



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

**City of Kalamazoo, Michigan**

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



# TABLE OF CONTENTS

**SECTION 1 -> INTRODUCTION**

**SECTION 2 -> CERTIFICATION LETTER**

**SECTION 3 -> ORGANIZATIONAL CHART**

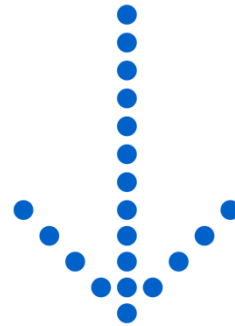
**SECTION 4 -> READING A COST ALLOCATION PLAN**

**SECTION 5 -> CITY-WIDE FULL-COST COST ALLOCATION PLAN**

**SECTION 6 -> WATER FUND DEPARTMENTAL COST ALLOCATION PLAN**

**SECTION 7 -> SUMMARY OF UTILITY BILLING CHANGES SCENARIO**

# SECTION 1: Introduction





# Introduction

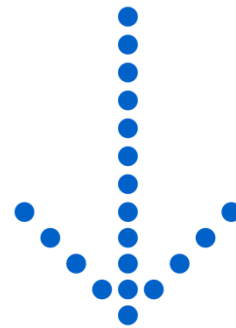
The enclosed Central Services Cost Allocation Plan identifies the costs of indirect services provided by central service departments of City of Kalamazoo, Michigan (“the City”) based on actual expenditures for fiscal year ending December 31, 2023. MGT Impact Solutions, LLC (MGT) prepared these documents 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 using generally accepted cost accounting principles. City personnel provided the expenditure and allocation data to MGT consultants. MGT consultants then prepared the Cost Allocation Plan utilizing a double step-down methodology.



# SECTION 2: Certification





# City of Kalamazoo, Michigan

## CITY-WIDE FULL COST ALLOCATION PLAN CERTIFICATE OF INDIRECT COSTS

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

- 1) All costs included in this plan are for the fiscal year ending December 31, 2023 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2025 and are allowable in accordance with Generally Accepted Cost Accounting Principles.
- 2) All costs included in this plan are properly allocable to the various programs on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

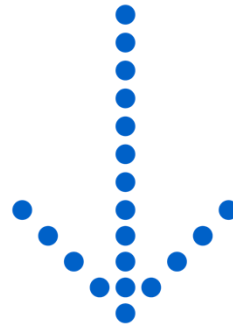
I declare that the foregoing is true and correct.

### City of Kalamazoo, Michigan

Signature: Steph Vicenzi  
Name of Official: Steph Vicenzi  
Title: CFD  
Date: 9-20-2024

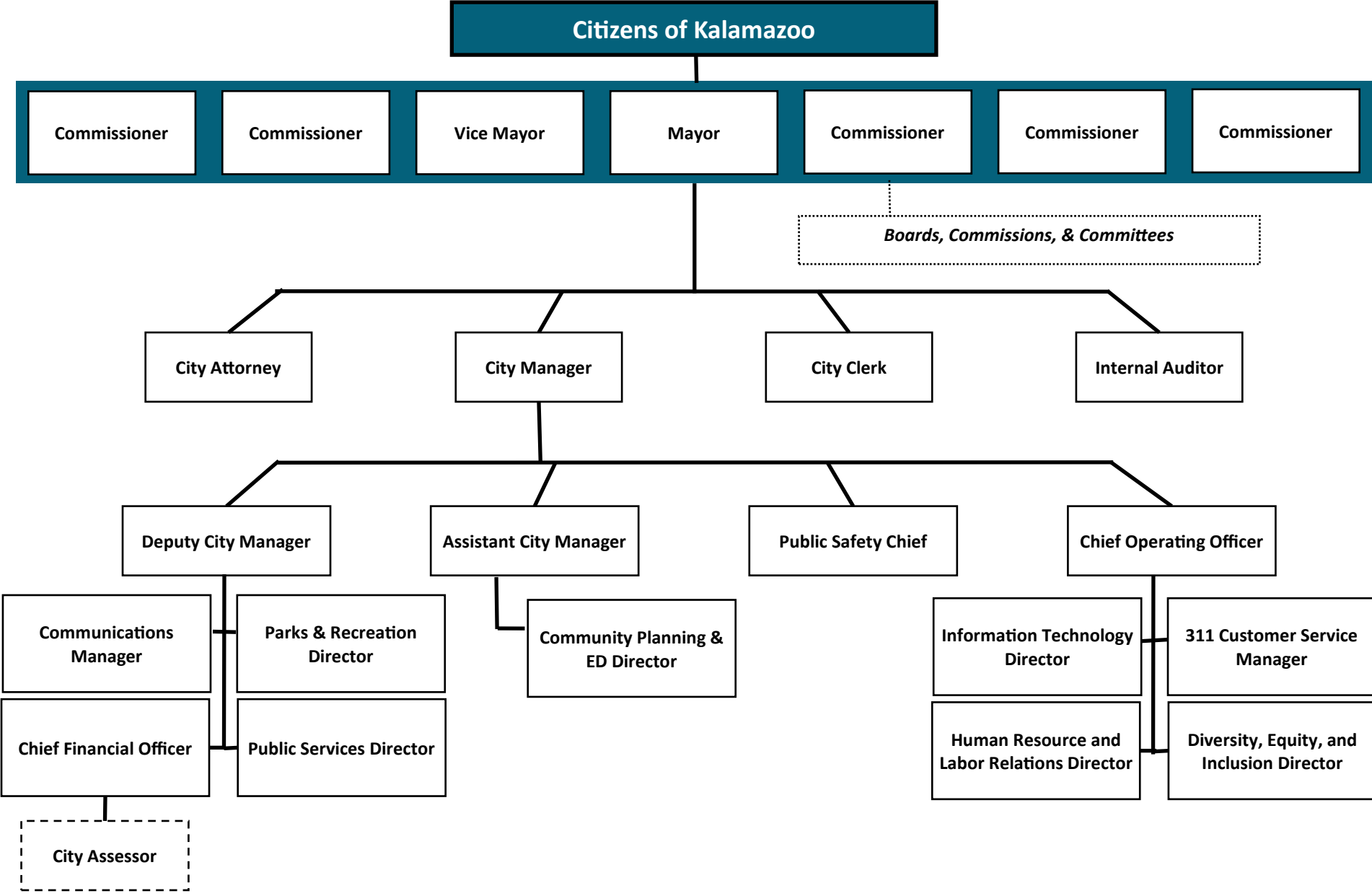


# SECTION 3: Organizational Chart



# City of Kalamazoo

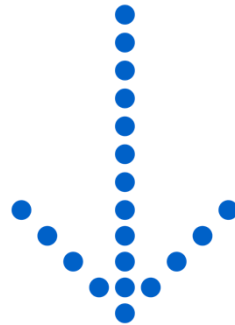
## 2023 Organizational Chart







# SECTION 4: Reading a Cost Allocation Plan





# Reading a Cost Allocation Plan

## OVERVIEW

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

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

### **Table of Contents**

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

### **Summary Schedule**

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



## Detail Schedules

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

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

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

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

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

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

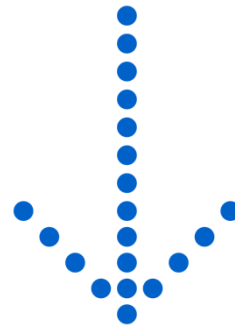
**Total Allocated (C)** The total amount allocated for that department. This amount is found at the end of the Incoming Costs schedule.

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

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



# SECTION 5: Full-Cost Cost Allocation Plan



**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**Table Of Contents**

Schedule Description	Allocation Basis Units	Page#
<b>Summary Schedule</b>		6
<b>Building Depreciation</b>		15
1 Department Costs		16
1 Incoming Costs		17
1 City Hall	Assigned Square Footage - City Hall	18
1 Other Buildings	\$ CY Building Depreciation	19
1 Allocation Summary		20
<b>Equipment Depreciation</b>		21
2 Department Costs		22
2 Incoming Costs		24
2 City Hall Equipment	Assigned Square Footage - City Hall	26
2 IT - Network	# PCs, exc CCTA	27
2 Department Specific - Asset Depreciation	\$ CY Equipment Depreciation	29
2 Leased Vehicles	Direct to 101-580 City Equipment	30
2 Voice over IP System	# of Phone Lines	31
2 SBITA - Kronos	# Kronos Users	33
2 SBITA - NeoGov	# NeoGov / TalentLMS Users	35
2 SBITA Amortizations - Dept Specific	\$ Annual Amortization of Subscription-Based IT Assets	37
2 GASB 87 Copier Leases	\$ GASB 87 Copier Leases - Annual Amortization	38
2 Allocation Summary		39
<b>101-271 Other General</b>		43
3 Department Costs		44
3 Incoming Costs		45
3 Parking	# FTEs, City Hall Departments	46
3 Allocation Summary		47
<b>101-101 City Commission</b>		48
4 Department Costs		49
4 Incoming Costs		50
4 City Commission	\$ Operating Expenditures, excluding Transfers, Indirect, Capital, and Debt Service	52
4 General Gov't	Direct to Unallowable	55
4 Allocation Summary		56
<b>101-172 City Manager</b>		59
5 Department Costs		60
5 Incoming Costs		62

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

**10711**  
**09/17/24**

5 Management & Leadership	# Full-Time Equivalentents (FTEs)	64
5 General Government	Direct to Unallowable	66
5 Allocation Summary		67
<b>101-265 Bldgs &amp; Grounds</b>		<b>69</b>
6 Department Costs		70
6 Incoming Costs		72
6 City Hall	Assigned Square Footage - City Hall	74
6 Other Maintenance	\$ Building & Grounds Maintenance Costs	75
6 Allocation Summary		76
<b>101-228, 229, 230 Info Tech</b>		<b>77</b>
7 Department Costs		79
7 Incoming Costs		83
7 PC / Network Support	# PCs, exc CCTA	87
7 App - Eden	# Eden Users, exc CCTA	89
7 App - BS & A	# BS&A Users, exc CCTA	91
7 App - Kronos	# Kronos Users	93
7 App - NeoGov	# NeoGov / TalentLMS Users	95
7 KDPS	# PCs - KDPS	97
7 CPED	# PCs - CPED	98
7 VOIP	# of Phone Lines	99
7 Water / Wastewater	50% Water Fund / 50% Sewer Fund	101
7 Dept Specific Exp	\$ IT Costs by Department	102
7 Allocation Summary		103
<b>101-191 Accounting Dept</b>		<b>107</b>
8 Department Costs		108
8 Incoming Costs		109
8 Payroll	# Full-Time Equivalentents (FTEs)	111
8 Budgeting	Direct to 101-212 Budgeting	113
8 Pension & OPEB	70% Pension Fund / 30% OPEB Fund	114
8 Audit and Accounting	# Total Revenue and Expenditure Transactions	115
8 Purchasing	Direct to 101-233 Purchasing	119
8 Allocation Summary		120
<b>101-192 Financial Services</b>		<b>123</b>
9 Department Costs		125
9 Incoming Costs		126
9 Accounts Payable	# AP / INV Transactions	128
9 Payroll	# Full-Time Equivalentents (FTEs)	131
9 Budgeting	Direct to 101-212 Budgeting	133

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

**10711**  
**09/17/24**

9 Pension & OPEB	70% Pension Fund / 30% OPEB Fund	134
9 Purchasing	Direct to 101-233 Purchasing	135
9 Accounting	# Total Revenue and Expenditure Transactions	136
9 Allocation Summary		140
<b>101-210 Management Services</b>		<b>143</b>
10 Department Costs		145
10 Incoming Costs		147
10 Budgeting	Direct to 101-212 Budgeting	151
10 Pension	70% Pension Fund / 30% OPEB Fund	152
10 Risk Management	\$ Operating Expenditures, excluding Transfers, Indirect, Capital, and Debt Service	153
10 Accounting	# Total Revenue and Expenditure Transactions	156
10 Accounts Payable	# AP / INV Transactions	160
10 Purchasing	Direct to 101-233 Purchasing	163
10 Payroll	# Full-Time Equivalents (FTEs)	164
10 Allocation Summary		166
<b>101-212 Budgeting</b>		<b>169</b>
11 Department Costs		170
11 Incoming Costs		171
11 Budget	\$ Operating Expenditures, excluding Transfers, Indirect, Capital, and Debt Service	173
11 Cost Plan	# Functions, Prior Year Cost Plan	176
11 Allocation Summary		177
<b>101-215 City Clerk</b>		<b>180</b>
12 Department Costs		181
12 Incoming Costs		182
12 Records Management	% of Records Services, pro-rated	185
12 Mailroom	\$ Postage Charges	186
12 Elections	Direct to 101-262 Elections	187
12 City Clerk	Direct to Unallowable	188
12 Allocation Summary		189
<b>101-216 Records</b>		<b>190</b>
13 Department Costs		191
13 Incoming Costs		192
13 Records Mgmt	% of Records Services, pro-rated	194
13 Mailroom	\$ Postage Charges	195
13 Elections	Direct to 101-262 Elections	196
13 Allocation Summary		197
<b>101-223 Internal Auditor</b>		<b>198</b>
14 Department Costs		199



**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

**10711**  
**09/17/24**

14 Incoming Costs		200
14 Internal Audit	\$ Operating Expenditures, excluding Transfers, Indirect, Capital, and Debt Service	202
14 Allocation Summary		205
<b>101-233 Purchasing</b>		<b>208</b>
15 Department Costs		209
15 Incoming Costs		210
15 Purchasing	# Purchase Orders	212
15 Allocation Summary		215
<b>101-237 Grants Management</b>		<b>218</b>
16 Department Costs		219
16 Incoming Costs		220
16 Grant Administration	\$ Grants	222
16 Grant Writing	\$ Grants, Written	223
16 Allocation Summary		224
<b>101-253 Treasury</b>		<b>225</b>
17 Department Costs		226
17 Incoming Costs		227
17 Non-Tax Revenue	# Revenue Transactions, exc. Tax	229
17 Tax Collection - General Fund	\$ Operating Expenditures, General Fund only	231
17 Tax Collection - Solid Waste	Direct to 226 Solid Waste / Rubbish	233
17 Cashier	# of Receipts Processed	234
17 Utility Billing	% of Utility Bills Processed	236
17 Assessing	Direct to 101-257 Assessing	237
17 Allocation Summary		238
<b>101-257 Assessing</b>		<b>241</b>
18 Department Costs		242
18 Incoming Costs		243
18 Assessing - General Fund	\$ Operating Expenditures, General Fund only	245
18 Assessing - Solid Waste	Direct to 226 Solid Waste / Rubbish	247
18 Allocation Summary		248
<b>101-261 311 Customer Service</b>		<b>250</b>
19 Department Costs		251
19 Incoming Costs		252
19 Customer Service	# 311 Call Minutes	254
19 Utility Support	% of Utility Bills Processed	256
19 Allocation Summary		257
<b>101-266 City Attorney</b>		<b>259</b>
20 Department Costs		261

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

**10711**  
**09/17/24**

20 Incoming Costs		262
20 Advise and Counsel	\$ Operating Expenditures, excluding Transfers, Indirect, Capital, and Debt Service	264
20 Labor Relations	# Full-Time Equivalents (FTEs)	267
20 Pension Fund 731	Direct to 731 Pension Fund	269
20 Risk Management	\$ Workers Compensation Charges	270
20 General Government	Direct to Unallowable	272
20 Allocation Summary		273
<b>101-270 Human Resources</b>		<b>276</b>
21 Department Costs		277
21 Incoming Costs		279
21 Human Resources	# Full-Time Equivalents (FTEs)	282
21 Pension	Direct to 731 Pension Fund	284
21 Allocation Summary		285
<b>101-345, 349 Public Safety</b>		<b>287</b>
22 Department Costs		288
22 Incoming Costs		291
22 Management & Leadership	\$ Public Safety Salaries & Wages	294
22 Public Safety	Direct to Unallowable	295
22 Allocation Summary		296
<b>101-580 City Equipment</b>		<b>297</b>
23 Department Costs		298
23 Incoming Costs		300
23 Fleet Overhead (exc Pub Wrks)	\$ Fleet Charges, Exc Public Works	302
23 Fleet Overhead - Pub Wrks	# FTEs, Public Works	303
23 Rent / Lease Vehicle Equip	\$ Fleet Charges, Exc PW, Water, and Sewer	304
23 Allocation Summary		305
<b>101-751 Parks &amp; Rec Admin</b>		<b>306</b>
24 Department Costs		307
24 Incoming Costs		309
24 P&R Admin	# FTEs, Parks & Recreation	312
24 General	Direct to Unallowable	313
24 Allocation Summary		314
<b>OPEB / Retirement Board</b>		<b>315</b>
25 Department Costs		316
25 Incoming Costs		317
25 General Fund OPEB	# FTEs, General Fund	318
25 Allocation Summary		320

