | 101-728 Econ Dev | 6 | 1.57% | \$3,153.88 | \$0.00 | \$3,153.88 | \$430.04 | \$3,583.92 |
| 50 | 202 Major Streets | 28 | 7.31% | \$14,718.09 | \$0.00 | \$14,718.09 | \$2,006.86 | \$16,724.94 |
| 51 | 203 Local Streets | 4 | 1.04% | \$2,102.58 | \$0.00 | \$2,102.58 | \$286.69 | \$2,389.28 |
| 52 | 209 Cemeteries | 2 | 0.52% | \$1,051.29 | \$0.00 | \$1,051.29 | \$143.35 | \$1,194.64 |
| 55 | 226 Solid Waste / Rubbish | 5 | 1.31% | \$2,628.23 | \$0.00 | \$2,628.23 | \$358.37 | \$2,986.60 |
| 76 | 243 Brownfield Redvlp Auth | 2 | 0.52% | \$1,051.29 | \$0.00 | \$1,051.29 | \$143.35 | \$1,194.64 |
| 86 | 296 HUD Grant Admin | 6 | 1.57% | \$3,153.88 | \$0.00 | \$3,153.88 | \$430.04 | \$3,583.92 |
| 92 | 590 Sewer Fund | 87 | 22.72% | \$45,731.20 | \$0.00 | \$45,731.20 | \$6,235.59 | \$51,966.79 |
| 93 | 591 Water Fund | 78 | 20.37% | \$41,000.38 | \$0.00 | \$41,000.38 | \$5,590.53 | \$46,590.91 |

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Details

Cost Pool 4: App - Kronos

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

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-----------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|---------------------|
| SubTotal | | 383 | 100% | \$201,322.40 | \$0.00 | \$201,322.40 | \$25,372.41 | \$226,694.80 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$201,322.40 | | \$226,694.80 |

Allocation Basis Units: # Kronos Users

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Details

Cost Pool 5: App - NeoGov

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

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|-------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|------------|
| 5 | 101-172 City Manager | 9 | 1.32% | \$104.51 | \$0.00 | \$104.51 | \$0.00 | \$104.51 |
| 6 | 101-265 Bldgs & Grounds | 5 | 0.73% | \$58.06 | \$0.00 | \$58.06 | \$0.00 | \$58.06 |
| 7 | 101-228, 229, 230 Info Tech | 15 | 2.2% | \$174.19 | \$0.00 | \$174.19 | \$0.00 | \$174.19 |
| 8 | 101-191 Accounting Dept | 6 | 0.88% | \$69.67 | \$0.00 | \$69.67 | \$0.00 | \$69.67 |
| 9 | 101-192 Financial Services | 6 | 0.88% | \$69.67 | \$0.00 | \$69.67 | \$0.00 | \$69.67 |
| 10 | 101-210 Management Services | 2 | 0.29% | \$23.22 | \$0.00 | \$23.22 | \$0.00 | \$23.22 |
| 11 | 101-212 Budgeting | 1 | 0.15% | \$11.61 | \$0.00 | \$11.61 | \$0.00 | \$11.61 |
| 12 | 101-215 City Clerk | 2.9 | 0.43% | \$33.68 | \$0.00 | \$33.68 | \$0.00 | \$33.68 |
| 13 | 101-216 Records | 1.35 | 0.2% | \$15.68 | \$0.00 | \$15.68 | \$0.00 | \$15.68 |
| 14 | 101-223 Internal Auditor | 1 | 0.15% | \$11.61 | \$0.00 | \$11.61 | \$0.00 | \$11.61 |
| 15 | 101-233 Purchasing | 6 | 0.88% | \$69.67 | \$0.00 | \$69.67 | \$0.00 | \$69.67 |
| 16 | 101-237 Grants Management | 2 | 0.29% | \$23.22 | \$0.00 | \$23.22 | \$0.00 | \$23.22 |
| 17 | 101-253 Treasury | 9 | 1.32% | \$104.51 | \$0.00 | \$104.51 | \$0.00 | \$104.51 |
| 19 | 101-261 311 Customer Service | 10 | 1.47% | \$116.12 | \$0.00 | \$116.12 | \$0.00 | \$116.12 |
| 20 | 101-266 City Attorney | 7 | 1.03% | \$81.29 | \$0.00 | \$81.29 | \$0.00 | \$81.29 |
| 21 | 101-270 Human Resources | 9 | 1.32% | \$104.51 | \$0.00 | \$104.51 | \$0.00 | \$104.51 |
| 22 | 101-345, 349 Public Safety | 37 | 5.43% | \$429.66 | \$0.00 | \$429.66 | \$0.00 | \$429.66 |
| 23 | 101-580 City Equipment | 10 | 1.47% | \$116.12 | \$0.00 | \$116.12 | \$0.00 | \$116.12 |
| 24 | 101-751 Parks & Rec Admin | 18 | 2.64% | \$209.02 | \$0.00 | \$209.02 | \$0.00 | \$209.02 |
| 26 | 101-175 Diversity & Inclusion | 2 | 0.29% | \$23.22 | \$0.00 | \$23.22 | \$0.00 | \$23.22 |
| 28 | 101-262 Elections | 2.75 | 0.4% | \$31.93 | \$0.00 | \$31.93 | \$0.00 | \$31.93 |
| 30 | 101-346 Public Safety COPS | 21 | 3.08% | \$243.86 | \$0.00 | \$243.86 | \$0.00 | \$243.86 |
| 31 | 101-347 Public Safety Ops | 211 | 30.98% | \$2,450.20 | \$0.00 | \$2,450.20 | \$0.00 | \$2,450.20 |
| 32 | 101-348 Criminal Invstgn Div | 29 | 4.26% | \$336.76 | \$0.00 | \$336.76 | \$0.00 | \$336.76 |
| 33 | 101-371 Bldg Inspection Dept | 9 | 1.32% | \$104.51 | \$0.00 | \$104.51 | \$0.00 | \$104.51 |
| 34 | 101-385 Code Enforcement | 9 | 1.32% | \$104.51 | \$0.00 | \$104.51 | \$0.00 | \$104.51 |
| 38 | 101-443 Forestry | 11 | 1.62% | \$127.74 | \$0.00 | \$127.74 | \$0.00 | \$127.74 |
| 41 | 101-701 Planning | 11 | 1.62% | \$127.74 | \$0.00 | \$127.74 | \$0.00 | \$127.74 |
| 44 | 101-728 Econ Dev | 6 | 0.88% | \$69.67 | \$0.00 | \$69.67 | \$0.00 | \$69.67 |
| 50 | 202 Major Streets | 28 | 4.11% | \$325.15 | \$0.00 | \$325.15 | \$0.00 | \$325.15 |
| 51 | 203 Local Streets | 4 | 0.59% | \$46.45 | \$0.00 | \$46.45 | \$0.00 | \$46.45 |
| 52 | 209 Cemeteries | 2 | 0.29% | \$23.22 | \$0.00 | \$23.22 | \$0.00 | \$23.22 |
| 55 | 226 Solid Waste / Rubbish | 5 | 0.73% | \$58.06 | \$0.00 | \$58.06 | \$0.00 | \$58.06 |

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Details

Cost Pool 5: App - NeoGov

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

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|----------------------------|------------|--------------------|-------------------|---------------|-----------------------|-------------------|-------------------|
| 76 | 243 Brownfield Redvlp Auth | 2 | 0.29% | \$23.22 | \$0.00 | \$23.22 | \$0.00 | \$23.22 |
| 86 | 296 HUD Grant Admin | 6 | 0.88% | \$69.67 | \$0.00 | \$69.67 | \$0.00 | \$69.67 |
| 92 | 590 Sewer Fund | 87 | 12.78% | \$1,010.27 | \$0.00 | \$1,010.27 | \$0.00 | \$1,010.27 |
| 93 | 591 Water Fund | 78 | 11.45% | \$905.76 | \$0.00 | \$905.76 | \$0.00 | \$905.76 |
| SubTotal | | 681 | 100% | \$7,908.00 | \$0.00 | \$7,908.00 | \$0.00 | \$7,908.00 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$7,908.00 | | \$7,908.00 |

Allocation Basis Units: # NeoGov / TalentLMS Users

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Details

Cost Pool 6: KDPS

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

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|------------------------------|------------|--------------------|---------------------|---------------|-----------------------|---------------------|---------------------|
| 22 | 101-345, 349 Public Safety | 84 | 29.68% | \$151,016.67 | \$0.00 | \$151,016.67 | \$32,417.16 | \$183,433.84 |
| 30 | 101-346 Public Safety COPS | 11 | 3.89% | \$19,775.99 | \$0.00 | \$19,775.99 | \$4,245.10 | \$24,021.10 |
| 31 | 101-347 Public Safety Ops | 130 | 45.94% | \$233,716.28 | \$0.00 | \$233,716.28 | \$50,169.42 | \$283,885.70 |
| 32 | 101-348 Criminal Invstgn Div | 58 | 20.49% | \$104,273.42 | \$0.00 | \$104,273.42 | \$22,383.28 | \$126,656.70 |
| SubTotal | | 283 | 100% | \$508,782.37 | \$0.00 | \$508,782.37 | \$109,214.96 | \$617,997.33 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$508,782.37 | | \$617,997.33 |

Allocation Basis Units: # PCs - KDPS

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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09/19/24

Allocation Details

Cost Pool 7: CPED

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

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|------------------------------|-----------|--------------------|---------------------|---------------|-----------------------|-------------------|---------------------|
| 33 | 101-371 Bldg Inspection Dept | 7 | 17.07% | \$23,489.03 | \$0.00 | \$23,489.03 | \$0.00 | \$23,489.03 |
| 34 | 101-385 Code Enforcement | 12 | 29.27% | \$40,266.91 | \$0.00 | \$40,266.91 | \$0.00 | \$40,266.91 |
| 41 | 101-701 Planning | 9 | 21.95% | \$30,200.18 | \$0.00 | \$30,200.18 | \$0.00 | \$30,200.18 |
| 43 | 101-724 Community Develop | 1 | 2.44% | \$3,355.58 | \$0.00 | \$3,355.58 | \$0.00 | \$3,355.58 |
| 44 | 101-728 Econ Dev | 7 | 17.07% | \$23,489.03 | \$0.00 | \$23,489.03 | \$0.00 | \$23,489.03 |
| 76 | 243 Brownfield Redvlp Auth | 2 | 4.88% | \$6,711.15 | \$0.00 | \$6,711.15 | \$0.00 | \$6,711.15 |
| 86 | 296 HUD Grant Admin | 3 | 7.32% | \$10,066.73 | \$0.00 | \$10,066.73 | \$0.00 | \$10,066.73 |
| SubTotal | | 41 | 100% | \$137,578.62 | \$0.00 | \$137,578.62 | \$0.00 | \$137,578.62 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$137,578.62 | | \$137,578.62 |

Allocation Basis Units: # PCs - CPED

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Details

Cost Pool 8: VOIP

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

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|-------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|-------------|
| 5 | 101-172 City Manager | 16 | 3.83% | \$9,259.64 | \$0.00 | \$9,259.64 | \$0.00 | \$9,259.64 |
| 6 | 101-265 Bldgs & Grounds | 3 | 0.72% | \$1,736.18 | \$0.00 | \$1,736.18 | \$0.00 | \$1,736.18 |
| 7 | 101-228, 229, 230 Info Tech | 17 | 4.07% | \$9,838.36 | \$0.00 | \$9,838.36 | \$0.00 | \$9,838.36 |
| 8 | 101-191 Accounting Dept | 6 | 1.44% | \$3,472.36 | \$0.00 | \$3,472.36 | \$0.00 | \$3,472.36 |
| 9 | 101-192 Financial Services | 7 | 1.67% | \$4,051.09 | \$0.00 | \$4,051.09 | \$0.00 | \$4,051.09 |
| 10 | 101-210 Management Services | 3 | 0.72% | \$1,736.18 | \$0.00 | \$1,736.18 | \$0.00 | \$1,736.18 |
| 11 | 101-212 Budgeting | 1 | 0.24% | \$578.73 | \$0.00 | \$578.73 | \$0.00 | \$578.73 |
| 12 | 101-215 City Clerk | 6 | 1.44% | \$3,472.36 | \$0.00 | \$3,472.36 | \$0.00 | \$3,472.36 |
| 13 | 101-216 Records | 2 | 0.48% | \$1,157.45 | \$0.00 | \$1,157.45 | \$0.00 | \$1,157.45 |
| 14 | 101-223 Internal Auditor | 1 | 0.24% | \$578.73 | \$0.00 | \$578.73 | \$0.00 | \$578.73 |
| 15 | 101-233 Purchasing | 4 | 0.96% | \$2,314.91 | \$0.00 | \$2,314.91 | \$0.00 | \$2,314.91 |
| 16 | 101-237 Grants Management | 2 | 0.48% | \$1,157.45 | \$0.00 | \$1,157.45 | \$0.00 | \$1,157.45 |
| 17 | 101-253 Treasury | 6 | 1.44% | \$3,472.36 | \$0.00 | \$3,472.36 | \$0.00 | \$3,472.36 |
| 18 | 101-257 Assessing | 6 | 1.44% | \$3,472.36 | \$0.00 | \$3,472.36 | \$0.00 | \$3,472.36 |
| 19 | 101-261 311 Customer Service | 12 | 2.87% | \$6,944.73 | \$0.00 | \$6,944.73 | \$0.00 | \$6,944.73 |
| 20 | 101-266 City Attorney | 8 | 1.91% | \$4,629.82 | \$0.00 | \$4,629.82 | \$0.00 | \$4,629.82 |
| 21 | 101-270 Human Resources | 8 | 1.91% | \$4,629.82 | \$0.00 | \$4,629.82 | \$0.00 | \$4,629.82 |
| 22 | 101-345, 349 Public Safety | 72 | 17.22% | \$41,668.37 | \$0.00 | \$41,668.37 | \$0.00 | \$41,668.37 |
| 23 | 101-580 City Equipment | 6 | 1.44% | \$3,472.36 | \$0.00 | \$3,472.36 | \$0.00 | \$3,472.36 |
| 24 | 101-751 Parks & Rec Admin | 5 | 1.2% | \$2,893.64 | \$0.00 | \$2,893.64 | \$0.00 | \$2,893.64 |
| 26 | 101-175 Diversity & Inclusion | 2 | 0.48% | \$1,157.45 | \$0.00 | \$1,157.45 | \$0.00 | \$1,157.45 |
| 28 | 101-262 Elections | 3 | 0.72% | \$1,736.18 | \$0.00 | \$1,736.18 | \$0.00 | \$1,736.18 |
| 30 | 101-346 Public Safety COPS | 13 | 3.11% | \$7,523.46 | \$0.00 | \$7,523.46 | \$0.00 | \$7,523.46 |
| 31 | 101-347 Public Safety Ops | 30 | 7.18% | \$17,361.82 | \$0.00 | \$17,361.82 | \$0.00 | \$17,361.82 |
| 32 | 101-348 Criminal Invstgn Div | 20 | 4.78% | \$11,574.55 | \$0.00 | \$11,574.55 | \$0.00 | \$11,574.55 |
| 33 | 101-371 Bldg Inspection Dept | 7 | 1.67% | \$4,051.09 | \$0.00 | \$4,051.09 | \$0.00 | \$4,051.09 |
| 34 | 101-385 Code Enforcement | 11 | 2.63% | \$6,366.00 | \$0.00 | \$6,366.00 | \$0.00 | \$6,366.00 |
| 38 | 101-443 Forestry | 1 | 0.24% | \$578.73 | \$0.00 | \$578.73 | \$0.00 | \$578.73 |
| 41 | 101-701 Planning | 8 | 1.91% | \$4,629.82 | \$0.00 | \$4,629.82 | \$0.00 | \$4,629.82 |
| 43 | 101-724 Community Develop | 3 | 0.72% | \$1,736.18 | \$0.00 | \$1,736.18 | \$0.00 | \$1,736.18 |
| 44 | 101-728 Econ Dev | 7 | 1.67% | \$4,051.09 | \$0.00 | \$4,051.09 | \$0.00 | \$4,051.09 |
| 46 | 101-770 Parks Maint | 4 | 0.96% | \$2,314.91 | \$0.00 | \$2,314.91 | \$0.00 | \$2,314.91 |
| 50 | 202 Major Streets | 12 | 2.87% | \$6,944.73 | \$0.00 | \$6,944.73 | \$0.00 | \$6,944.73 |

City of Kalamazoo, MI
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Allocation Details

Cost Pool 8: VOIP

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

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|----------------------------|------------|--------------------|---------------------|---------------|-----------------------|-------------------|---------------------|
| 51 | 203 Local Streets | 1 | 0.24% | \$578.73 | \$0.00 | \$578.73 | \$0.00 | \$578.73 |
| 52 | 209 Cemeteries | 3 | 0.72% | \$1,736.18 | \$0.00 | \$1,736.18 | \$0.00 | \$1,736.18 |
| 55 | 226 Solid Waste / Rubbish | 7 | 1.67% | \$4,051.09 | \$0.00 | \$4,051.09 | \$0.00 | \$4,051.09 |
| 76 | 243 Brownfield Redvlp Auth | 2 | 0.48% | \$1,157.45 | \$0.00 | \$1,157.45 | \$0.00 | \$1,157.45 |
| 86 | 296 HUD Grant Admin | 3 | 0.72% | \$1,736.18 | \$0.00 | \$1,736.18 | \$0.00 | \$1,736.18 |
| 92 | 590 Sewer Fund | 48 | 11.48% | \$27,778.91 | \$0.00 | \$27,778.91 | \$0.00 | \$27,778.91 |
| 93 | 591 Water Fund | 42 | 10.05% | \$24,306.55 | \$0.00 | \$24,306.55 | \$0.00 | \$24,306.55 |
| SubTotal | | 418 | 100% | \$241,908.03 | \$0.00 | \$241,908.03 | \$0.00 | \$241,908.03 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$241,908.03 | | \$241,908.03 |

Allocation Basis Units: # of Phone Lines

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Details

Cost Pool 9: Water / Wastewater

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

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-----------------|------------|--------------------|---------------------|---------------|-----------------------|--------------------|---------------------|
| 92 | 590 Sewer Fund | 50 | 50% | \$191,597.92 | \$0.00 | \$191,597.92 | \$43,436.05 | \$235,033.96 |
| 93 | 591 Water Fund | 50 | 50% | \$191,597.92 | \$0.00 | \$191,597.92 | \$43,436.05 | \$235,033.96 |
| SubTotal | | 100 | 100% | \$383,195.83 | \$0.00 | \$383,195.83 | \$86,872.09 | \$470,067.92 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$383,195.83 | | \$470,067.92 |

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

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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09/19/24

Allocation Details

Cost Pool 10: Dept Specific Exp

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

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|------------------------------|-------------------|--------------------|---------------------|---------------|-----------------------|-------------------|---------------------|
| 5 | 101-172 City Manager | 21,400 | 10.75% | \$21,400.00 | \$0.00 | \$21,400.00 | \$0.00 | \$21,400.00 |
| 12 | 101-215 City Clerk | 8,550 | 4.29% | \$8,550.00 | \$0.00 | \$8,550.00 | \$0.00 | \$8,550.00 |
| 17 | 101-253 Treasury | 9,570.04 | 4.81% | \$9,570.04 | \$0.00 | \$9,570.04 | \$0.00 | \$9,570.04 |
| 19 | 101-261 311 Customer Service | 158,942.5 | 79.81% | \$158,942.50 | \$0.00 | \$158,942.50 | \$0.00 | \$158,942.50 |
| 28 | 101-262 Elections | 698.5 | 0.35% | \$698.50 | \$0.00 | \$698.50 | \$0.00 | \$698.50 |
| SubTotal | | 199,161.04 | 100% | \$199,161.04 | \$0.00 | \$199,161.04 | \$0.00 | \$199,161.04 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$199,161.04 | | \$199,161.04 |

Allocation Basis Units: \$ IT Costs by Department

City of Kalamazoo, MI
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Allocation Summary

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

| Dept# | Department Name | PC / Network Support | App - Eden | App - BS & A | App - Kronos | App - NeoGov | KDPS | CPED | VOIP |
|-------|-------------------------------|----------------------|-------------|--------------|--------------|--------------|--------------|-------------|-------------|
| R | Residual Costs | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5 | 101-172 City Manager | \$40,946.38 | \$8,481.52 | \$8,988.25 | \$4,730.81 | \$104.51 | \$0.00 | \$0.00 | \$9,259.64 |
| 6 | 101-265 Bldgs & Grounds | \$28,150.64 | \$4,994.67 | \$0.00 | \$2,628.23 | \$58.06 | \$0.00 | \$0.00 | \$1,736.18 |
| 7 | 101-228, 229, 230 Info Tech | \$112,602.54 | \$13,193.47 | \$17,976.51 | \$7,884.69 | \$174.19 | \$0.00 | \$0.00 | \$9,838.36 |
| 8 | 101-191 Accounting Dept | \$17,154.15 | \$7,213.30 | \$10,475.48 | \$3,583.92 | \$69.67 | \$0.00 | \$0.00 | \$3,472.36 |
| 9 | 101-192 Financial Services | \$22,872.20 | \$6,011.08 | \$1,745.91 | \$3,583.92 | \$69.67 | \$0.00 | \$0.00 | \$4,051.09 |
| 10 | 101-210 Management Services | \$11,436.10 | \$2,404.43 | \$1,745.91 | \$1,194.64 | \$23.22 | \$0.00 | \$0.00 | \$1,736.18 |
| 11 | 101-212 Budgeting | \$2,859.03 | \$1,202.22 | \$1,745.91 | \$597.32 | \$11.61 | \$0.00 | \$0.00 | \$578.73 |
| 12 | 101-215 City Clerk | \$14,295.13 | \$1,502.77 | \$1,396.73 | \$1,732.23 | \$33.68 | \$0.00 | \$0.00 | \$3,472.36 |
| 13 | 101-216 Records | \$8,577.08 | \$1,202.22 | \$1,745.91 | \$806.38 | \$15.68 | \$0.00 | \$0.00 | \$1,157.45 |
| 14 | 101-223 Internal Auditor | \$2,859.03 | \$1,202.22 | \$1,745.91 | \$597.32 | \$11.61 | \$0.00 | \$0.00 | \$578.73 |
| 15 | 101-233 Purchasing | \$14,295.13 | \$6,011.08 | \$5,237.74 | \$3,583.92 | \$69.67 | \$0.00 | \$0.00 | \$2,314.91 |
| 16 | 101-237 Grants Management | \$5,718.05 | \$2,404.43 | \$3,491.83 | \$1,194.64 | \$23.22 | \$0.00 | \$0.00 | \$1,157.45 |
| 17 | 101-253 Treasury | \$22,872.20 | \$4,808.87 | \$15,713.22 | \$5,375.87 | \$104.51 | \$0.00 | \$0.00 | \$3,472.36 |
| 18 | 101-257 Assessing | \$14,295.13 | \$0.00 | \$40,156.01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$3,472.36 |
| 19 | 101-261 311 Customer Service | \$37,167.33 | \$10,819.95 | \$17,459.14 | \$5,973.19 | \$116.12 | \$0.00 | \$0.00 | \$6,944.73 |
| 20 | 101-266 City Attorney | \$25,731.23 | \$3,606.65 | \$0.00 | \$4,181.24 | \$81.29 | \$0.00 | \$0.00 | \$4,629.82 |
| 21 | 101-270 Human Resources | \$17,154.15 | \$8,415.52 | \$3,491.83 | \$5,375.87 | \$104.51 | \$0.00 | \$0.00 | \$4,629.82 |
| 22 | 101-345, 349 Public Safety | \$240,158.14 | \$9,617.73 | \$17,459.14 | \$0.00 | \$429.66 | \$183,433.84 | \$0.00 | \$41,668.37 |
| 23 | 101-580 City Equipment | \$31,449.28 | \$2,704.99 | \$436.48 | \$5,973.19 | \$116.12 | \$0.00 | \$0.00 | \$3,472.36 |
| 24 | 101-751 Parks & Rec Admin | \$22,872.20 | \$6,011.08 | \$1,745.91 | \$10,751.75 | \$209.02 | \$0.00 | \$0.00 | \$2,893.64 |
| 26 | 101-175 Diversity & Inclusion | \$2,859.03 | \$2,404.43 | \$0.00 | \$1,194.64 | \$23.22 | \$0.00 | \$0.00 | \$1,157.45 |
| 28 | 101-262 Elections | \$14,295.13 | \$3,306.10 | \$349.18 | \$1,642.63 | \$31.93 | \$0.00 | \$0.00 | \$1,736.18 |
| 30 | 101-346 Public Safety COPS | \$31,449.28 | \$0.00 | \$0.00 | \$0.00 | \$243.86 | \$24,021.10 | \$0.00 | \$7,523.46 |
| 31 | 101-347 Public Safety Ops | \$371,673.31 | \$2,404.43 | \$8,729.57 | \$0.00 | \$2,450.20 | \$283,885.70 | \$0.00 | \$17,361.82 |
| 32 | 101-348 Criminal Invstgn Div | \$165,823.48 | \$0.00 | \$0.00 | \$0.00 | \$336.76 | \$126,656.70 | \$0.00 | \$11,574.55 |
| 33 | 101-371 Bldg Inspection Dept | \$20,013.18 | \$4,003.38 | \$14,106.98 | \$5,375.87 | \$104.51 | \$0.00 | \$23,489.03 | \$4,051.09 |
| 34 | 101-385 Code Enforcement | \$34,308.31 | \$6,407.82 | \$17,598.81 | \$5,375.87 | \$104.51 | \$0.00 | \$40,266.91 | \$6,366.00 |
| 37 | 101-441 PW General | \$0.00 | \$0.00 | \$523.77 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 38 | 101-443 Forestry | \$2,859.03 | \$1,202.22 | \$523.77 | \$6,570.51 | \$127.74 | \$0.00 | \$0.00 | \$578.73 |
| 41 | 101-701 Planning | \$25,731.23 | \$4,676.62 | \$12,465.82 | \$6,570.51 | \$127.74 | \$0.00 | \$30,200.18 | \$4,629.82 |
| 43 | 101-724 Community Develop | \$2,859.03 | \$1,202.22 | \$1,745.91 | \$0.00 | \$0.00 | \$0.00 | \$3,355.58 | \$1,736.18 |
| 44 | 101-728 Econ Dev | \$20,013.18 | \$7,513.85 | \$11,348.44 | \$3,583.92 | \$69.67 | \$0.00 | \$23,489.03 | \$4,051.09 |
| 46 | 101-770 Parks Maint | \$5,718.05 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,314.91 |
| 50 | 202 Major Streets | \$31,449.28 | \$5,950.97 | \$7,245.54 | \$16,724.94 | \$325.15 | \$0.00 | \$0.00 | \$6,944.73 |

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Summary

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

| Dept# | Department Name | PC / Network Support | App - Eden | App - BS & A | App - Kronos | App - NeoGov | KDPS | CPED | VOIP |
|---------------------|----------------------------|-----------------------|---------------------|---------------------|---------------------|-------------------|---------------------|---------------------|---------------------|
| 51 | 203 Local Streets | \$2,859.03 | \$2,284.21 | \$5,150.45 | \$2,389.28 | \$46.45 | \$0.00 | \$0.00 | \$578.73 |
| 52 | 209 Cemeteries | \$11,436.10 | \$0.00 | \$1,745.91 | \$1,194.64 | \$23.22 | \$0.00 | \$0.00 | \$1,736.18 |
| 55 | 226 Solid Waste / Rubbish | \$14,295.13 | \$1,382.55 | \$10,650.07 | \$2,986.60 | \$58.06 | \$0.00 | \$0.00 | \$4,051.09 |
| 76 | 243 Brownfield Redvlp Auth | \$5,718.05 | \$2,344.32 | \$3,404.53 | \$1,194.64 | \$23.22 | \$0.00 | \$6,711.15 | \$1,157.45 |
| 77 | 244 Econ Dvlp Corp | \$0.00 | \$601.11 | \$872.96 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 86 | 296 HUD Grant Admin | \$8,577.08 | \$901.66 | \$4,801.26 | \$3,583.92 | \$69.67 | \$0.00 | \$10,066.73 | \$1,736.18 |
| 92 | 590 Sewer Fund | \$140,092.25 | \$34,683.95 | \$16,498.88 | \$51,966.79 | \$1,010.27 | \$0.00 | \$0.00 | \$27,778.91 |
| 93 | 591 Water Fund | \$154,387.37 | \$33,181.18 | \$63,725.85 | \$46,590.91 | \$905.76 | \$0.00 | \$0.00 | \$24,306.55 |
| Direct Bills | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total | | \$1,759,881.61 | \$216,259.23 | \$334,245.57 | \$226,694.80 | \$7,908.00 | \$617,997.33 | \$137,578.62 | \$241,908.03 |

City of Kalamazoo, MI
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Allocation Summary

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

| Dept# | Department Name | Water / Wastewater | Dept Specific Exp | Total |
|-------|-------------------------------|--------------------|-------------------|--------------|
| R | Residual Costs | \$0.00 | \$0.00 | \$0.00 |
| 5 | 101-172 City Manager | \$0.00 | \$21,400.00 | \$93,911.11 |
| 6 | 101-265 Bldgs & Grounds | \$0.00 | \$0.00 | \$37,567.78 |
| 7 | 101-228, 229, 230 Info Tech | \$0.00 | \$0.00 | \$161,669.76 |
| 8 | 101-191 Accounting Dept | \$0.00 | \$0.00 | \$41,968.89 |
| 9 | 101-192 Financial Services | \$0.00 | \$0.00 | \$38,333.88 |
| 10 | 101-210 Management Services | \$0.00 | \$0.00 | \$18,540.49 |
| 11 | 101-212 Budgeting | \$0.00 | \$0.00 | \$6,994.81 |
| 12 | 101-215 City Clerk | \$0.00 | \$8,550.00 | \$30,982.90 |
| 13 | 101-216 Records | \$0.00 | \$0.00 | \$13,504.72 |
| 14 | 101-223 Internal Auditor | \$0.00 | \$0.00 | \$6,994.81 |
| 15 | 101-233 Purchasing | \$0.00 | \$0.00 | \$31,512.45 |
| 16 | 101-237 Grants Management | \$0.00 | \$0.00 | \$13,989.63 |
| 17 | 101-253 Treasury | \$0.00 | \$9,570.04 | \$61,917.08 |
| 18 | 101-257 Assessing | \$0.00 | \$0.00 | \$57,923.51 |
| 19 | 101-261 311 Customer Service | \$0.00 | \$158,942.50 | \$237,422.96 |
| 20 | 101-266 City Attorney | \$0.00 | \$0.00 | \$38,230.22 |
| 21 | 101-270 Human Resources | \$0.00 | \$0.00 | \$39,171.70 |
| 22 | 101-345, 349 Public Safety | \$0.00 | \$0.00 | \$492,766.87 |
| 23 | 101-580 City Equipment | \$0.00 | \$0.00 | \$44,152.43 |
| 24 | 101-751 Parks & Rec Admin | \$0.00 | \$0.00 | \$44,483.61 |
| 26 | 101-175 Diversity & Inclusion | \$0.00 | \$0.00 | \$7,638.78 |
| 28 | 101-262 Elections | \$0.00 | \$698.50 | \$22,059.65 |
| 30 | 101-346 Public Safety COPS | \$0.00 | \$0.00 | \$63,237.69 |
| 31 | 101-347 Public Safety Ops | \$0.00 | \$0.00 | \$686,505.03 |
| 32 | 101-348 Criminal Invstgn Div | \$0.00 | \$0.00 | \$304,391.48 |
| 33 | 101-371 Bldg Inspection Dept | \$0.00 | \$0.00 | \$71,144.05 |
| 34 | 101-385 Code Enforcement | \$0.00 | \$0.00 | \$110,428.23 |
| 37 | 101-441 PW General | \$0.00 | \$0.00 | \$523.77 |
| 38 | 101-443 Forestry | \$0.00 | \$0.00 | \$11,861.99 |
| 41 | 101-701 Planning | \$0.00 | \$0.00 | \$84,401.93 |
| 43 | 101-724 Community Develop | \$0.00 | \$0.00 | \$10,898.91 |
| 44 | 101-728 Econ Dev | \$0.00 | \$0.00 | \$70,069.19 |
| 46 | 101-770 Parks Maint | \$0.00 | \$0.00 | \$8,032.96 |
| 50 | 202 Major Streets | \$0.00 | \$0.00 | \$68,640.61 |

City of Kalamazoo, MI
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Allocation Summary

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

| Dept# | Department Name | Water / Wastewater | Dept Specific Exp | Total |
|---------------------|----------------------------|-----------------------|----------------------|-----------------------|
| 51 | 203 Local Streets | \$0.00 | \$0.00 | \$13,308.14 |
| 52 | 209 Cemeteries | \$0.00 | \$0.00 | \$16,136.06 |
| 55 | 226 Solid Waste / Rubbish | \$0.00 | \$0.00 | \$33,423.50 |
| 76 | 243 Brownfield Redvlp Auth | \$0.00 | \$0.00 | \$20,553.38 |
| 77 | 244 Econ Dvlp Corp | \$0.00 | \$0.00 | \$1,474.07 |
| 86 | 296 HUD Grant Admin | \$0.00 | \$0.00 | \$29,736.50 |
| 92 | 590 Sewer Fund | \$235,033.96 | \$0.00 | \$507,065.02 |
| 93 | 591 Water Fund | \$235,033.96 | \$0.00 | \$558,131.59 |
| Direct Bills | | \$0.00 | \$0.00 | \$0.00 |
| Total | | \$470,067.92 | \$199,161.04 | \$4,211,702.15 |

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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.

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

Payroll Costs related to the preparation of the various payrolls, withholdings, tax reporting, and benefit deductions is identified within this function. These costs are allocated to all funds and departments based on the number of Full-Time Equivalent employees.

Budgeting The staff work to develop and maintain the City's budget which identifies the level of anticipated revenues and expenses of each of the funds and programs. Costs are allocated directly to 101-212 Budgeting.

Pension & OPEB Costs associated with the management of the Pension and OPEB funds by 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 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 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 allocations and are added to the expenses of the department for further allocation to benefitting departments.

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

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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A. Department Costs

Dept. 8: 101-191 Accounting
Dept

| Description | Type | Amount | General Admin | Payroll | Budgeting | Pension & OPEB | Audit and Accounting | Purchasing |
|---|------|---------------------|---------------|--------------------|--------------------|---------------------|----------------------|--------------------|
| Personnel Costs | | | | | | | | |
| Salaries | S1 | \$422,784.79 | \$0.00 | \$11,668.86 | \$13,825.06 | \$70,647.34 | \$321,401.00 | \$5,242.53 |
| Fringe Benefits | S | \$119,346.32 | \$0.00 | \$3,293.96 | \$3,902.62 | \$19,942.77 | \$90,727.07 | \$1,479.89 |
| Subtotal - Personnel Costs | | \$542,131.11 | \$0.00 | \$14,962.82 | \$17,727.69 | \$90,590.11 | \$412,128.07 | \$6,722.43 |
| Services & Supplies Cost | | | | | | | | |
| 727 Supplies | S | \$83.86 | \$0.00 | \$2.31 | \$2.74 | \$14.01 | \$63.75 | \$1.04 |
| 811.000 Professional Development | S | \$1,015.41 | \$0.00 | \$28.03 | \$33.20 | \$169.68 | \$771.91 | \$12.59 |
| 801.004 Audit Fees | P | \$74,700.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$74,700.00 | \$0.00 |
| 815.000 Software and Applications | S | \$44.53 | \$0.00 | \$1.23 | \$1.46 | \$7.44 | \$33.85 | \$0.55 |
| 790 Furniture, Equip, Machinery <\$5,000 | S | \$542.99 | \$0.00 | \$14.99 | \$17.76 | \$90.73 | \$412.78 | \$6.73 |
| 801.000 Prof. & Contractual Svcs | S | \$23,410.00 | \$0.00 | \$646.12 | \$765.51 | \$3,911.81 | \$17,796.28 | \$290.28 |
| 949.000 Rental/Lease Contra (GASB 87) | D | -\$892.08 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 810.003 Memberships & Subscriptions | S | \$213.00 | \$0.00 | \$5.88 | \$6.97 | \$35.59 | \$161.92 | \$2.64 |
| 941.000 Rental/Lease Equipment | S | \$78.94 | \$0.00 | \$2.18 | \$2.58 | \$13.19 | \$60.01 | \$0.98 |
| 941.000 Copier Lease | D | \$941.71 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Subtotal - Services & Supplies | | \$100,138.36 | \$0.00 | \$700.73 | \$830.21 | \$4,242.46 | \$94,000.51 | \$314.82 |
| Department Cost Total | | \$642,269.47 | \$0.00 | \$15,663.55 | \$18,557.90 | \$94,832.57 | \$506,128.58 | \$7,037.25 |
| Adjustments to Cost | | | | | | | | |
| CCTA Admin Fee | P | -\$92,308.38 | \$0.00 | -\$2,547.71 | -\$3,018.48 | -\$15,424.73 | -\$70,172.83 | -\$1,144.62 |
| 949.000 Rental/Lease Contra (GASB 87) | D | \$892.08 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 941.000 Copier Lease | D | -\$941.71 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Subtotal - Adjustments | | -\$92,358.01 | \$0.00 | -\$2,547.71 | -\$3,018.48 | -\$15,424.73 | -\$70,172.83 | -\$1,144.62 |
| Total Costs After Adjustments | | \$549,911.46 | \$0.00 | \$13,115.84 | \$15,539.41 | \$79,407.83 | \$435,955.75 | \$5,892.62 |
| General Admin Distribution | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Grand Total | | \$549,911.46 | \$0.00 | \$13,115.84 | \$15,539.41 | \$79,407.83 | \$435,955.75 | \$5,892.62 |

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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B. Incoming Costs (Default Spread Salary)

Dept. 8: 101-191 Accounting
Dept

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | Payroll | Budgeting | Pension & OPEB | Audit and Accounting | Purchasing |
|-----------|---|--------------------|-------------------|-------------------|-------------------|-------------------|----------------------|-----------------|
| 1 | City Hall | \$6,108.54 | \$19.18 | \$169.13 | \$200.38 | \$1,023.94 | \$4,658.30 | \$75.98 |
| 1 | Subtotal - Building Depreciation | \$6,108.54 | \$19.18 | \$169.13 | \$200.38 | \$1,023.94 | \$4,658.30 | \$75.98 |
| 1 | City Hall Equipment | \$571.63 | \$30.73 | \$16.63 | \$19.70 | \$100.65 | \$457.91 | \$7.47 |
| 2 | IT - Network | \$5,487.25 | \$5.90 | \$151.61 | \$179.63 | \$917.91 | \$4,175.89 | \$68.12 |
| 5 | Voice over IP System | \$200.40 | \$8.80 | \$5.77 | \$6.84 | \$34.96 | \$159.03 | \$2.59 |
| 6 | SBITA - Kronos | \$2,121.52 | \$3.67 | \$58.66 | \$69.49 | \$355.12 | \$1,615.57 | \$26.35 |
| 7 | SBITA - NeoGov | \$246.15 | \$2.07 | \$6.85 | \$8.12 | \$41.48 | \$188.69 | \$3.08 |
| 9 | GASB 87 Copier Leases | \$859.29 | \$6.99 | \$23.91 | \$28.33 | \$144.75 | \$658.54 | \$10.74 |
| 2 | Subtotal - Equipment Depreciation | \$9,486.22 | \$58.16 | \$263.42 | \$312.10 | \$1,594.87 | \$7,255.64 | \$118.35 |
| 1 | Parking | \$2,999.11 | \$77.37 | \$84.91 | \$100.60 | \$514.08 | \$2,338.74 | \$38.15 |
| 3 | Subtotal - 101-271 Other General | \$2,999.11 | \$77.37 | \$84.91 | \$100.60 | \$514.08 | \$2,338.74 | \$38.15 |
| 1 | Management & Leadership | \$12,534.59 | \$2,889.75 | \$425.71 | \$504.38 | \$2,577.41 | \$11,725.59 | \$191.26 |
| 5 | Subtotal - 101-172 City Manager | \$12,534.59 | \$2,889.75 | \$425.71 | \$504.38 | \$2,577.41 | \$11,725.59 | \$191.26 |
| 1 | City Hall | \$36,177.17 | \$8,896.10 | \$1,244.02 | \$1,473.90 | \$7,531.74 | \$34,264.71 | \$558.91 |
| 6 | Subtotal - 101-265 Bldgs & Grounds | \$36,177.17 | \$8,896.10 | \$1,244.02 | \$1,473.90 | \$7,531.74 | \$34,264.71 | \$558.91 |
| 1 | PC / Network Support | \$15,354.89 | \$1,799.26 | \$473.45 | \$560.94 | \$2,866.46 | \$13,040.59 | \$212.71 |
| 2 | App - Eden | \$5,654.34 | \$1,558.96 | \$199.09 | \$235.87 | \$1,205.34 | \$5,483.55 | \$89.44 |
| 3 | App - BS & A | \$8,988.25 | \$1,487.23 | \$289.12 | \$342.55 | \$1,750.45 | \$7,963.46 | \$129.90 |
| 4 | App - Kronos | \$3,153.88 | \$430.04 | \$98.92 | \$117.19 | \$598.87 | \$2,724.49 | \$44.44 |
| 5 | App - NeoGov | \$69.67 | \$0.00 | \$1.92 | \$2.28 | \$11.64 | \$52.97 | \$0.86 |
| 8 | VOIP | \$3,472.36 | \$0.00 | \$95.84 | \$113.55 | \$580.23 | \$2,639.69 | \$43.06 |
| 7 | Subtotal - 101-228, 229, 230 Info Tech | \$36,693.40 | \$5,275.49 | \$1,158.34 | \$1,372.38 | \$7,013.00 | \$31,904.75 | \$520.41 |
| 1 | Payroll | \$0.00 | \$122.71 | \$3.39 | \$4.01 | \$20.50 | \$93.28 | \$1.52 |
| 4 | Audit and Accounting | \$0.00 | \$1,391.85 | \$38.42 | \$45.51 | \$232.58 | \$1,058.09 | \$17.26 |
| 8 | Subtotal - 101-191 Accounting Dept | \$0.00 | \$1,514.56 | \$41.80 | \$49.53 | \$253.08 | \$1,151.37 | \$18.78 |
| 1 | Accounts Payable | \$0.00 | \$469.92 | \$12.97 | \$15.37 | \$78.52 | \$357.24 | \$5.83 |
| 2 | Payroll | \$0.00 | \$795.36 | \$21.95 | \$26.01 | \$132.90 | \$604.63 | \$9.86 |
| 6 | Accounting | \$0.00 | \$49.98 | \$1.38 | \$1.63 | \$8.35 | \$38.00 | \$0.62 |
| 9 | Subtotal - 101-192 Financial Services | \$0.00 | \$1,315.27 | \$36.30 | \$43.01 | \$219.78 | \$999.87 | \$16.31 |
| 3 | Risk Management | \$0.00 | \$270.71 | \$7.47 | \$8.85 | \$45.24 | \$205.79 | \$3.36 |
| 4 | Accounting | \$0.00 | \$102.67 | \$2.83 | \$3.36 | \$17.16 | \$78.05 | \$1.27 |
| 5 | Accounts Payable | \$0.00 | \$7.04 | \$0.19 | \$0.23 | \$1.18 | \$5.35 | \$0.09 |
| 7 | Payroll | \$0.00 | \$45.03 | \$1.24 | \$1.47 | \$7.53 | \$34.24 | \$0.56 |
| 10 | Subtotal - 101-210 Management Services | \$0.00 | \$425.46 | \$11.74 | \$13.91 | \$71.09 | \$323.43 | \$5.28 |

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B. Incoming Costs (Default Spread Salary)

Dept. 8: 101-191 Accounting
 Dept

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | Payroll | Budgeting | Pension & OPEB | Audit and Accounting | Purchasing |
|---------------------------|--|---------------------|---------------------|--------------------|--------------------|---------------------|----------------------|-------------------|
| 1 | Budget | \$0.00 | \$2,037.10 | \$56.22 | \$66.61 | \$340.40 | \$1,548.60 | \$25.26 |
| 2 | Cost Plan | \$0.00 | \$1,513.92 | \$41.78 | \$49.51 | \$252.98 | \$1,150.89 | \$18.77 |
| 11 | Subtotal - 101-212 Budgeting | \$0.00 | \$3,551.02 | \$98.01 | \$116.12 | \$593.38 | \$2,699.49 | \$44.03 |
| 1 | Internal Audit | \$0.00 | \$546.81 | \$15.09 | \$17.88 | \$91.37 | \$415.68 | \$6.78 |
| 14 | Subtotal - 101-223 Internal Auditor | \$0.00 | \$546.81 | \$15.09 | \$17.88 | \$91.37 | \$415.68 | \$6.78 |
| 1 | Purchasing | \$0.00 | \$486.47 | \$13.43 | \$15.91 | \$81.29 | \$369.81 | \$6.03 |
| 15 | Subtotal - 101-233 Purchasing | \$0.00 | \$486.47 | \$13.43 | \$15.91 | \$81.29 | \$369.81 | \$6.03 |
| 1 | Advise and Counsel | \$0.00 | \$2,040.76 | \$56.32 | \$66.73 | \$341.01 | \$1,551.39 | \$25.31 |
| 2 | Labor Relations | \$0.00 | \$843.04 | \$23.27 | \$27.57 | \$140.87 | \$640.88 | \$10.45 |
| 4 | Risk Management | \$0.00 | \$54.76 | \$1.51 | \$1.79 | \$9.15 | \$41.63 | \$0.68 |
| 20 | Subtotal - 101-266 City Attorney | \$0.00 | \$2,938.56 | \$81.10 | \$96.09 | \$491.03 | \$2,233.89 | \$36.44 |
| 1 | Human Resources | \$0.00 | \$7,573.37 | \$209.03 | \$247.65 | \$1,265.51 | \$5,757.28 | \$93.91 |
| 21 | Subtotal - 101-270 Human Resources | \$0.00 | \$7,573.37 | \$209.03 | \$247.65 | \$1,265.51 | \$5,757.28 | \$93.91 |
| 1 | General Fund OPEB | \$0.00 | \$48,542.67 | \$1,339.78 | \$1,587.35 | \$8,111.48 | \$36,902.14 | \$601.93 |
| 25 | Subtotal - OPEB / Retirement Board | \$0.00 | \$48,542.67 | \$1,339.78 | \$1,587.35 | \$8,111.48 | \$36,902.14 | \$601.93 |
| Total Incoming | | \$103,999.04 | \$84,110.25 | \$5,191.82 | \$6,151.17 | \$31,433.06 | \$143,000.68 | \$2,332.56 |
| C. Total Allocated | | | \$738,020.75 | \$18,307.65 | \$21,690.59 | \$110,840.90 | \$578,956.44 | \$8,225.18 |
| | | | | 2.48% | 2.94% | 15.02% | 78.45% | 1.11% |

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Details

Cost Pool 1: Payroll

Dept. 8: 101-191 Accounting Dept

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|--------------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|------------|
| 4 | 101-101 City Commission | 1.88 | 0.27% | \$43.77 | \$0.00 | \$43.77 | \$6.73 | \$50.50 |
| 5 | 101-172 City Manager | 11.52 | 1.68% | \$268.24 | \$0.00 | \$268.24 | \$0.00 | \$268.24 |
| 6 | 101-265 Bldgs & Grounds | 6.43 | 0.94% | \$149.72 | \$0.00 | \$149.72 | \$0.00 | \$149.72 |
| 7 | 101-228, 229, 230 Info Tech | 14.38 | 2.09% | \$334.83 | \$0.00 | \$334.83 | \$0.00 | \$334.83 |
| 8 | 101-191 Accounting Dept | 5.27 | 0.77% | \$122.71 | \$0.00 | \$122.71 | \$0.00 | \$122.71 |
| 9 | 101-192 Financial Services | 6.19 | 0.9% | \$144.13 | \$0.00 | \$144.13 | \$22.14 | \$166.27 |
| 10 | 101-210 Management Services | 2 | 0.29% | \$46.57 | \$0.00 | \$46.57 | \$7.15 | \$53.72 |
| 11 | 101-212 Budgeting | 1 | 0.15% | \$23.28 | \$0.00 | \$23.28 | \$3.58 | \$26.86 |
| 12 | 101-215 City Clerk | 2.87 | 0.42% | \$66.83 | \$0.00 | \$66.83 | \$10.27 | \$77.09 |
| 13 | 101-216 Records | 1.33 | 0.19% | \$30.97 | \$0.00 | \$30.97 | \$4.76 | \$35.73 |
| 14 | 101-223 Internal Auditor | 1 | 0.15% | \$23.28 | \$0.00 | \$23.28 | \$3.58 | \$26.86 |
| 15 | 101-233 Purchasing | 5.11 | 0.74% | \$118.98 | \$0.00 | \$118.98 | \$18.28 | \$137.26 |
| 16 | 101-237 Grants Management | 1.48 | 0.22% | \$34.46 | \$0.00 | \$34.46 | \$5.29 | \$39.76 |
| 17 | 101-253 Treasury | 11.48 | 1.67% | \$267.31 | \$0.00 | \$267.31 | \$41.07 | \$308.37 |
| 19 | 101-261 311 Customer Service | 9.69 | 1.41% | \$225.63 | \$0.00 | \$225.63 | \$34.66 | \$260.29 |
| 20 | 101-266 City Attorney | 8 | 1.17% | \$186.28 | \$0.00 | \$186.28 | \$28.62 | \$214.89 |
| 21 | 101-270 Human Resources | 8.22 | 1.2% | \$191.40 | \$0.00 | \$191.40 | \$29.40 | \$220.80 |
| 22 | 101-345, 349 Public Safety | 39.25 | 5.72% | \$913.92 | \$0.00 | \$913.92 | \$140.40 | \$1,054.32 |
| 23 | 101-580 City Equipment | 7.78 | 1.13% | \$181.15 | \$0.00 | \$181.15 | \$27.83 | \$208.98 |
| 24 | 101-751 Parks & Rec Admin | 2.73 | 0.4% | \$63.57 | \$0.00 | \$63.57 | \$9.77 | \$73.33 |
| 26 | 101-175 Diversity & Inclusion | 2 | 0.29% | \$46.57 | \$0.00 | \$46.57 | \$7.15 | \$53.72 |
| 28 | 101-262 Elections | 6.16 | 0.9% | \$143.43 | \$0.00 | \$143.43 | \$22.04 | \$165.47 |
| 30 | 101-346 Public Safety COPS | 26.18 | 3.81% | \$609.59 | \$0.00 | \$609.59 | \$93.65 | \$703.24 |
| 31 | 101-347 Public Safety Ops | 181.54 | 26.44% | \$4,227.07 | \$0.00 | \$4,227.07 | \$649.40 | \$4,876.47 |
| 32 | 101-348 Criminal Invstgn Div | 31.38 | 4.57% | \$730.67 | \$0.00 | \$730.67 | \$112.25 | \$842.92 |
| 33 | 101-371 Bldg Inspection Dept | 8.08 | 1.18% | \$188.14 | \$0.00 | \$188.14 | \$28.90 | \$217.04 |
| 34 | 101-385 Code Enforcement | 10.62 | 1.55% | \$247.28 | \$0.00 | \$247.28 | \$37.99 | \$285.27 |
| 35 | 101-400 PS Contracts | 1.59 | 0.23% | \$37.02 | \$0.00 | \$37.02 | \$5.69 | \$42.71 |
| 37 | 101-441 PW General | 2.59 | 0.38% | \$60.31 | \$0.00 | \$60.31 | \$9.26 | \$69.57 |
| 38 | 101-443 Forestry | 3.87 | 0.56% | \$90.11 | \$0.00 | \$90.11 | \$13.84 | \$103.95 |
| 41 | 101-701 Planning | 6.81 | 0.99% | \$158.57 | \$0.00 | \$158.57 | \$24.36 | \$182.93 |
| 44 | 101-728 Econ Dev | 7.43 | 1.08% | \$173.00 | \$0.00 | \$173.00 | \$26.58 | \$199.58 |
| 45 | 101-75x Parks & Rec Activities | 18.39 | 2.68% | \$428.20 | \$0.00 | \$428.20 | \$65.78 | \$493.99 |

City of Kalamazoo, MI
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Allocation Details

Cost Pool 1: Payroll

Dept. 8: 101-191 Accounting
Dept

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-------------------------------|---------------|--------------------|--------------------|---------------|-----------------------|-------------------|--------------------|
| 46 | 101-770 Parks Maint | 15.09 | 2.2% | \$351.36 | \$0.00 | \$351.36 | \$53.98 | \$405.34 |
| 50 | 202 Major Streets | 15.51 | 2.26% | \$361.14 | \$0.00 | \$361.14 | \$55.48 | \$416.62 |
| 51 | 203 Local Streets | 17.28 | 2.52% | \$402.36 | \$0.00 | \$402.36 | \$61.81 | \$464.17 |
| 52 | 209 Cemeteries | 1.31 | 0.19% | \$30.50 | \$0.00 | \$30.50 | \$4.69 | \$35.19 |
| 55 | 226 Solid Waste / Rubbish | 8.15 | 1.19% | \$189.77 | \$0.00 | \$189.77 | \$29.15 | \$218.92 |
| 59 | 232-697 HUD Grants - Other | 0.96 | 0.14% | \$22.35 | \$0.00 | \$22.35 | \$3.43 | \$25.79 |
| 61 | 232-733 Econ Dvlp Grants | 1 | 0.15% | \$23.28 | \$0.00 | \$23.28 | \$3.58 | \$26.86 |
| 62 | 232-775 P&R Annual Grants | 0.33 | 0.05% | \$7.68 | \$0.00 | \$7.68 | \$1.18 | \$8.86 |
| 63 | 232-776 P&R Grants | 0.32 | 0.05% | \$7.45 | \$0.00 | \$7.45 | \$1.14 | \$8.60 |
| 76 | 243 Brownfield Redvlp Auth | 1.41 | 0.21% | \$32.83 | \$0.00 | \$32.83 | \$5.04 | \$37.87 |
| 77 | 244 Econ Dvlp Corp | 0.57 | 0.08% | \$13.27 | \$0.00 | \$13.27 | \$2.04 | \$15.31 |
| 86 | 296 HUD Grant Admin | 4.14 | 0.6% | \$96.40 | \$0.00 | \$96.40 | \$14.81 | \$111.21 |
| 87 | 298 Home Grant | 0.62 | 0.09% | \$14.44 | \$0.00 | \$14.44 | \$2.22 | \$16.65 |
| 88 | 299 CDBG Grant | 1.56 | 0.23% | \$36.32 | \$0.00 | \$36.32 | \$5.58 | \$41.90 |
| 92 | 590 Sewer Fund | 79.78 | 11.62% | \$1,857.64 | \$0.00 | \$1,857.64 | \$285.39 | \$2,143.02 |
| 93 | 591 Water Fund | 82.15 | 11.97% | \$1,912.82 | \$0.00 | \$1,912.82 | \$293.86 | \$2,206.69 |
| 94 | 677 Insurance Fund | 1.13 | 0.16% | \$26.31 | \$0.00 | \$26.31 | \$4.04 | \$30.35 |
| 98 | 760 Foundation for Excellence | 1 | 0.15% | \$23.28 | \$0.00 | \$23.28 | \$3.58 | \$26.86 |
| SubTotal | | 686.56 | 100% | \$15,986.21 | \$0.00 | \$15,986.21 | \$2,321.44 | \$18,307.65 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$15,986.21 | | \$18,307.65 |

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

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City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Details
Cost Pool 2: Budgeting

Dept. 8: 101-191 Accounting
Dept

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-------------------|------------|--------------------|--------------------|---------------|-----------------------|-------------------|--------------------|
| 11 | 101-212 Budgeting | 100 | 100% | \$18,940.18 | \$0.00 | \$18,940.18 | \$2,750.41 | \$21,690.59 |
| SubTotal | | 100 | 100% | \$18,940.18 | \$0.00 | \$18,940.18 | \$2,750.41 | \$21,690.59 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$18,940.18 | | \$21,690.59 |

Allocation Basis Units: Direct to 101-212 Budgeting

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City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Details

Cost Pool 3: Pension & OPEB

Dept. 8: 101-191 Accounting
Dept

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|------------------|------------|--------------------|--------------------|---------------|-----------------------|--------------------|---------------------|
| 95 | 731 Pension Fund | 70 | 70% | \$67,750.25 | \$0.00 | \$67,750.25 | \$9,838.38 | \$77,588.63 |
| 96 | 737 OPEB Fund | 30 | 30% | \$29,035.82 | \$0.00 | \$29,035.82 | \$4,216.45 | \$33,252.27 |
| SubTotal | | 100 | 100% | \$96,786.08 | \$0.00 | \$96,786.08 | \$14,054.82 | \$110,840.90 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$96,786.08 | | \$110,840.90 |

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

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Details

Cost Pool 4: Audit and Accounting

Dept. 8: 101-191 Accounting
Dept

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|-------------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|-------------|
| 1 | Building Depreciation | 2 | 0% | \$7.54 | \$0.00 | \$7.54 | \$0.00 | \$7.54 |
| 2 | Equipment Depreciation | 27 | 0.02% | \$101.84 | \$0.00 | \$101.84 | \$0.00 | \$101.84 |
| 3 | 101-271 Other General | 55 | 0.04% | \$207.46 | \$0.00 | \$207.46 | \$0.00 | \$207.46 |
| 4 | 101-101 City Commission | 165 | 0.12% | \$622.37 | \$0.00 | \$622.37 | \$81.94 | \$704.31 |
| 5 | 101-172 City Manager | 762 | 0.56% | \$2,874.23 | \$0.00 | \$2,874.23 | \$0.00 | \$2,874.23 |
| 6 | 101-265 Bldgs & Grounds | 4,386 | 3.21% | \$16,543.81 | \$0.00 | \$16,543.81 | \$0.00 | \$16,543.81 |
| 7 | 101-228, 229, 230 Info Tech | 2,179 | 1.6% | \$8,219.10 | \$0.00 | \$8,219.10 | \$0.00 | \$8,219.10 |
| 8 | 101-191 Accounting Dept | 369 | 0.27% | \$1,391.85 | \$0.00 | \$1,391.85 | \$0.00 | \$1,391.85 |
| 9 | 101-192 Financial Services | 392 | 0.29% | \$1,478.61 | \$0.00 | \$1,478.61 | \$194.67 | \$1,673.27 |
| 10 | 101-210 Management Services | 662 | 0.48% | \$2,497.04 | \$0.00 | \$2,497.04 | \$328.75 | \$2,825.78 |
| 11 | 101-212 Budgeting | 265 | 0.19% | \$999.57 | \$0.00 | \$999.57 | \$131.60 | \$1,131.17 |
| 12 | 101-215 City Clerk | 814 | 0.6% | \$3,070.38 | \$0.00 | \$3,070.38 | \$404.23 | \$3,474.60 |
| 13 | 101-216 Records | 443 | 0.32% | \$1,670.98 | \$0.00 | \$1,670.98 | \$219.99 | \$1,890.97 |
| 14 | 101-223 Internal Auditor | 232 | 0.17% | \$875.09 | \$0.00 | \$875.09 | \$115.21 | \$990.30 |
| 15 | 101-233 Purchasing | 412 | 0.3% | \$1,554.05 | \$0.00 | \$1,554.05 | \$204.60 | \$1,758.64 |
| 16 | 101-237 Grants Management | 20 | 0.01% | \$75.44 | \$0.00 | \$75.44 | \$9.93 | \$85.37 |
| 17 | 101-253 Treasury | 837 | 0.61% | \$3,157.13 | \$0.00 | \$3,157.13 | \$415.65 | \$3,572.78 |
| 18 | 101-257 Assessing | 213 | 0.16% | \$803.43 | \$0.00 | \$803.43 | \$105.77 | \$909.20 |
| 19 | 101-261 311 Customer Service | 524 | 0.38% | \$1,976.51 | \$0.00 | \$1,976.51 | \$260.22 | \$2,236.72 |
| 20 | 101-266 City Attorney | 504 | 0.37% | \$1,901.07 | \$0.00 | \$1,901.07 | \$250.28 | \$2,151.35 |
| 21 | 101-270 Human Resources | 770 | 0.56% | \$2,904.41 | \$0.00 | \$2,904.41 | \$382.38 | \$3,286.79 |
| 22 | 101-345, 349 Public Safety | 7,902 | 5.79% | \$29,806.03 | \$0.00 | \$29,806.03 | \$3,924.10 | \$33,730.12 |
| 23 | 101-580 City Equipment | 18,022 | 13.2% | \$67,978.26 | \$0.00 | \$67,978.26 | \$8,949.64 | \$76,927.90 |
| 24 | 101-751 Parks & Rec Admin | 894 | 0.65% | \$3,372.13 | \$0.00 | \$3,372.13 | \$443.96 | \$3,816.09 |
| 25 | OPEB / Retirement Board | 23 | 0.02% | \$86.76 | \$0.00 | \$86.76 | \$11.42 | \$98.18 |
| 26 | 101-175 Diversity & Inclusion | 404 | 0.3% | \$1,523.87 | \$0.00 | \$1,523.87 | \$200.62 | \$1,724.50 |
| 27 | 101-180 Executive Programs | 3 | 0% | \$11.32 | \$0.00 | \$11.32 | \$1.49 | \$12.81 |
| 28 | 101-262 Elections | 623 | 0.46% | \$2,349.93 | \$0.00 | \$2,349.93 | \$309.38 | \$2,659.31 |
| 29 | 101-272 Emergency Recovery | 145 | 0.11% | \$546.93 | \$0.00 | \$546.93 | \$72.01 | \$618.94 |
| 30 | 101-346 Public Safety COPS | 308 | 0.23% | \$1,161.76 | \$0.00 | \$1,161.76 | \$152.95 | \$1,314.71 |
| 31 | 101-347 Public Safety Ops | 836 | 0.61% | \$3,153.36 | \$0.00 | \$3,153.36 | \$415.15 | \$3,568.51 |
| 32 | 101-348 Criminal Invstgn Div | 396 | 0.29% | \$1,493.70 | \$0.00 | \$1,493.70 | \$196.65 | \$1,690.35 |
| 33 | 101-371 Bldg Inspection Dept | 4,361 | 3.19% | \$16,449.52 | \$0.00 | \$16,449.52 | \$2,165.65 | \$18,615.17 |

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Details

Cost Pool 4: Audit and Accounting

Dept. 8: 101-191 Accounting Dept

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|--------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|-------------|
| 34 | 101-385 Code Enforcement | 5,549 | 4.06% | \$20,930.60 | \$0.00 | \$20,930.60 | \$2,755.61 | \$23,686.21 |
| 35 | 101-400 PS Contracts | 427 | 0.31% | \$1,610.63 | \$0.00 | \$1,610.63 | \$212.05 | \$1,822.67 |
| 36 | 101-426 Emerg Mgmt Homeland | 19 | 0.01% | \$71.67 | \$0.00 | \$71.67 | \$9.44 | \$81.10 |
| 37 | 101-441 PW General | 1,518 | 1.11% | \$5,725.83 | \$0.00 | \$5,725.83 | \$753.83 | \$6,479.67 |
| 38 | 101-443 Forestry | 543 | 0.4% | \$2,048.17 | \$0.00 | \$2,048.17 | \$269.65 | \$2,317.83 |
| 39 | 101-448 Street Lights | 99 | 0.07% | \$373.42 | \$0.00 | \$373.42 | \$49.16 | \$422.59 |
| 40 | 101-621 Pollution Control | 46 | 0.03% | \$173.51 | \$0.00 | \$173.51 | \$22.84 | \$196.35 |
| 41 | 101-701 Planning | 935 | 0.68% | \$3,526.78 | \$0.00 | \$3,526.78 | \$464.32 | \$3,991.10 |
| 42 | 101-721 Shared Prosperity | 9 | 0.01% | \$33.95 | \$0.00 | \$33.95 | \$4.47 | \$38.42 |
| 43 | 101-724 Community Develop | 53 | 0.04% | \$199.91 | \$0.00 | \$199.91 | \$26.32 | \$226.23 |
| 44 | 101-728 Econ Dev | 487 | 0.36% | \$1,836.94 | \$0.00 | \$1,836.94 | \$241.84 | \$2,078.79 |
| 45 | 101-75x Parks & Rec Activities | 2,423 | 1.77% | \$9,139.46 | \$0.00 | \$9,139.46 | \$1,203.25 | \$10,342.71 |
| 46 | 101-770 Parks Maint | 2,147 | 1.57% | \$8,098.40 | \$0.00 | \$8,098.40 | \$1,066.19 | \$9,164.59 |
| 47 | 151 Cemetery Trust | 106 | 0.08% | \$399.83 | \$0.00 | \$399.83 | \$52.64 | \$452.47 |
| 48 | 159 Recreation Endowment | 3 | 0% | \$11.32 | \$0.00 | \$11.32 | \$1.49 | \$12.81 |
| 49 | 160 Mayor's Riverfront Pk | 4 | 0% | \$15.09 | \$0.00 | \$15.09 | \$1.99 | \$17.07 |
| 50 | 202 Major Streets | 4,688 | 3.43% | \$17,682.95 | \$0.00 | \$17,682.95 | \$2,328.04 | \$20,010.99 |
| 51 | 203 Local Streets | 3,491 | 2.56% | \$13,167.91 | \$0.00 | \$13,167.91 | \$1,733.61 | \$14,901.53 |
| 52 | 209 Cemeteries | 1,069 | 0.78% | \$4,032.22 | \$0.00 | \$4,032.22 | \$530.86 | \$4,563.09 |
| 53 | 211 Kzoo Muni Golf Assn | 14 | 0.01% | \$52.81 | \$0.00 | \$52.81 | \$6.95 | \$59.76 |
| 54 | 225 Blight Abatement | 4 | 0% | \$15.09 | \$0.00 | \$15.09 | \$1.99 | \$17.07 |
| 55 | 226 Solid Waste / Rubbish | 3,934 | 2.88% | \$14,838.89 | \$0.00 | \$14,838.89 | \$1,953.61 | \$16,792.49 |
| 56 | 232-238 Grants - Gen Gov | 91 | 0.07% | \$343.25 | \$0.00 | \$343.25 | \$45.19 | \$388.44 |
| 57 | 232-40x PS Grants | 88 | 0.06% | \$331.93 | \$0.00 | \$331.93 | \$43.70 | \$375.63 |
| 58 | 232-585 PW Grants | 21 | 0.02% | \$79.21 | \$0.00 | \$79.21 | \$10.43 | \$89.64 |
| 59 | 232-697 HUD Grants - Other | 378 | 0.28% | \$1,425.80 | \$0.00 | \$1,425.80 | \$187.71 | \$1,613.51 |
| 60 | 232-726 Community Dvlp Grants | 11 | 0.01% | \$41.49 | \$0.00 | \$41.49 | \$5.46 | \$46.95 |
| 61 | 232-733 Econ Dvlp Grants | 14 | 0.01% | \$52.81 | \$0.00 | \$52.81 | \$6.95 | \$59.76 |
| 62 | 232-775 P&R Annual Grants | 125 | 0.09% | \$471.49 | \$0.00 | \$471.49 | \$62.07 | \$533.57 |
| 63 | 232-776 P&R Grants | 11 | 0.01% | \$41.49 | \$0.00 | \$41.49 | \$5.46 | \$46.95 |
| 65 | 233-180 Exec Programs | 24 | 0.02% | \$90.53 | \$0.00 | \$90.53 | \$11.92 | \$102.45 |
| 66 | 233-406 PS Donations | 50 | 0.04% | \$188.60 | \$0.00 | \$188.60 | \$24.83 | \$213.43 |
| 68 | 233-727 Comm Dvlp Donations | 6 | 0% | \$22.63 | \$0.00 | \$22.63 | \$2.98 | \$25.61 |

City of Kalamazoo, MI
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Allocation Details

Cost Pool 4: Audit and Accounting

Dept. 8: 101-191 Accounting Dept

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-----------------------------------|----------------|--------------------|---------------------|---------------|-----------------------|--------------------|---------------------|
| 69 | 233-740 Foundation for Excellence | 2 | 0% | \$7.54 | \$0.00 | \$7.54 | \$0.99 | \$8.54 |
| 70 | 233-777 P&R Donations | 171 | 0.13% | \$645.01 | \$0.00 | \$645.01 | \$84.92 | \$729.92 |
| 71 | 233-803 Historic Comm | 6 | 0% | \$22.63 | \$0.00 | \$22.63 | \$2.98 | \$25.61 |
| 72 | 234 FFE Aspirational Projects | 2,571 | 1.88% | \$9,697.71 | \$0.00 | \$9,697.71 | \$1,276.75 | \$10,974.45 |
| 73 | 235 Recovery Programs & Grants | 1,610 | 1.18% | \$6,072.86 | \$0.00 | \$6,072.86 | \$799.52 | \$6,872.37 |
| 74 | 236 Light Grant | 9 | 0.01% | \$33.95 | \$0.00 | \$33.95 | \$4.47 | \$38.42 |
| 75 | 242 Local Brownfield Revolv | 15 | 0.01% | \$56.58 | \$0.00 | \$56.58 | \$7.45 | \$64.03 |
| 76 | 243 Brownfield Redvlp Auth | 759 | 0.56% | \$2,862.92 | \$0.00 | \$2,862.92 | \$376.92 | \$3,239.83 |
| 77 | 244 Econ Dvlp Corp | 422 | 0.31% | \$1,591.77 | \$0.00 | \$1,591.77 | \$209.56 | \$1,801.33 |
| 78 | 248 Dtwn Dvlp Auth | 379 | 0.28% | \$1,429.57 | \$0.00 | \$1,429.57 | \$188.21 | \$1,617.78 |
| 79 | 251 Dtwn Econ Growth | 332 | 0.24% | \$1,252.29 | \$0.00 | \$1,252.29 | \$164.87 | \$1,417.16 |
| 80 | 265 Drug Law Enforce | 276 | 0.2% | \$1,041.06 | \$0.00 | \$1,041.06 | \$137.06 | \$1,178.12 |
| 81 | 272 Econ Initiative | 46 | 0.03% | \$173.51 | \$0.00 | \$173.51 | \$22.84 | \$196.35 |
| 82 | 273 Business Dvlp | 33 | 0.02% | \$124.47 | \$0.00 | \$124.47 | \$16.39 | \$140.86 |
| 84 | 275 Housing Programs | 3 | 0% | \$11.32 | \$0.00 | \$11.32 | \$1.49 | \$12.81 |
| 86 | 296 HUD Grant Admin | 844 | 0.62% | \$3,183.53 | \$0.00 | \$3,183.53 | \$419.13 | \$3,602.66 |
| 87 | 298 Home Grant | 440 | 0.32% | \$1,659.66 | \$0.00 | \$1,659.66 | \$218.50 | \$1,878.16 |
| 88 | 299 CDBG Grant | 1,310 | 0.96% | \$4,941.27 | \$0.00 | \$4,941.27 | \$650.54 | \$5,591.81 |
| 89 | 300 Debt Service | 74 | 0.05% | \$279.13 | \$0.00 | \$279.13 | \$36.75 | \$315.87 |
| 90 | 401 Capital Projects | 743 | 0.54% | \$2,802.57 | \$0.00 | \$2,802.57 | \$368.97 | \$3,171.54 |
| 91 | 514 Parking System | 503 | 0.37% | \$1,897.30 | \$0.00 | \$1,897.30 | \$249.79 | \$2,147.08 |
| 92 | 590 Sewer Fund | 20,945 | 15.34% | \$79,003.69 | \$0.00 | \$79,003.69 | \$10,401.19 | \$89,404.88 |
| 93 | 591 Water Fund | 23,194 | 16.99% | \$87,486.83 | \$0.00 | \$87,486.83 | \$11,518.03 | \$99,004.86 |
| 94 | 677 Insurance Fund | 2,724 | 2% | \$10,274.82 | \$0.00 | \$10,274.82 | \$1,352.73 | \$11,627.54 |
| 95 | 731 Pension Fund | 159 | 0.12% | \$599.74 | \$0.00 | \$599.74 | \$78.96 | \$678.70 |
| 96 | 737 OPEB Fund | 134 | 0.1% | \$505.44 | \$0.00 | \$505.44 | \$66.54 | \$571.99 |
| 97 | 756 General Trust Fund | 36 | 0.03% | \$135.79 | \$0.00 | \$135.79 | \$17.88 | \$153.67 |
| 98 | 760 Foundation for Excellence | 458 | 0.34% | \$1,727.56 | \$0.00 | \$1,727.56 | \$227.44 | \$1,955.00 |
| 99 | 761 Landfill Trust | 3 | 0% | \$11.32 | \$0.00 | \$11.32 | \$1.49 | \$12.81 |
| 100 | 90x GASB 34 Govt | 252 | 0.18% | \$950.53 | \$0.00 | \$950.53 | \$125.14 | \$1,075.68 |
| 103 | All Other | 1,748 | 1.28% | \$6,593.39 | \$0.00 | \$6,593.39 | \$868.05 | \$7,461.43 |
| SubTotal | | 136,538 | 100% | \$515,015.82 | \$0.00 | \$515,015.82 | \$63,940.61 | \$578,956.44 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |

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Allocation Details

Cost Pool 4: Audit and Accounting

Dept. 8: 101-191 Accounting
Dept

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--------------|-----------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|---------------------|
| Total | | | | | | \$515,015.82 | | \$578,956.44 |

Allocation Basis Units: # Total Revenue and Expenditure Transactions

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Allocation Details

Cost Pool 5: Purchasing

Dept. 8: 101-191 Accounting
 Dept

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|--------------------|------------|--------------------|-------------------|---------------|-----------------------|-------------------|-------------------|
| 15 | 101-233 Purchasing | 100 | 100% | \$7,182.21 | \$0.00 | \$7,182.21 | \$1,042.97 | \$8,225.18 |
| SubTotal | | 100 | 100% | \$7,182.21 | \$0.00 | \$7,182.21 | \$1,042.97 | \$8,225.18 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$7,182.21 | | \$8,225.18 |

Allocation Basis Units: Direct to 101-233 Purchasing

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Allocation Summary

Dept. 8: 101-191 Accounting Dept

| Dept# | Department Name | Payroll | Budgeting | Pension & OPEB | Audit and Accounting | Purchasing | Total |
|-------|-------------------------------|------------|-------------|----------------|----------------------|------------|-------------|
| 1 | Building Depreciation | \$0.00 | \$0.00 | \$0.00 | \$7.54 | \$0.00 | \$7.54 |
| 2 | Equipment Depreciation | \$0.00 | \$0.00 | \$0.00 | \$101.84 | \$0.00 | \$101.84 |
| 3 | 101-271 Other General | \$0.00 | \$0.00 | \$0.00 | \$207.46 | \$0.00 | \$207.46 |
| 4 | 101-101 City Commission | \$50.50 | \$0.00 | \$0.00 | \$704.31 | \$0.00 | \$754.81 |
| 5 | 101-172 City Manager | \$268.24 | \$0.00 | \$0.00 | \$2,874.23 | \$0.00 | \$3,142.47 |
| 6 | 101-265 Bldgs & Grounds | \$149.72 | \$0.00 | \$0.00 | \$16,543.81 | \$0.00 | \$16,693.53 |
| 7 | 101-228, 229, 230 Info Tech | \$334.83 | \$0.00 | \$0.00 | \$8,219.10 | \$0.00 | \$8,553.93 |
| 8 | 101-191 Accounting Dept | \$122.71 | \$0.00 | \$0.00 | \$1,391.85 | \$0.00 | \$1,514.56 |
| 9 | 101-192 Financial Services | \$166.27 | \$0.00 | \$0.00 | \$1,673.27 | \$0.00 | \$1,839.55 |
| 10 | 101-210 Management Services | \$53.72 | \$0.00 | \$0.00 | \$2,825.78 | \$0.00 | \$2,879.51 |
| 11 | 101-212 Budgeting | \$26.86 | \$21,690.59 | \$0.00 | \$1,131.17 | \$0.00 | \$22,848.62 |
| 12 | 101-215 City Clerk | \$77.09 | \$0.00 | \$0.00 | \$3,474.60 | \$0.00 | \$3,551.70 |
| 13 | 101-216 Records | \$35.73 | \$0.00 | \$0.00 | \$1,890.97 | \$0.00 | \$1,926.70 |
| 14 | 101-223 Internal Auditor | \$26.86 | \$0.00 | \$0.00 | \$990.30 | \$0.00 | \$1,017.17 |
| 15 | 101-233 Purchasing | \$137.26 | \$0.00 | \$0.00 | \$1,758.64 | \$8,225.18 | \$10,121.09 |
| 16 | 101-237 Grants Management | \$39.76 | \$0.00 | \$0.00 | \$85.37 | \$0.00 | \$125.13 |
| 17 | 101-253 Treasury | \$308.37 | \$0.00 | \$0.00 | \$3,572.78 | \$0.00 | \$3,881.15 |
| 18 | 101-257 Assessing | \$0.00 | \$0.00 | \$0.00 | \$909.20 | \$0.00 | \$909.20 |
| 19 | 101-261 311 Customer Service | \$260.29 | \$0.00 | \$0.00 | \$2,236.72 | \$0.00 | \$2,497.01 |
| 20 | 101-266 City Attorney | \$214.89 | \$0.00 | \$0.00 | \$2,151.35 | \$0.00 | \$2,366.25 |
| 21 | 101-270 Human Resources | \$220.80 | \$0.00 | \$0.00 | \$3,286.79 | \$0.00 | \$3,507.59 |
| 22 | 101-345, 349 Public Safety | \$1,054.32 | \$0.00 | \$0.00 | \$33,730.12 | \$0.00 | \$34,784.44 |
| 23 | 101-580 City Equipment | \$208.98 | \$0.00 | \$0.00 | \$76,927.90 | \$0.00 | \$77,136.88 |
| 24 | 101-751 Parks & Rec Admin | \$73.33 | \$0.00 | \$0.00 | \$3,816.09 | \$0.00 | \$3,889.42 |
| 25 | OPEB / Retirement Board | \$0.00 | \$0.00 | \$0.00 | \$98.18 | \$0.00 | \$98.18 |
| 26 | 101-175 Diversity & Inclusion | \$53.72 | \$0.00 | \$0.00 | \$1,724.50 | \$0.00 | \$1,778.22 |
| 27 | 101-180 Executive Programs | \$0.00 | \$0.00 | \$0.00 | \$12.81 | \$0.00 | \$12.81 |
| 28 | 101-262 Elections | \$165.47 | \$0.00 | \$0.00 | \$2,659.31 | \$0.00 | \$2,824.78 |
| 29 | 101-272 Emergency Recovery | \$0.00 | \$0.00 | \$0.00 | \$618.94 | \$0.00 | \$618.94 |
| 30 | 101-346 Public Safety COPS | \$703.24 | \$0.00 | \$0.00 | \$1,314.71 | \$0.00 | \$2,017.95 |
| 31 | 101-347 Public Safety Ops | \$4,876.47 | \$0.00 | \$0.00 | \$3,568.51 | \$0.00 | \$8,444.98 |
| 32 | 101-348 Criminal Invstgn Div | \$842.92 | \$0.00 | \$0.00 | \$1,690.35 | \$0.00 | \$2,533.27 |
| 33 | 101-371 Bldg Inspection Dept | \$217.04 | \$0.00 | \$0.00 | \$18,615.17 | \$0.00 | \$18,832.21 |
| 34 | 101-385 Code Enforcement | \$285.27 | \$0.00 | \$0.00 | \$23,686.21 | \$0.00 | \$23,971.48 |
| 35 | 101-400 PS Contracts | \$42.71 | \$0.00 | \$0.00 | \$1,822.67 | \$0.00 | \$1,865.38 |

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Allocation Summary

**Dept. 8: 101-191 Accounting
Dept**

| Dept# | Department Name | Payroll | Budgeting | Pension & OPEB | Audit and Accounting | Purchasing | Total |
|-------|-----------------------------------|----------|-----------|----------------|----------------------|------------|-------------|
| 36 | 101-426 Emerg Mgmt Homeland | \$0.00 | \$0.00 | \$0.00 | \$81.10 | \$0.00 | \$81.10 |
| 37 | 101-441 PW General | \$69.57 | \$0.00 | \$0.00 | \$6,479.67 | \$0.00 | \$6,549.24 |
| 38 | 101-443 Forestry | \$103.95 | \$0.00 | \$0.00 | \$2,317.83 | \$0.00 | \$2,421.78 |
| 39 | 101-448 Street Lights | \$0.00 | \$0.00 | \$0.00 | \$422.59 | \$0.00 | \$422.59 |
| 40 | 101-621 Pollution Control | \$0.00 | \$0.00 | \$0.00 | \$196.35 | \$0.00 | \$196.35 |
| 41 | 101-701 Planning | \$182.93 | \$0.00 | \$0.00 | \$3,991.10 | \$0.00 | \$4,174.03 |
| 42 | 101-721 Shared Prosperity | \$0.00 | \$0.00 | \$0.00 | \$38.42 | \$0.00 | \$38.42 |
| 43 | 101-724 Community Develop | \$0.00 | \$0.00 | \$0.00 | \$226.23 | \$0.00 | \$226.23 |
| 44 | 101-728 Econ Dev | \$199.58 | \$0.00 | \$0.00 | \$2,078.79 | \$0.00 | \$2,278.37 |
| 45 | 101-75x Parks & Rec Activities | \$493.99 | \$0.00 | \$0.00 | \$10,342.71 | \$0.00 | \$10,836.69 |
| 46 | 101-770 Parks Maint | \$405.34 | \$0.00 | \$0.00 | \$9,164.59 | \$0.00 | \$9,569.93 |
| 47 | 151 Cemetery Trust | \$0.00 | \$0.00 | \$0.00 | \$452.47 | \$0.00 | \$452.47 |
| 48 | 159 Recreation Endowment | \$0.00 | \$0.00 | \$0.00 | \$12.81 | \$0.00 | \$12.81 |
| 49 | 160 Mayor's Riverfront Pk | \$0.00 | \$0.00 | \$0.00 | \$17.07 | \$0.00 | \$17.07 |
| 50 | 202 Major Streets | \$416.62 | \$0.00 | \$0.00 | \$20,010.99 | \$0.00 | \$20,427.61 |
| 51 | 203 Local Streets | \$464.17 | \$0.00 | \$0.00 | \$14,901.53 | \$0.00 | \$15,365.69 |
| 52 | 209 Cemeteries | \$35.19 | \$0.00 | \$0.00 | \$4,563.09 | \$0.00 | \$4,598.27 |
| 53 | 211 Kzoo Muni Golf Assn | \$0.00 | \$0.00 | \$0.00 | \$59.76 | \$0.00 | \$59.76 |
| 54 | 225 Blight Abatement | \$0.00 | \$0.00 | \$0.00 | \$17.07 | \$0.00 | \$17.07 |
| 55 | 226 Solid Waste / Rubbish | \$218.92 | \$0.00 | \$0.00 | \$16,792.49 | \$0.00 | \$17,011.42 |
| 56 | 232-238 Grants - Gen Gov | \$0.00 | \$0.00 | \$0.00 | \$388.44 | \$0.00 | \$388.44 |
| 57 | 232-40x PS Grants | \$0.00 | \$0.00 | \$0.00 | \$375.63 | \$0.00 | \$375.63 |
| 58 | 232-585 PW Grants | \$0.00 | \$0.00 | \$0.00 | \$89.64 | \$0.00 | \$89.64 |
| 59 | 232-697 HUD Grants - Other | \$25.79 | \$0.00 | \$0.00 | \$1,613.51 | \$0.00 | \$1,639.30 |
| 60 | 232-726 Community Dvlp Grants | \$0.00 | \$0.00 | \$0.00 | \$46.95 | \$0.00 | \$46.95 |
| 61 | 232-733 Econ Dvlp Grants | \$26.86 | \$0.00 | \$0.00 | \$59.76 | \$0.00 | \$86.62 |
| 62 | 232-775 P&R Annual Grants | \$8.86 | \$0.00 | \$0.00 | \$533.57 | \$0.00 | \$542.43 |
| 63 | 232-776 P&R Grants | \$8.60 | \$0.00 | \$0.00 | \$46.95 | \$0.00 | \$55.55 |
| 65 | 233-180 Exec Programs | \$0.00 | \$0.00 | \$0.00 | \$102.45 | \$0.00 | \$102.45 |
| 66 | 233-406 PS Donations | \$0.00 | \$0.00 | \$0.00 | \$213.43 | \$0.00 | \$213.43 |
| 68 | 233-727 Comm Dvlp Donations | \$0.00 | \$0.00 | \$0.00 | \$25.61 | \$0.00 | \$25.61 |
| 69 | 233-740 Foundation for Excellence | \$0.00 | \$0.00 | \$0.00 | \$8.54 | \$0.00 | \$8.54 |
| 70 | 233-777 P&R Donations | \$0.00 | \$0.00 | \$0.00 | \$729.92 | \$0.00 | \$729.92 |
| 71 | 233-803 Historic Comm | \$0.00 | \$0.00 | \$0.00 | \$25.61 | \$0.00 | \$25.61 |
| 72 | 234 FFE Aspirational Projects | \$0.00 | \$0.00 | \$0.00 | \$10,974.45 | \$0.00 | \$10,974.45 |

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Allocation Summary

Dept. 8: 101-191 Accounting Dept

| Dept# | Department Name | Payroll | Budgeting | Pension & OPEB | Audit and Accounting | Purchasing | Total |
|---------------------|--------------------------------|--------------------|--------------------|---------------------|----------------------|-------------------|---------------------|
| 73 | 235 Recovery Programs & Grants | \$0.00 | \$0.00 | \$0.00 | \$6,872.37 | \$0.00 | \$6,872.37 |
| 74 | 236 Light Grant | \$0.00 | \$0.00 | \$0.00 | \$38.42 | \$0.00 | \$38.42 |
| 75 | 242 Local Brownfield Revolv | \$0.00 | \$0.00 | \$0.00 | \$64.03 | \$0.00 | \$64.03 |
| 76 | 243 Brownfield Redvlp Auth | \$37.87 | \$0.00 | \$0.00 | \$3,239.83 | \$0.00 | \$3,277.71 |
| 77 | 244 Econ Dvlp Corp | \$15.31 | \$0.00 | \$0.00 | \$1,801.33 | \$0.00 | \$1,816.64 |
| 78 | 248 Dtwm Dvlp Auth | \$0.00 | \$0.00 | \$0.00 | \$1,617.78 | \$0.00 | \$1,617.78 |
| 79 | 251 Dtwm Econ Growth | \$0.00 | \$0.00 | \$0.00 | \$1,417.16 | \$0.00 | \$1,417.16 |
| 80 | 265 Drug Law Enforce | \$0.00 | \$0.00 | \$0.00 | \$1,178.12 | \$0.00 | \$1,178.12 |
| 81 | 272 Econ Initiative | \$0.00 | \$0.00 | \$0.00 | \$196.35 | \$0.00 | \$196.35 |
| 82 | 273 Business Dvlp | \$0.00 | \$0.00 | \$0.00 | \$140.86 | \$0.00 | \$140.86 |
| 84 | 275 Housing Programs | \$0.00 | \$0.00 | \$0.00 | \$12.81 | \$0.00 | \$12.81 |
| 86 | 296 HUD Grant Admin | \$111.21 | \$0.00 | \$0.00 | \$3,602.66 | \$0.00 | \$3,713.87 |
| 87 | 298 Home Grant | \$16.65 | \$0.00 | \$0.00 | \$1,878.16 | \$0.00 | \$1,894.82 |
| 88 | 299 CDBG Grant | \$41.90 | \$0.00 | \$0.00 | \$5,591.81 | \$0.00 | \$5,633.71 |
| 89 | 300 Debt Service | \$0.00 | \$0.00 | \$0.00 | \$315.87 | \$0.00 | \$315.87 |
| 90 | 401 Capital Projects | \$0.00 | \$0.00 | \$0.00 | \$3,171.54 | \$0.00 | \$3,171.54 |
| 91 | 514 Parking System | \$0.00 | \$0.00 | \$0.00 | \$2,147.08 | \$0.00 | \$2,147.08 |
| 92 | 590 Sewer Fund | \$2,143.02 | \$0.00 | \$0.00 | \$89,404.88 | \$0.00 | \$91,547.91 |
| 93 | 591 Water Fund | \$2,206.69 | \$0.00 | \$0.00 | \$99,004.86 | \$0.00 | \$101,211.55 |
| 94 | 677 Insurance Fund | \$30.35 | \$0.00 | \$0.00 | \$11,627.54 | \$0.00 | \$11,657.90 |
| 95 | 731 Pension Fund | \$0.00 | \$0.00 | \$77,588.63 | \$678.70 | \$0.00 | \$78,267.33 |
| 96 | 737 OPEB Fund | \$0.00 | \$0.00 | \$33,252.27 | \$571.99 | \$0.00 | \$33,824.26 |
| 97 | 756 General Trust Fund | \$0.00 | \$0.00 | \$0.00 | \$153.67 | \$0.00 | \$153.67 |
| 98 | 760 Foundation for Excellence | \$26.86 | \$0.00 | \$0.00 | \$1,955.00 | \$0.00 | \$1,981.86 |
| 99 | 761 Landfill Trust | \$0.00 | \$0.00 | \$0.00 | \$12.81 | \$0.00 | \$12.81 |
| 100 | 90x GASB 34 Govt | \$0.00 | \$0.00 | \$0.00 | \$1,075.68 | \$0.00 | \$1,075.68 |
| 103 | All Other | \$0.00 | \$0.00 | \$0.00 | \$7,461.43 | \$0.00 | \$7,461.43 |
| Direct Bills | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total | | \$18,307.65 | \$21,690.59 | \$110,840.90 | \$578,956.44 | \$8,225.18 | \$738,020.75 |

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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 a direct billing credit is applied.

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

Accounts Payable Costs associated with processing accounts payable transactions, including the verification of invoices, identification of charges to the proper accounts, and preparation of checks and payments are identified within this function. These costs are allocated to all funds and departments on the number of invoice transactions posted to the general ledger.

Payroll Costs related to the preparation of the various payrolls, withholdings, tax reporting, and benefit deductions is identified within this function. These costs are allocated to all funds and departments based on the number of Full-Time Equivalent employees.

Budgeting The staff work to develop and maintain the City's budget which identifies the level of anticipated revenues and expenses of each of the funds and programs. Costs are allocated directly to 101-212 Budgeting.

Pension & OPEB Costs associated with the management of the Pension and OPEB funds by Budget and Accounting staff are identified and allocated 70% to Pension and 30% to OPEB.

Purchasing Some of the Financial Services staff also perform Purchasing duties, including processing purchase orders, bid processing, specification development, and bulk purchase negotiations. Costs associated with these activities are identified in this function and are allocated directly to 101-233 Purchasing.

Accounting The staff work to properly account for the fiscal resources of the City. These duties include, but are not limited to, recording of journal entries, reconciliation of accounts, development of periodic financial statements and work related to the City's annual audit. The costs for this function are allocated to all departments and programs based on the number of expenditure and revenue transactions posted to the general ledger during the year.

The plan is designed to allocate other central service 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.

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A. Department Costs

Dept. 9: 101-192 Financial Services

| Description | Type | Amount | General Admin | Accounts Payable | Payroll | Budgeting | Pension & OPEB | Purchasing | Accounting |
|---|------|---------------------|--------------------|---------------------|---------------------|--------------------|--------------------|--------------------|--------------------|
| Personnel Costs | | | | | | | | | |
| Salaries | S | \$468,618.85 | \$66,825.05 | \$240,026.57 | \$63,544.72 | \$11,340.58 | \$47,236.78 | \$28,304.58 | \$11,340.58 |
| Fringe Benefits | S | \$149,754.67 | \$21,355.02 | \$76,704.34 | \$20,306.73 | \$3,624.06 | \$15,095.27 | \$9,045.18 | \$3,624.06 |
| Subtotal - Personnel Costs | | \$618,373.52 | \$88,180.06 | \$316,730.92 | \$83,851.45 | \$14,964.64 | \$62,332.05 | \$37,349.76 | \$14,964.64 |
| Services & Supplies Cost | | | | | | | | | |
| 727 Supplies | S | \$3,267.95 | \$466.01 | \$1,673.84 | \$443.13 | \$79.08 | \$329.41 | \$197.38 | \$79.08 |
| 811.000 Professional Development | S | \$5,983.79 | \$853.29 | \$3,064.90 | \$811.40 | \$144.81 | \$603.17 | \$361.42 | \$144.81 |
| 850.000 Comms & Network Svcs | S | \$546.75 | \$77.97 | \$280.05 | \$74.14 | \$13.23 | \$55.11 | \$33.02 | \$13.23 |
| 790 Furniture, Equip, Machinery <\$5,000 | S | \$476.18 | \$67.90 | \$243.90 | \$64.57 | \$11.52 | \$48.00 | \$28.76 | \$11.52 |
| 801.000 Prof. & Contractual Svcs | S | \$100.00 | \$14.26 | \$51.22 | \$13.56 | \$2.42 | \$10.08 | \$6.04 | \$2.42 |
| 949.000 Rental/Lease Contra (GASB 87) | D | -\$668.64 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 810.003 Memberships & Subscriptions | S | \$1,001.82 | \$142.86 | \$513.13 | \$135.85 | \$24.24 | \$100.98 | \$60.51 | \$24.24 |
| 941.000 Rental/Lease Equipment | S | \$1,142.73 | \$162.95 | \$585.31 | \$154.95 | \$27.65 | \$115.19 | \$69.02 | \$27.65 |
| 941.000 Copier Lease | D | \$705.97 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Subtotal - Services & Supplies | | \$12,556.55 | \$1,785.24 | \$6,412.34 | \$1,697.61 | \$302.97 | \$1,261.94 | \$756.16 | \$302.97 |
| Department Cost Total | | \$630,930.07 | \$89,965.30 | \$323,143.26 | \$85,549.06 | \$15,267.60 | \$63,593.99 | \$38,105.92 | \$15,267.60 |
| Adjustments to Cost | | | | | | | | | |
| CCTA Admin Fee | P | -\$71,942.52 | \$0.00 | -\$42,978.46 | -\$11,381.31 | -\$2,028.78 | -\$8,460.44 | -\$5,064.75 | -\$2,028.78 |
| 949.000 Rental/Lease Contra (GASB 87) | D | \$668.64 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 941.000 Copier Lease | D | -\$705.97 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Subtotal - Adjustments | | -\$71,979.85 | \$0.00 | -\$42,978.46 | -\$11,381.31 | -\$2,028.78 | -\$8,460.44 | -\$5,064.75 | -\$2,028.78 |
| Total Costs After Adjustments | | \$558,950.22 | \$89,965.30 | \$280,164.80 | \$74,167.75 | \$13,238.83 | \$55,133.55 | \$33,041.17 | \$13,238.83 |
| General Admin Distribution | | | -\$89,965.30 | \$53,744.14 | \$14,228.24 | \$2,539.26 | \$10,576.75 | \$6,337.65 | \$2,539.26 |
| Grand Total | | \$558,950.22 | \$0.00 | \$333,908.94 | \$88,395.99 | \$15,778.08 | \$65,710.29 | \$39,378.82 | \$15,778.08 |

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B. Incoming Costs (Default Spread Salary)

Dept. 9: 101-192 Financial Services

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | Accounts Payable | Payroll | Budgeting | Pension & OPEB | Purchasing | Accounting |
|-----------|---|--------------------|-------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 1 | City Hall | \$4,540.52 | \$14.26 | \$2,720.97 | \$720.35 | \$128.56 | \$535.48 | \$320.86 | \$128.56 |
| 1 | Subtotal - Building Depreciation | \$4,540.52 | \$14.26 | \$2,720.97 | \$720.35 | \$128.56 | \$535.48 | \$320.86 | \$128.56 |
| 1 | City Hall Equipment | \$424.89 | \$22.84 | \$267.47 | \$70.81 | \$12.64 | \$52.64 | \$31.54 | \$12.64 |
| 2 | IT - Network | \$7,316.33 | \$7.87 | \$4,375.38 | \$1,158.34 | \$206.72 | \$861.07 | \$515.96 | \$206.72 |
| 5 | Voice over IP System | \$233.80 | \$10.27 | \$145.80 | \$38.60 | \$6.89 | \$28.69 | \$17.19 | \$6.89 |
| 6 | SBITA - Kronos | \$2,121.52 | \$3.67 | \$1,269.56 | \$336.10 | \$59.98 | \$249.85 | \$149.71 | \$59.98 |
| 7 | SBITA - NeoGov | \$246.15 | \$2.07 | \$148.28 | \$39.26 | \$7.01 | \$29.18 | \$17.49 | \$7.01 |
| 9 | GASB 87 Copier Leases | \$644.06 | \$5.24 | \$387.88 | \$102.69 | \$18.33 | \$76.33 | \$45.74 | \$18.33 |
| 2 | Subtotal - Equipment Depreciation | \$10,986.74 | \$51.96 | \$6,594.38 | \$1,745.80 | \$311.57 | \$1,297.76 | \$777.63 | \$311.57 |
| 1 | Parking | \$3,522.68 | \$90.87 | \$2,158.69 | \$571.49 | \$101.99 | \$424.83 | \$254.56 | \$101.99 |
| 3 | Subtotal - 101-271 Other General | \$3,522.68 | \$90.87 | \$2,158.69 | \$571.49 | \$101.99 | \$424.83 | \$254.56 | \$101.99 |
| 1 | Management & Leadership | \$14,722.79 | \$3,394.23 | \$10,822.88 | \$2,865.25 | \$511.35 | \$2,129.92 | \$1,276.26 | \$511.35 |
| 5 | Subtotal - 101-172 City Manager | \$14,722.79 | \$3,394.23 | \$10,822.88 | \$2,865.25 | \$511.35 | \$2,129.92 | \$1,276.26 | \$511.35 |
| 1 | City Hall | \$26,890.75 | \$6,612.54 | \$20,014.44 | \$5,298.63 | \$945.63 | \$3,938.80 | \$2,360.16 | \$945.63 |
| 6 | Subtotal - 101-265 Bldgs & Grounds | \$26,890.75 | \$6,612.54 | \$20,014.44 | \$5,298.63 | \$945.63 | \$3,938.80 | \$2,360.16 | \$945.63 |
| 1 | PC / Network Support | \$20,473.19 | \$2,399.01 | \$13,663.57 | \$3,617.30 | \$645.56 | \$2,688.96 | \$1,611.24 | \$645.56 |
| 2 | App - Eden | \$4,711.95 | \$1,299.13 | \$3,590.95 | \$950.67 | \$169.66 | \$706.69 | \$423.45 | \$169.66 |
| 3 | App - BS & A | \$1,498.04 | \$247.87 | \$1,042.99 | \$276.12 | \$49.28 | \$205.26 | \$122.99 | \$49.28 |
| 4 | App - Kronos | \$3,153.88 | \$430.04 | \$2,140.99 | \$566.81 | \$101.16 | \$421.34 | \$252.47 | \$101.16 |
| 5 | App - NeoGov | \$69.67 | \$0.00 | \$41.62 | \$11.02 | \$1.97 | \$8.19 | \$4.91 | \$1.97 |
| 8 | VOIP | \$4,051.09 | \$0.00 | \$2,420.07 | \$640.69 | \$114.34 | \$476.27 | \$285.38 | \$114.34 |
| 7 | Subtotal - 101-228, 229, 230 Info Tech | \$33,957.83 | \$4,376.06 | \$22,900.18 | \$6,062.60 | \$1,081.97 | \$4,506.71 | \$2,700.45 | \$1,081.97 |
| 1 | Payroll | \$144.13 | \$22.14 | \$99.33 | \$26.30 | \$4.69 | \$19.55 | \$11.71 | \$4.69 |
| 4 | Audit and Accounting | \$1,478.61 | \$194.67 | \$999.59 | \$264.63 | \$47.23 | \$196.72 | \$117.87 | \$47.23 |
| 8 | Subtotal - 101-191 Accounting Dept | \$1,622.74 | \$216.81 | \$1,098.92 | \$290.93 | \$51.92 | \$216.27 | \$129.59 | \$51.92 |
| 1 | Accounts Payable | \$0.00 | \$772.76 | \$461.64 | \$122.21 | \$21.81 | \$90.85 | \$54.44 | \$21.81 |
| 2 | Payroll | \$0.00 | \$934.21 | \$558.08 | \$147.75 | \$26.37 | \$109.83 | \$65.81 | \$26.37 |
| 6 | Accounting | \$0.00 | \$53.10 | \$31.72 | \$8.40 | \$1.50 | \$6.24 | \$3.74 | \$1.50 |
| 9 | Subtotal - 101-192 Financial Services | \$0.00 | \$1,760.07 | \$1,051.44 | \$278.36 | \$49.68 | \$206.92 | \$123.99 | \$49.68 |
| 3 | Risk Management | \$0.00 | \$234.71 | \$140.21 | \$37.12 | \$6.62 | \$27.59 | \$16.53 | \$6.62 |
| 4 | Accounting | \$0.00 | \$109.07 | \$65.16 | \$17.25 | \$3.08 | \$12.82 | \$7.68 | \$3.08 |
| 5 | Accounts Payable | \$0.00 | \$11.58 | \$6.92 | \$1.83 | \$0.33 | \$1.36 | \$0.82 | \$0.33 |
| 7 | Payroll | \$0.00 | \$52.90 | \$31.60 | \$8.37 | \$1.49 | \$6.22 | \$3.73 | \$1.49 |
| 10 | Subtotal - 101-210 Management Services | \$0.00 | \$408.25 | \$243.89 | \$64.57 | \$11.52 | \$48.00 | \$28.76 | \$11.52 |

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B. Incoming Costs (Default Spread Salary)

Dept. 9: 101-192 Financial Services

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | Accounts Payable | Payroll | Budgeting | Pension & OPEB | Purchasing | Accounting |
|---------------------------|--|--------------------|---------------------|---------------------|---------------------|--------------------|--------------------|--------------------|--------------------|
| 1 | Budget | \$0.00 | \$1,766.17 | \$1,055.08 | \$279.32 | \$49.85 | \$207.64 | \$124.42 | \$49.85 |
| 2 | Cost Plan | \$0.00 | \$2,270.89 | \$1,356.60 | \$359.15 | \$64.10 | \$266.98 | \$159.97 | \$64.10 |
| 11 | Subtotal - 101-212 Budgeting | \$0.00 | \$4,037.05 | \$2,411.68 | \$638.47 | \$113.95 | \$474.61 | \$284.39 | \$113.95 |
| 1 | Internal Audit | \$0.00 | \$474.08 | \$283.21 | \$74.98 | \$13.38 | \$55.74 | \$33.40 | \$13.38 |
| 14 | Subtotal - 101-223 Internal Auditor | \$0.00 | \$474.08 | \$283.21 | \$74.98 | \$13.38 | \$55.74 | \$33.40 | \$13.38 |
| 1 | Purchasing | \$0.00 | \$389.17 | \$232.49 | \$61.55 | \$10.98 | \$45.75 | \$27.42 | \$10.98 |
| 15 | Subtotal - 101-233 Purchasing | \$0.00 | \$389.17 | \$232.49 | \$61.55 | \$10.98 | \$45.75 | \$27.42 | \$10.98 |
| 1 | Customer Service | \$0.00 | \$3,112.19 | \$1,859.18 | \$492.20 | \$87.84 | \$365.88 | \$219.24 | \$87.84 |
| 19 | Subtotal - 101-261 311 Customer Service | \$0.00 | \$3,112.19 | \$1,859.18 | \$492.20 | \$87.84 | \$365.88 | \$219.24 | \$87.84 |
| 1 | Advise and Counsel | \$0.00 | \$1,769.34 | \$1,056.98 | \$279.83 | \$49.94 | \$208.01 | \$124.64 | \$49.94 |
| 2 | Labor Relations | \$0.00 | \$990.21 | \$591.54 | \$156.60 | \$27.95 | \$116.41 | \$69.76 | \$27.95 |
| 4 | Risk Management | \$0.00 | \$48.66 | \$29.07 | \$7.70 | \$1.37 | \$5.72 | \$3.43 | \$1.37 |
| 20 | Subtotal - 101-266 City Attorney | \$0.00 | \$2,808.21 | \$1,677.59 | \$444.13 | \$79.26 | \$330.15 | \$197.83 | \$79.26 |
| 1 | Human Resources | \$0.00 | \$8,895.48 | \$5,314.05 | \$1,406.84 | \$251.07 | \$1,045.79 | \$626.65 | \$251.07 |
| 21 | Subtotal - 101-270 Human Resources | \$0.00 | \$8,895.48 | \$5,314.05 | \$1,406.84 | \$251.07 | \$1,045.79 | \$626.65 | \$251.07 |
| 1 | General Fund OPEB | \$0.00 | \$57,016.92 | \$34,061.19 | \$9,017.37 | \$1,609.29 | \$6,703.18 | \$4,016.59 | \$1,609.29 |
| 25 | Subtotal - OPEB / Retirement Board | \$0.00 | \$57,016.92 | \$34,061.19 | \$9,017.37 | \$1,609.29 | \$6,703.18 | \$4,016.59 | \$1,609.29 |
| Total Incoming | | \$96,244.05 | \$93,658.15 | \$113,445.19 | \$30,033.52 | \$5,359.96 | \$22,325.80 | \$13,377.76 | \$5,359.96 |
| C. Total Allocated | | | \$748,852.42 | \$447,354.13 | \$118,429.51 | \$21,138.05 | \$88,036.10 | \$52,756.58 | \$21,138.05 |
| | | | | 59.74% | 15.81% | 2.82% | 11.76% | 7.04% | 2.82% |

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Allocation Details

Cost Pool 1: Accounts Payable

Dept. 9: 101-192 Financial Services

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|-------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|-------------|
| 3 | 101-271 Other General | 26 | 0.07% | \$271.51 | \$0.00 | \$271.51 | \$0.00 | \$271.51 |
| 4 | 101-101 City Commission | 112 | 0.3% | \$1,169.59 | \$0.00 | \$1,169.59 | \$180.96 | \$1,350.54 |
| 5 | 101-172 City Manager | 355 | 0.95% | \$3,707.17 | \$0.00 | \$3,707.17 | \$0.00 | \$3,707.17 |
| 6 | 101-265 Bldgs & Grounds | 1,625 | 4.34% | \$16,969.43 | \$0.00 | \$16,969.43 | \$0.00 | \$16,969.43 |
| 7 | 101-228, 229, 230 Info Tech | 727 | 1.94% | \$7,591.86 | \$0.00 | \$7,591.86 | \$0.00 | \$7,591.86 |
| 8 | 101-191 Accounting Dept | 45 | 0.12% | \$469.92 | \$0.00 | \$469.92 | \$0.00 | \$469.92 |
| 9 | 101-192 Financial Services | 74 | 0.2% | \$772.76 | \$0.00 | \$772.76 | \$0.00 | \$772.76 |
| 10 | 101-210 Management Services | 256 | 0.68% | \$2,673.34 | \$0.00 | \$2,673.34 | \$413.62 | \$3,086.96 |
| 11 | 101-212 Budgeting | 12 | 0.03% | \$125.31 | \$0.00 | \$125.31 | \$19.39 | \$144.70 |
| 12 | 101-215 City Clerk | 254 | 0.68% | \$2,652.45 | \$0.00 | \$2,652.45 | \$410.39 | \$3,062.84 |
| 13 | 101-216 Records | 105 | 0.28% | \$1,096.49 | \$0.00 | \$1,096.49 | \$169.65 | \$1,266.14 |
| 14 | 101-223 Internal Auditor | 18 | 0.05% | \$187.97 | \$0.00 | \$187.97 | \$29.08 | \$217.05 |
| 15 | 101-233 Purchasing | 61 | 0.16% | \$637.01 | \$0.00 | \$637.01 | \$98.56 | \$735.56 |
| 16 | 101-237 Grants Management | 1 | 0% | \$10.44 | \$0.00 | \$10.44 | \$1.62 | \$12.06 |
| 17 | 101-253 Treasury | 179 | 0.48% | \$1,869.25 | \$0.00 | \$1,869.25 | \$289.21 | \$2,158.46 |
| 18 | 101-257 Assessing | 94 | 0.25% | \$981.62 | \$0.00 | \$981.62 | \$151.88 | \$1,133.49 |
| 19 | 101-261 311 Customer Service | 173 | 0.46% | \$1,806.59 | \$0.00 | \$1,806.59 | \$279.52 | \$2,086.11 |
| 20 | 101-266 City Attorney | 119 | 0.32% | \$1,242.68 | \$0.00 | \$1,242.68 | \$192.27 | \$1,434.95 |
| 21 | 101-270 Human Resources | 290 | 0.77% | \$3,028.39 | \$0.00 | \$3,028.39 | \$468.55 | \$3,496.95 |
| 22 | 101-345, 349 Public Safety | 4,377 | 11.68% | \$45,707.83 | \$0.00 | \$45,707.83 | \$7,071.93 | \$52,779.76 |
| 23 | 101-580 City Equipment | 3,623 | 9.67% | \$37,834.01 | \$0.00 | \$37,834.01 | \$5,853.69 | \$43,687.70 |
| 24 | 101-751 Parks & Rec Admin | 289 | 0.77% | \$3,017.95 | \$0.00 | \$3,017.95 | \$466.94 | \$3,484.89 |
| 25 | OPEB / Retirement Board | 1 | 0% | \$10.44 | \$0.00 | \$10.44 | \$1.62 | \$12.06 |
| 26 | 101-175 Diversity & Inclusion | 114 | 0.3% | \$1,190.47 | \$0.00 | \$1,190.47 | \$184.19 | \$1,374.66 |
| 27 | 101-180 Executive Programs | 1 | 0% | \$10.44 | \$0.00 | \$10.44 | \$1.62 | \$12.06 |
| 28 | 101-262 Elections | 192 | 0.51% | \$2,005.00 | \$0.00 | \$2,005.00 | \$310.22 | \$2,315.22 |
| 29 | 101-272 Emergency Recovery | 65 | 0.17% | \$678.78 | \$0.00 | \$678.78 | \$105.02 | \$783.80 |
| 31 | 101-347 Public Safety Ops | 380 | 1.01% | \$3,968.24 | \$0.00 | \$3,968.24 | \$613.97 | \$4,582.20 |
| 32 | 101-348 Criminal Invstgn Div | 77 | 0.21% | \$804.09 | \$0.00 | \$804.09 | \$124.41 | \$928.50 |
| 33 | 101-371 Bldg Inspection Dept | 111 | 0.3% | \$1,159.14 | \$0.00 | \$1,159.14 | \$179.34 | \$1,338.49 |
| 34 | 101-385 Code Enforcement | 278 | 0.74% | \$2,903.08 | \$0.00 | \$2,903.08 | \$449.17 | \$3,352.24 |
| 36 | 101-426 Emerg Mgmt Homeland | 8 | 0.02% | \$83.54 | \$0.00 | \$83.54 | \$12.93 | \$96.47 |
| 37 | 101-441 PW General | 407 | 1.09% | \$4,250.19 | \$0.00 | \$4,250.19 | \$657.59 | \$4,907.78 |

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Allocation Details

Cost Pool 1: Accounts Payable

Dept. 9: 101-192 Financial Services

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|--------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|-------------|
| 38 | 101-443 Forestry | 177 | 0.47% | \$1,848.36 | \$0.00 | \$1,848.36 | \$285.98 | \$2,134.34 |
| 39 | 101-448 Street Lights | 99 | 0.26% | \$1,033.83 | \$0.00 | \$1,033.83 | \$159.95 | \$1,193.78 |
| 40 | 101-621 Pollution Control | 14 | 0.04% | \$146.20 | \$0.00 | \$146.20 | \$22.62 | \$168.82 |
| 41 | 101-701 Planning | 240 | 0.64% | \$2,506.26 | \$0.00 | \$2,506.26 | \$387.77 | \$2,894.02 |
| 42 | 101-721 Shared Prosperity | 8 | 0.02% | \$83.54 | \$0.00 | \$83.54 | \$12.93 | \$96.47 |
| 43 | 101-724 Community Develop | 9 | 0.02% | \$93.98 | \$0.00 | \$93.98 | \$14.54 | \$108.53 |
| 44 | 101-728 Econ Dev | 120 | 0.32% | \$1,253.13 | \$0.00 | \$1,253.13 | \$193.88 | \$1,447.01 |
| 45 | 101-75x Parks & Rec Activities | 840 | 2.24% | \$8,771.89 | \$0.00 | \$8,771.89 | \$1,357.19 | \$10,129.08 |
| 46 | 101-770 Parks Maint | 1,321 | 3.52% | \$13,794.85 | \$0.00 | \$13,794.85 | \$2,134.34 | \$15,929.19 |
| 47 | 151 Cemetery Trust | 4 | 0.01% | \$41.77 | \$0.00 | \$41.77 | \$6.46 | \$48.23 |
| 50 | 202 Major Streets | 1,377 | 3.67% | \$14,379.64 | \$0.00 | \$14,379.64 | \$2,224.82 | \$16,604.46 |
| 51 | 203 Local Streets | 905 | 2.41% | \$9,450.67 | \$0.00 | \$9,450.67 | \$1,462.21 | \$10,912.88 |
| 52 | 209 Cemeteries | 254 | 0.68% | \$2,652.45 | \$0.00 | \$2,652.45 | \$410.39 | \$3,062.84 |
| 53 | 211 Kzoo Muni Golf Assn | 1 | 0% | \$10.44 | \$0.00 | \$10.44 | \$1.62 | \$12.06 |
| 55 | 226 Solid Waste / Rubbish | 448 | 1.2% | \$4,678.34 | \$0.00 | \$4,678.34 | \$723.84 | \$5,402.18 |
| 56 | 232-238 Grants - Gen Gov | 39 | 0.1% | \$407.27 | \$0.00 | \$407.27 | \$63.01 | \$470.28 |
| 57 | 232-40x PS Grants | 18 | 0.05% | \$187.97 | \$0.00 | \$187.97 | \$29.08 | \$217.05 |
| 58 | 232-585 PW Grants | 3 | 0.01% | \$31.33 | \$0.00 | \$31.33 | \$4.85 | \$36.18 |
| 59 | 232-697 HUD Grants - Other | 39 | 0.1% | \$407.27 | \$0.00 | \$407.27 | \$63.01 | \$470.28 |
| 60 | 232-726 Community Dvlp Grants | 3 | 0.01% | \$31.33 | \$0.00 | \$31.33 | \$4.85 | \$36.18 |
| 61 | 232-733 Econ Dvlp Grants | 2 | 0.01% | \$20.89 | \$0.00 | \$20.89 | \$3.23 | \$24.12 |
| 62 | 232-775 P&R Annual Grants | 112 | 0.3% | \$1,169.59 | \$0.00 | \$1,169.59 | \$180.96 | \$1,350.54 |
| 63 | 232-776 P&R Grants | 2 | 0.01% | \$20.89 | \$0.00 | \$20.89 | \$3.23 | \$24.12 |
| 65 | 233-180 Exec Programs | 16 | 0.04% | \$167.08 | \$0.00 | \$167.08 | \$25.85 | \$192.93 |
| 66 | 233-406 PS Donations | 15 | 0.04% | \$156.64 | \$0.00 | \$156.64 | \$24.24 | \$180.88 |
| 70 | 233-777 P&R Donations | 57 | 0.15% | \$595.24 | \$0.00 | \$595.24 | \$92.10 | \$687.33 |
| 71 | 233-803 Historic Comm | 1 | 0% | \$10.44 | \$0.00 | \$10.44 | \$1.62 | \$12.06 |
| 72 | 234 FFE Aspirational Projects | 567 | 1.51% | \$5,921.03 | \$0.00 | \$5,921.03 | \$916.10 | \$6,837.13 |
| 73 | 235 Recovery Programs & Grants | 590 | 1.57% | \$6,161.21 | \$0.00 | \$6,161.21 | \$953.27 | \$7,114.48 |
| 74 | 236 Light Grant | 4 | 0.01% | \$41.77 | \$0.00 | \$41.77 | \$6.46 | \$48.23 |
| 75 | 242 Local Brownfield Revolv | 1 | 0% | \$10.44 | \$0.00 | \$10.44 | \$1.62 | \$12.06 |
| 76 | 243 Brownfield Redvlp Auth | 193 | 0.51% | \$2,015.45 | \$0.00 | \$2,015.45 | \$311.83 | \$2,327.28 |
| 77 | 244 Econ Dvlp Corp | 22 | 0.06% | \$229.74 | \$0.00 | \$229.74 | \$35.55 | \$265.29 |

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Allocation Details

Cost Pool 1: Accounts Payable

Dept. 9: 101-192 Financial Services

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-------------------------------|---------------|--------------------|---------------------|---------------|-----------------------|--------------------|---------------------|
| 78 | 248 Dtwm Dvlp Auth | 116 | 0.31% | \$1,211.36 | \$0.00 | \$1,211.36 | \$187.42 | \$1,398.78 |
| 79 | 251 Dtwm Econ Growth | 125 | 0.33% | \$1,305.34 | \$0.00 | \$1,305.34 | \$201.96 | \$1,507.30 |
| 80 | 265 Drug Law Enforce | 13 | 0.03% | \$135.76 | \$0.00 | \$135.76 | \$21.00 | \$156.76 |
| 86 | 296 HUD Grant Admin | 40 | 0.11% | \$417.71 | \$0.00 | \$417.71 | \$64.63 | \$482.34 |
| 87 | 298 Home Grant | 30 | 0.08% | \$313.28 | \$0.00 | \$313.28 | \$48.47 | \$361.75 |
| 88 | 299 CDBG Grant | 118 | 0.31% | \$1,232.24 | \$0.00 | \$1,232.24 | \$190.65 | \$1,422.90 |
| 89 | 300 Debt Service | 12 | 0.03% | \$125.31 | \$0.00 | \$125.31 | \$19.39 | \$144.70 |
| 90 | 401 Capital Projects | 254 | 0.68% | \$2,652.45 | \$0.00 | \$2,652.45 | \$410.39 | \$3,062.84 |
| 91 | 514 Parking System | 140 | 0.37% | \$1,461.98 | \$0.00 | \$1,461.98 | \$226.20 | \$1,688.18 |
| 92 | 590 Sewer Fund | 7,351 | 19.61% | \$76,764.50 | \$0.00 | \$76,764.50 | \$11,877.04 | \$88,641.54 |
| 93 | 591 Water Fund | 6,385 | 17.04% | \$66,676.83 | \$0.00 | \$66,676.83 | \$10,316.27 | \$76,993.09 |
| 94 | 677 Insurance Fund | 881 | 2.35% | \$9,200.04 | \$0.00 | \$9,200.04 | \$1,423.43 | \$10,623.48 |
| 97 | 756 General Trust Fund | 8 | 0.02% | \$83.54 | \$0.00 | \$83.54 | \$12.93 | \$96.47 |
| 98 | 760 Foundation for Excellence | 53 | 0.14% | \$553.46 | \$0.00 | \$553.46 | \$85.63 | \$639.10 |
| 103 | All Other | 5 | 0.01% | \$52.21 | \$0.00 | \$52.21 | \$8.08 | \$60.29 |
| SubTotal | | 37,481 | 100% | \$391,403.93 | \$0.00 | \$391,403.93 | \$55,950.20 | \$447,354.13 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$391,403.93 | | \$447,354.13 |

Allocation Basis Units: # AP / INV Transactions

City of Kalamazoo, MI
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Allocation Details

Cost Pool 2: Payroll

Dept. 9: 101-192 Financial Services

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|--------------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|-------------|
| 4 | 101-101 City Commission | 1.88 | 0.27% | \$283.73 | \$0.00 | \$283.73 | \$43.32 | \$327.06 |
| 5 | 101-172 City Manager | 11.52 | 1.68% | \$1,738.63 | \$0.00 | \$1,738.63 | \$0.00 | \$1,738.63 |
| 6 | 101-265 Bldgs & Grounds | 6.43 | 0.94% | \$970.43 | \$0.00 | \$970.43 | \$0.00 | \$970.43 |
| 7 | 101-228, 229, 230 Info Tech | 14.38 | 2.09% | \$2,170.26 | \$0.00 | \$2,170.26 | \$0.00 | \$2,170.26 |
| 8 | 101-191 Accounting Dept | 5.27 | 0.77% | \$795.36 | \$0.00 | \$795.36 | \$0.00 | \$795.36 |
| 9 | 101-192 Financial Services | 6.19 | 0.9% | \$934.21 | \$0.00 | \$934.21 | \$0.00 | \$934.21 |
| 10 | 101-210 Management Services | 2 | 0.29% | \$301.84 | \$0.00 | \$301.84 | \$46.09 | \$347.93 |
| 11 | 101-212 Budgeting | 1 | 0.15% | \$150.92 | \$0.00 | \$150.92 | \$23.04 | \$173.97 |
| 12 | 101-215 City Clerk | 2.87 | 0.42% | \$433.15 | \$0.00 | \$433.15 | \$66.14 | \$499.28 |
| 13 | 101-216 Records | 1.33 | 0.19% | \$200.73 | \$0.00 | \$200.73 | \$30.65 | \$231.38 |
| 14 | 101-223 Internal Auditor | 1 | 0.15% | \$150.92 | \$0.00 | \$150.92 | \$23.04 | \$173.97 |
| 15 | 101-233 Purchasing | 5.11 | 0.74% | \$771.21 | \$0.00 | \$771.21 | \$117.76 | \$888.97 |
| 16 | 101-237 Grants Management | 1.48 | 0.22% | \$223.37 | \$0.00 | \$223.37 | \$34.11 | \$257.47 |
| 17 | 101-253 Treasury | 11.48 | 1.67% | \$1,732.59 | \$0.00 | \$1,732.59 | \$264.55 | \$1,997.14 |
| 19 | 101-261 311 Customer Service | 9.69 | 1.41% | \$1,462.44 | \$0.00 | \$1,462.44 | \$223.30 | \$1,685.74 |
| 20 | 101-266 City Attorney | 8 | 1.17% | \$1,207.38 | \$0.00 | \$1,207.38 | \$184.36 | \$1,391.73 |
| 21 | 101-270 Human Resources | 8.22 | 1.2% | \$1,240.58 | \$0.00 | \$1,240.58 | \$189.43 | \$1,430.01 |
| 22 | 101-345, 349 Public Safety | 39.25 | 5.72% | \$5,923.70 | \$0.00 | \$5,923.70 | \$904.49 | \$6,828.20 |
| 23 | 101-580 City Equipment | 7.78 | 1.13% | \$1,174.18 | \$0.00 | \$1,174.18 | \$179.29 | \$1,353.46 |
| 24 | 101-751 Parks & Rec Admin | 2.73 | 0.4% | \$412.02 | \$0.00 | \$412.02 | \$62.91 | \$474.93 |
| 26 | 101-175 Diversity & Inclusion | 2 | 0.29% | \$301.84 | \$0.00 | \$301.84 | \$46.09 | \$347.93 |
| 28 | 101-262 Elections | 6.16 | 0.9% | \$929.68 | \$0.00 | \$929.68 | \$141.95 | \$1,071.64 |
| 30 | 101-346 Public Safety COPS | 26.18 | 3.81% | \$3,951.15 | \$0.00 | \$3,951.15 | \$603.30 | \$4,554.45 |
| 31 | 101-347 Public Safety Ops | 181.54 | 26.44% | \$27,398.44 | \$0.00 | \$27,398.44 | \$4,183.49 | \$31,581.93 |
| 32 | 101-348 Criminal Invstgn Div | 31.38 | 4.57% | \$4,735.94 | \$0.00 | \$4,735.94 | \$723.13 | \$5,459.08 |
| 33 | 101-371 Bldg Inspection Dept | 8.08 | 1.18% | \$1,219.45 | \$0.00 | \$1,219.45 | \$186.20 | \$1,405.65 |
| 34 | 101-385 Code Enforcement | 10.62 | 1.55% | \$1,602.80 | \$0.00 | \$1,602.80 | \$244.73 | \$1,847.53 |
| 35 | 101-400 PS Contracts | 1.59 | 0.23% | \$239.97 | \$0.00 | \$239.97 | \$36.64 | \$276.61 |
| 37 | 101-441 PW General | 2.59 | 0.38% | \$390.89 | \$0.00 | \$390.89 | \$59.69 | \$450.57 |
| 38 | 101-443 Forestry | 3.87 | 0.56% | \$584.07 | \$0.00 | \$584.07 | \$89.18 | \$673.25 |
| 41 | 101-701 Planning | 6.81 | 0.99% | \$1,027.78 | \$0.00 | \$1,027.78 | \$156.93 | \$1,184.71 |
| 44 | 101-728 Econ Dev | 7.43 | 1.08% | \$1,121.35 | \$0.00 | \$1,121.35 | \$171.22 | \$1,292.57 |
| 45 | 101-75x Parks & Rec Activities | 18.39 | 2.68% | \$2,775.46 | \$0.00 | \$2,775.46 | \$423.79 | \$3,199.25 |

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Allocation Details

Cost Pool 2: Payroll

Dept. 9: 101-192 Financial Services

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-------------------------------|---------------|--------------------|---------------------|---------------|-----------------------|--------------------|---------------------|
| 46 | 101-770 Parks Maint | 15.09 | 2.2% | \$2,277.42 | \$0.00 | \$2,277.42 | \$347.74 | \$2,625.16 |
| 50 | 202 Major Streets | 15.51 | 2.26% | \$2,340.81 | \$0.00 | \$2,340.81 | \$357.42 | \$2,698.22 |
| 51 | 203 Local Streets | 17.28 | 2.52% | \$2,607.94 | \$0.00 | \$2,607.94 | \$398.21 | \$3,006.15 |
| 52 | 209 Cemeteries | 1.31 | 0.19% | \$197.71 | \$0.00 | \$197.71 | \$30.19 | \$227.90 |
| 55 | 226 Solid Waste / Rubbish | 8.15 | 1.19% | \$1,230.02 | \$0.00 | \$1,230.02 | \$187.81 | \$1,417.83 |
| 59 | 232-697 HUD Grants - Other | 0.96 | 0.14% | \$144.89 | \$0.00 | \$144.89 | \$22.12 | \$167.01 |
| 61 | 232-733 Econ Dvlp Grants | 1 | 0.15% | \$150.92 | \$0.00 | \$150.92 | \$23.04 | \$173.97 |
| 62 | 232-775 P&R Annual Grants | 0.33 | 0.05% | \$49.80 | \$0.00 | \$49.80 | \$7.60 | \$57.41 |
| 63 | 232-776 P&R Grants | 0.32 | 0.05% | \$48.30 | \$0.00 | \$48.30 | \$7.37 | \$55.67 |
| 76 | 243 Brownfield Redvlp Auth | 1.41 | 0.21% | \$212.80 | \$0.00 | \$212.80 | \$32.49 | \$245.29 |
| 77 | 244 Econ Dvlp Corp | 0.57 | 0.08% | \$86.03 | \$0.00 | \$86.03 | \$13.14 | \$99.16 |
| 86 | 296 HUD Grant Admin | 4.14 | 0.6% | \$624.82 | \$0.00 | \$624.82 | \$95.40 | \$720.22 |
| 87 | 298 Home Grant | 0.62 | 0.09% | \$93.57 | \$0.00 | \$93.57 | \$14.29 | \$107.86 |
| 88 | 299 CDBG Grant | 1.56 | 0.23% | \$235.44 | \$0.00 | \$235.44 | \$35.95 | \$271.39 |
| 92 | 590 Sewer Fund | 79.78 | 11.62% | \$12,040.58 | \$0.00 | \$12,040.58 | \$1,838.49 | \$13,879.07 |
| 93 | 591 Water Fund | 82.15 | 11.97% | \$12,398.27 | \$0.00 | \$12,398.27 | \$1,893.10 | \$14,291.37 |
| 94 | 677 Insurance Fund | 1.13 | 0.16% | \$170.54 | \$0.00 | \$170.54 | \$26.04 | \$196.58 |
| 98 | 760 Foundation for Excellence | 1 | 0.15% | \$150.92 | \$0.00 | \$150.92 | \$23.04 | \$173.97 |
| SubTotal | | 686.56 | 100% | \$103,617.23 | \$0.00 | \$103,617.23 | \$14,812.28 | \$118,429.51 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$103,617.23 | | \$118,429.51 |

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

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Allocation Details
Cost Pool 3: Budgeting

Dept. 9: 101-192 Financial Services

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-------------------|------------|--------------------|--------------------|---------------|-----------------------|-------------------|--------------------|
| 11 | 101-212 Budgeting | 100 | 100% | \$18,494.56 | \$0.00 | \$18,494.56 | \$2,643.49 | \$21,138.05 |
| SubTotal | | 100 | 100% | \$18,494.56 | \$0.00 | \$18,494.56 | \$2,643.49 | \$21,138.05 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$18,494.56 | | \$21,138.05 |

Allocation Basis Units: Direct to 101-212 Budgeting

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Allocation Details

Cost Pool 4: Pension & OPEB

Dept. 9: 101-192 Financial Services

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|------------------|------------|--------------------|--------------------|---------------|-----------------------|--------------------|--------------------|
| 95 | 731 Pension Fund | 70 | 70% | \$53,917.64 | \$0.00 | \$53,917.64 | \$7,707.63 | \$61,625.27 |
| 96 | 737 OPEB Fund | 30 | 30% | \$23,107.56 | \$0.00 | \$23,107.56 | \$3,303.27 | \$26,410.83 |
| SubTotal | | 100 | 100% | \$77,025.20 | \$0.00 | \$77,025.20 | \$11,010.89 | \$88,036.10 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$77,025.20 | | \$88,036.10 |

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

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City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Details

Cost Pool 5: Purchasing

Dept. 9: 101-192 Financial Services

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|--------------------|------------|--------------------|--------------------|---------------------|-----------------------|-------------------|---------------------|
| 15 | 101-233 Purchasing | 100 | 100% | \$46,158.79 | -\$74,082.84 | -\$27,924.05 | \$6,597.80 | -\$21,326.26 |
| SubTotal | | 100 | 100% | \$46,158.79 | -\$74,082.84 | -\$27,924.05 | \$6,597.80 | -\$21,326.26 |
| Direct Bills | | | | | | -\$74,082.84 | | -\$74,082.84 |
| Total | | | | | | -\$102,006.89 | | -\$95,409.10 |

Allocation Basis Units: Direct to 101-233 Purchasing

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Allocation Details

Cost Pool 6: Accounting

Dept. 9: 101-192 Financial Services

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|-------------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|------------|
| 1 | Building Depreciation | 2 | 0% | \$0.27 | \$0.00 | \$0.27 | \$0.00 | \$0.27 |
| 2 | Equipment Depreciation | 27 | 0.02% | \$3.66 | \$0.00 | \$3.66 | \$0.00 | \$3.66 |
| 3 | 101-271 Other General | 55 | 0.04% | \$7.45 | \$0.00 | \$7.45 | \$0.00 | \$7.45 |
| 4 | 101-101 City Commission | 165 | 0.12% | \$22.35 | \$0.00 | \$22.35 | \$3.40 | \$25.75 |
| 5 | 101-172 City Manager | 762 | 0.56% | \$103.22 | \$0.00 | \$103.22 | \$0.00 | \$103.22 |
| 6 | 101-265 Bldgs & Grounds | 4,386 | 3.21% | \$594.10 | \$0.00 | \$594.10 | \$0.00 | \$594.10 |
| 7 | 101-228, 229, 230 Info Tech | 2,179 | 1.6% | \$295.15 | \$0.00 | \$295.15 | \$0.00 | \$295.15 |
| 8 | 101-191 Accounting Dept | 369 | 0.27% | \$49.98 | \$0.00 | \$49.98 | \$0.00 | \$49.98 |
| 9 | 101-192 Financial Services | 392 | 0.29% | \$53.10 | \$0.00 | \$53.10 | \$0.00 | \$53.10 |
| 10 | 101-210 Management Services | 662 | 0.48% | \$89.67 | \$0.00 | \$89.67 | \$13.63 | \$103.30 |
| 11 | 101-212 Budgeting | 265 | 0.19% | \$35.90 | \$0.00 | \$35.90 | \$5.46 | \$41.35 |
| 12 | 101-215 City Clerk | 814 | 0.6% | \$110.26 | \$0.00 | \$110.26 | \$16.76 | \$127.02 |
| 13 | 101-216 Records | 443 | 0.32% | \$60.01 | \$0.00 | \$60.01 | \$9.12 | \$69.13 |
| 14 | 101-223 Internal Auditor | 232 | 0.17% | \$31.43 | \$0.00 | \$31.43 | \$4.78 | \$36.20 |
| 15 | 101-233 Purchasing | 412 | 0.3% | \$55.81 | \$0.00 | \$55.81 | \$8.48 | \$64.29 |
| 16 | 101-237 Grants Management | 20 | 0.01% | \$2.71 | \$0.00 | \$2.71 | \$0.41 | \$3.12 |
| 17 | 101-253 Treasury | 837 | 0.61% | \$113.37 | \$0.00 | \$113.37 | \$17.24 | \$130.61 |
| 18 | 101-257 Assessing | 213 | 0.16% | \$28.85 | \$0.00 | \$28.85 | \$4.39 | \$33.24 |
| 19 | 101-261 311 Customer Service | 524 | 0.38% | \$70.98 | \$0.00 | \$70.98 | \$10.79 | \$81.77 |
| 20 | 101-266 City Attorney | 504 | 0.37% | \$68.27 | \$0.00 | \$68.27 | \$10.38 | \$78.65 |
| 21 | 101-270 Human Resources | 770 | 0.56% | \$104.30 | \$0.00 | \$104.30 | \$15.86 | \$120.16 |
| 22 | 101-345, 349 Public Safety | 7,902 | 5.79% | \$1,070.35 | \$0.00 | \$1,070.35 | \$162.73 | \$1,233.08 |
| 23 | 101-580 City Equipment | 18,022 | 13.2% | \$2,441.14 | \$0.00 | \$2,441.14 | \$371.13 | \$2,812.28 |
| 24 | 101-751 Parks & Rec Admin | 894 | 0.65% | \$121.10 | \$0.00 | \$121.10 | \$18.41 | \$139.51 |
| 25 | OPEB / Retirement Board | 23 | 0.02% | \$3.12 | \$0.00 | \$3.12 | \$0.47 | \$3.59 |
| 26 | 101-175 Diversity & Inclusion | 404 | 0.3% | \$54.72 | \$0.00 | \$54.72 | \$8.32 | \$63.04 |
| 27 | 101-180 Executive Programs | 3 | 0% | \$0.41 | \$0.00 | \$0.41 | \$0.06 | \$0.47 |
| 28 | 101-262 Elections | 623 | 0.46% | \$84.39 | \$0.00 | \$84.39 | \$12.83 | \$97.22 |
| 29 | 101-272 Emergency Recovery | 145 | 0.11% | \$19.64 | \$0.00 | \$19.64 | \$2.99 | \$22.63 |
| 30 | 101-346 Public Safety COPS | 308 | 0.23% | \$41.72 | \$0.00 | \$41.72 | \$6.34 | \$48.06 |
| 31 | 101-347 Public Safety Ops | 836 | 0.61% | \$113.24 | \$0.00 | \$113.24 | \$17.22 | \$130.46 |
| 32 | 101-348 Criminal Invstgn Div | 396 | 0.29% | \$53.64 | \$0.00 | \$53.64 | \$8.15 | \$61.79 |
| 33 | 101-371 Bldg Inspection Dept | 4,361 | 3.19% | \$590.71 | \$0.00 | \$590.71 | \$89.81 | \$680.52 |

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Allocation Details

Cost Pool 6: Accounting

Dept. 9: 101-192 Financial Services

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|--------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|----------|
| 34 | 101-385 Code Enforcement | 5,549 | 4.06% | \$751.63 | \$0.00 | \$751.63 | \$114.27 | \$865.90 |
| 35 | 101-400 PS Contracts | 427 | 0.31% | \$57.84 | \$0.00 | \$57.84 | \$8.79 | \$66.63 |
| 36 | 101-426 Emerg Mgmt Homeland | 19 | 0.01% | \$2.57 | \$0.00 | \$2.57 | \$0.39 | \$2.96 |
| 37 | 101-441 PW General | 1,518 | 1.11% | \$205.62 | \$0.00 | \$205.62 | \$31.26 | \$236.88 |
| 38 | 101-443 Forestry | 543 | 0.4% | \$73.55 | \$0.00 | \$73.55 | \$11.18 | \$84.73 |
| 39 | 101-448 Street Lights | 99 | 0.07% | \$13.41 | \$0.00 | \$13.41 | \$2.04 | \$15.45 |
| 40 | 101-621 Pollution Control | 46 | 0.03% | \$6.23 | \$0.00 | \$6.23 | \$0.95 | \$7.18 |
| 41 | 101-701 Planning | 935 | 0.68% | \$126.65 | \$0.00 | \$126.65 | \$19.25 | \$145.90 |
| 42 | 101-721 Shared Prosperity | 9 | 0.01% | \$1.22 | \$0.00 | \$1.22 | \$0.19 | \$1.40 |
| 43 | 101-724 Community Develop | 53 | 0.04% | \$7.18 | \$0.00 | \$7.18 | \$1.09 | \$8.27 |
| 44 | 101-728 Econ Dev | 487 | 0.36% | \$65.97 | \$0.00 | \$65.97 | \$10.03 | \$75.99 |
| 45 | 101-75x Parks & Rec Activities | 2,423 | 1.77% | \$328.20 | \$0.00 | \$328.20 | \$49.90 | \$378.10 |
| 46 | 101-770 Parks Maint | 2,147 | 1.57% | \$290.82 | \$0.00 | \$290.82 | \$44.21 | \$335.03 |
| 47 | 151 Cemetery Trust | 106 | 0.08% | \$14.36 | \$0.00 | \$14.36 | \$2.18 | \$16.54 |
| 48 | 159 Recreation Endowment | 3 | 0% | \$0.41 | \$0.00 | \$0.41 | \$0.06 | \$0.47 |
| 49 | 160 Mayor's Riverfront Pk | 4 | 0% | \$0.54 | \$0.00 | \$0.54 | \$0.08 | \$0.62 |
| 50 | 202 Major Streets | 4,688 | 3.43% | \$635.01 | \$0.00 | \$635.01 | \$96.54 | \$731.55 |
| 51 | 203 Local Streets | 3,491 | 2.56% | \$472.87 | \$0.00 | \$472.87 | \$71.89 | \$544.76 |
| 52 | 209 Cemeteries | 1,069 | 0.78% | \$144.80 | \$0.00 | \$144.80 | \$22.01 | \$166.81 |
| 53 | 211 Kzoo Muni Golf Assn | 14 | 0.01% | \$1.90 | \$0.00 | \$1.90 | \$0.29 | \$2.18 |
| 54 | 225 Blight Abatement | 4 | 0% | \$0.54 | \$0.00 | \$0.54 | \$0.08 | \$0.62 |
| 55 | 226 Solid Waste / Rubbish | 3,934 | 2.88% | \$532.87 | \$0.00 | \$532.87 | \$81.01 | \$613.89 |
| 56 | 232-238 Grants - Gen Gov | 91 | 0.07% | \$12.33 | \$0.00 | \$12.33 | \$1.87 | \$14.20 |
| 57 | 232-40x PS Grants | 88 | 0.06% | \$11.92 | \$0.00 | \$11.92 | \$1.81 | \$13.73 |
| 58 | 232-585 PW Grants | 21 | 0.02% | \$2.84 | \$0.00 | \$2.84 | \$0.43 | \$3.28 |
| 59 | 232-697 HUD Grants - Other | 378 | 0.28% | \$51.20 | \$0.00 | \$51.20 | \$7.78 | \$58.99 |
| 60 | 232-726 Community Dvlp Grants | 11 | 0.01% | \$1.49 | \$0.00 | \$1.49 | \$0.23 | \$1.72 |
| 61 | 232-733 Econ Dvlp Grants | 14 | 0.01% | \$1.90 | \$0.00 | \$1.90 | \$0.29 | \$2.18 |
| 62 | 232-775 P&R Annual Grants | 125 | 0.09% | \$16.93 | \$0.00 | \$16.93 | \$2.57 | \$19.51 |
| 63 | 232-776 P&R Grants | 11 | 0.01% | \$1.49 | \$0.00 | \$1.49 | \$0.23 | \$1.72 |
| 65 | 233-180 Exec Programs | 24 | 0.02% | \$3.25 | \$0.00 | \$3.25 | \$0.49 | \$3.75 |
| 66 | 233-406 PS Donations | 50 | 0.04% | \$6.77 | \$0.00 | \$6.77 | \$1.03 | \$7.80 |
| 68 | 233-727 Comm Dvlp Donations | 6 | 0% | \$0.81 | \$0.00 | \$0.81 | \$0.12 | \$0.94 |

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Allocation Details
Cost Pool 6: Accounting

Dept. 9: 101-192 Financial Services

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-----------------------------------|----------------|--------------------|--------------------|---------------|-----------------------|-------------------|--------------------|
| 69 | 233-740 Foundation for Excellence | 2 | 0% | \$0.27 | \$0.00 | \$0.27 | \$0.04 | \$0.31 |
| 70 | 233-777 P&R Donations | 171 | 0.13% | \$23.16 | \$0.00 | \$23.16 | \$3.52 | \$26.68 |
| 71 | 233-803 Historic Comm | 6 | 0% | \$0.81 | \$0.00 | \$0.81 | \$0.12 | \$0.94 |
| 72 | 234 FFE Aspirational Projects | 2,571 | 1.88% | \$348.25 | \$0.00 | \$348.25 | \$52.95 | \$401.20 |
| 73 | 235 Recovery Programs & Grants | 1,610 | 1.18% | \$218.08 | \$0.00 | \$218.08 | \$33.16 | \$251.24 |
| 74 | 236 Light Grant | 9 | 0.01% | \$1.22 | \$0.00 | \$1.22 | \$0.19 | \$1.40 |
| 75 | 242 Local Brownfield Revolv | 15 | 0.01% | \$2.03 | \$0.00 | \$2.03 | \$0.31 | \$2.34 |
| 76 | 243 Brownfield Redvlp Auth | 759 | 0.56% | \$102.81 | \$0.00 | \$102.81 | \$15.63 | \$118.44 |
| 77 | 244 Econ Dvlp Corp | 422 | 0.31% | \$57.16 | \$0.00 | \$57.16 | \$8.69 | \$65.85 |
| 78 | 248 Dtwm Dvlp Auth | 379 | 0.28% | \$51.34 | \$0.00 | \$51.34 | \$7.80 | \$59.14 |
| 79 | 251 Dtwm Econ Growth | 332 | 0.24% | \$44.97 | \$0.00 | \$44.97 | \$6.84 | \$51.81 |
| 80 | 265 Drug Law Enforce | 276 | 0.2% | \$37.39 | \$0.00 | \$37.39 | \$5.68 | \$43.07 |
| 81 | 272 Econ Initiative | 46 | 0.03% | \$6.23 | \$0.00 | \$6.23 | \$0.95 | \$7.18 |
| 82 | 273 Business Dvlp | 33 | 0.02% | \$4.47 | \$0.00 | \$4.47 | \$0.68 | \$5.15 |
| 84 | 275 Housing Programs | 3 | 0% | \$0.41 | \$0.00 | \$0.41 | \$0.06 | \$0.47 |
| 86 | 296 HUD Grant Admin | 844 | 0.62% | \$114.32 | \$0.00 | \$114.32 | \$17.38 | \$131.70 |
| 87 | 298 Home Grant | 440 | 0.32% | \$59.60 | \$0.00 | \$59.60 | \$9.06 | \$68.66 |
| 88 | 299 CDBG Grant | 1,310 | 0.96% | \$177.44 | \$0.00 | \$177.44 | \$26.98 | \$204.42 |
| 89 | 300 Debt Service | 74 | 0.05% | \$10.02 | \$0.00 | \$10.02 | \$1.52 | \$11.55 |
| 90 | 401 Capital Projects | 743 | 0.54% | \$100.64 | \$0.00 | \$100.64 | \$15.30 | \$115.94 |
| 91 | 514 Parking System | 503 | 0.37% | \$68.13 | \$0.00 | \$68.13 | \$10.36 | \$78.49 |
| 92 | 590 Sewer Fund | 20,945 | 15.34% | \$2,837.07 | \$0.00 | \$2,837.07 | \$431.33 | \$3,268.40 |
| 93 | 591 Water Fund | 23,194 | 16.99% | \$3,141.71 | \$0.00 | \$3,141.71 | \$477.64 | \$3,619.35 |
| 94 | 677 Insurance Fund | 2,724 | 2% | \$368.98 | \$0.00 | \$368.98 | \$56.10 | \$425.07 |
| 95 | 731 Pension Fund | 159 | 0.12% | \$21.54 | \$0.00 | \$21.54 | \$3.27 | \$24.81 |
| 96 | 737 OPEB Fund | 134 | 0.1% | \$18.15 | \$0.00 | \$18.15 | \$2.76 | \$20.91 |
| 97 | 756 General Trust Fund | 36 | 0.03% | \$4.88 | \$0.00 | \$4.88 | \$0.74 | \$5.62 |
| 98 | 760 Foundation for Excellence | 458 | 0.34% | \$62.04 | \$0.00 | \$62.04 | \$9.43 | \$71.47 |
| 99 | 761 Landfill Trust | 3 | 0% | \$0.41 | \$0.00 | \$0.41 | \$0.06 | \$0.47 |
| 100 | 90x GASB 34 Govt | 252 | 0.18% | \$34.13 | \$0.00 | \$34.13 | \$5.19 | \$39.32 |
| 103 | All Other | 1,748 | 1.28% | \$236.77 | \$0.00 | \$236.77 | \$36.00 | \$272.77 |
| SubTotal | | 136,538 | 100% | \$18,494.56 | \$0.00 | \$18,494.56 | \$2,643.49 | \$21,138.05 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |

City of Kalamazoo, MI
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Allocation Details
Cost Pool 6: Accounting

Dept. 9: 101-192 Financial Services

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--------------|-----------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| Total | | | | | | \$18,494.56 | | \$21,138.05 |

Allocation Basis Units: # Total Revenue and Expenditure Transactions

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Allocation Summary

Dept. 9: 101-192 Financial Services

| Dept# | Department Name | Accounts Payable | Payroll | Budgeting | Pension & OPEB | Purchasing | Accounting | Total |
|-------|-------------------------------|------------------|-------------|-------------|----------------|--------------|------------|--------------|
| 1 | Building Depreciation | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.27 | \$0.27 |
| 2 | Equipment Depreciation | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$3.66 | \$3.66 |
| 3 | 101-271 Other General | \$271.51 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$7.45 | \$278.96 |
| 4 | 101-101 City Commission | \$1,350.54 | \$327.06 | \$0.00 | \$0.00 | \$0.00 | \$25.75 | \$1,703.35 |
| 5 | 101-172 City Manager | \$3,707.17 | \$1,738.63 | \$0.00 | \$0.00 | \$0.00 | \$103.22 | \$5,549.01 |
| 6 | 101-265 Bldgs & Grounds | \$16,969.43 | \$970.43 | \$0.00 | \$0.00 | \$0.00 | \$594.10 | \$18,533.96 |
| 7 | 101-228, 229, 230 Info Tech | \$7,591.86 | \$2,170.26 | \$0.00 | \$0.00 | \$0.00 | \$295.15 | \$10,057.28 |
| 8 | 101-191 Accounting Dept | \$469.92 | \$795.36 | \$0.00 | \$0.00 | \$0.00 | \$49.98 | \$1,315.27 |
| 9 | 101-192 Financial Services | \$772.76 | \$934.21 | \$0.00 | \$0.00 | \$0.00 | \$53.10 | \$1,760.07 |
| 10 | 101-210 Management Services | \$3,086.96 | \$347.93 | \$0.00 | \$0.00 | \$0.00 | \$103.30 | \$3,538.20 |
| 11 | 101-212 Budgeting | \$144.70 | \$173.97 | \$21,138.05 | \$0.00 | \$0.00 | \$41.35 | \$21,498.07 |
| 12 | 101-215 City Clerk | \$3,062.84 | \$499.28 | \$0.00 | \$0.00 | \$0.00 | \$127.02 | \$3,689.15 |
| 13 | 101-216 Records | \$1,266.14 | \$231.38 | \$0.00 | \$0.00 | \$0.00 | \$69.13 | \$1,566.64 |
| 14 | 101-223 Internal Auditor | \$217.05 | \$173.97 | \$0.00 | \$0.00 | \$0.00 | \$36.20 | \$427.22 |
| 15 | 101-233 Purchasing | \$735.56 | \$888.97 | \$0.00 | \$0.00 | -\$21,326.26 | \$64.29 | -\$19,637.43 |
| 16 | 101-237 Grants Management | \$12.06 | \$257.47 | \$0.00 | \$0.00 | \$0.00 | \$3.12 | \$272.65 |
| 17 | 101-253 Treasury | \$2,158.46 | \$1,997.14 | \$0.00 | \$0.00 | \$0.00 | \$130.61 | \$4,286.21 |
| 18 | 101-257 Assessing | \$1,133.49 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$33.24 | \$1,166.73 |
| 19 | 101-261 311 Customer Service | \$2,086.11 | \$1,685.74 | \$0.00 | \$0.00 | \$0.00 | \$81.77 | \$3,853.62 |
| 20 | 101-266 City Attorney | \$1,434.95 | \$1,391.73 | \$0.00 | \$0.00 | \$0.00 | \$78.65 | \$2,905.34 |
| 21 | 101-270 Human Resources | \$3,496.95 | \$1,430.01 | \$0.00 | \$0.00 | \$0.00 | \$120.16 | \$5,047.11 |
| 22 | 101-345, 349 Public Safety | \$52,779.76 | \$6,828.20 | \$0.00 | \$0.00 | \$0.00 | \$1,233.08 | \$60,841.04 |
| 23 | 101-580 City Equipment | \$43,687.70 | \$1,353.46 | \$0.00 | \$0.00 | \$0.00 | \$2,812.28 | \$47,853.44 |
| 24 | 101-751 Parks & Rec Admin | \$3,484.89 | \$474.93 | \$0.00 | \$0.00 | \$0.00 | \$139.51 | \$4,099.32 |
| 25 | OPEB / Retirement Board | \$12.06 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$3.59 | \$15.65 |
| 26 | 101-175 Diversity & Inclusion | \$1,374.66 | \$347.93 | \$0.00 | \$0.00 | \$0.00 | \$63.04 | \$1,785.64 |
| 27 | 101-180 Executive Programs | \$12.06 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.47 | \$12.53 |
| 28 | 101-262 Elections | \$2,315.22 | \$1,071.64 | \$0.00 | \$0.00 | \$0.00 | \$97.22 | \$3,484.07 |
| 29 | 101-272 Emergency Recovery | \$783.80 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$22.63 | \$806.42 |
| 30 | 101-346 Public Safety COPS | \$0.00 | \$4,554.45 | \$0.00 | \$0.00 | \$0.00 | \$48.06 | \$4,602.51 |
| 31 | 101-347 Public Safety Ops | \$4,582.20 | \$31,581.93 | \$0.00 | \$0.00 | \$0.00 | \$130.46 | \$36,294.59 |
| 32 | 101-348 Criminal Invstgn Div | \$928.50 | \$5,459.08 | \$0.00 | \$0.00 | \$0.00 | \$61.79 | \$6,449.37 |
| 33 | 101-371 Bldg Inspection Dept | \$1,338.49 | \$1,405.65 | \$0.00 | \$0.00 | \$0.00 | \$680.52 | \$3,424.66 |
| 34 | 101-385 Code Enforcement | \$3,352.24 | \$1,847.53 | \$0.00 | \$0.00 | \$0.00 | \$865.90 | \$6,065.68 |
| 35 | 101-400 PS Contracts | \$0.00 | \$276.61 | \$0.00 | \$0.00 | \$0.00 | \$66.63 | \$343.24 |

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Allocation Summary

Dept. 9: 101-192 Financial Services

| Dept# | Department Name | Accounts Payable | Payroll | Budgeting | Pension & OPEB | Purchasing | Accounting | Total |
|-------|-----------------------------------|------------------|------------|-----------|----------------|------------|------------|-------------|
| 36 | 101-426 Emerg Mgmt Homeland | \$96.47 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2.96 | \$99.43 |
| 37 | 101-441 PW General | \$4,907.78 | \$450.57 | \$0.00 | \$0.00 | \$0.00 | \$236.88 | \$5,595.24 |
| 38 | 101-443 Forestry | \$2,134.34 | \$673.25 | \$0.00 | \$0.00 | \$0.00 | \$84.73 | \$2,892.33 |
| 39 | 101-448 Street Lights | \$1,193.78 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$15.45 | \$1,209.23 |
| 40 | 101-621 Pollution Control | \$168.82 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$7.18 | \$176.00 |
| 41 | 101-701 Planning | \$2,894.02 | \$1,184.71 | \$0.00 | \$0.00 | \$0.00 | \$145.90 | \$4,224.64 |
| 42 | 101-721 Shared Prosperity | \$96.47 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1.40 | \$97.87 |
| 43 | 101-724 Community Develop | \$108.53 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$8.27 | \$116.80 |
| 44 | 101-728 Econ Dev | \$1,447.01 | \$1,292.57 | \$0.00 | \$0.00 | \$0.00 | \$75.99 | \$2,815.58 |
| 45 | 101-75x Parks & Rec Activities | \$10,129.08 | \$3,199.25 | \$0.00 | \$0.00 | \$0.00 | \$378.10 | \$13,706.43 |
| 46 | 101-770 Parks Maint | \$15,929.19 | \$2,625.16 | \$0.00 | \$0.00 | \$0.00 | \$335.03 | \$18,889.38 |
| 47 | 151 Cemetery Trust | \$48.23 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$16.54 | \$64.77 |
| 48 | 159 Recreation Endowment | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.47 | \$0.47 |
| 49 | 160 Mayor's Riverfront Pk | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.62 | \$0.62 |
| 50 | 202 Major Streets | \$16,604.46 | \$2,698.22 | \$0.00 | \$0.00 | \$0.00 | \$731.55 | \$20,034.23 |
| 51 | 203 Local Streets | \$10,912.88 | \$3,006.15 | \$0.00 | \$0.00 | \$0.00 | \$544.76 | \$14,463.79 |
| 52 | 209 Cemeteries | \$3,062.84 | \$227.90 | \$0.00 | \$0.00 | \$0.00 | \$166.81 | \$3,457.55 |
| 53 | 211 Kzoo Muni Golf Assn | \$12.06 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2.18 | \$14.24 |
| 54 | 225 Blight Abatement | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.62 | \$0.62 |
| 55 | 226 Solid Waste / Rubbish | \$5,402.18 | \$1,417.83 | \$0.00 | \$0.00 | \$0.00 | \$613.89 | \$7,433.90 |
| 56 | 232-238 Grants - Gen Gov | \$470.28 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$14.20 | \$484.48 |
| 57 | 232-40x PS Grants | \$217.05 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$13.73 | \$230.78 |
| 58 | 232-585 PW Grants | \$36.18 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$3.28 | \$39.45 |
| 59 | 232-697 HUD Grants - Other | \$470.28 | \$167.01 | \$0.00 | \$0.00 | \$0.00 | \$58.99 | \$696.27 |
| 60 | 232-726 Community Dvlp Grants | \$36.18 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1.72 | \$37.89 |
| 61 | 232-733 Econ Dvlp Grants | \$24.12 | \$173.97 | \$0.00 | \$0.00 | \$0.00 | \$2.18 | \$200.27 |
| 62 | 232-775 P&R Annual Grants | \$1,350.54 | \$57.41 | \$0.00 | \$0.00 | \$0.00 | \$19.51 | \$1,427.46 |
| 63 | 232-776 P&R Grants | \$24.12 | \$55.67 | \$0.00 | \$0.00 | \$0.00 | \$1.72 | \$81.50 |
| 65 | 233-180 Exec Programs | \$192.93 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$3.75 | \$196.68 |
| 66 | 233-406 PS Donations | \$180.88 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$7.80 | \$188.68 |
| 68 | 233-727 Comm Dvlp Donations | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.94 | \$0.94 |
| 69 | 233-740 Foundation for Excellence | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.31 | \$0.31 |
| 70 | 233-777 P&R Donations | \$687.33 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$26.68 | \$714.01 |
| 71 | 233-803 Historic Comm | \$12.06 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.94 | \$12.99 |
| 72 | 234 FFE Aspirational Projects | \$6,837.13 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$401.20 | \$7,238.33 |

City of Kalamazoo, MI
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Allocation Summary

Dept. 9: 101-192 Financial Services

| Dept# | Department Name | Accounts Payable | Payroll | Budgeting | Pension & OPEB | Purchasing | Accounting | Total |
|---------------------|--------------------------------|---------------------|---------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| 73 | 235 Recovery Programs & Grants | \$7,114.48 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$251.24 | \$7,365.71 |
| 74 | 236 Light Grant | \$48.23 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1.40 | \$49.64 |
| 75 | 242 Local Brownfield Revolv | \$12.06 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2.34 | \$14.40 |
| 76 | 243 Brownfield Redvlp Auth | \$2,327.28 | \$245.29 | \$0.00 | \$0.00 | \$0.00 | \$118.44 | \$2,691.01 |
| 77 | 244 Econ Dvlp Corp | \$265.29 | \$99.16 | \$0.00 | \$0.00 | \$0.00 | \$65.85 | \$430.30 |
| 78 | 248 Dtnw Dvlp Auth | \$1,398.78 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$59.14 | \$1,457.92 |
| 79 | 251 Dtnw Econ Growth | \$1,507.30 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$51.81 | \$1,559.11 |
| 80 | 265 Drug Law Enforce | \$156.76 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$43.07 | \$199.83 |
| 81 | 272 Econ Initiative | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$7.18 | \$7.18 |
| 82 | 273 Business Dvlp | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$5.15 | \$5.15 |
| 84 | 275 Housing Programs | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.47 | \$0.47 |
| 86 | 296 HUD Grant Admin | \$482.34 | \$720.22 | \$0.00 | \$0.00 | \$0.00 | \$131.70 | \$1,334.26 |
| 87 | 298 Home Grant | \$361.75 | \$107.86 | \$0.00 | \$0.00 | \$0.00 | \$68.66 | \$538.27 |
| 88 | 299 CDBG Grant | \$1,422.90 | \$271.39 | \$0.00 | \$0.00 | \$0.00 | \$204.42 | \$1,898.70 |
| 89 | 300 Debt Service | \$144.70 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$11.55 | \$156.25 |
| 90 | 401 Capital Projects | \$3,062.84 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$115.94 | \$3,178.78 |
| 91 | 514 Parking System | \$1,688.18 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$78.49 | \$1,766.67 |
| 92 | 590 Sewer Fund | \$88,641.54 | \$13,879.07 | \$0.00 | \$0.00 | \$0.00 | \$3,268.40 | \$105,789.01 |
| 93 | 591 Water Fund | \$76,993.09 | \$14,291.37 | \$0.00 | \$0.00 | \$0.00 | \$3,619.35 | \$94,903.82 |
| 94 | 677 Insurance Fund | \$10,623.48 | \$196.58 | \$0.00 | \$0.00 | \$0.00 | \$425.07 | \$11,245.13 |
| 95 | 731 Pension Fund | \$0.00 | \$0.00 | \$0.00 | \$61,625.27 | \$0.00 | \$24.81 | \$61,650.08 |
| 96 | 737 OPEB Fund | \$0.00 | \$0.00 | \$0.00 | \$26,410.83 | \$0.00 | \$20.91 | \$26,431.74 |
| 97 | 756 General Trust Fund | \$96.47 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$5.62 | \$102.09 |
| 98 | 760 Foundation for Excellence | \$639.10 | \$173.97 | \$0.00 | \$0.00 | \$0.00 | \$71.47 | \$884.53 |
| 99 | 761 Landfill Trust | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.47 | \$0.47 |
| 100 | 90x GASB 34 Govt | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$39.32 | \$39.32 |
| 103 | All Other | \$60.29 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$272.77 | \$333.06 |
| Direct Bills | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$74,082.84 | \$0.00 | \$74,082.84 |
| Total | | \$447,354.13 | \$118,429.51 | \$21,138.05 | \$88,036.10 | \$52,756.58 | \$21,138.05 | \$748,852.42 |

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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101-210 Management Services

Nature and Extent of Services

The Management Services Department 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.