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**Summary Schedule**

Dept#	Department Name	101-175 Diversity & Inclusion	101-180 Executive Programs	101-262 Elections	101-272 Emergency Recovery	101-346 Public Safety COPS	101-347 Public Safety Ops	101-348 Criminal Invstgn Div	101-371 Bldg Inspection Dept	101-385 Code Enforcement
1	Building Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Equipment Depreciation	\$1,776.39	\$0.00	\$5,770.03	\$0.00	\$11,392.77	\$128,792.95	\$54,997.44	\$11,079.11	\$15,590.06
3	101-271 Other General	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4	101-101 City Commission	\$383.34	\$8.80	\$657.63	\$663.77	\$3,345.37	\$25,027.42	\$4,552.86	\$1,018.56	\$928.90
5	101-172 City Manager	\$5,963.92	\$0.00	\$18,368.88	\$0.00	\$78,067.73	\$541,345.16	\$93,573.93	\$24,094.24	\$31,668.42
6	101-265 Bldgs & Grounds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$119,505.85	\$0.00	\$0.00	\$0.00
7	101-228, 229, 230 Info Tech	\$7,770.73	\$0.00	\$22,396.93	\$0.00	\$64,274.72	\$699,002.09	\$309,859.45	\$71,913.79	\$111,542.73
8	101-191 Accounting Dept	\$1,810.52	\$13.04	\$2,876.32	\$630.13	\$2,056.45	\$8,611.63	\$2,581.48	\$19,173.29	\$24,405.67
9	101-192 Financial Services	\$1,814.85	\$12.73	\$3,541.00	\$819.66	\$4,677.06	\$36,883.54	\$6,554.04	\$3,480.23	\$6,164.43
10	101-210 Management Services	\$344.79	\$4.96	\$595.54	\$344.07	\$1,801.75	\$12,897.06	\$2,414.17	\$2,038.26	\$2,467.91
11	101-212 Budgeting	\$1,116.69	\$25.64	\$1,915.72	\$1,933.61	\$9,745.33	\$72,906.85	\$13,262.83	\$2,967.14	\$2,705.96
12	101-215 City Clerk	\$0.00	\$0.00	\$287,603.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,124.54
13	101-216 Records	\$0.00	\$0.00	\$12,246.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$960.23
14	101-223 Internal Auditor	\$303.46	\$6.97	\$520.59	\$525.45	\$2,648.26	\$19,812.20	\$3,604.13	\$806.31	\$735.34
15	101-233 Purchasing	\$1,084.27	\$0.00	\$4,698.52	\$843.32	\$0.00	\$1,084.27	\$602.37	\$1,927.60	\$2,650.45
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	\$2,109.75	\$53.46	\$3,625.05	\$3,653.15	\$18,411.75	\$137,752.30	\$25,057.32	\$24,933.45	\$28,902.95
18	101-257 Assessing	\$2,885.38	\$66.24	\$4,949.97	\$4,996.20	\$25,180.65	\$188,381.64	\$34,269.39	\$7,666.70	\$6,991.84
19	101-261 311 Customer Service	\$222.39	\$42.28	\$8,005.92	\$0.00	\$0.00	\$0.00	\$0.00	\$77,800.39	\$109,207.67
20	101-266 City Attorney	\$1,504.00	\$26.10	\$3,032.84	\$2,082.43	\$17,675.33	\$128,031.85	\$22,889.68	\$4,666.24	\$4,807.36
21	101-270 Human Resources	\$3,293.68	\$0.00	\$10,144.52	\$0.00	\$43,114.22	\$298,967.01	\$51,677.78	\$13,306.45	\$17,489.42
22	101-345, 349 Public Safety	\$0.00	\$0.00	\$230.40	\$0.00	\$773,871.10	\$5,991,340.04	\$1,109,995.81	\$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	\$18,422.44	\$0.00	\$56,741.12	\$0.00	\$241,149.76	\$1,672,205.00	\$289,048.10	\$74,426.66	\$97,823.16
<b>Total Current Allocations</b>		<b>\$50,806.61</b>	<b>\$260.21</b>	<b>\$447,920.84</b>	<b>\$16,491.81</b>	<b>\$1,297,412.26</b>	<b>\$10,082,546.86</b>	<b>\$2,024,940.79</b>	<b>\$341,298.42</b>	<b>\$470,167.03</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**Summary Schedule**

Dept#	Department Name	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	101-721 Shared Prosperity	101-724 Community Develop
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	\$5,301.63	\$0.00	\$0.00	\$13,530.02	\$0.00	\$1,679.44
3	101-271 Other General	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4	101-101 City Commission	\$343.10	\$8.18	\$420.03	\$534.93	\$1,529.51	\$255.38	\$896.46	\$0.00	\$71.16
5	101-172 City Manager	\$4,741.32	\$0.00	\$7,723.28	\$11,540.19	\$0.00	\$0.00	\$20,307.15	\$0.00	\$0.00
6	101-265 Bldgs & Grounds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,905.49	\$0.00	\$0.00
7	101-228, 229, 230 Info Tech	\$0.00	\$0.00	\$533.98	\$12,057.17	\$0.00	\$0.00	\$85,261.53	\$0.00	\$11,009.62
8	101-191 Accounting Dept	\$1,899.23	\$82.57	\$6,667.84	\$2,465.86	\$430.23	\$199.90	\$4,250.01	\$39.11	\$230.32
9	101-192 Financial Services	\$348.78	\$101.06	\$5,686.91	\$2,939.64	\$1,229.09	\$178.88	\$4,293.69	\$99.48	\$118.71
10	101-210 Management Services	\$309.15	\$11.56	\$806.46	\$488.88	\$702.14	\$126.87	\$820.31	\$4.65	\$50.16
11	101-212 Budgeting	\$999.47	\$23.83	\$1,223.58	\$1,558.29	\$4,455.59	\$743.94	\$2,611.46	\$0.00	\$207.31
12	101-215 City Clerk	\$0.00	\$0.00	\$606.11	\$0.00	\$0.00	\$0.00	\$7,656.91	\$0.00	\$3,021.41
13	101-216 Records	\$0.00	\$0.00	\$113.57	\$0.00	\$0.00	\$0.00	\$1,434.74	\$0.00	\$10,075.06
14	101-223 Internal Auditor	\$271.60	\$6.48	\$332.51	\$423.46	\$1,210.79	\$202.16	\$709.66	\$0.00	\$56.33
15	101-233 Purchasing	\$0.00	\$602.37	\$4,096.14	\$2,650.45	\$0.00	\$240.95	\$2,770.92	\$0.00	\$0.00
16	101-237 Grants Management	\$0.00	\$0.00	\$177.15	\$10,273.09	\$0.00	\$0.00	\$1,128.91	\$0.00	\$28,258.89
17	101-253 Treasury	\$1,888.29	\$45.02	\$3,546.35	\$2,944.05	\$8,417.90	\$1,405.51	\$6,125.44	\$0.00	\$391.66
18	101-257 Assessing	\$2,582.50	\$61.57	\$3,161.58	\$4,026.41	\$11,512.66	\$1,922.23	\$6,747.66	\$0.00	\$535.65
19	101-261 311 Customer Service	\$0.00	\$0.00	\$8,159.20	\$35,318.90	\$0.00	\$0.00	\$25,832.86	\$0.00	\$4,578.56
20	101-266 City Attorney	\$1,427.84	\$24.26	\$1,749.77	\$2,582.12	\$4,536.58	\$757.46	\$3,928.40	\$0.00	\$215.42
21	101-270 Human Resources	\$2,618.47	\$0.00	\$4,265.31	\$6,373.26	\$0.00	\$0.00	\$11,214.97	\$0.00	\$0.00
22	101-345, 349 Public Safety	\$82,183.03	\$0.00	\$2,531.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
23	101-580 City Equipment	\$0.00	\$0.00	\$55,445.78	\$82,847.56	\$0.00	\$0.00	\$23,798.14	\$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	\$14,645.84	\$0.00	\$23,857.06	\$35,647.42	\$0.00	\$0.00	\$62,728.41	\$0.00	\$0.00
<b>Total Current Allocations</b>		<b>\$114,258.62</b>	<b>\$966.90</b>	<b>\$131,104.53</b>	<b>\$219,973.30</b>	<b>\$34,024.50</b>	<b>\$6,033.29</b>	<b>\$324,953.13</b>	<b>\$143.24</b>	<b>\$60,499.71</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**Summary Schedule**

Dept#	Department Name	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	203 Local Streets	209 Cemeteries
1	Building Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Equipment Depreciation	\$9,685.45	\$0.00	\$1,970.51	\$0.00	\$0.00	\$0.00	\$22,509.38	\$3,477.12	\$4,557.83
3	101-271 Other General	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4	101-101 City Commission	\$629.43	\$1,272.84	\$2,038.77	\$24.65	\$37.56	\$141.24	\$4,028.53	\$2,189.09	\$610.93
5	101-172 City Manager	\$22,155.97	\$54,838.26	\$44,997.79	\$0.00	\$0.00	\$0.00	\$46,250.21	\$51,528.28	\$3,906.37
6	101-265 Bldgs & Grounds	\$0.00	\$21,148.02	\$0.00	\$0.00	\$0.00	\$20,432.89	\$0.00	\$0.00	\$0.00
7	101-228, 229, 230 Info Tech	\$70,859.53	\$0.00	\$8,115.19	\$0.00	\$0.00	\$0.00	\$69,685.77	\$13,556.58	\$16,354.22
8	101-191 Accounting Dept	\$2,320.13	\$11,034.02	\$9,744.10	\$460.65	\$13.04	\$17.38	\$20,798.11	\$15,644.82	\$4,681.51
9	101-192 Financial Services	\$2,861.49	\$13,930.64	\$19,198.87	\$65.83	\$0.48	\$0.63	\$20,362.30	\$14,700.39	\$3,514.20
10	101-210 Management Services	\$536.26	\$1,730.41	\$2,019.01	\$47.68	\$16.97	\$61.29	\$3,752.01	\$2,487.17	\$689.85
11	101-212 Budgeting	\$1,833.59	\$3,707.89	\$5,939.11	\$71.81	\$109.42	\$411.43	\$11,735.43	\$6,376.99	\$1,779.69
12	101-215 City Clerk	\$1,692.52	\$0.00	\$71.81	\$0.00	\$0.00	\$0.00	\$204.52	\$1,144.93	\$43.45
13	101-216 Records	\$5,643.80	\$0.00	\$13.45	\$0.00	\$0.00	\$0.00	\$38.32	\$214.54	\$8.14
14	101-223 Internal Auditor	\$498.27	\$1,007.61	\$1,613.93	\$19.52	\$29.73	\$111.81	\$3,189.06	\$1,732.93	\$483.63
15	101-233 Purchasing	\$1,686.65	\$14,336.50	\$13,734.12	\$120.47	\$0.00	\$0.00	\$13,372.70	\$7,951.34	\$3,011.87
16	101-237 Grants Management	\$422.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$121,598.76	\$13,068.41	\$0.00
17	101-253 Treasury	\$3,464.19	\$7,276.48	\$11,220.70	\$486.17	\$5.02	\$26.99	\$464.96	\$189.05	\$1,567.32
18	101-257 Assessing	\$4,737.76	\$9,580.70	\$15,345.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
19	101-261 311 Customer Service	\$6,523.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$44,518.97	\$26,714.60	\$1,259.16
20	101-266 City Attorney	\$3,255.16	\$6,947.23	\$9,413.37	\$73.12	\$111.41	\$418.91	\$15,590.13	\$10,565.80	\$2,047.66
21	101-270 Human Resources	\$12,236.01	\$30,285.35	\$24,850.79	\$0.00	\$0.00	\$0.00	\$25,542.46	\$28,457.36	\$2,157.36
22	101-345, 349 Public Safety	\$0.00	\$3,142.49	\$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	\$8,032.47	\$75,227.99	\$0.00
24	101-751 Parks & Rec Admin	\$0.00	\$347,543.50	\$294,532.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25	OPEB / Retirement Board	\$68,439.37	\$169,394.35	\$138,997.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Current Allocations</b>		<b>\$219,481.31</b>	<b>\$697,176.30</b>	<b>\$603,817.48</b>	<b>\$1,369.89</b>	<b>\$323.62</b>	<b>\$21,622.57</b>	<b>\$431,674.11</b>	<b>\$275,227.39</b>	<b>\$46,673.17</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**Summary Schedule**

Dept#	Department Name	211 Kzoo Muni Golf Assn	225 Blight Abatement	226 Solid Waste / Rubbish	232-238 Grants - Gen Gov	232-40x PS Grants	232-585 PW Grants	232-697 HUD Grants - Other	232-726 Community Dvlp Grants	232-733 Econ Dvlp Grants
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	\$6,799.52	\$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
4	101-101 City Commission	\$3,059.00	\$14.52	\$3,758.07	\$122.22	\$52.30	\$90.96	\$972.94	\$225.43	\$153.31
5	101-172 City Manager	\$0.00	\$0.00	\$24,302.98	\$0.00	\$0.00	\$0.00	\$2,862.68	\$0.00	\$2,981.96
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	\$33,926.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8	101-191 Accounting Dept	\$60.84	\$17.38	\$17,319.59	\$395.46	\$382.42	\$91.26	\$1,669.01	\$47.80	\$88.26
9	101-192 Financial Services	\$14.48	\$0.63	\$7,555.35	\$492.43	\$234.57	\$40.10	\$707.64	\$38.51	\$203.52
10	101-210 Management Services	\$1,302.76	\$7.54	\$3,119.87	\$90.71	\$55.94	\$46.39	\$560.43	\$100.00	\$80.81
11	101-212 Budgeting	\$8,911.11	\$42.30	\$10,947.55	\$356.04	\$152.36	\$264.96	\$2,834.24	\$656.68	\$446.60
12	101-215 City Clerk	\$0.00	\$0.00	\$11,425.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
13	101-216 Records	\$0.00	\$0.00	\$2,140.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
14	101-223 Internal Auditor	\$2,421.57	\$11.50	\$2,974.96	\$96.75	\$41.40	\$72.00	\$770.20	\$178.45	\$121.36
15	101-233 Purchasing	\$120.47	\$0.00	\$5,541.84	\$602.37	\$843.32	\$361.42	\$240.95	\$361.42	\$361.42
16	101-237 Grants Management	\$0.00	\$0.00	\$225.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
17	101-253 Treasury	\$15.07	\$25.23	\$69,222.96	\$77.09	\$94.47	\$52.26	\$31.49	\$10.04	\$30.81
18	101-257 Assessing	\$0.00	\$0.00	\$84,720.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
19	101-261 311 Customer Service	\$0.00	\$0.00	\$78,126.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20	101-266 City Attorney	\$9,073.08	\$43.07	\$12,867.31	\$362.51	\$155.13	\$269.78	\$3,086.87	\$668.62	\$625.37
21	101-270 Human Resources	\$0.00	\$0.00	\$13,421.73	\$0.00	\$0.00	\$0.00	\$1,580.96	\$0.00	\$1,646.84
22	101-345, 349 Public Safety	\$0.00	\$0.00	\$0.00	\$0.00	\$1,222.85	\$0.00	\$0.00	\$0.00	\$0.00
23	101-580 City Equipment	\$0.00	\$0.00	\$65,668.25	\$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
<b>Total Current Allocations</b>		<b>\$24,978.39</b>	<b>\$162.18</b>	<b>\$454,065.53</b>	<b>\$2,595.59</b>	<b>\$3,234.77</b>	<b>\$1,289.12</b>	<b>\$15,317.41</b>	<b>\$2,286.96</b>	<b>\$6,740.27</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**Summary Schedule**