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

Budgeting The staff work to develop and maintain the City's budget which identifies the level of anticipated revenues and expenses of each of the funds and programs. Costs are allocated directly to 101-212 Budgeting for further allocation.

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.

Accounting The staff work to properly account for the fiscal resources of the City. These duties include, but are not limited to, recording of journal entries, reconciliation of accounts, development of periodic financial statements and work related to the City's annual audit. The costs for this function are allocated to all departments and programs based on the number of expenditure and revenue transactions posted to the general ledger during the year.

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 employees.

Purchasing Staff of the Management Services division also assist with various duties related to Purchasing. Associated costs are identified in this function and allocated directly to the Purchasing department 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 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.

City of Kalamazoo, MI
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A. Department Costs

Dept. 10: 101-210 Management Services

| Description | Type | Amount | General Admin | Budgeting | Pension | Risk Management | Accounting | Accounts Payable | Purchasing |
|---|------|---------------------|---------------------|---------------------|--------------------|--------------------|--------------------|-------------------|--------------------|
| Personnel Costs | | | | | | | | | |
| Salaries | S1 | \$195,720.59 | \$67,973.76 | \$52,316.11 | \$27,048.59 | \$24,191.06 | \$14,953.05 | \$2,309.50 | \$4,619.01 |
| Fringe Benefits | S | \$52,661.68 | \$18,289.40 | \$14,076.47 | \$7,277.84 | \$6,508.98 | \$4,023.35 | \$621.41 | \$1,242.82 |
| Subtotal - Personnel Costs | | \$248,382.27 | \$86,263.16 | \$66,392.58 | \$34,326.43 | \$30,700.05 | \$18,976.41 | \$2,930.91 | \$5,861.82 |
| Services & Supplies Cost | | | | | | | | | |
| 727 Supplies | S | \$9,837.05 | \$3,416.41 | \$2,629.44 | \$1,359.48 | \$1,215.86 | \$751.55 | \$116.08 | \$232.15 |
| 811.000 Professional Development | S | \$11,741.43 | \$4,077.80 | \$3,138.48 | \$1,622.67 | \$1,451.24 | \$897.05 | \$138.55 | \$277.10 |
| 830.004 General Insurance Fund | S | \$17,700.00 | \$6,147.21 | \$4,731.21 | \$2,446.14 | \$2,187.72 | \$1,352.28 | \$208.86 | \$417.72 |
| 850.000 Comms & Network Svcs | S | \$2,960.58 | \$1,028.21 | \$791.36 | \$409.15 | \$365.93 | \$226.19 | \$34.93 | \$69.87 |
| 815.000 Software and Applications | S | \$126.98 | \$44.10 | \$33.94 | \$17.55 | \$15.69 | \$9.70 | \$1.50 | \$3.00 |
| 810.001 Business & Emerg Meals | D | \$804.32 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 790 Furniture, Equip, Machinery <\$5,000 | S | \$6,751.75 | \$2,344.88 | \$1,804.74 | \$933.09 | \$834.52 | \$515.83 | \$79.67 | \$159.34 |
| 801.000 Prof. & Contractual Svcs | P | \$8,807.05 | \$1,322.20 | \$1,017.62 | \$5,526.13 | \$470.55 | \$290.86 | \$44.92 | \$89.85 |
| 810.003 Memberships & Subscriptions | S | \$1,970.00 | \$684.18 | \$526.58 | \$272.25 | \$243.49 | \$150.51 | \$23.25 | \$46.49 |
| Subtotal - Services & Supplies | | \$60,699.16 | \$19,064.99 | \$14,673.39 | \$12,586.46 | \$6,785.00 | \$4,193.97 | \$647.76 | \$1,295.52 |
| Department Cost Total | | \$309,081.43 | \$105,328.15 | \$81,065.97 | \$46,912.89 | \$37,485.05 | \$23,170.37 | \$3,578.67 | \$7,157.34 |
| Adjustments to Cost | | | | | | | | | |
| CCTA Admin Fee | P | -\$41,156.94 | \$0.00 | -\$16,852.08 | -\$8,712.05 | -\$7,794.35 | -\$4,819.00 | -\$744.87 | -\$1,489.73 |
| 810.001 Business & Emerg Meals | D | -\$804.32 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Subtotal - Adjustments | | -\$41,961.26 | \$0.00 | -\$16,852.08 | -\$8,712.05 | -\$7,794.35 | -\$4,819.00 | -\$744.87 | -\$1,489.73 |
| Total Costs After Adjustments | | \$267,120.17 | \$105,328.15 | \$64,213.89 | \$38,200.84 | \$29,690.70 | \$18,351.38 | \$2,833.80 | \$5,667.61 |
| General Admin Distribution | | | -\$105,328.15 | \$43,135.00 | \$22,301.75 | \$19,945.70 | \$12,328.90 | \$1,904.20 | \$3,808.40 |
| Grand Total | | \$267,120.17 | -\$0.00 | \$107,348.89 | \$60,502.59 | \$49,636.41 | \$30,680.27 | \$4,738.00 | \$9,476.01 |

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Dept. 10: 101-210 Management
Services

A. Department Costs

| Description | Type | Amount | Payroll |
|---|------|---------------------|-------------------|
| Personnel Costs | | | |
| Salaries | S1 | \$195,720.59 | \$2,309.50 |
| Fringe Benefits | S | \$52,661.68 | \$621.41 |
| Subtotal - Personnel Costs | | \$248,382.27 | \$2,930.91 |
| Services & Supplies Cost | | | |
| 727 Supplies | S | \$9,837.05 | \$116.08 |
| 811.000 Professional Development | S | \$11,741.43 | \$138.55 |
| 830.004 General Insurance Fund | S | \$17,700.00 | \$208.86 |
| 850.000 Comms & Network Svcs | S | \$2,960.58 | \$34.93 |
| 815.000 Software and Applications | S | \$126.98 | \$1.50 |
| 810.001 Business & Emerg Meals | D | \$804.32 | \$0.00 |
| 790 Furniture, Equip, Machinery <\$5,000 | S | \$6,751.75 | \$79.67 |
| 801.000 Prof. & Contractual Svcs | P | \$8,807.05 | \$44.92 |
| 810.003 Memberships & Subscriptions | S | \$1,970.00 | \$23.25 |
| Subtotal - Services & Supplies | | \$60,699.16 | \$647.76 |
| Department Cost Total | | \$309,081.43 | \$3,578.67 |
| Adjustments to Cost | | | |
| CCTA Admin Fee | P | -\$41,156.94 | -\$744.87 |
| 810.001 Business & Emerg Meals | D | -\$804.32 | \$0.00 |
| Subtotal - Adjustments | | -\$41,961.26 | -\$744.87 |
| Total Costs After Adjustments | | \$267,120.17 | \$2,833.80 |
| General Admin Distribution | | | \$1,904.20 |
| Grand Total | | \$267,120.17 | \$4,738.00 |

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City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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B. Incoming Costs (Default Spread Salary)

Dept. 10: 101-210 Management Services

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | Budgeting | Pension | Risk Management | Accounting | Accounts Payable | Purchasing |
|-----------|---|--------------------|-------------------|--------------------|-------------------|-------------------|-------------------|------------------|-------------------|
| 1 | City Hall | \$4,271.17 | \$13.41 | \$1,754.66 | \$907.20 | \$811.36 | \$501.52 | \$77.46 | \$154.92 |
| 1 | Subtotal - Building Depreciation | \$4,271.17 | \$13.41 | \$1,754.66 | \$907.20 | \$811.36 | \$501.52 | \$77.46 | \$154.92 |
| 1 | City Hall Equipment | \$399.69 | \$21.49 | \$172.48 | \$89.18 | \$79.76 | \$49.30 | \$7.61 | \$15.23 |
| 2 | IT - Network | \$3,658.16 | \$3.94 | \$1,499.74 | \$775.40 | \$693.48 | \$428.66 | \$66.21 | \$132.41 |
| 5 | Voice over IP System | \$100.20 | \$4.40 | \$42.84 | \$22.15 | \$19.81 | \$12.24 | \$1.89 | \$3.78 |
| 6 | SBITA - Kronos | \$707.17 | \$1.22 | \$290.11 | \$149.99 | \$134.15 | \$82.92 | \$12.81 | \$25.61 |
| 7 | SBITA - NeoGov | \$82.05 | \$0.69 | \$33.88 | \$17.52 | \$15.67 | \$9.68 | \$1.50 | \$2.99 |
| 2 | Subtotal - Equipment Depreciation | \$4,947.27 | \$31.74 | \$2,039.05 | \$1,054.23 | \$942.86 | \$582.80 | \$90.01 | \$180.03 |
| 1 | Parking | \$1,138.18 | \$29.36 | \$478.14 | \$247.21 | \$221.09 | \$136.66 | \$21.11 | \$42.22 |
| 3 | Subtotal - 101-271 Other General | \$1,138.18 | \$29.36 | \$478.14 | \$247.21 | \$221.09 | \$136.66 | \$21.11 | \$42.22 |
| 1 | Management & Leadership | \$4,756.96 | \$1,096.68 | \$2,397.24 | \$1,239.43 | \$1,108.49 | \$685.18 | \$105.83 | \$211.65 |
| 5 | Subtotal - 101-172 City Manager | \$4,756.96 | \$1,096.68 | \$2,397.24 | \$1,239.43 | \$1,108.49 | \$685.18 | \$105.83 | \$211.65 |
| 1 | City Hall | \$25,295.54 | \$6,220.27 | \$12,906.66 | \$6,673.03 | \$5,968.06 | \$3,689.00 | \$569.77 | \$1,139.53 |
| 6 | Subtotal - 101-265 Bldgs & Grounds | \$25,295.54 | \$6,220.27 | \$12,906.66 | \$6,673.03 | \$5,968.06 | \$3,689.00 | \$569.77 | \$1,139.53 |
| 1 | PC / Network Support | \$10,236.59 | \$1,199.51 | \$4,683.42 | \$2,421.43 | \$2,165.62 | \$1,338.62 | \$206.75 | \$413.50 |
| 2 | App - Eden | \$1,884.78 | \$519.65 | \$984.69 | \$509.10 | \$455.32 | \$281.44 | \$43.47 | \$86.94 |
| 3 | App - BS & A | \$1,498.04 | \$247.87 | \$715.00 | \$369.67 | \$330.62 | \$204.36 | \$31.56 | \$63.13 |
| 4 | App - Kronos | \$1,051.29 | \$143.35 | \$489.24 | \$252.95 | \$226.23 | \$139.84 | \$21.60 | \$43.20 |
| 5 | App - NeoGov | \$23.22 | \$0.00 | \$9.51 | \$4.92 | \$4.40 | \$2.72 | \$0.42 | \$0.84 |
| 8 | VOIP | \$1,736.18 | \$0.00 | \$711.02 | \$367.61 | \$328.78 | \$203.22 | \$31.39 | \$62.78 |
| 7 | Subtotal - 101-228, 229, 230 Info Tech | \$16,430.12 | \$2,110.38 | \$7,592.88 | \$3,925.69 | \$3,510.96 | \$2,170.21 | \$335.19 | \$670.38 |
| 1 | Payroll | \$46.57 | \$7.15 | \$22.00 | \$11.38 | \$10.17 | \$6.29 | \$0.97 | \$1.94 |
| 4 | Audit and Accounting | \$2,497.04 | \$328.75 | \$1,157.24 | \$598.32 | \$535.11 | \$330.76 | \$51.09 | \$102.17 |
| 8 | Subtotal - 101-191 Accounting Dept | \$2,543.61 | \$335.90 | \$1,179.24 | \$609.69 | \$545.28 | \$337.05 | \$52.06 | \$104.12 |
| 1 | Accounts Payable | \$2,673.34 | \$413.62 | \$1,264.20 | \$653.62 | \$584.57 | \$361.34 | \$55.81 | \$111.62 |
| 2 | Payroll | \$301.84 | \$46.09 | \$142.49 | \$73.67 | \$65.89 | \$40.73 | \$6.29 | \$12.58 |
| 6 | Accounting | \$89.67 | \$13.63 | \$42.31 | \$21.87 | \$19.56 | \$12.09 | \$1.87 | \$3.74 |
| 9 | Subtotal - 101-192 Financial Services | \$3,064.85 | \$473.34 | \$1,449.00 | \$749.16 | \$670.02 | \$414.15 | \$63.97 | \$127.93 |
| 3 | Risk Management | \$0.00 | \$130.27 | \$53.35 | \$27.58 | \$24.67 | \$15.25 | \$2.36 | \$4.71 |
| 4 | Accounting | \$0.00 | \$184.19 | \$75.43 | \$39.00 | \$34.88 | \$21.56 | \$3.33 | \$6.66 |
| 5 | Accounts Payable | \$0.00 | \$40.07 | \$16.41 | \$8.48 | \$7.59 | \$4.69 | \$0.72 | \$1.45 |
| 7 | Payroll | \$0.00 | \$17.09 | \$7.00 | \$3.62 | \$3.24 | \$2.00 | \$0.31 | \$0.62 |
| 10 | Subtotal - 101-210 Management Services | \$0.00 | \$371.63 | \$152.19 | \$78.69 | \$70.37 | \$43.50 | \$6.72 | \$13.44 |
| 1 | Budget | \$0.00 | \$980.32 | \$401.47 | \$207.57 | \$185.64 | \$114.75 | \$17.72 | \$35.45 |

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B. Incoming Costs (Default Spread Salary)

Dept. 10: 101-210 Management Services

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | Budgeting | Pension | Risk Management | Accounting | Accounts Payable | Purchasing |
|---------------------------|--|--------------------|---------------------|---------------------|--------------------|--------------------|--------------------|-------------------|--------------------|
| 2 | Cost Plan | \$0.00 | \$1,892.41 | \$775.00 | \$400.69 | \$358.36 | \$221.51 | \$34.21 | \$68.42 |
| 11 | Subtotal - 101-212 Budgeting | \$0.00 | \$2,872.73 | \$1,176.47 | \$608.26 | \$544.00 | \$336.26 | \$51.94 | \$103.87 |
| 1 | Records Management | \$0.00 | \$5,053.12 | \$2,069.40 | \$1,069.93 | \$956.89 | \$591.48 | \$91.35 | \$182.71 |
| 2 | Mailroom | \$0.00 | \$1,976.51 | \$809.44 | \$418.50 | \$374.29 | \$231.35 | \$35.73 | \$71.47 |
| 12 | Subtotal - 101-215 City Clerk | \$0.00 | \$7,029.62 | \$2,878.84 | \$1,488.42 | \$1,331.18 | \$822.83 | \$127.09 | \$254.17 |
| 1 | Records Mgmt | \$0.00 | \$18,175.48 | \$7,443.40 | \$3,848.40 | \$3,441.84 | \$2,127.48 | \$328.59 | \$657.18 |
| 2 | Mailroom | \$0.00 | \$380.73 | \$155.92 | \$80.61 | \$72.10 | \$44.56 | \$6.88 | \$13.77 |
| 13 | Subtotal - 101-216 Records | \$0.00 | \$18,556.21 | \$7,599.32 | \$3,929.02 | \$3,513.94 | \$2,172.05 | \$335.47 | \$670.95 |
| 1 | Internal Audit | \$0.00 | \$263.14 | \$107.76 | \$55.72 | \$49.83 | \$30.80 | \$4.76 | \$9.51 |
| 14 | Subtotal - 101-223 Internal Auditor | \$0.00 | \$263.14 | \$107.76 | \$55.72 | \$49.83 | \$30.80 | \$4.76 | \$9.51 |
| 1 | Purchasing | \$0.00 | \$1,945.87 | \$796.89 | \$412.01 | \$368.48 | \$227.77 | \$35.18 | \$70.36 |
| 15 | Subtotal - 101-233 Purchasing | \$0.00 | \$1,945.87 | \$796.89 | \$412.01 | \$368.48 | \$227.77 | \$35.18 | \$70.36 |
| 1 | Advise and Counsel | \$0.00 | \$982.08 | \$402.19 | \$207.94 | \$185.97 | \$114.95 | \$17.75 | \$35.51 |
| 2 | Labor Relations | \$0.00 | \$319.94 | \$131.02 | \$67.74 | \$60.59 | \$37.45 | \$5.78 | \$11.57 |
| 4 | Risk Management | \$0.00 | \$41.77 | \$17.11 | \$8.84 | \$7.91 | \$4.89 | \$0.76 | \$1.51 |
| 20 | Subtotal - 101-266 City Attorney | \$0.00 | \$1,343.79 | \$550.32 | \$284.53 | \$254.47 | \$157.29 | \$24.29 | \$48.59 |
| 1 | Human Resources | \$0.00 | \$2,874.14 | \$1,177.05 | \$608.56 | \$544.27 | \$336.43 | \$51.96 | \$103.92 |
| 21 | Subtotal - 101-270 Human Resources | \$0.00 | \$2,874.14 | \$1,177.05 | \$608.56 | \$544.27 | \$336.43 | \$51.96 | \$103.92 |
| 1 | General Fund OPEB | \$0.00 | \$18,422.27 | \$7,544.46 | \$3,900.65 | \$3,488.57 | \$2,156.37 | \$333.05 | \$666.10 |
| 25 | Subtotal - OPEB / Retirement Board | \$0.00 | \$18,422.27 | \$7,544.46 | \$3,900.65 | \$3,488.57 | \$2,156.37 | \$333.05 | \$666.10 |
| Total Incoming | | \$62,447.70 | \$63,990.49 | \$51,780.18 | \$26,771.50 | \$23,943.25 | \$14,799.87 | \$2,285.84 | \$4,571.69 |
| C. Total Allocated | | | \$393,558.35 | \$159,129.07 | \$87,274.09 | \$73,579.66 | \$45,480.15 | \$7,023.85 | \$14,047.70 |
| | | | | 40.43% | 22.18% | 18.7% | 11.56% | 1.78% | 3.57% |

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

Dept. 10: 101-210 Management Services

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | Payroll |
|-----------|---|--------------------|-------------------|-----------------|
| 1 | City Hall | \$4,271.17 | \$13.41 | \$77.46 |
| 1 | Subtotal - Building Depreciation | \$4,271.17 | \$13.41 | \$77.46 |
| 1 | City Hall Equipment | \$399.69 | \$21.49 | \$7.61 |
| 2 | IT - Network | \$3,658.16 | \$3.94 | \$66.21 |
| 5 | Voice over IP System | \$100.20 | \$4.40 | \$1.89 |
| 6 | SBITA - Kronos | \$707.17 | \$1.22 | \$12.81 |
| 7 | SBITA - NeoGov | \$82.05 | \$0.69 | \$1.50 |
| 2 | Subtotal - Equipment Depreciation | \$4,947.27 | \$31.74 | \$90.01 |
| 1 | Parking | \$1,138.18 | \$29.36 | \$21.11 |
| 3 | Subtotal - 101-271 Other General | \$1,138.18 | \$29.36 | \$21.11 |
| 1 | Management & Leadership | \$4,756.96 | \$1,096.68 | \$105.83 |
| 5 | Subtotal - 101-172 City Manager | \$4,756.96 | \$1,096.68 | \$105.83 |
| 1 | City Hall | \$25,295.54 | \$6,220.27 | \$569.77 |
| 6 | Subtotal - 101-265 Bldgs & Grounds | \$25,295.54 | \$6,220.27 | \$569.77 |
| 1 | PC / Network Support | \$10,236.59 | \$1,199.51 | \$206.75 |
| 2 | App - Eden | \$1,884.78 | \$519.65 | \$43.47 |
| 3 | App - BS & A | \$1,498.04 | \$247.87 | \$31.56 |
| 4 | App - Kronos | \$1,051.29 | \$143.35 | \$21.60 |
| 5 | App - NeoGov | \$23.22 | \$0.00 | \$0.42 |
| 8 | VOIP | \$1,736.18 | \$0.00 | \$31.39 |
| 7 | Subtotal - 101-228, 229, 230 Info Tech | \$16,430.12 | \$2,110.38 | \$335.19 |
| 1 | Payroll | \$46.57 | \$7.15 | \$0.97 |
| 4 | Audit and Accounting | \$2,497.04 | \$328.75 | \$51.09 |
| 8 | Subtotal - 101-191 Accounting Dept | \$2,543.61 | \$335.90 | \$52.06 |
| 1 | Accounts Payable | \$2,673.34 | \$413.62 | \$55.81 |
| 2 | Payroll | \$301.84 | \$46.09 | \$6.29 |
| 6 | Accounting | \$89.67 | \$13.63 | \$1.87 |
| 9 | Subtotal - 101-192 Financial Services | \$3,064.85 | \$473.34 | \$63.97 |
| 3 | Risk Management | \$0.00 | \$130.27 | \$2.36 |
| 4 | Accounting | \$0.00 | \$184.19 | \$3.33 |
| 5 | Accounts Payable | \$0.00 | \$40.07 | \$0.72 |
| 7 | Payroll | \$0.00 | \$17.09 | \$0.31 |
| 10 | Subtotal - 101-210 Management Services | \$0.00 | \$371.63 | \$6.72 |
| 1 | Budget | \$0.00 | \$980.32 | \$17.72 |

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B. Incoming Costs (Default Spread Salary)

Dept. 10: 101-210 Management Services

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | Payroll |
|---------------------------|--|--------------------|---------------------|-------------------|
| 2 | Cost Plan | \$0.00 | \$1,892.41 | \$34.21 |
| 11 | Subtotal - 101-212 Budgeting | \$0.00 | \$2,872.73 | \$51.94 |
| 1 | Records Management | \$0.00 | \$5,053.12 | \$91.35 |
| 2 | Mailroom | \$0.00 | \$1,976.51 | \$35.73 |
| 12 | Subtotal - 101-215 City Clerk | \$0.00 | \$7,029.62 | \$127.09 |
| 1 | Records Mgmt | \$0.00 | \$18,175.48 | \$328.59 |
| 2 | Mailroom | \$0.00 | \$380.73 | \$6.88 |
| 13 | Subtotal - 101-216 Records | \$0.00 | \$18,556.21 | \$335.47 |
| 1 | Internal Audit | \$0.00 | \$263.14 | \$4.76 |
| 14 | Subtotal - 101-223 Internal Auditor | \$0.00 | \$263.14 | \$4.76 |
| 1 | Purchasing | \$0.00 | \$1,945.87 | \$35.18 |
| 15 | Subtotal - 101-233 Purchasing | \$0.00 | \$1,945.87 | \$35.18 |
| 1 | Advise and Counsel | \$0.00 | \$982.08 | \$17.75 |
| 2 | Labor Relations | \$0.00 | \$319.94 | \$5.78 |
| 4 | Risk Management | \$0.00 | \$41.77 | \$0.76 |
| 20 | Subtotal - 101-266 City Attorney | \$0.00 | \$1,343.79 | \$24.29 |
| 1 | Human Resources | \$0.00 | \$2,874.14 | \$51.96 |
| 21 | Subtotal - 101-270 Human Resources | \$0.00 | \$2,874.14 | \$51.96 |
| 1 | General Fund OPEB | \$0.00 | \$18,422.27 | \$333.05 |
| 25 | Subtotal - OPEB / Retirement Board | \$0.00 | \$18,422.27 | \$333.05 |
| Total Incoming | | \$62,447.70 | \$63,990.49 | \$2,285.84 |
| C. Total Allocated | | | \$393,558.35 | \$7,023.85 |

1.78%

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Allocation Details
Cost Pool 1: Budgeting

Dept. 10: 101-210 Management Services

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-------------------|------------|--------------------|---------------------|---------------|-----------------------|--------------------|---------------------|
| 11 | 101-212 Budgeting | 100 | 100% | \$132,923.07 | \$0.00 | \$132,923.07 | \$26,206.00 | \$159,129.07 |
| SubTotal | | 100 | 100% | \$132,923.07 | \$0.00 | \$132,923.07 | \$26,206.00 | \$159,129.07 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$132,923.07 | | \$159,129.07 |

Allocation Basis Units: Direct to 101-212 Budgeting

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City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Details

Cost Pool 2: Pension

Dept. 10: 101-210 Management Services

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|------------------|------------|--------------------|--------------------|---------------|-----------------------|--------------------|--------------------|
| 95 | 731 Pension Fund | 70 | 70% | \$51,607.50 | \$0.00 | \$51,607.50 | \$9,484.36 | \$61,091.86 |
| 96 | 737 OPEB Fund | 30 | 30% | \$22,117.50 | \$0.00 | \$22,117.50 | \$4,064.72 | \$26,182.23 |
| SubTotal | | 100 | 100% | \$73,725.00 | \$0.00 | \$73,725.00 | \$13,549.08 | \$87,274.09 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$73,725.00 | | \$87,274.09 |

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

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City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Details

Cost Pool 3: Risk Management

Dept. 10: 101-210 Management Services

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|-------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|-------------|
| 3 | 101-271 Other General | 59,685.6 | 0.04% | \$25.16 | \$0.00 | \$25.16 | \$0.00 | \$25.16 |
| 4 | 101-101 City Commission | 175,700.62 | 0.12% | \$74.06 | \$0.00 | \$74.06 | \$15.54 | \$89.59 |
| 5 | 101-172 City Manager | 1,910,933.88 | 1.31% | \$805.44 | \$0.00 | \$805.44 | \$0.00 | \$805.44 |
| 6 | 101-265 Bldgs & Grounds | 1,568,682.09 | 1.08% | \$661.18 | \$0.00 | \$661.18 | \$0.00 | \$661.18 |
| 7 | 101-228, 229, 230 Info Tech | 3,756,106.53 | 2.58% | \$1,583.16 | \$0.00 | \$1,583.16 | \$0.00 | \$1,583.16 |
| 8 | 101-191 Accounting Dept | 642,269.47 | 0.44% | \$270.71 | \$0.00 | \$270.71 | \$0.00 | \$270.71 |
| 9 | 101-192 Financial Services | 556,847.23 | 0.38% | \$234.71 | \$0.00 | \$234.71 | \$0.00 | \$234.71 |
| 10 | 101-210 Management Services | 309,081.43 | 0.21% | \$130.27 | \$0.00 | \$130.27 | \$0.00 | \$130.27 |
| 11 | 101-212 Budgeting | 146,167.85 | 0.1% | \$61.61 | \$0.00 | \$61.61 | \$12.93 | \$74.54 |
| 12 | 101-215 City Clerk | 343,622.05 | 0.24% | \$144.83 | \$0.00 | \$144.83 | \$30.39 | \$175.22 |
| 13 | 101-216 Records | 165,316.09 | 0.11% | \$69.68 | \$0.00 | \$69.68 | \$14.62 | \$84.30 |
| 14 | 101-223 Internal Auditor | 105,800.3 | 0.07% | \$44.59 | \$0.00 | \$44.59 | \$9.36 | \$53.95 |
| 15 | 101-233 Purchasing | 480,288.6 | 0.33% | \$202.44 | \$0.00 | \$202.44 | \$42.48 | \$244.91 |
| 16 | 101-237 Grants Management | 13,767.1 | 0.01% | \$5.80 | \$0.00 | \$5.80 | \$1.22 | \$7.02 |
| 17 | 101-253 Treasury | 1,557,726.68 | 1.07% | \$656.57 | \$0.00 | \$656.57 | \$137.76 | \$794.33 |
| 18 | 101-257 Assessing | 522,601.92 | 0.36% | \$220.27 | \$0.00 | \$220.27 | \$46.22 | \$266.49 |
| 19 | 101-261 311 Customer Service | 683,767.56 | 0.47% | \$288.20 | \$0.00 | \$288.20 | \$60.47 | \$348.67 |
| 20 | 101-266 City Attorney | 1,015,722.92 | 0.7% | \$428.12 | \$0.00 | \$428.12 | \$89.83 | \$517.95 |
| 21 | 101-270 Human Resources | 986,558.57 | 0.68% | \$415.82 | \$0.00 | \$415.82 | \$87.25 | \$503.08 |
| 22 | 101-345, 349 Public Safety | 8,313,869.2 | 5.7% | \$3,504.21 | \$0.00 | \$3,504.21 | \$735.27 | \$4,239.49 |
| 23 | 101-580 City Equipment | 2,215,692.63 | 1.52% | \$933.89 | \$0.00 | \$933.89 | \$195.95 | \$1,129.85 |
| 24 | 101-751 Parks & Rec Admin | 377,756.99 | 0.26% | \$159.22 | \$0.00 | \$159.22 | \$33.41 | \$192.63 |
| 25 | OPEB / Retirement Board | 500 | 0% | \$0.21 | \$0.00 | \$0.21 | \$0.04 | \$0.25 |
| 26 | 101-175 Diversity & Inclusion | 312,552.55 | 0.21% | \$131.74 | \$0.00 | \$131.74 | \$27.64 | \$159.38 |
| 27 | 101-180 Executive Programs | 7,175.4 | 0% | \$3.02 | \$0.00 | \$3.02 | \$0.63 | \$3.66 |
| 28 | 101-262 Elections | 536,194.41 | 0.37% | \$226.00 | \$0.00 | \$226.00 | \$47.42 | \$273.42 |
| 29 | 101-272 Emergency Recovery | 541,202.12 | 0.37% | \$228.11 | \$0.00 | \$228.11 | \$47.86 | \$275.97 |
| 30 | 101-346 Public Safety COPS | 2,727,637.49 | 1.87% | \$1,149.67 | \$0.00 | \$1,149.67 | \$241.23 | \$1,390.90 |
| 31 | 101-347 Public Safety Ops | 20,406,020.06 | 13.99% | \$8,600.94 | \$0.00 | \$8,600.94 | \$1,804.70 | \$10,405.63 |
| 32 | 101-348 Criminal Invstgn Div | 3,712,155.17 | 2.55% | \$1,564.64 | \$0.00 | \$1,564.64 | \$328.30 | \$1,892.94 |
| 33 | 101-371 Bldg Inspection Dept | 830,477.61 | 0.57% | \$350.04 | \$0.00 | \$350.04 | \$73.45 | \$423.49 |
| 34 | 101-385 Code Enforcement | 757,375.76 | 0.52% | \$319.23 | \$0.00 | \$319.23 | \$66.98 | \$386.21 |
| 35 | 101-400 PS Contracts | 279,743.57 | 0.19% | \$117.91 | \$0.00 | \$117.91 | \$24.74 | \$142.65 |

City of Kalamazoo, MI
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Allocation Details

Cost Pool 3: Risk Management

Dept. 10: 101-210 Management Services

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|--------------------------------|--------------|--------------------|------------------|---------------|-----------------------|-------------------|------------|
| 36 | 101-426 Emerg Mgmt Homeland | 6,669.37 | 0% | \$2.81 | \$0.00 | \$2.81 | \$0.59 | \$3.40 |
| 37 | 101-441 PW General | 342,471.18 | 0.23% | \$144.35 | \$0.00 | \$144.35 | \$30.29 | \$174.64 |
| 38 | 101-443 Forestry | 436,151.52 | 0.3% | \$183.83 | \$0.00 | \$183.83 | \$38.57 | \$222.41 |
| 39 | 101-448 Street Lights | 1,247,083.09 | 0.86% | \$525.63 | \$0.00 | \$525.63 | \$110.29 | \$635.92 |
| 40 | 101-621 Pollution Control | 208,221.7 | 0.14% | \$87.76 | \$0.00 | \$87.76 | \$18.42 | \$106.18 |
| 41 | 101-701 Planning | 730,925.24 | 0.5% | \$308.08 | \$0.00 | \$308.08 | \$64.64 | \$372.72 |
| 43 | 101-724 Community Develop | 58,023.28 | 0.04% | \$24.46 | \$0.00 | \$24.46 | \$5.13 | \$29.59 |
| 44 | 101-728 Econ Dev | 513,207.17 | 0.35% | \$216.31 | \$0.00 | \$216.31 | \$45.39 | \$261.70 |
| 45 | 101-75x Parks & Rec Activities | 1,037,807.57 | 0.71% | \$437.43 | \$0.00 | \$437.43 | \$91.78 | \$529.21 |
| 46 | 101-770 Parks Maint | 1,662,307.36 | 1.14% | \$700.65 | \$0.00 | \$700.65 | \$147.01 | \$847.66 |
| 47 | 151 Cemetery Trust | 20,100 | 0.01% | \$8.47 | \$0.00 | \$8.47 | \$1.78 | \$10.25 |
| 48 | 159 Recreation Endowment | 30,625 | 0.02% | \$12.91 | \$0.00 | \$12.91 | \$2.71 | \$15.62 |
| 49 | 160 Mayor's Riverfront Pk | 115,157 | 0.08% | \$48.54 | \$0.00 | \$48.54 | \$10.18 | \$58.72 |
| 50 | 202 Major Streets | 3,284,648.7 | 2.25% | \$1,384.45 | \$0.00 | \$1,384.45 | \$290.49 | \$1,674.94 |
| 51 | 203 Local Streets | 1,784,865.94 | 1.22% | \$752.30 | \$0.00 | \$752.30 | \$157.85 | \$910.16 |
| 52 | 209 Cemeteries | 498,120.41 | 0.34% | \$209.95 | \$0.00 | \$209.95 | \$44.05 | \$254.01 |
| 53 | 211 Kzoo Muni Golf Assn | 2,494,146.13 | 1.71% | \$1,051.26 | \$0.00 | \$1,051.26 | \$220.58 | \$1,271.84 |
| 54 | 225 Blight Abatement | 11,840.68 | 0.01% | \$4.99 | \$0.00 | \$4.99 | \$1.05 | \$6.04 |
| 55 | 226 Solid Waste / Rubbish | 3,064,128.78 | 2.1% | \$1,291.50 | \$0.00 | \$1,291.50 | \$270.99 | \$1,562.49 |
| 56 | 232-238 Grants - Gen Gov | 99,652.77 | 0.07% | \$42.00 | \$0.00 | \$42.00 | \$8.81 | \$50.82 |
| 57 | 232-40x PS Grants | 42,644.93 | 0.03% | \$17.97 | \$0.00 | \$17.97 | \$3.77 | \$21.75 |
| 58 | 232-585 PW Grants | 74,160.27 | 0.05% | \$31.26 | \$0.00 | \$31.26 | \$6.56 | \$37.82 |
| 59 | 232-697 HUD Grants - Other | 793,281.3 | 0.54% | \$334.36 | \$0.00 | \$334.36 | \$70.16 | \$404.52 |
| 60 | 232-726 Community Dvlp Grants | 183,800 | 0.13% | \$77.47 | \$0.00 | \$77.47 | \$16.26 | \$93.73 |
| 61 | 232-733 Econ Dvlp Grants | 125,000 | 0.09% | \$52.69 | \$0.00 | \$52.69 | \$11.05 | \$63.74 |
| 62 | 232-775 P&R Annual Grants | 19,341.97 | 0.01% | \$8.15 | \$0.00 | \$8.15 | \$1.71 | \$9.86 |
| 63 | 232-776 P&R Grants | 1,483.55 | 0% | \$0.63 | \$0.00 | \$0.63 | \$0.13 | \$0.76 |
| 66 | 233-406 PS Donations | 16,778.23 | 0.01% | \$7.07 | \$0.00 | \$7.07 | \$1.48 | \$8.56 |
| 68 | 233-727 Comm Dvlp Donations | 1,239.11 | 0% | \$0.52 | \$0.00 | \$0.52 | \$0.11 | \$0.63 |
| 70 | 233-777 P&R Donations | 9,073.83 | 0.01% | \$3.82 | \$0.00 | \$3.82 | \$0.80 | \$4.63 |
| 72 | 234 FFE Aspirational Projects | 3,026,856.91 | 2.08% | \$1,275.79 | \$0.00 | \$1,275.79 | \$267.69 | \$1,543.48 |
| 73 | 235 Recovery Programs & Grants | 5,422,839.25 | 3.72% | \$2,285.67 | \$0.00 | \$2,285.67 | \$479.59 | \$2,765.27 |
| 74 | 236 Light Grant | 120,000 | 0.08% | \$50.58 | \$0.00 | \$50.58 | \$10.61 | \$61.19 |

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Details

Cost Pool 3: Risk Management

Dept. 10: 101-210 Management Services

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-------------------------------|-----------------------|--------------------|--------------------|---------------|-----------------------|--------------------|--------------------|
| 80 | 265 Drug Law Enforce | 46,842.88 | 0.03% | \$19.74 | \$0.00 | \$19.74 | \$4.14 | \$23.89 |
| 86 | 296 HUD Grant Admin | -0 | -0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 87 | 298 Home Grant | 266,451.16 | 0.18% | \$112.31 | \$0.00 | \$112.31 | \$23.56 | \$135.87 |
| 88 | 299 CDBG Grant | 2,907,374.31 | 1.99% | \$1,225.43 | \$0.00 | \$1,225.43 | \$257.13 | \$1,482.56 |
| 92 | 590 Sewer Fund | 26,854,431.41 | 18.42% | \$11,318.88 | \$0.00 | \$11,318.88 | \$2,374.99 | \$13,693.87 |
| 93 | 591 Water Fund | 14,958,468.38 | 10.26% | \$6,304.85 | \$0.00 | \$6,304.85 | \$1,322.92 | \$7,627.77 |
| 94 | 677 Insurance Fund | 14,211,496.04 | 9.75% | \$5,990.01 | \$0.00 | \$5,990.01 | \$1,256.86 | \$7,246.86 |
| 95 | 731 Pension Fund | 2,176,005.28 | 1.49% | \$917.16 | \$0.00 | \$917.16 | \$192.44 | \$1,109.61 |
| 97 | 756 General Trust Fund | 126,267.44 | 0.09% | \$53.22 | \$0.00 | \$53.22 | \$11.17 | \$64.39 |
| 98 | 760 Foundation for Excellence | 769,931.62 | 0.53% | \$324.52 | \$0.00 | \$324.52 | \$68.09 | \$392.61 |
| 103 | All Other | 1,696.46 | 0% | \$0.72 | \$0.00 | \$0.72 | \$0.15 | \$0.87 |
| SubTotal | | 145,820,616.67 | 100% | \$61,461.95 | \$0.00 | \$61,461.95 | \$12,117.70 | \$73,579.66 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$61,461.95 | | \$73,579.66 |

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

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Details

Cost Pool 4: Accounting

Dept. 10: 101-210 Management Services

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|-------------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|------------|
| 1 | Building Depreciation | 2 | 0% | \$0.56 | \$0.00 | \$0.56 | \$0.00 | \$0.56 |
| 2 | Equipment Depreciation | 27 | 0.02% | \$7.51 | \$0.00 | \$7.51 | \$0.00 | \$7.51 |
| 3 | 101-271 Other General | 55 | 0.04% | \$15.30 | \$0.00 | \$15.30 | \$0.00 | \$15.30 |
| 4 | 101-101 City Commission | 165 | 0.12% | \$45.91 | \$0.00 | \$45.91 | \$9.68 | \$55.59 |
| 5 | 101-172 City Manager | 762 | 0.56% | \$212.02 | \$0.00 | \$212.02 | \$0.00 | \$212.02 |
| 6 | 101-265 Bldgs & Grounds | 4,386 | 3.21% | \$1,220.35 | \$0.00 | \$1,220.35 | \$0.00 | \$1,220.35 |
| 7 | 101-228, 229, 230 Info Tech | 2,179 | 1.6% | \$606.28 | \$0.00 | \$606.28 | \$0.00 | \$606.28 |
| 8 | 101-191 Accounting Dept | 369 | 0.27% | \$102.67 | \$0.00 | \$102.67 | \$0.00 | \$102.67 |
| 9 | 101-192 Financial Services | 392 | 0.29% | \$109.07 | \$0.00 | \$109.07 | \$0.00 | \$109.07 |
| 10 | 101-210 Management Services | 662 | 0.48% | \$184.19 | \$0.00 | \$184.19 | \$0.00 | \$184.19 |
| 11 | 101-212 Budgeting | 265 | 0.19% | \$73.73 | \$0.00 | \$73.73 | \$15.54 | \$89.28 |
| 12 | 101-215 City Clerk | 814 | 0.6% | \$226.48 | \$0.00 | \$226.48 | \$47.74 | \$274.23 |
| 13 | 101-216 Records | 443 | 0.32% | \$123.26 | \$0.00 | \$123.26 | \$25.98 | \$149.24 |
| 14 | 101-223 Internal Auditor | 232 | 0.17% | \$64.55 | \$0.00 | \$64.55 | \$13.61 | \$78.16 |
| 15 | 101-233 Purchasing | 412 | 0.3% | \$114.63 | \$0.00 | \$114.63 | \$24.17 | \$138.80 |
| 16 | 101-237 Grants Management | 20 | 0.01% | \$5.56 | \$0.00 | \$5.56 | \$1.17 | \$6.74 |
| 17 | 101-253 Treasury | 837 | 0.61% | \$232.88 | \$0.00 | \$232.88 | \$49.09 | \$281.98 |
| 18 | 101-257 Assessing | 213 | 0.16% | \$59.26 | \$0.00 | \$59.26 | \$12.49 | \$71.76 |
| 19 | 101-261 311 Customer Service | 524 | 0.38% | \$145.80 | \$0.00 | \$145.80 | \$30.73 | \$176.53 |
| 20 | 101-266 City Attorney | 504 | 0.37% | \$140.23 | \$0.00 | \$140.23 | \$29.56 | \$169.79 |
| 21 | 101-270 Human Resources | 770 | 0.56% | \$214.24 | \$0.00 | \$214.24 | \$45.16 | \$259.41 |
| 22 | 101-345, 349 Public Safety | 7,902 | 5.79% | \$2,198.63 | \$0.00 | \$2,198.63 | \$463.48 | \$2,662.10 |
| 23 | 101-580 City Equipment | 18,022 | 13.2% | \$5,014.39 | \$0.00 | \$5,014.39 | \$1,057.05 | \$6,071.43 |
| 24 | 101-751 Parks & Rec Admin | 894 | 0.65% | \$248.74 | \$0.00 | \$248.74 | \$52.44 | \$301.18 |
| 25 | OPEB / Retirement Board | 23 | 0.02% | \$6.40 | \$0.00 | \$6.40 | \$1.35 | \$7.75 |
| 26 | 101-175 Diversity & Inclusion | 404 | 0.3% | \$112.41 | \$0.00 | \$112.41 | \$23.70 | \$136.10 |
| 27 | 101-180 Executive Programs | 3 | 0% | \$0.83 | \$0.00 | \$0.83 | \$0.18 | \$1.01 |
| 28 | 101-262 Elections | 623 | 0.46% | \$173.34 | \$0.00 | \$173.34 | \$36.54 | \$209.88 |
| 29 | 101-272 Emergency Recovery | 145 | 0.11% | \$40.34 | \$0.00 | \$40.34 | \$8.50 | \$48.85 |
| 30 | 101-346 Public Safety COPS | 308 | 0.23% | \$85.70 | \$0.00 | \$85.70 | \$18.07 | \$103.76 |
| 31 | 101-347 Public Safety Ops | 836 | 0.61% | \$232.61 | \$0.00 | \$232.61 | \$49.03 | \$281.64 |
| 32 | 101-348 Criminal Invstgn Div | 396 | 0.29% | \$110.18 | \$0.00 | \$110.18 | \$23.23 | \$133.41 |
| 33 | 101-371 Bldg Inspection Dept | 4,361 | 3.19% | \$1,213.39 | \$0.00 | \$1,213.39 | \$255.79 | \$1,469.18 |

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Details

Cost Pool 4: Accounting

Dept. 10: 101-210 Management Services

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|--------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|------------|
| 34 | 101-385 Code Enforcement | 5,549 | 4.06% | \$1,543.94 | \$0.00 | \$1,543.94 | \$325.47 | \$1,869.40 |
| 35 | 101-400 PS Contracts | 427 | 0.31% | \$118.81 | \$0.00 | \$118.81 | \$25.04 | \$143.85 |
| 36 | 101-426 Emerg Mgmt Homeland | 19 | 0.01% | \$5.29 | \$0.00 | \$5.29 | \$1.11 | \$6.40 |
| 37 | 101-441 PW General | 1,518 | 1.11% | \$422.36 | \$0.00 | \$422.36 | \$89.04 | \$511.40 |
| 38 | 101-443 Forestry | 543 | 0.4% | \$151.08 | \$0.00 | \$151.08 | \$31.85 | \$182.93 |
| 39 | 101-448 Street Lights | 99 | 0.07% | \$27.55 | \$0.00 | \$27.55 | \$5.81 | \$33.35 |
| 40 | 101-621 Pollution Control | 46 | 0.03% | \$12.80 | \$0.00 | \$12.80 | \$2.70 | \$15.50 |
| 41 | 101-701 Planning | 935 | 0.68% | \$260.15 | \$0.00 | \$260.15 | \$54.84 | \$314.99 |
| 42 | 101-721 Shared Prosperity | 9 | 0.01% | \$2.50 | \$0.00 | \$2.50 | \$0.53 | \$3.03 |
| 43 | 101-724 Community Develop | 53 | 0.04% | \$14.75 | \$0.00 | \$14.75 | \$3.11 | \$17.86 |
| 44 | 101-728 Econ Dev | 487 | 0.36% | \$135.50 | \$0.00 | \$135.50 | \$28.56 | \$164.07 |
| 45 | 101-75x Parks & Rec Activities | 2,423 | 1.77% | \$674.17 | \$0.00 | \$674.17 | \$142.12 | \$816.28 |
| 46 | 101-770 Parks Maint | 2,147 | 1.57% | \$597.37 | \$0.00 | \$597.37 | \$125.93 | \$723.30 |
| 47 | 151 Cemetery Trust | 106 | 0.08% | \$29.49 | \$0.00 | \$29.49 | \$6.22 | \$35.71 |
| 48 | 159 Recreation Endowment | 3 | 0% | \$0.83 | \$0.00 | \$0.83 | \$0.18 | \$1.01 |
| 49 | 160 Mayor's Riverfront Pk | 4 | 0% | \$1.11 | \$0.00 | \$1.11 | \$0.23 | \$1.35 |
| 50 | 202 Major Streets | 4,688 | 3.43% | \$1,304.37 | \$0.00 | \$1,304.37 | \$274.97 | \$1,579.34 |
| 51 | 203 Local Streets | 3,491 | 2.56% | \$971.33 | \$0.00 | \$971.33 | \$204.76 | \$1,176.08 |
| 52 | 209 Cemeteries | 1,069 | 0.78% | \$297.44 | \$0.00 | \$297.44 | \$62.70 | \$360.14 |
| 53 | 211 Kzoo Muni Golf Assn | 14 | 0.01% | \$3.90 | \$0.00 | \$3.90 | \$0.82 | \$4.72 |
| 54 | 225 Blight Abatement | 4 | 0% | \$1.11 | \$0.00 | \$1.11 | \$0.23 | \$1.35 |
| 55 | 226 Solid Waste / Rubbish | 3,934 | 2.88% | \$1,094.58 | \$0.00 | \$1,094.58 | \$230.74 | \$1,325.33 |
| 56 | 232-238 Grants - Gen Gov | 91 | 0.07% | \$25.32 | \$0.00 | \$25.32 | \$5.34 | \$30.66 |
| 57 | 232-40x PS Grants | 88 | 0.06% | \$24.48 | \$0.00 | \$24.48 | \$5.16 | \$29.65 |
| 58 | 232-585 PW Grants | 21 | 0.02% | \$5.84 | \$0.00 | \$5.84 | \$1.23 | \$7.07 |
| 59 | 232-697 HUD Grants - Other | 378 | 0.28% | \$105.17 | \$0.00 | \$105.17 | \$22.17 | \$127.34 |
| 60 | 232-726 Community Dvlp Grants | 11 | 0.01% | \$3.06 | \$0.00 | \$3.06 | \$0.65 | \$3.71 |
| 61 | 232-733 Econ Dvlp Grants | 14 | 0.01% | \$3.90 | \$0.00 | \$3.90 | \$0.82 | \$4.72 |
| 62 | 232-775 P&R Annual Grants | 125 | 0.09% | \$34.78 | \$0.00 | \$34.78 | \$7.33 | \$42.11 |
| 63 | 232-776 P&R Grants | 11 | 0.01% | \$3.06 | \$0.00 | \$3.06 | \$0.65 | \$3.71 |
| 65 | 233-180 Exec Programs | 24 | 0.02% | \$6.68 | \$0.00 | \$6.68 | \$1.41 | \$8.09 |
| 66 | 233-406 PS Donations | 50 | 0.04% | \$13.91 | \$0.00 | \$13.91 | \$2.93 | \$16.84 |
| 68 | 233-727 Comm Dvlp Donations | 6 | 0% | \$1.67 | \$0.00 | \$1.67 | \$0.35 | \$2.02 |

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Details
Cost Pool 4: Accounting

Dept. 10: 101-210 Management Services

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-----------------------------------|----------------|--------------------|--------------------|---------------|-----------------------|-------------------|--------------------|
| 69 | 233-740 Foundation for Excellence | 2 | 0% | \$0.56 | \$0.00 | \$0.56 | \$0.12 | \$0.67 |
| 70 | 233-777 P&R Donations | 171 | 0.13% | \$47.58 | \$0.00 | \$47.58 | \$10.03 | \$57.61 |
| 71 | 233-803 Historic Comm | 6 | 0% | \$1.67 | \$0.00 | \$1.67 | \$0.35 | \$2.02 |
| 72 | 234 FFE Aspirational Projects | 2,571 | 1.88% | \$715.35 | \$0.00 | \$715.35 | \$150.80 | \$866.14 |
| 73 | 235 Recovery Programs & Grants | 1,610 | 1.18% | \$447.96 | \$0.00 | \$447.96 | \$94.43 | \$542.39 |
| 74 | 236 Light Grant | 9 | 0.01% | \$2.50 | \$0.00 | \$2.50 | \$0.53 | \$3.03 |
| 75 | 242 Local Brownfield Revolv | 15 | 0.01% | \$4.17 | \$0.00 | \$4.17 | \$0.88 | \$5.05 |
| 76 | 243 Brownfield Redvlp Auth | 759 | 0.56% | \$211.18 | \$0.00 | \$211.18 | \$44.52 | \$255.70 |
| 77 | 244 Econ Dvlp Corp | 422 | 0.31% | \$117.42 | \$0.00 | \$117.42 | \$24.75 | \$142.17 |
| 78 | 248 Dtwm Dvlp Auth | 379 | 0.28% | \$105.45 | \$0.00 | \$105.45 | \$22.23 | \$127.68 |
| 79 | 251 Dtwm Econ Growth | 332 | 0.24% | \$92.37 | \$0.00 | \$92.37 | \$19.47 | \$111.85 |
| 80 | 265 Drug Law Enforce | 276 | 0.2% | \$76.79 | \$0.00 | \$76.79 | \$16.19 | \$92.98 |
| 81 | 272 Econ Initiative | 46 | 0.03% | \$12.80 | \$0.00 | \$12.80 | \$2.70 | \$15.50 |
| 82 | 273 Business Dvlp | 33 | 0.02% | \$9.18 | \$0.00 | \$9.18 | \$1.94 | \$11.12 |
| 84 | 275 Housing Programs | 3 | 0% | \$0.83 | \$0.00 | \$0.83 | \$0.18 | \$1.01 |
| 86 | 296 HUD Grant Admin | 844 | 0.62% | \$234.83 | \$0.00 | \$234.83 | \$49.50 | \$284.34 |
| 87 | 298 Home Grant | 440 | 0.32% | \$122.42 | \$0.00 | \$122.42 | \$25.81 | \$148.23 |
| 88 | 299 CDBG Grant | 1,310 | 0.96% | \$364.49 | \$0.00 | \$364.49 | \$76.84 | \$441.33 |
| 89 | 300 Debt Service | 74 | 0.05% | \$20.59 | \$0.00 | \$20.59 | \$4.34 | \$24.93 |
| 90 | 401 Capital Projects | 743 | 0.54% | \$206.73 | \$0.00 | \$206.73 | \$43.58 | \$250.31 |
| 91 | 514 Parking System | 503 | 0.37% | \$139.95 | \$0.00 | \$139.95 | \$29.50 | \$169.46 |
| 92 | 590 Sewer Fund | 20,945 | 15.34% | \$5,827.67 | \$0.00 | \$5,827.67 | \$1,228.49 | \$7,056.16 |
| 93 | 591 Water Fund | 23,194 | 16.99% | \$6,453.43 | \$0.00 | \$6,453.43 | \$1,360.40 | \$7,813.83 |
| 94 | 677 Insurance Fund | 2,724 | 2% | \$757.92 | \$0.00 | \$757.92 | \$159.77 | \$917.69 |
| 95 | 731 Pension Fund | 159 | 0.12% | \$44.24 | \$0.00 | \$44.24 | \$9.33 | \$53.57 |
| 96 | 737 OPEB Fund | 134 | 0.1% | \$37.28 | \$0.00 | \$37.28 | \$7.86 | \$45.14 |
| 97 | 756 General Trust Fund | 36 | 0.03% | \$10.02 | \$0.00 | \$10.02 | \$2.11 | \$12.13 |
| 98 | 760 Foundation for Excellence | 458 | 0.34% | \$127.43 | \$0.00 | \$127.43 | \$26.86 | \$154.30 |
| 99 | 761 Landfill Trust | 3 | 0% | \$0.83 | \$0.00 | \$0.83 | \$0.18 | \$1.01 |
| 100 | 90x GASB 34 Govt | 252 | 0.18% | \$70.12 | \$0.00 | \$70.12 | \$14.78 | \$84.90 |
| 103 | All Other | 1,748 | 1.28% | \$486.36 | \$0.00 | \$486.36 | \$102.53 | \$588.88 |
| SubTotal | | 136,538 | 100% | \$37,989.92 | \$0.00 | \$37,989.92 | \$7,490.23 | \$45,480.15 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Details
 Cost Pool 4: Accounting

Dept. 10: 101-210 Management Services

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|--------------|-----------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|--------------------|
| Total | | | | | | \$37,989.92 | | \$45,480.15 |

Allocation Basis Units: # Total Revenue and Expenditure Transactions

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Details

Cost Pool 5: Accounts Payable

Dept. 10: 101-210 Management Services

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|-------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|----------|
| 3 | 101-271 Other General | 26 | 0.07% | \$4.07 | \$0.00 | \$4.07 | \$0.00 | \$4.07 |
| 4 | 101-101 City Commission | 112 | 0.3% | \$17.53 | \$0.00 | \$17.53 | \$3.77 | \$21.30 |
| 5 | 101-172 City Manager | 355 | 0.95% | \$55.57 | \$0.00 | \$55.57 | \$0.00 | \$55.57 |
| 6 | 101-265 Bldgs & Grounds | 1,625 | 4.34% | \$254.36 | \$0.00 | \$254.36 | \$0.00 | \$254.36 |
| 7 | 101-228, 229, 230 Info Tech | 727 | 1.94% | \$113.80 | \$0.00 | \$113.80 | \$0.00 | \$113.80 |
| 8 | 101-191 Accounting Dept | 45 | 0.12% | \$7.04 | \$0.00 | \$7.04 | \$0.00 | \$7.04 |
| 9 | 101-192 Financial Services | 74 | 0.2% | \$11.58 | \$0.00 | \$11.58 | \$0.00 | \$11.58 |
| 10 | 101-210 Management Services | 256 | 0.68% | \$40.07 | \$0.00 | \$40.07 | \$0.00 | \$40.07 |
| 11 | 101-212 Budgeting | 12 | 0.03% | \$1.88 | \$0.00 | \$1.88 | \$0.40 | \$2.28 |
| 12 | 101-215 City Clerk | 254 | 0.68% | \$39.76 | \$0.00 | \$39.76 | \$8.55 | \$48.31 |
| 13 | 101-216 Records | 105 | 0.28% | \$16.44 | \$0.00 | \$16.44 | \$3.53 | \$19.97 |
| 14 | 101-223 Internal Auditor | 18 | 0.05% | \$2.82 | \$0.00 | \$2.82 | \$0.61 | \$3.42 |
| 15 | 101-233 Purchasing | 61 | 0.16% | \$9.55 | \$0.00 | \$9.55 | \$2.05 | \$11.60 |
| 16 | 101-237 Grants Management | 1 | 0% | \$0.16 | \$0.00 | \$0.16 | \$0.03 | \$0.19 |
| 17 | 101-253 Treasury | 179 | 0.48% | \$28.02 | \$0.00 | \$28.02 | \$6.02 | \$34.04 |
| 18 | 101-257 Assessing | 94 | 0.25% | \$14.71 | \$0.00 | \$14.71 | \$3.16 | \$17.88 |
| 19 | 101-261 311 Customer Service | 173 | 0.46% | \$27.08 | \$0.00 | \$27.08 | \$5.82 | \$32.90 |
| 20 | 101-266 City Attorney | 119 | 0.32% | \$18.63 | \$0.00 | \$18.63 | \$4.01 | \$22.63 |
| 21 | 101-270 Human Resources | 290 | 0.77% | \$45.39 | \$0.00 | \$45.39 | \$9.76 | \$55.15 |
| 22 | 101-345, 349 Public Safety | 4,377 | 11.68% | \$685.14 | \$0.00 | \$685.14 | \$147.31 | \$832.45 |
| 23 | 101-580 City Equipment | 3,623 | 9.67% | \$567.12 | \$0.00 | \$567.12 | \$121.94 | \$689.05 |
| 24 | 101-751 Parks & Rec Admin | 289 | 0.77% | \$45.24 | \$0.00 | \$45.24 | \$9.73 | \$54.96 |
| 25 | OPEB / Retirement Board | 1 | 0% | \$0.16 | \$0.00 | \$0.16 | \$0.03 | \$0.19 |
| 26 | 101-175 Diversity & Inclusion | 114 | 0.3% | \$17.84 | \$0.00 | \$17.84 | \$3.84 | \$21.68 |
| 27 | 101-180 Executive Programs | 1 | 0% | \$0.16 | \$0.00 | \$0.16 | \$0.03 | \$0.19 |
| 28 | 101-262 Elections | 192 | 0.51% | \$30.05 | \$0.00 | \$30.05 | \$6.46 | \$36.52 |
| 29 | 101-272 Emergency Recovery | 65 | 0.17% | \$10.17 | \$0.00 | \$10.17 | \$2.19 | \$12.36 |
| 31 | 101-347 Public Safety Ops | 380 | 1.01% | \$59.48 | \$0.00 | \$59.48 | \$12.79 | \$72.27 |
| 32 | 101-348 Criminal Invstgn Div | 77 | 0.21% | \$12.05 | \$0.00 | \$12.05 | \$2.59 | \$14.64 |
| 33 | 101-371 Bldg Inspection Dept | 111 | 0.3% | \$17.38 | \$0.00 | \$17.38 | \$3.74 | \$21.11 |
| 34 | 101-385 Code Enforcement | 278 | 0.74% | \$43.52 | \$0.00 | \$43.52 | \$9.36 | \$52.87 |
| 36 | 101-426 Emerg Mgmt Homeland | 8 | 0.02% | \$1.25 | \$0.00 | \$1.25 | \$0.27 | \$1.52 |
| 37 | 101-441 PW General | 407 | 1.09% | \$63.71 | \$0.00 | \$63.71 | \$13.70 | \$77.41 |

City of Kalamazoo, MI
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Allocation Details

Cost Pool 5: Accounts Payable

Dept. 10: 101-210 Management Services

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|--------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|----------|
| 38 | 101-443 Forestry | 177 | 0.47% | \$27.71 | \$0.00 | \$27.71 | \$5.96 | \$33.66 |
| 39 | 101-448 Street Lights | 99 | 0.26% | \$15.50 | \$0.00 | \$15.50 | \$3.33 | \$18.83 |
| 40 | 101-621 Pollution Control | 14 | 0.04% | \$2.19 | \$0.00 | \$2.19 | \$0.47 | \$2.66 |
| 41 | 101-701 Planning | 240 | 0.64% | \$37.57 | \$0.00 | \$37.57 | \$8.08 | \$45.65 |
| 42 | 101-721 Shared Prosperity | 8 | 0.02% | \$1.25 | \$0.00 | \$1.25 | \$0.27 | \$1.52 |
| 43 | 101-724 Community Develop | 9 | 0.02% | \$1.41 | \$0.00 | \$1.41 | \$0.30 | \$1.71 |
| 44 | 101-728 Econ Dev | 120 | 0.32% | \$18.78 | \$0.00 | \$18.78 | \$4.04 | \$22.82 |
| 45 | 101-75x Parks & Rec Activities | 840 | 2.24% | \$131.49 | \$0.00 | \$131.49 | \$28.27 | \$159.76 |
| 46 | 101-770 Parks Maint | 1,321 | 3.52% | \$206.78 | \$0.00 | \$206.78 | \$44.46 | \$251.24 |
| 47 | 151 Cemetery Trust | 4 | 0.01% | \$0.63 | \$0.00 | \$0.63 | \$0.13 | \$0.76 |
| 50 | 202 Major Streets | 1,377 | 3.67% | \$215.54 | \$0.00 | \$215.54 | \$46.34 | \$261.89 |
| 51 | 203 Local Streets | 905 | 2.41% | \$141.66 | \$0.00 | \$141.66 | \$30.46 | \$172.12 |
| 52 | 209 Cemeteries | 254 | 0.68% | \$39.76 | \$0.00 | \$39.76 | \$8.55 | \$48.31 |
| 53 | 211 Kzoo Muni Golf Assn | 1 | 0% | \$0.16 | \$0.00 | \$0.16 | \$0.03 | \$0.19 |
| 55 | 226 Solid Waste / Rubbish | 448 | 1.2% | \$70.13 | \$0.00 | \$70.13 | \$15.08 | \$85.20 |
| 56 | 232-238 Grants - Gen Gov | 39 | 0.1% | \$6.10 | \$0.00 | \$6.10 | \$1.31 | \$7.42 |
| 57 | 232-40x PS Grants | 18 | 0.05% | \$2.82 | \$0.00 | \$2.82 | \$0.61 | \$3.42 |
| 58 | 232-585 PW Grants | 3 | 0.01% | \$0.47 | \$0.00 | \$0.47 | \$0.10 | \$0.57 |
| 59 | 232-697 HUD Grants - Other | 39 | 0.1% | \$6.10 | \$0.00 | \$6.10 | \$1.31 | \$7.42 |
| 60 | 232-726 Community Dvlp Grants | 3 | 0.01% | \$0.47 | \$0.00 | \$0.47 | \$0.10 | \$0.57 |
| 61 | 232-733 Econ Dvlp Grants | 2 | 0.01% | \$0.31 | \$0.00 | \$0.31 | \$0.07 | \$0.38 |
| 62 | 232-775 P&R Annual Grants | 112 | 0.3% | \$17.53 | \$0.00 | \$17.53 | \$3.77 | \$21.30 |
| 63 | 232-776 P&R Grants | 2 | 0.01% | \$0.31 | \$0.00 | \$0.31 | \$0.07 | \$0.38 |
| 65 | 233-180 Exec Programs | 16 | 0.04% | \$2.50 | \$0.00 | \$2.50 | \$0.54 | \$3.04 |
| 66 | 233-406 PS Donations | 15 | 0.04% | \$2.35 | \$0.00 | \$2.35 | \$0.50 | \$2.85 |
| 70 | 233-777 P&R Donations | 57 | 0.15% | \$8.92 | \$0.00 | \$8.92 | \$1.92 | \$10.84 |
| 71 | 233-803 Historic Comm | 1 | 0% | \$0.16 | \$0.00 | \$0.16 | \$0.03 | \$0.19 |
| 72 | 234 FFE Aspirational Projects | 567 | 1.51% | \$88.75 | \$0.00 | \$88.75 | \$19.08 | \$107.84 |
| 73 | 235 Recovery Programs & Grants | 590 | 1.57% | \$92.35 | \$0.00 | \$92.35 | \$19.86 | \$112.21 |
| 74 | 236 Light Grant | 4 | 0.01% | \$0.63 | \$0.00 | \$0.63 | \$0.13 | \$0.76 |
| 75 | 242 Local Brownfield Revolv | 1 | 0% | \$0.16 | \$0.00 | \$0.16 | \$0.03 | \$0.19 |
| 76 | 243 Brownfield Redvlp Auth | 193 | 0.51% | \$30.21 | \$0.00 | \$30.21 | \$6.50 | \$36.71 |
| 77 | 244 Econ Dvlp Corp | 22 | 0.06% | \$3.44 | \$0.00 | \$3.44 | \$0.74 | \$4.18 |

City of Kalamazoo, MI
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Allocation Details

Cost Pool 5: Accounts Payable

Dept. 10: 101-210 Management Services

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-------------------------------|---------------|--------------------|-------------------|---------------|-----------------------|-------------------|-------------------|
| 78 | 248 Dtwm Dvlp Auth | 116 | 0.31% | \$18.16 | \$0.00 | \$18.16 | \$3.90 | \$22.06 |
| 79 | 251 Dtwm Econ Growth | 125 | 0.33% | \$19.57 | \$0.00 | \$19.57 | \$4.21 | \$23.77 |
| 80 | 265 Drug Law Enforce | 13 | 0.03% | \$2.03 | \$0.00 | \$2.03 | \$0.44 | \$2.47 |
| 86 | 296 HUD Grant Admin | 40 | 0.11% | \$6.26 | \$0.00 | \$6.26 | \$1.35 | \$7.61 |
| 87 | 298 Home Grant | 30 | 0.08% | \$4.70 | \$0.00 | \$4.70 | \$1.01 | \$5.71 |
| 88 | 299 CDBG Grant | 118 | 0.31% | \$18.47 | \$0.00 | \$18.47 | \$3.97 | \$22.44 |
| 89 | 300 Debt Service | 12 | 0.03% | \$1.88 | \$0.00 | \$1.88 | \$0.40 | \$2.28 |
| 90 | 401 Capital Projects | 254 | 0.68% | \$39.76 | \$0.00 | \$39.76 | \$8.55 | \$48.31 |
| 91 | 514 Parking System | 140 | 0.37% | \$21.91 | \$0.00 | \$21.91 | \$4.71 | \$26.63 |
| 92 | 590 Sewer Fund | 7,351 | 19.61% | \$1,150.67 | \$0.00 | \$1,150.67 | \$247.41 | \$1,398.07 |
| 93 | 591 Water Fund | 6,385 | 17.04% | \$999.46 | \$0.00 | \$999.46 | \$214.90 | \$1,214.35 |
| 94 | 677 Insurance Fund | 881 | 2.35% | \$137.90 | \$0.00 | \$137.90 | \$29.65 | \$167.56 |
| 97 | 756 General Trust Fund | 8 | 0.02% | \$1.25 | \$0.00 | \$1.25 | \$0.27 | \$1.52 |
| 98 | 760 Foundation for Excellence | 53 | 0.14% | \$8.30 | \$0.00 | \$8.30 | \$1.78 | \$10.08 |
| 103 | All Other | 5 | 0.01% | \$0.78 | \$0.00 | \$0.78 | \$0.17 | \$0.95 |
| SubTotal | | 37,481 | 100% | \$5,866.98 | \$0.00 | \$5,866.98 | \$1,156.87 | \$7,023.85 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$5,866.98 | | \$7,023.85 |

Allocation Basis Units: # AP / INV Transactions

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Details

Cost Pool 6: Purchasing

Dept. 10: 101-210 Management Services

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|--------------------|------------|--------------------|--------------------|---------------|-----------------------|-------------------|--------------------|
| 15 | 101-233 Purchasing | 100 | 100% | \$11,733.97 | \$0.00 | \$11,733.97 | \$2,313.74 | \$14,047.70 |
| SubTotal | | 100 | 100% | \$11,733.97 | \$0.00 | \$11,733.97 | \$2,313.74 | \$14,047.70 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$11,733.97 | | \$14,047.70 |

Allocation Basis Units: Direct to 101-233 Purchasing

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Details

Cost Pool 7: Payroll

Dept. 10: 101-210 Management Services

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|--------------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|------------|
| 4 | 101-101 City Commission | 1.88 | 0.27% | \$16.07 | \$0.00 | \$16.07 | \$3.39 | \$19.46 |
| 5 | 101-172 City Manager | 11.52 | 1.68% | \$98.44 | \$0.00 | \$98.44 | \$0.00 | \$98.44 |
| 6 | 101-265 Bldgs & Grounds | 6.43 | 0.94% | \$54.95 | \$0.00 | \$54.95 | \$0.00 | \$54.95 |
| 7 | 101-228, 229, 230 Info Tech | 14.38 | 2.09% | \$122.88 | \$0.00 | \$122.88 | \$0.00 | \$122.88 |
| 8 | 101-191 Accounting Dept | 5.27 | 0.77% | \$45.03 | \$0.00 | \$45.03 | \$0.00 | \$45.03 |
| 9 | 101-192 Financial Services | 6.19 | 0.9% | \$52.90 | \$0.00 | \$52.90 | \$0.00 | \$52.90 |
| 10 | 101-210 Management Services | 2 | 0.29% | \$17.09 | \$0.00 | \$17.09 | \$0.00 | \$17.09 |
| 11 | 101-212 Budgeting | 1 | 0.15% | \$8.55 | \$0.00 | \$8.55 | \$1.81 | \$10.35 |
| 12 | 101-215 City Clerk | 2.87 | 0.42% | \$24.53 | \$0.00 | \$24.53 | \$5.18 | \$29.71 |
| 13 | 101-216 Records | 1.33 | 0.19% | \$11.37 | \$0.00 | \$11.37 | \$2.40 | \$13.77 |
| 14 | 101-223 Internal Auditor | 1 | 0.15% | \$8.55 | \$0.00 | \$8.55 | \$1.81 | \$10.35 |
| 15 | 101-233 Purchasing | 5.11 | 0.74% | \$43.67 | \$0.00 | \$43.67 | \$9.23 | \$52.89 |
| 16 | 101-237 Grants Management | 1.48 | 0.22% | \$12.65 | \$0.00 | \$12.65 | \$2.67 | \$15.32 |
| 17 | 101-253 Treasury | 11.48 | 1.67% | \$98.10 | \$0.00 | \$98.10 | \$20.73 | \$118.83 |
| 19 | 101-261 311 Customer Service | 9.69 | 1.41% | \$82.81 | \$0.00 | \$82.81 | \$17.49 | \$100.30 |
| 20 | 101-266 City Attorney | 8 | 1.17% | \$68.36 | \$0.00 | \$68.36 | \$14.44 | \$82.81 |
| 21 | 101-270 Human Resources | 8.22 | 1.2% | \$70.24 | \$0.00 | \$70.24 | \$14.84 | \$85.08 |
| 22 | 101-345, 349 Public Safety | 39.25 | 5.72% | \$335.41 | \$0.00 | \$335.41 | \$70.86 | \$406.27 |
| 23 | 101-580 City Equipment | 7.78 | 1.13% | \$66.48 | \$0.00 | \$66.48 | \$14.05 | \$80.53 |
| 24 | 101-751 Parks & Rec Admin | 2.73 | 0.4% | \$23.33 | \$0.00 | \$23.33 | \$4.93 | \$28.26 |
| 26 | 101-175 Diversity & Inclusion | 2 | 0.29% | \$17.09 | \$0.00 | \$17.09 | \$3.61 | \$20.70 |
| 28 | 101-262 Elections | 6.16 | 0.9% | \$52.64 | \$0.00 | \$52.64 | \$11.12 | \$63.76 |
| 30 | 101-346 Public Safety COPS | 26.18 | 3.81% | \$223.72 | \$0.00 | \$223.72 | \$47.27 | \$270.99 |
| 31 | 101-347 Public Safety Ops | 181.54 | 26.44% | \$1,551.34 | \$0.00 | \$1,551.34 | \$327.76 | \$1,879.10 |
| 32 | 101-348 Criminal Invstgn Div | 31.38 | 4.57% | \$268.16 | \$0.00 | \$268.16 | \$56.65 | \$324.81 |
| 33 | 101-371 Bldg Inspection Dept | 8.08 | 1.18% | \$69.05 | \$0.00 | \$69.05 | \$14.59 | \$83.64 |
| 34 | 101-385 Code Enforcement | 10.62 | 1.55% | \$90.75 | \$0.00 | \$90.75 | \$19.17 | \$109.93 |
| 35 | 101-400 PS Contracts | 1.59 | 0.23% | \$13.59 | \$0.00 | \$13.59 | \$2.87 | \$16.46 |
| 37 | 101-441 PW General | 2.59 | 0.38% | \$22.13 | \$0.00 | \$22.13 | \$4.68 | \$26.81 |
| 38 | 101-443 Forestry | 3.87 | 0.56% | \$33.07 | \$0.00 | \$33.07 | \$6.99 | \$40.06 |
| 41 | 101-701 Planning | 6.81 | 0.99% | \$58.19 | \$0.00 | \$58.19 | \$12.30 | \$70.49 |
| 44 | 101-728 Econ Dev | 7.43 | 1.08% | \$63.49 | \$0.00 | \$63.49 | \$13.41 | \$76.91 |
| 45 | 101-75x Parks & Rec Activities | 18.39 | 2.68% | \$157.15 | \$0.00 | \$157.15 | \$33.20 | \$190.35 |

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Details

Cost Pool 7: Payroll

Dept. 10: 101-210 Management Services

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-------------------------------|---------------|--------------------|-------------------|---------------|-----------------------|-------------------|-------------------|
| 46 | 101-770 Parks Maint | 15.09 | 2.2% | \$128.95 | \$0.00 | \$128.95 | \$27.24 | \$156.20 |
| 50 | 202 Major Streets | 15.51 | 2.26% | \$132.54 | \$0.00 | \$132.54 | \$28.00 | \$160.54 |
| 51 | 203 Local Streets | 17.28 | 2.52% | \$147.67 | \$0.00 | \$147.67 | \$31.20 | \$178.86 |
| 52 | 209 Cemeteries | 1.31 | 0.19% | \$11.19 | \$0.00 | \$11.19 | \$2.37 | \$13.56 |
| 55 | 226 Solid Waste / Rubbish | 8.15 | 1.19% | \$69.65 | \$0.00 | \$69.65 | \$14.71 | \$84.36 |
| 59 | 232-697 HUD Grants - Other | 0.96 | 0.14% | \$8.20 | \$0.00 | \$8.20 | \$1.73 | \$9.94 |
| 61 | 232-733 Econ Dvlp Grants | 1 | 0.15% | \$8.55 | \$0.00 | \$8.55 | \$1.81 | \$10.35 |
| 62 | 232-775 P&R Annual Grants | 0.33 | 0.05% | \$2.82 | \$0.00 | \$2.82 | \$0.60 | \$3.42 |
| 63 | 232-776 P&R Grants | 0.32 | 0.05% | \$2.73 | \$0.00 | \$2.73 | \$0.58 | \$3.31 |
| 76 | 243 Brownfield Redvlp Auth | 1.41 | 0.21% | \$12.05 | \$0.00 | \$12.05 | \$2.55 | \$14.59 |
| 77 | 244 Econ Dvlp Corp | 0.57 | 0.08% | \$4.87 | \$0.00 | \$4.87 | \$1.03 | \$5.90 |
| 86 | 296 HUD Grant Admin | 4.14 | 0.6% | \$35.38 | \$0.00 | \$35.38 | \$7.47 | \$42.85 |
| 87 | 298 Home Grant | 0.62 | 0.09% | \$5.30 | \$0.00 | \$5.30 | \$1.12 | \$6.42 |
| 88 | 299 CDBG Grant | 1.56 | 0.23% | \$13.33 | \$0.00 | \$13.33 | \$2.82 | \$16.15 |
| 92 | 590 Sewer Fund | 79.78 | 11.62% | \$681.76 | \$0.00 | \$681.76 | \$144.04 | \$825.80 |
| 93 | 591 Water Fund | 82.15 | 11.97% | \$702.01 | \$0.00 | \$702.01 | \$148.32 | \$850.33 |
| 94 | 677 Insurance Fund | 1.13 | 0.16% | \$9.66 | \$0.00 | \$9.66 | \$2.04 | \$11.70 |
| 98 | 760 Foundation for Excellence | 1 | 0.15% | \$8.55 | \$0.00 | \$8.55 | \$1.81 | \$10.35 |
| SubTotal | | 686.56 | 100% | \$5,866.98 | \$0.00 | \$5,866.98 | \$1,156.87 | \$7,023.85 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$5,866.98 | | \$7,023.85 |

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

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Summary

Dept. 10: 101-210 Management Services

| Dept# | Department Name | Budgeting | Pension | Risk Management | Accounting | Accounts Payable | Purchasing | Payroll | Total |
|-------|-------------------------------|--------------|---------|-----------------|------------|------------------|-------------|------------|--------------|
| R | Residual Costs | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 1 | Building Depreciation | \$0.00 | \$0.00 | \$0.00 | \$0.56 | \$0.00 | \$0.00 | \$0.00 | \$0.56 |
| 2 | Equipment Depreciation | \$0.00 | \$0.00 | \$0.00 | \$7.51 | \$0.00 | \$0.00 | \$0.00 | \$7.51 |
| 3 | 101-271 Other General | \$0.00 | \$0.00 | \$25.16 | \$15.30 | \$4.07 | \$0.00 | \$0.00 | \$44.53 |
| 4 | 101-101 City Commission | \$0.00 | \$0.00 | \$89.59 | \$55.59 | \$21.30 | \$0.00 | \$19.46 | \$185.94 |
| 5 | 101-172 City Manager | \$0.00 | \$0.00 | \$805.44 | \$212.02 | \$55.57 | \$0.00 | \$98.44 | \$1,171.47 |
| 6 | 101-265 Bldgs & Grounds | \$0.00 | \$0.00 | \$661.18 | \$1,220.35 | \$254.36 | \$0.00 | \$54.95 | \$2,190.84 |
| 7 | 101-228, 229, 230 Info Tech | \$0.00 | \$0.00 | \$1,583.16 | \$606.28 | \$113.80 | \$0.00 | \$122.88 | \$2,426.12 |
| 8 | 101-191 Accounting Dept | \$0.00 | \$0.00 | \$270.71 | \$102.67 | \$7.04 | \$0.00 | \$45.03 | \$425.46 |
| 9 | 101-192 Financial Services | \$0.00 | \$0.00 | \$234.71 | \$109.07 | \$11.58 | \$0.00 | \$52.90 | \$408.25 |
| 10 | 101-210 Management Services | \$0.00 | \$0.00 | \$130.27 | \$184.19 | \$40.07 | \$0.00 | \$17.09 | \$371.63 |
| 11 | 101-212 Budgeting | \$159,129.07 | \$0.00 | \$74.54 | \$89.28 | \$2.28 | \$0.00 | \$10.35 | \$159,305.51 |
| 12 | 101-215 City Clerk | \$0.00 | \$0.00 | \$175.22 | \$274.23 | \$48.31 | \$0.00 | \$29.71 | \$527.47 |
| 13 | 101-216 Records | \$0.00 | \$0.00 | \$84.30 | \$149.24 | \$19.97 | \$0.00 | \$13.77 | \$267.28 |
| 14 | 101-223 Internal Auditor | \$0.00 | \$0.00 | \$53.95 | \$78.16 | \$3.42 | \$0.00 | \$10.35 | \$145.88 |
| 15 | 101-233 Purchasing | \$0.00 | \$0.00 | \$244.91 | \$138.80 | \$11.60 | \$14,047.70 | \$52.89 | \$14,495.91 |
| 16 | 101-237 Grants Management | \$0.00 | \$0.00 | \$7.02 | \$6.74 | \$0.19 | \$0.00 | \$15.32 | \$29.27 |
| 17 | 101-253 Treasury | \$0.00 | \$0.00 | \$794.33 | \$281.98 | \$34.04 | \$0.00 | \$118.83 | \$1,229.18 |
| 18 | 101-257 Assessing | \$0.00 | \$0.00 | \$266.49 | \$71.76 | \$17.88 | \$0.00 | \$0.00 | \$356.13 |
| 19 | 101-261 311 Customer Service | \$0.00 | \$0.00 | \$348.67 | \$176.53 | \$32.90 | \$0.00 | \$100.30 | \$658.41 |
| 20 | 101-266 City Attorney | \$0.00 | \$0.00 | \$517.95 | \$169.79 | \$22.63 | \$0.00 | \$82.81 | \$793.18 |
| 21 | 101-270 Human Resources | \$0.00 | \$0.00 | \$503.08 | \$259.41 | \$55.15 | \$0.00 | \$85.08 | \$902.72 |
| 22 | 101-345, 349 Public Safety | \$0.00 | \$0.00 | \$4,239.49 | \$2,662.10 | \$832.45 | \$0.00 | \$406.27 | \$8,140.32 |
| 23 | 101-580 City Equipment | \$0.00 | \$0.00 | \$1,129.85 | \$6,071.43 | \$689.05 | \$0.00 | \$80.53 | \$7,970.86 |
| 24 | 101-751 Parks & Rec Admin | \$0.00 | \$0.00 | \$192.63 | \$301.18 | \$54.96 | \$0.00 | \$28.26 | \$577.03 |
| 25 | OPEB / Retirement Board | \$0.00 | \$0.00 | \$0.25 | \$7.75 | \$0.19 | \$0.00 | \$0.00 | \$8.19 |
| 26 | 101-175 Diversity & Inclusion | \$0.00 | \$0.00 | \$159.38 | \$136.10 | \$21.68 | \$0.00 | \$20.70 | \$337.87 |
| 27 | 101-180 Executive Programs | \$0.00 | \$0.00 | \$3.66 | \$1.01 | \$0.19 | \$0.00 | \$0.00 | \$4.86 |
| 28 | 101-262 Elections | \$0.00 | \$0.00 | \$273.42 | \$209.88 | \$36.52 | \$0.00 | \$63.76 | \$583.58 |
| 29 | 101-272 Emergency Recovery | \$0.00 | \$0.00 | \$275.97 | \$48.85 | \$12.36 | \$0.00 | \$0.00 | \$337.19 |
| 30 | 101-346 Public Safety COPS | \$0.00 | \$0.00 | \$1,390.90 | \$103.76 | \$0.00 | \$0.00 | \$270.99 | \$1,765.65 |
| 31 | 101-347 Public Safety Ops | \$0.00 | \$0.00 | \$10,405.63 | \$281.64 | \$72.27 | \$0.00 | \$1,879.10 | \$12,638.65 |
| 32 | 101-348 Criminal Invstgn Div | \$0.00 | \$0.00 | \$1,892.94 | \$133.41 | \$14.64 | \$0.00 | \$324.81 | \$2,365.80 |
| 33 | 101-371 Bldg Inspection Dept | \$0.00 | \$0.00 | \$423.49 | \$1,469.18 | \$21.11 | \$0.00 | \$83.64 | \$1,997.41 |
| 34 | 101-385 Code Enforcement | \$0.00 | \$0.00 | \$386.21 | \$1,869.40 | \$52.87 | \$0.00 | \$109.93 | \$2,418.41 |

City of Kalamazoo, MI
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Allocation Summary

Dept. 10: 101-210 Management Services

| Dept# | Department Name | Budgeting | Pension | Risk Management | Accounting | Accounts Payable | Purchasing | Payroll | Total |
|-------|-----------------------------------|-----------|---------|-----------------|------------|------------------|------------|----------|------------|
| 35 | 101-400 PS Contracts | \$0.00 | \$0.00 | \$142.65 | \$143.85 | \$0.00 | \$0.00 | \$16.46 | \$302.96 |
| 36 | 101-426 Emerg Mgmt Homeland | \$0.00 | \$0.00 | \$3.40 | \$6.40 | \$1.52 | \$0.00 | \$0.00 | \$11.32 |
| 37 | 101-441 PW General | \$0.00 | \$0.00 | \$174.64 | \$511.40 | \$77.41 | \$0.00 | \$26.81 | \$790.25 |
| 38 | 101-443 Forestry | \$0.00 | \$0.00 | \$222.41 | \$182.93 | \$33.66 | \$0.00 | \$40.06 | \$479.06 |
| 39 | 101-448 Street Lights | \$0.00 | \$0.00 | \$635.92 | \$33.35 | \$18.83 | \$0.00 | \$0.00 | \$688.11 |
| 40 | 101-621 Pollution Control | \$0.00 | \$0.00 | \$106.18 | \$15.50 | \$2.66 | \$0.00 | \$0.00 | \$124.34 |
| 41 | 101-701 Planning | \$0.00 | \$0.00 | \$372.72 | \$314.99 | \$45.65 | \$0.00 | \$70.49 | \$803.85 |
| 42 | 101-721 Shared Prosperity | \$0.00 | \$0.00 | \$0.00 | \$3.03 | \$1.52 | \$0.00 | \$0.00 | \$4.55 |
| 43 | 101-724 Community Develop | \$0.00 | \$0.00 | \$29.59 | \$17.86 | \$1.71 | \$0.00 | \$0.00 | \$49.15 |
| 44 | 101-728 Econ Dev | \$0.00 | \$0.00 | \$261.70 | \$164.07 | \$22.82 | \$0.00 | \$76.91 | \$525.49 |
| 45 | 101-75x Parks & Rec Activities | \$0.00 | \$0.00 | \$529.21 | \$816.28 | \$159.76 | \$0.00 | \$190.35 | \$1,695.60 |
| 46 | 101-770 Parks Maint | \$0.00 | \$0.00 | \$847.66 | \$723.30 | \$251.24 | \$0.00 | \$156.20 | \$1,978.40 |
| 47 | 151 Cemetery Trust | \$0.00 | \$0.00 | \$10.25 | \$35.71 | \$0.76 | \$0.00 | \$0.00 | \$46.72 |
| 48 | 159 Recreation Endowment | \$0.00 | \$0.00 | \$15.62 | \$1.01 | \$0.00 | \$0.00 | \$0.00 | \$16.63 |
| 49 | 160 Mayor's Riverfront Pk | \$0.00 | \$0.00 | \$58.72 | \$1.35 | \$0.00 | \$0.00 | \$0.00 | \$60.07 |
| 50 | 202 Major Streets | \$0.00 | \$0.00 | \$1,674.94 | \$1,579.34 | \$261.89 | \$0.00 | \$160.54 | \$3,676.71 |
| 51 | 203 Local Streets | \$0.00 | \$0.00 | \$910.16 | \$1,176.08 | \$172.12 | \$0.00 | \$178.86 | \$2,437.22 |
| 52 | 209 Cemeteries | \$0.00 | \$0.00 | \$254.01 | \$360.14 | \$48.31 | \$0.00 | \$13.56 | \$676.01 |
| 53 | 211 Kzoo Muni Golf Assn | \$0.00 | \$0.00 | \$1,271.84 | \$4.72 | \$0.19 | \$0.00 | \$0.00 | \$1,276.75 |
| 54 | 225 Blight Abatement | \$0.00 | \$0.00 | \$6.04 | \$1.35 | \$0.00 | \$0.00 | \$0.00 | \$7.39 |
| 55 | 226 Solid Waste / Rubbish | \$0.00 | \$0.00 | \$1,562.49 | \$1,325.33 | \$85.20 | \$0.00 | \$84.36 | \$3,057.38 |
| 56 | 232-238 Grants - Gen Gov | \$0.00 | \$0.00 | \$50.82 | \$30.66 | \$7.42 | \$0.00 | \$0.00 | \$88.89 |
| 57 | 232-40x PS Grants | \$0.00 | \$0.00 | \$21.75 | \$29.65 | \$3.42 | \$0.00 | \$0.00 | \$54.82 |
| 58 | 232-585 PW Grants | \$0.00 | \$0.00 | \$37.82 | \$7.07 | \$0.57 | \$0.00 | \$0.00 | \$45.46 |
| 59 | 232-697 HUD Grants - Other | \$0.00 | \$0.00 | \$404.52 | \$127.34 | \$7.42 | \$0.00 | \$9.94 | \$549.22 |
| 60 | 232-726 Community Dvlp Grants | \$0.00 | \$0.00 | \$93.73 | \$3.71 | \$0.57 | \$0.00 | \$0.00 | \$98.00 |
| 61 | 232-733 Econ Dvlp Grants | \$0.00 | \$0.00 | \$63.74 | \$4.72 | \$0.38 | \$0.00 | \$10.35 | \$79.19 |
| 62 | 232-775 P&R Annual Grants | \$0.00 | \$0.00 | \$9.86 | \$42.11 | \$21.30 | \$0.00 | \$3.42 | \$76.69 |
| 63 | 232-776 P&R Grants | \$0.00 | \$0.00 | \$0.76 | \$3.71 | \$0.38 | \$0.00 | \$3.31 | \$8.15 |
| 65 | 233-180 Exec Programs | \$0.00 | \$0.00 | \$0.00 | \$8.09 | \$3.04 | \$0.00 | \$0.00 | \$11.13 |
| 66 | 233-406 PS Donations | \$0.00 | \$0.00 | \$8.56 | \$16.84 | \$2.85 | \$0.00 | \$0.00 | \$28.25 |
| 68 | 233-727 Comm Dvlp Donations | \$0.00 | \$0.00 | \$0.63 | \$2.02 | \$0.00 | \$0.00 | \$0.00 | \$2.65 |
| 69 | 233-740 Foundation for Excellence | \$0.00 | \$0.00 | \$0.00 | \$0.67 | \$0.00 | \$0.00 | \$0.00 | \$0.67 |
| 70 | 233-777 P&R Donations | \$0.00 | \$0.00 | \$4.63 | \$57.61 | \$10.84 | \$0.00 | \$0.00 | \$73.08 |
| 71 | 233-803 Historic Comm | \$0.00 | \$0.00 | \$0.00 | \$2.02 | \$0.19 | \$0.00 | \$0.00 | \$2.21 |

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Allocation Summary

Dept. 10: 101-210 Management Services

| Dept# | Department Name | Budgeting | Pension | Risk Management | Accounting | Accounts Payable | Purchasing | Payroll | Total |
|---------------------|--------------------------------|---------------------|--------------------|--------------------|--------------------|-------------------|--------------------|-------------------|---------------------|
| 72 | 234 FFE Aspirational Projects | \$0.00 | \$0.00 | \$1,543.48 | \$866.14 | \$107.84 | \$0.00 | \$0.00 | \$2,517.46 |
| 73 | 235 Recovery Programs & Grants | \$0.00 | \$0.00 | \$2,765.27 | \$542.39 | \$112.21 | \$0.00 | \$0.00 | \$3,419.87 |
| 74 | 236 Light Grant | \$0.00 | \$0.00 | \$61.19 | \$3.03 | \$0.76 | \$0.00 | \$0.00 | \$64.98 |
| 75 | 242 Local Brownfield Revolv | \$0.00 | \$0.00 | \$0.00 | \$5.05 | \$0.19 | \$0.00 | \$0.00 | \$5.24 |
| 76 | 243 Brownfield Redvlp Auth | \$0.00 | \$0.00 | \$0.00 | \$255.70 | \$36.71 | \$0.00 | \$14.59 | \$307.00 |
| 77 | 244 Econ Dvlp Corp | \$0.00 | \$0.00 | \$0.00 | \$142.17 | \$4.18 | \$0.00 | \$5.90 | \$152.25 |
| 78 | 248 Dtwm Dvlp Auth | \$0.00 | \$0.00 | \$0.00 | \$127.68 | \$22.06 | \$0.00 | \$0.00 | \$149.74 |
| 79 | 251 Dtwm Econ Growth | \$0.00 | \$0.00 | \$0.00 | \$111.85 | \$23.77 | \$0.00 | \$0.00 | \$135.62 |
| 80 | 265 Drug Law Enforce | \$0.00 | \$0.00 | \$23.89 | \$92.98 | \$2.47 | \$0.00 | \$0.00 | \$119.34 |
| 81 | 272 Econ Initiative | \$0.00 | \$0.00 | \$0.00 | \$15.50 | \$0.00 | \$0.00 | \$0.00 | \$15.50 |
| 82 | 273 Business Dvlp | \$0.00 | \$0.00 | \$0.00 | \$11.12 | \$0.00 | \$0.00 | \$0.00 | \$11.12 |
| 84 | 275 Housing Programs | \$0.00 | \$0.00 | \$0.00 | \$1.01 | \$0.00 | \$0.00 | \$0.00 | \$1.01 |
| 86 | 296 HUD Grant Admin | \$0.00 | \$0.00 | \$0.00 | \$284.34 | \$7.61 | \$0.00 | \$42.85 | \$334.80 |
| 87 | 298 Home Grant | \$0.00 | \$0.00 | \$135.87 | \$148.23 | \$5.71 | \$0.00 | \$6.42 | \$296.23 |
| 88 | 299 CDBG Grant | \$0.00 | \$0.00 | \$1,482.56 | \$441.33 | \$22.44 | \$0.00 | \$16.15 | \$1,962.47 |
| 89 | 300 Debt Service | \$0.00 | \$0.00 | \$0.00 | \$24.93 | \$2.28 | \$0.00 | \$0.00 | \$27.21 |
| 90 | 401 Capital Projects | \$0.00 | \$0.00 | \$0.00 | \$250.31 | \$48.31 | \$0.00 | \$0.00 | \$298.62 |
| 91 | 514 Parking System | \$0.00 | \$0.00 | \$0.00 | \$169.46 | \$26.63 | \$0.00 | \$0.00 | \$196.08 |
| 92 | 590 Sewer Fund | \$0.00 | \$0.00 | \$13,693.87 | \$7,056.16 | \$1,398.07 | \$0.00 | \$825.80 | \$22,973.90 |
| 93 | 591 Water Fund | \$0.00 | \$0.00 | \$7,627.77 | \$7,813.83 | \$1,214.35 | \$0.00 | \$850.33 | \$17,506.27 |
| 94 | 677 Insurance Fund | \$0.00 | \$0.00 | \$7,246.86 | \$917.69 | \$167.56 | \$0.00 | \$11.70 | \$8,343.80 |
| 95 | 731 Pension Fund | \$0.00 | \$61,091.86 | \$1,109.61 | \$53.57 | \$0.00 | \$0.00 | \$0.00 | \$62,255.03 |
| 96 | 737 OPEB Fund | \$0.00 | \$26,182.23 | \$0.00 | \$45.14 | \$0.00 | \$0.00 | \$0.00 | \$26,227.37 |
| 97 | 756 General Trust Fund | \$0.00 | \$0.00 | \$64.39 | \$12.13 | \$1.52 | \$0.00 | \$0.00 | \$78.04 |
| 98 | 760 Foundation for Excellence | \$0.00 | \$0.00 | \$392.61 | \$154.30 | \$10.08 | \$0.00 | \$10.35 | \$567.34 |
| 99 | 761 Landfill Trust | \$0.00 | \$0.00 | \$0.00 | \$1.01 | \$0.00 | \$0.00 | \$0.00 | \$1.01 |
| 100 | 90x GASB 34 Govt | \$0.00 | \$0.00 | \$0.00 | \$84.90 | \$0.00 | \$0.00 | \$0.00 | \$84.90 |
| 103 | All Other | \$0.00 | \$0.00 | \$0.87 | \$588.88 | \$0.95 | \$0.00 | \$0.00 | \$590.70 |
| Direct Bills | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total | | \$159,129.07 | \$87,274.09 | \$73,579.66 | \$45,480.15 | \$7,023.85 | \$14,047.70 | \$7,023.85 | \$393,558.35 |

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101-212 Budgeting

Nature and Extent of Services

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

Costs for Budgeting are identified and allocated as described below

Budgeting The staff work to develop and maintain the City's budget which identifies the level of anticipated revenues and expenses of each of the funds and programs. Costs are allocated to all departments on total operating expenditures. NOTE: within the Pension and OPEB funds (Fund 380, 731, and 737) only administrative costs are identified. Downtown Development Authority, 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 Plan. The consultant fees for the FY2022 cost plan are identified in this function and allocated to all central service departments on the number of functions in the FY2022 cost 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 allocations and are added to the expenses of the department for further allocation to benefitting departments.

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

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City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Dept. 11: 101-212 Budgeting

A. Department Costs

| Description | Type | Amount | General Admin | Budget | Cost Plan |
|---|------|---------------------|---------------|---------------------|--------------------|
| Personnel Costs | | | | | |
| Salaries | S1 | \$88,029.89 | \$0.00 | \$88,029.89 | \$0.00 |
| Fringe Benefits | S | \$24,153.98 | \$0.00 | \$24,153.98 | \$0.00 |
| Subtotal - Personnel Costs | | \$112,183.87 | \$0.00 | \$112,183.87 | \$0.00 |
| Services & Supplies Cost | | | | | |
| 727 Supplies | S | \$44.98 | \$0.00 | \$44.98 | \$0.00 |
| 811.000 Professional Development | S | \$2,735.00 | \$0.00 | \$2,735.00 | \$0.00 |
| 850.000 Comms & Network Svcs | S | \$729.00 | \$0.00 | \$729.00 | \$0.00 |
| 801.000 Cost Allocation Plan | P | \$29,900.00 | \$0.00 | \$0.00 | \$29,900.00 |
| 801.000 Prof. & Contractual Svcs | S | \$575.00 | \$0.00 | \$575.00 | \$0.00 |
| Subtotal - Services & Supplies | | \$33,983.98 | \$0.00 | \$4,083.98 | \$29,900.00 |
| Department Cost Total | | \$146,167.85 | \$0.00 | \$116,267.85 | \$29,900.00 |
| Adjustments to Cost | | | | | |
| Subtotal - Adjustments | | \$0.00 | 0 | 0 | 0 |
| Total Costs After Adjustments | | \$146,167.85 | \$0.00 | \$116,267.85 | \$29,900.00 |
| General Admin Distribution | | | \$0.00 | \$0.00 | \$0.00 |
| Grand Total | | \$146,167.85 | \$0.00 | \$116,267.85 | \$29,900.00 |

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B. Incoming Costs (Default Spread Salary)

Dept. 11: 101-212 Budgeting

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | Budget | Cost Plan |
|----------|---|---------------------|-------------------|---------------------|---------------|
| 1 | City Hall | \$1,202.47 | \$3.78 | \$1,206.25 | \$0.00 |
| 1 | Subtotal - Building Depreciation | \$1,202.47 | \$3.78 | \$1,206.25 | \$0.00 |
| 1 | City Hall Equipment | \$112.52 | \$6.05 | \$118.57 | \$0.00 |
| 2 | IT - Network | \$914.54 | \$0.98 | \$915.52 | \$0.00 |
| 5 | Voice over IP System | \$33.40 | \$1.47 | \$34.87 | \$0.00 |
| 6 | SBITA - Kronos | \$353.59 | \$0.61 | \$354.20 | \$0.00 |
| 7 | SBITA - NeoGov | \$41.02 | \$0.34 | \$41.37 | \$0.00 |
| 8 | SBITA Amortizations - Dept Specific | \$155,553.98 | \$144.70 | \$155,698.68 | \$0.00 |
| 2 | Subtotal - Equipment Depreciation | \$157,009.06 | \$154.16 | \$157,163.22 | \$0.00 |
| 1 | Parking | \$569.09 | \$14.68 | \$583.77 | \$0.00 |
| 3 | Subtotal - 101-271 Other General | \$569.09 | \$14.68 | \$583.77 | \$0.00 |
| 1 | Management & Leadership | \$2,378.48 | \$548.34 | \$2,926.82 | \$0.00 |
| 5 | Subtotal - 101-172 City Manager | \$2,378.48 | \$548.34 | \$2,926.82 | \$0.00 |
| 1 | City Hall | \$7,121.49 | \$1,751.20 | \$8,872.69 | \$0.00 |
| 6 | Subtotal - 101-265 Bldgs & Grounds | \$7,121.49 | \$1,751.20 | \$8,872.69 | \$0.00 |
| 1 | PC / Network Support | \$2,559.15 | \$299.88 | \$2,859.03 | \$0.00 |
| 2 | App - Eden | \$942.39 | \$259.83 | \$1,202.22 | \$0.00 |
| 3 | App - BS & A | \$1,498.04 | \$247.87 | \$1,745.91 | \$0.00 |
| 4 | App - Kronos | \$525.65 | \$71.67 | \$597.32 | \$0.00 |
| 5 | App - NeoGov | \$11.61 | \$0.00 | \$11.61 | \$0.00 |
| 8 | VOIP | \$578.73 | \$0.00 | \$578.73 | \$0.00 |
| 7 | Subtotal - 101-228, 229, 230 Info Tech | \$6,115.57 | \$879.25 | \$6,994.81 | \$0.00 |
| 1 | Payroll | \$23.28 | \$3.58 | \$26.86 | \$0.00 |
| 2 | Budgeting | \$18,940.18 | \$2,750.41 | \$21,690.59 | \$0.00 |
| 4 | Audit and Accounting | \$999.57 | \$131.60 | \$1,131.17 | \$0.00 |
| 8 | Subtotal - 101-191 Accounting Dept | \$19,963.04 | \$2,885.58 | \$22,848.62 | \$0.00 |
| 1 | Accounts Payable | \$125.31 | \$19.39 | \$144.70 | \$0.00 |
| 2 | Payroll | \$150.92 | \$23.04 | \$173.97 | \$0.00 |
| 3 | Budgeting | \$18,494.56 | \$2,643.49 | \$21,138.05 | \$0.00 |
| 6 | Accounting | \$35.90 | \$5.46 | \$41.35 | \$0.00 |
| 9 | Subtotal - 101-192 Financial Services | \$18,806.69 | \$2,691.38 | \$21,498.07 | \$0.00 |
| 1 | Budgeting | \$132,923.07 | \$26,206.00 | \$159,129.07 | \$0.00 |
| 3 | Risk Management | \$61.61 | \$12.93 | \$74.54 | \$0.00 |
| 4 | Accounting | \$73.73 | \$15.54 | \$89.28 | \$0.00 |
| 5 | Accounts Payable | \$1.88 | \$0.40 | \$2.28 | \$0.00 |

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B. Incoming Costs (Default Spread Salary)

Dept. 11: 101-212 Budgeting

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | Budget | Cost Plan |
|---------------------------|--|---------------------|---------------------|---------------------|--------------------|
| 7 | Payroll | \$8.55 | \$1.81 | \$10.35 | \$0.00 |
| 10 | Subtotal - 101-210 Management Services | \$133,068.83 | \$26,236.68 | \$159,305.51 | \$0.00 |
| 1 | Budget | \$0.00 | \$463.60 | \$463.60 | \$0.00 |
| 2 | Cost Plan | \$0.00 | \$756.96 | \$756.96 | \$0.00 |
| 11 | Subtotal - 101-212 Budgeting | \$0.00 | \$1,220.57 | \$1,220.57 | \$0.00 |
| 1 | Internal Audit | \$0.00 | \$124.44 | \$124.44 | \$0.00 |
| 14 | Subtotal - 101-223 Internal Auditor | \$0.00 | \$124.44 | \$124.44 | \$0.00 |
| 1 | Purchasing | \$0.00 | \$389.17 | \$389.17 | \$0.00 |
| 15 | Subtotal - 101-233 Purchasing | \$0.00 | \$389.17 | \$389.17 | \$0.00 |
| 1 | Customer Service | \$0.00 | \$13.44 | \$13.44 | \$0.00 |
| 19 | Subtotal - 101-261 311 Customer Service | \$0.00 | \$13.44 | \$13.44 | \$0.00 |
| 1 | Advise and Counsel | \$0.00 | \$464.44 | \$464.44 | \$0.00 |
| 2 | Labor Relations | \$0.00 | \$159.97 | \$159.97 | \$0.00 |
| 4 | Risk Management | \$0.00 | \$10.56 | \$10.56 | \$0.00 |
| 20 | Subtotal - 101-266 City Attorney | \$0.00 | \$634.96 | \$634.96 | \$0.00 |
| 1 | Human Resources | \$0.00 | \$1,437.07 | \$1,437.07 | \$0.00 |
| 21 | Subtotal - 101-270 Human Resources | \$0.00 | \$1,437.07 | \$1,437.07 | \$0.00 |
| 1 | General Fund OPEB | \$0.00 | \$9,211.13 | \$9,211.13 | \$0.00 |
| 25 | Subtotal - OPEB / Retirement Board | \$0.00 | \$9,211.13 | \$9,211.13 | \$0.00 |
| Total Incoming | | \$346,234.72 | \$48,195.84 | \$394,430.55 | \$0.00 |
| C. Total Allocated | | | \$540,598.40 | \$510,698.40 | \$29,900.00 |
| | | | | 94.47% | 5.53% |

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Allocation Details

Cost Pool 1: Budget

Dept. 11: 101-212 Budgeting

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|-------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|-------------|
| 3 | 101-271 Other General | 59,685.6 | 0.04% | \$189.31 | \$0.00 | \$189.31 | \$0.00 | \$189.31 |
| 4 | 101-101 City Commission | 175,700.62 | 0.12% | \$557.27 | \$0.00 | \$557.27 | \$61.87 | \$619.14 |
| 5 | 101-172 City Manager | 1,910,933.88 | 1.31% | \$6,060.95 | \$0.00 | \$6,060.95 | \$0.00 | \$6,060.95 |
| 6 | 101-265 Bldgs & Grounds | 1,568,682.09 | 1.08% | \$4,975.42 | \$0.00 | \$4,975.42 | \$0.00 | \$4,975.42 |
| 7 | 101-228, 229, 230 Info Tech | 3,756,106.53 | 2.58% | \$11,913.33 | \$0.00 | \$11,913.33 | \$0.00 | \$11,913.33 |
| 8 | 101-191 Accounting Dept | 642,269.47 | 0.44% | \$2,037.10 | \$0.00 | \$2,037.10 | \$0.00 | \$2,037.10 |
| 9 | 101-192 Financial Services | 556,847.23 | 0.38% | \$1,766.17 | \$0.00 | \$1,766.17 | \$0.00 | \$1,766.17 |
| 10 | 101-210 Management Services | 309,081.43 | 0.21% | \$980.32 | \$0.00 | \$980.32 | \$0.00 | \$980.32 |
| 11 | 101-212 Budgeting | 146,167.85 | 0.1% | \$463.60 | \$0.00 | \$463.60 | \$0.00 | \$463.60 |
| 12 | 101-215 City Clerk | 343,622.05 | 0.24% | \$1,089.87 | \$0.00 | \$1,089.87 | \$121.00 | \$1,210.87 |
| 13 | 101-216 Records | 165,316.09 | 0.11% | \$524.34 | \$0.00 | \$524.34 | \$58.21 | \$582.55 |
| 14 | 101-223 Internal Auditor | 105,800.3 | 0.07% | \$335.57 | \$0.00 | \$335.57 | \$37.26 | \$372.82 |
| 15 | 101-233 Purchasing | 480,288.6 | 0.33% | \$1,523.34 | \$0.00 | \$1,523.34 | \$169.12 | \$1,692.46 |
| 16 | 101-237 Grants Management | 13,767.1 | 0.01% | \$43.67 | \$0.00 | \$43.67 | \$4.85 | \$48.51 |
| 17 | 101-253 Treasury | 1,557,726.68 | 1.07% | \$4,940.68 | \$0.00 | \$4,940.68 | \$548.52 | \$5,489.19 |
| 18 | 101-257 Assessing | 522,601.92 | 0.36% | \$1,657.55 | \$0.00 | \$1,657.55 | \$184.02 | \$1,841.57 |
| 19 | 101-261 311 Customer Service | 683,767.56 | 0.47% | \$2,168.72 | \$0.00 | \$2,168.72 | \$240.77 | \$2,409.49 |
| 20 | 101-266 City Attorney | 1,015,722.92 | 0.7% | \$3,221.59 | \$0.00 | \$3,221.59 | \$357.66 | \$3,579.25 |
| 21 | 101-270 Human Resources | 986,558.57 | 0.68% | \$3,129.09 | \$0.00 | \$3,129.09 | \$347.39 | \$3,476.48 |
| 22 | 101-345, 349 Public Safety | 8,313,869.2 | 5.7% | \$26,369.29 | \$0.00 | \$26,369.29 | \$2,927.53 | \$29,296.82 |
| 23 | 101-580 City Equipment | 2,215,692.63 | 1.52% | \$7,027.56 | \$0.00 | \$7,027.56 | \$780.20 | \$7,807.77 |
| 24 | 101-751 Parks & Rec Admin | 377,756.99 | 0.26% | \$1,198.14 | \$0.00 | \$1,198.14 | \$133.02 | \$1,331.16 |
| 25 | OPEB / Retirement Board | 500 | 0% | \$1.59 | \$0.00 | \$1.59 | \$0.18 | \$1.76 |
| 26 | 101-175 Diversity & Inclusion | 312,552.55 | 0.21% | \$991.33 | \$0.00 | \$991.33 | \$110.06 | \$1,101.39 |
| 27 | 101-180 Executive Programs | 7,175.4 | 0% | \$22.76 | \$0.00 | \$22.76 | \$2.53 | \$25.29 |
| 28 | 101-262 Elections | 536,194.41 | 0.37% | \$1,700.66 | \$0.00 | \$1,700.66 | \$188.81 | \$1,889.47 |
| 29 | 101-272 Emergency Recovery | 541,202.12 | 0.37% | \$1,716.54 | \$0.00 | \$1,716.54 | \$190.57 | \$1,907.11 |
| 30 | 101-346 Public Safety COPS | 2,727,637.49 | 1.87% | \$8,651.31 | \$0.00 | \$8,651.31 | \$960.47 | \$9,611.78 |
| 31 | 101-347 Public Safety Ops | 20,406,020.06 | 13.99% | \$64,722.24 | \$0.00 | \$64,722.24 | \$7,185.50 | \$71,907.74 |
| 32 | 101-348 Criminal Invstgn Div | 3,712,155.17 | 2.55% | \$11,773.93 | \$0.00 | \$11,773.93 | \$1,307.15 | \$13,081.07 |
| 33 | 101-371 Bldg Inspection Dept | 830,477.61 | 0.57% | \$2,634.04 | \$0.00 | \$2,634.04 | \$292.43 | \$2,926.48 |
| 34 | 101-385 Code Enforcement | 757,375.76 | 0.52% | \$2,402.19 | \$0.00 | \$2,402.19 | \$266.69 | \$2,668.88 |
| 35 | 101-400 PS Contracts | 279,743.57 | 0.19% | \$887.27 | \$0.00 | \$887.27 | \$98.51 | \$985.77 |
| 36 | 101-426 Emerg Mgmt Homeland | 6,669.37 | 0% | \$21.15 | \$0.00 | \$21.15 | \$2.35 | \$23.50 |

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Allocation Details

Cost Pool 1: Budget

Dept. 11: 101-212 Budgeting

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|--------------------------------|--------------|--------------------|------------------|---------------|-----------------------|-------------------|-------------|
| 37 | 101-441 PW General | 342,471.18 | 0.23% | \$1,086.22 | \$0.00 | \$1,086.22 | \$120.59 | \$1,206.82 |
| 38 | 101-443 Forestry | 436,151.52 | 0.3% | \$1,383.35 | \$0.00 | \$1,383.35 | \$153.58 | \$1,536.93 |
| 39 | 101-448 Street Lights | 1,247,083.09 | 0.86% | \$3,955.40 | \$0.00 | \$3,955.40 | \$439.13 | \$4,394.53 |
| 40 | 101-621 Pollution Control | 208,221.7 | 0.14% | \$660.42 | \$0.00 | \$660.42 | \$73.32 | \$733.74 |
| 41 | 101-701 Planning | 730,925.24 | 0.5% | \$2,318.29 | \$0.00 | \$2,318.29 | \$257.38 | \$2,575.67 |
| 43 | 101-724 Community Develop | 58,023.28 | 0.04% | \$184.03 | \$0.00 | \$184.03 | \$20.43 | \$204.47 |
| 44 | 101-728 Econ Dev | 513,207.17 | 0.35% | \$1,627.75 | \$0.00 | \$1,627.75 | \$180.71 | \$1,808.46 |
| 45 | 101-75x Parks & Rec Activities | 1,037,807.57 | 0.71% | \$3,291.64 | \$0.00 | \$3,291.64 | \$365.44 | \$3,657.08 |
| 46 | 101-770 Parks Maint | 1,662,307.36 | 1.14% | \$5,272.38 | \$0.00 | \$5,272.38 | \$585.34 | \$5,857.72 |
| 47 | 151 Cemetery Trust | 20,100 | 0.01% | \$63.75 | \$0.00 | \$63.75 | \$7.08 | \$70.83 |
| 48 | 159 Recreation Endowment | 30,625 | 0.02% | \$97.13 | \$0.00 | \$97.13 | \$10.78 | \$107.92 |
| 49 | 160 Mayor's Riverfront Pk | 115,157 | 0.08% | \$365.25 | \$0.00 | \$365.25 | \$40.55 | \$405.80 |
| 50 | 202 Major Streets | 3,284,648.7 | 2.25% | \$10,417.99 | \$0.00 | \$10,417.99 | \$1,156.61 | \$11,574.61 |
| 51 | 203 Local Streets | 1,784,865.94 | 1.22% | \$5,661.10 | \$0.00 | \$5,661.10 | \$628.50 | \$6,289.60 |
| 52 | 209 Cemeteries | 498,120.41 | 0.34% | \$1,579.90 | \$0.00 | \$1,579.90 | \$175.40 | \$1,755.30 |
| 53 | 211 Kzoo Muni Golf Assn | 2,494,146.13 | 1.71% | \$7,910.74 | \$0.00 | \$7,910.74 | \$878.25 | \$8,788.99 |
| 54 | 225 Blight Abatement | 11,840.68 | 0.01% | \$37.56 | \$0.00 | \$37.56 | \$4.17 | \$41.72 |
| 55 | 226 Solid Waste / Rubbish | 3,064,128.78 | 2.1% | \$9,718.57 | \$0.00 | \$9,718.57 | \$1,078.96 | \$10,797.53 |
| 56 | 232-238 Grants - Gen Gov | 99,652.77 | 0.07% | \$316.07 | \$0.00 | \$316.07 | \$35.09 | \$351.16 |
| 57 | 232-40x PS Grants | 42,644.93 | 0.03% | \$135.26 | \$0.00 | \$135.26 | \$15.02 | \$150.27 |
| 58 | 232-585 PW Grants | 74,160.27 | 0.05% | \$235.22 | \$0.00 | \$235.22 | \$26.11 | \$261.33 |
| 59 | 232-697 HUD Grants - Other | 793,281.3 | 0.54% | \$2,516.07 | \$0.00 | \$2,516.07 | \$279.34 | \$2,795.40 |
| 60 | 232-726 Community Dvlp Grants | 183,800 | 0.13% | \$582.96 | \$0.00 | \$582.96 | \$64.72 | \$647.68 |
| 61 | 232-733 Econ Dvlp Grants | 125,000 | 0.09% | \$396.47 | \$0.00 | \$396.47 | \$44.02 | \$440.48 |
| 62 | 232-775 P&R Annual Grants | 19,341.97 | 0.01% | \$61.35 | \$0.00 | \$61.35 | \$6.81 | \$68.16 |
| 63 | 232-776 P&R Grants | 1,483.55 | 0% | \$4.71 | \$0.00 | \$4.71 | \$0.52 | \$5.23 |
| 66 | 233-406 PS Donations | 16,778.23 | 0.01% | \$53.22 | \$0.00 | \$53.22 | \$5.91 | \$59.12 |
| 68 | 233-727 Comm Dvlp Donations | 1,239.11 | 0% | \$3.93 | \$0.00 | \$3.93 | \$0.44 | \$4.37 |
| 70 | 233-777 P&R Donations | 9,073.83 | 0.01% | \$28.78 | \$0.00 | \$28.78 | \$3.20 | \$31.97 |
| 72 | 234 FFE Aspirational Projects | 3,026,856.91 | 2.08% | \$9,600.35 | \$0.00 | \$9,600.35 | \$1,065.84 | \$10,666.19 |
| 73 | 235 Recovery Programs & Grants | 5,422,839.25 | 3.72% | \$17,199.74 | \$0.00 | \$17,199.74 | \$1,909.52 | \$19,109.27 |
| 74 | 236 Light Grant | 120,000 | 0.08% | \$380.61 | \$0.00 | \$380.61 | \$42.26 | \$422.86 |
| 80 | 265 Drug Law Enforce | 46,842.88 | 0.03% | \$148.57 | \$0.00 | \$148.57 | \$16.49 | \$165.07 |
| 86 | 296 HUD Grant Admin | -0 | -0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

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Allocation Details

Cost Pool 1: Budget

Dept. 11: 101-212 Budgeting

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-------------------------------|-----------------------|--------------------|---------------------|---------------|-----------------------|--------------------|---------------------|
| 87 | 298 Home Grant | 266,451.16 | 0.18% | \$845.11 | \$0.00 | \$845.11 | \$93.82 | \$938.93 |
| 88 | 299 CDBG Grant | 2,907,374.31 | 1.99% | \$9,221.39 | \$0.00 | \$9,221.39 | \$1,023.76 | \$10,245.15 |
| 92 | 590 Sewer Fund | 26,854,431.41 | 18.42% | \$85,174.81 | \$0.00 | \$85,174.81 | \$9,456.15 | \$94,630.97 |
| 93 | 591 Water Fund | 14,958,468.38 | 10.26% | \$47,444.11 | \$0.00 | \$47,444.11 | \$5,267.27 | \$52,711.39 |
| 94 | 677 Insurance Fund | 14,211,496.04 | 9.75% | \$45,074.93 | \$0.00 | \$45,074.93 | \$5,004.24 | \$50,079.17 |
| 95 | 731 Pension Fund | 2,176,005.28 | 1.49% | \$6,901.69 | \$0.00 | \$6,901.69 | \$766.23 | \$7,667.91 |
| 97 | 756 General Trust Fund | 126,267.44 | 0.09% | \$400.49 | \$0.00 | \$400.49 | \$44.46 | \$444.95 |
| 98 | 760 Foundation for Excellence | 769,931.62 | 0.53% | \$2,442.01 | \$0.00 | \$2,442.01 | \$271.11 | \$2,713.12 |
| 103 | All Other | 1,696.46 | 0% | \$5.38 | \$0.00 | \$5.38 | \$0.60 | \$5.98 |
| SubTotal | | 145,820,616.67 | 100% | \$462,502.57 | \$0.00 | \$462,502.57 | \$48,195.84 | \$510,698.40 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$462,502.57 | | \$510,698.40 |

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

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Allocation Details

Cost Pool 2: Cost Plan

Dept. 11: 101-212 Budgeting

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|------------------------------|-----------|--------------------|--------------------|---------------|-----------------------|-------------------|--------------------|
| 1 | Building Depreciation | 1 | 1.27% | \$378.48 | \$0.00 | \$378.48 | \$0.00 | \$378.48 |
| 2 | Equipment Depreciation | 5 | 6.33% | \$1,892.41 | \$0.00 | \$1,892.41 | \$0.00 | \$1,892.41 |
| 3 | 101-271 Other General | 1 | 1.27% | \$378.48 | \$0.00 | \$378.48 | \$0.00 | \$378.48 |
| 4 | 101-101 City Commission | 2 | 2.53% | \$756.96 | \$0.00 | \$756.96 | \$0.00 | \$756.96 |
| 5 | 101-172 City Manager | 2 | 2.53% | \$756.96 | \$0.00 | \$756.96 | \$0.00 | \$756.96 |
| 6 | 101-265 Bldgs & Grounds | 2 | 2.53% | \$756.96 | \$0.00 | \$756.96 | \$0.00 | \$756.96 |
| 7 | 101-228, 229, 230 Info Tech | 7 | 8.86% | \$2,649.37 | \$0.00 | \$2,649.37 | \$0.00 | \$2,649.37 |
| 8 | 101-191 Accounting Dept | 4 | 5.06% | \$1,513.92 | \$0.00 | \$1,513.92 | \$0.00 | \$1,513.92 |
| 9 | 101-192 Financial Services | 6 | 7.59% | \$2,270.89 | \$0.00 | \$2,270.89 | \$0.00 | \$2,270.89 |
| 10 | 101-210 Management Services | 5 | 6.33% | \$1,892.41 | \$0.00 | \$1,892.41 | \$0.00 | \$1,892.41 |
| 11 | 101-212 Budgeting | 2 | 2.53% | \$756.96 | \$0.00 | \$756.96 | \$0.00 | \$756.96 |
| 12 | 101-215 City Clerk | 4 | 5.06% | \$1,513.92 | \$0.00 | \$1,513.92 | \$0.00 | \$1,513.92 |
| 13 | 101-216 Records | 3 | 3.8% | \$1,135.44 | \$0.00 | \$1,135.44 | \$0.00 | \$1,135.44 |
| 14 | 101-223 Internal Auditor | 1 | 1.27% | \$378.48 | \$0.00 | \$378.48 | \$0.00 | \$378.48 |
| 15 | 101-233 Purchasing | 1 | 1.27% | \$378.48 | \$0.00 | \$378.48 | \$0.00 | \$378.48 |
| 17 | 101-253 Treasury | 5 | 6.33% | \$1,892.41 | \$0.00 | \$1,892.41 | \$0.00 | \$1,892.41 |
| 18 | 101-257 Assessing | 2 | 2.53% | \$756.96 | \$0.00 | \$756.96 | \$0.00 | \$756.96 |
| 19 | 101-261 311 Customer Service | 2 | 2.53% | \$756.96 | \$0.00 | \$756.96 | \$0.00 | \$756.96 |
| 20 | 101-266 City Attorney | 5 | 6.33% | \$1,892.41 | \$0.00 | \$1,892.41 | \$0.00 | \$1,892.41 |
| 21 | 101-270 Human Resources | 3 | 3.8% | \$1,135.44 | \$0.00 | \$1,135.44 | \$0.00 | \$1,135.44 |
| 22 | 101-345, 349 Public Safety | 2 | 2.53% | \$756.96 | \$0.00 | \$756.96 | \$0.00 | \$756.96 |
| 23 | 101-580 City Equipment | 3 | 3.8% | \$1,135.44 | \$0.00 | \$1,135.44 | \$0.00 | \$1,135.44 |
| 24 | 101-751 Parks & Rec Admin | 3 | 3.8% | \$1,135.44 | \$0.00 | \$1,135.44 | \$0.00 | \$1,135.44 |
| 25 | OPEB / Retirement Board | 1 | 1.27% | \$378.48 | \$0.00 | \$378.48 | \$0.00 | \$378.48 |
| 93 | 591 Water Fund | 7 | 8.86% | \$2,649.37 | \$0.00 | \$2,649.37 | \$0.00 | \$2,649.37 |
| SubTotal | | 79 | 100% | \$29,900.00 | \$0.00 | \$29,900.00 | \$0.00 | \$29,900.00 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$29,900.00 | | \$29,900.00 |

Allocation Basis Units: # Functions, Prior Year Cost Plan

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Allocation Summary

Dept. 11: 101-212 Budgeting

| Dept# | Department Name | Budget | Cost Plan | Total |
|-------|-------------------------------|-------------|------------|-------------|
| 1 | Building Depreciation | \$0.00 | \$378.48 | \$378.48 |
| 2 | Equipment Depreciation | \$0.00 | \$1,892.41 | \$1,892.41 |
| 3 | 101-271 Other General | \$189.31 | \$378.48 | \$567.79 |
| 4 | 101-101 City Commission | \$619.14 | \$756.96 | \$1,376.10 |
| 5 | 101-172 City Manager | \$6,060.95 | \$756.96 | \$6,817.91 |
| 6 | 101-265 Bldgs & Grounds | \$4,975.42 | \$756.96 | \$5,732.39 |
| 7 | 101-228, 229, 230 Info Tech | \$11,913.33 | \$2,649.37 | \$14,562.70 |
| 8 | 101-191 Accounting Dept | \$2,037.10 | \$1,513.92 | \$3,551.02 |
| 9 | 101-192 Financial Services | \$1,766.17 | \$2,270.89 | \$4,037.05 |
| 10 | 101-210 Management Services | \$980.32 | \$1,892.41 | \$2,872.73 |
| 11 | 101-212 Budgeting | \$463.60 | \$756.96 | \$1,220.57 |
| 12 | 101-215 City Clerk | \$1,210.87 | \$1,513.92 | \$2,724.80 |
| 13 | 101-216 Records | \$582.55 | \$1,135.44 | \$1,717.99 |
| 14 | 101-223 Internal Auditor | \$372.82 | \$378.48 | \$751.31 |
| 15 | 101-233 Purchasing | \$1,692.46 | \$378.48 | \$2,070.95 |
| 16 | 101-237 Grants Management | \$48.51 | \$0.00 | \$48.51 |
| 17 | 101-253 Treasury | \$5,489.19 | \$1,892.41 | \$7,381.60 |
| 18 | 101-257 Assessing | \$1,841.57 | \$756.96 | \$2,598.53 |
| 19 | 101-261 311 Customer Service | \$2,409.49 | \$756.96 | \$3,166.46 |
| 20 | 101-266 City Attorney | \$3,579.25 | \$1,892.41 | \$5,471.66 |
| 21 | 101-270 Human Resources | \$3,476.48 | \$1,135.44 | \$4,611.93 |
| 22 | 101-345, 349 Public Safety | \$29,296.82 | \$756.96 | \$30,053.78 |
| 23 | 101-580 City Equipment | \$7,807.77 | \$1,135.44 | \$8,943.21 |
| 24 | 101-751 Parks & Rec Admin | \$1,331.16 | \$1,135.44 | \$2,466.60 |
| 25 | OPEB / Retirement Board | \$1.76 | \$378.48 | \$380.24 |
| 26 | 101-175 Diversity & Inclusion | \$1,101.39 | \$0.00 | \$1,101.39 |
| 27 | 101-180 Executive Programs | \$25.29 | \$0.00 | \$25.29 |
| 28 | 101-262 Elections | \$1,889.47 | \$0.00 | \$1,889.47 |
| 29 | 101-272 Emergency Recovery | \$1,907.11 | \$0.00 | \$1,907.11 |
| 30 | 101-346 Public Safety COPS | \$9,611.78 | \$0.00 | \$9,611.78 |
| 31 | 101-347 Public Safety Ops | \$71,907.74 | \$0.00 | \$71,907.74 |
| 32 | 101-348 Criminal Invstgn Div | \$13,081.07 | \$0.00 | \$13,081.07 |
| 33 | 101-371 Bldg Inspection Dept | \$2,926.48 | \$0.00 | \$2,926.48 |
| 34 | 101-385 Code Enforcement | \$2,668.88 | \$0.00 | \$2,668.88 |
| 35 | 101-400 PS Contracts | \$985.77 | \$0.00 | \$985.77 |

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Allocation Summary

Dept. 11: 101-212 Budgeting

| Dept# | Department Name | Budget | Cost Plan | Total |
|-------|--------------------------------|-------------|-----------|-------------|
| 36 | 101-426 Emerg Mgmt Homeland | \$23.50 | \$0.00 | \$23.50 |
| 37 | 101-441 PW General | \$1,206.82 | \$0.00 | \$1,206.82 |
| 38 | 101-443 Forestry | \$1,536.93 | \$0.00 | \$1,536.93 |
| 39 | 101-448 Street Lights | \$4,394.53 | \$0.00 | \$4,394.53 |
| 40 | 101-621 Pollution Control | \$733.74 | \$0.00 | \$733.74 |
| 41 | 101-701 Planning | \$2,575.67 | \$0.00 | \$2,575.67 |
| 43 | 101-724 Community Develop | \$204.47 | \$0.00 | \$204.47 |
| 44 | 101-728 Econ Dev | \$1,808.46 | \$0.00 | \$1,808.46 |
| 45 | 101-75x Parks & Rec Activities | \$3,657.08 | \$0.00 | \$3,657.08 |
| 46 | 101-770 Parks Maint | \$5,857.72 | \$0.00 | \$5,857.72 |
| 47 | 151 Cemetery Trust | \$70.83 | \$0.00 | \$70.83 |
| 48 | 159 Recreation Endowment | \$107.92 | \$0.00 | \$107.92 |
| 49 | 160 Mayor's Riverfront Pk | \$405.80 | \$0.00 | \$405.80 |
| 50 | 202 Major Streets | \$11,574.61 | \$0.00 | \$11,574.61 |
| 51 | 203 Local Streets | \$6,289.60 | \$0.00 | \$6,289.60 |
| 52 | 209 Cemeteries | \$1,755.30 | \$0.00 | \$1,755.30 |
| 53 | 211 Kzoo Muni Golf Assn | \$8,788.99 | \$0.00 | \$8,788.99 |
| 54 | 225 Blight Abatement | \$41.72 | \$0.00 | \$41.72 |
| 55 | 226 Solid Waste / Rubbish | \$10,797.53 | \$0.00 | \$10,797.53 |
| 56 | 232-238 Grants - Gen Gov | \$351.16 | \$0.00 | \$351.16 |
| 57 | 232-40x PS Grants | \$150.27 | \$0.00 | \$150.27 |
| 58 | 232-585 PW Grants | \$261.33 | \$0.00 | \$261.33 |
| 59 | 232-697 HUD Grants - Other | \$2,795.40 | \$0.00 | \$2,795.40 |
| 60 | 232-726 Community Dvlp Grants | \$647.68 | \$0.00 | \$647.68 |
| 61 | 232-733 Econ Dvlp Grants | \$440.48 | \$0.00 | \$440.48 |
| 62 | 232-775 P&R Annual Grants | \$68.16 | \$0.00 | \$68.16 |
| 63 | 232-776 P&R Grants | \$5.23 | \$0.00 | \$5.23 |
| 66 | 233-406 PS Donations | \$59.12 | \$0.00 | \$59.12 |
| 68 | 233-727 Comm Dvlp Donations | \$4.37 | \$0.00 | \$4.37 |
| 70 | 233-777 P&R Donations | \$31.97 | \$0.00 | \$31.97 |
| 72 | 234 FFE Aspirational Projects | \$10,666.19 | \$0.00 | \$10,666.19 |
| 73 | 235 Recovery Programs & Grants | \$19,109.27 | \$0.00 | \$19,109.27 |
| 74 | 236 Light Grant | \$422.86 | \$0.00 | \$422.86 |
| 80 | 265 Drug Law Enforce | \$165.07 | \$0.00 | \$165.07 |
| 87 | 298 Home Grant | \$938.93 | \$0.00 | \$938.93 |

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Allocation Summary

Dept. 11: 101-212 Budgeting

| Dept# | Department Name | Budget | Cost Plan | Total |
|---------------------|-------------------------------|---------------------|--------------------|---------------------|
| 88 | 299 CDBG Grant | \$10,245.15 | \$0.00 | \$10,245.15 |
| 92 | 590 Sewer Fund | \$94,630.97 | \$0.00 | \$94,630.97 |
| 93 | 591 Water Fund | \$52,711.39 | \$2,649.37 | \$55,360.75 |
| 94 | 677 Insurance Fund | \$50,079.17 | \$0.00 | \$50,079.17 |
| 95 | 731 Pension Fund | \$7,667.91 | \$0.00 | \$7,667.91 |
| 97 | 756 General Trust Fund | \$444.95 | \$0.00 | \$444.95 |
| 98 | 760 Foundation for Excellence | \$2,713.12 | \$0.00 | \$2,713.12 |
| 103 | All Other | \$5.98 | \$0.00 | \$5.98 |
| Direct Bills | | \$0.00 | \$0.00 | \$0.00 |
| Total | | \$510,698.40 | \$29,900.00 | \$540,598.40 |

City of Kalamazoo, MI
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101-215 City Clerk

Nature and Extent of Services

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

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

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

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

Elections The City of Kalamazoo Election Division within the City Clerk's Office is responsible for voter registration of all City residents and administration of all elections in compliance with federal, state, and local laws. These costs are allocated directly to General Gov / Unallowable.

City Clerk The balance of the Clerk's activities are considered General Government in nature and are allocated to the Unallowable receiving pool.

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.

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A. Department Costs

Dept. 12: 101-215 City Clerk

| Description | Type | Amount | General Admin | Records Management | Mailroom | Elections | City Clerk |
|---|------|---------------------|---------------------|--------------------|--------------------|---------------------|--------------------|
| Personnel Costs | | | | | | | |
| Salaries | S | \$315,326.98 | \$119,193.60 | \$19,644.87 | \$30,176.79 | \$121,716.21 | \$24,595.50 |
| Fringe Benefits | S | \$85,591.23 | \$32,353.48 | \$5,332.33 | \$8,191.08 | \$33,038.21 | \$6,676.12 |
| Subtotal - Personnel Costs | | \$400,918.21 | \$151,547.08 | \$24,977.20 | \$38,367.87 | \$154,754.43 | \$31,271.62 |
| Services & Supplies Cost | | | | | | | |
| 830.004 General Insurance Fund | S | \$2,604.00 | \$984.31 | \$162.23 | \$249.20 | \$1,005.14 | \$203.11 |
| 850.000 Comms & Network Svcs | S | \$2,749.02 | \$1,039.13 | \$171.26 | \$263.08 | \$1,061.12 | \$214.42 |
| 802.010 Recording Fees | P | \$1,523.00 | \$0.00 | \$1,523.00 | \$0.00 | \$0.00 | \$0.00 |
| 810.003 Memberships & Subscriptions | D | \$2,440.07 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 815.000 Software and Applications | P | \$22,400.38 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$22,400.38 |
| 941.000 Rental/Lease Equipment | P | \$2,412.08 | \$952.22 | \$0.00 | \$1,459.86 | \$0.00 | \$0.00 |
| 941.000 Copier Lease | D | \$1,970.25 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 811.000 Professional Development | S | \$3,330.92 | \$1,259.09 | \$207.52 | \$318.77 | \$1,285.74 | \$259.81 |
| 727.001 Office Supplies & Forms | S | \$5,484.91 | \$2,073.30 | \$341.71 | \$524.91 | \$2,117.18 | \$427.82 |
| 802.011 Legal Notices | P | \$4,530.53 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$4,530.53 |
| 727.003 Postage | P | \$123.48 | \$0.00 | \$0.00 | \$81.35 | \$0.00 | \$42.13 |
| 810.001 Business & Emerg Meals | D | \$1,794.51 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 801.000 Prof. & Contractual Svcs | P | \$15,475.99 | \$0.00 | \$0.00 | \$3,381.81 | \$0.00 | \$12,094.18 |
| 949.000 Rental/Lease Contra (GASB 87) | D | -\$1,867.92 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Subtotal - Services & Supplies | | \$64,971.22 | \$6,308.05 | \$2,405.72 | \$6,278.98 | \$5,469.18 | \$40,172.39 |
| Department Cost Total | | \$465,889.43 | \$157,855.13 | \$27,382.92 | \$44,646.85 | \$160,223.61 | \$71,444.01 |
| Adjustments to Cost | | | | | | | |
| CCTA Admin Fee | P | -\$8,906.94 | \$0.00 | -\$892.39 | -\$1,370.64 | -\$5,527.09 | -\$1,116.82 |
| 810.003 Memberships & Subscriptions | D | -\$2,440.07 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 810.001 Business & Emerg Meals | D | -\$1,794.51 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 949.000 Rental/Lease Contra (GASB 87) | D | \$1,867.92 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 941.000 Copier Lease | D | -\$1,970.25 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Subtotal - Adjustments | | -\$13,243.85 | \$0.00 | -\$892.39 | -\$1,370.64 | -\$5,527.09 | -\$1,116.82 |
| Total Costs After Adjustments | | \$452,645.58 | \$157,855.13 | \$26,490.54 | \$43,276.21 | \$154,696.51 | \$70,327.19 |
| General Admin Distribution | | | -\$157,855.13 | \$14,185.22 | \$23,173.65 | \$82,837.27 | \$37,658.98 |

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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A. Department Costs

Dept. 12: 101-215 City Clerk

| Description | Type | Amount | General Admin | Records Management | Mailroom | Elections | City Clerk |
|--------------------|------|---------------------|---------------|--------------------|--------------------|---------------------|---------------------|
| Grand Total | | \$452,645.58 | \$0.00 | \$40,675.76 | \$66,449.86 | \$237,533.79 | \$107,986.17 |

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City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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B. Incoming Costs (Default Spread Expenditures)

Dept. 12: 101-215 City Clerk

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | Records Management | Mailroom | Elections | City Clerk |
|----------|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 1 | City Hall | \$10,634.64 | \$33.40 | \$961.89 | \$1,568.32 | \$5,628.20 | \$2,509.63 |
| 1 | Subtotal - Building Depreciation | \$10,634.64 | \$33.40 | \$961.89 | \$1,568.32 | \$5,628.20 | \$2,509.63 |
| 1 | City Hall Equipment | \$995.17 | \$53.50 | \$94.55 | \$154.17 | \$553.25 | \$246.70 |
| 2 | IT - Network | \$4,572.70 | \$4.92 | \$412.74 | \$672.96 | \$2,415.05 | \$1,076.87 |
| 3 | Department Specific - Asset Depreciation | \$716.80 | \$15.56 | \$66.03 | \$107.66 | \$386.37 | \$172.28 |
| 5 | Voice over IP System | \$200.40 | \$8.80 | \$18.86 | \$30.75 | \$110.37 | \$49.21 |
| 6 | SBITA - Kronos | \$1,025.40 | \$1.78 | \$92.62 | \$151.01 | \$541.91 | \$241.64 |
| 7 | SBITA - NeoGov | \$118.97 | \$1.00 | \$10.82 | \$17.64 | \$63.29 | \$28.22 |
| 9 | GASB 87 Copier Leases | \$1,799.25 | \$14.63 | \$163.55 | \$266.66 | \$956.96 | \$426.71 |
| 2 | Subtotal - Equipment Depreciation | \$9,428.70 | \$100.18 | \$859.17 | \$1,400.85 | \$5,027.21 | \$2,241.64 |
| 1 | Parking | \$1,633.29 | \$42.13 | \$151.07 | \$246.31 | \$883.92 | \$394.14 |
| 3 | Subtotal - 101-271 Other General | \$1,633.29 | \$42.13 | \$151.07 | \$246.31 | \$883.92 | \$394.14 |
| 1 | Management & Leadership | \$6,826.24 | \$1,573.74 | \$757.39 | \$1,234.89 | \$4,431.63 | \$1,976.07 |
| 5 | Subtotal - 101-172 City Manager | \$6,826.24 | \$1,573.74 | \$757.39 | \$1,234.89 | \$4,431.63 | \$1,976.07 |
| 1 | City Hall | \$62,982.46 | \$15,487.63 | \$7,075.27 | \$11,535.97 | \$41,398.98 | \$18,459.88 |
| 6 | Subtotal - 101-265 Bldgs & Grounds | \$62,982.46 | \$15,487.63 | \$7,075.27 | \$11,535.97 | \$41,398.98 | \$18,459.88 |
| 1 | PC / Network Support | \$12,795.74 | \$1,499.38 | \$1,288.92 | \$2,101.54 | \$7,541.77 | \$3,362.89 |
| 2 | App - Eden | \$1,177.99 | \$324.78 | \$135.50 | \$220.92 | \$792.83 | \$353.52 |
| 3 | App - BS & A | \$1,198.43 | \$198.30 | \$125.94 | \$205.33 | \$736.88 | \$328.58 |
| 4 | App - Kronos | \$1,524.37 | \$207.85 | \$156.19 | \$254.66 | \$913.88 | \$407.50 |
| 5 | App - NeoGov | \$33.68 | \$0.00 | \$3.04 | \$4.95 | \$17.77 | \$7.92 |
| 8 | VOIP | \$3,472.36 | \$0.00 | \$313.09 | \$510.48 | \$1,831.94 | \$816.86 |
| 10 | Dept Specific Exp | \$8,550.00 | \$0.00 | \$770.91 | \$1,256.94 | \$4,510.78 | \$2,011.36 |
| 7 | Subtotal - 101-228, 229, 230 Info Tech | \$28,752.58 | \$2,230.32 | \$2,793.58 | \$4,554.83 | \$16,345.85 | \$7,288.64 |
| 1 | Payroll | \$66.83 | \$10.27 | \$6.95 | \$11.33 | \$40.67 | \$18.14 |
| 4 | Audit and Accounting | \$3,070.38 | \$404.23 | \$313.29 | \$510.80 | \$1,833.12 | \$817.39 |
| 8 | Subtotal - 101-191 Accounting Dept | \$3,137.20 | \$414.50 | \$320.24 | \$522.14 | \$1,873.79 | \$835.53 |
| 1 | Accounts Payable | \$2,652.45 | \$410.39 | \$276.16 | \$450.27 | \$1,615.88 | \$720.53 |
| 2 | Payroll | \$433.15 | \$66.14 | \$45.02 | \$73.40 | \$263.41 | \$117.46 |
| 6 | Accounting | \$110.26 | \$16.76 | \$11.45 | \$18.67 | \$67.01 | \$29.88 |
| 9 | Subtotal - 101-192 Financial Services | \$3,195.86 | \$493.29 | \$332.63 | \$542.35 | \$1,946.31 | \$867.86 |
| 3 | Risk Management | \$144.83 | \$30.39 | \$15.80 | \$25.76 | \$92.44 | \$41.22 |
| 4 | Accounting | \$226.48 | \$47.74 | \$24.73 | \$40.31 | \$144.68 | \$64.51 |
| 5 | Accounts Payable | \$39.76 | \$8.55 | \$4.36 | \$7.10 | \$25.49 | \$11.36 |
| 7 | Payroll | \$24.53 | \$5.18 | \$2.68 | \$4.37 | \$15.67 | \$6.99 |

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B. Incoming Costs (Default Spread Expenditures)

Dept. 12: 101-215 City Clerk

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | Records Management | Mailroom | Elections | City Clerk |
|---------------------------|--|---------------------|---------------------|--------------------|--------------------|---------------------|---------------------|
| 10 | Subtotal - 101-210 Management Services | \$435.60 | \$91.86 | \$47.56 | \$77.54 | \$278.28 | \$124.09 |
| 1 | Budget | \$1,089.87 | \$121.00 | \$109.18 | \$178.01 | \$638.83 | \$284.85 |
| 2 | Cost Plan | \$1,513.92 | \$0.00 | \$136.50 | \$222.56 | \$798.71 | \$356.15 |
| 11 | Subtotal - 101-212 Budgeting | \$2,603.80 | \$121.00 | \$245.68 | \$400.57 | \$1,437.54 | \$641.00 |
| 1 | Records Management | \$0.00 | \$4,100.09 | \$369.69 | \$602.76 | \$2,163.11 | \$964.54 |
| 2 | Mailroom | \$0.00 | \$53.85 | \$4.86 | \$7.92 | \$28.41 | \$12.67 |
| 12 | Subtotal - 101-215 City Clerk | \$0.00 | \$4,153.94 | \$374.54 | \$610.68 | \$2,191.52 | \$977.20 |
| 1 | Records Mgmt | \$0.00 | \$14,747.57 | \$1,329.72 | \$2,168.05 | \$7,780.47 | \$3,469.33 |
| 2 | Mailroom | \$0.00 | \$10.37 | \$0.94 | \$1.52 | \$5.47 | \$2.44 |
| 13 | Subtotal - 101-216 Records | \$0.00 | \$14,757.94 | \$1,330.65 | \$2,169.58 | \$7,785.94 | \$3,471.77 |
| 1 | Internal Audit | \$0.00 | \$292.55 | \$26.38 | \$43.01 | \$154.34 | \$68.82 |
| 14 | Subtotal - 101-223 Internal Auditor | \$0.00 | \$292.55 | \$26.38 | \$43.01 | \$154.34 | \$68.82 |
| 1 | Purchasing | \$0.00 | \$2,529.63 | \$228.08 | \$371.88 | \$1,334.57 | \$595.09 |
| 15 | Subtotal - 101-233 Purchasing | \$0.00 | \$2,529.63 | \$228.08 | \$371.88 | \$1,334.57 | \$595.09 |
| 1 | Non-Tax Revenue | \$0.00 | \$164.49 | \$14.83 | \$24.18 | \$86.78 | \$38.70 |
| 4 | Cashier | \$0.00 | \$21.09 | \$1.90 | \$3.10 | \$11.13 | \$4.96 |
| 17 | Subtotal - 101-253 Treasury | \$0.00 | \$185.59 | \$16.73 | \$27.28 | \$97.91 | \$43.66 |
| 1 | Customer Service | \$0.00 | \$12,691.97 | \$1,144.37 | \$1,865.86 | \$6,695.98 | \$2,985.75 |
| 19 | Subtotal - 101-261 311 Customer Service | \$0.00 | \$12,691.97 | \$1,144.37 | \$1,865.86 | \$6,695.98 | \$2,985.75 |
| 1 | Advise and Counsel | \$0.00 | \$1,091.83 | \$98.45 | \$160.51 | \$576.02 | \$256.85 |
| 2 | Labor Relations | \$0.00 | \$459.11 | \$41.40 | \$67.49 | \$242.22 | \$108.00 |
| 4 | Risk Management | \$0.00 | \$40.68 | \$3.67 | \$5.98 | \$21.46 | \$9.57 |
| 20 | Subtotal - 101-266 City Attorney | \$0.00 | \$1,591.62 | \$143.51 | \$233.99 | \$839.70 | \$374.42 |
| 1 | Human Resources | \$0.00 | \$4,124.40 | \$371.88 | \$606.33 | \$2,175.94 | \$970.25 |
| 21 | Subtotal - 101-270 Human Resources | \$0.00 | \$4,124.40 | \$371.88 | \$606.33 | \$2,175.94 | \$970.25 |
| 1 | General Fund OPEB | \$0.00 | \$26,435.95 | \$2,383.60 | \$3,886.38 | \$13,946.99 | \$6,218.99 |
| 25 | Subtotal - OPEB / Retirement Board | \$0.00 | \$26,435.95 | \$2,383.60 | \$3,886.38 | \$13,946.99 | \$6,218.99 |
| Total Incoming | | \$129,630.37 | \$87,351.63 | \$19,564.22 | \$31,898.74 | \$114,474.60 | \$51,044.44 |
| C. Total Allocated | | | \$669,627.58 | \$60,239.97 | \$98,348.60 | \$352,008.39 | \$159,030.62 |
| | | | | 9% | 14.69% | 52.57% | 23.75% |

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Allocation Details

Cost Pool 1: Records Management

Dept. 12: 101-215 City Clerk

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-----------------------------|------------|--------------------|--------------------|---------------------|-----------------------|-------------------|--------------------|
| 2 | Equipment Depreciation | 0.83 | 0.83% | \$434.62 | \$0.00 | \$434.62 | \$0.00 | \$434.62 |
| 7 | 101-228, 229, 230 Info Tech | 20.2 | 20.2% | \$10,577.51 | \$0.00 | \$10,577.51 | \$0.00 | \$10,577.51 |
| 10 | 101-210 Management Services | 9.65 | 9.65% | \$5,053.12 | \$0.00 | \$5,053.12 | \$0.00 | \$5,053.12 |
| 12 | 101-215 City Clerk | 7.83 | 7.83% | \$4,100.09 | \$0.00 | \$4,100.09 | \$0.00 | \$4,100.09 |
| 13 | 101-216 Records | 0 | 0% | \$0.00 | -\$21,500.38 | -\$21,500.38 | \$0.00 | -\$21,500.38 |
| 20 | 101-266 City Attorney | 33.05 | 33.05% | \$17,306.27 | \$0.00 | \$17,306.27 | \$4,233.28 | \$21,539.55 |
| 21 | 101-270 Human Resources | 1.59 | 1.59% | \$832.59 | \$0.00 | \$832.59 | \$203.66 | \$1,036.24 |
| 22 | 101-345, 349 Public Safety | 12.02 | 12.02% | \$6,294.14 | \$0.00 | \$6,294.14 | \$1,539.61 | \$7,833.75 |
| 24 | 101-751 Parks & Rec Admin | 0.75 | 0.75% | \$392.73 | \$0.00 | \$392.73 | \$96.07 | \$488.79 |
| 43 | 101-724 Community Develop | 4.57 | 4.57% | \$2,393.03 | \$0.00 | \$2,393.03 | \$585.36 | \$2,978.39 |
| 44 | 101-728 Econ Dev | 2.56 | 2.56% | \$1,340.52 | \$0.00 | \$1,340.52 | \$327.90 | \$1,668.42 |
| 93 | 591 Water Fund | 4.94 | 4.94% | \$2,586.78 | \$0.00 | \$2,586.78 | \$632.75 | \$3,219.53 |
| 94 | 677 Insurance Fund | 0.42 | 0.42% | \$219.93 | \$0.00 | \$219.93 | \$53.80 | \$273.72 |
| 101 | CCTA | 1.59 | 1.59% | \$832.59 | \$0.00 | \$832.59 | \$203.66 | \$1,036.24 |
| SubTotal | | 100 | 100% | \$52,363.90 | -\$21,500.38 | \$30,863.52 | \$7,876.07 | \$38,739.59 |
| Direct Bills | | | | | | -\$21,500.38 | | -\$21,500.38 |
| Total | | | | | | \$9,363.14 | | \$17,239.21 |

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

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Allocation Details
Cost Pool 2: Mailroom

Dept. 12: 101-215 City Clerk

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-------------------------------|-------------------|--------------------|--------------------|---------------|-----------------------|--------------------|--------------------|
| 5 | 101-172 City Manager | 325.91 | 0.25% | \$215.74 | \$0.00 | \$215.74 | \$0.00 | \$215.74 |
| 7 | 101-228, 229, 230 Info Tech | 17.19 | 0.01% | \$11.38 | \$0.00 | \$11.38 | \$0.00 | \$11.38 |
| 10 | 101-210 Management Services | 2,985.82 | 2.31% | \$1,976.51 | \$0.00 | \$1,976.51 | \$0.00 | \$1,976.51 |
| 12 | 101-215 City Clerk | 81.35 | 0.06% | \$53.85 | \$0.00 | \$53.85 | \$0.00 | \$53.85 |
| 15 | 101-233 Purchasing | 60.02 | 0.05% | \$39.73 | \$0.00 | \$39.73 | \$6.13 | \$45.86 |
| 17 | 101-253 Treasury | 3,995.45 | 3.09% | \$2,644.85 | \$0.00 | \$2,644.85 | \$407.98 | \$3,052.83 |
| 20 | 101-266 City Attorney | 510.43 | 0.4% | \$337.89 | \$0.00 | \$337.89 | \$52.12 | \$390.01 |
| 21 | 101-270 Human Resources | 489.11 | 0.38% | \$323.77 | \$0.00 | \$323.77 | \$49.94 | \$373.72 |
| 22 | 101-345, 349 Public Safety | 3,610.26 | 2.79% | \$2,389.86 | \$0.00 | \$2,389.86 | \$368.65 | \$2,758.51 |
| 28 | 101-262 Elections | 42,653.62 | 33.02% | \$28,235.19 | \$0.00 | \$28,235.19 | \$4,355.42 | \$32,590.60 |
| 34 | 101-385 Code Enforcement | 6,607.76 | 5.12% | \$4,374.10 | \$0.00 | \$4,374.10 | \$674.73 | \$5,048.83 |
| 37 | 101-441 PW General | 781.54 | 0.61% | \$517.35 | \$0.00 | \$517.35 | \$79.80 | \$597.16 |
| 41 | 101-701 Planning | 9,873.1 | 7.64% | \$6,535.64 | \$0.00 | \$6,535.64 | \$1,008.16 | \$7,543.80 |
| 46 | 101-770 Parks Maint | 92.59 | 0.07% | \$61.29 | \$0.00 | \$61.29 | \$9.45 | \$70.75 |
| 50 | 202 Major Streets | 263.71 | 0.2% | \$174.57 | \$0.00 | \$174.57 | \$26.93 | \$201.49 |
| 51 | 203 Local Streets | 1,476.32 | 1.14% | \$977.27 | \$0.00 | \$977.27 | \$150.75 | \$1,128.02 |
| 52 | 209 Cemeteries | 56.02 | 0.04% | \$37.08 | \$0.00 | \$37.08 | \$5.72 | \$42.80 |
| 55 | 226 Solid Waste / Rubbish | 14,732.66 | 11.41% | \$9,752.50 | \$0.00 | \$9,752.50 | \$1,504.37 | \$11,256.87 |
| 72 | 234 FFE Aspirational Projects | 80.72 | 0.06% | \$53.43 | \$0.00 | \$53.43 | \$8.24 | \$61.68 |
| 92 | 590 Sewer Fund | 1,069.94 | 0.83% | \$708.26 | \$0.00 | \$708.26 | \$109.25 | \$817.52 |
| 93 | 591 Water Fund | 23,096.09 | 17.88% | \$15,288.79 | \$0.00 | \$15,288.79 | \$2,358.37 | \$17,647.17 |
| 98 | 760 Foundation for Excellence | 16,311.88 | 12.63% | \$10,797.89 | \$0.00 | \$10,797.89 | \$1,665.63 | \$12,463.52 |
| SubTotal | | 129,171.49 | 100% | \$85,506.95 | \$0.00 | \$85,506.95 | \$12,841.65 | \$98,348.60 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$85,506.95 | | \$98,348.60 |

Allocation Basis Units: \$ Postage Charges

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Allocation Details

Cost Pool 3: Elections

Dept. 12: 101-215 City Clerk

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-------------------|------------|--------------------|---------------------|----------------------|-----------------------|--------------------|---------------------|
| 28 | 101-262 Elections | 0 | 0% | \$0.00 | -\$100,767.00 | -\$100,767.00 | \$0.00 | -\$100,767.00 |
| 104 | Unallowable | 100 | 100% | \$305,923.72 | \$0.00 | \$305,923.72 | \$46,084.67 | \$352,008.39 |
| SubTotal | | 100 | 100% | \$305,923.72 | -\$100,767.00 | \$205,156.72 | \$46,084.67 | \$251,241.39 |
| Direct Bills | | | | | | -\$100,767.00 | | -\$100,767.00 |
| Total | | | | | | \$104,389.72 | | \$150,474.39 |

Allocation Basis Units: Direct to Unallowable

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Allocation Details
Cost Pool 4: City Clerk

Dept. 12: 101-215 City Clerk

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-----------------|------------|--------------------|---------------------|---------------|-----------------------|--------------------|---------------------|
| 104 | Unallowable | 100 | 100% | \$138,481.38 | \$0.00 | \$138,481.38 | \$20,549.24 | \$159,030.62 |
| SubTotal | | 100 | 100% | \$138,481.38 | \$0.00 | \$138,481.38 | \$20,549.24 | \$159,030.62 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$138,481.38 | | \$159,030.62 |

Allocation Basis Units: Direct to Unallowable

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Allocation Summary

Dept. 12: 101-215 City Clerk

| Dept# | Department Name | Records Management | Mailroom | Elections | City Clerk | Total |
|---------------------|-------------------------------|--------------------|--------------------|---------------------|---------------------|---------------------|
| R | Residual Costs | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2 | Equipment Depreciation | \$434.62 | \$0.00 | \$0.00 | \$0.00 | \$434.62 |
| 5 | 101-172 City Manager | \$0.00 | \$215.74 | \$0.00 | \$0.00 | \$215.74 |
| 7 | 101-228, 229, 230 Info Tech | \$10,577.51 | \$11.38 | \$0.00 | \$0.00 | \$10,588.89 |
| 10 | 101-210 Management Services | \$5,053.12 | \$1,976.51 | \$0.00 | \$0.00 | \$7,029.62 |
| 12 | 101-215 City Clerk | \$4,100.09 | \$53.85 | \$0.00 | \$0.00 | \$4,153.94 |
| 13 | 101-216 Records | -\$21,500.38 | \$0.00 | \$0.00 | \$0.00 | -\$21,500.38 |
| 15 | 101-233 Purchasing | \$0.00 | \$45.86 | \$0.00 | \$0.00 | \$45.86 |
| 17 | 101-253 Treasury | \$0.00 | \$3,052.83 | \$0.00 | \$0.00 | \$3,052.83 |
| 20 | 101-266 City Attorney | \$21,539.55 | \$390.01 | \$0.00 | \$0.00 | \$21,929.55 |
| 21 | 101-270 Human Resources | \$1,036.24 | \$373.72 | \$0.00 | \$0.00 | \$1,409.96 |
| 22 | 101-345, 349 Public Safety | \$7,833.75 | \$2,758.51 | \$0.00 | \$0.00 | \$10,592.26 |
| 24 | 101-751 Parks & Rec Admin | \$488.79 | \$0.00 | \$0.00 | \$0.00 | \$488.79 |
| 28 | 101-262 Elections | \$0.00 | \$32,590.60 | -\$100,767.00 | \$0.00 | -\$68,176.40 |
| 34 | 101-385 Code Enforcement | \$0.00 | \$5,048.83 | \$0.00 | \$0.00 | \$5,048.83 |
| 37 | 101-441 PW General | \$0.00 | \$597.16 | \$0.00 | \$0.00 | \$597.16 |
| 41 | 101-701 Planning | \$0.00 | \$7,543.80 | \$0.00 | \$0.00 | \$7,543.80 |
| 43 | 101-724 Community Develop | \$2,978.39 | \$0.00 | \$0.00 | \$0.00 | \$2,978.39 |
| 44 | 101-728 Econ Dev | \$1,668.42 | \$0.00 | \$0.00 | \$0.00 | \$1,668.42 |
| 46 | 101-770 Parks Maint | \$0.00 | \$70.75 | \$0.00 | \$0.00 | \$70.75 |
| 50 | 202 Major Streets | \$0.00 | \$201.49 | \$0.00 | \$0.00 | \$201.49 |
| 51 | 203 Local Streets | \$0.00 | \$1,128.02 | \$0.00 | \$0.00 | \$1,128.02 |
| 52 | 209 Cemeteries | \$0.00 | \$42.80 | \$0.00 | \$0.00 | \$42.80 |
| 55 | 226 Solid Waste / Rubbish | \$0.00 | \$11,256.87 | \$0.00 | \$0.00 | \$11,256.87 |
| 72 | 234 FFE Aspirational Projects | \$0.00 | \$61.68 | \$0.00 | \$0.00 | \$61.68 |
| 92 | 590 Sewer Fund | \$0.00 | \$817.52 | \$0.00 | \$0.00 | \$817.52 |
| 93 | 591 Water Fund | \$3,219.53 | \$17,647.17 | \$0.00 | \$0.00 | \$20,866.69 |
| 94 | 677 Insurance Fund | \$273.72 | \$0.00 | \$0.00 | \$0.00 | \$273.72 |
| 98 | 760 Foundation for Excellence | \$0.00 | \$12,463.52 | \$0.00 | \$0.00 | \$12,463.52 |
| 101 | CCTA | \$1,036.24 | \$0.00 | \$0.00 | \$0.00 | \$1,036.24 |
| 104 | Unallowable | \$0.00 | \$0.00 | \$352,008.39 | \$159,030.62 | \$511,039.00 |
| Direct Bills | | \$21,500.38 | \$0.00 | \$100,767.00 | \$0.00 | \$122,267.38 |
| Total | | \$60,239.97 | \$98,348.60 | \$352,008.39 | \$159,030.62 | \$669,627.58 |

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City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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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 General Gov / Unallowable.