Dept#	Department Name	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	233-740 Foundation for Excellence	233-777 P&R 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
4	101-101 City Commission	\$23.72	\$1.82	\$0.00	\$0.00	\$20.58	\$0.00	\$1.52	\$0.00	\$11.13
5	101-172 City Manager	\$984.05	\$954.23	\$0.00	\$0.00	\$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	\$552.27	\$56.58	\$0.00	\$104.30	\$217.29	\$0.00	\$26.07	\$8.69	\$743.12
9	101-192 Financial Services	\$1,450.88	\$82.83	\$0.00	\$199.91	\$191.77	\$0.00	\$0.95	\$0.32	\$725.73
10	101-210 Management Services	\$78.27	\$8.32	\$0.00	\$11.36	\$28.83	\$0.00	\$2.71	\$0.69	\$74.58
11	101-212 Budgeting	\$69.11	\$5.30	\$0.00	\$0.00	\$59.95	\$0.00	\$4.43	\$0.00	\$32.42
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	\$18.78	\$1.44	\$0.00	\$0.00	\$16.29	\$0.00	\$1.20	\$0.00	\$8.81
15	101-233 Purchasing	\$0.00	\$120.47	\$0.00	\$0.00	\$843.32	\$0.00	\$0.00	\$0.00	\$5,782.79
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	\$15.07	\$25.79	\$0.00	\$39.22	\$101.12	\$0.00	\$15.07	\$0.00	\$65.01
18	101-257 Assessing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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	\$126.68	\$60.01	\$0.00	\$0.00	\$61.04	\$0.00	\$4.51	\$0.00	\$33.01
21	101-270 Human Resources	\$543.46	\$526.99	\$0.00	\$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	\$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	\$6,441.07	\$6,245.89	\$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
<b>Total Current Allocations</b>		<b>\$10,303.35</b>	<b>\$8,089.67</b>	<b>\$0.00</b>	<b>\$354.79</b>	<b>\$1,540.19</b>	<b>\$0.00</b>	<b>\$56.46</b>	<b>\$9.70</b>	<b>\$7,476.59</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**Summary Schedule**

Dept#	Department Name	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	248 Dtwm Dvlp Auth	251 Dtwm Econ Growth
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	\$2,691.92	\$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
4	101-101 City Commission	\$0.00	\$3,712.36	\$6,650.96	\$147.18	\$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	\$4,204.56	\$1,699.72	\$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	\$20,791.00	\$1,508.86	\$0.00	\$0.00
8	101-191 Accounting Dept	\$26.07	\$11,172.86	\$6,996.62	\$39.11	\$65.19	\$3,337.07	\$1,849.53	\$1,647.03	\$1,442.78
9	101-192 Financial Services	\$13.21	\$7,357.00	\$7,486.56	\$50.45	\$14.63	\$2,735.09	\$437.31	\$1,481.83	\$1,584.69
10	101-210 Management Services	\$2.26	\$2,568.91	\$3,489.68	\$66.31	\$5.35	\$313.31	\$155.37	\$152.82	\$138.41
11	101-212 Budgeting	\$0.00	\$10,814.39	\$19,374.78	\$428.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12	101-215 City Clerk	\$0.00	\$62.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
13	101-216 Records	\$0.00	\$11.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
14	101-223 Internal Auditor	\$0.00	\$2,938.77	\$5,265.03	\$116.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15	101-233 Purchasing	\$0.00	\$21,926.41	\$20,360.24	\$120.47	\$0.00	\$1,927.60	\$361.42	\$3,493.77	\$2,650.45
16	101-237 Grants Management	\$0.00	-\$133,415.43	\$0.00	\$0.00	\$0.00	\$456.73	\$119.98	\$0.00	\$0.00
17	101-253 Treasury	\$10.04	\$143.73	\$557.47	\$0.00	\$30.13	\$155.81	\$43.57	\$247.17	\$237.80
18	101-257 Assessing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
19	101-261 311 Customer Service	\$0.00	\$256.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20	101-266 City Attorney	\$0.00	\$11,097.52	\$19,770.12	\$436.53	\$0.00	\$259.41	\$107.41	\$0.00	\$0.00
21	101-270 Human Resources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,322.04	\$938.70	\$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	\$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
<b>Total Current Allocations</b>		<b>\$51.58</b>	<b>-\$61,353.05</b>	<b>\$89,951.47</b>	<b>\$1,405.30</b>	<b>\$115.30</b>	<b>\$39,194.55</b>	<b>\$7,221.87</b>	<b>\$7,022.62</b>	<b>\$6,054.13</b>



**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**Summary Schedule**

Dept#	Department Name	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	298 Home Grant	299 CDBG Grant
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	\$5,224.57	\$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
4	101-101 City Commission	\$57.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$326.80	\$3,565.81
5	101-172 City Manager	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,345.32	\$1,848.82	\$4,651.86
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	\$30,039.14	\$0.00	\$0.00
8	101-191 Accounting Dept	\$1,199.42	\$199.90	\$143.41	\$0.00	\$13.04	\$0.00	\$3,781.33	\$1,929.12	\$5,735.68
9	101-192 Financial Services	\$203.09	\$7.29	\$5.23	\$0.00	\$0.48	\$0.00	\$1,355.95	\$547.05	\$1,929.72
10	101-210 Management Services	\$121.78	\$15.81	\$11.34	\$0.00	\$1.03	\$0.00	\$341.66	\$302.28	\$2,002.52
11	101-212 Budgeting	\$167.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$951.98	\$10,387.50
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	\$45.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$258.70	\$2,822.77
15	101-233 Purchasing	\$722.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$361.42	\$1,325.22	\$4,698.52
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	\$363.48	\$272.48	\$174.54	\$0.00	\$15.74	\$0.00	\$94.19	\$139.11	\$3,010.35
18	101-257 Assessing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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	\$170.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$706.50	\$1,078.76	\$10,875.69
21	101-270 Human Resources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,817.91	\$1,021.04	\$2,569.07
22	101-345, 349 Public Safety	\$15,225.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$82,670.88
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
<b>Total Current Allocations</b>		<b>\$18,276.41</b>	<b>\$495.49</b>	<b>\$334.53</b>	<b>\$0.00</b>	<b>\$30.29</b>	<b>\$0.00</b>	<b>\$61,067.99</b>	<b>\$9,728.88</b>	<b>\$134,920.36</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**Summary Schedule**

Dept#	Department Name	300 Debt Service	401 Capital Projects	514 Parking System	590 Sewer Fund	591 Water Fund	677 Insurance Fund	731 Pension Fund	737 OPEB Fund	756 General Trust 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	\$80,948.60	\$81,756.93	\$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
4	101-101 City Commission	\$0.00	\$0.00	\$0.00	\$32,936.22	\$18,346.15	\$17,430.01	\$2,668.81	\$0.00	\$154.86
5	101-172 City Manager	\$0.00	\$0.00	\$0.00	\$237,900.83	\$244,968.08	\$3,369.62	\$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	\$517,267.43	\$569,326.75	\$0.00	\$0.00	\$0.00	\$0.00
8	101-191 Accounting Dept	\$321.58	\$3,228.87	\$2,185.90	\$93,209.11	\$103,047.64	\$11,868.74	\$79,797.38	\$34,485.07	\$156.45
9	101-192 Financial Services	\$158.81	\$3,230.93	\$1,795.65	\$107,521.72	\$96,457.46	\$11,429.56	\$62,570.28	\$26,826.28	\$103.76
10	101-210 Management Services	\$27.77	\$304.76	\$200.11	\$23,443.93	\$17,864.81	\$8,514.03	\$63,389.22	\$26,704.21	\$79.63
11	101-212 Budgeting	\$0.00	\$0.00	\$0.00	\$95,945.81	\$56,093.15	\$50,774.99	\$7,774.46	\$0.00	\$451.13
12	101-215 City Clerk	\$0.00	\$0.00	\$0.00	\$829.77	\$21,177.81	\$277.68	\$0.00	\$0.00	\$0.00
13	101-216 Records	\$0.00	\$0.00	\$0.00	\$155.48	\$14,247.04	\$925.94	\$0.00	\$0.00	\$0.00
14	101-223 Internal Auditor	\$0.00	\$0.00	\$0.00	\$26,072.96	\$14,523.17	\$13,797.94	\$2,112.68	\$0.00	\$122.59
15	101-233 Purchasing	\$0.00	\$6,867.06	\$722.85	\$155,532.94	\$79,633.83	\$7,228.49	\$0.00	\$0.00	\$1,325.22
16	101-237 Grants Management	\$0.00	\$0.00	\$0.00	\$0.00	\$21,650.24	\$0.00	\$0.00	\$0.00	\$0.00
17	101-253 Treasury	\$110.49	\$274.99	\$932.91	\$518,765.48	\$672,232.95	\$4,150.85	\$357.94	\$381.69	\$36.63
18	101-257 Assessing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
19	101-261 311 Customer Service	\$0.00	\$0.00	\$4,265.72	\$202,302.43	\$316,679.32	\$0.00	\$0.00	\$0.00	\$0.00
20	101-266 City Attorney	\$0.00	\$0.00	\$0.00	\$116,085.89	\$71,848.41	\$52,048.03	\$45,321.31	\$0.00	\$459.33
21	101-270 Human Resources	\$0.00	\$0.00	\$0.00	\$131,384.75	\$135,287.76	\$1,860.93	\$125,634.41	\$0.00	\$0.00
22	101-345, 349 Public Safety	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,092.34	\$0.00	\$0.00	\$0.00
23	101-580 City Equipment	\$0.00	\$0.00	\$0.00	\$70,529.13	\$241,425.21	\$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
<b>Total Current Allocations</b>		<b>\$618.65</b>	<b>\$13,906.62</b>	<b>\$10,103.13</b>	<b>\$2,410,832.49</b>	<b>\$2,776,566.69</b>	<b>\$196,769.13</b>	<b>\$389,626.49</b>	<b>\$88,397.25</b>	<b>\$2,889.60</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**Summary Schedule**

Dept#	Department Name	760 Foundation for Excellence	761 Landfill Trust	90x GASB 34 Govt	CCTA	Kalamazoo County - Space	All Other	Unallowable	Residual Costs	Total
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	\$469,531.66
3	101-271 Other General	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4	101-101 City Commission	\$944.30	\$0.00	\$0.00	\$0.00	\$0.00	\$2.08	\$98,347.14	\$0.00	\$245,416.10
5	101-172 City Manager	\$2,981.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$332,809.31	\$0.00	\$1,939,937.08
6	101-265 Bldgs & Grounds	\$0.00	\$0.00	\$0.00	\$0.00	\$214,075.53	\$0.00	\$300,079.63	-\$0.00	\$714,147.42
7	101-228, 229, 230 Info Tech	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$0.00	\$2,747,053.95
8	101-191 Accounting Dept	\$2,017.77	\$13.04	\$1,095.12	\$0.00	\$0.00	\$7,596.33	\$0.00	\$0.00	\$543,518.85
9	101-192 Financial Services	\$898.98	\$0.48	\$39.95	\$0.00	\$0.00	\$338.39	\$0.00	\$0.00	\$502,100.07
10	101-210 Management Services	\$578.92	\$1.03	\$86.63	\$0.00	\$0.00	\$602.78	\$0.00	\$0.00	\$194,625.22
11	101-212 Budgeting	\$2,750.82	\$0.00	\$0.00	\$0.00	\$0.00	\$6.06	\$0.00	\$0.00	\$431,072.82
12	101-215 City Clerk	\$12,650.40	\$0.00	\$0.00	\$1,051.21	\$0.00	\$0.00	\$167,666.06	\$0.00	\$522,310.89
13	101-216 Records	\$2,370.41	\$0.00	\$0.00	\$3,505.33	\$0.00	\$0.00	\$0.00	\$0.00	\$54,105.04
14	101-223 Internal Auditor	\$747.53	\$0.00	\$0.00	\$0.00	\$0.00	\$1.65	\$0.00	\$0.00	\$116,422.69
15	101-233 Purchasing	\$1,325.22	\$0.00	\$0.00	\$0.00	\$0.00	\$361.42	\$0.00	\$0.00	\$403,590.51
16	101-237 Grants Management	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$63,964.67
17	101-253 Treasury	\$588.68	\$5.02	\$195.87	\$0.00	\$0.00	\$269,214.71	\$0.00	-\$0.00	\$1,836,528.84
18	101-257 Assessing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$420,323.21
19	101-261 311 Customer Service	\$0.00	\$0.00	\$0.00	\$243.61	\$0.00	\$20,842.15	\$0.00	\$0.00	\$970,899.63
20	101-266 City Attorney	\$2,989.63	\$0.00	\$0.00	\$0.00	\$0.00	\$6.17	\$731,809.68	-\$0.00	\$1,340,868.22
21	101-270 Human Resources	\$1,646.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,013,197.85
22	101-345, 349 Public Safety	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,012,388.70	\$0.00	\$11,087,894.67
23	101-580 City Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,686.16	\$0.00	\$0.00	\$638,660.71
24	101-751 Parks & Rec Admin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,140.14	\$0.00	\$657,903.37
25	OPEB / Retirement Board	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,963,526.03
<b>Total Current Allocations</b>		<b>\$32,491.46</b>	<b>\$19.57</b>	<b>\$1,417.57</b>	<b>\$4,800.15</b>	<b>\$214,075.53</b>	<b>\$314,657.90</b>	<b>\$4,646,240.66</b>	<b>\$0.00</b>	<b>\$29,877,599.49</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711

09/17/24

**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 - Full Cost - FY2023 Actuals**

10711  
09/17/24

**A. Department Costs**

**Dept. 1: Building Depreciation**

Description	Type	Amount	General Admin	City Hall	Other Buildings
<b>Personnel Costs</b>					
Salaries		\$0.00	\$0.00	\$0.00	\$0.00
Fringe Benefits		\$0.00	\$0.00	\$0.00	\$0.00
<b>Subtotal - Personnel Costs</b>		<b>\$0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>					
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
<b>Subtotal - Services &amp; Supplies</b>		<b>\$164,907.60</b>	<b>\$0.00</b>	<b>\$121,853.42</b>	<b>\$43,054.18</b>
<b>Department Cost Total</b>		<b>\$164,907.60</b>	<b>\$0.00</b>	<b>\$121,853.42</b>	<b>\$43,054.18</b>
<b>Adjustments to Cost</b>					
<b>Subtotal - Adjustments</b>		<b>\$0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>\$164,907.60</b>	<b>\$0.00</b>	<b>\$121,853.42</b>	<b>\$43,054.18</b>
General Admin Distribution			\$0.00	\$0.00	\$0.00
<b>Grand Total</b>		<b>\$164,907.60</b>	<b>\$0.00</b>	<b>\$121,853.42</b>	<b>\$43,054.18</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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	\$7.55	\$3.77	\$3.77
<b>8</b>	<b>Subtotal - 101-191 Accounting Dept</b>	<b>\$0.00</b>	<b>\$7.55</b>	<b>\$3.77</b>	<b>\$3.77</b>
6	Accounting	\$0.00	\$0.27	\$0.14	\$0.14
<b>9</b>	<b>Subtotal - 101-192 Financial Services</b>	<b>\$0.00</b>	<b>\$0.27</b>	<b>\$0.14</b>	<b>\$0.14</b>
4	Accounting	\$0.00	\$0.56	\$0.28	\$0.28
<b>10</b>	<b>Subtotal - 101-210 Management Services</b>	<b>\$0.00</b>	<b>\$0.56</b>	<b>\$0.28</b>	<b>\$0.28</b>
2	Cost Plan *	\$0.00	\$378.48	\$378.48	\$0.00
<b>11</b>	<b>Subtotal - 101-212 Budgeting</b>	<b>\$0.00</b>	<b>\$378.48</b>	<b>\$378.48</b>	<b>\$0.00</b>
<b>Total Incoming</b>		<b>\$0.00</b>	<b>\$386.86</b>	<b>\$382.67</b>	<b>\$4.19</b>
<b>C. Total Allocated</b>			<b>\$165,294.46</b>	<b>\$122,236.09</b>	<b>\$43,058.37</b>
				73.95%	26.05%