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.

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A. Department Costs

Dept. 13: 101-216 Records

| Description | Type | Amount | General Admin | Records Mgmt | Mailroom | Elections |
|---|------|---------------------|---------------|---------------------|--------------------|-------------------|
| Personnel Costs | | | | | | |
| Salaries | S1 | \$108,736.87 | \$0.00 | \$92,578.57 | \$12,211.15 | \$3,947.15 |
| Fringe Benefits | S | \$32,899.31 | \$0.00 | \$28,010.47 | \$3,694.59 | \$1,194.24 |
| Subtotal - Personnel Costs | | \$141,636.18 | \$0.00 | \$120,589.04 | \$15,905.74 | \$5,141.39 |
| Services & Supplies Cost | | | | | | |
| 830.004 General Insurance Fund | P | \$1,704.00 | \$0.00 | \$1,704.00 | \$0.00 | \$0.00 |
| 850.000 Comms & Network Svcs | P | \$1,327.18 | \$0.00 | \$1,327.18 | \$0.00 | \$0.00 |
| 940.000 Rental/Lease Property | P | \$3,751.50 | \$0.00 | \$3,751.50 | \$0.00 | \$0.00 |
| 920 Utilities | P | \$7,369.15 | \$0.00 | \$7,369.15 | \$0.00 | \$0.00 |
| 940.000 Storage Center Lease | D | \$49,001.50 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 815.000 Software and Applications | P | \$1,024.00 | \$0.00 | \$1,024.00 | \$0.00 | \$0.00 |
| 941.000 Rental/Lease Equipment | P | \$59.48 | \$0.00 | \$59.48 | \$0.00 | \$0.00 |
| 811.000 Professional Development | P | \$1,324.53 | \$0.00 | \$1,324.53 | \$0.00 | \$0.00 |
| 727.001 Office Supplies & Forms | P | \$50.13 | \$0.00 | \$50.13 | \$0.00 | \$0.00 |
| 801.000 Prof. & Contractual Svcs | P | \$3,318.44 | \$0.00 | \$3,318.44 | \$0.00 | \$0.00 |
| 949.000 Rental/Lease Contra (GASB 87) | D | -\$45,250.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Subtotal - Services & Supplies | | \$23,679.91 | \$0.00 | \$19,928.41 | \$0.00 | \$0.00 |
| Department Cost Total | | \$165,316.09 | \$0.00 | \$140,517.45 | \$15,905.74 | \$5,141.39 |
| Adjustments to Cost | | | | | | |
| 940.000 Storage Center Lease | D | -\$49,001.50 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 949.000 Rental/Lease Contra (GASB 87) | D | \$45,250.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Subtotal - Adjustments | | -\$3,751.50 | 0 | 0 | 0 | 0 |
| Total Costs After Adjustments | | \$161,564.59 | \$0.00 | \$140,517.45 | \$15,905.74 | \$5,141.39 |
| General Admin Distribution | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Grand Total | | \$161,564.59 | \$0.00 | \$140,517.45 | \$15,905.74 | \$5,141.39 |

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B. Incoming Costs (Default Spread Expenditures)

Dept. 13: 101-216 Records

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | Records Mgmt | Mailroom | Elections |
|-----------|---|--------------------|-------------------|--------------------|-------------------|-----------------|
| 1 | City Hall | \$432.89 | \$1.36 | \$377.68 | \$42.75 | \$13.82 |
| 2 | Other Buildings * | \$42,836.84 | \$4.16 | \$42,841.01 | \$0.00 | \$0.00 |
| 1 | Subtotal - Building Depreciation | \$43,269.73 | \$5.52 | \$43,218.69 | \$42.75 | \$13.82 |
| 1 | City Hall Equipment | \$40.51 | \$2.18 | \$37.13 | \$4.20 | \$1.36 |
| 2 | IT - Network | \$2,743.62 | \$2.95 | \$2,388.78 | \$270.40 | \$87.40 |
| 5 | Voice over IP System | \$66.80 | \$2.93 | \$60.65 | \$6.87 | \$2.22 |
| 6 | SBITA - Kronos | \$477.34 | \$0.83 | \$415.88 | \$47.07 | \$15.22 |
| 7 | SBITA - NeoGov | \$55.38 | \$0.46 | \$48.57 | \$5.50 | \$1.78 |
| 2 | Subtotal - Equipment Depreciation | \$3,383.66 | \$9.35 | \$2,951.00 | \$334.04 | \$107.97 |
| 1 | Parking | \$756.89 | \$19.53 | \$675.27 | \$76.44 | \$24.71 |
| 3 | Subtotal - 101-271 Other General | \$756.89 | \$19.53 | \$675.27 | \$76.44 | \$24.71 |
| 1 | Management & Leadership | \$3,163.38 | \$729.29 | \$3,385.57 | \$383.23 | \$123.87 |
| 5 | Subtotal - 101-172 City Manager | \$3,163.38 | \$729.29 | \$3,385.57 | \$383.23 | \$123.87 |
| 1 | City Hall | \$2,563.74 | \$630.43 | \$2,778.06 | \$314.46 | \$101.65 |
| 6 | Subtotal - 101-265 Bldgs & Grounds | \$2,563.74 | \$630.43 | \$2,778.06 | \$314.46 | \$101.65 |
| 1 | PC / Network Support | \$7,677.45 | \$899.63 | \$7,459.73 | \$844.40 | \$272.94 |
| 2 | App - Eden | \$942.39 | \$259.83 | \$1,045.60 | \$118.36 | \$38.26 |
| 3 | App - BS & A | \$1,498.04 | \$247.87 | \$1,518.47 | \$171.88 | \$55.56 |
| 4 | App - Kronos | \$709.62 | \$96.76 | \$701.33 | \$79.39 | \$25.66 |
| 5 | App - NeoGov | \$15.68 | \$0.00 | \$13.63 | \$1.54 | \$0.50 |
| 8 | VOIP | \$1,157.45 | \$0.00 | \$1,006.67 | \$113.95 | \$36.83 |
| 7 | Subtotal - 101-228, 229, 230 Info Tech | \$12,000.63 | \$1,504.09 | \$11,745.45 | \$1,329.52 | \$429.75 |
| 1 | Payroll | \$30.97 | \$4.76 | \$31.07 | \$3.52 | \$1.14 |
| 4 | Audit and Accounting | \$1,670.98 | \$219.99 | \$1,644.63 | \$186.16 | \$60.18 |
| 8 | Subtotal - 101-191 Accounting Dept | \$1,701.95 | \$224.75 | \$1,675.70 | \$189.68 | \$61.31 |
| 1 | Accounts Payable | \$1,096.49 | \$169.65 | \$1,101.20 | \$124.65 | \$40.29 |
| 2 | Payroll | \$200.73 | \$30.65 | \$201.23 | \$22.78 | \$7.36 |
| 6 | Accounting | \$60.01 | \$9.12 | \$60.12 | \$6.81 | \$2.20 |
| 9 | Subtotal - 101-192 Financial Services | \$1,357.22 | \$209.42 | \$1,362.55 | \$154.23 | \$49.85 |
| 3 | Risk Management | \$69.68 | \$14.62 | \$73.32 | \$8.30 | \$2.68 |
| 4 | Accounting | \$123.26 | \$25.98 | \$129.80 | \$14.69 | \$4.75 |
| 5 | Accounts Payable | \$16.44 | \$3.53 | \$17.37 | \$1.97 | \$0.64 |
| 7 | Payroll | \$11.37 | \$2.40 | \$11.97 | \$1.36 | \$0.44 |
| 10 | Subtotal - 101-210 Management Services | \$220.74 | \$46.54 | \$232.46 | \$26.31 | \$8.51 |
| 1 | Budget | \$524.34 | \$58.21 | \$506.66 | \$57.35 | \$18.54 |

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B. Incoming Costs (Default Spread Expenditures)

Dept. 13: 101-216 Records

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | Records Mgmt | Mailroom | Elections |
|---------------------------|--|---------------------|---------------------|---------------------|--------------------|-------------------|
| 2 | Cost Plan | \$1,135.44 | \$0.00 | \$987.53 | \$111.78 | \$36.13 |
| 11 | Subtotal - 101-212 Budgeting | \$1,659.78 | \$58.21 | \$1,494.19 | \$169.13 | \$54.67 |
| 1 | Records Management | -\$21,500.38 | \$0.00 | -\$18,699.51 | -\$2,116.67 | -\$684.20 |
| 12 | Subtotal - 101-215 City Clerk | -\$21,500.38 | \$0.00 | -\$18,699.51 | -\$2,116.67 | -\$684.20 |
| 1 | Internal Audit | \$0.00 | \$140.75 | \$122.41 | \$13.86 | \$4.48 |
| 14 | Subtotal - 101-223 Internal Auditor | \$0.00 | \$140.75 | \$122.41 | \$13.86 | \$4.48 |
| 1 | Purchasing | \$0.00 | \$972.93 | \$846.19 | \$95.78 | \$30.96 |
| 15 | Subtotal - 101-233 Purchasing | \$0.00 | \$972.93 | \$846.19 | \$95.78 | \$30.96 |
| 1 | Customer Service | \$0.00 | \$237.75 | \$206.78 | \$23.41 | \$7.57 |
| 19 | Subtotal - 101-261 311 Customer Service | \$0.00 | \$237.75 | \$206.78 | \$23.41 | \$7.57 |
| 1 | Advise and Counsel | \$0.00 | \$525.28 | \$456.85 | \$51.71 | \$16.72 |
| 2 | Labor Relations | \$0.00 | \$212.76 | \$185.04 | \$20.95 | \$6.77 |
| 4 | Risk Management | \$0.00 | \$12.96 | \$11.27 | \$1.28 | \$0.41 |
| 20 | Subtotal - 101-266 City Attorney | \$0.00 | \$750.99 | \$653.16 | \$73.93 | \$23.90 |
| 1 | Human Resources | \$0.00 | \$1,911.31 | \$1,662.32 | \$188.16 | \$60.82 |
| 21 | Subtotal - 101-270 Human Resources | \$0.00 | \$1,911.31 | \$1,662.32 | \$188.16 | \$60.82 |
| 1 | General Fund OPEB | \$0.00 | \$12,250.81 | \$10,654.89 | \$1,206.07 | \$389.85 |
| 25 | Subtotal - OPEB / Retirement Board | \$0.00 | \$12,250.81 | \$10,654.89 | \$1,206.07 | \$389.85 |
| Total Incoming | | \$48,577.33 | \$19,701.68 | \$64,965.18 | \$2,504.33 | \$809.50 |
| C. Total Allocated | | | \$229,843.60 | \$205,482.64 | \$18,410.07 | \$5,950.89 |
| | | | | 89.4% | 8.01% | 2.59% |

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Allocation Details

Cost Pool 1: Records Mgmt

Dept. 13: 101-216 Records

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-----------------------------|------------|--------------------|---------------------|---------------|-----------------------|--------------------|---------------------|
| 2 | Equipment Depreciation | 0.83 | 0.83% | \$1,563.28 | \$0.00 | \$1,563.28 | \$0.00 | \$1,563.28 |
| 7 | 101-228, 229, 230 Info Tech | 20.2 | 20.2% | \$38,046.09 | \$0.00 | \$38,046.09 | \$0.00 | \$38,046.09 |
| 10 | 101-210 Management Services | 9.65 | 9.65% | \$18,175.48 | \$0.00 | \$18,175.48 | \$0.00 | \$18,175.48 |
| 12 | 101-215 City Clerk | 7.83 | 7.83% | \$14,747.57 | \$0.00 | \$14,747.57 | \$0.00 | \$14,747.57 |
| 20 | 101-266 City Attorney | 33.05 | 33.05% | \$62,248.67 | \$0.00 | \$62,248.67 | \$9,210.18 | \$71,458.85 |
| 21 | 101-270 Human Resources | 1.59 | 1.59% | \$2,994.72 | \$0.00 | \$2,994.72 | \$443.09 | \$3,437.81 |
| 22 | 101-345, 349 Public Safety | 12.02 | 12.02% | \$22,639.31 | \$0.00 | \$22,639.31 | \$3,349.66 | \$25,988.97 |
| 24 | 101-751 Parks & Rec Admin | 0.75 | 0.75% | \$1,412.60 | \$0.00 | \$1,412.60 | \$209.01 | \$1,621.61 |
| 43 | 101-724 Community Develop | 4.57 | 4.57% | \$8,607.46 | \$0.00 | \$8,607.46 | \$1,273.54 | \$9,881.00 |
| 44 | 101-728 Econ Dev | 2.56 | 2.56% | \$4,821.68 | \$0.00 | \$4,821.68 | \$713.41 | \$5,535.09 |
| 93 | 591 Water Fund | 4.94 | 4.94% | \$9,304.34 | \$0.00 | \$9,304.34 | \$1,376.65 | \$10,680.99 |
| 94 | 677 Insurance Fund | 0.42 | 0.42% | \$791.06 | \$0.00 | \$791.06 | \$117.04 | \$908.10 |
| 101 | CCTA | 1.59 | 1.59% | \$2,994.72 | \$0.00 | \$2,994.72 | \$443.09 | \$3,437.81 |
| SubTotal | | 100 | 100% | \$188,346.97 | \$0.00 | \$188,346.97 | \$17,135.67 | \$205,482.64 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$188,346.97 | | \$205,482.64 |

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

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Allocation Details

Cost Pool 2: Mailroom

Dept. 13: 101-216 Records

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-------------------------------|-------------------|--------------------|--------------------|---------------|-----------------------|-------------------|--------------------|
| 5 | 101-172 City Manager | 325.91 | 0.25% | \$41.56 | \$0.00 | \$41.56 | \$0.00 | \$41.56 |
| 7 | 101-228, 229, 230 Info Tech | 17.19 | 0.01% | \$2.19 | \$0.00 | \$2.19 | \$0.00 | \$2.19 |
| 10 | 101-210 Management Services | 2,985.82 | 2.31% | \$380.73 | \$0.00 | \$380.73 | \$0.00 | \$380.73 |
| 12 | 101-215 City Clerk | 81.35 | 0.06% | \$10.37 | \$0.00 | \$10.37 | \$0.00 | \$10.37 |
| 15 | 101-233 Purchasing | 60.02 | 0.05% | \$7.65 | \$0.00 | \$7.65 | \$0.93 | \$8.58 |
| 17 | 101-253 Treasury | 3,995.45 | 3.09% | \$509.47 | \$0.00 | \$509.47 | \$61.61 | \$571.07 |
| 20 | 101-266 City Attorney | 510.43 | 0.4% | \$65.09 | \$0.00 | \$65.09 | \$7.87 | \$72.96 |
| 21 | 101-270 Human Resources | 489.11 | 0.38% | \$62.37 | \$0.00 | \$62.37 | \$7.54 | \$69.91 |
| 22 | 101-345, 349 Public Safety | 3,610.26 | 2.79% | \$460.35 | \$0.00 | \$460.35 | \$55.67 | \$516.02 |
| 28 | 101-262 Elections | 42,653.62 | 33.02% | \$5,438.84 | \$0.00 | \$5,438.84 | \$657.70 | \$6,096.54 |
| 34 | 101-385 Code Enforcement | 6,607.76 | 5.12% | \$842.57 | \$0.00 | \$842.57 | \$101.89 | \$944.46 |
| 37 | 101-441 PW General | 781.54 | 0.61% | \$99.66 | \$0.00 | \$99.66 | \$12.05 | \$111.71 |
| 41 | 101-701 Planning | 9,873.1 | 7.64% | \$1,258.94 | \$0.00 | \$1,258.94 | \$152.24 | \$1,411.18 |
| 46 | 101-770 Parks Maint | 92.59 | 0.07% | \$11.81 | \$0.00 | \$11.81 | \$1.43 | \$13.23 |
| 50 | 202 Major Streets | 263.71 | 0.2% | \$33.63 | \$0.00 | \$33.63 | \$4.07 | \$37.69 |
| 51 | 203 Local Streets | 1,476.32 | 1.14% | \$188.25 | \$0.00 | \$188.25 | \$22.76 | \$211.01 |
| 52 | 209 Cemeteries | 56.02 | 0.04% | \$7.14 | \$0.00 | \$7.14 | \$0.86 | \$8.01 |
| 55 | 226 Solid Waste / Rubbish | 14,732.66 | 11.41% | \$1,878.59 | \$0.00 | \$1,878.59 | \$227.17 | \$2,105.76 |
| 72 | 234 FFE Aspirational Projects | 80.72 | 0.06% | \$10.29 | \$0.00 | \$10.29 | \$1.24 | \$11.54 |
| 92 | 590 Sewer Fund | 1,069.94 | 0.83% | \$136.43 | \$0.00 | \$136.43 | \$16.50 | \$152.93 |
| 93 | 591 Water Fund | 23,096.09 | 17.88% | \$2,945.02 | \$0.00 | \$2,945.02 | \$356.13 | \$3,301.15 |
| 98 | 760 Foundation for Excellence | 16,311.88 | 12.63% | \$2,079.96 | \$0.00 | \$2,079.96 | \$251.52 | \$2,331.48 |
| SubTotal | | 129,171.49 | 100% | \$16,470.88 | \$0.00 | \$16,470.88 | \$1,939.18 | \$18,410.07 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$16,470.88 | | \$18,410.07 |

Allocation Basis Units: \$ Postage Charges

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Allocation Details

Cost Pool 3: Elections

Dept. 13: 101-216 Records

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-----------------|------------|--------------------|-------------------|---------------|-----------------------|-------------------|-------------------|
| 104 | Unallowable | 100 | 100% | \$5,324.07 | \$0.00 | \$5,324.07 | \$626.82 | \$5,950.89 |
| SubTotal | | 100 | 100% | \$5,324.07 | \$0.00 | \$5,324.07 | \$626.82 | \$5,950.89 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$5,324.07 | | \$5,950.89 |

Allocation Basis Units: Direct to Unallowable

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Allocation Summary

Dept. 13: 101-216 Records

| Dept# | Department Name | Records Mgmt | Mailroom | Elections | Total |
|---------------------|-------------------------------|---------------------|--------------------|-------------------|---------------------|
| 2 | Equipment Depreciation | \$1,563.28 | \$0.00 | \$0.00 | \$1,563.28 |
| 5 | 101-172 City Manager | \$0.00 | \$41.56 | \$0.00 | \$41.56 |
| 7 | 101-228, 229, 230 Info Tech | \$38,046.09 | \$2.19 | \$0.00 | \$38,048.28 |
| 10 | 101-210 Management Services | \$18,175.48 | \$380.73 | \$0.00 | \$18,556.21 |
| 12 | 101-215 City Clerk | \$14,747.57 | \$10.37 | \$0.00 | \$14,757.94 |
| 15 | 101-233 Purchasing | \$0.00 | \$8.58 | \$0.00 | \$8.58 |
| 17 | 101-253 Treasury | \$0.00 | \$571.07 | \$0.00 | \$571.07 |
| 20 | 101-266 City Attorney | \$71,458.85 | \$72.96 | \$0.00 | \$71,531.81 |
| 21 | 101-270 Human Resources | \$3,437.81 | \$69.91 | \$0.00 | \$3,507.72 |
| 22 | 101-345, 349 Public Safety | \$25,988.97 | \$516.02 | \$0.00 | \$26,504.99 |
| 24 | 101-751 Parks & Rec Admin | \$1,621.61 | \$0.00 | \$0.00 | \$1,621.61 |
| 28 | 101-262 Elections | \$0.00 | \$6,096.54 | \$0.00 | \$6,096.54 |
| 34 | 101-385 Code Enforcement | \$0.00 | \$944.46 | \$0.00 | \$944.46 |
| 37 | 101-441 PW General | \$0.00 | \$111.71 | \$0.00 | \$111.71 |
| 41 | 101-701 Planning | \$0.00 | \$1,411.18 | \$0.00 | \$1,411.18 |
| 43 | 101-724 Community Develop | \$9,881.00 | \$0.00 | \$0.00 | \$9,881.00 |
| 44 | 101-728 Econ Dev | \$5,535.09 | \$0.00 | \$0.00 | \$5,535.09 |
| 46 | 101-770 Parks Maint | \$0.00 | \$13.23 | \$0.00 | \$13.23 |
| 50 | 202 Major Streets | \$0.00 | \$37.69 | \$0.00 | \$37.69 |
| 51 | 203 Local Streets | \$0.00 | \$211.01 | \$0.00 | \$211.01 |
| 52 | 209 Cemeteries | \$0.00 | \$8.01 | \$0.00 | \$8.01 |
| 55 | 226 Solid Waste / Rubbish | \$0.00 | \$2,105.76 | \$0.00 | \$2,105.76 |
| 72 | 234 FFE Aspirational Projects | \$0.00 | \$11.54 | \$0.00 | \$11.54 |
| 92 | 590 Sewer Fund | \$0.00 | \$152.93 | \$0.00 | \$152.93 |
| 93 | 591 Water Fund | \$10,680.99 | \$3,301.15 | \$0.00 | \$13,982.15 |
| 94 | 677 Insurance Fund | \$908.10 | \$0.00 | \$0.00 | \$908.10 |
| 98 | 760 Foundation for Excellence | \$0.00 | \$2,331.48 | \$0.00 | \$2,331.48 |
| 101 | CCTA | \$3,437.81 | \$0.00 | \$0.00 | \$3,437.81 |
| 104 | Unallowable | \$0.00 | \$0.00 | \$5,950.89 | \$5,950.89 |
| Direct Bills | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total | | \$205,482.64 | \$18,410.07 | \$5,950.89 | \$229,843.60 |

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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 allocations and are added to the expenses of the department for further allocation to benefitting departments.

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

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Dept. 14: 101-223 Internal Auditor

A. Department Costs

| Description | Type | Amount | General Admin | Internal Audit |
|---|------|---------------------|---------------|---------------------|
| Personnel Costs | | | | |
| Salaries | S1 | \$82,684.72 | \$0.00 | \$82,684.72 |
| Fringe Benefits | S | \$21,989.83 | \$0.00 | \$21,989.83 |
| Subtotal - Personnel Costs | | \$104,674.55 | \$0.00 | \$104,674.55 |
| Services & Supplies Cost | | | | |
| 727 Supplies | S | \$96.85 | \$0.00 | \$96.85 |
| 811.000 Professional Development | S | \$234.83 | \$0.00 | \$234.83 |
| 850.000 Comms & Network Svcs | S | \$499.07 | \$0.00 | \$499.07 |
| 810.003 Memberships & Subscriptions | S | \$295.00 | \$0.00 | \$295.00 |
| Subtotal - Services & Supplies | | \$1,125.75 | \$0.00 | \$1,125.75 |
| Department Cost Total | | \$105,800.30 | \$0.00 | \$105,800.30 |
| Adjustments to Cost | | | | |
| Subtotal - Adjustments | | \$0.00 | 0 | 0 |
| Total Costs After Adjustments | | \$105,800.30 | \$0.00 | \$105,800.30 |
| General Admin Distribution | | | \$0.00 | \$0.00 |
| Grand Total | | \$105,800.30 | \$0.00 | \$105,800.30 |

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B. Incoming Costs (Default Spread Salary)

Dept. 14: 101-223 Internal Auditor

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | Internal Audit |
|-----------|---|-------------------|-------------------|-------------------|
| 1 | City Hall | \$832.11 | \$2.61 | \$834.72 |
| 1 | Subtotal - Building Depreciation | \$832.11 | \$2.61 | \$834.72 |
| 1 | City Hall Equipment | \$77.87 | \$4.19 | \$82.05 |
| 2 | IT - Network | \$914.54 | \$0.98 | \$915.52 |
| 5 | Voice over IP System | \$33.40 | \$1.47 | \$34.87 |
| 6 | SBITA - Kronos | \$353.59 | \$0.61 | \$354.20 |
| 7 | SBITA - NeoGov | \$41.02 | \$0.34 | \$41.37 |
| 2 | Subtotal - Equipment Depreciation | \$1,420.42 | \$7.59 | \$1,428.01 |
| 1 | Parking | \$569.09 | \$14.68 | \$583.77 |
| 3 | Subtotal - 101-271 Other General | \$569.09 | \$14.68 | \$583.77 |
| 1 | Management & Leadership | \$2,378.48 | \$548.34 | \$2,926.82 |
| 5 | Subtotal - 101-172 City Manager | \$2,378.48 | \$548.34 | \$2,926.82 |
| 1 | City Hall | \$4,928.07 | \$1,211.83 | \$6,139.90 |
| 6 | Subtotal - 101-265 Bldgs & Grounds | \$4,928.07 | \$1,211.83 | \$6,139.90 |
| 1 | PC / Network Support | \$2,559.15 | \$299.88 | \$2,859.03 |
| 2 | App - Eden | \$942.39 | \$259.83 | \$1,202.22 |
| 3 | App - BS & A | \$1,498.04 | \$247.87 | \$1,745.91 |
| 4 | App - Kronos | \$525.65 | \$71.67 | \$597.32 |
| 5 | App - NeoGov | \$11.61 | \$0.00 | \$11.61 |
| 8 | VOIP | \$578.73 | \$0.00 | \$578.73 |
| 7 | Subtotal - 101-228, 229, 230 Info Tech | \$6,115.57 | \$879.25 | \$6,994.81 |
| 1 | Payroll | \$23.28 | \$3.58 | \$26.86 |
| 4 | Audit and Accounting | \$875.09 | \$115.21 | \$990.30 |
| 8 | Subtotal - 101-191 Accounting Dept | \$898.38 | \$118.79 | \$1,017.17 |
| 1 | Accounts Payable | \$187.97 | \$29.08 | \$217.05 |
| 2 | Payroll | \$150.92 | \$23.04 | \$173.97 |
| 6 | Accounting | \$31.43 | \$4.78 | \$36.20 |
| 9 | Subtotal - 101-192 Financial Services | \$370.32 | \$56.90 | \$427.22 |
| 3 | Risk Management | \$44.59 | \$9.36 | \$53.95 |
| 4 | Accounting | \$64.55 | \$13.61 | \$78.16 |
| 5 | Accounts Payable | \$2.82 | \$0.61 | \$3.42 |
| 7 | Payroll | \$8.55 | \$1.81 | \$10.35 |
| 10 | Subtotal - 101-210 Management Services | \$120.51 | \$25.38 | \$145.88 |
| 1 | Budget | \$335.57 | \$37.26 | \$372.82 |

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B. Incoming Costs (Default Spread Salary)

Dept. 14: 101-223 Internal Auditor

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | Internal Audit |
|---------------------------|--|--------------------|---------------------|---------------------|
| 2 | Cost Plan | \$378.48 | \$0.00 | \$378.48 |
| 11 | Subtotal - 101-212 Budgeting | \$714.05 | \$37.26 | \$751.31 |
| 1 | Internal Audit | \$0.00 | \$90.08 | \$90.08 |
| 14 | Subtotal - 101-223 Internal Auditor | \$0.00 | \$90.08 | \$90.08 |
| 1 | Advise and Counsel | \$0.00 | \$336.17 | \$336.17 |
| 2 | Labor Relations | \$0.00 | \$159.97 | \$159.97 |
| 4 | Risk Management | \$0.00 | \$9.92 | \$9.92 |
| 20 | Subtotal - 101-266 City Attorney | \$0.00 | \$506.06 | \$506.06 |
| 1 | Human Resources | \$0.00 | \$1,437.07 | \$1,437.07 |
| 21 | Subtotal - 101-270 Human Resources | \$0.00 | \$1,437.07 | \$1,437.07 |
| 1 | General Fund OPEB | \$0.00 | \$9,211.13 | \$9,211.13 |
| 25 | Subtotal - OPEB / Retirement Board | \$0.00 | \$9,211.13 | \$9,211.13 |
| Total Incoming | | \$18,346.99 | \$14,146.97 | \$32,493.96 |
| C. Total Allocated | | | \$138,294.26 | \$138,294.26 |
| | | | | 100% |

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Allocation Details

Cost Pool 1: Internal Audit

Dept. 14: 101-223 Internal Auditor

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|-------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|-------------|
| 3 | 101-271 Other General | 59,685.6 | 0.04% | \$50.81 | \$0.00 | \$50.81 | \$0.00 | \$50.81 |
| 4 | 101-101 City Commission | 175,700.62 | 0.12% | \$149.59 | \$0.00 | \$149.59 | \$18.24 | \$167.83 |
| 5 | 101-172 City Manager | 1,910,933.88 | 1.31% | \$1,626.91 | \$0.00 | \$1,626.91 | \$0.00 | \$1,626.91 |
| 6 | 101-265 Bldgs & Grounds | 1,568,682.09 | 1.08% | \$1,335.53 | \$0.00 | \$1,335.53 | \$0.00 | \$1,335.53 |
| 7 | 101-228, 229, 230 Info Tech | 3,756,106.53 | 2.58% | \$3,197.84 | \$0.00 | \$3,197.84 | \$0.00 | \$3,197.84 |
| 8 | 101-191 Accounting Dept | 642,269.47 | 0.44% | \$546.81 | \$0.00 | \$546.81 | \$0.00 | \$546.81 |
| 9 | 101-192 Financial Services | 556,847.23 | 0.38% | \$474.08 | \$0.00 | \$474.08 | \$0.00 | \$474.08 |
| 10 | 101-210 Management Services | 309,081.43 | 0.21% | \$263.14 | \$0.00 | \$263.14 | \$0.00 | \$263.14 |
| 11 | 101-212 Budgeting | 146,167.85 | 0.1% | \$124.44 | \$0.00 | \$124.44 | \$0.00 | \$124.44 |
| 12 | 101-215 City Clerk | 343,622.05 | 0.24% | \$292.55 | \$0.00 | \$292.55 | \$0.00 | \$292.55 |
| 13 | 101-216 Records | 165,316.09 | 0.11% | \$140.75 | \$0.00 | \$140.75 | \$0.00 | \$140.75 |
| 14 | 101-223 Internal Auditor | 105,800.3 | 0.07% | \$90.08 | \$0.00 | \$90.08 | \$0.00 | \$90.08 |
| 15 | 101-233 Purchasing | 480,288.6 | 0.33% | \$408.90 | \$0.00 | \$408.90 | \$49.87 | \$458.77 |
| 16 | 101-237 Grants Management | 13,767.1 | 0.01% | \$11.72 | \$0.00 | \$11.72 | \$1.43 | \$13.15 |
| 17 | 101-253 Treasury | 1,557,726.68 | 1.07% | \$1,326.20 | \$0.00 | \$1,326.20 | \$161.73 | \$1,487.93 |
| 18 | 101-257 Assessing | 522,601.92 | 0.36% | \$444.93 | \$0.00 | \$444.93 | \$54.26 | \$499.19 |
| 19 | 101-261 311 Customer Service | 683,767.56 | 0.47% | \$582.14 | \$0.00 | \$582.14 | \$70.99 | \$653.13 |
| 20 | 101-266 City Attorney | 1,015,722.92 | 0.7% | \$864.76 | \$0.00 | \$864.76 | \$105.46 | \$970.21 |
| 21 | 101-270 Human Resources | 986,558.57 | 0.68% | \$839.93 | \$0.00 | \$839.93 | \$102.43 | \$942.36 |
| 22 | 101-345, 349 Public Safety | 8,313,869.2 | 5.7% | \$7,078.18 | \$0.00 | \$7,078.18 | \$863.20 | \$7,941.38 |
| 23 | 101-580 City Equipment | 2,215,692.63 | 1.52% | \$1,886.37 | \$0.00 | \$1,886.37 | \$230.05 | \$2,116.42 |
| 24 | 101-751 Parks & Rec Admin | 377,756.99 | 0.26% | \$321.61 | \$0.00 | \$321.61 | \$39.22 | \$360.83 |
| 25 | OPEB / Retirement Board | 500 | 0% | \$0.43 | \$0.00 | \$0.43 | \$0.05 | \$0.48 |
| 26 | 101-175 Diversity & Inclusion | 312,552.55 | 0.21% | \$266.10 | \$0.00 | \$266.10 | \$32.45 | \$298.55 |
| 27 | 101-180 Executive Programs | 7,175.4 | 0% | \$6.11 | \$0.00 | \$6.11 | \$0.74 | \$6.85 |
| 28 | 101-262 Elections | 536,194.41 | 0.37% | \$456.50 | \$0.00 | \$456.50 | \$55.67 | \$512.17 |
| 29 | 101-272 Emergency Recovery | 541,202.12 | 0.37% | \$460.76 | \$0.00 | \$460.76 | \$56.19 | \$516.95 |
| 30 | 101-346 Public Safety COPS | 2,727,637.49 | 1.87% | \$2,322.23 | \$0.00 | \$2,322.23 | \$283.20 | \$2,605.43 |
| 31 | 101-347 Public Safety Ops | 20,406,020.06 | 13.99% | \$17,373.07 | \$0.00 | \$17,373.07 | \$2,118.68 | \$19,491.75 |
| 32 | 101-348 Criminal Invstgn Div | 3,712,155.17 | 2.55% | \$3,160.42 | \$0.00 | \$3,160.42 | \$385.42 | \$3,545.84 |
| 33 | 101-371 Bldg Inspection Dept | 830,477.61 | 0.57% | \$707.04 | \$0.00 | \$707.04 | \$86.23 | \$793.27 |
| 34 | 101-385 Code Enforcement | 757,375.76 | 0.52% | \$644.81 | \$0.00 | \$644.81 | \$78.64 | \$723.44 |
| 35 | 101-400 PS Contracts | 279,743.57 | 0.19% | \$238.17 | \$0.00 | \$238.17 | \$29.04 | \$267.21 |

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Allocation Details

Cost Pool 1: Internal Audit

Dept. 14: 101-223 Internal Auditor

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|--------------------------------|--------------|--------------------|------------------|---------------|-----------------------|-------------------|------------|
| 36 | 101-426 Emerg Mgmt Homeland | 6,669.37 | 0% | \$5.68 | \$0.00 | \$5.68 | \$0.69 | \$6.37 |
| 37 | 101-441 PW General | 342,471.18 | 0.23% | \$291.57 | \$0.00 | \$291.57 | \$35.56 | \$327.13 |
| 38 | 101-443 Forestry | 436,151.52 | 0.3% | \$371.33 | \$0.00 | \$371.33 | \$45.28 | \$416.61 |
| 39 | 101-448 Street Lights | 1,247,083.09 | 0.86% | \$1,061.73 | \$0.00 | \$1,061.73 | \$129.48 | \$1,191.21 |
| 40 | 101-621 Pollution Control | 208,221.7 | 0.14% | \$177.27 | \$0.00 | \$177.27 | \$21.62 | \$198.89 |
| 41 | 101-701 Planning | 730,925.24 | 0.5% | \$622.29 | \$0.00 | \$622.29 | \$75.89 | \$698.18 |
| 43 | 101-724 Community Develop | 58,023.28 | 0.04% | \$49.40 | \$0.00 | \$49.40 | \$6.02 | \$55.42 |
| 44 | 101-728 Econ Dev | 513,207.17 | 0.35% | \$436.93 | \$0.00 | \$436.93 | \$53.28 | \$490.21 |
| 45 | 101-75x Parks & Rec Activities | 1,037,807.57 | 0.71% | \$883.56 | \$0.00 | \$883.56 | \$107.75 | \$991.31 |
| 46 | 101-770 Parks Maint | 1,662,307.36 | 1.14% | \$1,415.24 | \$0.00 | \$1,415.24 | \$172.59 | \$1,587.83 |
| 47 | 151 Cemetery Trust | 20,100 | 0.01% | \$17.11 | \$0.00 | \$17.11 | \$2.09 | \$19.20 |
| 48 | 159 Recreation Endowment | 30,625 | 0.02% | \$26.07 | \$0.00 | \$26.07 | \$3.18 | \$29.25 |
| 49 | 160 Mayor's Riverfront Pk | 115,157 | 0.08% | \$98.04 | \$0.00 | \$98.04 | \$11.96 | \$110.00 |
| 50 | 202 Major Streets | 3,284,648.7 | 2.25% | \$2,796.45 | \$0.00 | \$2,796.45 | \$341.03 | \$3,137.48 |
| 51 | 203 Local Streets | 1,784,865.94 | 1.22% | \$1,519.58 | \$0.00 | \$1,519.58 | \$185.32 | \$1,704.90 |
| 52 | 209 Cemeteries | 498,120.41 | 0.34% | \$424.08 | \$0.00 | \$424.08 | \$51.72 | \$475.80 |
| 53 | 211 Kzoo Muni Golf Assn | 2,494,146.13 | 1.71% | \$2,123.44 | \$0.00 | \$2,123.44 | \$258.96 | \$2,382.40 |
| 54 | 225 Blight Abatement | 11,840.68 | 0.01% | \$10.08 | \$0.00 | \$10.08 | \$1.23 | \$11.31 |
| 55 | 226 Solid Waste / Rubbish | 3,064,128.78 | 2.1% | \$2,608.71 | \$0.00 | \$2,608.71 | \$318.14 | \$2,926.84 |
| 56 | 232-238 Grants - Gen Gov | 99,652.77 | 0.07% | \$84.84 | \$0.00 | \$84.84 | \$10.35 | \$95.19 |
| 57 | 232-40x PS Grants | 42,644.93 | 0.03% | \$36.31 | \$0.00 | \$36.31 | \$4.43 | \$40.73 |
| 58 | 232-585 PW Grants | 74,160.27 | 0.05% | \$63.14 | \$0.00 | \$63.14 | \$7.70 | \$70.84 |
| 59 | 232-697 HUD Grants - Other | 793,281.3 | 0.54% | \$675.38 | \$0.00 | \$675.38 | \$82.36 | \$757.74 |
| 60 | 232-726 Community Dvlp Grants | 183,800 | 0.13% | \$156.48 | \$0.00 | \$156.48 | \$19.08 | \$175.57 |
| 61 | 232-733 Econ Dvlp Grants | 125,000 | 0.09% | \$106.42 | \$0.00 | \$106.42 | \$12.98 | \$119.40 |
| 62 | 232-775 P&R Annual Grants | 19,341.97 | 0.01% | \$16.47 | \$0.00 | \$16.47 | \$2.01 | \$18.48 |
| 63 | 232-776 P&R Grants | 1,483.55 | 0% | \$1.26 | \$0.00 | \$1.26 | \$0.15 | \$1.42 |
| 66 | 233-406 PS Donations | 16,778.23 | 0.01% | \$14.28 | \$0.00 | \$14.28 | \$1.74 | \$16.03 |
| 68 | 233-727 Comm Dvlp Donations | 1,239.11 | 0% | \$1.05 | \$0.00 | \$1.05 | \$0.13 | \$1.18 |
| 70 | 233-777 P&R Donations | 9,073.83 | 0.01% | \$7.73 | \$0.00 | \$7.73 | \$0.94 | \$8.67 |
| 72 | 234 FFE Aspirational Projects | 3,026,856.91 | 2.08% | \$2,576.98 | \$0.00 | \$2,576.98 | \$314.27 | \$2,891.24 |
| 73 | 235 Recovery Programs & Grants | 5,422,839.25 | 3.72% | \$4,616.84 | \$0.00 | \$4,616.84 | \$563.03 | \$5,179.88 |
| 74 | 236 Light Grant | 120,000 | 0.08% | \$102.16 | \$0.00 | \$102.16 | \$12.46 | \$114.62 |

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Allocation Details
Cost Pool 1: Internal Audit

Dept. 14: 101-223 Internal Auditor

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-------------------------------|-----------------------|--------------------|---------------------|---------------|-----------------------|--------------------|---------------------|
| 80 | 265 Drug Law Enforce | 46,842.88 | 0.03% | \$39.88 | \$0.00 | \$39.88 | \$4.86 | \$44.74 |
| 86 | 296 HUD Grant Admin | -0 | -0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 87 | 298 Home Grant | 266,451.16 | 0.18% | \$226.85 | \$0.00 | \$226.85 | \$27.66 | \$254.51 |
| 88 | 299 CDBG Grant | 2,907,374.31 | 1.99% | \$2,475.25 | \$0.00 | \$2,475.25 | \$301.86 | \$2,777.11 |
| 92 | 590 Sewer Fund | 26,854,431.41 | 18.42% | \$22,863.06 | \$0.00 | \$22,863.06 | \$2,788.20 | \$25,651.25 |
| 93 | 591 Water Fund | 14,958,468.38 | 10.26% | \$12,735.19 | \$0.00 | \$12,735.19 | \$1,553.08 | \$14,288.27 |
| 94 | 677 Insurance Fund | 14,211,496.04 | 9.75% | \$12,099.24 | \$0.00 | \$12,099.24 | \$1,475.53 | \$13,574.77 |
| 95 | 731 Pension Fund | 2,176,005.28 | 1.49% | \$1,852.59 | \$0.00 | \$1,852.59 | \$225.93 | \$2,078.51 |
| 97 | 756 General Trust Fund | 126,267.44 | 0.09% | \$107.50 | \$0.00 | \$107.50 | \$13.11 | \$120.61 |
| 98 | 760 Foundation for Excellence | 769,931.62 | 0.53% | \$655.50 | \$0.00 | \$655.50 | \$79.94 | \$735.44 |
| 103 | All Other | 1,696.46 | 0% | \$1.44 | \$0.00 | \$1.44 | \$0.18 | \$1.62 |
| SubTotal | | 145,820,616.67 | 100% | \$124,147.29 | \$0.00 | \$124,147.29 | \$14,146.97 | \$138,294.26 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$124,147.29 | | \$138,294.26 |

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

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Allocation Summary

Dept. 14: 101-223 Internal Auditor

| Dept# | Department Name | Internal Audit | Total |
|-------|-------------------------------|----------------|-------------|
| 3 | 101-271 Other General | \$50.81 | \$50.81 |
| 4 | 101-101 City Commission | \$167.83 | \$167.83 |
| 5 | 101-172 City Manager | \$1,626.91 | \$1,626.91 |
| 6 | 101-265 Bldgs & Grounds | \$1,335.53 | \$1,335.53 |
| 7 | 101-228, 229, 230 Info Tech | \$3,197.84 | \$3,197.84 |
| 8 | 101-191 Accounting Dept | \$546.81 | \$546.81 |
| 9 | 101-192 Financial Services | \$474.08 | \$474.08 |
| 10 | 101-210 Management Services | \$263.14 | \$263.14 |
| 11 | 101-212 Budgeting | \$124.44 | \$124.44 |
| 12 | 101-215 City Clerk | \$292.55 | \$292.55 |
| 13 | 101-216 Records | \$140.75 | \$140.75 |
| 14 | 101-223 Internal Auditor | \$90.08 | \$90.08 |
| 15 | 101-233 Purchasing | \$458.77 | \$458.77 |
| 16 | 101-237 Grants Management | \$13.15 | \$13.15 |
| 17 | 101-253 Treasury | \$1,487.93 | \$1,487.93 |
| 18 | 101-257 Assessing | \$499.19 | \$499.19 |
| 19 | 101-261 311 Customer Service | \$653.13 | \$653.13 |
| 20 | 101-266 City Attorney | \$970.21 | \$970.21 |
| 21 | 101-270 Human Resources | \$942.36 | \$942.36 |
| 22 | 101-345, 349 Public Safety | \$7,941.38 | \$7,941.38 |
| 23 | 101-580 City Equipment | \$2,116.42 | \$2,116.42 |
| 24 | 101-751 Parks & Rec Admin | \$360.83 | \$360.83 |
| 25 | OPEB / Retirement Board | \$0.48 | \$0.48 |
| 26 | 101-175 Diversity & Inclusion | \$298.55 | \$298.55 |
| 27 | 101-180 Executive Programs | \$6.85 | \$6.85 |
| 28 | 101-262 Elections | \$512.17 | \$512.17 |
| 29 | 101-272 Emergency Recovery | \$516.95 | \$516.95 |
| 30 | 101-346 Public Safety COPS | \$2,605.43 | \$2,605.43 |
| 31 | 101-347 Public Safety Ops | \$19,491.75 | \$19,491.75 |
| 32 | 101-348 Criminal Invstgn Div | \$3,545.84 | \$3,545.84 |
| 33 | 101-371 Bldg Inspection Dept | \$793.27 | \$793.27 |
| 34 | 101-385 Code Enforcement | \$723.44 | \$723.44 |
| 35 | 101-400 PS Contracts | \$267.21 | \$267.21 |
| 36 | 101-426 Emerg Mgmt Homeland | \$6.37 | \$6.37 |
| 37 | 101-441 PW General | \$327.13 | \$327.13 |

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Allocation Summary

Dept. 14: 101-223 Internal Auditor

| Dept# | Department Name | Internal Audit | Total |
|--------------|--------------------------------|-----------------------|--------------|
| 38 | 101-443 Forestry | \$416.61 | \$416.61 |
| 39 | 101-448 Street Lights | \$1,191.21 | \$1,191.21 |
| 40 | 101-621 Pollution Control | \$198.89 | \$198.89 |
| 41 | 101-701 Planning | \$698.18 | \$698.18 |
| 43 | 101-724 Community Develop | \$55.42 | \$55.42 |
| 44 | 101-728 Econ Dev | \$490.21 | \$490.21 |
| 45 | 101-75x Parks & Rec Activities | \$991.31 | \$991.31 |
| 46 | 101-770 Parks Maint | \$1,587.83 | \$1,587.83 |
| 47 | 151 Cemetery Trust | \$19.20 | \$19.20 |
| 48 | 159 Recreation Endowment | \$29.25 | \$29.25 |
| 49 | 160 Mayor's Riverfront Pk | \$110.00 | \$110.00 |
| 50 | 202 Major Streets | \$3,137.48 | \$3,137.48 |
| 51 | 203 Local Streets | \$1,704.90 | \$1,704.90 |
| 52 | 209 Cemeteries | \$475.80 | \$475.80 |
| 53 | 211 Kzoo Muni Golf Assn | \$2,382.40 | \$2,382.40 |
| 54 | 225 Blight Abatement | \$11.31 | \$11.31 |
| 55 | 226 Solid Waste / Rubbish | \$2,926.84 | \$2,926.84 |
| 56 | 232-238 Grants - Gen Gov | \$95.19 | \$95.19 |
| 57 | 232-40x PS Grants | \$40.73 | \$40.73 |
| 58 | 232-585 PW Grants | \$70.84 | \$70.84 |
| 59 | 232-697 HUD Grants - Other | \$757.74 | \$757.74 |
| 60 | 232-726 Community Dvlp Grants | \$175.57 | \$175.57 |
| 61 | 232-733 Econ Dvlp Grants | \$119.40 | \$119.40 |
| 62 | 232-775 P&R Annual Grants | \$18.48 | \$18.48 |
| 63 | 232-776 P&R Grants | \$1.42 | \$1.42 |
| 66 | 233-406 PS Donations | \$16.03 | \$16.03 |
| 68 | 233-727 Comm Dvlp Donations | \$1.18 | \$1.18 |
| 70 | 233-777 P&R Donations | \$8.67 | \$8.67 |
| 72 | 234 FFE Aspirational Projects | \$2,891.24 | \$2,891.24 |
| 73 | 235 Recovery Programs & Grants | \$5,179.88 | \$5,179.88 |
| 74 | 236 Light Grant | \$114.62 | \$114.62 |
| 80 | 265 Drug Law Enforce | \$44.74 | \$44.74 |
| 87 | 298 Home Grant | \$254.51 | \$254.51 |
| 88 | 299 CDBG Grant | \$2,777.11 | \$2,777.11 |
| 92 | 590 Sewer Fund | \$25,651.25 | \$25,651.25 |

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Allocation Summary

Dept. 14: 101-223 Internal Auditor

| Dept# | Department Name | Internal Audit | Total |
|---------------------|-------------------------------|---------------------|---------------------|
| 93 | 591 Water Fund | \$14,288.27 | \$14,288.27 |
| 94 | 677 Insurance Fund | \$13,574.77 | \$13,574.77 |
| 95 | 731 Pension Fund | \$2,078.51 | \$2,078.51 |
| 97 | 756 General Trust Fund | \$120.61 | \$120.61 |
| 98 | 760 Foundation for Excellence | \$735.44 | \$735.44 |
| 103 | All Other | \$1.62 | \$1.62 |
| Direct Bills | | \$0.00 | \$0.00 |
| Total | | \$138,294.26 | \$138,294.26 |

City of Kalamazoo, MI
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101-233 Purchasing

Nature and Extent of Services

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

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

The plan is designed to allocate other central service 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 - 2 CFR Part 200 - FY2023 Actuals

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A. Department Costs

Dept. 15: 101-233 Purchasing

| Description | Type | Amount | General Admin | Purchasing |
|---|------|----------------------|---------------|----------------------|
| Personnel Costs | | | | |
| Salaries | S1 | \$365,697.39 | \$0.00 | \$365,697.39 |
| Fringe Benefits | S | \$103,381.08 | \$0.00 | \$103,381.08 |
| Subtotal - Personnel Costs | | \$469,078.47 | \$0.00 | \$469,078.47 |
| Services & Supplies Cost | | | | |
| 727 Supplies | S | \$1,374.87 | \$0.00 | \$1,374.87 |
| 811.000 Professional Development | S | \$798.64 | \$0.00 | \$798.64 |
| 830.004 General Insurance Fund | S | \$3,504.00 | \$0.00 | \$3,504.00 |
| 850.000 Comms & Network Svcs | S | \$409.95 | \$0.00 | \$409.95 |
| 790 Furniture, Equip, Machinery <\$5,000 | S | \$346.49 | \$0.00 | \$346.49 |
| 801.000 Prof. & Contractual Svcs | S | \$1,152.00 | \$0.00 | \$1,152.00 |
| 949.000 Rental/Lease Contra (GASB 87) | D | -\$668.52 | \$0.00 | \$0.00 |
| 810.003 Memberships & Subscriptions | S | \$2,444.00 | \$0.00 | \$2,444.00 |
| 941.000 Rental/Lease Equipment | S | \$1,142.73 | \$0.00 | \$1,142.73 |
| 941.000 Copier Lease | D | \$705.97 | \$0.00 | \$0.00 |
| Subtotal - Services & Supplies | | \$11,210.13 | \$0.00 | \$11,172.68 |
| Department Cost Total | | \$480,288.60 | \$0.00 | \$480,251.15 |
| Adjustments to Cost | | | | |
| CCTA Admin Fee | P | -\$113,540.95 | \$0.00 | -\$113,540.95 |
| 949.000 Rental/Lease Contra (GASB 87) | D | \$668.52 | \$0.00 | \$0.00 |
| 941.000 Copier Lease | D | -\$705.97 | \$0.00 | \$0.00 |
| Subtotal - Adjustments | | -\$113,578.40 | \$0.00 | -\$113,540.95 |
| Total Costs After Adjustments | | \$366,710.20 | \$0.00 | \$366,710.20 |
| General Admin Distribution | | | \$0.00 | \$0.00 |
| Grand Total | | \$366,710.20 | \$0.00 | \$366,710.20 |

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City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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B. Incoming Costs (Default Spread Salary)

Dept. 15: 101-233 Purchasing

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | Purchasing |
|----------|---|---------------------|-------------------|---------------------|
| 1 | City Hall | \$2,010.53 | \$6.31 | \$2,016.84 |
| 1 | Subtotal - Building Depreciation | \$2,010.53 | \$6.31 | \$2,016.84 |
| 1 | City Hall Equipment | \$188.14 | \$10.11 | \$198.26 |
| 2 | IT - Network | \$4,572.70 | \$4.92 | \$4,577.62 |
| 5 | Voice over IP System | \$133.60 | \$5.87 | \$139.46 |
| 6 | SBITA - Kronos | \$2,121.52 | \$3.67 | \$2,125.19 |
| 7 | SBITA - NeoGov | \$246.15 | \$2.07 | \$248.21 |
| 9 | GASB 87 Copier Leases | \$643.95 | \$5.24 | \$649.18 |
| 2 | Subtotal - Equipment Depreciation | \$7,906.05 | \$31.88 | \$7,937.93 |
| 1 | Parking | \$2,908.06 | \$75.02 | \$2,983.07 |
| 3 | Subtotal - 101-271 Other General | \$2,908.06 | \$75.02 | \$2,983.07 |
| 1 | Management & Leadership | \$12,154.04 | \$2,802.02 | \$14,956.06 |
| 5 | Subtotal - 101-172 City Manager | \$12,154.04 | \$2,802.02 | \$14,956.06 |
| 1 | City Hall | \$11,907.13 | \$2,928.01 | \$14,835.14 |
| 6 | Subtotal - 101-265 Bldgs & Grounds | \$11,907.13 | \$2,928.01 | \$14,835.14 |
| 1 | PC / Network Support | \$12,795.74 | \$1,499.38 | \$14,295.13 |
| 2 | App - Eden | \$4,711.95 | \$1,299.13 | \$6,011.08 |
| 3 | App - BS & A | \$4,494.13 | \$743.61 | \$5,237.74 |
| 4 | App - Kronos | \$3,153.88 | \$430.04 | \$3,583.92 |
| 5 | App - NeoGov | \$69.67 | \$0.00 | \$69.67 |
| 8 | VOIP | \$2,314.91 | \$0.00 | \$2,314.91 |
| 7 | Subtotal - 101-228, 229, 230 Info Tech | \$27,540.28 | \$3,972.17 | \$31,512.45 |
| 1 | Payroll | \$118.98 | \$18.28 | \$137.26 |
| 4 | Audit and Accounting | \$1,554.05 | \$204.60 | \$1,758.64 |
| 5 | Purchasing | \$7,182.21 | \$1,042.97 | \$8,225.18 |
| 8 | Subtotal - 101-191 Accounting Dept | \$8,855.24 | \$1,265.84 | \$10,121.09 |
| 1 | Accounts Payable | \$637.01 | \$98.56 | \$735.56 |
| 2 | Payroll | \$771.21 | \$117.76 | \$888.97 |
| 5 | Purchasing | -\$27,924.05 | \$6,597.80 | -\$21,326.26 |
| 6 | Accounting | \$55.81 | \$8.48 | \$64.29 |
| 9 | Subtotal - 101-192 Financial Services | -\$26,460.03 | \$6,822.60 | -\$19,637.43 |
| 3 | Risk Management | \$202.44 | \$42.48 | \$244.91 |
| 4 | Accounting | \$114.63 | \$24.17 | \$138.80 |
| 5 | Accounts Payable | \$9.55 | \$2.05 | \$11.60 |
| 6 | Purchasing | \$11,733.97 | \$2,313.74 | \$14,047.70 |

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City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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B. Incoming Costs (Default Spread Salary)

Dept. 15: 101-233 Purchasing

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | Purchasing |
|---------------------------|--|--------------------|---------------------|---------------------|
| 7 | Payroll | \$43.67 | \$9.23 | \$52.89 |
| 10 | Subtotal - 101-210 Management Services | \$12,104.25 | \$2,391.66 | \$14,495.91 |
| 1 | Budget | \$1,523.34 | \$169.12 | \$1,692.46 |
| 2 | Cost Plan | \$378.48 | \$0.00 | \$378.48 |
| 11 | Subtotal - 101-212 Budgeting | \$1,901.82 | \$169.12 | \$2,070.95 |
| 2 | Mailroom | \$39.73 | \$6.13 | \$45.86 |
| 12 | Subtotal - 101-215 City Clerk | \$39.73 | \$6.13 | \$45.86 |
| 2 | Mailroom | \$7.65 | \$0.93 | \$8.58 |
| 13 | Subtotal - 101-216 Records | \$7.65 | \$0.93 | \$8.58 |
| 1 | Internal Audit | \$408.90 | \$49.87 | \$458.77 |
| 14 | Subtotal - 101-223 Internal Auditor | \$408.90 | \$49.87 | \$458.77 |
| 1 | Purchasing | \$0.00 | \$291.88 | \$291.88 |
| 15 | Subtotal - 101-233 Purchasing | \$0.00 | \$291.88 | \$291.88 |
| 1 | Customer Service | \$0.00 | \$2,840.06 | \$2,840.06 |
| 19 | Subtotal - 101-261 311 Customer Service | \$0.00 | \$2,840.06 | \$2,840.06 |
| 1 | Advise and Counsel | \$0.00 | \$1,526.08 | \$1,526.08 |
| 2 | Labor Relations | \$0.00 | \$817.44 | \$817.44 |
| 4 | Risk Management | \$0.00 | \$50.63 | \$50.63 |
| 20 | Subtotal - 101-266 City Attorney | \$0.00 | \$2,394.15 | \$2,394.15 |
| 1 | Human Resources | \$0.00 | \$7,343.44 | \$7,343.44 |
| 21 | Subtotal - 101-270 Human Resources | \$0.00 | \$7,343.44 | \$7,343.44 |
| 1 | General Fund OPEB | \$0.00 | \$47,068.89 | \$47,068.89 |
| 25 | Subtotal - OPEB / Retirement Board | \$0.00 | \$47,068.89 | \$47,068.89 |
| Total Incoming | | \$61,283.67 | \$80,459.98 | \$141,743.64 |
| C. Total Allocated | | | \$508,453.84 | \$508,453.84 |

100%

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Details
Cost Pool 1: Purchasing

Dept. 15: 101-233 Purchasing

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|--------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|-------------|
| 3 | 101-271 Other General | 1 | 0.02% | \$97.29 | \$0.00 | \$97.29 | \$0.00 | \$97.29 |
| 4 | 101-101 City Commission | 10 | 0.23% | \$972.93 | \$0.00 | \$972.93 | \$205.10 | \$1,178.03 |
| 5 | 101-172 City Manager | 31 | 0.7% | \$3,016.10 | \$0.00 | \$3,016.10 | \$0.00 | \$3,016.10 |
| 6 | 101-265 Bldgs & Grounds | 188 | 4.27% | \$18,291.17 | \$0.00 | \$18,291.17 | \$0.00 | \$18,291.17 |
| 7 | 101-228, 229, 230 Info Tech | 184 | 4.18% | \$17,901.99 | \$0.00 | \$17,901.99 | \$0.00 | \$17,901.99 |
| 8 | 101-191 Accounting Dept | 5 | 0.11% | \$486.47 | \$0.00 | \$486.47 | \$0.00 | \$486.47 |
| 9 | 101-192 Financial Services | 4 | 0.09% | \$389.17 | \$0.00 | \$389.17 | \$0.00 | \$389.17 |
| 10 | 101-210 Management Services | 20 | 0.45% | \$1,945.87 | \$0.00 | \$1,945.87 | \$0.00 | \$1,945.87 |
| 11 | 101-212 Budgeting | 4 | 0.09% | \$389.17 | \$0.00 | \$389.17 | \$0.00 | \$389.17 |
| 12 | 101-215 City Clerk | 26 | 0.59% | \$2,529.63 | \$0.00 | \$2,529.63 | \$0.00 | \$2,529.63 |
| 13 | 101-216 Records | 10 | 0.23% | \$972.93 | \$0.00 | \$972.93 | \$0.00 | \$972.93 |
| 15 | 101-233 Purchasing | 3 | 0.07% | \$291.88 | \$0.00 | \$291.88 | \$0.00 | \$291.88 |
| 17 | 101-253 Treasury | 12 | 0.27% | \$1,167.52 | \$0.00 | \$1,167.52 | \$246.12 | \$1,413.64 |
| 18 | 101-257 Assessing | 11 | 0.25% | \$1,070.23 | \$0.00 | \$1,070.23 | \$225.61 | \$1,295.84 |
| 19 | 101-261 311 Customer Service | 3 | 0.07% | \$291.88 | \$0.00 | \$291.88 | \$61.53 | \$353.41 |
| 20 | 101-266 City Attorney | 5 | 0.11% | \$486.47 | \$0.00 | \$486.47 | \$102.55 | \$589.02 |
| 21 | 101-270 Human Resources | 40 | 0.91% | \$3,891.74 | \$0.00 | \$3,891.74 | \$820.39 | \$4,712.13 |
| 22 | 101-345, 349 Public Safety | 354 | 8.05% | \$34,441.88 | \$0.00 | \$34,441.88 | \$7,260.47 | \$41,702.35 |
| 23 | 101-580 City Equipment | 113 | 2.57% | \$10,994.16 | \$0.00 | \$10,994.16 | \$2,317.61 | \$13,311.77 |
| 24 | 101-751 Parks & Rec Admin | 25 | 0.57% | \$2,432.34 | \$0.00 | \$2,432.34 | \$512.75 | \$2,945.08 |
| 26 | 101-175 Diversity & Inclusion | 9 | 0.2% | \$875.64 | \$0.00 | \$875.64 | \$184.59 | \$1,060.23 |
| 28 | 101-262 Elections | 39 | 0.89% | \$3,794.44 | \$0.00 | \$3,794.44 | \$799.88 | \$4,594.33 |
| 29 | 101-272 Emergency Recovery | 7 | 0.16% | \$681.05 | \$0.00 | \$681.05 | \$143.57 | \$824.62 |
| 31 | 101-347 Public Safety Ops | 9 | 0.2% | \$875.64 | \$0.00 | \$875.64 | \$184.59 | \$1,060.23 |
| 32 | 101-348 Criminal Invstgn Div | 5 | 0.11% | \$486.47 | \$0.00 | \$486.47 | \$102.55 | \$589.02 |
| 33 | 101-371 Bldg Inspection Dept | 16 | 0.36% | \$1,556.70 | \$0.00 | \$1,556.70 | \$328.16 | \$1,884.85 |
| 34 | 101-385 Code Enforcement | 22 | 0.5% | \$2,140.46 | \$0.00 | \$2,140.46 | \$451.22 | \$2,591.67 |
| 36 | 101-426 Emerg Mgmt Homeland | 5 | 0.11% | \$486.47 | \$0.00 | \$486.47 | \$102.55 | \$589.02 |
| 37 | 101-441 PW General | 34 | 0.77% | \$3,307.98 | \$0.00 | \$3,307.98 | \$697.33 | \$4,005.31 |
| 38 | 101-443 Forestry | 22 | 0.5% | \$2,140.46 | \$0.00 | \$2,140.46 | \$451.22 | \$2,591.67 |
| 40 | 101-621 Pollution Control | 2 | 0.05% | \$194.59 | \$0.00 | \$194.59 | \$41.02 | \$235.61 |
| 41 | 101-701 Planning | 23 | 0.52% | \$2,237.75 | \$0.00 | \$2,237.75 | \$471.73 | \$2,709.47 |
| 44 | 101-728 Econ Dev | 14 | 0.32% | \$1,362.11 | \$0.00 | \$1,362.11 | \$287.14 | \$1,649.25 |
| 45 | 101-75x Parks & Rec Activities | 119 | 2.71% | \$11,577.92 | \$0.00 | \$11,577.92 | \$2,440.67 | \$14,018.59 |

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

Dept. 15: 101-233 Purchasing

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|--------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|--------------|
| 46 | 101-770 Parks Maint | 114 | 2.59% | \$11,091.45 | \$0.00 | \$11,091.45 | \$2,338.12 | \$13,429.57 |
| 47 | 151 Cemetery Trust | 1 | 0.02% | \$97.29 | \$0.00 | \$97.29 | \$20.51 | \$117.80 |
| 50 | 202 Major Streets | 111 | 2.52% | \$10,799.57 | \$0.00 | \$10,799.57 | \$2,276.59 | \$13,076.16 |
| 51 | 203 Local Streets | 66 | 1.5% | \$6,421.37 | \$0.00 | \$6,421.37 | \$1,353.65 | \$7,775.01 |
| 52 | 209 Cemeteries | 25 | 0.57% | \$2,432.34 | \$0.00 | \$2,432.34 | \$512.75 | \$2,945.08 |
| 53 | 211 Kzoo Muni Golf Assn | 1 | 0.02% | \$97.29 | \$0.00 | \$97.29 | \$20.51 | \$117.80 |
| 55 | 226 Solid Waste / Rubbish | 46 | 1.05% | \$4,475.50 | \$0.00 | \$4,475.50 | \$943.45 | \$5,418.95 |
| 56 | 232-238 Grants - Gen Gov | 5 | 0.11% | \$486.47 | \$0.00 | \$486.47 | \$102.55 | \$589.02 |
| 57 | 232-40x PS Grants | 7 | 0.16% | \$681.05 | \$0.00 | \$681.05 | \$143.57 | \$824.62 |
| 58 | 232-585 PW Grants | 3 | 0.07% | \$291.88 | \$0.00 | \$291.88 | \$61.53 | \$353.41 |
| 59 | 232-697 HUD Grants - Other | 2 | 0.05% | \$194.59 | \$0.00 | \$194.59 | \$41.02 | \$235.61 |
| 60 | 232-726 Community Dvlp Grants | 3 | 0.07% | \$291.88 | \$0.00 | \$291.88 | \$61.53 | \$353.41 |
| 61 | 232-733 Econ Dvlp Grants | 3 | 0.07% | \$291.88 | \$0.00 | \$291.88 | \$61.53 | \$353.41 |
| 63 | 232-776 P&R Grants | 1 | 0.02% | \$97.29 | \$0.00 | \$97.29 | \$20.51 | \$117.80 |
| 66 | 233-406 PS Donations | 7 | 0.16% | \$681.05 | \$0.00 | \$681.05 | \$143.57 | \$824.62 |
| 70 | 233-777 P&R Donations | 48 | 1.09% | \$4,670.09 | \$0.00 | \$4,670.09 | \$984.47 | \$5,654.56 |
| 72 | 234 FFE Aspirational Projects | 182 | 4.14% | \$17,707.41 | \$0.00 | \$17,707.41 | \$3,732.79 | \$21,440.19 |
| 73 | 235 Recovery Programs & Grants | 169 | 3.84% | \$16,442.59 | \$0.00 | \$16,442.59 | \$3,466.16 | \$19,908.75 |
| 74 | 236 Light Grant | 1 | 0.02% | \$97.29 | \$0.00 | \$97.29 | \$20.51 | \$117.80 |
| 76 | 243 Brownfield Redvlp Auth | 16 | 0.36% | \$1,556.70 | \$0.00 | \$1,556.70 | \$328.16 | \$1,884.85 |
| 77 | 244 Econ Dvlp Corp | 3 | 0.07% | \$291.88 | \$0.00 | \$291.88 | \$61.53 | \$353.41 |
| 78 | 248 Dtwm Dvlp Auth | 29 | 0.66% | \$2,821.51 | \$0.00 | \$2,821.51 | \$594.78 | \$3,416.29 |
| 79 | 251 Dtwm Econ Growth | 22 | 0.5% | \$2,140.46 | \$0.00 | \$2,140.46 | \$451.22 | \$2,591.67 |
| 80 | 265 Drug Law Enforce | 6 | 0.14% | \$583.76 | \$0.00 | \$583.76 | \$123.06 | \$706.82 |
| 86 | 296 HUD Grant Admin | 3 | 0.07% | \$291.88 | \$0.00 | \$291.88 | \$61.53 | \$353.41 |
| 87 | 298 Home Grant | 11 | 0.25% | \$1,070.23 | \$0.00 | \$1,070.23 | \$225.61 | \$1,295.84 |
| 88 | 299 CDBG Grant | 39 | 0.89% | \$3,794.44 | \$0.00 | \$3,794.44 | \$799.88 | \$4,594.33 |
| 90 | 401 Capital Projects | 57 | 1.3% | \$5,545.73 | \$0.00 | \$5,545.73 | \$1,169.06 | \$6,714.79 |
| 91 | 514 Parking System | 6 | 0.14% | \$583.76 | \$0.00 | \$583.76 | \$123.06 | \$706.82 |
| 92 | 590 Sewer Fund | 1,291 | 29.35% | \$125,605.84 | \$0.00 | \$125,605.84 | \$26,478.16 | \$152,084.00 |
| 93 | 591 Water Fund | 661 | 15.03% | \$64,310.97 | \$0.00 | \$64,310.97 | \$13,556.98 | \$77,867.95 |
| 94 | 677 Insurance Fund | 60 | 1.36% | \$5,837.61 | \$0.00 | \$5,837.61 | \$1,230.59 | \$7,068.20 |
| 97 | 756 General Trust Fund | 11 | 0.25% | \$1,070.23 | \$0.00 | \$1,070.23 | \$225.61 | \$1,295.84 |
| 98 | 760 Foundation for Excellence | 11 | 0.25% | \$1,070.23 | \$0.00 | \$1,070.23 | \$225.61 | \$1,295.84 |

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Details

Cost Pool 1: Purchasing

Dept. 15: 101-233 Purchasing

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-----------------|--------------|--------------------|---------------------|---------------|-----------------------|--------------------|---------------------|
| 103 | All Other | 3 | 0.07% | \$291.88 | \$0.00 | \$291.88 | \$61.53 | \$353.41 |
| SubTotal | | 4,399 | 100% | \$427,993.87 | \$0.00 | \$427,993.87 | \$80,459.98 | \$508,453.84 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$427,993.87 | | \$508,453.84 |

Allocation Basis Units: # Purchase Orders

City of Kalamazoo, MI
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Allocation Summary

Dept. 15: 101-233 Purchasing

| Dept# | Department Name | Purchasing | Total |
|-------|--------------------------------|-------------|-------------|
| 3 | 101-271 Other General | \$97.29 | \$97.29 |
| 4 | 101-101 City Commission | \$1,178.03 | \$1,178.03 |
| 5 | 101-172 City Manager | \$3,016.10 | \$3,016.10 |
| 6 | 101-265 Bldgs & Grounds | \$18,291.17 | \$18,291.17 |
| 7 | 101-228, 229, 230 Info Tech | \$17,901.99 | \$17,901.99 |
| 8 | 101-191 Accounting Dept | \$486.47 | \$486.47 |
| 9 | 101-192 Financial Services | \$389.17 | \$389.17 |
| 10 | 101-210 Management Services | \$1,945.87 | \$1,945.87 |
| 11 | 101-212 Budgeting | \$389.17 | \$389.17 |
| 12 | 101-215 City Clerk | \$2,529.63 | \$2,529.63 |
| 13 | 101-216 Records | \$972.93 | \$972.93 |
| 15 | 101-233 Purchasing | \$291.88 | \$291.88 |
| 17 | 101-253 Treasury | \$1,413.64 | \$1,413.64 |
| 18 | 101-257 Assessing | \$1,295.84 | \$1,295.84 |
| 19 | 101-261 311 Customer Service | \$353.41 | \$353.41 |
| 20 | 101-266 City Attorney | \$589.02 | \$589.02 |
| 21 | 101-270 Human Resources | \$4,712.13 | \$4,712.13 |
| 22 | 101-345, 349 Public Safety | \$41,702.35 | \$41,702.35 |
| 23 | 101-580 City Equipment | \$13,311.77 | \$13,311.77 |
| 24 | 101-751 Parks & Rec Admin | \$2,945.08 | \$2,945.08 |
| 26 | 101-175 Diversity & Inclusion | \$1,060.23 | \$1,060.23 |
| 28 | 101-262 Elections | \$4,594.33 | \$4,594.33 |
| 29 | 101-272 Emergency Recovery | \$824.62 | \$824.62 |
| 31 | 101-347 Public Safety Ops | \$1,060.23 | \$1,060.23 |
| 32 | 101-348 Criminal Invstgn Div | \$589.02 | \$589.02 |
| 33 | 101-371 Bldg Inspection Dept | \$1,884.85 | \$1,884.85 |
| 34 | 101-385 Code Enforcement | \$2,591.67 | \$2,591.67 |
| 36 | 101-426 Emerg Mgmt Homeland | \$589.02 | \$589.02 |
| 37 | 101-441 PW General | \$4,005.31 | \$4,005.31 |
| 38 | 101-443 Forestry | \$2,591.67 | \$2,591.67 |
| 40 | 101-621 Pollution Control | \$235.61 | \$235.61 |
| 41 | 101-701 Planning | \$2,709.47 | \$2,709.47 |
| 44 | 101-728 Econ Dev | \$1,649.25 | \$1,649.25 |
| 45 | 101-75x Parks & Rec Activities | \$14,018.59 | \$14,018.59 |
| 46 | 101-770 Parks Maint | \$13,429.57 | \$13,429.57 |

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Summary

Dept. 15: 101-233 Purchasing

| Dept# | Department Name | Purchasing | Total |
|---------------------|--------------------------------|---------------|---------------|
| 47 | 151 Cemetery Trust | \$117.80 | \$117.80 |
| 50 | 202 Major Streets | \$13,076.16 | \$13,076.16 |
| 51 | 203 Local Streets | \$7,775.01 | \$7,775.01 |
| 52 | 209 Cemeteries | \$2,945.08 | \$2,945.08 |
| 53 | 211 Kzoo Muni Golf Assn | \$117.80 | \$117.80 |
| 55 | 226 Solid Waste / Rubbish | \$5,418.95 | \$5,418.95 |
| 56 | 232-238 Grants - Gen Gov | \$589.02 | \$589.02 |
| 57 | 232-40x PS Grants | \$824.62 | \$824.62 |
| 58 | 232-585 PW Grants | \$353.41 | \$353.41 |
| 59 | 232-697 HUD Grants - Other | \$235.61 | \$235.61 |
| 60 | 232-726 Community Dvlp Grants | \$353.41 | \$353.41 |
| 61 | 232-733 Econ Dvlp Grants | \$353.41 | \$353.41 |
| 63 | 232-776 P&R Grants | \$117.80 | \$117.80 |
| 66 | 233-406 PS Donations | \$824.62 | \$824.62 |
| 70 | 233-777 P&R Donations | \$5,654.56 | \$5,654.56 |
| 72 | 234 FFE Aspirational Projects | \$21,440.19 | \$21,440.19 |
| 73 | 235 Recovery Programs & Grants | \$19,908.75 | \$19,908.75 |
| 74 | 236 Light Grant | \$117.80 | \$117.80 |
| 76 | 243 Brownfield Redvlp Auth | \$1,884.85 | \$1,884.85 |
| 77 | 244 Econ Dvlp Corp | \$353.41 | \$353.41 |
| 78 | 248 Dtwm Dvlp Auth | \$3,416.29 | \$3,416.29 |
| 79 | 251 Dtwm Econ Growth | \$2,591.67 | \$2,591.67 |
| 80 | 265 Drug Law Enforce | \$706.82 | \$706.82 |
| 86 | 296 HUD Grant Admin | \$353.41 | \$353.41 |
| 87 | 298 Home Grant | \$1,295.84 | \$1,295.84 |
| 88 | 299 CDBG Grant | \$4,594.33 | \$4,594.33 |
| 90 | 401 Capital Projects | \$6,714.79 | \$6,714.79 |
| 91 | 514 Parking System | \$706.82 | \$706.82 |
| 92 | 590 Sewer Fund | \$152,084.00 | \$152,084.00 |
| 93 | 591 Water Fund | \$77,867.95 | \$77,867.95 |
| 94 | 677 Insurance Fund | \$7,068.20 | \$7,068.20 |
| 97 | 756 General Trust Fund | \$1,295.84 | \$1,295.84 |
| 98 | 760 Foundation for Excellence | \$1,295.84 | \$1,295.84 |
| 103 | All Other | \$353.41 | \$353.41 |
| Direct Bills | | \$0.00 | \$0.00 |

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Allocation Summary

Dept. 15: 101-233 Purchasing

| Dept# | Department Name | Purchasing | Total |
|--------------|------------------------|---------------------|---------------------|
| Total | | \$508,453.84 | \$508,453.84 |

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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:

Administration 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 dollar values of the grants that the department oversees.

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 dollar value of the grant.

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.

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Dept. 16: 101-237 Grants
Management

A. Department Costs

| Description | Type | Amount | General Admin | Grant Administration | Grant Writing |
|--|------|---------------------|---------------|----------------------|---------------------|
| Personnel Costs | | | | | |
| Salaries | S1 | \$8,869.69 | \$0.00 | \$3,243.65 | \$5,626.04 |
| Fringe Benefits | S | \$4,807.43 | \$0.00 | \$1,758.08 | \$3,049.35 |
| Subtotal - Personnel Costs | | \$13,677.12 | \$0.00 | \$5,001.72 | \$8,675.40 |
| Services & Supplies Cost | | | | | |
| 727 Supplies | S | \$89.98 | \$0.00 | \$32.91 | \$57.07 |
| Subtotal - Services & Supplies | | \$89.98 | \$0.00 | \$32.91 | \$57.07 |
| Department Cost Total | | \$13,767.10 | \$0.00 | \$5,034.63 | \$8,732.47 |
| Adjustments to Cost | | | | | |
| Grants Management Salaries & Benefits | S | \$29,921.74 | \$0.00 | \$10,942.38 | \$18,979.36 |
| Grants Management Salaries & Benefits from FFE | S | \$133,415.43 | \$0.00 | \$48,790.02 | \$84,625.41 |
| Subtotal - Adjustments | | \$163,337.17 | \$0.00 | \$59,732.40 | \$103,604.77 |
| Total Costs After Adjustments | | \$177,104.27 | \$0.00 | \$64,767.03 | \$112,337.24 |
| General Admin Distribution | | | \$0.00 | \$0.00 | \$0.00 |
| Grand Total | | \$177,104.27 | \$0.00 | \$64,767.03 | \$112,337.24 |

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B. Incoming Costs (Default Spread Salary)

Dept. 16: 101-237 Grants Management

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | Grant Administration | Grant Writing |
|-----------|---|--------------------|-------------------|----------------------|-------------------|
| 2 | IT - Network | \$1,829.08 | \$1.97 | \$669.61 | \$1,161.43 |
| 5 | Voice over IP System | \$66.80 | \$2.93 | \$25.50 | \$44.23 |
| 6 | SBITA - Kronos | \$707.17 | \$1.22 | \$259.06 | \$449.34 |
| 7 | SBITA - NeoGov | \$82.05 | \$0.69 | \$30.26 | \$52.48 |
| 2 | Subtotal - Equipment Depreciation | \$2,685.10 | \$6.81 | \$984.43 | \$1,707.48 |
| 1 | Parking | \$842.26 | \$21.73 | \$315.96 | \$548.02 |
| 3 | Subtotal - 101-271 Other General | \$842.26 | \$21.73 | \$315.96 | \$548.02 |
| 1 | Management & Leadership | \$3,520.15 | \$811.54 | \$1,584.10 | \$2,747.59 |
| 5 | Subtotal - 101-172 City Manager | \$3,520.15 | \$811.54 | \$1,584.10 | \$2,747.59 |
| 1 | PC / Network Support | \$5,118.30 | \$599.75 | \$2,091.09 | \$3,626.96 |
| 2 | App - Eden | \$1,884.78 | \$519.65 | \$879.30 | \$1,525.13 |
| 3 | App - BS & A | \$2,996.08 | \$495.74 | \$1,276.96 | \$2,214.87 |
| 4 | App - Kronos | \$1,051.29 | \$143.35 | \$436.88 | \$757.76 |
| 5 | App - NeoGov | \$23.22 | \$0.00 | \$8.49 | \$14.73 |
| 8 | VOIP | \$1,157.45 | \$0.00 | \$423.28 | \$734.17 |
| 7 | Subtotal - 101-228, 229, 230 Info Tech | \$12,231.13 | \$1,758.50 | \$5,116.01 | \$8,873.62 |
| 1 | Payroll | \$34.46 | \$5.29 | \$14.54 | \$25.22 |
| 4 | Audit and Accounting | \$75.44 | \$9.93 | \$31.22 | \$54.15 |
| 8 | Subtotal - 101-191 Accounting Dept | \$109.90 | \$15.23 | \$45.76 | \$79.37 |
| 1 | Accounts Payable | \$10.44 | \$1.62 | \$4.41 | \$7.65 |
| 2 | Payroll | \$223.37 | \$34.11 | \$94.16 | \$163.31 |
| 6 | Accounting | \$2.71 | \$0.41 | \$1.14 | \$1.98 |
| 9 | Subtotal - 101-192 Financial Services | \$236.52 | \$36.13 | \$99.71 | \$172.94 |
| 3 | Risk Management | \$5.80 | \$1.22 | \$2.57 | \$4.45 |
| 4 | Accounting | \$5.56 | \$1.17 | \$2.46 | \$4.27 |
| 5 | Accounts Payable | \$0.16 | \$0.03 | \$0.07 | \$0.12 |
| 7 | Payroll | \$12.65 | \$2.67 | \$5.60 | \$9.72 |
| 10 | Subtotal - 101-210 Management Services | \$24.17 | \$5.10 | \$10.70 | \$18.56 |
| 1 | Budget | \$43.67 | \$4.85 | \$17.74 | \$30.77 |
| 11 | Subtotal - 101-212 Budgeting | \$43.67 | \$4.85 | \$17.74 | \$30.77 |
| 1 | Internal Audit | \$11.72 | \$1.43 | \$4.81 | \$8.34 |
| 14 | Subtotal - 101-223 Internal Auditor | \$11.72 | \$1.43 | \$4.81 | \$8.34 |
| 1 | Advise and Counsel | \$0.00 | \$43.74 | \$16.00 | \$27.75 |
| 2 | Labor Relations | \$0.00 | \$236.75 | \$86.58 | \$150.17 |

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B. Incoming Costs (Default Spread Salary)

Dept. 16: 101-237 Grants
Management

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | Grant Administration | Grant Writing |
|---------------------------|---|--------------------|---------------------|----------------------|---------------------|
| 4 | Risk Management | \$0.00 | \$2.68 | \$0.98 | \$1.70 |
| 20 | Subtotal - 101-266 City Attorney | \$0.00 | \$283.18 | \$103.56 | \$179.62 |
| 1 | Human Resources | \$0.00 | \$2,126.87 | \$777.80 | \$1,349.07 |
| 21 | Subtotal - 101-270 Human Resources | \$0.00 | \$2,126.87 | \$777.80 | \$1,349.07 |
| 1 | General Fund OPEB | \$0.00 | \$13,632.48 | \$4,985.40 | \$8,647.08 |
| 25 | Subtotal - OPEB / Retirement Board | \$0.00 | \$13,632.48 | \$4,985.40 | \$8,647.08 |
| Total Incoming | | \$19,704.62 | \$18,703.84 | \$14,045.97 | \$24,362.48 |
| C. Total Allocated | | | \$215,512.73 | \$78,813.00 | \$136,699.72 |
| | | | | 36.57% | 63.43% |

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Allocation Details

Cost Pool 1: Grant Administration

Dept. 16: 101-237 Grants
Management

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-------------------------------|-----------------------|--------------------|--------------------|----------------------|-----------------------|-------------------|----------------------|
| 5 | 101-172 City Manager | 5,516,020 | 3.05% | \$2,195.26 | \$0.00 | \$2,195.26 | \$0.00 | \$2,195.26 |
| 22 | 101-345, 349 Public Safety | 498,077 | 0.28% | \$198.22 | \$0.00 | \$198.22 | \$19.43 | \$217.65 |
| 24 | 101-751 Parks & Rec Admin | 8,850,718.85 | 4.89% | \$3,522.39 | \$0.00 | \$3,522.39 | \$345.28 | \$3,867.68 |
| 37 | 101-441 PW General | 135,750 | 0.08% | \$54.03 | \$0.00 | \$54.03 | \$5.30 | \$59.32 |
| 38 | 101-443 Forestry | 7,872,374 | 4.35% | \$3,133.03 | \$0.00 | \$3,133.03 | \$307.12 | \$3,440.15 |
| 41 | 101-701 Planning | 865,098 | 0.48% | \$344.29 | \$0.00 | \$344.29 | \$33.75 | \$378.04 |
| 43 | 101-724 Community Develop | 21,655,070 | 11.97% | \$8,618.24 | \$0.00 | \$8,618.24 | \$844.81 | \$9,463.05 |
| 44 | 101-728 Econ Dev | 323,860 | 0.18% | \$128.89 | \$0.00 | \$128.89 | \$12.63 | \$141.52 |
| 50 | 202 Major Streets | 93,187,678 | 51.53% | \$37,086.66 | \$0.00 | \$37,086.66 | \$3,635.44 | \$40,722.10 |
| 51 | 203 Local Streets | 10,014,452 | 5.54% | \$3,985.53 | \$0.00 | \$3,985.53 | \$390.68 | \$4,376.22 |
| 55 | 226 Solid Waste / Rubbish | 172,660 | 0.1% | \$68.71 | \$0.00 | \$68.71 | \$6.74 | \$75.45 |
| 72 | 234 FFE Aspirational Projects | 0 | 0% | \$0.00 | -\$133,415.43 | -\$133,415.43 | \$0.00 | -\$133,415.43 |
| 76 | 243 Brownfield Redvlp Auth | 350,000 | 0.19% | \$139.29 | \$0.00 | \$139.29 | \$13.65 | \$152.95 |
| 77 | 244 Econ Dvlp Corp | 91,945 | 0.05% | \$36.59 | \$0.00 | \$36.59 | \$3.59 | \$40.18 |
| 93 | 591 Water Fund | 31,312,931 | 17.31% | \$12,461.86 | \$0.00 | \$12,461.86 | \$1,221.58 | \$13,683.44 |
| SubTotal | | 180,846,633.85 | 100% | \$71,973.01 | -\$133,415.43 | -\$61,442.42 | \$6,839.99 | -\$54,602.43 |
| Direct Bills | | | | | | -\$133,415.43 | | -\$133,415.43 |
| Total | | | | | | -\$194,857.85 | | -\$188,017.86 |

Allocation Basis Units: \$ Grants

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Allocation Details

Cost Pool 2: Grant Writing

Dept. 16: 101-237 Grants
Management

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|----------------------------|-----------------------|--------------------|---------------------|---------------|-----------------------|--------------------|---------------------|
| 5 | 101-172 City Manager | 5,516,020 | 3.48% | \$4,340.27 | \$0.00 | \$4,340.27 | \$0.00 | \$4,340.27 |
| 22 | 101-345, 349 Public Safety | 478,052 | 0.3% | \$376.15 | \$0.00 | \$376.15 | \$37.04 | \$413.19 |
| 24 | 101-751 Parks & Rec Admin | 8,850,718.85 | 5.58% | \$6,964.17 | \$0.00 | \$6,964.17 | \$685.68 | \$7,649.85 |
| 37 | 101-441 PW General | 135,750 | 0.09% | \$106.81 | \$0.00 | \$106.81 | \$10.52 | \$117.33 |
| 38 | 101-443 Forestry | 7,872,374 | 4.96% | \$6,194.36 | \$0.00 | \$6,194.36 | \$609.89 | \$6,804.25 |
| 41 | 101-701 Planning | 865,098 | 0.55% | \$680.70 | \$0.00 | \$680.70 | \$67.02 | \$747.72 |
| 43 | 101-724 Community Develop | 21,655,070 | 13.65% | \$17,039.24 | \$0.00 | \$17,039.24 | \$1,677.66 | \$18,716.90 |
| 44 | 101-728 Econ Dev | 323,860 | 0.2% | \$254.83 | \$0.00 | \$254.83 | \$25.09 | \$279.92 |
| 50 | 202 Major Streets | 93,179,678 | 58.73% | \$73,318.20 | \$0.00 | \$73,318.20 | \$7,218.82 | \$80,537.01 |
| 51 | 203 Local Streets | 10,014,452 | 6.31% | \$7,879.85 | \$0.00 | \$7,879.85 | \$775.84 | \$8,655.69 |
| 55 | 226 Solid Waste / Rubbish | 172,660 | 0.11% | \$135.86 | \$0.00 | \$135.86 | \$13.38 | \$149.23 |
| 76 | 243 Brownfield Redvlp Auth | 350,000 | 0.22% | \$275.40 | \$0.00 | \$275.40 | \$27.12 | \$302.51 |
| 77 | 244 Econ Dvlp Corp | 91,945 | 0.06% | \$72.35 | \$0.00 | \$72.35 | \$7.12 | \$79.47 |
| 93 | 591 Water Fund | 9,147,529 | 5.77% | \$7,197.71 | \$0.00 | \$7,197.71 | \$708.68 | \$7,906.39 |
| SubTotal | | 158,653,206.85 | 100% | \$124,835.88 | \$0.00 | \$124,835.88 | \$11,863.85 | \$136,699.72 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$124,835.88 | | \$136,699.72 |

Allocation Basis Units: \$ Grants, Written

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Allocation Summary

**Dept. 16: 101-237 Grants
Management**

| Dept# | Department Name | Grant Administration | Grant Writing | Total |
|---------------------|-------------------------------|----------------------|---------------------|---------------------|
| 5 | 101-172 City Manager | \$2,195.26 | \$4,340.27 | \$6,535.52 |
| 22 | 101-345, 349 Public Safety | \$217.65 | \$413.19 | \$630.84 |
| 24 | 101-751 Parks & Rec Admin | \$3,867.68 | \$7,649.85 | \$11,517.53 |
| 37 | 101-441 PW General | \$59.32 | \$117.33 | \$176.65 |
| 38 | 101-443 Forestry | \$3,440.15 | \$6,804.25 | \$10,244.40 |
| 41 | 101-701 Planning | \$378.04 | \$747.72 | \$1,125.76 |
| 43 | 101-724 Community Develop | \$9,463.05 | \$18,716.90 | \$28,179.95 |
| 44 | 101-728 Econ Dev | \$141.52 | \$279.92 | \$421.44 |
| 50 | 202 Major Streets | \$40,722.10 | \$80,537.01 | \$121,259.11 |
| 51 | 203 Local Streets | \$4,376.22 | \$8,655.69 | \$13,031.90 |
| 55 | 226 Solid Waste / Rubbish | \$75.45 | \$149.23 | \$224.68 |
| 72 | 234 FFE Aspirational Projects | -\$133,415.43 | \$0.00 | -\$133,415.43 |
| 76 | 243 Brownfield Redvlp Auth | \$152.95 | \$302.51 | \$455.46 |
| 77 | 244 Econ Dvlp Corp | \$40.18 | \$79.47 | \$119.65 |
| 93 | 591 Water Fund | \$13,683.44 | \$7,906.39 | \$21,589.83 |
| Direct Bills | | \$133,415.43 | \$0.00 | \$133,415.43 |
| Total | | \$78,813.00 | \$136,699.72 | \$215,512.73 |

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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 Treasurer's operations have been separated into the following functions for allocation:

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

Tax Collection The administrative costs for handling the City's general fund property tax revenues and the Solid Waste millage are allocated directly to General Gov / Unallowable.

Assessing Costs related to the Assessing function are allocated directly to General Gov / Unallowable

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 Costs related to Water and Sewer billings, collection of payments, and coordination of meter reading were reported in the General Fund Treasurer's department through 2023. The costs related to this function are allocated to the Water and Sewer Funds based on the percentage of bills processed. In 2023, the utility billing staff relocated to the Water Department building and were no longer supervised by the Treasurer's office and are therefore excluded from many of the incoming indirect costs.

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.

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A. Department Costs

Dept. 17: 101-253 Treasury

| Description | Type | Amount | General Admin | Non-Tax Revenue | Tax Collection - General Fund | Tax Collection - Solid Waste | Cashier | Utility Billing | Assessing |
|---|------|-----------------------|---------------------|--------------------|-------------------------------|------------------------------|---------------------|---------------------|--------------------|
| Personnel Costs | | | | | | | | | |
| Salaries | S1 | \$613,644.44 | \$105,178.66 | \$35,836.84 | \$109,658.26 | \$16,445.67 | \$121,072.05 | \$219,684.71 | \$5,768.26 |
| Fringe Benefits | S | \$230,101.55 | \$39,439.41 | \$13,437.93 | \$41,119.15 | \$6,166.72 | \$45,399.04 | \$82,376.35 | \$2,162.95 |
| Subtotal - Personnel Costs | | \$843,745.99 | \$144,618.06 | \$49,274.77 | \$150,777.41 | \$22,612.39 | \$166,471.08 | \$302,061.06 | \$7,931.21 |
| Services & Supplies Cost | | | | | | | | | |
| 801.001 Bank Fees | S | \$208,183.59 | \$35,682.67 | \$12,157.92 | \$37,202.41 | \$5,579.32 | \$41,074.62 | \$74,529.73 | \$1,956.93 |
| 830.004 General Insurance Fund | S | \$13,104.00 | \$2,246.03 | \$765.27 | \$2,341.68 | \$351.19 | \$2,585.42 | \$4,691.23 | \$123.18 |
| 850.000 Comms & Network Svcs | S | \$1,634.80 | \$280.20 | \$95.47 | \$292.14 | \$43.81 | \$322.55 | \$585.26 | \$15.37 |
| 941.000 Rental/Lease Equipment | S | \$248.40 | \$42.58 | \$14.51 | \$44.39 | \$6.66 | \$49.01 | \$88.93 | \$2.33 |
| 941.000 Copier Lease | D | \$1,319.91 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 811.000 Professional Development | S | \$9,476.94 | \$1,624.35 | \$553.45 | \$1,693.53 | \$253.98 | \$1,869.80 | \$3,392.74 | \$89.08 |
| 727.001 Office Supplies & Forms | S | \$1,617.10 | \$277.17 | \$94.44 | \$288.98 | \$43.34 | \$319.05 | \$578.92 | \$15.20 |
| 810.000 Other Operational | S | \$60.00 | \$10.28 | \$3.50 | \$10.72 | \$1.61 | \$11.84 | \$21.48 | \$0.56 |
| 727.003 Postage | P | \$159,685.69 | \$0.00 | \$0.00 | \$34,637.10 | \$5,193.97 | \$0.00 | \$119,854.62 | \$0.00 |
| 790 Furniture, Equip, Machinery <\$5,000 | S | \$1,705.33 | \$292.29 | \$99.59 | \$304.74 | \$45.70 | \$336.46 | \$610.51 | \$16.03 |
| 801.000 Prof. & Contractual Svcs | P | \$317,250.29 | \$2,125.23 | \$0.00 | \$10,528.84 | \$1,578.84 | \$0.00 | \$303,017.38 | \$0.00 |
| 949.000 Rental/Lease Contra (GASB 87) | D | -\$1,251.36 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 810.003 Memberships & Subscriptions | S | \$946.00 | \$162.14 | \$55.25 | \$169.05 | \$25.35 | \$186.65 | \$338.67 | \$8.89 |
| Subtotal - Services & Supplies | | \$713,980.69 | \$42,742.94 | \$13,839.41 | \$87,513.58 | \$13,123.77 | \$46,755.40 | \$507,709.47 | \$2,227.58 |
| Department Cost Total | | \$1,557,726.68 | \$187,361.01 | \$63,114.17 | \$238,290.99 | \$35,736.16 | \$213,226.48 | \$809,770.53 | \$10,158.79 |
| Adjustments to Cost | | | | | | | | | |
| CCTA Admin Fee | P | -\$19,828.27 | \$0.00 | -\$2,460.69 | -\$7,528.79 | -\$1,128.23 | -\$8,313.99 | \$0.00 | -\$396.57 |
| 949.000 Rental/Lease Contra (GASB 87) | D | \$1,251.36 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 941.000 Copier Lease | D | -\$1,319.91 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Subtotal - Adjustments | | -\$19,896.82 | \$0.00 | -\$2,460.69 | -\$7,528.79 | -\$1,128.23 | -\$8,313.99 | \$0.00 | -\$396.57 |
| Total Costs After Adjustments | | \$1,537,829.86 | \$187,361.01 | \$60,653.49 | \$230,762.19 | \$34,607.94 | \$204,912.49 | \$809,770.53 | \$9,762.22 |
| General Admin Distribution | | | -\$187,361.01 | \$13,205.27 | \$40,407.21 | \$6,059.95 | \$44,612.99 | \$80,950.08 | \$2,125.51 |
| Grand Total | | \$1,537,829.86 | \$0.00 | \$73,858.75 | \$271,169.40 | \$40,667.89 | \$249,525.48 | \$890,720.61 | \$11,887.73 |

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B. Incoming Costs (Default Spread Salary)

Dept. 17: 101-253 Treasury

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | Non-Tax Revenue | Tax Collection - General Fund | Tax Collection - Solid Waste | Cashier | Utility Billing | Assessing |
|-----------|---|--------------------|--------------------|--------------------|-------------------------------|------------------------------|--------------------|--------------------|-------------------|
| 1 | City Hall * | \$11,822.68 | \$37.13 | \$1,471.80 | \$4,503.17 | \$674.82 | \$4,972.82 | \$0.00 | \$237.20 |
| 1 | Subtotal - Building Depreciation | \$11,822.68 | \$37.13 | \$1,471.80 | \$4,503.17 | \$674.82 | \$4,972.82 | \$0.00 | \$237.20 |
| 1 | City Hall Equipment * | \$1,106.34 | \$59.48 | \$144.68 | \$442.66 | \$66.34 | \$488.83 | \$0.00 | \$23.32 |
| 2 | IT - Network * | \$7,316.33 | \$7.87 | \$908.93 | \$2,781.00 | \$416.75 | \$3,071.04 | \$0.00 | \$146.48 |
| 5 | Voice over IP System * | \$200.40 | \$8.80 | \$25.96 | \$79.43 | \$11.90 | \$87.72 | \$0.00 | \$4.18 |
| 6 | SBITA - Kronos * | \$3,182.28 | \$5.51 | \$395.60 | \$1,210.40 | \$181.39 | \$1,336.64 | \$0.00 | \$63.76 |
| 7 | SBITA - NeoGov * | \$369.22 | \$3.10 | \$46.20 | \$141.37 | \$21.18 | \$156.11 | \$0.00 | \$7.45 |
| 9 | GASB 87 Copier Leases * | \$1,205.36 | \$9.80 | \$150.80 | \$461.40 | \$69.14 | \$509.52 | \$0.00 | \$24.30 |
| 2 | Subtotal - Equipment Depreciation | \$13,379.92 | \$94.56 | \$1,672.18 | \$5,116.26 | \$766.70 | \$5,649.85 | \$0.00 | \$269.49 |
| 1 | Parking * | \$6,533.17 | \$168.53 | \$831.68 | \$2,544.64 | \$381.33 | \$2,810.02 | \$0.00 | \$134.03 |
| 3 | Subtotal - 101-271 Other General | \$6,533.17 | \$168.53 | \$831.68 | \$2,544.64 | \$381.33 | \$2,810.02 | \$0.00 | \$134.03 |
| 1 | Management & Leadership | \$27,304.96 | \$6,294.95 | \$2,368.13 | \$7,246.32 | \$1,086.75 | \$8,000.56 | \$14,516.98 | \$381.17 |
| 5 | Subtotal - 101-172 City Manager | \$27,304.96 | \$6,294.95 | \$2,368.13 | \$7,246.32 | \$1,086.75 | \$8,000.56 | \$14,516.98 | \$381.17 |
| 1 | City Hall * | \$70,018.50 | \$17,217.81 | \$10,826.03 | \$33,123.63 | \$4,963.75 | \$36,578.19 | \$0.00 | \$1,744.73 |
| 6 | Subtotal - 101-265 Bldgs & Grounds | \$70,018.50 | \$17,217.81 | \$10,826.03 | \$33,123.63 | \$4,963.75 | \$36,578.19 | \$0.00 | \$1,744.73 |
| 1 | PC / Network Support * | \$20,473.19 | \$2,399.01 | \$2,838.44 | \$8,684.58 | \$1,301.43 | \$9,590.31 | \$0.00 | \$457.44 |
| 2 | App - Eden * | \$3,769.56 | \$1,039.30 | \$596.78 | \$1,825.93 | \$273.62 | \$2,016.36 | \$0.00 | \$96.18 |
| 3 | App - BS & A * | \$13,482.38 | \$2,230.84 | \$1,950.01 | \$5,966.31 | \$894.08 | \$6,588.55 | \$0.00 | \$314.26 |
| 4 | App - Kronos * | \$4,730.81 | \$645.06 | \$667.15 | \$2,041.22 | \$305.89 | \$2,254.10 | \$0.00 | \$107.52 |
| 5 | App - NeoGov * | \$104.51 | \$0.00 | \$12.97 | \$39.68 | \$5.95 | \$43.82 | \$0.00 | \$2.09 |
| 8 | VOIP * | \$3,472.36 | \$0.00 | \$430.92 | \$1,318.46 | \$197.58 | \$1,455.96 | \$0.00 | \$69.45 |
| 10 | Dept Specific Exp | \$9,570.04 | \$0.00 | \$674.50 | \$2,063.92 | \$309.53 | \$2,278.75 | \$4,134.77 | \$108.57 |
| 7 | Subtotal - 101-228, 229, 230 Info Tech | \$55,602.86 | \$6,314.22 | \$7,170.77 | \$21,940.09 | \$3,288.08 | \$24,227.86 | \$4,134.77 | \$1,155.51 |
| 1 | Payroll | \$267.31 | \$41.07 | \$21.73 | \$66.51 | \$9.97 | \$73.43 | \$133.23 | \$3.50 |
| 4 | Audit and Accounting | \$3,157.13 | \$415.65 | \$251.81 | \$770.52 | \$115.56 | \$850.72 | \$1,543.63 | \$40.53 |
| 8 | Subtotal - 101-191 Accounting Dept | \$3,424.44 | \$456.72 | \$273.54 | \$837.03 | \$125.53 | \$924.15 | \$1,676.87 | \$44.03 |
| 1 | Accounts Payable | \$1,869.25 | \$289.21 | \$152.13 | \$465.50 | \$69.81 | \$513.96 | \$932.57 | \$24.49 |
| 2 | Payroll | \$1,732.59 | \$264.55 | \$140.76 | \$430.71 | \$64.59 | \$475.54 | \$862.87 | \$22.66 |
| 6 | Accounting | \$113.37 | \$17.24 | \$9.21 | \$28.17 | \$4.22 | \$31.10 | \$56.43 | \$1.48 |
| 9 | Subtotal - 101-192 Financial Services | \$3,715.21 | \$571.00 | \$302.09 | \$924.39 | \$138.63 | \$1,020.60 | \$1,851.87 | \$48.62 |
| 3 | Risk Management | \$656.57 | \$137.76 | \$55.98 | \$171.31 | \$25.69 | \$189.14 | \$343.19 | \$9.01 |
| 4 | Accounting | \$232.88 | \$49.09 | \$19.87 | \$60.81 | \$9.12 | \$67.14 | \$121.83 | \$3.20 |
| 5 | Accounts Payable | \$28.02 | \$6.02 | \$2.40 | \$7.34 | \$1.10 | \$8.11 | \$14.71 | \$0.39 |
| 7 | Payroll | \$98.10 | \$20.73 | \$8.38 | \$25.63 | \$3.84 | \$28.29 | \$51.34 | \$1.35 |
| 10 | Subtotal - 101-210 Management Services | \$1,015.57 | \$213.61 | \$86.63 | \$265.09 | \$39.76 | \$292.68 | \$531.07 | \$13.94 |

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B. Incoming Costs (Default Spread Salary)

Dept. 17: 101-253 Treasury

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | Non-Tax Revenue | Tax Collection - General Fund | Tax Collection - Solid Waste | Cashier | Utility Billing | Assessing |
|---------------------------|--|---------------------|-----------------------|---------------------|-------------------------------|------------------------------|---------------------|-----------------------|--------------------|
| 1 | Budget | \$4,940.68 | \$548.52 | \$386.88 | \$1,183.83 | \$177.54 | \$1,307.05 | \$2,371.63 | \$62.27 |
| 2 | Cost Plan * | \$1,892.41 | \$0.00 | \$315.40 | \$315.40 | \$315.40 | \$315.40 | \$315.40 | \$315.40 |
| 11 | Subtotal - 101-212 Budgeting | \$6,833.08 | \$548.52 | \$702.28 | \$1,499.23 | \$492.94 | \$1,622.45 | \$2,687.03 | \$377.67 |
| 2 | Mailroom * | \$2,644.85 | \$407.98 | \$378.86 | \$1,159.16 | \$173.71 | \$1,280.05 | \$0.00 | \$61.06 |
| 12 | Subtotal - 101-215 City Clerk | \$2,644.85 | \$407.98 | \$378.86 | \$1,159.16 | \$173.71 | \$1,280.05 | \$0.00 | \$61.06 |
| 2 | Mailroom * | \$509.47 | \$61.61 | \$70.87 | \$216.84 | \$32.49 | \$239.45 | \$0.00 | \$11.42 |
| 13 | Subtotal - 101-216 Records | \$509.47 | \$61.61 | \$70.87 | \$216.84 | \$32.49 | \$239.45 | \$0.00 | \$11.42 |
| 1 | Internal Audit | \$1,326.20 | \$161.73 | \$104.87 | \$320.90 | \$48.13 | \$354.30 | \$642.87 | \$16.88 |
| 14 | Subtotal - 101-223 Internal Auditor | \$1,326.20 | \$161.73 | \$104.87 | \$320.90 | \$48.13 | \$354.30 | \$642.87 | \$16.88 |
| 1 | Purchasing | \$1,167.52 | \$246.12 | \$99.63 | \$304.87 | \$45.72 | \$336.61 | \$610.77 | \$16.04 |
| 15 | Subtotal - 101-233 Purchasing | \$1,167.52 | \$246.12 | \$99.63 | \$304.87 | \$45.72 | \$336.61 | \$610.77 | \$16.04 |
| 1 | Non-Tax Revenue | \$0.00 | \$394.79 | \$27.82 | \$85.14 | \$12.77 | \$94.00 | \$170.57 | \$4.48 |
| 4 | Cashier | \$0.00 | \$629.93 | \$44.40 | \$135.85 | \$20.37 | \$150.00 | \$272.17 | \$7.15 |
| 17 | Subtotal - 101-253 Treasury | \$0.00 | \$1,024.72 | \$72.22 | \$221.00 | \$33.14 | \$244.00 | \$442.74 | \$11.62 |
| 1 | Customer Service | \$0.00 | \$85,591.10 | \$6,032.49 | \$18,459.00 | \$2,768.33 | \$20,380.31 | \$36,979.98 | \$970.98 |
| 19 | Subtotal - 101-261 311 Customer Service | \$0.00 | \$85,591.10 | \$6,032.49 | \$18,459.00 | \$2,768.33 | \$20,380.31 | \$36,979.98 | \$970.98 |
| 1 | Advise and Counsel | \$0.00 | \$4,949.55 | \$348.85 | \$1,067.45 | \$160.09 | \$1,178.55 | \$2,138.47 | \$56.15 |
| 2 | Labor Relations | \$0.00 | \$1,836.45 | \$129.43 | \$396.06 | \$59.40 | \$437.28 | \$793.44 | \$20.83 |
| 4 | Risk Management | \$0.00 | \$79.37 | \$5.59 | \$17.12 | \$2.57 | \$18.90 | \$34.29 | \$0.90 |
| 20 | Subtotal - 101-266 City Attorney | \$0.00 | \$6,865.37 | \$483.87 | \$1,480.62 | \$222.05 | \$1,634.73 | \$2,966.21 | \$77.88 |
| 1 | Human Resources | \$0.00 | \$16,497.59 | \$1,162.76 | \$3,557.95 | \$533.59 | \$3,928.28 | \$7,127.85 | \$187.16 |
| 21 | Subtotal - 101-270 Human Resources | \$0.00 | \$16,497.59 | \$1,162.76 | \$3,557.95 | \$533.59 | \$3,928.28 | \$7,127.85 | \$187.16 |
| 1 | General Fund OPEB | \$0.00 | \$105,743.81 | \$7,452.86 | \$22,805.24 | \$3,420.15 | \$25,178.92 | \$45,687.04 | \$1,199.60 |
| 25 | Subtotal - OPEB / Retirement Board | \$0.00 | \$105,743.81 | \$7,452.86 | \$22,805.24 | \$3,420.15 | \$25,178.92 | \$45,687.04 | \$1,199.60 |
| Total Incoming | | \$205,298.42 | \$248,517.08 | \$41,563.57 | \$126,525.42 | \$19,235.60 | \$139,675.82 | \$119,856.06 | \$6,959.04 |
| C. Total Allocated | | | \$1,991,645.37 | \$115,422.33 | \$397,694.82 | \$59,903.48 | \$389,201.30 | \$1,010,576.67 | \$18,846.77 |
| | | | | 5.8% | 19.97% | 3.01% | 19.54% | 50.74% | 0.95% |

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Allocation Details

Cost Pool 1: Non-Tax Revenue

Dept. 17: 101-253 Treasury

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|--------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|-------------|
| 12 | 101-215 City Clerk | 40 | 0.17% | \$164.49 | \$0.00 | \$164.49 | \$0.00 | \$164.49 |
| 17 | 101-253 Treasury | 96 | 0.41% | \$394.79 | \$0.00 | \$394.79 | \$0.00 | \$394.79 |
| 22 | 101-345, 349 Public Safety | 810 | 3.45% | \$3,331.02 | \$0.00 | \$3,331.02 | \$652.67 | \$3,983.69 |
| 23 | 101-580 City Equipment | 101 | 0.43% | \$415.35 | \$0.00 | \$415.35 | \$81.38 | \$496.73 |
| 24 | 101-751 Parks & Rec Admin | 143 | 0.61% | \$588.07 | \$0.00 | \$588.07 | \$115.22 | \$703.29 |
| 25 | OPEB / Retirement Board | 11 | 0.05% | \$45.24 | \$0.00 | \$45.24 | \$8.86 | \$54.10 |
| 27 | 101-180 Executive Programs | 1 | 0% | \$4.11 | \$0.00 | \$4.11 | \$0.81 | \$4.92 |
| 28 | 101-262 Elections | 1 | 0% | \$4.11 | \$0.00 | \$4.11 | \$0.81 | \$4.92 |
| 33 | 101-371 Bldg Inspection Dept | 3,845 | 16.37% | \$15,812.07 | \$0.00 | \$15,812.07 | \$3,098.16 | \$18,910.23 |
| 34 | 101-385 Code Enforcement | 4,737 | 20.17% | \$19,480.30 | \$0.00 | \$19,480.30 | \$3,816.91 | \$23,297.21 |
| 37 | 101-441 PW General | 243 | 1.03% | \$999.31 | \$0.00 | \$999.31 | \$195.80 | \$1,195.11 |
| 41 | 101-701 Planning | 237 | 1.01% | \$974.63 | \$0.00 | \$974.63 | \$190.97 | \$1,165.60 |
| 45 | 101-75x Parks & Rec Activities | 54 | 0.23% | \$222.07 | \$0.00 | \$222.07 | \$43.51 | \$265.58 |
| 47 | 151 Cemetery Trust | 91 | 0.39% | \$374.23 | \$0.00 | \$374.23 | \$73.32 | \$447.55 |
| 48 | 159 Recreation Endowment | 1 | 0% | \$4.11 | \$0.00 | \$4.11 | \$0.81 | \$4.92 |
| 49 | 160 Mayor's Riverfront Pk | 2 | 0.01% | \$8.22 | \$0.00 | \$8.22 | \$1.61 | \$9.84 |
| 50 | 202 Major Streets | 83 | 0.35% | \$341.33 | \$0.00 | \$341.33 | \$66.88 | \$408.21 |
| 51 | 203 Local Streets | 34 | 0.14% | \$139.82 | \$0.00 | \$139.82 | \$27.40 | \$167.22 |
| 52 | 209 Cemeteries | 289 | 1.23% | \$1,188.48 | \$0.00 | \$1,188.48 | \$232.87 | \$1,421.34 |
| 53 | 211 Kzoo Muni Golf Assn | 3 | 0.01% | \$12.34 | \$0.00 | \$12.34 | \$2.42 | \$14.75 |
| 54 | 225 Blight Abatement | 3 | 0.01% | \$12.34 | \$0.00 | \$12.34 | \$2.42 | \$14.75 |
| 55 | 226 Solid Waste / Rubbish | 1,491 | 6.35% | \$6,131.54 | \$0.00 | \$6,131.54 | \$1,201.39 | \$7,332.94 |
| 56 | 232-238 Grants - Gen Gov | 14 | 0.06% | \$57.57 | \$0.00 | \$57.57 | \$11.28 | \$68.85 |
| 57 | 232-40x PS Grants | 18 | 0.08% | \$74.02 | \$0.00 | \$74.02 | \$14.50 | \$88.53 |
| 58 | 232-585 PW Grants | 10 | 0.04% | \$41.12 | \$0.00 | \$41.12 | \$8.06 | \$49.18 |
| 59 | 232-697 HUD Grants - Other | 6 | 0.03% | \$24.67 | \$0.00 | \$24.67 | \$4.83 | \$29.51 |
| 60 | 232-726 Community Dvlp Grants | 2 | 0.01% | \$8.22 | \$0.00 | \$8.22 | \$1.61 | \$9.84 |
| 61 | 232-733 Econ Dvlp Grants | 6 | 0.03% | \$24.67 | \$0.00 | \$24.67 | \$4.83 | \$29.51 |
| 62 | 232-775 P&R Annual Grants | 3 | 0.01% | \$12.34 | \$0.00 | \$12.34 | \$2.42 | \$14.75 |
| 63 | 232-776 P&R Grants | 5 | 0.02% | \$20.56 | \$0.00 | \$20.56 | \$4.03 | \$24.59 |
| 65 | 233-180 Exec Programs | 7 | 0.03% | \$28.79 | \$0.00 | \$28.79 | \$5.64 | \$34.43 |
| 66 | 233-406 PS Donations | 20 | 0.09% | \$82.25 | \$0.00 | \$82.25 | \$16.12 | \$98.36 |
| 68 | 233-727 Comm Dvlp Donations | 3 | 0.01% | \$12.34 | \$0.00 | \$12.34 | \$2.42 | \$14.75 |
| 70 | 233-777 P&R Donations | 12 | 0.05% | \$49.35 | \$0.00 | \$49.35 | \$9.67 | \$59.02 |

City of Kalamazoo, MI
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Allocation Details

Cost Pool 1: Non-Tax Revenue

Dept. 17: 101-253 Treasury

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|--------------------------------|---------------|--------------------|--------------------|---------------|-----------------------|--------------------|---------------------|
| 71 | 233-803 Historic Comm | 2 | 0.01% | \$8.22 | \$0.00 | \$8.22 | \$1.61 | \$9.84 |
| 72 | 234 FFE Aspirational Projects | 27 | 0.11% | \$111.03 | \$0.00 | \$111.03 | \$21.76 | \$132.79 |
| 73 | 235 Recovery Programs & Grants | 111 | 0.47% | \$456.47 | \$0.00 | \$456.47 | \$89.44 | \$545.91 |
| 75 | 242 Local Brownfield Revolv | 6 | 0.03% | \$24.67 | \$0.00 | \$24.67 | \$4.83 | \$29.51 |
| 76 | 243 Brownfield Redvlp Auth | 29 | 0.12% | \$119.26 | \$0.00 | \$119.26 | \$23.37 | \$142.63 |
| 77 | 244 Econ Dvlp Corp | 8 | 0.03% | \$32.90 | \$0.00 | \$32.90 | \$6.45 | \$39.35 |
| 78 | 248 Dtwm Dvlp Auth | 48 | 0.2% | \$197.39 | \$0.00 | \$197.39 | \$38.68 | \$236.07 |
| 79 | 251 Dtwm Econ Growth | 46 | 0.2% | \$189.17 | \$0.00 | \$189.17 | \$37.07 | \$226.23 |
| 80 | 265 Drug Law Enforce | 69 | 0.29% | \$283.75 | \$0.00 | \$283.75 | \$55.60 | \$339.35 |
| 81 | 272 Econ Initiative | 44 | 0.19% | \$180.94 | \$0.00 | \$180.94 | \$35.45 | \$216.40 |
| 82 | 273 Business Dvlp | 33 | 0.14% | \$135.71 | \$0.00 | \$135.71 | \$26.59 | \$162.30 |
| 84 | 275 Housing Programs | 3 | 0.01% | \$12.34 | \$0.00 | \$12.34 | \$2.42 | \$14.75 |
| 86 | 296 HUD Grant Admin | 17 | 0.07% | \$69.91 | \$0.00 | \$69.91 | \$13.70 | \$83.61 |
| 87 | 298 Home Grant | 25 | 0.11% | \$102.81 | \$0.00 | \$102.81 | \$20.14 | \$122.95 |
| 88 | 299 CDBG Grant | 543 | 2.31% | \$2,233.02 | \$0.00 | \$2,233.02 | \$437.53 | \$2,670.55 |
| 89 | 300 Debt Service | 22 | 0.09% | \$90.47 | \$0.00 | \$90.47 | \$17.73 | \$108.20 |
| 90 | 401 Capital Projects | 53 | 0.23% | \$217.96 | \$0.00 | \$217.96 | \$42.71 | \$260.66 |
| 91 | 514 Parking System | 184 | 0.78% | \$756.68 | \$0.00 | \$756.68 | \$148.26 | \$904.94 |
| 92 | 590 Sewer Fund | 2,946 | 12.54% | \$12,115.04 | \$0.00 | \$12,115.04 | \$2,373.78 | \$14,488.83 |
| 93 | 591 Water Fund | 4,162 | 17.72% | \$17,115.69 | \$0.00 | \$17,115.69 | \$3,353.59 | \$20,469.28 |
| 94 | 677 Insurance Fund | 791 | 3.37% | \$3,252.89 | \$0.00 | \$3,252.89 | \$637.36 | \$3,890.24 |
| 95 | 731 Pension Fund | 71 | 0.3% | \$291.98 | \$0.00 | \$291.98 | \$57.21 | \$349.19 |
| 96 | 737 OPEB Fund | 76 | 0.32% | \$312.54 | \$0.00 | \$312.54 | \$61.24 | \$373.78 |
| 97 | 756 General Trust Fund | 5 | 0.02% | \$20.56 | \$0.00 | \$20.56 | \$4.03 | \$24.59 |
| 98 | 760 Foundation for Excellence | 116 | 0.49% | \$477.04 | \$0.00 | \$477.04 | \$93.47 | \$570.50 |
| 99 | 761 Landfill Trust | 1 | 0% | \$4.11 | \$0.00 | \$4.11 | \$0.81 | \$4.92 |
| 100 | 90x GASB 34 Govt | 39 | 0.17% | \$160.38 | \$0.00 | \$160.38 | \$31.42 | \$191.81 |
| 103 | All Other | 1,592 | 6.78% | \$6,546.89 | \$0.00 | \$6,546.89 | \$1,282.78 | \$7,829.67 |
| SubTotal | | 23,491 | 100% | \$96,603.70 | \$0.00 | \$96,603.70 | \$18,818.62 | \$115,422.33 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$96,603.70 | | \$115,422.33 |

Allocation Basis Units: # Revenue Transactions, exc. Tax

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Allocation Details

Cost Pool 2: Tax Collection - General Fund

Dept. 17: 101-253 Treasury

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-----------------|------------|--------------------|---------------------|---------------|-----------------------|--------------------|---------------------|
| 104 | Unallowable | 100 | 100% | \$340,112.03 | \$0.00 | \$340,112.03 | \$57,582.79 | \$397,694.82 |
| SubTotal | | 100 | 100% | \$340,112.03 | \$0.00 | \$340,112.03 | \$57,582.79 | \$397,694.82 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$340,112.03 | | \$397,694.82 |

Allocation Basis Units: Direct to Unallowable

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Details

Cost Pool 3: Tax Collection - Solid Waste

Dept. 17: 101-253 Treasury

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-----------------|------------|--------------------|--------------------|---------------|-----------------------|-------------------|--------------------|
| 104 | Unallowable | 100 | 100% | \$51,268.75 | \$0.00 | \$51,268.75 | \$8,634.73 | \$59,903.48 |
| SubTotal | | 100 | 100% | \$51,268.75 | \$0.00 | \$51,268.75 | \$8,634.73 | \$59,903.48 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$51,268.75 | | \$59,903.48 |

Allocation Basis Units: Direct to Unallowable

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Details

Cost Pool 4: Cashier

Dept. 17: 101-253 Treasury

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|-------------------------------|-------|--------------------|------------------|---------------|-----------------------|-------------------|----------|
| 12 | 101-215 City Clerk | 38 | 0.01% | \$21.09 | \$0.00 | \$21.09 | \$0.00 | \$21.09 |
| 17 | 101-253 Treasury | 1,135 | 0.19% | \$629.93 | \$0.00 | \$629.93 | \$0.00 | \$629.93 |
| 21 | 101-270 Human Resources | 1 | 0% | \$0.56 | \$0.00 | \$0.56 | \$0.11 | \$0.66 |
| 22 | 101-345, 349 Public Safety | 404 | 0.07% | \$224.22 | \$0.00 | \$224.22 | \$43.87 | \$268.09 |
| 24 | 101-751 Parks & Rec Admin | 33 | 0.01% | \$18.32 | \$0.00 | \$18.32 | \$3.58 | \$21.90 |
| 28 | 101-262 Elections | 1 | 0% | \$0.56 | \$0.00 | \$0.56 | \$0.11 | \$0.66 |
| 31 | 101-347 Public Safety Ops | 15 | 0% | \$8.33 | \$0.00 | \$8.33 | \$1.63 | \$9.95 |
| 33 | 101-371 Bldg Inspection Dept | 25 | 0% | \$13.88 | \$0.00 | \$13.88 | \$2.71 | \$16.59 |
| 37 | 101-441 PW General | 21 | 0% | \$11.66 | \$0.00 | \$11.66 | \$2.28 | \$13.94 |
| 41 | 101-701 Planning | 2 | 0% | \$1.11 | \$0.00 | \$1.11 | \$0.22 | \$1.33 |
| 47 | 151 Cemetery Trust | 43 | 0.01% | \$23.87 | \$0.00 | \$23.87 | \$4.67 | \$28.53 |
| 49 | 160 Mayor's Riverfront Pk | 25 | 0% | \$13.88 | \$0.00 | \$13.88 | \$2.71 | \$16.59 |
| 50 | 202 Major Streets | 71 | 0.01% | \$39.41 | \$0.00 | \$39.41 | \$7.71 | \$47.11 |
| 51 | 203 Local Streets | 27 | 0% | \$14.99 | \$0.00 | \$14.99 | \$2.93 | \$17.92 |
| 52 | 209 Cemeteries | 171 | 0.03% | \$94.91 | \$0.00 | \$94.91 | \$18.57 | \$113.47 |
| 54 | 225 Blight Abatement | 15 | 0% | \$8.33 | \$0.00 | \$8.33 | \$1.63 | \$9.95 |
| 55 | 226 Solid Waste / Rubbish | 1,055 | 0.18% | \$585.53 | \$0.00 | \$585.53 | \$114.55 | \$700.09 |
| 56 | 232-238 Grants - Gen Gov | 10 | 0% | \$5.55 | \$0.00 | \$5.55 | \$1.09 | \$6.64 |
| 57 | 232-40x PS Grants | 6 | 0% | \$3.33 | \$0.00 | \$3.33 | \$0.65 | \$3.98 |
| 58 | 232-585 PW Grants | 3 | 0% | \$1.67 | \$0.00 | \$1.67 | \$0.33 | \$1.99 |
| 59 | 232-697 HUD Grants - Other | 2 | 0% | \$1.11 | \$0.00 | \$1.11 | \$0.22 | \$1.33 |
| 61 | 232-733 Econ Dvlp Grants | 1 | 0% | \$0.56 | \$0.00 | \$0.56 | \$0.11 | \$0.66 |
| 63 | 232-776 P&R Grants | 1 | 0% | \$0.56 | \$0.00 | \$0.56 | \$0.11 | \$0.66 |
| 65 | 233-180 Exec Programs | 6 | 0% | \$3.33 | \$0.00 | \$3.33 | \$0.65 | \$3.98 |
| 66 | 233-406 PS Donations | 1 | 0% | \$0.56 | \$0.00 | \$0.56 | \$0.11 | \$0.66 |
| 70 | 233-777 P&R Donations | 7 | 0% | \$3.89 | \$0.00 | \$3.89 | \$0.76 | \$4.65 |
| 72 | 234 FFE Aspirational Projects | 12 | 0% | \$6.66 | \$0.00 | \$6.66 | \$1.30 | \$7.96 |
| 76 | 243 Brownfield Redvlp Auth | 15 | 0% | \$8.33 | \$0.00 | \$8.33 | \$1.63 | \$9.95 |
| 77 | 244 Econ Dvlp Corp | 5 | 0% | \$2.78 | \$0.00 | \$2.78 | \$0.54 | \$3.32 |
| 78 | 248 Dtwn Dvlp Auth | 9 | 0% | \$5.00 | \$0.00 | \$5.00 | \$0.98 | \$5.97 |
| 79 | 251 Dtwn Econ Growth | 10 | 0% | \$5.55 | \$0.00 | \$5.55 | \$1.09 | \$6.64 |
| 80 | 265 Drug Law Enforce | 25 | 0% | \$13.88 | \$0.00 | \$13.88 | \$2.71 | \$16.59 |
| 81 | 272 Econ Initiative | 76 | 0.01% | \$42.18 | \$0.00 | \$42.18 | \$8.25 | \$50.43 |
| 82 | 273 Business Dvlp | 13 | 0% | \$7.22 | \$0.00 | \$7.22 | \$1.41 | \$8.63 |

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Allocation Details

Cost Pool 4: Cashier

Dept. 17: 101-253 Treasury

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-------------------------------|----------------|--------------------|---------------------|---------------|-----------------------|--------------------|---------------------|
| 84 | 275 Housing Programs | 1 | 0% | \$0.56 | \$0.00 | \$0.56 | \$0.11 | \$0.66 |
| 86 | 296 HUD Grant Admin | 13 | 0% | \$7.22 | \$0.00 | \$7.22 | \$1.41 | \$8.63 |
| 87 | 298 Home Grant | 20 | 0% | \$11.10 | \$0.00 | \$11.10 | \$2.17 | \$13.27 |
| 88 | 299 CDBG Grant | 418 | 0.07% | \$231.99 | \$0.00 | \$231.99 | \$45.39 | \$277.38 |
| 90 | 401 Capital Projects | 13 | 0% | \$7.22 | \$0.00 | \$7.22 | \$1.41 | \$8.63 |
| 91 | 514 Parking System | 13 | 0% | \$7.22 | \$0.00 | \$7.22 | \$1.41 | \$8.63 |
| 92 | 590 Sewer Fund | 88,152 | 15.03% | \$48,925.05 | \$0.00 | \$48,925.05 | \$9,571.80 | \$58,496.85 |
| 93 | 591 Water Fund | 109,005 | 18.58% | \$60,498.63 | \$0.00 | \$60,498.63 | \$11,836.08 | \$72,334.71 |
| 94 | 677 Insurance Fund | 263 | 0.04% | \$145.97 | \$0.00 | \$145.97 | \$28.56 | \$174.52 |
| 95 | 731 Pension Fund | 2 | 0% | \$1.11 | \$0.00 | \$1.11 | \$0.22 | \$1.33 |
| 97 | 756 General Trust Fund | 17 | 0% | \$9.44 | \$0.00 | \$9.44 | \$1.85 | \$11.28 |
| 98 | 760 Foundation for Excellence | 9 | 0% | \$5.00 | \$0.00 | \$5.00 | \$0.98 | \$5.97 |
| 103 | All Other | 385,490 | 65.7% | \$213,949.97 | \$0.00 | \$213,949.97 | \$41,857.62 | \$255,807.58 |
| SubTotal | | 586,700 | 100% | \$325,623.09 | \$0.00 | \$325,623.09 | \$63,578.21 | \$389,201.30 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$325,623.09 | | \$389,201.30 |

Allocation Basis Units: # of Receipts Processed

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Allocation Details

Cost Pool 5: Utility Billing

Dept. 17: 101-253 Treasury

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-----------------|------------|--------------------|---------------------|---------------|-----------------------|--------------------|-----------------------|
| 92 | 590 Sewer Fund | 43.48 | 43.48% | \$397,278.31 | \$0.00 | \$397,278.31 | \$42,120.43 | \$439,398.74 |
| 93 | 591 Water Fund | 56.52 | 56.52% | \$516,425.26 | \$0.00 | \$516,425.26 | \$54,752.68 | \$571,177.93 |
| SubTotal | | 100 | 100% | \$913,703.57 | \$0.00 | \$913,703.57 | \$96,873.10 | \$1,010,576.67 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$913,703.57 | | \$1,010,576.67 |

Allocation Basis Units: % of Utility Bills Processed

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Allocation Details
Cost Pool 6: Assessing

Dept. 17: 101-253 Treasury

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-----------------|------------|--------------------|--------------------|---------------|-----------------------|-------------------|--------------------|
| 104 | Unallowable | 100 | 100% | \$15,817.14 | \$0.00 | \$15,817.14 | \$3,029.63 | \$18,846.77 |
| SubTotal | | 100 | 100% | \$15,817.14 | \$0.00 | \$15,817.14 | \$3,029.63 | \$18,846.77 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$15,817.14 | | \$18,846.77 |

Allocation Basis Units: Direct to Unallowable

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Allocation Summary

Dept. 17: 101-253 Treasury

| Dept# | Department Name | Non-Tax Revenue | Tax Collection - General Fund | Tax Collection - Solid Waste | Cashier | Utility Billing | Assessing | Total |
|-------|--------------------------------|-----------------|-------------------------------|------------------------------|----------|-----------------|-----------|-------------|
| R | Residual Costs | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 12 | 101-215 City Clerk | \$164.49 | \$0.00 | \$0.00 | \$21.09 | \$0.00 | \$0.00 | \$185.59 |
| 17 | 101-253 Treasury | \$394.79 | \$0.00 | \$0.00 | \$629.93 | \$0.00 | \$0.00 | \$1,024.72 |
| 21 | 101-270 Human Resources | \$0.00 | \$0.00 | \$0.00 | \$0.66 | \$0.00 | \$0.00 | \$0.66 |
| 22 | 101-345, 349 Public Safety | \$3,983.69 | \$0.00 | \$0.00 | \$268.09 | \$0.00 | \$0.00 | \$4,251.78 |
| 23 | 101-580 City Equipment | \$496.73 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$496.73 |
| 24 | 101-751 Parks & Rec Admin | \$703.29 | \$0.00 | \$0.00 | \$21.90 | \$0.00 | \$0.00 | \$725.19 |
| 25 | OPEB / Retirement Board | \$54.10 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$54.10 |
| 27 | 101-180 Executive Programs | \$4.92 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$4.92 |
| 28 | 101-262 Elections | \$4.92 | \$0.00 | \$0.00 | \$0.66 | \$0.00 | \$0.00 | \$5.58 |
| 31 | 101-347 Public Safety Ops | \$0.00 | \$0.00 | \$0.00 | \$9.95 | \$0.00 | \$0.00 | \$9.95 |
| 33 | 101-371 Bldg Inspection Dept | \$18,910.23 | \$0.00 | \$0.00 | \$16.59 | \$0.00 | \$0.00 | \$18,926.82 |
| 34 | 101-385 Code Enforcement | \$23,297.21 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$23,297.21 |
| 37 | 101-441 PW General | \$1,195.11 | \$0.00 | \$0.00 | \$13.94 | \$0.00 | \$0.00 | \$1,209.04 |
| 41 | 101-701 Planning | \$1,165.60 | \$0.00 | \$0.00 | \$1.33 | \$0.00 | \$0.00 | \$1,166.93 |
| 45 | 101-75x Parks & Rec Activities | \$265.58 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$265.58 |
| 47 | 151 Cemetery Trust | \$447.55 | \$0.00 | \$0.00 | \$28.53 | \$0.00 | \$0.00 | \$476.08 |
| 48 | 159 Recreation Endowment | \$4.92 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$4.92 |
| 49 | 160 Mayor's Riverfront Pk | \$9.84 | \$0.00 | \$0.00 | \$16.59 | \$0.00 | \$0.00 | \$26.43 |
| 50 | 202 Major Streets | \$408.21 | \$0.00 | \$0.00 | \$47.11 | \$0.00 | \$0.00 | \$455.32 |
| 51 | 203 Local Streets | \$167.22 | \$0.00 | \$0.00 | \$17.92 | \$0.00 | \$0.00 | \$185.13 |
| 52 | 209 Cemeteries | \$1,421.34 | \$0.00 | \$0.00 | \$113.47 | \$0.00 | \$0.00 | \$1,534.82 |
| 53 | 211 Kzoo Muni Golf Assn | \$14.75 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$14.75 |
| 54 | 225 Blight Abatement | \$14.75 | \$0.00 | \$0.00 | \$9.95 | \$0.00 | \$0.00 | \$24.71 |
| 55 | 226 Solid Waste / Rubbish | \$7,332.94 | \$0.00 | \$0.00 | \$700.09 | \$0.00 | \$0.00 | \$8,033.03 |
| 56 | 232-238 Grants - Gen Gov | \$68.85 | \$0.00 | \$0.00 | \$6.64 | \$0.00 | \$0.00 | \$75.49 |
| 57 | 232-40x PS Grants | \$88.53 | \$0.00 | \$0.00 | \$3.98 | \$0.00 | \$0.00 | \$92.51 |
| 58 | 232-585 PW Grants | \$49.18 | \$0.00 | \$0.00 | \$1.99 | \$0.00 | \$0.00 | \$51.17 |
| 59 | 232-697 HUD Grants - Other | \$29.51 | \$0.00 | \$0.00 | \$1.33 | \$0.00 | \$0.00 | \$30.84 |
| 60 | 232-726 Community Dvlp Grants | \$9.84 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$9.84 |
| 61 | 232-733 Econ Dvlp Grants | \$29.51 | \$0.00 | \$0.00 | \$0.66 | \$0.00 | \$0.00 | \$30.17 |
| 62 | 232-775 P&R Annual Grants | \$14.75 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$14.75 |
| 63 | 232-776 P&R Grants | \$24.59 | \$0.00 | \$0.00 | \$0.66 | \$0.00 | \$0.00 | \$25.25 |
| 65 | 233-180 Exec Programs | \$34.43 | \$0.00 | \$0.00 | \$3.98 | \$0.00 | \$0.00 | \$38.41 |
| 66 | 233-406 PS Donations | \$98.36 | \$0.00 | \$0.00 | \$0.66 | \$0.00 | \$0.00 | \$99.03 |

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Allocation Summary

Dept. 17: 101-253 Treasury

| Dept# | Department Name | Non-Tax Revenue | Tax Collection - General Fund | Tax Collection - Solid Waste | Cashier | Utility Billing | Assessing | Total |
|---------------------|--------------------------------|---------------------|-------------------------------|------------------------------|---------------------|-----------------------|--------------------|-----------------------|
| 68 | 233-727 Comm Dvlp Donations | \$14.75 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$14.75 |
| 70 | 233-777 P&R Donations | \$59.02 | \$0.00 | \$0.00 | \$4.65 | \$0.00 | \$0.00 | \$63.66 |
| 71 | 233-803 Historic Comm | \$9.84 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$9.84 |
| 72 | 234 FFE Aspirational Projects | \$132.79 | \$0.00 | \$0.00 | \$7.96 | \$0.00 | \$0.00 | \$140.75 |
| 73 | 235 Recovery Programs & Grants | \$545.91 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$545.91 |
| 75 | 242 Local Brownfield Revolv | \$29.51 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$29.51 |
| 76 | 243 Brownfield Redvlp Auth | \$142.63 | \$0.00 | \$0.00 | \$9.95 | \$0.00 | \$0.00 | \$152.58 |
| 77 | 244 Econ Dvlp Corp | \$39.35 | \$0.00 | \$0.00 | \$3.32 | \$0.00 | \$0.00 | \$42.66 |
| 78 | 248 Dtwm Dvlp Auth | \$236.07 | \$0.00 | \$0.00 | \$5.97 | \$0.00 | \$0.00 | \$242.04 |
| 79 | 251 Dtwm Econ Growth | \$226.23 | \$0.00 | \$0.00 | \$6.64 | \$0.00 | \$0.00 | \$232.87 |
| 80 | 265 Drug Law Enforce | \$339.35 | \$0.00 | \$0.00 | \$16.59 | \$0.00 | \$0.00 | \$355.94 |
| 81 | 272 Econ Initiative | \$216.40 | \$0.00 | \$0.00 | \$50.43 | \$0.00 | \$0.00 | \$266.83 |
| 82 | 273 Business Dvlp | \$162.30 | \$0.00 | \$0.00 | \$8.63 | \$0.00 | \$0.00 | \$170.93 |
| 84 | 275 Housing Programs | \$14.75 | \$0.00 | \$0.00 | \$0.66 | \$0.00 | \$0.00 | \$15.42 |
| 86 | 296 HUD Grant Admin | \$83.61 | \$0.00 | \$0.00 | \$8.63 | \$0.00 | \$0.00 | \$92.23 |
| 87 | 298 Home Grant | \$122.95 | \$0.00 | \$0.00 | \$13.27 | \$0.00 | \$0.00 | \$136.23 |
| 88 | 299 CDBG Grant | \$2,670.55 | \$0.00 | \$0.00 | \$277.38 | \$0.00 | \$0.00 | \$2,947.93 |
| 89 | 300 Debt Service | \$108.20 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$108.20 |
| 90 | 401 Capital Projects | \$260.66 | \$0.00 | \$0.00 | \$8.63 | \$0.00 | \$0.00 | \$269.29 |
| 91 | 514 Parking System | \$904.94 | \$0.00 | \$0.00 | \$8.63 | \$0.00 | \$0.00 | \$913.56 |
| 92 | 590 Sewer Fund | \$14,488.83 | \$0.00 | \$0.00 | \$58,496.85 | \$439,398.74 | \$0.00 | \$512,384.41 |
| 93 | 591 Water Fund | \$20,469.28 | \$0.00 | \$0.00 | \$72,334.71 | \$571,177.93 | \$0.00 | \$663,981.92 |
| 94 | 677 Insurance Fund | \$3,890.24 | \$0.00 | \$0.00 | \$174.52 | \$0.00 | \$0.00 | \$4,064.77 |
| 95 | 731 Pension Fund | \$349.19 | \$0.00 | \$0.00 | \$1.33 | \$0.00 | \$0.00 | \$350.51 |
| 96 | 737 OPEB Fund | \$373.78 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$373.78 |
| 97 | 756 General Trust Fund | \$24.59 | \$0.00 | \$0.00 | \$11.28 | \$0.00 | \$0.00 | \$35.87 |
| 98 | 760 Foundation for Excellence | \$570.50 | \$0.00 | \$0.00 | \$5.97 | \$0.00 | \$0.00 | \$576.48 |
| 99 | 761 Landfill Trust | \$4.92 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$4.92 |
| 100 | 90x GASB 34 Govt | \$191.81 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$191.81 |
| 103 | All Other | \$7,829.67 | \$0.00 | \$0.00 | \$255,807.58 | \$0.00 | \$0.00 | \$263,637.25 |
| 104 | Unallowable | \$0.00 | \$397,694.82 | \$59,903.48 | \$0.00 | \$0.00 | \$18,846.77 | \$476,445.07 |
| Direct Bills | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total | | \$115,422.33 | \$397,694.82 | \$59,903.48 | \$389,201.30 | \$1,010,576.67 | \$18,846.77 | \$1,991,645.37 |

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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 are divided into the following functions based on the percentage of calls:

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

Utility Support Costs associated with providing call center support for calls related to utility billing and other utility support services are identified in this function and are allocated to the Water and Wastewater funds based on their relative share of utility billings processed during the year.

The plan is designed to allocate other central service 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.

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A. Department Costs

Dept. 19: 101-261 311 Customer Service

| Description | Type | Amount | General Admin | Customer Service | Utility Support |
|---|------|---------------------|---------------|---------------------|---------------------|
| Personnel Costs | | | | | |
| Salaries | S1 | \$481,065.31 | \$0.00 | \$320,918.67 | \$160,146.64 |
| Fringe Benefits | S | \$182,942.05 | \$0.00 | \$122,040.64 | \$60,901.41 |
| Subtotal - Personnel Costs | | \$664,007.36 | \$0.00 | \$442,959.31 | \$221,048.05 |
| Services & Supplies Cost | | | | | |
| 727 Supplies | S | \$2,562.04 | \$0.00 | \$1,709.14 | \$852.90 |
| 811.000 Professional Development | S | \$8,684.53 | \$0.00 | \$5,793.45 | \$2,891.08 |
| 850.000 Comms & Network Svcs | S | \$1,357.85 | \$0.00 | \$905.82 | \$452.03 |
| 729 Supplies | S | \$4,969.39 | \$0.00 | \$3,315.08 | \$1,654.31 |
| 815.000 Software and Applications | S | \$302.84 | \$0.00 | \$202.02 | \$100.82 |
| 810.001 Business & Emerg Meals | D | \$1,004.60 | \$0.00 | \$0.00 | \$0.00 |
| 941.000 Rental/Lease Equipment | S | \$61.28 | \$0.00 | \$40.88 | \$20.40 |
| 941.000 Copier Lease | D | \$817.67 | \$0.00 | \$0.00 | \$0.00 |
| Subtotal - Services & Supplies | | \$19,760.20 | \$0.00 | \$11,966.39 | \$5,971.54 |
| Department Cost Total | | \$683,767.56 | \$0.00 | \$454,925.70 | \$227,019.59 |
| Adjustments to Cost | | | | | |
| 810.001 Business & Emerg Meals | D | -\$1,004.60 | \$0.00 | \$0.00 | \$0.00 |
| 941.000 Copier Lease | D | -\$817.67 | \$0.00 | \$0.00 | \$0.00 |
| Subtotal - Adjustments | | -\$1,822.27 | 0 | 0 | 0 |
| Total Costs After Adjustments | | \$681,945.29 | \$0.00 | \$454,925.70 | \$227,019.59 |
| General Admin Distribution | | | \$0.00 | \$0.00 | \$0.00 |
| Grand Total | | \$681,945.29 | \$0.00 | \$454,925.70 | \$227,019.59 |

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B. Incoming Costs (Default Spread Salary)

Dept. 19: 101-261 311 Customer Service

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | Customer Service | Utility Support |
|----------|---|---------------------|--------------------|---------------------|--------------------|
| 1 | City Hall | \$7,368.73 | \$23.14 | \$4,931.12 | \$2,460.75 |
| 1 | Subtotal - Building Depreciation | \$7,368.73 | \$23.14 | \$4,931.12 | \$2,460.75 |
| 1 | City Hall Equipment | \$689.55 | \$37.07 | \$484.73 | \$241.89 |
| 2 | IT - Network | \$11,889.03 | \$12.79 | \$7,939.71 | \$3,962.12 |
| 5 | Voice over IP System | \$400.79 | \$17.60 | \$279.11 | \$139.28 |
| 6 | SBITA - Kronos | \$3,535.86 | \$6.12 | \$2,362.86 | \$1,179.13 |
| 7 | SBITA - NeoGov | \$410.24 | \$3.44 | \$275.97 | \$137.72 |
| 8 | SBITA Amortizations - Dept Specific | \$13,128.99 | \$12.21 | \$8,766.50 | \$4,374.71 |
| 2 | Subtotal - Equipment Depreciation | \$30,054.47 | \$89.24 | \$20,108.87 | \$10,034.84 |
| 1 | Parking | \$5,514.50 | \$142.25 | \$3,773.62 | \$1,883.13 |
| 3 | Subtotal - 101-271 Other General | \$5,514.50 | \$142.25 | \$3,773.62 | \$1,883.13 |
| 1 | Management & Leadership | \$23,047.48 | \$5,313.42 | \$18,919.55 | \$9,441.34 |
| 5 | Subtotal - 101-172 City Manager | \$23,047.48 | \$5,313.42 | \$18,919.55 | \$9,441.34 |
| 1 | City Hall | \$43,640.50 | \$10,731.36 | \$36,271.47 | \$18,100.39 |
| 6 | Subtotal - 101-265 Bldgs & Grounds | \$43,640.50 | \$10,731.36 | \$36,271.47 | \$18,100.39 |
| 1 | PC / Network Support | \$33,268.93 | \$3,898.40 | \$24,794.33 | \$12,373.00 |
| 2 | App - Eden | \$8,481.52 | \$2,338.43 | \$7,217.99 | \$3,601.96 |
| 3 | App - BS & A | \$14,980.42 | \$2,478.72 | \$11,646.99 | \$5,812.15 |
| 4 | App - Kronos | \$5,256.46 | \$716.73 | \$3,984.72 | \$1,988.48 |
| 5 | App - NeoGov | \$116.12 | \$0.00 | \$77.47 | \$38.66 |
| 8 | VOIP | \$6,944.73 | \$0.00 | \$4,632.83 | \$2,311.90 |
| 10 | Dept Specific Exp | \$158,942.50 | \$0.00 | \$106,030.54 | \$52,911.96 |
| 7 | Subtotal - 101-228, 229, 230 Info Tech | \$227,990.68 | \$9,432.28 | \$158,384.86 | \$79,038.10 |
| 1 | Payroll | \$225.63 | \$34.66 | \$173.64 | \$86.65 |
| 4 | Audit and Accounting | \$1,976.51 | \$260.22 | \$1,492.12 | \$744.61 |
| 8 | Subtotal - 101-191 Accounting Dept | \$2,202.13 | \$294.88 | \$1,665.76 | \$831.26 |
| 1 | Accounts Payable | \$1,806.59 | \$279.52 | \$1,391.64 | \$694.47 |
| 2 | Payroll | \$1,462.44 | \$223.30 | \$1,124.56 | \$561.18 |
| 6 | Accounting | \$70.98 | \$10.79 | \$54.55 | \$27.22 |
| 9 | Subtotal - 101-192 Financial Services | \$3,340.01 | \$513.61 | \$2,570.75 | \$1,282.87 |
| 3 | Risk Management | \$288.20 | \$60.47 | \$232.60 | \$116.07 |
| 4 | Accounting | \$145.80 | \$30.73 | \$117.76 | \$58.77 |
| 5 | Accounts Payable | \$27.08 | \$5.82 | \$21.95 | \$10.95 |
| 7 | Payroll | \$82.81 | \$17.49 | \$66.91 | \$33.39 |

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B. Incoming Costs (Default Spread Salary)

Dept. 19: 101-261 311 Customer Service

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | Customer Service | Utility Support |
|---------------------------|---|---------------------|-----------------------|---------------------|---------------------|
| 10 | Subtotal - 101-210 Management Services | \$543.88 | \$114.52 | \$439.22 | \$219.18 |
| 1 | Budget | \$2,168.72 | \$240.77 | \$1,607.37 | \$802.12 |
| 2 | Cost Plan | \$756.96 | \$0.00 | \$504.97 | \$251.99 |
| 11 | Subtotal - 101-212 Budgeting | \$2,925.68 | \$240.77 | \$2,112.34 | \$1,054.11 |
| 1 | Internal Audit | \$582.14 | \$70.99 | \$435.70 | \$217.43 |
| 14 | Subtotal - 101-223 Internal Auditor | \$582.14 | \$70.99 | \$435.70 | \$217.43 |
| 1 | Purchasing | \$291.88 | \$61.53 | \$235.76 | \$117.65 |
| 15 | Subtotal - 101-233 Purchasing | \$291.88 | \$61.53 | \$235.76 | \$117.65 |
| 1 | Advise and Counsel | \$0.00 | \$2,172.62 | \$1,449.35 | \$723.26 |
| 2 | Labor Relations | \$0.00 | \$1,550.10 | \$1,034.07 | \$516.03 |
| 4 | Risk Management | \$0.00 | \$75.76 | \$50.54 | \$25.22 |
| 20 | Subtotal - 101-266 City Attorney | \$0.00 | \$3,798.48 | \$2,533.97 | \$1,264.51 |
| 1 | Human Resources | \$0.00 | \$13,925.23 | \$9,289.52 | \$4,635.71 |
| 21 | Subtotal - 101-270 Human Resources | \$0.00 | \$13,925.23 | \$9,289.52 | \$4,635.71 |
| 1 | General Fund OPEB | \$0.00 | \$89,255.88 | \$59,542.60 | \$29,713.28 |
| 25 | Subtotal - OPEB / Retirement Board | \$0.00 | \$89,255.88 | \$59,542.60 | \$29,713.28 |
| Total Incoming | | \$347,502.08 | \$134,007.60 | \$321,215.11 | \$160,294.57 |
| C. Total Allocated | | | \$1,163,454.98 | \$776,140.81 | \$387,314.16 |
| | | | | 66.71% | 33.29% |

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Allocation Details

Cost Pool 1: Customer Service

Dept. 19: 101-261 311 Customer Service

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|-------------------------------|-----------|--------------------|------------------|---------------|-----------------------|-------------------|--------------|
| 5 | 101-172 City Manager | 2,428.25 | 1.18% | \$8,119.89 | \$0.00 | \$8,119.89 | \$0.00 | \$8,119.89 |
| 9 | 101-192 Financial Services | 930.7 | 0.45% | \$3,112.19 | \$0.00 | \$3,112.19 | \$0.00 | \$3,112.19 |
| 11 | 101-212 Budgeting | 4.02 | 0% | \$13.44 | \$0.00 | \$13.44 | \$0.00 | \$13.44 |
| 12 | 101-215 City Clerk | 3,795.53 | 1.85% | \$12,691.97 | \$0.00 | \$12,691.97 | \$0.00 | \$12,691.97 |
| 13 | 101-216 Records | 71.1 | 0.03% | \$237.75 | \$0.00 | \$237.75 | \$0.00 | \$237.75 |
| 15 | 101-233 Purchasing | 849.32 | 0.41% | \$2,840.06 | \$0.00 | \$2,840.06 | \$0.00 | \$2,840.06 |
| 17 | 101-253 Treasury | 25,596 | 12.46% | \$85,591.10 | \$0.00 | \$85,591.10 | \$0.00 | \$85,591.10 |
| 18 | 101-257 Assessing | 7,737.32 | 3.77% | \$25,873.02 | \$0.00 | \$25,873.02 | \$4,028.57 | \$29,901.59 |
| 20 | 101-266 City Attorney | 4,160.85 | 2.03% | \$13,913.57 | \$0.00 | \$13,913.57 | \$2,166.42 | \$16,079.99 |
| 21 | 101-270 Human Resources | 2,686.5 | 1.31% | \$8,983.45 | \$0.00 | \$8,983.45 | \$1,398.77 | \$10,382.23 |
| 22 | 101-345, 349 Public Safety | 1,222.45 | 0.6% | \$4,087.78 | \$0.00 | \$4,087.78 | \$636.49 | \$4,724.27 |
| 23 | 101-580 City Equipment | 1,901.02 | 0.93% | \$6,356.87 | \$0.00 | \$6,356.87 | \$989.80 | \$7,346.67 |
| 24 | 101-751 Parks & Rec Admin | 7,782.29 | 3.79% | \$26,023.39 | \$0.00 | \$26,023.39 | \$4,051.99 | \$30,075.38 |
| 26 | 101-175 Diversity & Inclusion | 56.28 | 0.03% | \$188.20 | \$0.00 | \$188.20 | \$29.30 | \$217.50 |
| 27 | 101-180 Executive Programs | 10.7 | 0.01% | \$35.78 | \$0.00 | \$35.78 | \$5.57 | \$41.35 |
| 28 | 101-262 Elections | 2,026.03 | 0.99% | \$6,774.89 | \$0.00 | \$6,774.89 | \$1,054.89 | \$7,829.78 |
| 33 | 101-371 Bldg Inspection Dept | 19,688.67 | 9.59% | \$65,837.43 | \$0.00 | \$65,837.43 | \$10,251.25 | \$76,088.69 |
| 34 | 101-385 Code Enforcement | 27,636.8 | 13.46% | \$92,415.39 | \$0.00 | \$92,415.39 | \$14,389.59 | \$106,804.97 |
| 37 | 101-441 PW General | 2,064.82 | 1.01% | \$6,904.60 | \$0.00 | \$6,904.60 | \$1,075.09 | \$7,979.69 |
| 38 | 101-443 Forestry | 8,938.03 | 4.35% | \$29,888.10 | \$0.00 | \$29,888.10 | \$4,653.74 | \$34,541.85 |
| 41 | 101-701 Planning | 6,537.43 | 3.18% | \$21,860.68 | \$0.00 | \$21,860.68 | \$3,403.83 | \$25,264.50 |
| 43 | 101-724 Community Develop | 1,158.68 | 0.56% | \$3,874.54 | \$0.00 | \$3,874.54 | \$603.29 | \$4,477.83 |
| 44 | 101-728 Econ Dev | 1,650.78 | 0.8% | \$5,520.08 | \$0.00 | \$5,520.08 | \$859.51 | \$6,379.59 |
| 50 | 202 Major Streets | 11,266.26 | 5.49% | \$37,673.53 | \$0.00 | \$37,673.53 | \$5,865.98 | \$43,539.51 |
| 51 | 203 Local Streets | 6,760.57 | 3.29% | \$22,606.84 | \$0.00 | \$22,606.84 | \$3,520.01 | \$26,126.85 |
| 52 | 209 Cemeteries | 318.65 | 0.16% | \$1,065.54 | \$0.00 | \$1,065.54 | \$165.91 | \$1,231.45 |
| 55 | 226 Solid Waste / Rubbish | 19,771.15 | 9.63% | \$66,113.24 | \$0.00 | \$66,113.24 | \$10,294.20 | \$76,407.44 |
| 72 | 234 FFE Aspirational Projects | 64.81 | 0.03% | \$216.72 | \$0.00 | \$216.72 | \$33.74 | \$250.46 |
| 91 | 514 Parking System | 1,079.51 | 0.53% | \$3,609.80 | \$0.00 | \$3,609.80 | \$562.07 | \$4,171.87 |
| 92 | 590 Sewer Fund | 7,934.77 | 3.86% | \$26,533.28 | \$0.00 | \$26,533.28 | \$4,131.38 | \$30,664.65 |
| 93 | 591 Water Fund | 23,905.35 | 11.64% | \$79,937.70 | \$0.00 | \$79,937.70 | \$12,446.74 | \$92,384.44 |
| 101 | CCTA | 61.65 | 0.03% | \$206.15 | \$0.00 | \$206.15 | \$32.10 | \$238.25 |
| 103 | All Other | 5,274.45 | 2.57% | \$17,637.36 | \$0.00 | \$17,637.36 | \$2,746.24 | \$20,383.60 |

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Allocation Details

Cost Pool 1: Customer Service

Dept. 19: 101-261 311 Customer Service

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-----------------|-------------------|--------------------|---------------------|---------------|-----------------------|--------------------|---------------------|
| SubTotal | | 205,370.74 | 100% | \$686,744.34 | \$0.00 | \$686,744.34 | \$89,396.47 | \$776,140.81 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$686,744.34 | | \$776,140.81 |

Allocation Basis Units: # 311 Call Minutes

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Allocation Details

Cost Pool 2: Utility Support

Dept. 19: 101-261 311 Customer Service

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-----------------|------------|--------------------|---------------------|---------------|-----------------------|--------------------|---------------------|
| 92 | 590 Sewer Fund | 43.48 | 43.48% | \$149,007.28 | \$0.00 | \$149,007.28 | \$19,396.92 | \$168,404.20 |
| 93 | 591 Water Fund | 56.52 | 56.52% | \$193,695.75 | \$0.00 | \$193,695.75 | \$25,214.21 | \$218,909.96 |
| SubTotal | | 100 | 100% | \$342,703.03 | \$0.00 | \$342,703.03 | \$44,611.13 | \$387,314.16 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$342,703.03 | | \$387,314.16 |

Allocation Basis Units: % of Utility Bills Processed

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Allocation Summary

Dept. 19: 101-261 311 Customer Service

| Dept# | Department Name | Customer Service | Utility Support | Total |
|-------|-------------------------------|------------------|-----------------|--------------|
| R | Residual Costs | \$0.00 | \$0.00 | \$0.00 |
| 5 | 101-172 City Manager | \$8,119.89 | \$0.00 | \$8,119.89 |
| 9 | 101-192 Financial Services | \$3,112.19 | \$0.00 | \$3,112.19 |
| 11 | 101-212 Budgeting | \$13.44 | \$0.00 | \$13.44 |
| 12 | 101-215 City Clerk | \$12,691.97 | \$0.00 | \$12,691.97 |
| 13 | 101-216 Records | \$237.75 | \$0.00 | \$237.75 |
| 15 | 101-233 Purchasing | \$2,840.06 | \$0.00 | \$2,840.06 |
| 17 | 101-253 Treasury | \$85,591.10 | \$0.00 | \$85,591.10 |
| 18 | 101-257 Assessing | \$29,901.59 | \$0.00 | \$29,901.59 |
| 20 | 101-266 City Attorney | \$16,079.99 | \$0.00 | \$16,079.99 |
| 21 | 101-270 Human Resources | \$10,382.23 | \$0.00 | \$10,382.23 |
| 22 | 101-345, 349 Public Safety | \$4,724.27 | \$0.00 | \$4,724.27 |
| 23 | 101-580 City Equipment | \$7,346.67 | \$0.00 | \$7,346.67 |
| 24 | 101-751 Parks & Rec Admin | \$30,075.38 | \$0.00 | \$30,075.38 |
| 26 | 101-175 Diversity & Inclusion | \$217.50 | \$0.00 | \$217.50 |
| 27 | 101-180 Executive Programs | \$41.35 | \$0.00 | \$41.35 |
| 28 | 101-262 Elections | \$7,829.78 | \$0.00 | \$7,829.78 |
| 33 | 101-371 Bldg Inspection Dept | \$76,088.69 | \$0.00 | \$76,088.69 |
| 34 | 101-385 Code Enforcement | \$106,804.97 | \$0.00 | \$106,804.97 |
| 37 | 101-441 PW General | \$7,979.69 | \$0.00 | \$7,979.69 |
| 38 | 101-443 Forestry | \$34,541.85 | \$0.00 | \$34,541.85 |
| 41 | 101-701 Planning | \$25,264.50 | \$0.00 | \$25,264.50 |
| 43 | 101-724 Community Develop | \$4,477.83 | \$0.00 | \$4,477.83 |
| 44 | 101-728 Econ Dev | \$6,379.59 | \$0.00 | \$6,379.59 |
| 50 | 202 Major Streets | \$43,539.51 | \$0.00 | \$43,539.51 |
| 51 | 203 Local Streets | \$26,126.85 | \$0.00 | \$26,126.85 |
| 52 | 209 Cemeteries | \$1,231.45 | \$0.00 | \$1,231.45 |
| 55 | 226 Solid Waste / Rubbish | \$76,407.44 | \$0.00 | \$76,407.44 |
| 72 | 234 FFE Aspirational Projects | \$250.46 | \$0.00 | \$250.46 |
| 91 | 514 Parking System | \$4,171.87 | \$0.00 | \$4,171.87 |
| 92 | 590 Sewer Fund | \$30,664.65 | \$168,404.20 | \$199,068.85 |
| 93 | 591 Water Fund | \$92,384.44 | \$218,909.96 | \$311,294.40 |
| 101 | CCTA | \$238.25 | \$0.00 | \$238.25 |
| 103 | All Other | \$20,383.60 | \$0.00 | \$20,383.60 |

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Allocation Summary

Dept. 19: 101-261 311 Customer Service

| Dept# | Department Name | Customer Service | Utility Support | Total |
|---------------------|-----------------|---------------------|---------------------|-----------------------|
| Direct Bills | | \$0.00 | \$0.00 | \$0.00 |
| Total | | \$776,140.81 | \$387,314.16 | \$1,163,454.98 |

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

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

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

Labor Relations Costs associated with the negotiations, interpretation, and mediation of labor agreements 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 allocated directly to the Unallowable pool.