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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
<b>SubTotal</b>		<b>25,334</b>	<b>100%</b>	<b>\$121,853.42</b>	<b>\$0.00</b>	<b>\$121,853.42</b>	<b>\$382.67</b>	<b>\$122,236.09</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$121,853.42</b>		<b>\$122,236.09</b>

Allocation Basis Units: Assigned Square Footage - City Hall

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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	\$4.17	\$42,841.01
24	101-751 Parks & Rec Admin	229.58	0.5%	\$217.34	\$0.00	\$217.34	\$0.02	\$217.36
<b>SubTotal</b>		<b>45,479.58</b>	<b>100%</b>	<b>\$43,054.18</b>	<b>\$0.00</b>	<b>\$43,054.18</b>	<b>\$4.19</b>	<b>\$43,058.37</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$43,054.18</b>		<b>\$43,058.37</b>

Allocation Basis Units: \$ CY Building Depreciation



**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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
<b>Direct Bills</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total</b>		<b>\$122,236.09</b>	<b>\$43,058.37</b>	<b>\$165,294.46</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711

09/17/24

**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.

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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
<b>Personnel Costs</b>									
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
<b>Subtotal - Personnel Costs</b>		<b>\$0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>									
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
<b>Subtotal - Services &amp; Supplies</b>		<b>\$1,509,542.75</b>	<b>\$0.00</b>	<b>\$11,402.80</b>	<b>\$569,759.00</b>	<b>\$28,248.48</b>	<b>\$441,834.55</b>	<b>\$13,961.00</b>	<b>\$135,423.59</b>
<b>Department Cost Total</b>		<b>\$1,509,542.75</b>	<b>\$0.00</b>	<b>\$11,402.80</b>	<b>\$569,759.00</b>	<b>\$28,248.48</b>	<b>\$441,834.55</b>	<b>\$13,961.00</b>	<b>\$135,423.59</b>
<b>Adjustments to Cost</b>									
<b>Subtotal - Adjustments</b>		<b>\$0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>\$1,509,542.75</b>	<b>\$0.00</b>	<b>\$11,402.80</b>	<b>\$569,759.00</b>	<b>\$28,248.48</b>	<b>\$441,834.55</b>	<b>\$13,961.00</b>	<b>\$135,423.59</b>
General Admin Distribution			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Grand Total</b>		<b>\$1,509,542.75</b>	<b>\$0.00</b>	<b>\$11,402.80</b>	<b>\$569,759.00</b>	<b>\$28,248.48</b>	<b>\$441,834.55</b>	<b>\$13,961.00</b>	<b>\$135,423.59</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**A. Department Costs**

**Dept. 2: Equipment Depreciation**

Description	Type	Amount	SBITA - NeoGov	SBITA Amortizations - Dept Specific	GASB 87 Copier Leases
<b>Personnel Costs</b>					
Salaries		\$0.00	\$0.00	\$0.00	\$0.00
Fringe Benefits		\$0.00	\$0.00	\$0.00	\$0.00
<b>Subtotal - Personnel Costs</b>		<b>\$0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>					
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
<b>Subtotal - Services &amp; Supplies</b>		<b>\$1,509,542.75</b>	<b>\$27,937.52</b>	<b>\$252,134.10</b>	<b>\$28,841.71</b>
<b>Department Cost Total</b>		<b>\$1,509,542.75</b>	<b>\$27,937.52</b>	<b>\$252,134.10</b>	<b>\$28,841.71</b>
<b>Adjustments to Cost</b>					
<b>Subtotal - Adjustments</b>		<b>\$0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>\$1,509,542.75</b>	<b>\$27,937.52</b>	<b>\$252,134.10</b>	<b>\$28,841.71</b>
General Admin Distribution			\$0.00	\$0.00	\$0.00
<b>Grand Total</b>		<b>\$1,509,542.75</b>	<b>\$27,937.52</b>	<b>\$252,134.10</b>	<b>\$28,841.71</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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	\$101.92	\$11.32	\$11.32	\$11.32	\$11.32	\$11.32	\$11.32
<b>8</b>	<b>Subtotal - 101-191 Accounting Dept</b>	<b>\$0.00</b>	<b>\$101.92</b>	<b>\$11.32</b>	<b>\$11.32</b>	<b>\$11.32</b>	<b>\$11.32</b>	<b>\$11.32</b>	<b>\$11.32</b>
6	Accounting	\$0.00	\$3.66	\$0.41	\$0.41	\$0.41	\$0.41	\$0.41	\$0.41
<b>9</b>	<b>Subtotal - 101-192 Financial Services</b>	<b>\$0.00</b>	<b>\$3.66</b>	<b>\$0.41</b>	<b>\$0.41</b>	<b>\$0.41</b>	<b>\$0.41</b>	<b>\$0.41</b>	<b>\$0.41</b>
4	Accounting	\$0.00	\$7.54	\$0.84	\$0.84	\$0.84	\$0.84	\$0.84	\$0.84
<b>10</b>	<b>Subtotal - 101-210 Management Services</b>	<b>\$0.00</b>	<b>\$7.54</b>	<b>\$0.84</b>	<b>\$0.84</b>	<b>\$0.84</b>	<b>\$0.84</b>	<b>\$0.84</b>	<b>\$0.84</b>
2	Cost Plan *	\$0.00	\$1,892.41	\$378.48	\$378.48	\$378.48	\$378.48	\$378.48	\$0.00
<b>11</b>	<b>Subtotal - 101-212 Budgeting</b>	<b>\$0.00</b>	<b>\$1,892.41</b>	<b>\$378.48</b>	<b>\$378.48</b>	<b>\$378.48</b>	<b>\$378.48</b>	<b>\$378.48</b>	<b>\$0.00</b>
1	Records Management	\$0.00	\$432.56	\$48.06	\$48.06	\$48.06	\$48.06	\$48.06	\$48.06
<b>12</b>	<b>Subtotal - 101-215 City Clerk</b>	<b>\$0.00</b>	<b>\$432.56</b>	<b>\$48.06</b>	<b>\$48.06</b>	<b>\$48.06</b>	<b>\$48.06</b>	<b>\$48.06</b>	<b>\$48.06</b>
1	Records Mgmt	\$0.00	\$1,564.21	\$173.80	\$173.80	\$173.80	\$173.80	\$173.80	\$173.80
<b>13</b>	<b>Subtotal - 101-216 Records</b>	<b>\$0.00</b>	<b>\$1,564.21</b>	<b>\$173.80</b>	<b>\$173.80</b>	<b>\$173.80</b>	<b>\$173.80</b>	<b>\$173.80</b>	<b>\$173.80</b>
<b>Total Incoming</b>		<b>\$0.00</b>	<b>\$4,002.30</b>	<b>\$612.91</b>	<b>\$612.91</b>	<b>\$612.91</b>	<b>\$612.91</b>	<b>\$612.91</b>	<b>\$234.43</b>
<b>C. Total Allocated</b>			<b>\$1,513,545.05</b>	<b>\$12,015.71</b>	<b>\$570,371.91</b>	<b>\$28,861.39</b>	<b>\$442,447.46</b>	<b>\$14,573.91</b>	<b>\$135,658.02</b>
				0.79%	37.68%	1.91%	29.23%	0.96%	8.96%

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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	\$101.92	\$11.32	\$11.32	\$11.32
<b>8</b>	<b>Subtotal - 101-191 Accounting Dept</b>	<b>\$0.00</b>	<b>\$101.92</b>	<b>\$11.32</b>	<b>\$11.32</b>	<b>\$11.32</b>
6	Accounting	\$0.00	\$3.66	\$0.41	\$0.41	\$0.41
<b>9</b>	<b>Subtotal - 101-192 Financial Services</b>	<b>\$0.00</b>	<b>\$3.66</b>	<b>\$0.41</b>	<b>\$0.41</b>	<b>\$0.41</b>
4	Accounting	\$0.00	\$7.54	\$0.84	\$0.84	\$0.84
<b>10</b>	<b>Subtotal - 101-210 Management Services</b>	<b>\$0.00</b>	<b>\$7.54</b>	<b>\$0.84</b>	<b>\$0.84</b>	<b>\$0.84</b>
2	Cost Plan *	\$0.00	\$1,892.41	\$0.00	\$0.00	\$0.00
<b>11</b>	<b>Subtotal - 101-212 Budgeting</b>	<b>\$0.00</b>	<b>\$1,892.41</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
1	Records Management	\$0.00	\$432.56	\$48.06	\$48.06	\$48.06
<b>12</b>	<b>Subtotal - 101-215 City Clerk</b>	<b>\$0.00</b>	<b>\$432.56</b>	<b>\$48.06</b>	<b>\$48.06</b>	<b>\$48.06</b>
1	Records Mgmt	\$0.00	\$1,564.21	\$173.80	\$173.80	\$173.80
<b>13</b>	<b>Subtotal - 101-216 Records</b>	<b>\$0.00</b>	<b>\$1,564.21</b>	<b>\$173.80</b>	<b>\$173.80</b>	<b>\$173.80</b>
<b>Total Incoming</b>		<b>\$0.00</b>	<b>\$4,002.30</b>	<b>\$234.43</b>	<b>\$234.43</b>	<b>\$234.43</b>
<b>C. Total Allocated</b>			<b>\$1,513,545.05</b>	<b>\$28,171.95</b>	<b>\$252,368.53</b>	<b>\$29,076.14</b>
				<b>1.86%</b>	<b>16.67%</b>	<b>1.92%</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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	\$48.31	\$947.16
5	101-172 City Manager	2,861	11.29%	\$1,287.73	\$0.00	\$1,287.73	\$69.22	\$1,356.95
6	101-265 Bldgs & Grounds	1,110	4.38%	\$499.61	\$0.00	\$499.61	\$26.85	\$526.46
7	101-228, 229, 230 Info Tech	4,100	16.18%	\$1,845.40	\$0.00	\$1,845.40	\$99.19	\$1,944.60
8	101-191 Accounting Dept	1,270	5.01%	\$571.63	\$0.00	\$571.63	\$30.73	\$602.35
9	101-192 Financial Services	944	3.73%	\$424.89	\$0.00	\$424.89	\$22.84	\$447.73
10	101-210 Management Services	888	3.51%	\$399.69	\$0.00	\$399.69	\$21.48	\$421.17
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	\$53.49	\$1,048.66
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	\$198.25
17	101-253 Treasury	2,458	9.7%	\$1,106.34	\$0.00	\$1,106.34	\$59.47	\$1,165.81
19	101-261 311 Customer Service	1,532	6.05%	\$689.55	\$0.00	\$689.55	\$37.06	\$726.62
20	101-266 City Attorney	3,099	12.23%	\$1,394.86	\$0.00	\$1,394.86	\$74.98	\$1,469.83
21	101-270 Human Resources	1,933	7.63%	\$870.04	\$0.00	\$870.04	\$46.77	\$916.81
<b>SubTotal</b>		<b>25,334</b>	<b>100%</b>	<b>\$11,402.80</b>	<b>\$0.00</b>	<b>\$11,402.80</b>	<b>\$612.91</b>	<b>\$12,015.71</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$11,402.80</b>		<b>\$12,015.71</b>

Allocation Basis Units: Assigned Square Footage - City Hall

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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	\$43.29	\$40,283.09
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	\$8.85	\$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	\$82.64	\$76,904.08
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	\$127.90	\$119,018.22
32	101-348 Criminal Invstgn Div	58	9.31%	\$53,043.37	\$0.00	\$53,043.37	\$57.06	\$53,100.43
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	\$8.85	\$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



**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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	\$48.21	\$44,860.71
93	591 Water Fund	54	8.67%	\$49,385.21	\$0.00	\$49,385.21	\$53.13	\$49,438.34
<b>SubTotal</b>		<b>623</b>	<b>100%</b>	<b>\$569,759.00</b>	<b>\$0.00</b>	<b>\$569,759.00</b>	<b>\$612.91</b>	<b>\$570,371.91</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$569,759.00</b>		<b>\$570,371.91</b>

Allocation Basis Units: # PCs, exc CCTA

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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	\$84.40	\$3,974.40
12	101-215 City Clerk	716.8	2.54%	\$716.80	\$0.00	\$716.80	\$15.55	\$732.35
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	\$324.93	\$15,300.53
23	101-580 City Equipment	6,923.88	24.51%	\$6,923.88	\$0.00	\$6,923.88	\$150.23	\$7,074.11
24	101-751 Parks & Rec Admin	992	3.51%	\$992.00	\$0.00	\$992.00	\$21.52	\$1,013.52
<b>SubTotal</b>		<b>28,248.48</b>	<b>100%</b>	<b>\$28,248.48</b>	<b>\$0.00</b>	<b>\$28,248.48</b>	<b>\$612.91</b>	<b>\$28,861.39</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$28,248.48</b>		<b>\$28,861.39</b>

Allocation Basis Units: \$ CY Equipment Depreciation

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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	\$612.91	\$442,447.46
<b>SubTotal</b>		<b>100</b>	<b>100%</b>	<b>\$441,834.55</b>	<b>\$0.00</b>	<b>\$441,834.55</b>	<b>\$612.91</b>	<b>\$442,447.46</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$441,834.55</b>		<b>\$442,447.46</b>

Allocation Basis Units: Direct to 101-580 City Equipment

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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	\$23.46	\$557.85
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	\$209.19
9	101-192 Financial Services	7	1.67%	\$233.80	\$0.00	\$233.80	\$10.26	\$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	\$209.19
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	\$209.19
18	101-257 Assessing	6	1.44%	\$200.40	\$0.00	\$200.40	\$8.80	\$209.19
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	\$105.57	\$2,510.34
23	101-580 City Equipment	6	1.44%	\$200.40	\$0.00	\$200.40	\$8.80	\$209.19
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	\$19.06	\$453.26
31	101-347 Public Safety Ops	30	7.18%	\$1,001.99	\$0.00	\$1,001.99	\$43.99	\$1,045.97
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	\$10.26	\$244.06
34	101-385 Code Enforcement	11	2.63%	\$367.39	\$0.00	\$367.39	\$16.13	\$383.52
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	\$10.26	\$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 - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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	\$10.26	\$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	\$70.38	\$1,673.56
93	591 Water Fund	42	10.05%	\$1,402.78	\$0.00	\$1,402.78	\$61.58	\$1,464.36
<b>SubTotal</b>		<b>418</b>	<b>100%</b>	<b>\$13,961.00</b>	<b>\$0.00</b>	<b>\$13,961.00</b>	<b>\$612.91</b>	<b>\$14,573.91</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$13,961.00</b>		<b>\$14,573.91</b>

Allocation Basis Units: # of Phone Lines

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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	\$9.18	\$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	\$3,541.98
20	101-266 City Attorney	7	1.83%	\$2,475.10	\$0.00	\$2,475.10	\$4.28	\$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	\$3,541.98
24	101-751 Parks & Rec Admin	18	4.7%	\$6,364.56	\$0.00	\$6,364.56	\$11.02	\$6,375.57
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	\$6.73	\$3,896.18
41	101-701 Planning	11	2.87%	\$3,889.45	\$0.00	\$3,889.45	\$6.73	\$3,896.18
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	\$17.14	\$9,917.56
51	203 Local Streets	4	1.04%	\$1,414.35	\$0.00	\$1,414.35	\$2.45	\$1,416.79
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	\$53.25	\$30,815.27
93	591 Water Fund	78	20.37%	\$27,579.74	\$0.00	\$27,579.74	\$47.74	\$27,627.48
<b>SubTotal</b>		<b>383</b>	<b>100%</b>	<b>\$135,423.59</b>	<b>\$0.00</b>	<b>\$135,423.59</b>	<b>\$234.43</b>	<b>\$135,658.02</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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
	<b>Total</b>					<b>\$135,423.59</b>		<b>\$135,658.02</b>

Allocation Basis Units: # Kronos Users

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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	\$5.16	\$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	\$1,530.63
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	\$744.63
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	\$72.64	\$8,728.75
32	101-348 Criminal Invstgn Div	29	4.26%	\$1,189.70	\$0.00	\$1,189.70	\$9.98	\$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	\$455.05
41	101-701 Planning	11	1.62%	\$451.27	\$0.00	\$451.27	\$3.79	\$455.05
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**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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	\$29.95	\$3,599.06
93	591 Water Fund	78	11.45%	\$3,199.89	\$0.00	\$3,199.89	\$26.85	\$3,226.74
<b>SubTotal</b>		<b>681</b>	<b>100%</b>	<b>\$27,937.52</b>	<b>\$0.00</b>	<b>\$27,937.52</b>	<b>\$234.43</b>	<b>\$28,171.95</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$27,937.52</b>		<b>\$28,171.95</b>

Allocation Basis Units: # NeoGov / TalentLMS Users

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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	\$144.63	\$155,698.61
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	\$77.59	\$83,528.72
<b>SubTotal</b>		<b>252,134.1</b>	<b>100%</b>	<b>\$252,134.10</b>	<b>\$0.00</b>	<b>\$252,134.10</b>	<b>\$234.43</b>	<b>\$252,368.53</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$252,134.10</b>		<b>\$252,368.53</b>

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

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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	\$3.34	\$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	\$6.98	\$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	\$14.62	\$1,813.88
15	101-233 Purchasing	668.52	2.23%	\$643.95	\$0.00	\$643.95	\$5.23	\$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	\$6.98	\$866.27
20	101-266 City Attorney	1,177.56	3.93%	\$1,134.27	\$0.00	\$1,134.27	\$9.22	\$1,143.49
21	101-270 Human Resources	1,177.56	3.93%	\$1,134.27	\$0.00	\$1,134.27	\$9.22	\$1,143.49
22	101-345, 349 Public Safety	11,659.2	38.94%	\$11,230.60	\$0.00	\$11,230.60	\$91.29	\$11,321.89
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	\$6.98	\$866.27
34	101-385 Code Enforcement	679.8	2.27%	\$654.81	\$0.00	\$654.81	\$5.32	\$660.13
41	101-701 Planning	679.8	2.27%	\$654.81	\$0.00	\$654.81	\$5.32	\$660.13
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	\$7.61	\$944.35
51	203 Local Streets	972.6	3.25%	\$936.85	\$0.00	\$936.85	\$7.61	\$944.46
<b>SubTotal</b>		<b>29,942.4</b>	<b>100%</b>	<b>\$28,841.71</b>	<b>\$0.00</b>	<b>\$28,841.71</b>	<b>\$234.43</b>	<b>\$29,076.14</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$28,841.71</b>		<b>\$29,076.14</b>

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

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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	\$947.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	101-172 City Manager	\$1,356.95	\$14,648.40	\$0.00	\$0.00	\$557.85	\$3,187.79	\$372.32	\$0.00
6	101-265 Bldgs & Grounds	\$526.46	\$10,070.77	\$3,974.40	\$0.00	\$104.60	\$1,770.99	\$206.84	\$0.00
7	101-228, 229, 230 Info Tech	\$1,944.60	\$40,283.09	\$0.00	\$0.00	\$592.72	\$5,312.98	\$620.53	\$0.00
8	101-191 Accounting Dept	\$602.35	\$5,493.15	\$0.00	\$0.00	\$209.19	\$2,125.19	\$248.21	\$0.00
9	101-192 Financial Services	\$447.73	\$7,324.20	\$0.00	\$0.00	\$244.06	\$2,125.19	\$248.21	\$0.00
10	101-210 Management Services	\$421.17	\$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	\$155,698.61
12	101-215 City Clerk	\$1,048.66	\$4,577.62	\$732.35	\$0.00	\$209.19	\$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	\$198.25	\$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	\$1,165.81	\$7,324.20	\$0.00	\$0.00	\$209.19	\$3,187.79	\$372.32	\$0.00
18	101-257 Assessing	\$0.00	\$4,577.62	\$0.00	\$0.00	\$209.19	\$0.00	\$0.00	\$0.00
19	101-261 311 Customer Service	\$726.62	\$11,901.82	\$0.00	\$0.00	\$418.39	\$3,541.98	\$413.69	\$13,141.20
20	101-266 City Attorney	\$1,469.83	\$8,239.72	\$0.00	\$0.00	\$278.93	\$2,479.39	\$289.58	\$0.00
21	101-270 Human Resources	\$916.81	\$5,493.15	\$766.48	\$0.00	\$278.93	\$3,187.79	\$372.32	\$0.00
22	101-345, 349 Public Safety	\$0.00	\$76,904.08	\$15,300.53	\$0.00	\$2,510.34	\$0.00	\$1,530.63	\$0.00
23	101-580 City Equipment	\$0.00	\$10,070.77	\$7,074.11	\$442,447.46	\$209.19	\$3,541.98	\$413.69	\$83,528.72
24	101-751 Parks & Rec Admin	\$0.00	\$7,324.20	\$1,013.52	\$0.00	\$174.33	\$6,375.57	\$744.63	\$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	\$119,018.22	\$0.00	\$0.00	\$1,045.97	\$0.00	\$8,728.75	\$0.00
32	101-348 Criminal Invstgn Div	\$0.00	\$53,100.43	\$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	\$383.52	\$3,187.79	\$372.32	\$0.00
38	101-443 Forestry	\$0.00	\$915.52	\$0.00	\$0.00	\$34.87	\$3,896.18	\$455.05	\$0.00
41	101-701 Planning	\$0.00	\$8,239.72	\$0.00	\$0.00	\$278.93	\$3,896.18	\$455.05	\$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	\$9,917.56	\$1,158.32	\$0.00
51	203 Local Streets	\$0.00	\$915.52	\$0.00	\$0.00	\$34.87	\$1,416.79	\$165.47	\$0.00

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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	\$44,860.71	\$0.00	\$0.00	\$1,673.56	\$30,815.27	\$3,599.06	\$0.00
93	591 Water Fund	\$0.00	\$49,438.34	\$0.00	\$0.00	\$1,464.36	\$27,627.48	\$3,226.74	\$0.00
<b>Direct Bills</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total</b>		<b>\$12,015.71</b>	<b>\$570,371.91</b>	<b>\$28,861.39</b>	<b>\$442,447.46</b>	<b>\$14,573.91</b>	<b>\$135,658.02</b>	<b>\$28,171.95</b>	<b>\$252,368.53</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**Allocation Summary**

**Dept. 2: Equipment Depreciation**

Dept#	Department Name	GASB 87 Copier Leases	Total
4	101-101 City Commission	\$0.00	\$947.16
5	101-172 City Manager	\$1,029.18	\$21,152.48
6	101-265 Bldgs & Grounds	\$414.84	\$17,068.91
7	101-228, 229, 230 Info Tech	\$784.70	\$49,538.61
8	101-191 Accounting Dept	\$866.27	\$9,544.37
9	101-192 Financial Services	\$649.30	\$11,038.69
10	101-210 Management Services	\$0.00	\$4,979.00
11	101-212 Budgeting	\$0.00	\$157,163.14
12	101-215 City Clerk	\$1,813.88	\$9,528.85
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	\$7,937.92
16	101-237 Grants Management	\$0.00	\$2,691.92
17	101-253 Treasury	\$1,215.16	\$13,474.46
18	101-257 Assessing	\$866.27	\$5,653.09
19	101-261 311 Customer Service	\$0.00	\$30,143.69
20	101-266 City Attorney	\$1,143.49	\$13,900.94
21	101-270 Human Resources	\$1,143.49	\$12,158.95
22	101-345, 349 Public Safety	\$11,321.89	\$107,567.47
23	101-580 City Equipment	\$755.34	\$548,041.27
24	101-751 Parks & Rec Admin	\$1,029.18	\$16,661.43
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	\$11,392.77
31	101-347 Public Safety Ops	\$0.00	\$128,792.95
32	101-348 Criminal Invstgn Div	\$0.00	\$54,997.44
33	101-371 Bldg Inspection Dept	\$866.27	\$11,079.11
34	101-385 Code Enforcement	\$660.13	\$15,590.06
38	101-443 Forestry	\$0.00	\$5,301.63
41	101-701 Planning	\$660.13	\$13,530.02
43	101-724 Community Develop	\$659.32	\$1,679.44
44	101-728 Econ Dev	\$659.32	\$9,685.45
46	101-770 Parks Maint	\$0.00	\$1,970.51
50	202 Major Streets	\$944.35	\$22,509.38
51	203 Local Streets	\$944.46	\$3,477.12

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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	\$5,224.57
92	590 Sewer Fund	\$0.00	\$80,948.60
93	591 Water Fund	\$0.00	\$81,756.93
<b>Direct Bills</b>		<b>\$0.00</b>	<b>\$0.00</b>
<b>Total</b>		<b>\$29,076.14</b>	<b>\$1,513,545.05</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711

09/17/24

**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**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**A. Department Costs**

Dept. 3: 101-271 Other General

Description	Type	Amount	General Admin	Parking
<b>Personnel Costs</b>				
Salaries		\$0.00	\$0.00	\$0.00
Fringe Benefits		\$0.00	\$0.00	\$0.00
<b>Subtotal - Personnel Costs</b>		<b>\$0.00</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>				
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
<b>Subtotal - Services &amp; Supplies</b>		<b>\$59,685.60</b>	<b>\$0.00</b>	<b>\$55,685.60</b>
<b>Department Cost Total</b>		<b>\$59,685.60</b>	<b>\$0.00</b>	<b>\$55,685.60</b>
<b>Adjustments to Cost</b>				
719.004 Home Ownership Program	D	-\$4,000.00	\$0.00	\$0.00
<b>Subtotal - Adjustments</b>		<b>-\$4,000.00</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		\$55,685.60	\$0.00	\$55,685.60
General Admin Distribution			\$0.00	\$0.00
<b>Grand Total</b>		<b>\$55,685.60</b>	<b>\$0.00</b>	<b>\$55,685.60</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

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

Dept. 3: 101-271 Other General

Dept#	Department/Cost Pool	First Incoming	Second Incoming	Parking
1	City Commission	\$0.00	\$36.40	\$36.40
<b>4</b>	<b>Subtotal - 101-101 City Commission</b>	<b>\$0.00</b>	<b>\$36.40</b>	<b>\$36.40</b>
4	Audit and Accounting	\$0.00	\$207.61	\$207.61
<b>8</b>	<b>Subtotal - 101-191 Accounting Dept</b>	<b>\$0.00</b>	<b>\$207.61</b>	<b>\$207.61</b>
1	Accounts Payable	\$0.00	\$271.70	\$271.70
6	Accounting	\$0.00	\$7.46	\$7.46
<b>9</b>	<b>Subtotal - 101-192 Financial Services</b>	<b>\$0.00</b>	<b>\$279.16</b>	<b>\$279.16</b>
3	Risk Management	\$0.00	\$25.24	\$25.24
4	Accounting	\$0.00	\$15.35	\$15.35
5	Accounts Payable	\$0.00	\$4.08	\$4.08
<b>10</b>	<b>Subtotal - 101-210 Management Services</b>	<b>\$0.00</b>	<b>\$44.67</b>	<b>\$44.67</b>
1	Budget	\$0.00	\$189.54	\$189.54
2	Cost Plan	\$0.00	\$378.48	\$378.48
<b>11</b>	<b>Subtotal - 101-212 Budgeting</b>	<b>\$0.00</b>	<b>\$568.02</b>	<b>\$568.02</b>
1	Internal Audit	\$0.00	\$50.85	\$50.85
<b>14</b>	<b>Subtotal - 101-223 Internal Auditor</b>	<b>\$0.00</b>	<b>\$50.85</b>	<b>\$50.85</b>
1	Purchasing	\$0.00	\$97.40	\$97.40
<b>15</b>	<b>Subtotal - 101-233 Purchasing</b>	<b>\$0.00</b>	<b>\$97.40</b>	<b>\$97.40</b>
2	Tax Collection - General Fund	\$0.00	\$326.31	\$326.31
<b>17</b>	<b>Subtotal - 101-253 Treasury</b>	<b>\$0.00</b>	<b>\$326.31</b>	<b>\$326.31</b>
1	Assessing - General Fund	\$0.00	\$503.50	\$503.50
<b>18</b>	<b>Subtotal - 101-257 Assessing</b>	<b>\$0.00</b>	<b>\$503.50</b>	<b>\$503.50</b>
1	Advise and Counsel	\$0.00	\$191.96	\$191.96
<b>20</b>	<b>Subtotal - 101-266 City Attorney</b>	<b>\$0.00</b>	<b>\$191.96</b>	<b>\$191.96</b>
<b>Total Incoming</b>		<b>\$0.00</b>	<b>\$2,305.89</b>	<b>\$2,305.89</b>
<b>C. Total Allocated</b>			<b>\$57,991.49</b>	<b>\$57,991.49</b>
				<b>100%</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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	\$44.30	\$1,114.20
5	101-172 City Manager	11.52	11.77%	\$6,555.93	\$0.00	\$6,555.93	\$271.47	\$6,827.41
6	101-265 Bldgs & Grounds	6.43	6.57%	\$3,659.26	\$0.00	\$3,659.26	\$151.53	\$3,810.78
7	101-228, 229, 230 Info Tech	14.38	14.7%	\$8,183.54	\$0.00	\$8,183.54	\$338.87	\$8,522.41
8	101-191 Accounting Dept	5.27	5.39%	\$2,999.11	\$0.00	\$2,999.11	\$124.19	\$3,123.30
9	101-192 Financial Services	6.19	6.33%	\$3,522.68	\$0.00	\$3,522.68	\$145.87	\$3,668.55
10	101-210 Management Services	2	2.04%	\$1,138.18	\$0.00	\$1,138.18	\$47.13	\$1,185.31
11	101-212 Budgeting	1	1.02%	\$569.09	\$0.00	\$569.09	\$23.57	\$592.66
12	101-215 City Clerk	2.87	2.93%	\$1,633.29	\$0.00	\$1,633.29	\$67.63	\$1,700.93
13	101-216 Records	1.33	1.36%	\$756.89	\$0.00	\$756.89	\$31.34	\$788.23
14	101-223 Internal Auditor	1	1.02%	\$569.09	\$0.00	\$569.09	\$23.57	\$592.66
15	101-233 Purchasing	5.11	5.22%	\$2,908.06	\$0.00	\$2,908.06	\$120.42	\$3,028.48
16	101-237 Grants Management	1.48	1.51%	\$842.26	\$0.00	\$842.26	\$34.88	\$877.13
17	101-253 Treasury	11.48	11.73%	\$6,533.17	\$0.00	\$6,533.17	\$270.53	\$6,803.70
19	101-261 311 Customer Service	9.69	9.9%	\$5,514.50	\$0.00	\$5,514.50	\$228.35	\$5,742.85
20	101-266 City Attorney	8	8.18%	\$4,552.73	\$0.00	\$4,552.73	\$188.52	\$4,741.26
21	101-270 Human Resources	8.22	8.4%	\$4,677.93	\$0.00	\$4,677.93	\$193.71	\$4,871.64
<b>SubTotal</b>		<b>97.85</b>	<b>100%</b>	<b>\$55,685.60</b>	<b>\$0.00</b>	<b>\$55,685.60</b>	<b>\$2,305.89</b>	<b>\$57,991.49</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$55,685.60</b>		<b>\$57,991.49</b>

Allocation Basis Units: # FTEs, City Hall Departments

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**Allocation Summary**

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

Dept#	Department Name	Parking	Total
4	101-101 City Commission	\$1,114.20	\$1,114.20
5	101-172 City Manager	\$6,827.41	\$6,827.41
6	101-265 Bldgs & Grounds	\$3,810.78	\$3,810.78
7	101-228, 229, 230 Info Tech	\$8,522.41	\$8,522.41
8	101-191 Accounting Dept	\$3,123.30	\$3,123.30
9	101-192 Financial Services	\$3,668.55	\$3,668.55
10	101-210 Management Services	\$1,185.31	\$1,185.31
11	101-212 Budgeting	\$592.66	\$592.66
12	101-215 City Clerk	\$1,700.93	\$1,700.93
13	101-216 Records	\$788.23	\$788.23
14	101-223 Internal Auditor	\$592.66	\$592.66
15	101-233 Purchasing	\$3,028.48	\$3,028.48
16	101-237 Grants Management	\$877.13	\$877.13
17	101-253 Treasury	\$6,803.70	\$6,803.70
19	101-261 311 Customer Service	\$5,742.85	\$5,742.85
20	101-266 City Attorney	\$4,741.26	\$4,741.26
21	101-270 Human Resources	\$4,871.64	\$4,871.64
<b>Direct Bills</b>		<b>\$0.00</b>	<b>\$0.00</b>
<b>Total</b>		<b>\$57,991.49</b>	<b>\$57,991.49</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711

09/17/24

**101-101 City Commission**

**Nature and Extent of Services**

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

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

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

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

Some City Commission expenses are identified as General Government in nature and are not allocated through this plan.