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 County's accounting system are adjusted through direct billing credits.

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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A. Department Costs

Dept. 20: 101-266 City Attorney

| Description | Type | Amount | General Admin | Advise and Counsel | Labor Relations | Pension Fund 731 | Risk Management | General Government |
|---|------|-----------------------|--------------------|---------------------|--------------------|--------------------|--------------------|---------------------|
| Personnel Costs | | | | | | | | |
| Salaries | S1 | \$663,058.45 | \$26,058.20 | \$238,966.27 | \$25,196.22 | \$17,040.60 | \$22,411.38 | \$333,385.79 |
| Fringe Benefits | S | \$196,613.17 | \$7,726.90 | \$70,859.39 | \$7,471.30 | \$5,052.96 | \$6,645.53 | \$98,857.10 |
| Subtotal - Personnel Costs | | \$859,671.62 | \$33,785.09 | \$309,825.65 | \$32,667.52 | \$22,093.56 | \$29,056.90 | \$432,242.89 |
| Services & Supplies Cost | | | | | | | | |
| 830.004 General Insurance Fund | S | \$9,504.00 | \$373.51 | \$3,425.24 | \$361.15 | \$244.25 | \$321.24 | \$4,778.61 |
| 941.000 Rental/Lease Equipment | S | \$573.31 | \$22.53 | \$206.62 | \$21.79 | \$14.73 | \$19.38 | \$288.26 |
| 941.000 Copier Lease | D | \$1,242.07 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 802.001 Legal Services | S | \$35,753.46 | \$1,405.11 | \$12,885.55 | \$1,358.63 | \$918.86 | \$1,208.47 | \$17,976.84 |
| 727 Supplies | S | \$3,028.93 | \$119.04 | \$1,091.63 | \$115.10 | \$77.84 | \$102.38 | \$1,522.95 |
| 811.000 Professional Development | S | \$1,588.00 | \$62.41 | \$572.32 | \$60.34 | \$40.81 | \$53.67 | \$798.45 |
| 802.002 Labor Counsel | P | \$60,975.40 | \$0.00 | \$0.00 | \$60,975.40 | \$0.00 | \$0.00 | \$0.00 |
| 976.000 Office Equip & Furniture | S | \$764.51 | \$30.05 | \$275.53 | \$29.05 | \$19.65 | \$25.84 | \$384.40 |
| 801.000 Prof. & Contractual Svcs | S | \$37,075.67 | \$1,457.07 | \$13,362.07 | \$1,408.88 | \$952.84 | \$1,253.16 | \$18,641.65 |
| 949.000 Rental/Lease Contra (GASB 87) | D | -\$1,177.56 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 810.003 Memberships & Subscriptions | S | \$6,723.51 | \$264.23 | \$2,423.15 | \$255.49 | \$172.79 | \$227.25 | \$3,380.58 |
| Subtotal - Services & Supplies | | \$156,051.30 | \$3,733.95 | \$34,242.10 | \$64,585.83 | \$2,441.79 | \$3,211.38 | \$47,771.73 |
| Department Cost Total | | \$1,015,722.92 | \$37,519.04 | \$344,067.76 | \$97,253.35 | \$24,535.35 | \$32,268.29 | \$480,014.62 |
| Adjustments to Cost | | | | | | | | |
| 949.000 Rental/Lease Contra (GASB 87) | D | \$1,177.56 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 941.000 Copier Lease | D | -\$1,242.07 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Subtotal - Adjustments | | -\$64.51 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Costs After Adjustments | | \$1,015,658.41 | \$37,519.04 | \$344,067.76 | \$97,253.35 | \$24,535.35 | \$32,268.29 | \$480,014.62 |
| General Admin Distribution | | | -\$37,519.04 | \$14,075.01 | \$1,484.05 | \$1,003.68 | \$1,320.02 | \$19,636.28 |
| Grand Total | | \$1,015,658.41 | \$0.00 | \$358,142.77 | \$98,737.40 | \$25,539.04 | \$33,588.31 | \$499,650.90 |

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City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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B. Incoming Costs (Default Spread Salary)

Dept. 20: 101-266 City Attorney

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | Advise and Counsel | Labor Relations | Pension Fund 731 | Risk Management | General Government |
|-----------|---|--------------------|--------------------|--------------------|-------------------|-------------------|-------------------|--------------------|
| 1 | City Hall | \$14,905.81 | \$46.81 | \$5,609.37 | \$591.44 | \$400.00 | \$526.07 | \$7,825.73 |
| 1 | Subtotal - Building Depreciation | \$14,905.81 | \$46.81 | \$5,609.37 | \$591.44 | \$400.00 | \$526.07 | \$7,825.73 |
| 1 | City Hall Equipment | \$1,394.86 | \$74.99 | \$551.40 | \$58.14 | \$39.32 | \$51.71 | \$769.27 |
| 2 | IT - Network | \$8,230.87 | \$8.86 | \$3,091.08 | \$325.92 | \$220.42 | \$289.90 | \$4,312.41 |
| 5 | Voice over IP System | \$267.20 | \$11.73 | \$104.64 | \$11.03 | \$7.46 | \$9.81 | \$145.98 |
| 6 | SBITA - Kronos | \$2,475.10 | \$4.29 | \$930.13 | \$98.07 | \$66.33 | \$87.23 | \$1,297.64 |
| 7 | SBITA - NeoGov | \$287.17 | \$2.41 | \$108.63 | \$11.45 | \$7.75 | \$10.19 | \$151.56 |
| 9 | GASB 87 Copier Leases | \$1,134.27 | \$9.22 | \$428.97 | \$45.23 | \$30.59 | \$40.23 | \$598.47 |
| 2 | Subtotal - Equipment Depreciation | \$13,789.47 | \$111.50 | \$5,214.85 | \$549.85 | \$371.87 | \$489.07 | \$7,275.33 |
| 1 | Parking | \$4,552.73 | \$117.44 | \$1,751.98 | \$184.73 | \$124.93 | \$164.31 | \$2,444.22 |
| 3 | Subtotal - 101-271 Other General | \$4,552.73 | \$117.44 | \$1,751.98 | \$184.73 | \$124.93 | \$164.31 | \$2,444.22 |
| 1 | Management & Leadership | \$19,027.84 | \$4,386.72 | \$8,783.81 | \$926.15 | \$626.37 | \$823.79 | \$12,254.44 |
| 5 | Subtotal - 101-172 City Manager | \$19,027.84 | \$4,386.72 | \$8,783.81 | \$926.15 | \$626.37 | \$823.79 | \$12,254.44 |
| 1 | City Hall | \$88,278.00 | \$21,707.89 | \$41,260.45 | \$4,350.44 | \$2,942.27 | \$3,869.60 | \$57,563.14 |
| 6 | Subtotal - 101-265 Bldgs & Grounds | \$88,278.00 | \$21,707.89 | \$41,260.45 | \$4,350.44 | \$2,942.27 | \$3,869.60 | \$57,563.14 |
| 1 | PC / Network Support | \$23,032.34 | \$2,698.89 | \$9,652.89 | \$1,017.79 | \$688.34 | \$905.29 | \$13,466.91 |
| 2 | App - Eden | \$2,827.17 | \$779.48 | \$1,353.01 | \$142.66 | \$96.48 | \$126.89 | \$1,887.61 |
| 4 | App - Kronos | \$3,679.52 | \$501.71 | \$1,568.56 | \$165.39 | \$111.85 | \$147.11 | \$2,188.33 |
| 5 | App - NeoGov | \$81.29 | \$0.00 | \$30.49 | \$3.22 | \$2.17 | \$2.86 | \$42.54 |
| 8 | VOIP | \$4,629.82 | \$0.00 | \$1,736.84 | \$183.13 | \$123.85 | \$162.89 | \$2,423.10 |
| 7 | Subtotal - 101-228, 229, 230 Info Tech | \$34,250.14 | \$3,980.08 | \$14,341.80 | \$1,512.18 | \$1,022.71 | \$1,345.04 | \$20,008.49 |
| 1 | Payroll | \$186.28 | \$28.62 | \$80.62 | \$8.50 | \$5.75 | \$7.56 | \$112.47 |
| 4 | Audit and Accounting | \$1,901.07 | \$250.28 | \$807.06 | \$85.10 | \$57.55 | \$75.69 | \$1,125.95 |
| 8 | Subtotal - 101-191 Accounting Dept | \$2,087.34 | \$278.90 | \$887.68 | \$93.60 | \$63.30 | \$83.25 | \$1,238.42 |
| 1 | Accounts Payable | \$1,242.68 | \$192.27 | \$538.31 | \$56.76 | \$38.39 | \$50.49 | \$751.01 |
| 2 | Payroll | \$1,207.38 | \$184.36 | \$522.10 | \$55.05 | \$37.23 | \$48.96 | \$728.39 |
| 6 | Accounting | \$68.27 | \$10.38 | \$29.50 | \$3.11 | \$2.10 | \$2.77 | \$41.16 |
| 9 | Subtotal - 101-192 Financial Services | \$2,518.33 | \$387.00 | \$1,089.92 | \$114.92 | \$77.72 | \$102.22 | \$1,520.56 |
| 3 | Risk Management | \$428.12 | \$89.83 | \$194.30 | \$20.49 | \$13.86 | \$18.22 | \$271.08 |
| 4 | Accounting | \$140.23 | \$29.56 | \$63.70 | \$6.72 | \$4.54 | \$5.97 | \$88.86 |
| 5 | Accounts Payable | \$18.63 | \$4.01 | \$8.49 | \$0.90 | \$0.61 | \$0.80 | \$11.85 |
| 7 | Payroll | \$68.36 | \$14.44 | \$31.06 | \$3.28 | \$2.22 | \$2.91 | \$43.34 |
| 10 | Subtotal - 101-210 Management Services | \$655.34 | \$137.84 | \$297.56 | \$31.37 | \$21.22 | \$27.91 | \$415.12 |
| 1 | Budget | \$3,221.59 | \$357.66 | \$1,342.73 | \$141.58 | \$95.75 | \$125.93 | \$1,873.27 |
| 2 | Cost Plan | \$1,892.41 | \$0.00 | \$709.92 | \$74.85 | \$50.62 | \$66.58 | \$990.42 |

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

Dept. 20: 101-266 City Attorney

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | Advise and Counsel | Labor Relations | Pension Fund 731 | Risk Management | General Government |
|---------------------------|--|---------------------|-----------------------|---------------------|---------------------|--------------------|--------------------|---------------------|
| 11 | Subtotal - 101-212 Budgeting | \$5,114.00 | \$357.66 | \$2,052.66 | \$216.43 | \$146.37 | \$192.51 | \$2,863.69 |
| 1 | Records Management | \$17,306.27 | \$4,233.28 | \$8,080.41 | \$851.99 | \$576.21 | \$757.82 | \$11,273.12 |
| 2 | Mailroom | \$337.89 | \$52.12 | \$146.31 | \$15.43 | \$10.43 | \$13.72 | \$204.12 |
| 12 | Subtotal - 101-215 City Clerk | \$17,644.16 | \$4,285.40 | \$8,226.72 | \$867.41 | \$586.64 | \$771.54 | \$11,477.23 |
| 1 | Records Mgmt | \$62,248.67 | \$9,210.18 | \$26,807.30 | \$2,826.52 | \$1,911.62 | \$2,514.11 | \$37,399.30 |
| 2 | Mailroom | \$65.09 | \$7.87 | \$27.37 | \$2.89 | \$1.95 | \$2.57 | \$38.18 |
| 13 | Subtotal - 101-216 Records | \$62,313.76 | \$9,218.05 | \$26,834.67 | \$2,829.40 | \$1,913.57 | \$2,516.68 | \$37,437.49 |
| 1 | Internal Audit | \$864.76 | \$105.46 | \$363.97 | \$38.38 | \$25.95 | \$34.13 | \$507.78 |
| 14 | Subtotal - 101-223 Internal Auditor | \$864.76 | \$105.46 | \$363.97 | \$38.38 | \$25.95 | \$34.13 | \$507.78 |
| 1 | Purchasing | \$486.47 | \$102.55 | \$220.97 | \$23.30 | \$15.76 | \$20.72 | \$308.27 |
| 15 | Subtotal - 101-233 Purchasing | \$486.47 | \$102.55 | \$220.97 | \$23.30 | \$15.76 | \$20.72 | \$308.27 |
| 1 | Customer Service | \$13,913.57 | \$2,166.42 | \$6,032.30 | \$636.04 | \$430.16 | \$565.74 | \$8,415.76 |
| 19 | Subtotal - 101-261 311 Customer Service | \$13,913.57 | \$2,166.42 | \$6,032.30 | \$636.04 | \$430.16 | \$565.74 | \$8,415.76 |
| 1 | Advise and Counsel | \$0.00 | \$3,227.38 | \$1,210.73 | \$127.66 | \$86.34 | \$113.55 | \$1,689.11 |
| 2 | Labor Relations | \$0.00 | \$1,279.75 | \$480.09 | \$50.62 | \$34.24 | \$45.03 | \$669.78 |
| 4 | Risk Management | \$0.00 | \$80.99 | \$30.38 | \$3.20 | \$2.17 | \$2.85 | \$42.39 |
| 20 | Subtotal - 101-266 City Attorney | \$0.00 | \$4,588.12 | \$1,721.20 | \$181.48 | \$122.74 | \$161.42 | \$2,401.28 |
| 1 | Human Resources | \$0.00 | \$11,496.58 | \$4,312.86 | \$454.74 | \$307.55 | \$404.48 | \$6,016.95 |
| 21 | Subtotal - 101-270 Human Resources | \$0.00 | \$11,496.58 | \$4,312.86 | \$454.74 | \$307.55 | \$404.48 | \$6,016.95 |
| 1 | General Fund OPEB | \$0.00 | \$73,689.07 | \$27,643.95 | \$2,914.73 | \$1,971.28 | \$2,592.58 | \$38,566.53 |
| 25 | Subtotal - OPEB / Retirement Board | \$0.00 | \$73,689.07 | \$27,643.95 | \$2,914.73 | \$1,971.28 | \$2,592.58 | \$38,566.53 |
| Total Incoming | | \$280,401.71 | \$137,163.50 | \$156,646.72 | \$16,516.58 | \$11,170.42 | \$14,691.06 | \$218,540.43 |
| C. Total Allocated | | | \$1,433,223.62 | \$514,789.49 | \$115,253.98 | \$36,709.46 | \$48,279.37 | \$718,191.32 |
| | | | | 35.92% | 8.04% | 2.56% | 3.37% | 50.11% |

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City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Details

Cost Pool 1: Advise and Counsel

Dept. 20: 101-266 City Attorney

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|-------------------------------|---------------|--------------------|------------------|---------------|-----------------------|-------------------|-------------|
| 3 | 101-271 Other General | 59,685.6 | 0.04% | \$189.65 | \$0.00 | \$189.65 | \$0.00 | \$189.65 |
| 4 | 101-101 City Commission | 175,700.62 | 0.12% | \$558.27 | \$0.00 | \$558.27 | \$68.23 | \$626.51 |
| 5 | 101-172 City Manager | 1,910,933.88 | 1.31% | \$6,071.84 | \$0.00 | \$6,071.84 | \$0.00 | \$6,071.84 |
| 6 | 101-265 Bldgs & Grounds | 1,568,682.09 | 1.08% | \$4,984.36 | \$0.00 | \$4,984.36 | \$0.00 | \$4,984.36 |
| 7 | 101-228, 229, 230 Info Tech | 3,756,106.53 | 2.58% | \$11,934.73 | \$0.00 | \$11,934.73 | \$0.00 | \$11,934.73 |
| 8 | 101-191 Accounting Dept | 642,269.47 | 0.44% | \$2,040.76 | \$0.00 | \$2,040.76 | \$0.00 | \$2,040.76 |
| 9 | 101-192 Financial Services | 556,847.23 | 0.38% | \$1,769.34 | \$0.00 | \$1,769.34 | \$0.00 | \$1,769.34 |
| 10 | 101-210 Management Services | 309,081.43 | 0.21% | \$982.08 | \$0.00 | \$982.08 | \$0.00 | \$982.08 |
| 11 | 101-212 Budgeting | 146,167.85 | 0.1% | \$464.44 | \$0.00 | \$464.44 | \$0.00 | \$464.44 |
| 12 | 101-215 City Clerk | 343,622.05 | 0.24% | \$1,091.83 | \$0.00 | \$1,091.83 | \$0.00 | \$1,091.83 |
| 13 | 101-216 Records | 165,316.09 | 0.11% | \$525.28 | \$0.00 | \$525.28 | \$0.00 | \$525.28 |
| 14 | 101-223 Internal Auditor | 105,800.3 | 0.07% | \$336.17 | \$0.00 | \$336.17 | \$0.00 | \$336.17 |
| 15 | 101-233 Purchasing | 480,288.6 | 0.33% | \$1,526.08 | \$0.00 | \$1,526.08 | \$0.00 | \$1,526.08 |
| 16 | 101-237 Grants Management | 13,767.1 | 0.01% | \$43.74 | \$0.00 | \$43.74 | \$0.00 | \$43.74 |
| 17 | 101-253 Treasury | 1,557,726.68 | 1.07% | \$4,949.55 | \$0.00 | \$4,949.55 | \$0.00 | \$4,949.55 |
| 18 | 101-257 Assessing | 522,601.92 | 0.36% | \$1,660.53 | \$0.00 | \$1,660.53 | \$202.94 | \$1,863.47 |
| 19 | 101-261 311 Customer Service | 683,767.56 | 0.47% | \$2,172.62 | \$0.00 | \$2,172.62 | \$0.00 | \$2,172.62 |
| 20 | 101-266 City Attorney | 1,015,722.92 | 0.7% | \$3,227.38 | \$0.00 | \$3,227.38 | \$0.00 | \$3,227.38 |
| 21 | 101-270 Human Resources | 986,558.57 | 0.68% | \$3,134.71 | \$0.00 | \$3,134.71 | \$383.11 | \$3,517.83 |
| 22 | 101-345, 349 Public Safety | 8,313,869.2 | 5.7% | \$26,416.67 | \$0.00 | \$26,416.67 | \$3,228.55 | \$29,645.21 |
| 23 | 101-580 City Equipment | 2,215,692.63 | 1.52% | \$7,040.19 | \$0.00 | \$7,040.19 | \$860.43 | \$7,900.61 |
| 24 | 101-751 Parks & Rec Admin | 377,756.99 | 0.26% | \$1,200.29 | \$0.00 | \$1,200.29 | \$146.70 | \$1,346.99 |
| 25 | OPEB / Retirement Board | 500 | 0% | \$1.59 | \$0.00 | \$1.59 | \$0.19 | \$1.78 |
| 26 | 101-175 Diversity & Inclusion | 312,552.55 | 0.21% | \$993.11 | \$0.00 | \$993.11 | \$121.37 | \$1,114.49 |
| 27 | 101-180 Executive Programs | 7,175.4 | 0% | \$22.80 | \$0.00 | \$22.80 | \$2.79 | \$25.59 |
| 28 | 101-262 Elections | 536,194.41 | 0.37% | \$1,703.72 | \$0.00 | \$1,703.72 | \$208.22 | \$1,911.94 |
| 29 | 101-272 Emergency Recovery | 541,202.12 | 0.37% | \$1,719.63 | \$0.00 | \$1,719.63 | \$210.17 | \$1,929.79 |
| 30 | 101-346 Public Safety COPS | 2,727,637.49 | 1.87% | \$8,666.85 | \$0.00 | \$8,666.85 | \$1,059.23 | \$9,726.08 |
| 31 | 101-347 Public Safety Ops | 20,406,020.06 | 13.99% | \$64,838.52 | \$0.00 | \$64,838.52 | \$7,924.32 | \$72,762.85 |
| 32 | 101-348 Criminal Invstgn Div | 3,712,155.17 | 2.55% | \$11,795.08 | \$0.00 | \$11,795.08 | \$1,441.55 | \$13,236.63 |
| 33 | 101-371 Bldg Inspection Dept | 830,477.61 | 0.57% | \$2,638.78 | \$0.00 | \$2,638.78 | \$322.50 | \$2,961.28 |
| 34 | 101-385 Code Enforcement | 757,375.76 | 0.52% | \$2,406.50 | \$0.00 | \$2,406.50 | \$294.11 | \$2,700.62 |
| 35 | 101-400 PS Contracts | 279,743.57 | 0.19% | \$888.86 | \$0.00 | \$888.86 | \$108.63 | \$997.50 |
| 36 | 101-426 Emerg Mgmt Homeland | 6,669.37 | 0% | \$21.19 | \$0.00 | \$21.19 | \$2.59 | \$23.78 |

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Allocation Details

Cost Pool 1: Advise and Counsel

Dept. 20: 101-266 City Attorney

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|--------------------------------|--------------|--------------------|------------------|---------------|-----------------------|-------------------|-------------|
| 37 | 101-441 PW General | 342,471.18 | 0.23% | \$1,088.18 | \$0.00 | \$1,088.18 | \$132.99 | \$1,221.17 |
| 38 | 101-443 Forestry | 436,151.52 | 0.3% | \$1,385.84 | \$0.00 | \$1,385.84 | \$169.37 | \$1,555.21 |
| 39 | 101-448 Street Lights | 1,247,083.09 | 0.86% | \$3,962.51 | \$0.00 | \$3,962.51 | \$484.28 | \$4,446.79 |
| 40 | 101-621 Pollution Control | 208,221.7 | 0.14% | \$661.61 | \$0.00 | \$661.61 | \$80.86 | \$742.47 |
| 41 | 101-701 Planning | 730,925.24 | 0.5% | \$2,322.46 | \$0.00 | \$2,322.46 | \$283.84 | \$2,606.30 |
| 43 | 101-724 Community Develop | 58,023.28 | 0.04% | \$184.36 | \$0.00 | \$184.36 | \$22.53 | \$206.90 |
| 44 | 101-728 Econ Dev | 513,207.17 | 0.35% | \$1,630.68 | \$0.00 | \$1,630.68 | \$199.30 | \$1,829.97 |
| 45 | 101-75x Parks & Rec Activities | 1,037,807.57 | 0.71% | \$3,297.55 | \$0.00 | \$3,297.55 | \$403.01 | \$3,700.57 |
| 46 | 101-770 Parks Maint | 1,662,307.36 | 1.14% | \$5,281.85 | \$0.00 | \$5,281.85 | \$645.53 | \$5,927.38 |
| 47 | 151 Cemetery Trust | 20,100 | 0.01% | \$63.87 | \$0.00 | \$63.87 | \$7.81 | \$71.67 |
| 48 | 159 Recreation Endowment | 30,625 | 0.02% | \$97.31 | \$0.00 | \$97.31 | \$11.89 | \$109.20 |
| 49 | 160 Mayor's Riverfront Pk | 115,157 | 0.08% | \$365.90 | \$0.00 | \$365.90 | \$44.72 | \$410.62 |
| 50 | 202 Major Streets | 3,284,648.7 | 2.25% | \$10,436.71 | \$0.00 | \$10,436.71 | \$1,275.54 | \$11,712.25 |
| 51 | 203 Local Streets | 1,784,865.94 | 1.22% | \$5,671.27 | \$0.00 | \$5,671.27 | \$693.12 | \$6,364.39 |
| 52 | 209 Cemeteries | 498,120.41 | 0.34% | \$1,582.74 | \$0.00 | \$1,582.74 | \$193.44 | \$1,776.17 |
| 53 | 211 Kzoo Muni Golf Assn | 2,494,146.13 | 1.71% | \$7,924.95 | \$0.00 | \$7,924.95 | \$968.56 | \$8,893.51 |
| 54 | 225 Blight Abatement | 11,840.68 | 0.01% | \$37.62 | \$0.00 | \$37.62 | \$4.60 | \$42.22 |
| 55 | 226 Solid Waste / Rubbish | 3,064,128.78 | 2.1% | \$9,736.03 | \$0.00 | \$9,736.03 | \$1,189.90 | \$10,925.93 |
| 56 | 232-238 Grants - Gen Gov | 99,652.77 | 0.07% | \$316.64 | \$0.00 | \$316.64 | \$38.70 | \$355.34 |
| 57 | 232-40x PS Grants | 42,644.93 | 0.03% | \$135.50 | \$0.00 | \$135.50 | \$16.56 | \$152.06 |
| 58 | 232-585 PW Grants | 74,160.27 | 0.05% | \$235.64 | \$0.00 | \$235.64 | \$28.80 | \$264.44 |
| 59 | 232-697 HUD Grants - Other | 793,281.3 | 0.54% | \$2,520.59 | \$0.00 | \$2,520.59 | \$308.06 | \$2,828.65 |
| 60 | 232-726 Community Dvlp Grants | 183,800 | 0.13% | \$584.01 | \$0.00 | \$584.01 | \$71.38 | \$655.39 |
| 61 | 232-733 Econ Dvlp Grants | 125,000 | 0.09% | \$397.18 | \$0.00 | \$397.18 | \$48.54 | \$445.72 |
| 62 | 232-775 P&R Annual Grants | 19,341.97 | 0.01% | \$61.46 | \$0.00 | \$61.46 | \$7.51 | \$68.97 |
| 63 | 232-776 P&R Grants | 1,483.55 | 0% | \$4.71 | \$0.00 | \$4.71 | \$0.58 | \$5.29 |
| 66 | 233-406 PS Donations | 16,778.23 | 0.01% | \$53.31 | \$0.00 | \$53.31 | \$6.52 | \$59.83 |
| 68 | 233-727 Comm Dvlp Donations | 1,239.11 | 0% | \$3.94 | \$0.00 | \$3.94 | \$0.48 | \$4.42 |
| 70 | 233-777 P&R Donations | 9,073.83 | 0.01% | \$28.83 | \$0.00 | \$28.83 | \$3.52 | \$32.36 |
| 72 | 234 FFE Aspirational Projects | 3,026,856.91 | 2.08% | \$9,617.60 | \$0.00 | \$9,617.60 | \$1,175.43 | \$10,793.03 |
| 73 | 235 Recovery Programs & Grants | 5,422,839.25 | 3.72% | \$17,230.65 | \$0.00 | \$17,230.65 | \$2,105.87 | \$19,336.51 |
| 74 | 236 Light Grant | 120,000 | 0.08% | \$381.29 | \$0.00 | \$381.29 | \$46.60 | \$427.89 |
| 80 | 265 Drug Law Enforce | 46,842.88 | 0.03% | \$148.84 | \$0.00 | \$148.84 | \$18.19 | \$167.03 |
| 86 | 296 HUD Grant Admin | -0 | -0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

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Allocation Details

Cost Pool 1: Advise and Counsel

Dept. 20: 101-266 City Attorney

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-------------------------------|-----------------------|--------------------|---------------------|---------------|-----------------------|--------------------|---------------------|
| 87 | 298 Home Grant | 266,451.16 | 0.18% | \$846.63 | \$0.00 | \$846.63 | \$103.47 | \$950.10 |
| 88 | 299 CDBG Grant | 2,907,374.31 | 1.99% | \$9,237.95 | \$0.00 | \$9,237.95 | \$1,129.03 | \$10,366.98 |
| 92 | 590 Sewer Fund | 26,854,431.41 | 18.42% | \$85,327.84 | \$0.00 | \$85,327.84 | \$10,428.45 | \$95,756.29 |
| 93 | 591 Water Fund | 14,958,468.38 | 10.26% | \$47,529.36 | \$0.00 | \$47,529.36 | \$5,808.86 | \$53,338.22 |
| 94 | 677 Insurance Fund | 14,211,496.04 | 9.75% | \$45,155.91 | \$0.00 | \$45,155.91 | \$5,518.79 | \$50,674.70 |
| 95 | 731 Pension Fund | 2,176,005.28 | 1.49% | \$6,914.09 | \$0.00 | \$6,914.09 | \$845.01 | \$7,759.10 |
| 97 | 756 General Trust Fund | 126,267.44 | 0.09% | \$401.20 | \$0.00 | \$401.20 | \$49.03 | \$450.24 |
| 98 | 760 Foundation for Excellence | 769,931.62 | 0.53% | \$2,446.40 | \$0.00 | \$2,446.40 | \$298.99 | \$2,745.39 |
| 103 | All Other | 1,696.46 | 0% | \$5.39 | \$0.00 | \$5.39 | \$0.66 | \$6.05 |
| SubTotal | | 145,820,616.67 | 100% | \$463,333.54 | \$0.00 | \$463,333.54 | \$51,455.95 | \$514,789.49 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$463,333.54 | | \$514,789.49 |

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

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Details

Cost Pool 2: Labor Relations

Dept. 20: 101-266 City Attorney

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|--------------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|-------------|
| 4 | 101-101 City Commission | 1.88 | 0.27% | \$300.74 | \$0.00 | \$300.74 | \$17.03 | \$317.78 |
| 5 | 101-172 City Manager | 11.52 | 1.68% | \$1,842.85 | \$0.00 | \$1,842.85 | \$0.00 | \$1,842.85 |
| 6 | 101-265 Bldgs & Grounds | 6.43 | 0.94% | \$1,028.60 | \$0.00 | \$1,028.60 | \$0.00 | \$1,028.60 |
| 7 | 101-228, 229, 230 Info Tech | 14.38 | 2.09% | \$2,300.36 | \$0.00 | \$2,300.36 | \$0.00 | \$2,300.36 |
| 8 | 101-191 Accounting Dept | 5.27 | 0.77% | \$843.04 | \$0.00 | \$843.04 | \$0.00 | \$843.04 |
| 9 | 101-192 Financial Services | 6.19 | 0.9% | \$990.21 | \$0.00 | \$990.21 | \$0.00 | \$990.21 |
| 10 | 101-210 Management Services | 2 | 0.29% | \$319.94 | \$0.00 | \$319.94 | \$0.00 | \$319.94 |
| 11 | 101-212 Budgeting | 1 | 0.15% | \$159.97 | \$0.00 | \$159.97 | \$0.00 | \$159.97 |
| 12 | 101-215 City Clerk | 2.87 | 0.42% | \$459.11 | \$0.00 | \$459.11 | \$0.00 | \$459.11 |
| 13 | 101-216 Records | 1.33 | 0.19% | \$212.76 | \$0.00 | \$212.76 | \$0.00 | \$212.76 |
| 14 | 101-223 Internal Auditor | 1 | 0.15% | \$159.97 | \$0.00 | \$159.97 | \$0.00 | \$159.97 |
| 15 | 101-233 Purchasing | 5.11 | 0.74% | \$817.44 | \$0.00 | \$817.44 | \$0.00 | \$817.44 |
| 16 | 101-237 Grants Management | 1.48 | 0.22% | \$236.75 | \$0.00 | \$236.75 | \$0.00 | \$236.75 |
| 17 | 101-253 Treasury | 11.48 | 1.67% | \$1,836.45 | \$0.00 | \$1,836.45 | \$0.00 | \$1,836.45 |
| 19 | 101-261 311 Customer Service | 9.69 | 1.41% | \$1,550.10 | \$0.00 | \$1,550.10 | \$0.00 | \$1,550.10 |
| 20 | 101-266 City Attorney | 8 | 1.17% | \$1,279.75 | \$0.00 | \$1,279.75 | \$0.00 | \$1,279.75 |
| 21 | 101-270 Human Resources | 8.22 | 1.2% | \$1,314.95 | \$0.00 | \$1,314.95 | \$74.48 | \$1,389.42 |
| 22 | 101-345, 349 Public Safety | 39.25 | 5.72% | \$6,278.80 | \$0.00 | \$6,278.80 | \$355.62 | \$6,634.42 |
| 23 | 101-580 City Equipment | 7.78 | 1.13% | \$1,244.56 | \$0.00 | \$1,244.56 | \$70.49 | \$1,315.05 |
| 24 | 101-751 Parks & Rec Admin | 2.73 | 0.4% | \$436.72 | \$0.00 | \$436.72 | \$24.73 | \$461.45 |
| 26 | 101-175 Diversity & Inclusion | 2 | 0.29% | \$319.94 | \$0.00 | \$319.94 | \$18.12 | \$338.06 |
| 28 | 101-262 Elections | 6.16 | 0.9% | \$985.41 | \$0.00 | \$985.41 | \$55.81 | \$1,041.22 |
| 30 | 101-346 Public Safety COPS | 26.18 | 3.81% | \$4,188.00 | \$0.00 | \$4,188.00 | \$237.20 | \$4,425.20 |
| 31 | 101-347 Public Safety Ops | 181.54 | 26.44% | \$29,040.83 | \$0.00 | \$29,040.83 | \$1,644.82 | \$30,685.65 |
| 32 | 101-348 Criminal Invstgn Div | 31.38 | 4.57% | \$5,019.84 | \$0.00 | \$5,019.84 | \$284.31 | \$5,304.15 |
| 33 | 101-371 Bldg Inspection Dept | 8.08 | 1.18% | \$1,292.55 | \$0.00 | \$1,292.55 | \$73.21 | \$1,365.76 |
| 34 | 101-385 Code Enforcement | 10.62 | 1.55% | \$1,698.87 | \$0.00 | \$1,698.87 | \$96.22 | \$1,795.10 |
| 35 | 101-400 PS Contracts | 1.59 | 0.23% | \$254.35 | \$0.00 | \$254.35 | \$14.41 | \$268.76 |
| 37 | 101-441 PW General | 2.59 | 0.38% | \$414.32 | \$0.00 | \$414.32 | \$23.47 | \$437.79 |
| 38 | 101-443 Forestry | 3.87 | 0.56% | \$619.08 | \$0.00 | \$619.08 | \$35.06 | \$654.14 |
| 41 | 101-701 Planning | 6.81 | 0.99% | \$1,089.39 | \$0.00 | \$1,089.39 | \$61.70 | \$1,151.09 |
| 44 | 101-728 Econ Dev | 7.43 | 1.08% | \$1,188.57 | \$0.00 | \$1,188.57 | \$67.32 | \$1,255.89 |
| 45 | 101-75x Parks & Rec Activities | 18.39 | 2.68% | \$2,941.84 | \$0.00 | \$2,941.84 | \$166.62 | \$3,108.46 |
| 46 | 101-770 Parks Maint | 15.09 | 2.2% | \$2,413.94 | \$0.00 | \$2,413.94 | \$136.72 | \$2,550.66 |

City of Kalamazoo, MI
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Allocation Details

Cost Pool 2: Labor Relations

Dept. 20: 101-266 City Attorney

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-------------------------------|---------------|--------------------|---------------------|---------------|-----------------------|-------------------|---------------------|
| 50 | 202 Major Streets | 15.51 | 2.26% | \$2,481.12 | \$0.00 | \$2,481.12 | \$140.53 | \$2,621.65 |
| 51 | 203 Local Streets | 17.28 | 2.52% | \$2,764.27 | \$0.00 | \$2,764.27 | \$156.56 | \$2,920.83 |
| 52 | 209 Cemeteries | 1.31 | 0.19% | \$209.56 | \$0.00 | \$209.56 | \$11.87 | \$221.43 |
| 55 | 226 Solid Waste / Rubbish | 8.15 | 1.19% | \$1,303.75 | \$0.00 | \$1,303.75 | \$73.84 | \$1,377.59 |
| 59 | 232-697 HUD Grants - Other | 0.96 | 0.14% | \$153.57 | \$0.00 | \$153.57 | \$8.70 | \$162.27 |
| 61 | 232-733 Econ Dvlp Grants | 1 | 0.15% | \$159.97 | \$0.00 | \$159.97 | \$9.06 | \$169.03 |
| 62 | 232-775 P&R Annual Grants | 0.33 | 0.05% | \$52.79 | \$0.00 | \$52.79 | \$2.99 | \$55.78 |
| 63 | 232-776 P&R Grants | 0.32 | 0.05% | \$51.19 | \$0.00 | \$51.19 | \$2.90 | \$54.09 |
| 76 | 243 Brownfield Redvlp Auth | 1.41 | 0.21% | \$225.56 | \$0.00 | \$225.56 | \$12.78 | \$238.33 |
| 77 | 244 Econ Dvlp Corp | 0.57 | 0.08% | \$91.18 | \$0.00 | \$91.18 | \$5.16 | \$96.35 |
| 86 | 296 HUD Grant Admin | 4.14 | 0.6% | \$662.27 | \$0.00 | \$662.27 | \$37.51 | \$699.78 |
| 87 | 298 Home Grant | 0.62 | 0.09% | \$99.18 | \$0.00 | \$99.18 | \$5.62 | \$104.80 |
| 88 | 299 CDBG Grant | 1.56 | 0.23% | \$249.55 | \$0.00 | \$249.55 | \$14.13 | \$263.69 |
| 92 | 590 Sewer Fund | 79.78 | 11.62% | \$12,762.35 | \$0.00 | \$12,762.35 | \$722.84 | \$13,485.19 |
| 93 | 591 Water Fund | 82.15 | 11.97% | \$13,141.48 | \$0.00 | \$13,141.48 | \$744.31 | \$13,885.79 |
| 94 | 677 Insurance Fund | 1.13 | 0.16% | \$180.77 | \$0.00 | \$180.77 | \$10.24 | \$191.00 |
| 98 | 760 Foundation for Excellence | 1 | 0.15% | \$159.97 | \$0.00 | \$159.97 | \$9.06 | \$169.03 |
| SubTotal | | 686.56 | 100% | \$109,828.55 | \$0.00 | \$109,828.55 | \$5,425.43 | \$115,253.98 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$109,828.55 | | \$115,253.98 |

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

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City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Details

Cost Pool 3: Pension Fund 731

Dept. 20: 101-266 City Attorney

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|------------------|------------|--------------------|--------------------|---------------|-----------------------|-------------------|--------------------|
| 95 | 731 Pension Fund | 100 | 100% | \$33,040.16 | \$0.00 | \$33,040.16 | \$3,669.31 | \$36,709.46 |
| SubTotal | | 100 | 100% | \$33,040.16 | \$0.00 | \$33,040.16 | \$3,669.31 | \$36,709.46 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$33,040.16 | | \$36,709.46 |

Allocation Basis Units: Direct to 731 Pension Fund

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Details

Cost Pool 4: Risk Management

Dept. 20: 101-266 City Attorney

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|--------------------------------|--------------|--------------------|------------------|---------------|-----------------------|-------------------|-------------|
| 5 | 101-172 City Manager | 9,472.12 | 0.43% | \$185.96 | \$0.00 | \$185.96 | \$0.00 | \$185.96 |
| 6 | 101-265 Bldgs & Grounds | 18,615.14 | 0.84% | \$365.45 | \$0.00 | \$365.45 | \$0.00 | \$365.45 |
| 7 | 101-228, 229, 230 Info Tech | 8,267.53 | 0.37% | \$162.31 | \$0.00 | \$162.31 | \$0.00 | \$162.31 |
| 8 | 101-191 Accounting Dept | 2,789.34 | 0.13% | \$54.76 | \$0.00 | \$54.76 | \$0.00 | \$54.76 |
| 9 | 101-192 Financial Services | 2,478.74 | 0.11% | \$48.66 | \$0.00 | \$48.66 | \$0.00 | \$48.66 |
| 10 | 101-210 Management Services | 2,127.75 | 0.1% | \$41.77 | \$0.00 | \$41.77 | \$0.00 | \$41.77 |
| 11 | 101-212 Budgeting | 537.69 | 0.02% | \$10.56 | \$0.00 | \$10.56 | \$0.00 | \$10.56 |
| 12 | 101-215 City Clerk | 2,072.01 | 0.09% | \$40.68 | \$0.00 | \$40.68 | \$0.00 | \$40.68 |
| 13 | 101-216 Records | 659.93 | 0.03% | \$12.96 | \$0.00 | \$12.96 | \$0.00 | \$12.96 |
| 14 | 101-223 Internal Auditor | 505.08 | 0.02% | \$9.92 | \$0.00 | \$9.92 | \$0.00 | \$9.92 |
| 15 | 101-233 Purchasing | 2,579 | 0.12% | \$50.63 | \$0.00 | \$50.63 | \$0.00 | \$50.63 |
| 16 | 101-237 Grants Management | 136.6 | 0.01% | \$2.68 | \$0.00 | \$2.68 | \$0.00 | \$2.68 |
| 17 | 101-253 Treasury | 4,042.79 | 0.18% | \$79.37 | \$0.00 | \$79.37 | \$0.00 | \$79.37 |
| 19 | 101-261 311 Customer Service | 3,858.99 | 0.17% | \$75.76 | \$0.00 | \$75.76 | \$0.00 | \$75.76 |
| 20 | 101-266 City Attorney | 4,125.16 | 0.19% | \$80.99 | \$0.00 | \$80.99 | \$0.00 | \$80.99 |
| 21 | 101-270 Human Resources | 5,285.79 | 0.24% | \$103.77 | \$0.00 | \$103.77 | \$11.86 | \$115.63 |
| 22 | 101-345, 349 Public Safety | 171,771.93 | 7.76% | \$3,372.25 | \$0.00 | \$3,372.25 | \$385.35 | \$3,757.59 |
| 23 | 101-580 City Equipment | 23,177.53 | 1.05% | \$455.02 | \$0.00 | \$455.02 | \$52.00 | \$507.02 |
| 24 | 101-751 Parks & Rec Admin | 1,079.79 | 0.05% | \$21.20 | \$0.00 | \$21.20 | \$2.42 | \$23.62 |
| 26 | 101-175 Diversity & Inclusion | 1,153.06 | 0.05% | \$22.64 | \$0.00 | \$22.64 | \$2.59 | \$25.22 |
| 28 | 101-262 Elections | 1,393.97 | 0.06% | \$27.37 | \$0.00 | \$27.37 | \$3.13 | \$30.49 |
| 29 | 101-272 Emergency Recovery | 5,098.91 | 0.23% | \$100.10 | \$0.00 | \$100.10 | \$11.44 | \$111.54 |
| 30 | 101-346 Public Safety COPS | 147,356.36 | 6.66% | \$2,892.92 | \$0.00 | \$2,892.92 | \$330.58 | \$3,223.49 |
| 31 | 101-347 Public Safety Ops | 1,023,570.05 | 46.24% | \$20,094.84 | \$0.00 | \$20,094.84 | \$2,296.25 | \$22,391.09 |
| 32 | 101-348 Criminal Invstgn Div | 180,797.14 | 8.17% | \$3,549.43 | \$0.00 | \$3,549.43 | \$405.60 | \$3,955.03 |
| 33 | 101-371 Bldg Inspection Dept | 11,944.64 | 0.54% | \$234.50 | \$0.00 | \$234.50 | \$26.80 | \$261.29 |
| 34 | 101-385 Code Enforcement | 10,760.1 | 0.49% | \$211.24 | \$0.00 | \$211.24 | \$24.14 | \$235.38 |
| 35 | 101-400 PS Contracts | 6,228.58 | 0.28% | \$122.28 | \$0.00 | \$122.28 | \$13.97 | \$136.25 |
| 37 | 101-441 PW General | 2,778.8 | 0.13% | \$54.55 | \$0.00 | \$54.55 | \$6.23 | \$60.79 |
| 38 | 101-443 Forestry | 15,030.14 | 0.68% | \$295.07 | \$0.00 | \$295.07 | \$33.72 | \$328.79 |
| 41 | 101-701 Planning | 4,814.26 | 0.22% | \$94.51 | \$0.00 | \$94.51 | \$10.80 | \$105.31 |
| 43 | 101-724 Community Develop | 194.98 | 0.01% | \$3.83 | \$0.00 | \$3.83 | \$0.44 | \$4.27 |
| 44 | 101-728 Econ Dev | 5,395.68 | 0.24% | \$105.93 | \$0.00 | \$105.93 | \$12.10 | \$118.03 |
| 45 | 101-75x Parks & Rec Activities | 1,509.41 | 0.07% | \$29.63 | \$0.00 | \$29.63 | \$3.39 | \$33.02 |

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Allocation Details

Cost Pool 4: Risk Management

Dept. 20: 101-266 City Attorney

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|--------------------------------|---------------------|--------------------|--------------------|---------------|-----------------------|-------------------|--------------------|
| 46 | 101-770 Parks Maint | 35,487.61 | 1.6% | \$696.70 | \$0.00 | \$696.70 | \$79.61 | \$776.31 |
| 50 | 202 Major Streets | 44,611.65 | 2.02% | \$875.82 | \$0.00 | \$875.82 | \$100.08 | \$975.90 |
| 51 | 203 Local Streets | 50,418.34 | 2.28% | \$989.82 | \$0.00 | \$989.82 | \$113.11 | \$1,102.93 |
| 52 | 209 Cemeteries | 541.34 | 0.02% | \$10.63 | \$0.00 | \$10.63 | \$1.21 | \$11.84 |
| 55 | 226 Solid Waste / Rubbish | 14,799.88 | 0.67% | \$290.55 | \$0.00 | \$290.55 | \$33.20 | \$323.75 |
| 59 | 232-697 HUD Grants - Other | 1,672.42 | 0.08% | \$32.83 | \$0.00 | \$32.83 | \$3.75 | \$36.59 |
| 72 | 234 FFE Aspirational Projects | 3,882.74 | 0.18% | \$76.23 | \$0.00 | \$76.23 | \$8.71 | \$84.94 |
| 73 | 235 Recovery Programs & Grants | 1,936.77 | 0.09% | \$38.02 | \$0.00 | \$38.02 | \$4.34 | \$42.37 |
| 76 | 243 Brownfield Redvlp Auth | 843.02 | 0.04% | \$16.55 | \$0.00 | \$16.55 | \$1.89 | \$18.44 |
| 77 | 244 Econ Dvlp Corp | 454.55 | 0.02% | \$8.92 | \$0.00 | \$8.92 | \$1.02 | \$9.94 |
| 86 | 296 HUD Grant Admin | 0 | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 87 | 298 Home Grant | 164.95 | 0.01% | \$3.24 | \$0.00 | \$3.24 | \$0.37 | \$3.61 |
| 88 | 299 CDBG Grant | 1,487.47 | 0.07% | \$29.20 | \$0.00 | \$29.20 | \$3.34 | \$32.54 |
| 92 | 590 Sewer Fund | 214,473.33 | 9.69% | \$4,210.56 | \$0.00 | \$4,210.56 | \$481.14 | \$4,691.71 |
| 93 | 591 Water Fund | 153,140.42 | 6.92% | \$3,006.47 | \$0.00 | \$3,006.47 | \$343.55 | \$3,350.02 |
| 94 | 677 Insurance Fund | 7,055.4 | 0.32% | \$138.51 | \$0.00 | \$138.51 | \$15.83 | \$154.34 |
| 98 | 760 Foundation for Excellence | 814.6 | 0.04% | \$15.99 | \$0.00 | \$15.99 | \$1.83 | \$17.82 |
| SubTotal | | 2,213,393.48 | 100% | \$43,453.59 | \$0.00 | \$43,453.59 | \$4,825.78 | \$48,279.37 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$43,453.59 | | \$48,279.37 |

Allocation Basis Units: \$ Workers Compensation Charges

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City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Details

Cost Pool 5: General Government

Dept. 20: 101-266 City Attorney

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-----------------|------------|--------------------|---------------------|---------------|-----------------------|--------------------|---------------------|
| 104 | Unallowable | 100 | 100% | \$646,404.28 | \$0.00 | \$646,404.28 | \$71,787.04 | \$718,191.32 |
| SubTotal | | 100 | 100% | \$646,404.28 | \$0.00 | \$646,404.28 | \$71,787.04 | \$718,191.32 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$646,404.28 | | \$718,191.32 |

Allocation Basis Units: Direct to Unallowable

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City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Summary

Dept. 20: 101-266 City Attorney

| Dept# | Department Name | Advise and Counsel | Labor Relations | Pension Fund 731 | Risk Management | General Government | Total |
|-------|-------------------------------|--------------------|-----------------|------------------|-----------------|--------------------|--------------|
| R | Residual Costs | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 3 | 101-271 Other General | \$189.65 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$189.65 |
| 4 | 101-101 City Commission | \$626.51 | \$317.78 | \$0.00 | \$0.00 | \$0.00 | \$944.28 |
| 5 | 101-172 City Manager | \$6,071.84 | \$1,842.85 | \$0.00 | \$185.96 | \$0.00 | \$8,100.65 |
| 6 | 101-265 Bldgs & Grounds | \$4,984.36 | \$1,028.60 | \$0.00 | \$365.45 | \$0.00 | \$6,378.42 |
| 7 | 101-228, 229, 230 Info Tech | \$11,934.73 | \$2,300.36 | \$0.00 | \$162.31 | \$0.00 | \$14,397.40 |
| 8 | 101-191 Accounting Dept | \$2,040.76 | \$843.04 | \$0.00 | \$54.76 | \$0.00 | \$2,938.56 |
| 9 | 101-192 Financial Services | \$1,769.34 | \$990.21 | \$0.00 | \$48.66 | \$0.00 | \$2,808.21 |
| 10 | 101-210 Management Services | \$982.08 | \$319.94 | \$0.00 | \$41.77 | \$0.00 | \$1,343.79 |
| 11 | 101-212 Budgeting | \$464.44 | \$159.97 | \$0.00 | \$10.56 | \$0.00 | \$634.96 |
| 12 | 101-215 City Clerk | \$1,091.83 | \$459.11 | \$0.00 | \$40.68 | \$0.00 | \$1,591.62 |
| 13 | 101-216 Records | \$525.28 | \$212.76 | \$0.00 | \$12.96 | \$0.00 | \$750.99 |
| 14 | 101-223 Internal Auditor | \$336.17 | \$159.97 | \$0.00 | \$9.92 | \$0.00 | \$506.06 |
| 15 | 101-233 Purchasing | \$1,526.08 | \$817.44 | \$0.00 | \$50.63 | \$0.00 | \$2,394.15 |
| 16 | 101-237 Grants Management | \$43.74 | \$236.75 | \$0.00 | \$2.68 | \$0.00 | \$283.18 |
| 17 | 101-253 Treasury | \$4,949.55 | \$1,836.45 | \$0.00 | \$79.37 | \$0.00 | \$6,865.37 |
| 18 | 101-257 Assessing | \$1,863.47 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,863.47 |
| 19 | 101-261 311 Customer Service | \$2,172.62 | \$1,550.10 | \$0.00 | \$75.76 | \$0.00 | \$3,798.48 |
| 20 | 101-266 City Attorney | \$3,227.38 | \$1,279.75 | \$0.00 | \$80.99 | \$0.00 | \$4,588.12 |
| 21 | 101-270 Human Resources | \$3,517.83 | \$1,389.42 | \$0.00 | \$115.63 | \$0.00 | \$5,022.88 |
| 22 | 101-345, 349 Public Safety | \$29,645.21 | \$6,634.42 | \$0.00 | \$3,757.59 | \$0.00 | \$40,037.22 |
| 23 | 101-580 City Equipment | \$7,900.61 | \$1,315.05 | \$0.00 | \$507.02 | \$0.00 | \$9,722.69 |
| 24 | 101-751 Parks & Rec Admin | \$1,346.99 | \$461.45 | \$0.00 | \$23.62 | \$0.00 | \$1,832.06 |
| 25 | OPEB / Retirement Board | \$1.78 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1.78 |
| 26 | 101-175 Diversity & Inclusion | \$1,114.49 | \$338.06 | \$0.00 | \$25.22 | \$0.00 | \$1,477.77 |
| 27 | 101-180 Executive Programs | \$25.59 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$25.59 |
| 28 | 101-262 Elections | \$1,911.94 | \$1,041.22 | \$0.00 | \$30.49 | \$0.00 | \$2,983.65 |
| 29 | 101-272 Emergency Recovery | \$1,929.79 | \$0.00 | \$0.00 | \$111.54 | \$0.00 | \$2,041.33 |
| 30 | 101-346 Public Safety COPS | \$9,726.08 | \$4,425.20 | \$0.00 | \$3,223.49 | \$0.00 | \$17,374.77 |
| 31 | 101-347 Public Safety Ops | \$72,762.85 | \$30,685.65 | \$0.00 | \$22,391.09 | \$0.00 | \$125,839.59 |
| 32 | 101-348 Criminal Invstgn Div | \$13,236.63 | \$5,304.15 | \$0.00 | \$3,955.03 | \$0.00 | \$22,495.81 |
| 33 | 101-371 Bldg Inspection Dept | \$2,961.28 | \$1,365.76 | \$0.00 | \$261.29 | \$0.00 | \$4,588.33 |
| 34 | 101-385 Code Enforcement | \$2,700.62 | \$1,795.10 | \$0.00 | \$235.38 | \$0.00 | \$4,731.09 |
| 35 | 101-400 PS Contracts | \$997.50 | \$268.76 | \$0.00 | \$136.25 | \$0.00 | \$1,402.51 |
| 36 | 101-426 Emerg Mgmt Homeland | \$23.78 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$23.78 |

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Allocation Summary

Dept. 20: 101-266 City Attorney

| Dept# | Department Name | Advise and Counsel | Labor Relations | Pension Fund 731 | Risk Management | General Government | Total |
|-------|--------------------------------|--------------------|-----------------|------------------|-----------------|--------------------|-------------|
| 37 | 101-441 PW General | \$1,221.17 | \$437.79 | \$0.00 | \$60.79 | \$0.00 | \$1,719.74 |
| 38 | 101-443 Forestry | \$1,555.21 | \$654.14 | \$0.00 | \$328.79 | \$0.00 | \$2,538.15 |
| 39 | 101-448 Street Lights | \$4,446.79 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$4,446.79 |
| 40 | 101-621 Pollution Control | \$742.47 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$742.47 |
| 41 | 101-701 Planning | \$2,606.30 | \$1,151.09 | \$0.00 | \$105.31 | \$0.00 | \$3,862.71 |
| 43 | 101-724 Community Develop | \$206.90 | \$0.00 | \$0.00 | \$4.27 | \$0.00 | \$211.16 |
| 44 | 101-728 Econ Dev | \$1,829.97 | \$1,255.89 | \$0.00 | \$118.03 | \$0.00 | \$3,203.89 |
| 45 | 101-75x Parks & Rec Activities | \$3,700.57 | \$3,108.46 | \$0.00 | \$33.02 | \$0.00 | \$6,842.04 |
| 46 | 101-770 Parks Maint | \$5,927.38 | \$2,550.66 | \$0.00 | \$776.31 | \$0.00 | \$9,254.35 |
| 47 | 151 Cemetery Trust | \$71.67 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$71.67 |
| 48 | 159 Recreation Endowment | \$109.20 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$109.20 |
| 49 | 160 Mayor's Riverfront Pk | \$410.62 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$410.62 |
| 50 | 202 Major Streets | \$11,712.25 | \$2,621.65 | \$0.00 | \$975.90 | \$0.00 | \$15,309.80 |
| 51 | 203 Local Streets | \$6,364.39 | \$2,920.83 | \$0.00 | \$1,102.93 | \$0.00 | \$10,388.15 |
| 52 | 209 Cemeteries | \$1,776.17 | \$221.43 | \$0.00 | \$11.84 | \$0.00 | \$2,009.45 |
| 53 | 211 Kzoo Muni Golf Assn | \$8,893.51 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$8,893.51 |
| 54 | 225 Blight Abatement | \$42.22 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$42.22 |
| 55 | 226 Solid Waste / Rubbish | \$10,925.93 | \$1,377.59 | \$0.00 | \$323.75 | \$0.00 | \$12,627.28 |
| 56 | 232-238 Grants - Gen Gov | \$355.34 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$355.34 |
| 57 | 232-40x PS Grants | \$152.06 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$152.06 |
| 58 | 232-585 PW Grants | \$264.44 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$264.44 |
| 59 | 232-697 HUD Grants - Other | \$2,828.65 | \$162.27 | \$0.00 | \$36.59 | \$0.00 | \$3,027.50 |
| 60 | 232-726 Community Dvlp Grants | \$655.39 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$655.39 |
| 61 | 232-733 Econ Dvlp Grants | \$445.72 | \$169.03 | \$0.00 | \$0.00 | \$0.00 | \$614.75 |
| 62 | 232-775 P&R Annual Grants | \$68.97 | \$55.78 | \$0.00 | \$0.00 | \$0.00 | \$124.75 |
| 63 | 232-776 P&R Grants | \$5.29 | \$54.09 | \$0.00 | \$0.00 | \$0.00 | \$59.38 |
| 66 | 233-406 PS Donations | \$59.83 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$59.83 |
| 68 | 233-727 Comm Dvlp Donations | \$4.42 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$4.42 |
| 70 | 233-777 P&R Donations | \$32.36 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$32.36 |
| 72 | 234 FFE Aspirational Projects | \$10,793.03 | \$0.00 | \$0.00 | \$84.94 | \$0.00 | \$10,877.96 |
| 73 | 235 Recovery Programs & Grants | \$19,336.51 | \$0.00 | \$0.00 | \$42.37 | \$0.00 | \$19,378.88 |
| 74 | 236 Light Grant | \$427.89 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$427.89 |
| 76 | 243 Brownfield Redvlp Auth | \$0.00 | \$238.33 | \$0.00 | \$18.44 | \$0.00 | \$256.77 |
| 77 | 244 Econ Dvlp Corp | \$0.00 | \$96.35 | \$0.00 | \$9.94 | \$0.00 | \$106.29 |
| 80 | 265 Drug Law Enforce | \$167.03 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$167.03 |

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Allocation Summary

Dept. 20: 101-266 City Attorney

| Dept# | Department Name | Advise and Counsel | Labor Relations | Pension Fund 731 | Risk Management | General Government | Total |
|---------------------|-------------------------------|---------------------|---------------------|--------------------|--------------------|---------------------|-----------------------|
| 86 | 296 HUD Grant Admin | \$0.00 | \$699.78 | \$0.00 | \$0.00 | \$0.00 | \$699.78 |
| 87 | 298 Home Grant | \$950.10 | \$104.80 | \$0.00 | \$3.61 | \$0.00 | \$1,058.51 |
| 88 | 299 CDBG Grant | \$10,366.98 | \$263.69 | \$0.00 | \$32.54 | \$0.00 | \$10,663.21 |
| 92 | 590 Sewer Fund | \$95,756.29 | \$13,485.19 | \$0.00 | \$4,691.71 | \$0.00 | \$113,933.19 |
| 93 | 591 Water Fund | \$53,338.22 | \$13,885.79 | \$0.00 | \$3,350.02 | \$0.00 | \$70,574.03 |
| 94 | 677 Insurance Fund | \$50,674.70 | \$191.00 | \$0.00 | \$154.34 | \$0.00 | \$51,020.04 |
| 95 | 731 Pension Fund | \$7,759.10 | \$0.00 | \$36,709.46 | \$0.00 | \$0.00 | \$44,468.56 |
| 97 | 756 General Trust Fund | \$450.24 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$450.24 |
| 98 | 760 Foundation for Excellence | \$2,745.39 | \$169.03 | \$0.00 | \$17.82 | \$0.00 | \$2,932.24 |
| 103 | All Other | \$6.05 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$6.05 |
| 104 | Unallowable | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$718,191.32 | \$718,191.32 |
| Direct Bills | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total | | \$514,789.49 | \$115,253.98 | \$36,709.46 | \$48,279.37 | \$718,191.32 | \$1,433,223.62 |

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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.

Costs for the Human Resources Department have been separated and allocated as described below:

Human Resource Management Costs associated with general recruitment, testing, benefit enrollment, on-boarding, off-boarding, grievances, 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 allocations and are added to the expenses of the department for further allocation to benefitting departments.

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

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Dept. 21: 101-270 Human Resources

A. Department Costs

| Description | Type | Amount | General Admin | Human Resources | Pension |
|--|------|---------------------|---------------------|---------------------|--------------------|
| Personnel Costs | | | | | |
| Salaries | S1 | \$699,504.12 | \$147,945.12 | \$495,598.67 | \$55,960.33 |
| Fringe Benefits | S | \$175,836.64 | \$37,189.45 | \$124,580.26 | \$14,066.93 |
| Subtotal - Personnel Costs | | \$875,340.76 | \$185,134.57 | \$620,178.93 | \$70,027.26 |
| Services & Supplies Cost | | | | | |
| 830.004 General Insurance Fund | S | \$9,696.00 | \$2,050.70 | \$6,869.62 | \$775.68 |
| 850.000 Comms & Network Svcs | S | \$4,105.43 | \$868.30 | \$2,908.70 | \$328.43 |
| 949.000 Rental/Lease Contra (Gasb 87) | D | -\$1,177.56 | \$0.00 | \$0.00 | \$0.00 |
| 801.000 Prof & Contract Svcs - Unallowable | D | \$8,079.27 | \$0.00 | \$0.00 | \$0.00 |
| 719.005 Employee Wellness | P | \$11,400.00 | \$0.00 | \$11,400.00 | \$0.00 |
| 815.000 Software and Applications | S | \$4,576.93 | \$968.02 | \$3,242.75 | \$366.15 |
| 880.000 Promotion and Advertisting | S | \$1,668.49 | \$352.89 | \$1,182.13 | \$133.48 |
| 941.000 Rental/Lease Equipment | S | \$600.36 | \$126.98 | \$425.36 | \$48.03 |
| 941.000 Copier Lease | D | \$1,242.07 | \$0.00 | \$0.00 | \$0.00 |
| 727 Supplies | S | \$9,941.76 | \$2,102.68 | \$7,043.74 | \$795.34 |
| 811.000 Professional Development | S | \$5,928.81 | \$1,253.94 | \$4,200.56 | \$474.30 |
| 719.006 Tuition Refund Program | P | \$20,601.75 | \$0.00 | \$20,601.75 | \$0.00 |
| 811.001 Training Programs | S | \$2,746.55 | \$580.90 | \$1,945.93 | \$219.72 |
| 719.003 Employee Incentive Program | P | \$8,899.36 | \$0.00 | \$8,899.36 | \$0.00 |
| 810.001 Business & Emerg Meals | D | \$1,936.23 | \$0.00 | \$0.00 | \$0.00 |
| 790 Furniture, Equip, Machinery <\$5,000 | S | \$557.00 | \$117.81 | \$394.63 | \$44.56 |
| 801.000 Prof. & Contractual Svcs | S | \$13,298.34 | \$2,812.60 | \$9,421.87 | \$1,063.87 |
| 810.003 Memberships & Subscriptions | P | \$7,117.02 | \$0.00 | \$7,117.02 | \$0.00 |
| Subtotal - Services & Supplies | | \$111,217.81 | \$11,234.81 | \$85,653.42 | \$4,249.57 |
| Department Cost Total | | \$986,558.57 | \$196,369.38 | \$705,832.34 | \$74,276.83 |

Adjustments to Cost

| | | | | | |
|---------------------------------------|---|--------------|--------|--------------|--------|
| CCTA Admin Fee | P | -\$48,416.51 | \$0.00 | -\$48,416.51 | \$0.00 |
| 949.000 Rental/Lease Contra (Gasb 87) | D | \$1,177.56 | \$0.00 | \$0.00 | \$0.00 |

City of Kalamazoo, MI
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A. Department Costs

Dept. 21: 101-270 Human Resources

| Description | Type | Amount | General Admin | Human Resources | Pension |
|--|------|---------------------|---------------------|---------------------|--------------------|
| 801.000 Prof & Contract Svcs - Unallowable | D | -\$8,079.27 | \$0.00 | \$0.00 | \$0.00 |
| 810.001 Business & Emerg Meals | D | -\$1,936.23 | \$0.00 | \$0.00 | \$0.00 |
| 941.000 Copier Lease | D | -\$1,242.07 | \$0.00 | \$0.00 | \$0.00 |
| Subtotal - Adjustments | | -\$58,496.52 | \$0.00 | -\$48,416.51 | \$0.00 |
| Total Costs After Adjustments | | \$928,062.05 | \$196,369.38 | \$657,415.83 | \$74,276.83 |
| General Admin Distribution | | | -\$196,369.38 | \$176,446.04 | \$19,923.34 |
| Grand Total | | \$928,062.05 | \$0.00 | \$833,861.88 | \$94,200.17 |

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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B. Incoming Costs (Default Spread Salary)

Dept. 21: 101-270 Human Resources

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | Human Resources | Pension |
|----------|---|--------------------|--------------------|--------------------|-------------------|
| 1 | City Hall | \$9,297.49 | \$29.20 | \$8,380.42 | \$946.27 |
| 1 | Subtotal - Building Depreciation | \$9,297.49 | \$29.20 | \$8,380.42 | \$946.27 |
| 1 | City Hall Equipment | \$870.04 | \$46.77 | \$823.80 | \$93.02 |
| 2 | IT - Network | \$5,487.25 | \$5.90 | \$4,935.82 | \$557.33 |
| 3 | Department Specific - Asset Depreciation | \$750.20 | \$16.28 | \$688.71 | \$77.77 |
| 5 | Voice over IP System | \$267.20 | \$11.73 | \$250.63 | \$28.30 |
| 6 | SBITA - Kronos | \$3,182.28 | \$5.51 | \$2,864.36 | \$323.43 |
| 7 | SBITA - NeoGov | \$369.22 | \$3.10 | \$334.54 | \$37.77 |
| 9 | GASB 87 Copier Leases | \$1,134.27 | \$9.22 | \$1,027.48 | \$116.02 |
| 2 | Subtotal - Equipment Depreciation | \$12,060.45 | \$98.53 | \$10,925.35 | \$1,233.63 |
| 1 | Parking | \$4,677.93 | \$120.67 | \$4,311.75 | \$486.86 |
| 3 | Subtotal - 101-271 Other General | \$4,677.93 | \$120.67 | \$4,311.75 | \$486.86 |
| 1 | Management & Leadership | \$19,551.11 | \$4,507.36 | \$21,617.53 | \$2,440.94 |
| 5 | Subtotal - 101-172 City Manager | \$19,551.11 | \$4,507.36 | \$21,617.53 | \$2,440.94 |
| 1 | City Hall | \$55,063.37 | \$13,540.29 | \$61,643.24 | \$6,960.42 |
| 6 | Subtotal - 101-265 Bldgs & Grounds | \$55,063.37 | \$13,540.29 | \$61,643.24 | \$6,960.42 |
| 1 | PC / Network Support | \$15,354.89 | \$1,799.26 | \$15,413.72 | \$1,740.43 |
| 2 | App - Eden | \$6,596.74 | \$1,818.78 | \$7,561.69 | \$853.83 |
| 3 | App - BS & A | \$2,996.08 | \$495.74 | \$3,137.55 | \$354.28 |
| 4 | App - Kronos | \$4,730.81 | \$645.06 | \$4,830.45 | \$545.43 |
| 5 | App - NeoGov | \$104.51 | \$0.00 | \$93.91 | \$10.60 |
| 8 | VOIP | \$4,629.82 | \$0.00 | \$4,160.08 | \$469.73 |
| 7 | Subtotal - 101-228, 229, 230 Info Tech | \$34,412.86 | \$4,758.85 | \$35,197.40 | \$3,974.30 |
| 1 | Payroll | \$191.40 | \$29.40 | \$198.40 | \$22.40 |
| 4 | Audit and Accounting | \$2,904.41 | \$382.38 | \$2,953.31 | \$333.47 |
| 8 | Subtotal - 101-191 Accounting Dept | \$3,095.81 | \$411.78 | \$3,151.72 | \$355.87 |
| 1 | Accounts Payable | \$3,028.39 | \$468.55 | \$3,142.15 | \$354.79 |
| 2 | Payroll | \$1,240.58 | \$189.43 | \$1,284.92 | \$145.09 |
| 6 | Accounting | \$104.30 | \$15.86 | \$107.97 | \$12.19 |
| 9 | Subtotal - 101-192 Financial Services | \$4,373.27 | \$673.84 | \$4,535.04 | \$512.07 |
| 3 | Risk Management | \$415.82 | \$87.25 | \$452.03 | \$51.04 |
| 4 | Accounting | \$214.24 | \$45.16 | \$233.09 | \$26.32 |
| 5 | Accounts Payable | \$45.39 | \$9.76 | \$49.56 | \$5.60 |
| 7 | Payroll | \$70.24 | \$14.84 | \$76.45 | \$8.63 |

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City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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B. Incoming Costs (Default Spread Salary)

Dept. 21: 101-270 Human Resources

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | Human Resources | Pension |
|---------------------------|--|---------------------|-----------------------|-----------------------|---------------------|
| 10 | Subtotal - 101-210 Management Services | \$745.71 | \$157.01 | \$811.13 | \$91.59 |
| 1 | Budget | \$3,129.09 | \$347.39 | \$3,123.76 | \$352.72 |
| 2 | Cost Plan | \$1,135.44 | \$0.00 | \$1,020.24 | \$115.20 |
| 11 | Subtotal - 101-212 Budgeting | \$4,264.53 | \$347.39 | \$4,144.01 | \$467.92 |
| 1 | Records Management | \$832.59 | \$203.66 | \$931.11 | \$105.14 |
| 2 | Mailroom | \$323.77 | \$49.94 | \$335.80 | \$37.92 |
| 12 | Subtotal - 101-215 City Clerk | \$1,156.36 | \$253.60 | \$1,266.91 | \$143.05 |
| 1 | Records Mgmt | \$2,994.72 | \$443.09 | \$3,089.01 | \$348.79 |
| 2 | Mailroom | \$62.37 | \$7.54 | \$62.82 | \$7.09 |
| 13 | Subtotal - 101-216 Records | \$3,057.08 | \$450.63 | \$3,151.83 | \$355.89 |
| 1 | Internal Audit | \$839.93 | \$102.43 | \$846.75 | \$95.61 |
| 14 | Subtotal - 101-223 Internal Auditor | \$839.93 | \$102.43 | \$846.75 | \$95.61 |
| 1 | Purchasing | \$3,891.74 | \$820.39 | \$4,234.04 | \$478.09 |
| 15 | Subtotal - 101-233 Purchasing | \$3,891.74 | \$820.39 | \$4,234.04 | \$478.09 |
| 4 | Cashier | \$0.56 | \$0.11 | \$0.60 | \$0.07 |
| 17 | Subtotal - 101-253 Treasury | \$0.56 | \$0.11 | \$0.60 | \$0.07 |
| 1 | Customer Service | \$8,983.45 | \$1,398.77 | \$9,328.86 | \$1,053.36 |
| 19 | Subtotal - 101-261 311 Customer Service | \$8,983.45 | \$1,398.77 | \$9,328.86 | \$1,053.36 |
| 1 | Advise and Counsel | \$3,134.71 | \$383.11 | \$3,160.91 | \$356.91 |
| 2 | Labor Relations | \$1,314.95 | \$74.48 | \$1,248.46 | \$140.97 |
| 4 | Risk Management | \$103.77 | \$11.86 | \$103.90 | \$11.73 |
| 20 | Subtotal - 101-266 City Attorney | \$4,553.43 | \$469.45 | \$4,513.26 | \$509.61 |
| 1 | Human Resources | \$0.00 | \$11,812.74 | \$10,614.23 | \$1,198.50 |
| 21 | Subtotal - 101-270 Human Resources | \$0.00 | \$11,812.74 | \$10,614.23 | \$1,198.50 |
| 1 | General Fund OPEB | \$0.00 | \$75,715.52 | \$68,033.54 | \$7,681.98 |
| 25 | Subtotal - OPEB / Retirement Board | \$0.00 | \$75,715.52 | \$68,033.54 | \$7,681.98 |
| Total Incoming | | \$170,025.07 | \$115,668.56 | \$256,707.60 | \$28,986.04 |
| C. Total Allocated | | | \$1,213,755.68 | \$1,090,569.48 | \$123,186.21 |
| | | | | 89.85% | 10.15% |

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Allocation Details

Cost Pool 1: Human Resources

Dept. 21: 101-270 Human Resources

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|--------------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|--------------|
| 4 | 101-101 City Commission | 1.88 | 0.27% | \$2,701.70 | \$0.00 | \$2,701.70 | \$330.85 | \$3,032.54 |
| 5 | 101-172 City Manager | 11.52 | 1.68% | \$16,555.07 | \$0.00 | \$16,555.07 | \$0.00 | \$16,555.07 |
| 6 | 101-265 Bldgs & Grounds | 6.43 | 0.94% | \$9,240.38 | \$0.00 | \$9,240.38 | \$0.00 | \$9,240.38 |
| 7 | 101-228, 229, 230 Info Tech | 14.38 | 2.09% | \$20,665.10 | \$0.00 | \$20,665.10 | \$0.00 | \$20,665.10 |
| 8 | 101-191 Accounting Dept | 5.27 | 0.77% | \$7,573.37 | \$0.00 | \$7,573.37 | \$0.00 | \$7,573.37 |
| 9 | 101-192 Financial Services | 6.19 | 0.9% | \$8,895.48 | \$0.00 | \$8,895.48 | \$0.00 | \$8,895.48 |
| 10 | 101-210 Management Services | 2 | 0.29% | \$2,874.14 | \$0.00 | \$2,874.14 | \$0.00 | \$2,874.14 |
| 11 | 101-212 Budgeting | 1 | 0.15% | \$1,437.07 | \$0.00 | \$1,437.07 | \$0.00 | \$1,437.07 |
| 12 | 101-215 City Clerk | 2.87 | 0.42% | \$4,124.40 | \$0.00 | \$4,124.40 | \$0.00 | \$4,124.40 |
| 13 | 101-216 Records | 1.33 | 0.19% | \$1,911.31 | \$0.00 | \$1,911.31 | \$0.00 | \$1,911.31 |
| 14 | 101-223 Internal Auditor | 1 | 0.15% | \$1,437.07 | \$0.00 | \$1,437.07 | \$0.00 | \$1,437.07 |
| 15 | 101-233 Purchasing | 5.11 | 0.74% | \$7,343.44 | \$0.00 | \$7,343.44 | \$0.00 | \$7,343.44 |
| 16 | 101-237 Grants Management | 1.48 | 0.22% | \$2,126.87 | \$0.00 | \$2,126.87 | \$0.00 | \$2,126.87 |
| 17 | 101-253 Treasury | 11.48 | 1.67% | \$16,497.59 | \$0.00 | \$16,497.59 | \$0.00 | \$16,497.59 |
| 19 | 101-261 311 Customer Service | 9.69 | 1.41% | \$13,925.23 | \$0.00 | \$13,925.23 | \$0.00 | \$13,925.23 |
| 20 | 101-266 City Attorney | 8 | 1.17% | \$11,496.58 | \$0.00 | \$11,496.58 | \$0.00 | \$11,496.58 |
| 21 | 101-270 Human Resources | 8.22 | 1.2% | \$11,812.74 | \$0.00 | \$11,812.74 | \$0.00 | \$11,812.74 |
| 22 | 101-345, 349 Public Safety | 39.25 | 5.72% | \$56,405.09 | \$0.00 | \$56,405.09 | \$6,907.28 | \$63,312.37 |
| 23 | 101-580 City Equipment | 7.78 | 1.13% | \$11,180.42 | \$0.00 | \$11,180.42 | \$1,369.14 | \$12,549.56 |
| 24 | 101-751 Parks & Rec Admin | 2.73 | 0.4% | \$3,923.21 | \$0.00 | \$3,923.21 | \$480.43 | \$4,403.64 |
| 26 | 101-175 Diversity & Inclusion | 2 | 0.29% | \$2,874.14 | \$0.00 | \$2,874.14 | \$351.96 | \$3,226.11 |
| 28 | 101-262 Elections | 6.16 | 0.9% | \$8,852.37 | \$0.00 | \$8,852.37 | \$1,084.05 | \$9,936.41 |
| 30 | 101-346 Public Safety COPS | 26.18 | 3.81% | \$37,622.56 | \$0.00 | \$37,622.56 | \$4,607.20 | \$42,229.76 |
| 31 | 101-347 Public Safety Ops | 181.54 | 26.44% | \$260,886.13 | \$0.00 | \$260,886.13 | \$31,947.71 | \$292,833.84 |
| 32 | 101-348 Criminal Invstgn Div | 31.38 | 4.57% | \$45,095.33 | \$0.00 | \$45,095.33 | \$5,522.30 | \$50,617.64 |
| 33 | 101-371 Bldg Inspection Dept | 8.08 | 1.18% | \$11,611.55 | \$0.00 | \$11,611.55 | \$1,421.93 | \$13,033.48 |
| 34 | 101-385 Code Enforcement | 10.62 | 1.55% | \$15,261.71 | \$0.00 | \$15,261.71 | \$1,868.93 | \$17,130.63 |
| 35 | 101-400 PS Contracts | 1.59 | 0.23% | \$2,284.95 | \$0.00 | \$2,284.95 | \$279.81 | \$2,564.76 |
| 37 | 101-441 PW General | 2.59 | 0.38% | \$3,722.02 | \$0.00 | \$3,722.02 | \$455.79 | \$4,177.81 |
| 38 | 101-443 Forestry | 3.87 | 0.56% | \$5,561.47 | \$0.00 | \$5,561.47 | \$681.05 | \$6,242.52 |
| 41 | 101-701 Planning | 6.81 | 0.99% | \$9,786.46 | \$0.00 | \$9,786.46 | \$1,198.44 | \$10,984.90 |
| 44 | 101-728 Econ Dev | 7.43 | 1.08% | \$10,677.45 | \$0.00 | \$10,677.45 | \$1,307.54 | \$11,984.99 |
| 45 | 101-75x Parks & Rec Activities | 18.39 | 2.68% | \$26,427.76 | \$0.00 | \$26,427.76 | \$3,236.30 | \$29,664.07 |

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Allocation Details

Cost Pool 1: Human Resources

Dept. 21: 101-270 Human Resources

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-------------------------------|---------------|--------------------|---------------------|---------------|-----------------------|---------------------|-----------------------|
| 46 | 101-770 Parks Maint | 15.09 | 2.2% | \$21,685.42 | \$0.00 | \$21,685.42 | \$2,655.56 | \$24,340.99 |
| 50 | 202 Major Streets | 15.51 | 2.26% | \$22,288.99 | \$0.00 | \$22,288.99 | \$2,729.48 | \$25,018.47 |
| 51 | 203 Local Streets | 17.28 | 2.52% | \$24,832.61 | \$0.00 | \$24,832.61 | \$3,040.96 | \$27,873.58 |
| 52 | 209 Cemeteries | 1.31 | 0.19% | \$1,882.56 | \$0.00 | \$1,882.56 | \$230.54 | \$2,113.10 |
| 55 | 226 Solid Waste / Rubbish | 8.15 | 1.19% | \$11,712.14 | \$0.00 | \$11,712.14 | \$1,434.25 | \$13,146.39 |
| 59 | 232-697 HUD Grants - Other | 0.96 | 0.14% | \$1,379.59 | \$0.00 | \$1,379.59 | \$168.94 | \$1,548.53 |
| 61 | 232-733 Econ Dvlp Grants | 1 | 0.15% | \$1,437.07 | \$0.00 | \$1,437.07 | \$175.98 | \$1,613.05 |
| 62 | 232-775 P&R Annual Grants | 0.33 | 0.05% | \$474.23 | \$0.00 | \$474.23 | \$58.07 | \$532.31 |
| 63 | 232-776 P&R Grants | 0.32 | 0.05% | \$459.86 | \$0.00 | \$459.86 | \$56.31 | \$516.18 |
| 76 | 243 Brownfield Redvlp Auth | 1.41 | 0.21% | \$2,026.27 | \$0.00 | \$2,026.27 | \$248.13 | \$2,274.41 |
| 77 | 244 Econ Dvlp Corp | 0.57 | 0.08% | \$819.13 | \$0.00 | \$819.13 | \$100.31 | \$919.44 |
| 86 | 296 HUD Grant Admin | 4.14 | 0.6% | \$5,949.48 | \$0.00 | \$5,949.48 | \$728.56 | \$6,678.04 |
| 87 | 298 Home Grant | 0.62 | 0.09% | \$890.98 | \$0.00 | \$890.98 | \$109.11 | \$1,000.09 |
| 88 | 299 CDBG Grant | 1.56 | 0.23% | \$2,241.83 | \$0.00 | \$2,241.83 | \$274.53 | \$2,516.36 |
| 92 | 590 Sewer Fund | 79.78 | 11.62% | \$114,649.64 | \$0.00 | \$114,649.64 | \$14,039.82 | \$128,689.46 |
| 93 | 591 Water Fund | 82.15 | 11.97% | \$118,055.50 | \$0.00 | \$118,055.50 | \$14,456.89 | \$132,512.40 |
| 94 | 677 Insurance Fund | 1.13 | 0.16% | \$1,623.89 | \$0.00 | \$1,623.89 | \$198.86 | \$1,822.75 |
| 98 | 760 Foundation for Excellence | 1 | 0.15% | \$1,437.07 | \$0.00 | \$1,437.07 | \$175.98 | \$1,613.05 |
| SubTotal | | 686.56 | 100% | \$986,636.47 | \$0.00 | \$986,636.47 | \$103,933.01 | \$1,090,569.48 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$986,636.47 | | \$1,090,569.48 |

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

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Allocation Details

Cost Pool 2: Pension

Dept. 21: 101-270 Human Resources

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|------------------|------------|--------------------|---------------------|---------------|-----------------------|--------------------|---------------------|
| 95 | 731 Pension Fund | 100 | 100% | \$111,450.65 | \$0.00 | \$111,450.65 | \$11,735.55 | \$123,186.21 |
| SubTotal | | 100 | 100% | \$111,450.65 | \$0.00 | \$111,450.65 | \$11,735.55 | \$123,186.21 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$111,450.65 | | \$123,186.21 |

Allocation Basis Units: Direct to 731 Pension Fund

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Allocation Summary

Dept. 21: 101-270 Human Resources

| Dept# | Department Name | Human Resources | Pension | Total |
|-------|--------------------------------|-----------------|---------|--------------|
| R | Residual Costs | \$0.00 | \$0.00 | \$0.00 |
| 4 | 101-101 City Commission | \$3,032.54 | \$0.00 | \$3,032.54 |
| 5 | 101-172 City Manager | \$16,555.07 | \$0.00 | \$16,555.07 |
| 6 | 101-265 Bldgs & Grounds | \$9,240.38 | \$0.00 | \$9,240.38 |
| 7 | 101-228, 229, 230 Info Tech | \$20,665.10 | \$0.00 | \$20,665.10 |
| 8 | 101-191 Accounting Dept | \$7,573.37 | \$0.00 | \$7,573.37 |
| 9 | 101-192 Financial Services | \$8,895.48 | \$0.00 | \$8,895.48 |
| 10 | 101-210 Management Services | \$2,874.14 | \$0.00 | \$2,874.14 |
| 11 | 101-212 Budgeting | \$1,437.07 | \$0.00 | \$1,437.07 |
| 12 | 101-215 City Clerk | \$4,124.40 | \$0.00 | \$4,124.40 |
| 13 | 101-216 Records | \$1,911.31 | \$0.00 | \$1,911.31 |
| 14 | 101-223 Internal Auditor | \$1,437.07 | \$0.00 | \$1,437.07 |
| 15 | 101-233 Purchasing | \$7,343.44 | \$0.00 | \$7,343.44 |
| 16 | 101-237 Grants Management | \$2,126.87 | \$0.00 | \$2,126.87 |
| 17 | 101-253 Treasury | \$16,497.59 | \$0.00 | \$16,497.59 |
| 19 | 101-261 311 Customer Service | \$13,925.23 | \$0.00 | \$13,925.23 |
| 20 | 101-266 City Attorney | \$11,496.58 | \$0.00 | \$11,496.58 |
| 21 | 101-270 Human Resources | \$11,812.74 | \$0.00 | \$11,812.74 |
| 22 | 101-345, 349 Public Safety | \$63,312.37 | \$0.00 | \$63,312.37 |
| 23 | 101-580 City Equipment | \$12,549.56 | \$0.00 | \$12,549.56 |
| 24 | 101-751 Parks & Rec Admin | \$4,403.64 | \$0.00 | \$4,403.64 |
| 26 | 101-175 Diversity & Inclusion | \$3,226.11 | \$0.00 | \$3,226.11 |
| 28 | 101-262 Elections | \$9,936.41 | \$0.00 | \$9,936.41 |
| 30 | 101-346 Public Safety COPS | \$42,229.76 | \$0.00 | \$42,229.76 |
| 31 | 101-347 Public Safety Ops | \$292,833.84 | \$0.00 | \$292,833.84 |
| 32 | 101-348 Criminal Invstgn Div | \$50,617.64 | \$0.00 | \$50,617.64 |
| 33 | 101-371 Bldg Inspection Dept | \$13,033.48 | \$0.00 | \$13,033.48 |
| 34 | 101-385 Code Enforcement | \$17,130.63 | \$0.00 | \$17,130.63 |
| 35 | 101-400 PS Contracts | \$2,564.76 | \$0.00 | \$2,564.76 |
| 37 | 101-441 PW General | \$4,177.81 | \$0.00 | \$4,177.81 |
| 38 | 101-443 Forestry | \$6,242.52 | \$0.00 | \$6,242.52 |
| 41 | 101-701 Planning | \$10,984.90 | \$0.00 | \$10,984.90 |
| 44 | 101-728 Econ Dev | \$11,984.99 | \$0.00 | \$11,984.99 |
| 45 | 101-75x Parks & Rec Activities | \$29,664.07 | \$0.00 | \$29,664.07 |
| 46 | 101-770 Parks Maint | \$24,340.99 | \$0.00 | \$24,340.99 |

City of Kalamazoo, MI
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Allocation Summary

Dept. 21: 101-270 Human Resources

| Dept# | Department Name | Human Resources | Pension | Total |
|---------------------|-------------------------------|-----------------------|---------------------|-----------------------|
| 50 | 202 Major Streets | \$25,018.47 | \$0.00 | \$25,018.47 |
| 51 | 203 Local Streets | \$27,873.58 | \$0.00 | \$27,873.58 |
| 52 | 209 Cemeteries | \$2,113.10 | \$0.00 | \$2,113.10 |
| 55 | 226 Solid Waste / Rubbish | \$13,146.39 | \$0.00 | \$13,146.39 |
| 59 | 232-697 HUD Grants - Other | \$1,548.53 | \$0.00 | \$1,548.53 |
| 61 | 232-733 Econ Dvlp Grants | \$1,613.05 | \$0.00 | \$1,613.05 |
| 62 | 232-775 P&R Annual Grants | \$532.31 | \$0.00 | \$532.31 |
| 63 | 232-776 P&R Grants | \$516.18 | \$0.00 | \$516.18 |
| 76 | 243 Brownfield Redvlp Auth | \$2,274.41 | \$0.00 | \$2,274.41 |
| 77 | 244 Econ Dvlp Corp | \$919.44 | \$0.00 | \$919.44 |
| 86 | 296 HUD Grant Admin | \$6,678.04 | \$0.00 | \$6,678.04 |
| 87 | 298 Home Grant | \$1,000.09 | \$0.00 | \$1,000.09 |
| 88 | 299 CDBG Grant | \$2,516.36 | \$0.00 | \$2,516.36 |
| 92 | 590 Sewer Fund | \$128,689.46 | \$0.00 | \$128,689.46 |
| 93 | 591 Water Fund | \$132,512.40 | \$0.00 | \$132,512.40 |
| 94 | 677 Insurance Fund | \$1,822.75 | \$0.00 | \$1,822.75 |
| 95 | 731 Pension Fund | \$0.00 | \$123,186.21 | \$123,186.21 |
| 98 | 760 Foundation for Excellence | \$1,613.05 | \$0.00 | \$1,613.05 |
| Direct Bills | | \$0.00 | \$0.00 | \$0.00 |
| Total | | \$1,090,569.48 | \$123,186.21 | \$1,213,755.68 |

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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 allocated to the Unallowable pool.