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

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

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

Dept. 4: 101-101 City  
Commission

**A. Department Costs**

Description	Type	Amount	General Admin	City Commission	General Gov't
<b>Personnel Costs</b>					
Salaries	S1	\$60,349.80	\$0.00	\$60,349.80	\$0.00
Fringe Benefits	S	\$4,616.76	\$0.00	\$4,616.76	\$0.00
<b>Subtotal - Personnel Costs</b>		<b>\$64,966.56</b>	<b>\$0.00</b>	<b>\$64,966.56</b>	<b>\$0.00</b>
<b>Services &amp; Supplies Cost</b>					
727 Supplies	S	\$110.40	\$0.00	\$110.40	\$0.00
811.000 Professional Development	P	\$4,118.04	\$0.00	\$0.00	\$4,118.04
810.001 Business & Emerg Meals	P	\$4,689.39	\$0.00	\$0.00	\$4,689.39
967.001 Commission Initiative	P	\$81,604.23	\$0.00	\$0.00	\$81,604.23
850.000 Communication & Network Svcs	S	\$3,276.52	\$0.00	\$3,276.52	\$0.00
801.000 Prof. & Contractual Svcs	P	\$11,556.48	\$0.00	\$9,000.00	\$2,556.48
810.003 Memberships & Subscriptions	P	\$5,379.00	\$0.00	\$0.00	\$5,379.00
<b>Subtotal - Services &amp; Supplies</b>		<b>\$110,734.06</b>	<b>\$0.00</b>	<b>\$12,386.92</b>	<b>\$98,347.14</b>
<b>Department Cost Total</b>		<b>\$175,700.62</b>	<b>\$0.00</b>	<b>\$77,353.48</b>	<b>\$98,347.14</b>
<b>Adjustments to Cost</b>					
<b>Subtotal - Adjustments</b>		<b>\$0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>\$175,700.62</b>	<b>\$0.00</b>	<b>\$77,353.48</b>	<b>\$98,347.14</b>
General Admin Distribution			\$0.00	\$0.00	\$0.00
<b>Grand Total</b>		<b>\$175,700.62</b>	<b>\$0.00</b>	<b>\$77,353.48</b>	<b>\$98,347.14</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

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

**Dept. 4: 101-101 City  
Commission**

Dept#	Department/Cost Pool	First Incoming	Second Incoming	City Commission	General Gov't
1	City Hall	\$9,605.32	\$30.16	\$9,635.49	\$0.00
<b>1</b>	<b>Subtotal - Building Depreciation</b>	<b>\$9,605.32</b>	<b>\$30.16</b>	<b>\$9,635.49</b>	<b>\$0.00</b>
1	City Hall Equipment	\$898.85	\$48.31	\$947.16	\$0.00
<b>2</b>	<b>Subtotal - Equipment Depreciation</b>	<b>\$898.85</b>	<b>\$48.31</b>	<b>\$947.16</b>	<b>\$0.00</b>
1	Parking	\$1,069.89	\$44.30	\$1,114.20	\$0.00
<b>3</b>	<b>Subtotal - 101-271 Other General</b>	<b>\$1,069.89</b>	<b>\$44.30</b>	<b>\$1,114.20</b>	<b>\$0.00</b>
1	City Commission	\$0.00	\$107.15	\$107.15	\$0.00
<b>4</b>	<b>Subtotal - 101-101 City Commission</b>	<b>\$0.00</b>	<b>\$107.15</b>	<b>\$107.15</b>	<b>\$0.00</b>
1	Management & Leadership	\$0.00	\$4,492.59	\$4,492.59	\$0.00
<b>5</b>	<b>Subtotal - 101-172 City Manager</b>	<b>\$0.00</b>	<b>\$4,492.59</b>	<b>\$4,492.59</b>	<b>\$0.00</b>
1	City Hall	\$0.00	\$56,944.09	\$56,944.09	\$0.00
<b>6</b>	<b>Subtotal - 101-265 Bldgs &amp; Grounds</b>	<b>\$0.00</b>	<b>\$56,944.09</b>	<b>\$56,944.09</b>	<b>\$0.00</b>
1	Payroll	\$0.00	\$43.81	\$43.81	\$0.00
4	Audit and Accounting	\$0.00	\$622.84	\$622.84	\$0.00
<b>8</b>	<b>Subtotal - 101-191 Accounting Dept</b>	<b>\$0.00</b>	<b>\$666.66</b>	<b>\$666.66</b>	<b>\$0.00</b>
1	Accounts Payable	\$0.00	\$1,170.40	\$1,170.40	\$0.00
2	Payroll	\$0.00	\$283.93	\$283.93	\$0.00
6	Accounting	\$0.00	\$22.37	\$22.37	\$0.00
<b>9</b>	<b>Subtotal - 101-192 Financial Services</b>	<b>\$0.00</b>	<b>\$1,476.70</b>	<b>\$1,476.70</b>	<b>\$0.00</b>
3	Risk Management	\$0.00	\$74.30	\$74.30	\$0.00
4	Accounting	\$0.00	\$46.06	\$46.06	\$0.00
5	Accounts Payable	\$0.00	\$17.59	\$17.59	\$0.00
7	Payroll	\$0.00	\$16.12	\$16.12	\$0.00
<b>10</b>	<b>Subtotal - 101-210 Management Services</b>	<b>\$0.00</b>	<b>\$154.06</b>	<b>\$154.06</b>	<b>\$0.00</b>
1	Budget	\$0.00	\$557.97	\$557.97	\$0.00
2	Cost Plan	\$0.00	\$756.96	\$756.96	\$0.00
<b>11</b>	<b>Subtotal - 101-212 Budgeting</b>	<b>\$0.00</b>	<b>\$1,314.93</b>	<b>\$1,314.93</b>	<b>\$0.00</b>
1	Internal Audit	\$0.00	\$149.69	\$149.69	\$0.00
<b>14</b>	<b>Subtotal - 101-223 Internal Auditor</b>	<b>\$0.00</b>	<b>\$149.69</b>	<b>\$149.69</b>	<b>\$0.00</b>
1	Purchasing	\$0.00	\$973.99	\$973.99	\$0.00
<b>15</b>	<b>Subtotal - 101-233 Purchasing</b>	<b>\$0.00</b>	<b>\$973.99</b>	<b>\$973.99</b>	<b>\$0.00</b>
2	Tax Collection - General Fund	\$0.00	\$960.57	\$960.57	\$0.00
<b>17</b>	<b>Subtotal - 101-253 Treasury</b>	<b>\$0.00</b>	<b>\$960.57</b>	<b>\$960.57</b>	<b>\$0.00</b>
1	Assessing - General Fund	\$0.00	\$1,482.20	\$1,482.20	\$0.00

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

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

**Dept. 4: 101-101 City  
Commission**

Dept#	Department/Cost Pool	First Incoming	Second Incoming	City Commission	General Gov't
<b>18</b>	<b>Subtotal - 101-257 Assessing</b>	<b>\$0.00</b>	<b>\$1,482.20</b>	<b>\$1,482.20</b>	<b>\$0.00</b>
1	Advise and Counsel	\$0.00	\$565.08	\$565.08	\$0.00
2	Labor Relations	\$0.00	\$302.37	\$302.37	\$0.00
<b>20</b>	<b>Subtotal - 101-266 City Attorney</b>	<b>\$0.00</b>	<b>\$867.45</b>	<b>\$867.45</b>	<b>\$0.00</b>
1	Human Resources	\$0.00	\$2,742.50	\$2,742.50	\$0.00
<b>21</b>	<b>Subtotal - 101-270 Human Resources</b>	<b>\$0.00</b>	<b>\$2,742.50</b>	<b>\$2,742.50</b>	<b>\$0.00</b>
1	General Fund OPEB	\$0.00	\$17,316.93	\$17,316.93	\$0.00
<b>25</b>	<b>Subtotal - OPEB / Retirement Board</b>	<b>\$0.00</b>	<b>\$17,316.93</b>	<b>\$17,316.93</b>	<b>\$0.00</b>
<b>Total Incoming</b>		<b>\$11,574.06</b>	<b>\$89,772.29</b>	<b>\$101,346.36</b>	<b>\$0.00</b>
<b>C. Total Allocated</b>			<b>\$277,046.98</b>	<b>\$178,699.84</b>	<b>\$98,347.14</b>
				64.5%	35.5%



**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**Allocation Details**

Cost Pool 1: City Commission

Dept. 4: 101-101 City  
Commission

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%	\$36.40	\$0.00	\$36.40	\$0.00	\$36.40
4	101-101 City Commission	175,700.62	0.12%	\$107.15	\$0.00	\$107.15	\$0.00	\$107.15
5	101-172 City Manager	1,910,933.88	1.31%	\$1,165.37	\$0.00	\$1,165.37	\$1,178.34	\$2,343.71
6	101-265 Bldgs & Grounds	1,568,682.09	1.08%	\$956.65	\$0.00	\$956.65	\$967.30	\$1,923.95
7	101-228, 229, 230 Info Tech	3,756,106.53	2.58%	\$2,290.63	\$0.00	\$2,290.63	\$2,316.13	\$4,606.76
8	101-191 Accounting Dept	642,269.47	0.44%	\$391.68	\$0.00	\$391.68	\$396.04	\$787.73
9	101-192 Financial Services	556,847.23	0.38%	\$339.59	\$0.00	\$339.59	\$343.37	\$682.96
10	101-210 Management Services	309,081.43	0.21%	\$188.49	\$0.00	\$188.49	\$190.59	\$379.08
11	101-212 Budgeting	146,167.85	0.1%	\$89.14	\$0.00	\$89.14	\$90.13	\$179.27
12	101-215 City Clerk	343,622.05	0.24%	\$209.56	\$0.00	\$209.56	\$211.89	\$421.44
13	101-216 Records	165,316.09	0.11%	\$100.82	\$0.00	\$100.82	\$101.94	\$202.76
14	101-223 Internal Auditor	105,800.3	0.07%	\$64.52	\$0.00	\$64.52	\$65.24	\$129.76
15	101-233 Purchasing	480,288.6	0.33%	\$292.90	\$0.00	\$292.90	\$296.16	\$589.06
16	101-237 Grants Management	13,767.1	0.01%	\$8.40	\$0.00	\$8.40	\$8.49	\$16.88
17	101-253 Treasury	1,557,726.68	1.07%	\$949.97	\$0.00	\$949.97	\$960.54	\$1,910.51
18	101-257 Assessing	522,601.92	0.36%	\$318.70	\$0.00	\$318.70	\$322.25	\$640.96
19	101-261 311 Customer Service	683,767.56	0.47%	\$416.99	\$0.00	\$416.99	\$421.63	\$838.62
20	101-266 City Attorney	1,015,722.92	0.7%	\$619.43	\$0.00	\$619.43	\$626.33	\$1,245.76
21	101-270 Human Resources	986,558.57	0.68%	\$601.64	\$0.00	\$601.64	\$608.34	\$1,209.99
22	101-345, 349 Public Safety	8,313,869.2	5.7%	\$5,070.15	\$0.00	\$5,070.15	\$5,126.59	\$10,196.73
23	101-580 City Equipment	2,215,692.63	1.52%	\$1,351.22	\$0.00	\$1,351.22	\$1,366.26	\$2,717.49
24	101-751 Parks & Rec Admin	377,756.99	0.26%	\$230.37	\$0.00	\$230.37	\$232.94	\$463.31
25	OPEB / Retirement Board	500	0%	\$0.30	\$0.00	\$0.30	\$0.31	\$0.61
26	101-175 Diversity & Inclusion	312,552.55	0.21%	\$190.61	\$0.00	\$190.61	\$192.73	\$383.34
27	101-180 Executive Programs	7,175.4	0%	\$4.38	\$0.00	\$4.38	\$4.42	\$8.80
28	101-262 Elections	536,194.41	0.37%	\$326.99	\$0.00	\$326.99	\$330.63	\$657.63
29	101-272 Emergency Recovery	541,202.12	0.37%	\$330.05	\$0.00	\$330.05	\$333.72	\$663.77
30	101-346 Public Safety COPS	2,727,637.49	1.87%	\$1,663.43	\$0.00	\$1,663.43	\$1,681.94	\$3,345.37
31	101-347 Public Safety Ops	20,406,020.06	13.99%	\$12,444.45	\$0.00	\$12,444.45	\$12,582.97	\$25,027.42
32	101-348 Criminal Invstgn Div	3,712,155.17	2.55%	\$2,263.83	\$0.00	\$2,263.83	\$2,289.03	\$4,552.86
33	101-371 Bldg Inspection Dept	830,477.61	0.57%	\$506.46	\$0.00	\$506.46	\$512.10	\$1,018.56
34	101-385 Code Enforcement	757,375.76	0.52%	\$461.88	\$0.00	\$461.88	\$467.02	\$928.90
35	101-400 PS Contracts	279,743.57	0.19%	\$170.60	\$0.00	\$170.60	\$172.50	\$343.10

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**Allocation Details**

Cost Pool 1: City Commission

Dept. 4: 101-101 City  
Commission

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%	\$4.07	\$0.00	\$4.07	\$4.11	\$8.18
37	101-441 PW General	342,471.18	0.23%	\$208.85	\$0.00	\$208.85	\$211.18	\$420.03
38	101-443 Forestry	436,151.52	0.3%	\$265.98	\$0.00	\$265.98	\$268.94	\$534.93
39	101-448 Street Lights	1,247,083.09	0.86%	\$760.52	\$0.00	\$760.52	\$768.99	\$1,529.51
40	101-621 Pollution Control	208,221.7	0.14%	\$126.98	\$0.00	\$126.98	\$128.40	\$255.38
41	101-701 Planning	730,925.24	0.5%	\$445.75	\$0.00	\$445.75	\$450.71	\$896.46
43	101-724 Community Develop	58,023.28	0.04%	\$35.39	\$0.00	\$35.39	\$35.78	\$71.16
44	101-728 Econ Dev	513,207.17	0.35%	\$312.98	\$0.00	\$312.98	\$316.46	\$629.43
45	101-75x Parks & Rec Activities	1,037,807.57	0.71%	\$632.90	\$0.00	\$632.90	\$639.94	\$1,272.84
46	101-770 Parks Maint	1,662,307.36	1.14%	\$1,013.74	\$0.00	\$1,013.74	\$1,025.03	\$2,038.77
47	151 Cemetery Trust	20,100	0.01%	\$12.26	\$0.00	\$12.26	\$12.39	\$24.65
48	159 Recreation Endowment	30,625	0.02%	\$18.68	\$0.00	\$18.68	\$18.88	\$37.56
49	160 Mayor's Riverfront Pk	115,157	0.08%	\$70.23	\$0.00	\$70.23	\$71.01	\$141.24
50	202 Major Streets	3,284,648.7	2.25%	\$2,003.12	\$0.00	\$2,003.12	\$2,025.41	\$4,028.53
51	203 Local Streets	1,784,865.94	1.22%	\$1,088.49	\$0.00	\$1,088.49	\$1,100.60	\$2,189.09
52	209 Cemeteries	498,120.41	0.34%	\$303.77	\$0.00	\$303.77	\$307.16	\$610.93
53	211 Kzoo Muni Golf Assn	2,494,146.13	1.71%	\$1,521.04	\$0.00	\$1,521.04	\$1,537.97	\$3,059.00
54	225 Blight Abatement	11,840.68	0.01%	\$7.22	\$0.00	\$7.22	\$7.30	\$14.52
55	226 Solid Waste / Rubbish	3,064,128.78	2.1%	\$1,868.63	\$0.00	\$1,868.63	\$1,889.44	\$3,758.07
56	232-238 Grants - Gen Gov	99,652.77	0.07%	\$60.77	\$0.00	\$60.77	\$61.45	\$122.22
57	232-40x PS Grants	42,644.93	0.03%	\$26.01	\$0.00	\$26.01	\$26.30	\$52.30
58	232-585 PW Grants	74,160.27	0.05%	\$45.23	\$0.00	\$45.23	\$45.73	\$90.96
59	232-697 HUD Grants - Other	793,281.3	0.54%	\$483.78	\$0.00	\$483.78	\$489.16	\$972.94
60	232-726 Community Dvlp Grants	183,800	0.13%	\$112.09	\$0.00	\$112.09	\$113.34	\$225.43
61	232-733 Econ Dvlp Grants	125,000	0.09%	\$76.23	\$0.00	\$76.23	\$77.08	\$153.31
62	232-775 P&R Annual Grants	19,341.97	0.01%	\$11.80	\$0.00	\$11.80	\$11.93	\$23.72
63	232-776 P&R Grants	1,483.55	0%	\$0.90	\$0.00	\$0.90	\$0.91	\$1.82
66	233-406 PS Donations	16,778.23	0.01%	\$10.23	\$0.00	\$10.23	\$10.35	\$20.58
68	233-727 Comm Dvlp Donations	1,239.11	0%	\$0.76	\$0.00	\$0.76	\$0.76	\$1.52
70	233-777 P&R Donations	9,073.83	0.01%	\$5.53	\$0.00	\$5.53	\$5.60	\$11.13
72	234 FFE Aspirational Projects	3,026,856.91	2.08%	\$1,845.90	\$0.00	\$1,845.90	\$1,866.45	\$3,712.36
73	235 Recovery Programs & Grants	5,422,839.25	3.72%	\$3,307.08	\$0.00	\$3,307.08	\$3,343.89	\$6,650.96
74	236 Light Grant	120,000	0.08%	\$73.18	\$0.00	\$73.18	\$74.00	\$147.18

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**Allocation Details**

Cost Pool 1: City Commission

Dept. 4: 101-101 City  
 Commission

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%	\$28.57	\$0.00	\$28.57	\$28.88	\$57.45
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%	\$162.49	\$0.00	\$162.49	\$164.30	\$326.80
88	299 CDBG Grant	2,907,374.31	1.99%	\$1,773.04	\$0.00	\$1,773.04	\$1,792.78	\$3,565.81
92	590 Sewer Fund	26,854,431.41	18.42%	\$16,376.96	\$0.00	\$16,376.96	\$16,559.26	\$32,936.22
93	591 Water Fund	14,958,468.38	10.26%	\$9,122.30	\$0.00	\$9,122.30	\$9,223.85	\$18,346.15
94	677 Insurance Fund	14,211,496.04	9.75%	\$8,666.77	\$0.00	\$8,666.77	\$8,763.24	\$17,430.01
95	731 Pension Fund	2,176,005.28	1.49%	\$1,327.02	\$0.00	\$1,327.02	\$1,341.79	\$2,668.81
97	756 General Trust Fund	126,267.44	0.09%	\$77.00	\$0.00	\$77.00	\$77.86	\$154.86
98	760 Foundation for Excellence	769,931.62	0.53%	\$469.54	\$0.00	\$469.54	\$474.76	\$944.30
103	All Other	1,696.46	0%	\$1.03	\$0.00	\$1.03	\$1.05	\$2.08
<b>SubTotal</b>		<b>145,820,616.67</b>	<b>100%</b>	<b>\$88,927.54</b>	<b>\$0.00</b>	<b>\$88,927.54</b>	<b>\$89,772.29</b>	<b>\$178,699.84</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$88,927.54</b>		<b>\$178,699.84</b>

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

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**Allocation Details**

Cost Pool 2: General Gov't

Dept. 4: 101-101 City  
 Commission

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
104	Unallowable	100	100%	\$98,347.14	\$0.00	\$98,347.14	\$0.00	\$98,347.14
<b>SubTotal</b>		<b>100</b>	<b>100%</b>	<b>\$98,347.14</b>	<b>\$0.00</b>	<b>\$98,347.14</b>	<b>\$0.00</b>	<b>\$98,347.14</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$98,347.14</b>		<b>\$98,347.14</b>

Allocation Basis Units: Direct to Unallowable

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**Allocation Summary**

**Dept. 4: 101-101 City  
Commission**

Dept#	Department Name	City Commission	General Gov't	Total
3	101-271 Other General	\$36.40	\$0.00	\$36.40
4	101-101 City Commission	\$107.15	\$0.00	\$107.15
5	101-172 City Manager	\$2,343.71	\$0.00	\$2,343.71
6	101-265 Bldgs & Grounds	\$1,923.95	\$0.00	\$1,923.95
7	101-228, 229, 230 Info Tech	\$4,606.76	\$0.00	\$4,606.76
8	101-191 Accounting Dept	\$787.73	\$0.00	\$787.73
9	101-192 Financial Services	\$682.96	\$0.00	\$682.96
10	101-210 Management Services	\$379.08	\$0.00	\$379.08
11	101-212 Budgeting	\$179.27	\$0.00	\$179.27
12	101-215 City Clerk	\$421.44	\$0.00	\$421.44
13	101-216 Records	\$202.76	\$0.00	\$202.76
14	101-223 Internal Auditor	\$129.76	\$0.00	\$129.76
15	101-233 Purchasing	\$589.06	\$0.00	\$589.06
16	101-237 Grants Management	\$16.88	\$0.00	\$16.88
17	101-253 Treasury	\$1,910.51	\$0.00	\$1,910.51
18	101-257 Assessing	\$640.96	\$0.00	\$640.96
19	101-261 311 Customer Service	\$838.62	\$0.00	\$838.62
20	101-266 City Attorney	\$1,245.76	\$0.00	\$1,245.76
21	101-270 Human Resources	\$1,209.99	\$0.00	\$1,209.99
22	101-345, 349 Public Safety	\$10,196.73	\$0.00	\$10,196.73
23	101-580 City Equipment	\$2,717.49	\$0.00	\$2,717.49
24	101-751 Parks & Rec Admin	\$463.31	\$0.00	\$463.31
25	OPEB / Retirement Board	\$0.61	\$0.00	\$0.61
26	101-175 Diversity & Inclusion	\$383.34	\$0.00	\$383.34
27	101-180 Executive Programs	\$8.80	\$0.00	\$8.80
28	101-262 Elections	\$657.63	\$0.00	\$657.63
29	101-272 Emergency Recovery	\$663.77	\$0.00	\$663.77
30	101-346 Public Safety COPS	\$3,345.37	\$0.00	\$3,345.37
31	101-347 Public Safety Ops	\$25,027.42	\$0.00	\$25,027.42
32	101-348 Criminal Invstgn Div	\$4,552.86	\$0.00	\$4,552.86
33	101-371 Bldg Inspection Dept	\$1,018.56	\$0.00	\$1,018.56
34	101-385 Code Enforcement	\$928.90	\$0.00	\$928.90
35	101-400 PS Contracts	\$343.10	\$0.00	\$343.10
36	101-426 Emerg Mgmt Homeland	\$8.18	\$0.00	\$8.18
37	101-441 PW General	\$420.03	\$0.00	\$420.03

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**Allocation Summary**

**Dept. 4: 101-101 City  
Commission**

Dept#	Department Name	City Commission	General Gov't	Total
38	101-443 Forestry	\$534.93	\$0.00	\$534.93
39	101-448 Street Lights	\$1,529.51	\$0.00	\$1,529.51
40	101-621 Pollution Control	\$255.38	\$0.00	\$255.38
41	101-701 Planning	\$896.46	\$0.00	\$896.46
43	101-724 Community Develop	\$71.16	\$0.00	\$71.16
44	101-728 Econ Dev	\$629.43	\$0.00	\$629.43
45	101-75x Parks & Rec Activities	\$1,272.84	\$0.00	\$1,272.84
46	101-770 Parks Maint	\$2,038.77	\$0.00	\$2,038.77
47	151 Cemetery Trust	\$24.65	\$0.00	\$24.65
48	159 Recreation Endowment	\$37.56	\$0.00	\$37.56
49	160 Mayor's Riverfront Pk	\$141.24	\$0.00	\$141.24
50	202 Major Streets	\$4,028.53	\$0.00	\$4,028.53
51	203 Local Streets	\$2,189.09	\$0.00	\$2,189.09
52	209 Cemeteries	\$610.93	\$0.00	\$610.93
53	211 Kzoo Muni Golf Assn	\$3,059.00	\$0.00	\$3,059.00
54	225 Blight Abatement	\$14.52	\$0.00	\$14.52
55	226 Solid Waste / Rubbish	\$3,758.07	\$0.00	\$3,758.07
56	232-238 Grants - Gen Gov	\$122.22	\$0.00	\$122.22
57	232-40x PS Grants	\$52.30	\$0.00	\$52.30
58	232-585 PW Grants	\$90.96	\$0.00	\$90.96
59	232-697 HUD Grants - Other	\$972.94	\$0.00	\$972.94
60	232-726 Community Dvlp Grants	\$225.43	\$0.00	\$225.43
61	232-733 Econ Dvlp Grants	\$153.31	\$0.00	\$153.31
62	232-775 P&R Annual Grants	\$23.72	\$0.00	\$23.72
63	232-776 P&R Grants	\$1.82	\$0.00	\$1.82
66	233-406 PS Donations	\$20.58	\$0.00	\$20.58
68	233-727 Comm Dvlp Donations	\$1.52	\$0.00	\$1.52
70	233-777 P&R Donations	\$11.13	\$0.00	\$11.13
72	234 FFE Aspirational Projects	\$3,712.36	\$0.00	\$3,712.36
73	235 Recovery Programs & Grants	\$6,650.96	\$0.00	\$6,650.96
74	236 Light Grant	\$147.18	\$0.00	\$147.18
80	265 Drug Law Enforce	\$57.45	\$0.00	\$57.45
87	298 Home Grant	\$326.80	\$0.00	\$326.80
88	299 CDBG Grant	\$3,565.81	\$0.00	\$3,565.81
92	590 Sewer Fund	\$32,936.22	\$0.00	\$32,936.22

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**Allocation Summary**

**Dept. 4: 101-101 City  
Commission**

Dept#	Department Name	City Commission	General Gov't	Total
93	591 Water Fund	\$18,346.15	\$0.00	\$18,346.15
94	677 Insurance Fund	\$17,430.01	\$0.00	\$17,430.01
95	731 Pension Fund	\$2,668.81	\$0.00	\$2,668.81
97	756 General Trust Fund	\$154.86	\$0.00	\$154.86
98	760 Foundation for Excellence	\$944.30	\$0.00	\$944.30
103	All Other	\$2.08	\$0.00	\$2.08
104	Unallowable	\$0.00	\$98,347.14	\$98,347.14
<b>Direct Bills</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total</b>		<b>\$178,699.84</b>	<b>\$98,347.14</b>	<b>\$277,046.98</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711

09/17/24

**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.



**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**A. Department Costs**

**Dept. 5: 101-172 City Manager**

Description	Type	Amount	General Admin	Management & Leadership	General Government
<b>Personnel Costs</b>					
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
<b>Subtotal - Personnel Costs</b>		<b>\$1,464,793.30</b>	<b>\$0.00</b>	<b>\$1,464,793.30</b>	<b>\$0.00</b>
<b>Services &amp; Supplies Cost</b>					
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	S	\$6,519.30	\$0.00	\$6,519.30	\$0.00
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
<b>Subtotal - Services &amp; Supplies</b>		<b>\$496,140.58</b>	<b>\$0.00</b>	<b>\$163,273.21</b>	<b>\$332,809.31</b>
<b>Department Cost Total</b>		<b>\$1,960,933.88</b>	<b>\$0.00</b>	<b>\$1,628,066.51</b>	<b>\$332,809.31</b>
<b>Adjustments to Cost</b>					
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
<b>Subtotal - Adjustments</b>		<b>-\$29,979.80</b>	<b>\$0.00</b>	<b>-\$29,921.74</b>	<b>\$0.00</b>
<b>Total Costs After Adjustments</b>		<b>\$1,930,954.08</b>	<b>\$0.00</b>	<b>\$1,598,144.77</b>	<b>\$332,809.31</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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
<b>Grand Total</b>		<b>\$1,930,954.08</b>	<b>\$0.00</b>	<b>\$1,598,144.77</b>	<b>\$332,809.31</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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
<b>1</b>	<b>Subtotal - Building Depreciation</b>	<b>\$13,761.06</b>	<b>\$43.22</b>	<b>\$13,804.27</b>	<b>\$0.00</b>
1	City Hall Equipment	\$1,287.73	\$69.22	\$1,356.95	\$0.00
2	IT - Network	\$14,632.65	\$15.74	\$14,648.40	\$0.00
5	Voice over IP System	\$534.39	\$23.46	\$557.85	\$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
<b>2</b>	<b>Subtotal - Equipment Depreciation</b>	<b>\$21,027.16</b>	<b>\$125.32</b>	<b>\$21,152.48</b>	<b>\$0.00</b>
1	Parking	\$6,555.93	\$271.47	\$6,827.41	\$0.00
<b>3</b>	<b>Subtotal - 101-271 Other General</b>	<b>\$6,555.93</b>	<b>\$271.47</b>	<b>\$6,827.41</b>	<b>\$0.00</b>
1	City Commission	\$1,165.37	\$1,178.34	\$2,343.71	\$0.00
<b>4</b>	<b>Subtotal - 101-101 City Commission</b>	<b>\$1,165.37</b>	<b>\$1,178.34</b>	<b>\$2,343.71</b>	<b>\$0.00</b>
1	Management & Leadership	\$0.00	\$27,529.04	\$27,529.04	\$0.00
<b>5</b>	<b>Subtotal - 101-172 City Manager</b>	<b>\$0.00</b>	<b>\$27,529.04</b>	<b>\$27,529.04</b>	<b>\$0.00</b>
1	City Hall	\$0.00	\$81,580.89	\$81,580.89	\$0.00
<b>6</b>	<b>Subtotal - 101-265 Bldgs &amp; Grounds</b>	<b>\$0.00</b>	<b>\$81,580.89</b>	<b>\$81,580.89</b>	<b>\$0.00</b>
1	PC / Network Support	\$0.00	\$40,969.54	\$40,969.54	\$0.00
2	App - Eden	\$0.00	\$8,492.32	\$8,492.32	\$0.00
3	App - BS & A	\$0.00	\$8,995.61	\$8,995.61	\$0.00
4	App - Kronos	\$0.00	\$4,734.06	\$4,734.06	\$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
<b>7</b>	<b>Subtotal - 101-228, 229, 230 Info Tech</b>	<b>\$0.00</b>	<b>\$93,955.68</b>	<b>\$93,955.68</b>	<b>\$0.00</b>
1	Payroll	\$0.00	\$268.47	\$268.47	\$0.00
4	Audit and Accounting	\$0.00	\$2,876.41	\$2,876.41	\$0.00
<b>8</b>	<b>Subtotal - 101-191 Accounting Dept</b>	<b>\$0.00</b>	<b>\$3,144.88</b>	<b>\$3,144.88</b>	<b>\$0.00</b>
1	Accounts Payable	\$0.00	\$3,709.76	\$3,709.76	\$0.00
2	Payroll	\$0.00	\$1,739.84	\$1,739.84	\$0.00
6	Accounting	\$0.00	\$103.29	\$103.29	\$0.00
<b>9</b>	<b>Subtotal - 101-192 Financial Services</b>	<b>\$0.00</b>	<b>\$5,552.89</b>	<b>\$5,552.89</b>	<b>\$0.00</b>
3	Risk Management	\$0.00	\$808.06	\$808.06	\$0.00
4	Accounting	\$0.00	\$212.71	\$212.71	\$0.00
5	Accounts Payable	\$0.00	\$55.75	\$55.75	\$0.00