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 County's accounting system are adjusted through direct billing credits.

City of Kalamazoo, MI
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A. Department Costs

Dept. 22: 101-345, 349 Public Safety

| Description | Type | Amount | General Admin | Management & Leadership | Public Safety |
|--|------|-----------------------|---------------|-------------------------|---------------|
| Personnel Costs | | | | | |
| Salaries | S1 | \$3,776,433.09 | \$0.00 | \$3,776,433.09 | \$0.00 |
| Fringe Benefits | S | \$1,001,524.65 | \$0.00 | \$1,001,524.65 | \$0.00 |
| Subtotal - Personnel Costs | | \$4,777,957.74 | \$0.00 | \$4,777,957.74 | \$0.00 |
| Services & Supplies Cost | | | | | |
| 920.003 Water and Sewer | P | \$26,021.50 | \$0.00 | \$5,606.19 | \$20,415.31 |
| 830.004 General Insurance Fund | P | \$390,900.00 | \$0.00 | \$390,900.00 | \$0.00 |
| 920.002 Natural Gas | P | \$91,532.78 | \$0.00 | \$15,679.00 | \$75,853.78 |
| 976.000 Office Equip & Furniture | D | \$130,722.41 | \$0.00 | \$0.00 | \$0.00 |
| 810.003 Memberships & Subscriptions | D | \$17,044.60 | \$0.00 | \$0.00 | \$0.00 |
| 975.000 Machinery and Equipment | D | \$207,691.08 | \$0.00 | \$0.00 | \$0.00 |
| 811.002 KDPS State PA302 Training Funds | P | \$37,170.49 | \$0.00 | \$0.00 | \$37,170.49 |
| 815.000 Software and Applications | P | \$315,022.01 | \$0.00 | \$0.00 | \$315,022.01 |
| 941.000 Copier Lease | D | \$12,297.94 | \$0.00 | \$0.00 | \$0.00 |
| 811.000 Professional Development | P | \$318,249.94 | \$0.00 | \$0.00 | \$318,249.94 |
| 931.000 Vehicle Maintenance Svcs | P | \$124,229.27 | \$0.00 | \$0.00 | \$124,229.27 |
| 730/731 Vehicle Supplies | P | \$284,695.88 | \$0.00 | \$0.00 | \$284,695.88 |
| 930.001 Grounds Maintenance | P | \$9,975.00 | \$0.00 | \$0.00 | \$9,975.00 |
| 727.001 Office Supplies & Forms | S | \$22,194.92 | \$0.00 | \$22,194.92 | \$0.00 |
| 729.000 Operating Supplies | P | \$215,490.47 | \$0.00 | \$215,490.47 | \$0.00 |
| 810.001 Business & Emerg Meals | D | \$29,680.20 | \$0.00 | \$0.00 | \$0.00 |
| 931.001 Vehicle Towing | P | \$3,976.00 | \$0.00 | \$0.00 | \$3,976.00 |
| 801.000 Prof. & Contractual Svcs | P | \$313,170.80 | \$0.00 | \$116,035.99 | \$197,134.81 |
| 977.000 Vehicular Equipment | D | \$412,743.72 | \$0.00 | \$0.00 | \$0.00 |
| 729.003 Ammunition | P | \$97,132.53 | \$0.00 | \$0.00 | \$97,132.53 |
| 850.000 Comms & Network Svcs | P | \$125,400.74 | \$0.00 | \$125,400.74 | \$0.00 |
| 995.232 Transfer to Grant Fund | D | \$16,516.88 | \$0.00 | \$0.00 | \$0.00 |
| 974.000 Bldgs, Adds & Improvements | P | \$2,763.05 | \$0.00 | \$0.00 | \$2,763.05 |
| 801.000 Prof. & Contractual Svcs (Unallowable) | D | \$175,331.91 | \$0.00 | \$0.00 | \$0.00 |
| 810.004 Parking Fees | D | \$4,039.44 | \$0.00 | \$0.00 | \$0.00 |
| 729.001 Clothing/Uniforms | P | \$351,357.96 | \$0.00 | \$863.25 | \$350,494.71 |

City of Kalamazoo, MI
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A. Department Costs

Dept. 22: 101-345, 349 Public Safety

| Description | Type | Amount | General Admin | Management & Leadership | Public Safety |
|---|------|-----------------------|---------------|-------------------------|-----------------------|
| 790.001 Office Furniture & Equip <\$5,000 | P | \$19,735.62 | \$0.00 | \$19,735.62 | \$0.00 |
| 920.001 Electricity | P | \$289,486.06 | \$0.00 | \$182,524.00 | \$106,962.06 |
| 941.001 Rental/Lease Vehicular Equip | D | \$12,052.41 | \$0.00 | \$0.00 | \$0.00 |
| 941.000 Rental/Lease Equipment | P | \$5,006.67 | \$0.00 | \$0.00 | \$5,006.67 |
| 940.000 Rental/Lease Property | D | \$18,100.00 | \$0.00 | \$0.00 | \$0.00 |
| 815.000 SBITA | D | \$15,200.00 | \$0.00 | \$0.00 | \$0.00 |
| 930.000 Repairs & Maint Services | P | \$9,127.62 | \$0.00 | \$0.00 | \$9,127.62 |
| 790.002 Machinery & Equip <\$5,000 | P | \$192,325.15 | \$0.00 | \$0.00 | \$192,325.15 |
| 816.000 SBITA Contra (GASB 96) | D | -\$15,200.00 | \$0.00 | \$0.00 | \$0.00 |
| 810.002 Uniforms/Laundry | P | \$33,099.58 | \$0.00 | \$0.00 | \$33,099.58 |
| 880.000 Promotion and Advertisting | D | \$22,500.00 | \$0.00 | \$0.00 | \$0.00 |
| 727.003 Postage | P | \$14,584.84 | \$0.00 | \$5,574.84 | \$9,010.00 |
| 949.000 Rental/Lease Contra (GASB 87) | D | -\$45,020.87 | \$0.00 | \$0.00 | \$0.00 |
| Subtotal - Services & Supplies | | \$4,306,348.60 | \$0.00 | \$1,100,005.02 | \$2,192,643.86 |
| Department Cost Total | | \$9,084,306.34 | \$0.00 | \$5,877,962.76 | \$2,192,643.86 |

Adjustments to Cost

| | | | | | |
|--|---|---------------|--------|--------|--------|
| 995.232 Transfer to Grant Fund | D | -\$16,516.88 | \$0.00 | \$0.00 | \$0.00 |
| 976.000 Office Equip & Furniture | D | -\$130,722.41 | \$0.00 | \$0.00 | \$0.00 |
| 810.003 Memberships & Subscriptions | D | -\$17,044.60 | \$0.00 | \$0.00 | \$0.00 |
| 975.000 Machinery and Equipment | D | -\$207,691.08 | \$0.00 | \$0.00 | \$0.00 |
| 801.000 Prof. & Contractual Svcs (Unallowable) | D | -\$175,331.91 | \$0.00 | \$0.00 | \$0.00 |
| 810.004 Parking Fees | D | -\$4,039.44 | \$0.00 | \$0.00 | \$0.00 |
| 941.001 Rental/Lease Vehicular Equip | D | -\$12,052.41 | \$0.00 | \$0.00 | \$0.00 |
| 941.000 Copier Lease | D | -\$12,297.94 | \$0.00 | \$0.00 | \$0.00 |
| 940.000 Rental/Lease Property | D | -\$18,100.00 | \$0.00 | \$0.00 | \$0.00 |
| 815.000 SBITA | D | -\$15,200.00 | \$0.00 | \$0.00 | \$0.00 |
| 816.000 SBITA Contra (GASB 96) | D | \$15,200.00 | \$0.00 | \$0.00 | \$0.00 |
| 880.000 Promotion and Advertisting | D | -\$22,500.00 | \$0.00 | \$0.00 | \$0.00 |
| 810.001 Business & Emerg Meals | D | -\$29,680.20 | \$0.00 | \$0.00 | \$0.00 |
| 977.000 Vehicular Equipment | D | -\$412,743.72 | \$0.00 | \$0.00 | \$0.00 |

City of Kalamazoo, MI
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A. Department Costs

Dept. 22: 101-345, 349 Public Safety

| Description | Type | Amount | General Admin | Management & Leadership | Public Safety |
|---------------------------------------|------|------------------------|---------------|-------------------------|-----------------------|
| 949.000 Rental/Lease Contra (GASB 87) | D | \$45,020.87 | \$0.00 | \$0.00 | \$0.00 |
| Subtotal - Adjustments | | -\$1,013,699.72 | 0 | 0 | 0 |
| Total Costs After Adjustments | | \$8,070,606.62 | \$0.00 | \$5,877,962.76 | \$2,192,643.86 |
| General Admin Distribution | | | \$0.00 | \$0.00 | \$0.00 |
| Grand Total | | \$8,070,606.62 | \$0.00 | \$5,877,962.76 | \$2,192,643.86 |

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B. Incoming Costs (Default Spread Expenditures)

Dept. 22: 101-345, 349 Public Safety

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | Management & Leadership | Public Safety |
|-----------|---|---------------------|--------------------|-------------------------|---------------------|
| 2 | IT - Network | \$76,821.44 | \$82.66 | \$56,010.58 | \$20,893.51 |
| 3 | Department Specific - Asset Depreciation | \$14,975.60 | \$324.99 | \$11,143.68 | \$4,156.90 |
| 5 | Voice over IP System | \$2,404.77 | \$105.59 | \$1,828.34 | \$682.02 |
| 7 | SBITA - NeoGov | \$1,517.90 | \$12.74 | \$1,114.79 | \$415.85 |
| 9 | GASB 87 Copier Leases | \$11,230.60 | \$91.33 | \$8,245.96 | \$3,075.97 |
| 2 | Subtotal - Equipment Depreciation | \$106,950.31 | \$617.31 | \$78,343.36 | \$29,224.26 |
| 1 | Management & Leadership | \$93,355.36 | \$21,522.37 | \$83,667.44 | \$31,210.29 |
| 5 | Subtotal - 101-172 City Manager | \$93,355.36 | \$21,522.37 | \$83,667.44 | \$31,210.29 |
| 2 | Other Maintenance | \$257,919.46 | \$16,941.30 | \$200,185.86 | \$74,674.90 |
| 6 | Subtotal - 101-265 Bldgs & Grounds | \$257,919.46 | \$16,941.30 | \$200,185.86 | \$74,674.90 |
| 1 | PC / Network Support | \$214,968.49 | \$25,189.65 | \$174,911.34 | \$65,246.80 |
| 2 | App - Eden | \$7,539.13 | \$2,078.61 | \$7,004.76 | \$2,612.97 |
| 3 | App - BS & A | \$14,980.42 | \$2,478.72 | \$12,715.79 | \$4,743.34 |
| 5 | App - NeoGov | \$429.66 | \$0.00 | \$312.93 | \$116.73 |
| 6 | KDPS | \$151,016.67 | \$32,417.16 | \$133,598.04 | \$49,835.79 |
| 8 | VOIP | \$41,668.37 | \$0.00 | \$30,347.80 | \$11,320.57 |
| 7 | Subtotal - 101-228, 229, 230 Info Tech | \$430,602.74 | \$62,164.13 | \$358,890.66 | \$133,876.21 |
| 1 | Payroll | \$913.92 | \$140.40 | \$767.88 | \$286.44 |
| 4 | Audit and Accounting | \$29,806.03 | \$3,924.10 | \$24,566.23 | \$9,163.89 |
| 8 | Subtotal - 101-191 Accounting Dept | \$30,719.94 | \$4,064.50 | \$25,334.11 | \$9,450.33 |
| 1 | Accounts Payable | \$45,707.83 | \$7,071.93 | \$38,440.41 | \$14,339.35 |
| 2 | Payroll | \$5,923.70 | \$904.49 | \$4,973.09 | \$1,855.10 |
| 6 | Accounting | \$1,070.35 | \$162.73 | \$898.08 | \$335.01 |
| 9 | Subtotal - 101-192 Financial Services | \$52,701.88 | \$8,139.16 | \$44,311.58 | \$16,529.46 |
| 3 | Risk Management | \$3,504.21 | \$735.27 | \$3,087.69 | \$1,151.80 |
| 4 | Accounting | \$2,198.63 | \$463.48 | \$1,938.86 | \$723.25 |
| 5 | Accounts Payable | \$685.14 | \$147.31 | \$606.29 | \$226.16 |
| 7 | Payroll | \$335.41 | \$70.86 | \$295.90 | \$110.38 |
| 10 | Subtotal - 101-210 Management Services | \$6,723.39 | \$1,416.93 | \$5,928.74 | \$2,211.58 |
| 1 | Budget | \$26,369.29 | \$2,927.53 | \$21,337.38 | \$7,959.44 |
| 2 | Cost Plan | \$756.96 | \$0.00 | \$551.31 | \$205.65 |
| 11 | Subtotal - 101-212 Budgeting | \$27,126.25 | \$2,927.53 | \$21,888.69 | \$8,165.09 |
| 1 | Records Management | \$6,294.14 | \$1,539.61 | \$5,705.45 | \$2,128.29 |

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B. Incoming Costs (Default Spread Expenditures)

Dept. 22: 101-345, 349 Public Safety

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | Management & Leadership | Public Safety |
|---------------------------|--|-----------------------|------------------------|-------------------------|-----------------------|
| 2 | Mailroom | \$2,389.86 | \$368.65 | \$2,009.07 | \$749.44 |
| 12 | Subtotal - 101-215 City Clerk | \$8,684.01 | \$1,908.26 | \$7,714.53 | \$2,877.73 |
| 1 | Records Mgmt | \$22,639.31 | \$3,349.66 | \$18,928.22 | \$7,060.75 |
| 2 | Mailroom | \$460.35 | \$55.67 | \$375.83 | \$140.19 |
| 13 | Subtotal - 101-216 Records | \$23,099.66 | \$3,405.33 | \$19,304.04 | \$7,200.95 |
| 1 | Internal Audit | \$7,078.18 | \$863.20 | \$5,783.84 | \$2,157.53 |
| 14 | Subtotal - 101-223 Internal Auditor | \$7,078.18 | \$863.20 | \$5,783.84 | \$2,157.53 |
| 1 | Purchasing | \$34,441.88 | \$7,260.47 | \$30,372.55 | \$11,329.81 |
| 15 | Subtotal - 101-233 Purchasing | \$34,441.88 | \$7,260.47 | \$30,372.55 | \$11,329.81 |
| 1 | Grant Administration | \$198.22 | \$19.43 | \$158.52 | \$59.13 |
| 2 | Grant Writing | \$376.15 | \$37.04 | \$300.93 | \$112.26 |
| 16 | Subtotal - 101-237 Grants Management | \$574.38 | \$56.47 | \$459.45 | \$171.39 |
| 1 | Non-Tax Revenue | \$3,331.02 | \$652.67 | \$2,901.39 | \$1,082.30 |
| 4 | Cashier | \$224.22 | \$43.87 | \$195.26 | \$72.84 |
| 17 | Subtotal - 101-253 Treasury | \$3,555.24 | \$696.54 | \$3,096.65 | \$1,155.13 |
| 1 | Customer Service | \$4,087.78 | \$636.49 | \$3,440.77 | \$1,283.50 |
| 19 | Subtotal - 101-261 311 Customer Service | \$4,087.78 | \$636.49 | \$3,440.77 | \$1,283.50 |
| 1 | Advise and Counsel | \$26,416.67 | \$3,228.55 | \$21,591.12 | \$8,054.09 |
| 2 | Labor Relations | \$6,278.80 | \$355.62 | \$4,831.96 | \$1,802.46 |
| 4 | Risk Management | \$3,372.25 | \$385.35 | \$2,736.72 | \$1,020.87 |
| 20 | Subtotal - 101-266 City Attorney | \$36,067.71 | \$3,969.51 | \$29,159.80 | \$10,877.42 |
| 1 | Human Resources | \$56,405.09 | \$6,907.28 | \$46,111.50 | \$17,200.87 |
| 21 | Subtotal - 101-270 Human Resources | \$56,405.09 | \$6,907.28 | \$46,111.50 | \$17,200.87 |
| 1 | Fleet Overhead (exc Pub Wrks) | \$0.00 | \$930,768.92 | \$677,895.14 | \$252,873.77 |
| 3 | Rent / Lease Vehicle Equip | \$0.00 | \$229,036.45 | \$166,811.22 | \$62,225.23 |
| 23 | Subtotal - 101-580 City Equipment | \$0.00 | \$1,159,805.37 | \$844,706.36 | \$315,099.01 |
| 1 | General Fund OPEB | \$0.00 | \$361,536.98 | \$263,313.65 | \$98,223.33 |
| 25 | Subtotal - OPEB / Retirement Board | \$0.00 | \$361,536.98 | \$263,313.65 | \$98,223.33 |
| Total Incoming | | \$1,180,093.25 | \$1,664,839.12 | \$2,072,013.58 | \$772,918.79 |
| C. Total Allocated | | | \$10,915,538.99 | \$7,949,976.34 | \$2,965,562.65 |
| | | | 72.83% | 27.17% | |

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City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Details

Cost Pool 1: Management & Leadership

Dept. 22: 101-345, 349 Public Safety

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|--------------------------------|----------------------|--------------------|-----------------------|---------------|-----------------------|-----------------------|-----------------------|
| 28 | 101-262 Elections | 637.76 | 0% | \$192.23 | \$0.00 | \$192.23 | \$34.59 | \$226.82 |
| 30 | 101-346 Public Safety COPS | 2,142,094.99 | 9.58% | \$645,645.50 | \$0.00 | \$645,645.50 | \$116,196.17 | \$761,841.67 |
| 31 | 101-347 Public Safety Ops | 16,584,182.35 | 74.19% | \$4,998,612.47 | \$0.00 | \$4,998,612.47 | \$899,595.24 | \$5,898,207.71 |
| 32 | 101-348 Criminal Invstgn Div | 3,072,496.78 | 13.75% | \$926,076.45 | \$0.00 | \$926,076.45 | \$166,665.04 | \$1,092,741.49 |
| 35 | 101-400 PS Contracts | 227,484.74 | 1.02% | \$68,565.82 | \$0.00 | \$68,565.82 | \$12,339.72 | \$80,905.54 |
| 37 | 101-441 PW General | 7,008.41 | 0.03% | \$2,112.39 | \$0.00 | \$2,112.39 | \$380.17 | \$2,492.56 |
| 45 | 101-75x Parks & Rec Activities | 8,698.5 | 0.04% | \$2,621.80 | \$0.00 | \$2,621.80 | \$471.84 | \$3,093.64 |
| 57 | 232-40x PS Grants | 3,384.89 | 0.02% | \$1,020.23 | \$0.00 | \$1,020.23 | \$183.61 | \$1,203.84 |
| 80 | 265 Drug Law Enforce | 42,143.47 | 0.19% | \$12,702.40 | \$0.00 | \$12,702.40 | \$2,286.04 | \$14,988.44 |
| 88 | 299 CDBG Grant | 228,835.1 | 1.02% | \$68,972.83 | \$0.00 | \$68,972.83 | \$12,412.97 | \$81,385.80 |
| 94 | 677 Insurance Fund | 36,239.92 | 0.16% | \$10,923.02 | \$0.00 | \$10,923.02 | \$1,965.80 | \$12,888.82 |
| SubTotal | | 22,353,206.91 | 100% | \$6,737,445.14 | \$0.00 | \$6,737,445.14 | \$1,212,531.21 | \$7,949,976.34 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$6,737,445.14 | | \$7,949,976.34 |

Allocation Basis Units: \$ Public Safety Salaries & Wages

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Allocation Details

Cost Pool 2: Public Safety

Dept. 22: 101-345, 349 Public Safety

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-----------------|------------|--------------------|-----------------------|---------------|-----------------------|---------------------|-----------------------|
| 104 | Unallowable | 100 | 100% | \$2,513,254.73 | \$0.00 | \$2,513,254.73 | \$452,307.92 | \$2,965,562.65 |
| SubTotal | | 100 | 100% | \$2,513,254.73 | \$0.00 | \$2,513,254.73 | \$452,307.92 | \$2,965,562.65 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$2,513,254.73 | | \$2,965,562.65 |

Allocation Basis Units: Direct to Unallowable

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Allocation Summary

Dept. 22: 101-345, 349 Public Safety

| Dept# | Department Name | Management & Leadership | Public Safety | Total |
|---------------------|--------------------------------|-------------------------|-----------------------|------------------------|
| 28 | 101-262 Elections | \$226.82 | \$0.00 | \$226.82 |
| 30 | 101-346 Public Safety COPS | \$761,841.67 | \$0.00 | \$761,841.67 |
| 31 | 101-347 Public Safety Ops | \$5,898,207.71 | \$0.00 | \$5,898,207.71 |
| 32 | 101-348 Criminal Invstgn Div | \$1,092,741.49 | \$0.00 | \$1,092,741.49 |
| 35 | 101-400 PS Contracts | \$80,905.54 | \$0.00 | \$80,905.54 |
| 37 | 101-441 PW General | \$2,492.56 | \$0.00 | \$2,492.56 |
| 45 | 101-75x Parks & Rec Activities | \$3,093.64 | \$0.00 | \$3,093.64 |
| 57 | 232-40x PS Grants | \$1,203.84 | \$0.00 | \$1,203.84 |
| 80 | 265 Drug Law Enforce | \$14,988.44 | \$0.00 | \$14,988.44 |
| 88 | 299 CDBG Grant | \$81,385.80 | \$0.00 | \$81,385.80 |
| 94 | 677 Insurance Fund | \$12,888.82 | \$0.00 | \$12,888.82 |
| 104 | Unallowable | \$0.00 | \$2,965,562.65 | \$2,965,562.65 |
| Direct Bills | | \$0.00 | \$0.00 | \$0.00 |
| Total | | \$7,949,976.34 | \$2,965,562.65 | \$10,915,538.99 |

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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 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 - 2 CFR Part 200 - FY2023 Actuals

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A. Department Costs

Dept. 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 | \$470,390.74 | \$0.00 | \$344,184.90 | \$126,205.84 | \$0.00 |
| Fringe Benefits | S | \$179,488.87 | \$0.00 | \$131,332.01 | \$48,156.86 | \$0.00 |
| Subtotal - Personnel Costs | | \$649,879.61 | \$0.00 | \$475,516.91 | \$174,362.70 | \$0.00 |
| Services & Supplies Cost | | | | | | |
| 830.004 General Insurance Fund | S | \$17,196.00 | \$0.00 | \$12,582.31 | \$4,613.69 | \$0.00 |
| 815.000 Software and Applications | S | \$35,648.53 | \$0.00 | \$26,084.03 | \$9,564.50 | \$0.00 |
| 941.000 Copier Lease | D | \$820.46 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 941.001 Rental/Lease Vehicular Equip | P | \$1,740.00 | \$0.00 | \$0.00 | \$742.28 | \$997.72 |
| 811.000 Professional Development | S | \$9,036.39 | \$0.00 | \$6,611.93 | \$2,424.46 | \$0.00 |
| 931.000 Vehicle Maintenance Svcs | S | \$22,393.80 | \$0.00 | \$16,385.54 | \$6,008.26 | \$0.00 |
| 730/731 Vehicle Supplies | S | \$1,393,821.77 | \$0.00 | \$1,019,859.39 | \$373,962.38 | \$0.00 |
| 941.001 Enterprise Vehicle Lease | D | \$485,594.64 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 830.002 Public Services Overhead | S | \$231,264.00 | \$0.00 | \$169,215.87 | \$62,048.13 | \$0.00 |
| 977.000 Vehicular Equipment | S | \$29,718.76 | \$0.00 | \$21,745.22 | \$7,973.54 | \$0.00 |
| 975.000 Machinery & Equip - Capitalized | D | \$33,013.24 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 801.000 Prof. & Contractual Svcs | S | \$57,501.94 | \$0.00 | \$42,074.17 | \$15,427.77 | \$0.00 |
| 965.002 Inventory Write-Offs | S | \$127,368.41 | \$0.00 | \$93,195.47 | \$34,172.94 | \$0.00 |
| 977.000 Vehicles - Capitalized | D | \$51,949.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 850.000 Comms & Network Svcs | S | \$1,171.92 | \$0.00 | \$857.49 | \$314.43 | \$0.00 |
| 975.000 Machinery and Equipment | S | \$2,231.99 | \$0.00 | \$1,633.15 | \$598.84 | \$0.00 |
| 816.000 SBITA Contra (GASB 96) | S | -\$34,608.00 | \$0.00 | -\$25,322.67 | -\$9,285.33 | \$0.00 |
| 941.000 Rental/Lease Equipment | P | \$142.93 | \$0.00 | \$0.00 | \$60.97 | \$81.96 |
| 930.000 Repairs & Maint Services | S | \$19,099.81 | \$0.00 | \$13,975.33 | \$5,124.48 | \$0.00 |
| 810.002 Uniforms/Laundry | S | \$2,946.47 | \$0.00 | \$2,155.93 | \$790.54 | \$0.00 |
| 729 Supplies | S | \$35,304.25 | \$0.00 | \$25,832.12 | \$9,472.13 | \$0.00 |
| 790 Furniture, Equip, Machinery <\$5,000 | S | \$1,344.36 | \$0.00 | \$983.67 | \$360.69 | \$0.00 |
| 949.000 Rental/Lease Contra (GASB 87) | D | -\$483,342.25 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Subtotal - Services & Supplies | | \$2,041,358.42 | \$0.00 | \$1,427,868.94 | \$524,374.72 | \$1,079.67 |
| Department Cost Total | | \$2,691,238.03 | \$0.00 | \$1,903,385.85 | \$698,737.42 | \$1,079.67 |

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A. Department Costs

Dept. 23: 101-580 City Equipment

| Description | Type | Amount | General Admin | Fleet Overhead (exc Pub Wrks) | Fleet Overhead - Pub Wrks | Rent / Lease Vehicle Equip |
|--|------|-----------------------|---------------|----------------------------------|------------------------------|-------------------------------|
| Adjustments to Cost | | | | | | |
| 977.000 Vehicles - Capitalized | D | -\$51,949.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 941.001 Enterprise Vehicle Lease | D | -\$485,594.64 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 975.000 Machinery & Equip - Capitalized | D | -\$33,013.24 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 949.000 Rental/Lease Contra (GASB 87) | D | \$483,342.25 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 941.000 Copier Lease | D | -\$820.46 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Subtotal - Adjustments | | -\$88,035.09 | 0 | 0 | 0 | 0 |
| Total Costs After Adjustments | | \$2,603,202.94 | \$0.00 | \$1,903,385.85 | \$698,737.42 | \$1,079.67 |
| General Admin Distribution | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Grand Total | | \$2,603,202.94 | \$0.00 | \$1,903,385.85 | \$698,737.42 | \$1,079.67 |

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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B. Incoming Costs (Default Spread Salary)

Dept. 23: 101-580 City Equipment

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | Fleet Overhead (exc Pub Wrks) | Fleet Overhead - Pub Wrks | Rent / Lease Vehicle Equip |
|-----------|---|---------------------|-------------------|-------------------------------|---------------------------|----------------------------|
| 2 | IT - Network | \$10,059.95 | \$10.82 | \$7,368.79 | \$2,701.99 | \$0.00 |
| 3 | Department Specific - Asset Depreciation | \$6,923.88 | \$150.26 | \$5,176.15 | \$1,897.99 | \$0.00 |
| 4 | Leased Vehicles * | \$441,834.55 | \$613.03 | \$0.00 | \$188,748.14 | \$253,699.44 |
| 5 | Voice over IP System | \$200.40 | \$8.80 | \$153.07 | \$56.13 | \$0.00 |
| 6 | SBITA - Kronos | \$3,535.86 | \$6.12 | \$2,591.67 | \$950.32 | \$0.00 |
| 7 | SBITA - NeoGov | \$410.24 | \$3.44 | \$302.69 | \$110.99 | \$0.00 |
| 8 | SBITA Amortizations - Dept Specific | \$83,451.13 | \$77.63 | \$61,117.99 | \$22,410.77 | \$0.00 |
| 9 | GASB 87 Copier Leases | \$749.25 | \$6.09 | \$552.68 | \$202.66 | \$0.00 |
| 2 | Subtotal - Equipment Depreciation | \$547,165.26 | \$876.20 | \$77,263.04 | \$217,078.97 | \$253,699.44 |
| 1 | Management & Leadership | \$18,504.58 | \$4,266.09 | \$16,661.30 | \$6,109.37 | \$0.00 |
| 5 | Subtotal - 101-172 City Manager | \$18,504.58 | \$4,266.09 | \$16,661.30 | \$6,109.37 | \$0.00 |
| 1 | PC / Network Support | \$28,150.64 | \$3,298.64 | \$23,011.44 | \$8,437.84 | \$0.00 |
| 2 | App - Eden | \$2,120.38 | \$584.61 | \$1,979.24 | \$725.75 | \$0.00 |
| 3 | App - BS & A | \$374.51 | \$61.97 | \$319.37 | \$117.11 | \$0.00 |
| 4 | App - Kronos | \$5,256.46 | \$716.73 | \$4,370.59 | \$1,602.61 | \$0.00 |
| 5 | App - NeoGov | \$116.12 | \$0.00 | \$84.97 | \$31.16 | \$0.00 |
| 8 | VOIP | \$3,472.36 | \$0.00 | \$2,540.73 | \$931.64 | \$0.00 |
| 7 | Subtotal - 101-228, 229, 230 Info Tech | \$39,490.47 | \$4,661.96 | \$32,306.33 | \$11,846.10 | \$0.00 |
| 1 | Payroll | \$181.15 | \$27.83 | \$152.91 | \$56.07 | \$0.00 |
| 4 | Audit and Accounting | \$67,978.26 | \$8,949.64 | \$56,288.14 | \$20,639.75 | \$0.00 |
| 8 | Subtotal - 101-191 Accounting Dept | \$68,159.41 | \$8,977.47 | \$56,441.06 | \$20,695.82 | \$0.00 |
| 1 | Accounts Payable | \$37,834.01 | \$5,853.69 | \$31,966.29 | \$11,721.41 | \$0.00 |
| 2 | Payroll | \$1,174.18 | \$179.29 | \$990.33 | \$363.13 | \$0.00 |
| 6 | Accounting | \$2,441.14 | \$371.13 | \$2,057.74 | \$754.53 | \$0.00 |
| 9 | Subtotal - 101-192 Financial Services | \$41,449.33 | \$6,404.11 | \$35,014.36 | \$12,839.08 | \$0.00 |
| 3 | Risk Management | \$933.89 | \$195.95 | \$826.71 | \$303.14 | \$0.00 |
| 4 | Accounting | \$5,014.39 | \$1,057.05 | \$4,442.47 | \$1,628.97 | \$0.00 |
| 5 | Accounts Payable | \$567.12 | \$121.94 | \$504.18 | \$184.87 | \$0.00 |
| 7 | Payroll | \$66.48 | \$14.05 | \$58.92 | \$21.61 | \$0.00 |
| 10 | Subtotal - 101-210 Management Services | \$6,581.88 | \$1,388.98 | \$5,832.28 | \$2,138.58 | \$0.00 |
| 1 | Budget | \$7,027.56 | \$780.20 | \$5,712.94 | \$2,094.82 | \$0.00 |
| 2 | Cost Plan | \$1,135.44 | \$0.00 | \$830.80 | \$304.64 | \$0.00 |
| 11 | Subtotal - 101-212 Budgeting | \$8,163.01 | \$780.20 | \$6,543.75 | \$2,399.46 | \$0.00 |
| 1 | Internal Audit | \$1,886.37 | \$230.05 | \$1,548.59 | \$567.84 | \$0.00 |

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B. Incoming Costs (Default Spread Salary)

Dept. 23: 101-580 City Equipment

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | Fleet Overhead (exc Pub Wrks) | Fleet Overhead - Pub Wrks | Rent / Lease Vehicle Equip |
|---------------------------|--|---------------------|-----------------------|----------------------------------|------------------------------|-------------------------------|
| 14 | Subtotal - 101-223 Internal Auditor | \$1,886.37 | \$230.05 | \$1,548.59 | \$567.84 | \$0.00 |
| 1 | Purchasing | \$10,994.16 | \$2,317.61 | \$9,740.22 | \$3,571.55 | \$0.00 |
| 15 | Subtotal - 101-233 Purchasing | \$10,994.16 | \$2,317.61 | \$9,740.22 | \$3,571.55 | \$0.00 |
| 1 | Non-Tax Revenue | \$415.35 | \$81.38 | \$363.46 | \$133.27 | \$0.00 |
| 17 | Subtotal - 101-253 Treasury | \$415.35 | \$81.38 | \$363.46 | \$133.27 | \$0.00 |
| 1 | Customer Service | \$6,356.87 | \$989.80 | \$5,375.56 | \$1,971.11 | \$0.00 |
| 19 | Subtotal - 101-261 311 Customer Service | \$6,356.87 | \$989.80 | \$5,375.56 | \$1,971.11 | \$0.00 |
| 1 | Advise and Counsel | \$7,040.19 | \$860.43 | \$5,780.88 | \$2,119.73 | \$0.00 |
| 2 | Labor Relations | \$1,244.56 | \$70.49 | \$962.22 | \$352.83 | \$0.00 |
| 4 | Risk Management | \$455.02 | \$52.00 | \$370.99 | \$136.03 | \$0.00 |
| 20 | Subtotal - 101-266 City Attorney | \$8,739.77 | \$982.91 | \$7,114.09 | \$2,608.60 | \$0.00 |
| 1 | Human Resources | \$11,180.42 | \$1,369.14 | \$9,182.51 | \$3,367.05 | \$0.00 |
| 21 | Subtotal - 101-270 Human Resources | \$11,180.42 | \$1,369.14 | \$9,182.51 | \$3,367.05 | \$0.00 |
| 1 | General Fund OPEB | \$0.00 | \$71,662.62 | \$52,435.54 | \$19,227.08 | \$0.00 |
| 25 | Subtotal - OPEB / Retirement Board | \$0.00 | \$71,662.62 | \$52,435.54 | \$19,227.08 | \$0.00 |
| Total Incoming | | \$769,086.88 | \$104,988.52 | \$315,822.08 | \$304,553.88 | \$253,699.44 |
| C. Total Allocated | | | \$3,477,278.34 | \$2,219,207.93 | \$1,003,291.30 | \$254,779.11 |
| | | | | 63.82% | 28.85% | 7.33% |

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Allocation Details

Cost Pool 1: Fleet Overhead (exc Pub Wrks)

Dept. 23: 101-580 City Equipment

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|----------------------------|---------------------|--------------------|-----------------------|----------------------|-----------------------|--------------------|-----------------------|
| 22 | 101-345, 349 Public Safety | 584,976.35 | 43.44% | \$930,768.92 | \$0.00 | \$930,768.92 | \$0.00 | \$930,768.92 |
| 24 | 101-751 Parks & Rec Admin | 57,436.38 | 4.26% | \$91,388.31 | \$0.00 | \$91,388.31 | \$5,758.31 | \$97,146.62 |
| 41 | 101-701 Planning | 13,847.02 | 1.03% | \$22,032.30 | \$0.00 | \$22,032.30 | \$1,388.24 | \$23,420.54 |
| 92 | 590 Sewer Fund | 282,139.37 | 20.95% | \$448,918.24 | -\$414,368.84 | \$34,549.40 | \$28,286.03 | \$62,835.44 |
| 93 | 591 Water Fund | 400,931.59 | 29.77% | \$637,931.19 | -\$447,634.65 | \$190,296.54 | \$40,195.61 | \$230,492.15 |
| 103 | All Other | 7,414.53 | 0.55% | \$11,797.42 | \$0.00 | \$11,797.42 | \$743.35 | \$12,540.77 |
| SubTotal | | 1,346,745.24 | 100% | \$2,142,836.38 | -\$862,003.49 | \$1,280,832.89 | \$76,371.55 | \$1,357,204.44 |
| Direct Bills | | | | | | -\$862,003.49 | | -\$862,003.49 |
| Total | | | | | | \$418,829.40 | | \$495,200.95 |

Allocation Basis Units: \$ Fleet Charges, Exc Public Works

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Allocation Details

Cost Pool 2: Fleet Overhead - Pub Wrks

Dept. 23: 101-580 City Equipment

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|---------------------------|-------------|--------------------|---------------------|----------------------|-----------------------|--------------------|----------------------|
| 37 | 101-441 PW General | 2.59 | 5.46% | \$53,276.73 | \$0.00 | \$53,276.73 | \$1,544.46 | \$54,821.19 |
| 38 | 101-443 Forestry | 3.87 | 8.16% | \$79,606.54 | \$0.00 | \$79,606.54 | \$2,307.75 | \$81,914.29 |
| 50 | 202 Major Streets | 15.51 | 32.72% | \$319,043.26 | -\$324,000.00 | -\$4,956.74 | \$9,248.89 | \$4,292.15 |
| 51 | 203 Local Streets | 17.28 | 36.46% | \$355,452.46 | -\$294,696.00 | \$60,756.46 | \$10,304.37 | \$71,060.83 |
| 52 | 209 Cemeteries | 0 | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 55 | 226 Solid Waste / Rubbish | 8.15 | 17.19% | \$167,646.85 | -\$108,804.00 | \$58,842.85 | \$4,859.99 | \$63,702.84 |
| SubTotal | | 47.4 | 100% | \$975,025.84 | -\$727,500.00 | \$247,525.84 | \$28,265.46 | \$275,791.30 |
| Direct Bills | | | | | | -\$727,500.00 | | -\$727,500.00 |
| Total | | | | | | -\$479,974.16 | | -\$451,708.70 |

Allocation Basis Units: # FTEs, Public Works

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Allocation Details

Cost Pool 3: Rent / Lease Vehicle Equip

Dept. 23: 101-580 City Equipment

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|----------------------------|-------------------|--------------------|---------------------|---------------|-----------------------|-------------------|---------------------|
| 22 | 101-345, 349 Public Safety | 584,976.35 | 90.02% | \$229,036.45 | \$0.00 | \$229,036.45 | \$0.00 | \$229,036.45 |
| 24 | 101-751 Parks & Rec Admin | 57,436.38 | 8.84% | \$22,488.13 | \$0.00 | \$22,488.13 | \$311.32 | \$22,799.45 |
| 103 | All Other | 7,414.53 | 1.14% | \$2,903.02 | \$0.00 | \$2,903.02 | \$40.19 | \$2,943.21 |
| SubTotal | | 649,827.26 | 100% | \$254,427.60 | \$0.00 | \$254,427.60 | \$351.51 | \$254,779.11 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$254,427.60 | | \$254,779.11 |

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

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Allocation Summary

Dept. 23: 101-580 City Equipment

| Dept# | Department Name | Fleet Overhead (exc Pub Wrks) | Fleet Overhead - Pub Wrks | Rent / Lease Vehicle Equip | Total |
|---------------------|----------------------------|----------------------------------|------------------------------|-------------------------------|-----------------------|
| R | Residual Costs | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 22 | 101-345, 349 Public Safety | \$930,768.92 | \$0.00 | \$229,036.45 | \$1,159,805.37 |
| 24 | 101-751 Parks & Rec Admin | \$97,146.62 | \$0.00 | \$22,799.45 | \$119,946.07 |
| 37 | 101-441 PW General | \$0.00 | \$54,821.19 | \$0.00 | \$54,821.19 |
| 38 | 101-443 Forestry | \$0.00 | \$81,914.29 | \$0.00 | \$81,914.29 |
| 41 | 101-701 Planning | \$23,420.54 | \$0.00 | \$0.00 | \$23,420.54 |
| 50 | 202 Major Streets | \$0.00 | \$4,292.15 | \$0.00 | \$4,292.15 |
| 51 | 203 Local Streets | \$0.00 | \$71,060.83 | \$0.00 | \$71,060.83 |
| 55 | 226 Solid Waste / Rubbish | \$0.00 | \$63,702.84 | \$0.00 | \$63,702.84 |
| 92 | 590 Sewer Fund | \$62,835.44 | \$0.00 | \$0.00 | \$62,835.44 |
| 93 | 591 Water Fund | \$230,492.15 | \$0.00 | \$0.00 | \$230,492.15 |
| 103 | All Other | \$12,540.77 | \$0.00 | \$2,943.21 | \$15,483.98 |
| Direct Bills | | \$862,003.49 | \$727,500.00 | \$0.00 | \$1,589,503.49 |
| Total | | \$2,219,207.93 | \$1,003,291.30 | \$254,779.11 | \$3,477,278.34 |

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

General Costs related to parks & recreational activities are identified separately and allocated directly to the Unallowable pool.

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.

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A. Department Costs

**Dept. 24: 101-751 Parks & Rec
Admin**

| Description | Type | Amount | General Admin | P&R Admin | General |
|---|------|---------------------|---------------|---------------------|-------------------|
| Personnel Costs | | | | | |
| Salaries | S1 | \$206,260.53 | \$0.00 | \$206,260.53 | \$0.00 |
| Fringe Benefits | S | \$47,957.14 | \$0.00 | \$47,957.14 | \$0.00 |
| Subtotal - Personnel Costs | | \$254,217.67 | \$0.00 | \$254,217.67 | \$0.00 |
| Services & Supplies Cost | | | | | |
| 920.003 Water and Sewer | S | \$5,334.06 | \$0.00 | \$5,334.06 | \$0.00 |
| 830.004 General Insurance Fund | S | \$17,004.00 | \$0.00 | \$17,004.00 | \$0.00 |
| 850.000 Comms & Network Svcs | S | \$13,244.06 | \$0.00 | \$13,244.06 | \$0.00 |
| 920.002 Natural Gas | S | \$1,592.71 | \$0.00 | \$1,592.71 | \$0.00 |
| 815.000 Software and Applications | S | \$5,944.40 | \$0.00 | \$5,944.40 | \$0.00 |
| 941.000 Rental/Lease Equipment | S | \$947.19 | \$0.00 | \$947.19 | \$0.00 |
| 941.000 Copier Lease | D | \$1,117.90 | \$0.00 | \$0.00 | \$0.00 |
| 653.021 Misc Charges for Services | S | -\$2,243.66 | \$0.00 | -\$2,243.66 | \$0.00 |
| 727 Supplies | S | \$2,560.21 | \$0.00 | \$2,560.21 | \$0.00 |
| 811.000 Professional Development | S | \$14,809.82 | \$0.00 | \$14,809.82 | \$0.00 |
| 101-754-830.004 General Insurance | S | \$11,400.00 | \$0.00 | \$11,400.00 | \$0.00 |
| 880.000 Promotion and Advertisting | D | \$459.43 | \$0.00 | \$0.00 | \$0.00 |
| 729 Supplies | S | \$8,420.85 | \$0.00 | \$8,420.85 | \$0.00 |
| 790 Furniture, Equip, Machinery <\$5,000 | S | \$10,753.44 | \$0.00 | \$10,753.44 | \$0.00 |
| 801.000 Prof. & Contractual Svcs | P | \$26,551.09 | \$0.00 | \$23,410.95 | \$3,140.14 |
| 949.000 Rental/Lease Contra (GASB 87) | D | -\$1,059.84 | \$0.00 | \$0.00 | \$0.00 |
| 810.003 Memberships & Subscriptions | S | \$4,460.00 | \$0.00 | \$4,460.00 | \$0.00 |
| Subtotal - Services & Supplies | | \$121,295.66 | \$0.00 | \$117,638.03 | \$3,140.14 |
| Department Cost Total | | \$375,513.33 | \$0.00 | \$371,855.70 | \$3,140.14 |
| Adjustments to Cost | | | | | |
| 880.000 Promotion and Advertisting | D | -\$459.43 | \$0.00 | \$0.00 | \$0.00 |
| 949.000 Rental/Lease Contra (GASB 87) | D | \$1,059.84 | \$0.00 | \$0.00 | \$0.00 |
| 941.000 Copier Lease | D | -\$1,117.90 | \$0.00 | \$0.00 | \$0.00 |
| Subtotal - Adjustments | | -\$517.49 | 0 | 0 | 0 |

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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A. Department Costs

**Dept. 24: 101-751 Parks & Rec
 Admin**

| Description | Type | Amount | General Admin | P&R Admin | General |
|--------------------------------------|------|---------------------|---------------|---------------------|-------------------|
| <hr/> | | | | | |
| Total Costs After Adjustments | | \$374,995.84 | \$0.00 | \$371,855.70 | \$3,140.14 |
| General Admin Distribution | | | \$0.00 | \$0.00 | \$0.00 |
| Grand Total | | \$374,995.84 | \$0.00 | \$371,855.70 | \$3,140.14 |

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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B. Incoming Costs (Default Spread Salary)

**Dept. 24: 101-751 Parks & Rec
Admin**

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | P&R Admin | General |
|-----------|---|--------------------|-------------------|--------------------|---------------|
| 2 | Other Buildings | \$217.34 | \$0.02 | \$217.36 | \$0.00 |
| 1 | Subtotal - Building Depreciation | \$217.34 | \$0.02 | \$217.36 | \$0.00 |
| 2 | IT - Network | \$7,316.33 | \$7.87 | \$7,324.20 | \$0.00 |
| 3 | Department Specific - Asset Depreciation | \$992.00 | \$21.53 | \$1,013.53 | \$0.00 |
| 5 | Voice over IP System | \$167.00 | \$7.33 | \$174.33 | \$0.00 |
| 6 | SBITA - Kronos | \$6,364.56 | \$11.02 | \$6,375.58 | \$0.00 |
| 7 | SBITA - NeoGov | \$738.44 | \$6.20 | \$744.64 | \$0.00 |
| 9 | GASB 87 Copier Leases | \$1,020.88 | \$8.30 | \$1,029.18 | \$0.00 |
| 2 | Subtotal - Equipment Depreciation | \$16,599.20 | \$62.26 | \$16,661.45 | \$0.00 |
| 1 | Management & Leadership | \$6,493.25 | \$1,496.97 | \$7,990.22 | \$0.00 |
| 5 | Subtotal - 101-172 City Manager | \$6,493.25 | \$1,496.97 | \$7,990.22 | \$0.00 |
| 2 | Other Maintenance | \$4,468.92 | \$293.54 | \$4,762.46 | \$0.00 |
| 6 | Subtotal - 101-265 Bldgs & Grounds | \$4,468.92 | \$293.54 | \$4,762.46 | \$0.00 |
| 1 | PC / Network Support | \$20,473.19 | \$2,399.01 | \$22,872.20 | \$0.00 |
| 2 | App - Eden | \$4,711.95 | \$1,299.13 | \$6,011.08 | \$0.00 |
| 3 | App - BS & A | \$1,498.04 | \$247.87 | \$1,745.91 | \$0.00 |
| 4 | App - Kronos | \$9,461.63 | \$1,290.12 | \$10,751.75 | \$0.00 |
| 5 | App - NeoGov | \$209.02 | \$0.00 | \$209.02 | \$0.00 |
| 8 | VOIP | \$2,893.64 | \$0.00 | \$2,893.64 | \$0.00 |
| 7 | Subtotal - 101-228, 229, 230 Info Tech | \$39,247.47 | \$5,236.14 | \$44,483.61 | \$0.00 |
| 1 | Payroll | \$63.57 | \$9.77 | \$73.33 | \$0.00 |
| 4 | Audit and Accounting | \$3,372.13 | \$443.96 | \$3,816.09 | \$0.00 |
| 8 | Subtotal - 101-191 Accounting Dept | \$3,435.70 | \$453.72 | \$3,889.42 | \$0.00 |
| 1 | Accounts Payable | \$3,017.95 | \$466.94 | \$3,484.89 | \$0.00 |
| 2 | Payroll | \$412.02 | \$62.91 | \$474.93 | \$0.00 |
| 6 | Accounting | \$121.10 | \$18.41 | \$139.51 | \$0.00 |
| 9 | Subtotal - 101-192 Financial Services | \$3,551.06 | \$548.26 | \$4,099.32 | \$0.00 |
| 3 | Risk Management | \$159.22 | \$33.41 | \$192.63 | \$0.00 |
| 4 | Accounting | \$248.74 | \$52.44 | \$301.18 | \$0.00 |
| 5 | Accounts Payable | \$45.24 | \$9.73 | \$54.96 | \$0.00 |
| 7 | Payroll | \$23.33 | \$4.93 | \$28.26 | \$0.00 |
| 10 | Subtotal - 101-210 Management Services | \$476.53 | \$100.50 | \$577.03 | \$0.00 |
| 1 | Budget | \$1,198.14 | \$133.02 | \$1,331.16 | \$0.00 |

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B. Incoming Costs (Default Spread Salary)

**Dept. 24: 101-751 Parks & Rec
Admin**

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | P&R Admin | General |
|---------------------------|--|---------------------|---------------------|---------------------|-------------------|
| 2 | Cost Plan | \$1,135.44 | \$0.00 | \$1,135.44 | \$0.00 |
| 11 | Subtotal - 101-212 Budgeting | \$2,333.58 | \$133.02 | \$2,466.60 | \$0.00 |
| 1 | Records Management | \$392.73 | \$96.07 | \$488.79 | \$0.00 |
| 12 | Subtotal - 101-215 City Clerk | \$392.73 | \$96.07 | \$488.79 | \$0.00 |
| 1 | Records Mgmt | \$1,412.60 | \$209.01 | \$1,621.61 | \$0.00 |
| 13 | Subtotal - 101-216 Records | \$1,412.60 | \$209.01 | \$1,621.61 | \$0.00 |
| 1 | Internal Audit | \$321.61 | \$39.22 | \$360.83 | \$0.00 |
| 14 | Subtotal - 101-223 Internal Auditor | \$321.61 | \$39.22 | \$360.83 | \$0.00 |
| 1 | Purchasing | \$2,432.34 | \$512.75 | \$2,945.08 | \$0.00 |
| 15 | Subtotal - 101-233 Purchasing | \$2,432.34 | \$512.75 | \$2,945.08 | \$0.00 |
| 1 | Grant Administration | \$3,522.39 | \$345.28 | \$3,867.68 | \$0.00 |
| 2 | Grant Writing | \$6,964.17 | \$685.68 | \$7,649.85 | \$0.00 |
| 16 | Subtotal - 101-237 Grants Management | \$10,486.56 | \$1,030.97 | \$11,517.53 | \$0.00 |
| 1 | Non-Tax Revenue | \$588.07 | \$115.22 | \$703.29 | \$0.00 |
| 4 | Cashier | \$18.32 | \$3.58 | \$21.90 | \$0.00 |
| 17 | Subtotal - 101-253 Treasury | \$606.38 | \$118.81 | \$725.19 | \$0.00 |
| 1 | Customer Service | \$26,023.39 | \$4,051.99 | \$30,075.38 | \$0.00 |
| 19 | Subtotal - 101-261 311 Customer Service | \$26,023.39 | \$4,051.99 | \$30,075.38 | \$0.00 |
| 1 | Advise and Counsel | \$1,200.29 | \$146.70 | \$1,346.99 | \$0.00 |
| 2 | Labor Relations | \$436.72 | \$24.73 | \$461.45 | \$0.00 |
| 4 | Risk Management | \$21.20 | \$2.42 | \$23.62 | \$0.00 |
| 20 | Subtotal - 101-266 City Attorney | \$1,658.21 | \$173.85 | \$1,832.06 | \$0.00 |
| 1 | Human Resources | \$3,923.21 | \$480.43 | \$4,403.64 | \$0.00 |
| 21 | Subtotal - 101-270 Human Resources | \$3,923.21 | \$480.43 | \$4,403.64 | \$0.00 |
| 1 | Fleet Overhead (exc Pub Wrks) | \$91,388.31 | \$5,758.31 | \$97,146.62 | \$0.00 |
| 3 | Rent / Lease Vehicle Equip | \$22,488.13 | \$311.32 | \$22,799.45 | \$0.00 |
| 23 | Subtotal - 101-580 City Equipment | \$113,876.44 | \$6,069.64 | \$119,946.07 | \$0.00 |
| 1 | General Fund OPEB | \$0.00 | \$25,146.39 | \$25,146.39 | \$0.00 |
| 25 | Subtotal - OPEB / Retirement Board | \$0.00 | \$25,146.39 | \$25,146.39 | \$0.00 |
| Total Incoming | | \$237,956.52 | \$46,253.54 | \$284,210.06 | \$0.00 |
| C. Total Allocated | | | \$659,205.90 | \$656,065.76 | \$3,140.14 |

99.52% 0.48%

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City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Details

Cost Pool 1: P&R Admin

Dept. 24: 101-751 Parks & Rec
Admin

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|--------------------------------|--------------|--------------------|---------------------|---------------------|-----------------------|--------------------|---------------------|
| 45 | 101-75x Parks & Rec Activities | 18.39 | 53.88% | \$328,580.33 | -\$11,400.00 | \$317,180.33 | \$24,922.43 | \$342,102.76 |
| 46 | 101-770 Parks Maint | 15.09 | 44.21% | \$269,618.12 | \$0.00 | \$269,618.12 | \$20,450.22 | \$290,068.34 |
| 62 | 232-775 P&R Annual Grants | 0.33 | 0.97% | \$5,896.22 | \$0.00 | \$5,896.22 | \$447.22 | \$6,343.44 |
| 63 | 232-776 P&R Grants | 0.32 | 0.94% | \$5,717.55 | \$0.00 | \$5,717.55 | \$433.67 | \$6,151.22 |
| SubTotal | | 34.13 | 100% | \$609,812.22 | -\$11,400.00 | \$598,412.22 | \$46,253.54 | \$644,665.76 |
| Direct Bills | | | | | | -\$11,400.00 | | -\$11,400.00 |
| Total | | | | | | \$587,012.22 | | \$633,265.76 |

Allocation Basis Units: # FTEs, Parks & Recreation

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City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Details

Cost Pool 3: General

Dept. 24: 101-751 Parks & Rec
Admin

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|-----------------|------------|--------------------|-------------------|---------------|-----------------------|-------------------|-------------------|
| 104 | Unallowable | 100 | 100% | \$3,140.14 | \$0.00 | \$3,140.14 | \$0.00 | \$3,140.14 |
| SubTotal | | 100 | 100% | \$3,140.14 | \$0.00 | \$3,140.14 | \$0.00 | \$3,140.14 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$3,140.14 | | \$3,140.14 |

Allocation Basis Units: Direct to Unallowable

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City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Summary

**Dept. 24: 101-751 Parks & Rec
Admin**

| Dept# | Department Name | P&R Admin | General | Total |
|---------------------|--------------------------------|---------------------|-------------------|---------------------|
| 45 | 101-75x Parks & Rec Activities | \$342,102.76 | \$0.00 | \$342,102.76 |
| 46 | 101-770 Parks Maint | \$290,068.34 | \$0.00 | \$290,068.34 |
| 62 | 232-775 P&R Annual Grants | \$6,343.44 | \$0.00 | \$6,343.44 |
| 63 | 232-776 P&R Grants | \$6,151.22 | \$0.00 | \$6,151.22 |
| 104 | Unallowable | \$0.00 | \$3,140.14 | \$3,140.14 |
| Direct Bills | | \$11,400.00 | \$0.00 | \$11,400.00 |
| Total | | \$656,065.76 | \$3,140.14 | \$659,205.90 |

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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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 benefitting departments in the General Fund based on full time equivalents (FTEs).

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

The plan is designed to allocate other central service 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 - 2 CFR Part 200 - FY2023 Actuals

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Dept. 25: OPEB / Retirement Board

A. Department Costs

| Description | Type | Amount | General Admin | General Fund OPEB |
|--|------|------------------------|---------------|-----------------------|
| Personnel Costs | | | | |
| Salaries | | \$0.00 | \$0.00 | \$0.00 |
| Fringe Benefits | | \$0.00 | \$0.00 | \$0.00 |
| Subtotal - Personnel Costs | | \$0.00 | 0 | 0 |
| Services & Supplies Cost | | | | |
| 380-906-993.005 Interest Expense - OPEB Bonds | P | \$2,609,120.92 | \$0.00 | \$2,609,120.92 |
| 380-906-991.005 Principal Payments-OPEB Debt | P | \$1,712,998.00 | \$0.00 | \$1,712,998.00 |
| 101-975-995.380 Transfer to OPEB Debt Service Fund | D | \$3,833,684.00 | \$0.00 | \$0.00 |
| 101-274-724.002 Employer OPEB Contrib - PY Adj | D | -\$61,505.00 | \$0.00 | \$0.00 |
| 380-906-994.002 Paying Agent Fees | P | \$500.00 | \$0.00 | \$500.00 |
| 101-274-724.001 Employer OPEB Contrib | D | \$2,747,500.00 | \$0.00 | \$0.00 |
| Subtotal - Services & Supplies | | \$10,842,297.92 | \$0.00 | \$4,322,618.92 |
| Department Cost Total | | \$10,842,297.92 | \$0.00 | \$4,322,618.92 |
| Adjustments to Cost | | | | |
| 101-975-995.380 Transfer to OPEB Debt Service Fund | D | -\$3,833,684.00 | \$0.00 | \$0.00 |
| 101-274-724.002 Employer OPEB Contrib - PY Adj | D | \$61,505.00 | \$0.00 | \$0.00 |
| 101-274-724.001 Employer OPEB Contrib | D | -\$2,747,500.00 | \$0.00 | \$0.00 |
| Subtotal - Adjustments | | -\$6,519,679.00 | 0 | 0 |
| Total Costs After Adjustments | | \$4,322,618.92 | \$0.00 | \$4,322,618.92 |
| General Admin Distribution | | | \$0.00 | \$0.00 |
| Grand Total | | \$4,322,618.92 | \$0.00 | \$4,322,618.92 |

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City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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B. Incoming Costs (Default Spread Expenditures)

Dept. 25: OPEB / Retirement Board

| Dept# | Department/Cost Pool | First Incoming | Second Incoming | General Fund OPEB |
|---------------------------|---|-----------------|-----------------------|-----------------------|
| 4 | Audit and Accounting | \$86.76 | \$11.42 | \$98.18 |
| 8 | Subtotal - 101-191 Accounting Dept | \$86.76 | \$11.42 | \$98.18 |
| 1 | Accounts Payable | \$10.44 | \$1.62 | \$12.06 |
| 6 | Accounting | \$3.12 | \$0.47 | \$3.59 |
| 9 | Subtotal - 101-192 Financial Services | \$13.56 | \$2.09 | \$15.65 |
| 3 | Risk Management | \$0.21 | \$0.04 | \$0.25 |
| 4 | Accounting | \$6.40 | \$1.35 | \$7.75 |
| 5 | Accounts Payable | \$0.16 | \$0.03 | \$0.19 |
| 10 | Subtotal - 101-210 Management Services | \$6.77 | \$1.43 | \$8.19 |
| 1 | Budget | \$1.59 | \$0.18 | \$1.76 |
| 2 | Cost Plan | \$378.48 | \$0.00 | \$378.48 |
| 11 | Subtotal - 101-212 Budgeting | \$380.07 | \$0.18 | \$380.24 |
| 1 | Internal Audit | \$0.43 | \$0.05 | \$0.48 |
| 14 | Subtotal - 101-223 Internal Auditor | \$0.43 | \$0.05 | \$0.48 |
| 1 | Non-Tax Revenue | \$45.24 | \$8.86 | \$54.10 |
| 17 | Subtotal - 101-253 Treasury | \$45.24 | \$8.86 | \$54.10 |
| 1 | Advise and Counsel | \$1.59 | \$0.19 | \$1.78 |
| 20 | Subtotal - 101-266 City Attorney | \$1.59 | \$0.19 | \$1.78 |
| Total Incoming | | \$534.40 | \$24.22 | \$558.62 |
| C. Total Allocated | | | \$4,323,177.54 | \$4,323,177.54 |
| | | | | 100% |

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Details

Cost Pool 1: General Fund OPEB

Dept. 25: OPEB / Retirement Board

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-------|--------------------------------|--------|--------------------|------------------|---------------|-----------------------|-------------------|----------------|
| 4 | 101-101 City Commission | 1.88 | 0.4% | \$17,316.93 | \$0.00 | \$17,316.93 | \$0.14 | \$17,317.07 |
| 5 | 101-172 City Manager | 11.52 | 2.45% | \$106,112.26 | \$0.00 | \$106,112.26 | \$0.00 | \$106,112.26 |
| 6 | 101-265 Bldgs & Grounds | 6.43 | 1.37% | \$59,227.59 | \$0.00 | \$59,227.59 | \$0.00 | \$59,227.59 |
| 7 | 101-228, 229, 230 Info Tech | 14.38 | 3.06% | \$132,456.10 | \$0.00 | \$132,456.10 | \$0.00 | \$132,456.10 |
| 8 | 101-191 Accounting Dept | 5.27 | 1.12% | \$48,542.67 | \$0.00 | \$48,542.67 | \$0.00 | \$48,542.67 |
| 9 | 101-192 Financial Services | 6.19 | 1.32% | \$57,016.92 | \$0.00 | \$57,016.92 | \$0.00 | \$57,016.92 |
| 10 | 101-210 Management Services | 2 | 0.43% | \$18,422.27 | \$0.00 | \$18,422.27 | \$0.00 | \$18,422.27 |
| 11 | 101-212 Budgeting | 1 | 0.21% | \$9,211.13 | \$0.00 | \$9,211.13 | \$0.00 | \$9,211.13 |
| 12 | 101-215 City Clerk | 2.87 | 0.61% | \$26,435.95 | \$0.00 | \$26,435.95 | \$0.00 | \$26,435.95 |
| 13 | 101-216 Records | 1.33 | 0.28% | \$12,250.81 | \$0.00 | \$12,250.81 | \$0.00 | \$12,250.81 |
| 14 | 101-223 Internal Auditor | 1 | 0.21% | \$9,211.13 | \$0.00 | \$9,211.13 | \$0.00 | \$9,211.13 |
| 15 | 101-233 Purchasing | 5.11 | 1.09% | \$47,068.89 | \$0.00 | \$47,068.89 | \$0.00 | \$47,068.89 |
| 16 | 101-237 Grants Management | 1.48 | 0.32% | \$13,632.48 | \$0.00 | \$13,632.48 | \$0.00 | \$13,632.48 |
| 17 | 101-253 Treasury | 11.48 | 2.45% | \$105,743.81 | \$0.00 | \$105,743.81 | \$0.00 | \$105,743.81 |
| 19 | 101-261 311 Customer Service | 9.69 | 2.06% | \$89,255.88 | \$0.00 | \$89,255.88 | \$0.00 | \$89,255.88 |
| 20 | 101-266 City Attorney | 8 | 1.7% | \$73,689.07 | \$0.00 | \$73,689.07 | \$0.00 | \$73,689.07 |
| 21 | 101-270 Human Resources | 8.22 | 1.75% | \$75,715.52 | \$0.00 | \$75,715.52 | \$0.00 | \$75,715.52 |
| 22 | 101-345, 349 Public Safety | 39.25 | 8.36% | \$361,536.98 | \$0.00 | \$361,536.98 | \$0.00 | \$361,536.98 |
| 23 | 101-580 City Equipment | 7.78 | 1.66% | \$71,662.62 | \$0.00 | \$71,662.62 | \$0.00 | \$71,662.62 |
| 24 | 101-751 Parks & Rec Admin | 2.73 | 0.58% | \$25,146.39 | \$0.00 | \$25,146.39 | \$0.00 | \$25,146.39 |
| 26 | 101-175 Diversity & Inclusion | 2 | 0.43% | \$18,422.27 | \$0.00 | \$18,422.27 | \$0.15 | \$18,422.42 |
| 28 | 101-262 Elections | 6.16 | 1.31% | \$56,740.58 | \$0.00 | \$56,740.58 | \$0.46 | \$56,741.04 |
| 30 | 101-346 Public Safety COPS | 26.18 | 5.58% | \$241,147.47 | \$0.00 | \$241,147.47 | \$1.96 | \$241,149.43 |
| 31 | 101-347 Public Safety Ops | 181.54 | 38.68% | \$1,672,189.14 | \$0.00 | \$1,672,189.14 | \$13.59 | \$1,672,202.73 |
| 32 | 101-348 Criminal Invstgn Div | 31.38 | 6.69% | \$289,045.36 | \$0.00 | \$289,045.36 | \$2.35 | \$289,047.71 |
| 33 | 101-371 Bldg Inspection Dept | 8.08 | 1.72% | \$74,425.96 | \$0.00 | \$74,425.96 | \$0.60 | \$74,426.56 |
| 34 | 101-385 Code Enforcement | 10.62 | 2.26% | \$97,822.24 | \$0.00 | \$97,822.24 | \$0.79 | \$97,823.03 |
| 35 | 101-400 PS Contracts | 1.59 | 0.34% | \$14,645.70 | \$0.00 | \$14,645.70 | \$0.12 | \$14,645.82 |
| 37 | 101-441 PW General | 2.59 | 0.55% | \$23,856.84 | \$0.00 | \$23,856.84 | \$0.19 | \$23,857.03 |
| 38 | 101-443 Forestry | 3.87 | 0.82% | \$35,647.09 | \$0.00 | \$35,647.09 | \$0.29 | \$35,647.38 |
| 41 | 101-701 Planning | 6.81 | 1.45% | \$62,727.82 | \$0.00 | \$62,727.82 | \$0.51 | \$62,728.33 |
| 44 | 101-728 Econ Dev | 7.43 | 1.58% | \$68,438.72 | \$0.00 | \$68,438.72 | \$0.56 | \$68,439.28 |
| 45 | 101-75x Parks & Rec Activities | 18.39 | 3.92% | \$169,392.74 | \$0.00 | \$169,392.74 | \$1.38 | \$169,394.12 |

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Details

Cost Pool 1: General Fund OPEB

Dept. 25: OPEB / Retirement Board

| Dept# | Department Name | Units | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
|-----------------|---------------------|---------------|--------------------|-----------------------|---------------|-----------------------|-------------------|-----------------------|
| 46 | 101-770 Parks Maint | 15.09 | 3.22% | \$138,996.00 | \$0.00 | \$138,996.00 | \$1.13 | \$138,997.13 |
| SubTotal | | 469.34 | 100% | \$4,323,153.32 | \$0.00 | \$4,323,153.32 | \$24.22 | \$4,323,177.54 |
| Direct Bills | | | | | | \$0.00 | | \$0.00 |
| Total | | | | | | \$4,323,153.32 | | \$4,323,177.54 |

Allocation Basis Units: # FTEs, General Fund

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

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Allocation Summary

Dept. 25: OPEB / Retirement Board

| Dept# | Department Name | General Fund OPEB | Total |
|-------|--------------------------------|----------------------|----------------|
| 4 | 101-101 City Commission | \$17,317.07 | \$17,317.07 |
| 5 | 101-172 City Manager | \$106,112.26 | \$106,112.26 |
| 6 | 101-265 Bldgs & Grounds | \$59,227.59 | \$59,227.59 |
| 7 | 101-228, 229, 230 Info Tech | \$132,456.10 | \$132,456.10 |
| 8 | 101-191 Accounting Dept | \$48,542.67 | \$48,542.67 |
| 9 | 101-192 Financial Services | \$57,016.92 | \$57,016.92 |
| 10 | 101-210 Management Services | \$18,422.27 | \$18,422.27 |
| 11 | 101-212 Budgeting | \$9,211.13 | \$9,211.13 |
| 12 | 101-215 City Clerk | \$26,435.95 | \$26,435.95 |
| 13 | 101-216 Records | \$12,250.81 | \$12,250.81 |
| 14 | 101-223 Internal Auditor | \$9,211.13 | \$9,211.13 |
| 15 | 101-233 Purchasing | \$47,068.89 | \$47,068.89 |
| 16 | 101-237 Grants Management | \$13,632.48 | \$13,632.48 |
| 17 | 101-253 Treasury | \$105,743.81 | \$105,743.81 |
| 19 | 101-261 311 Customer Service | \$89,255.88 | \$89,255.88 |
| 20 | 101-266 City Attorney | \$73,689.07 | \$73,689.07 |
| 21 | 101-270 Human Resources | \$75,715.52 | \$75,715.52 |
| 22 | 101-345, 349 Public Safety | \$361,536.98 | \$361,536.98 |
| 23 | 101-580 City Equipment | \$71,662.62 | \$71,662.62 |
| 24 | 101-751 Parks & Rec Admin | \$25,146.39 | \$25,146.39 |
| 26 | 101-175 Diversity & Inclusion | \$18,422.42 | \$18,422.42 |
| 28 | 101-262 Elections | \$56,741.04 | \$56,741.04 |
| 30 | 101-346 Public Safety COPS | \$241,149.43 | \$241,149.43 |
| 31 | 101-347 Public Safety Ops | \$1,672,202.73 | \$1,672,202.73 |
| 32 | 101-348 Criminal Invstgn Div | \$289,047.71 | \$289,047.71 |
| 33 | 101-371 Bldg Inspection Dept | \$74,426.56 | \$74,426.56 |
| 34 | 101-385 Code Enforcement | \$97,823.03 | \$97,823.03 |
| 35 | 101-400 PS Contracts | \$14,645.82 | \$14,645.82 |
| 37 | 101-441 PW General | \$23,857.03 | \$23,857.03 |
| 38 | 101-443 Forestry | \$35,647.38 | \$35,647.38 |
| 41 | 101-701 Planning | \$62,728.33 | \$62,728.33 |
| 44 | 101-728 Econ Dev | \$68,439.28 | \$68,439.28 |
| 45 | 101-75x Parks & Rec Activities | \$169,394.12 | \$169,394.12 |
| 46 | 101-770 Parks Maint | \$138,997.13 | \$138,997.13 |

City of Kalamazoo, MI
City-Wide Cost Plan - 2 CFR Part 200 - FY2023 Actuals

10725
09/19/24

Allocation Summary

**Dept. 25: OPEB / Retirement
Board**

| Dept# | Department Name | General Fund OPEB | Total |
|--------------|------------------------|------------------------------|-----------------------|
| | Direct Bills | \$0.00 | \$0.00 |
| | Total | \$4,323,177.54 | \$4,323,177.54 |