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

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

**Dept. 5: 101-172 City Manager**

Dept#	Department/Cost Pool	First Incoming	Second Incoming	Management & Leadership	General Government
7	Payroll	\$0.00	\$98.76	\$98.76	\$0.00
<b>10</b>	<b>Subtotal - 101-210 Management Services</b>	<b>\$0.00</b>	<b>\$1,175.28</b>	<b>\$1,175.28</b>	<b>\$0.00</b>
1	Budget	\$0.00	\$6,068.49	\$6,068.49	\$0.00
2	Cost Plan	\$0.00	\$756.96	\$756.96	\$0.00
<b>11</b>	<b>Subtotal - 101-212 Budgeting</b>	<b>\$0.00</b>	<b>\$6,825.45</b>	<b>\$6,825.45</b>	<b>\$0.00</b>
2	Mailroom	\$0.00	\$216.15	\$216.15	\$0.00
<b>12</b>	<b>Subtotal - 101-215 City Clerk</b>	<b>\$0.00</b>	<b>\$216.15</b>	<b>\$216.15</b>	<b>\$0.00</b>
2	Mailroom	\$0.00	\$41.59	\$41.59	\$0.00
<b>13</b>	<b>Subtotal - 101-216 Records</b>	<b>\$0.00</b>	<b>\$41.59</b>	<b>\$41.59</b>	<b>\$0.00</b>
1	Internal Audit	\$0.00	\$1,628.05	\$1,628.05	\$0.00
<b>14</b>	<b>Subtotal - 101-223 Internal Auditor</b>	<b>\$0.00</b>	<b>\$1,628.05</b>	<b>\$1,628.05</b>	<b>\$0.00</b>
1	Purchasing	\$0.00	\$3,019.37	\$3,019.37	\$0.00
<b>15</b>	<b>Subtotal - 101-233 Purchasing</b>	<b>\$0.00</b>	<b>\$3,019.37</b>	<b>\$3,019.37</b>	<b>\$0.00</b>
1	Grant Administration	\$0.00	\$2,195.63	\$2,195.63	\$0.00
2	Grant Writing	\$0.00	\$4,341.01	\$4,341.01	\$0.00
<b>16</b>	<b>Subtotal - 101-237 Grants Management</b>	<b>\$0.00</b>	<b>\$6,536.65</b>	<b>\$6,536.65</b>	<b>\$0.00</b>
2	Tax Collection - General Fund	\$0.00	\$10,447.26	\$10,447.26	\$0.00
<b>17</b>	<b>Subtotal - 101-253 Treasury</b>	<b>\$0.00</b>	<b>\$10,447.26</b>	<b>\$10,447.26</b>	<b>\$0.00</b>
1	Assessing - General Fund	\$0.00	\$16,120.53	\$16,120.53	\$0.00
<b>18</b>	<b>Subtotal - 101-257 Assessing</b>	<b>\$0.00</b>	<b>\$16,120.53</b>	<b>\$16,120.53</b>	<b>\$0.00</b>
1	Customer Service	\$0.00	\$8,207.72	\$8,207.72	\$0.00
<b>19</b>	<b>Subtotal - 101-261 311 Customer Service</b>	<b>\$0.00</b>	<b>\$8,207.72</b>	<b>\$8,207.72</b>	<b>\$0.00</b>
1	Advise and Counsel	\$0.00	\$6,145.86	\$6,145.86	\$0.00
2	Labor Relations	\$0.00	\$1,852.84	\$1,852.84	\$0.00
4	Risk Management	\$0.00	\$188.22	\$188.22	\$0.00
<b>20</b>	<b>Subtotal - 101-266 City Attorney</b>	<b>\$0.00</b>	<b>\$8,186.92</b>	<b>\$8,186.92</b>	<b>\$0.00</b>
1	Human Resources	\$0.00	\$16,805.10	\$16,805.10	\$0.00
<b>21</b>	<b>Subtotal - 101-270 Human Resources</b>	<b>\$0.00</b>	<b>\$16,805.10</b>	<b>\$16,805.10</b>	<b>\$0.00</b>
1	General Fund OPEB	\$0.00	\$106,112.27	\$106,112.27	\$0.00
<b>25</b>	<b>Subtotal - OPEB / Retirement Board</b>	<b>\$0.00</b>	<b>\$106,112.27</b>	<b>\$106,112.27</b>	<b>\$0.00</b>
<b>Total Incoming</b>		<b>\$42,509.51</b>	<b>\$398,704.06</b>	<b>\$441,213.58</b>	<b>\$0.00</b>
<b>C. Total Allocated</b>			<b>\$2,372,167.66</b>	<b>\$2,039,358.35</b>	<b>\$332,809.31</b>

85.97%

14.03%

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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%	\$4,492.59	\$0.00	\$4,492.59	\$0.00	\$4,492.59
5	101-172 City Manager	11.52	1.68%	\$27,529.04	\$0.00	\$27,529.04	\$0.00	\$27,529.04
6	101-265 Bldgs & Grounds	6.43	0.94%	\$15,365.60	\$0.00	\$15,365.60	\$3,808.41	\$19,174.01
7	101-228, 229, 230 Info Tech	14.38	2.09%	\$34,363.51	\$0.00	\$34,363.51	\$8,517.09	\$42,880.60
8	101-191 Accounting Dept	5.27	0.77%	\$12,593.58	\$0.00	\$12,593.58	\$3,121.35	\$15,714.93
9	101-192 Financial Services	6.19	0.9%	\$14,792.08	\$0.00	\$14,792.08	\$3,666.26	\$18,458.34
10	101-210 Management Services	2	0.29%	\$4,779.35	\$0.00	\$4,779.35	\$1,184.57	\$5,963.92
11	101-212 Budgeting	1	0.15%	\$2,389.67	\$0.00	\$2,389.67	\$592.29	\$2,981.96
12	101-215 City Clerk	2.87	0.42%	\$6,858.36	\$0.00	\$6,858.36	\$1,699.86	\$8,558.23
13	101-216 Records	1.33	0.19%	\$3,178.27	\$0.00	\$3,178.27	\$787.74	\$3,966.01
14	101-223 Internal Auditor	1	0.15%	\$2,389.67	\$0.00	\$2,389.67	\$592.29	\$2,981.96
15	101-233 Purchasing	5.11	0.74%	\$12,211.23	\$0.00	\$12,211.23	\$3,026.59	\$15,237.82
16	101-237 Grants Management	1.48	0.22%	\$3,536.72	\$0.00	\$3,536.72	\$876.59	\$4,413.30
17	101-253 Treasury	11.48	1.67%	\$27,433.45	\$0.00	\$27,433.45	\$6,799.46	\$34,232.91
19	101-261 311 Customer Service	9.69	1.41%	\$23,155.94	\$0.00	\$23,155.94	\$5,739.26	\$28,895.20
20	101-266 City Attorney	8	1.17%	\$19,117.39	\$0.00	\$19,117.39	\$4,738.30	\$23,855.69
21	101-270 Human Resources	8.22	1.2%	\$19,643.12	\$0.00	\$19,643.12	\$4,868.60	\$24,511.72
22	101-345, 349 Public Safety	39.25	5.72%	\$93,794.69	\$0.00	\$93,794.69	\$23,247.27	\$117,041.96
23	101-580 City Equipment	7.78	1.13%	\$18,591.66	\$0.00	\$18,591.66	\$4,607.99	\$23,199.65
24	101-751 Parks & Rec Admin	2.73	0.4%	\$6,523.81	\$0.00	\$6,523.81	\$1,616.94	\$8,140.75
26	101-175 Diversity & Inclusion	2	0.29%	\$4,779.35	\$0.00	\$4,779.35	\$1,184.57	\$5,963.92
28	101-262 Elections	6.16	0.9%	\$14,720.39	\$0.00	\$14,720.39	\$3,648.49	\$18,368.88
30	101-346 Public Safety COPS	26.18	3.81%	\$62,561.65	\$0.00	\$62,561.65	\$15,506.08	\$78,067.73
31	101-347 Public Safety Ops	181.54	26.44%	\$433,821.34	\$0.00	\$433,821.34	\$107,523.82	\$541,345.16
32	101-348 Criminal Invstgn Div	31.38	4.57%	\$74,987.96	\$0.00	\$74,987.96	\$18,585.97	\$93,573.93
33	101-371 Bldg Inspection Dept	8.08	1.18%	\$19,308.56	\$0.00	\$19,308.56	\$4,785.68	\$24,094.24
34	101-385 Code Enforcement	10.62	1.55%	\$25,378.33	\$0.00	\$25,378.33	\$6,290.09	\$31,668.42
35	101-400 PS Contracts	1.59	0.23%	\$3,799.58	\$0.00	\$3,799.58	\$941.74	\$4,741.32
37	101-441 PW General	2.59	0.38%	\$6,189.25	\$0.00	\$6,189.25	\$1,534.02	\$7,723.28
38	101-443 Forestry	3.87	0.56%	\$9,248.04	\$0.00	\$9,248.04	\$2,292.15	\$11,540.19
41	101-701 Planning	6.81	0.99%	\$16,273.68	\$0.00	\$16,273.68	\$4,033.48	\$20,307.15
44	101-728 Econ Dev	7.43	1.08%	\$17,755.27	\$0.00	\$17,755.27	\$4,400.69	\$22,155.97
45	101-75x Parks & Rec Activities	18.39	2.68%	\$43,946.10	\$0.00	\$43,946.10	\$10,892.16	\$54,838.26
46	101-770 Parks Maint	15.09	2.2%	\$36,060.17	\$0.00	\$36,060.17	\$8,937.61	\$44,997.79

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$37,063.84	\$0.00	\$37,063.84	\$9,186.37	\$46,250.21
51	203 Local Streets	17.28	2.52%	\$41,293.56	\$0.00	\$41,293.56	\$10,234.72	\$51,528.28
52	209 Cemeteries	1.31	0.19%	\$3,130.47	\$0.00	\$3,130.47	\$775.90	\$3,906.37
55	226 Solid Waste / Rubbish	8.15	1.19%	\$19,475.84	\$0.00	\$19,475.84	\$4,827.14	\$24,302.98
59	232-697 HUD Grants - Other	0.96	0.14%	\$2,294.09	\$0.00	\$2,294.09	\$568.60	\$2,862.68
61	232-733 Econ Dvlp Grants	1	0.15%	\$2,389.67	\$0.00	\$2,389.67	\$592.29	\$2,981.96
62	232-775 P&R Annual Grants	0.33	0.05%	\$788.59	\$0.00	\$788.59	\$195.45	\$984.05
63	232-776 P&R Grants	0.32	0.05%	\$764.70	\$0.00	\$764.70	\$189.53	\$954.23
76	243 Brownfield Redvlp Auth	1.41	0.21%	\$3,369.44	\$0.00	\$3,369.44	\$835.12	\$4,204.56
77	244 Econ Dvlp Corp	0.57	0.08%	\$1,362.11	\$0.00	\$1,362.11	\$337.60	\$1,699.72
86	296 HUD Grant Admin	4.14	0.6%	\$9,893.25	\$0.00	\$9,893.25	\$2,452.07	\$12,345.32
87	298 Home Grant	0.62	0.09%	\$1,481.60	\$0.00	\$1,481.60	\$367.22	\$1,848.82
88	299 CDBG Grant	1.56	0.23%	\$3,727.89	\$0.00	\$3,727.89	\$923.97	\$4,651.86
92	590 Sewer Fund	79.78	11.62%	\$190,648.16	\$0.00	\$190,648.16	\$47,252.67	\$237,900.83
93	591 Water Fund	82.15	11.97%	\$196,311.68	\$0.00	\$196,311.68	\$48,656.39	\$244,968.08
94	677 Insurance Fund	1.13	0.16%	\$2,700.33	\$0.00	\$2,700.33	\$669.28	\$3,369.62
98	760 Foundation for Excellence	1	0.15%	\$2,389.67	\$0.00	\$2,389.67	\$592.29	\$2,981.96
<b>SubTotal</b>		<b>686.56</b>	<b>100%</b>	<b>\$1,640,654.28</b>	<b>\$0.00</b>	<b>\$1,640,654.28</b>	<b>\$398,704.06</b>	<b>\$2,039,358.35</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$1,640,654.28</b>		<b>\$2,039,358.35</b>

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

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$332,809.31	\$0.00	\$332,809.31	\$0.00	\$332,809.31
<b>SubTotal</b>		<b>100</b>	<b>100%</b>	<b>\$332,809.31</b>	<b>\$0.00</b>	<b>\$332,809.31</b>	<b>\$0.00</b>	<b>\$332,809.31</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$332,809.31</b>		<b>\$332,809.31</b>

Allocation Basis Units: Direct to Unallowable

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**Allocation Summary**

**Dept. 5: 101-172 City Manager**

Dept#	Department Name	Management & Leadership	General Government	Total
4	101-101 City Commission	\$4,492.59	\$0.00	\$4,492.59
5	101-172 City Manager	\$27,529.04	\$0.00	\$27,529.04
6	101-265 Bldgs & Grounds	\$19,174.01	\$0.00	\$19,174.01
7	101-228, 229, 230 Info Tech	\$42,880.60	\$0.00	\$42,880.60
8	101-191 Accounting Dept	\$15,714.93	\$0.00	\$15,714.93
9	101-192 Financial Services	\$18,458.34	\$0.00	\$18,458.34
10	101-210 Management Services	\$5,963.92	\$0.00	\$5,963.92
11	101-212 Budgeting	\$2,981.96	\$0.00	\$2,981.96
12	101-215 City Clerk	\$8,558.23	\$0.00	\$8,558.23
13	101-216 Records	\$3,966.01	\$0.00	\$3,966.01
14	101-223 Internal Auditor	\$2,981.96	\$0.00	\$2,981.96
15	101-233 Purchasing	\$15,237.82	\$0.00	\$15,237.82
16	101-237 Grants Management	\$4,413.30	\$0.00	\$4,413.30
17	101-253 Treasury	\$34,232.91	\$0.00	\$34,232.91
19	101-261 311 Customer Service	\$28,895.20	\$0.00	\$28,895.20
20	101-266 City Attorney	\$23,855.69	\$0.00	\$23,855.69
21	101-270 Human Resources	\$24,511.72	\$0.00	\$24,511.72
22	101-345, 349 Public Safety	\$117,041.96	\$0.00	\$117,041.96
23	101-580 City Equipment	\$23,199.65	\$0.00	\$23,199.65
24	101-751 Parks & Rec Admin	\$8,140.75	\$0.00	\$8,140.75
26	101-175 Diversity & Inclusion	\$5,963.92	\$0.00	\$5,963.92
28	101-262 Elections	\$18,368.88	\$0.00	\$18,368.88
30	101-346 Public Safety COPS	\$78,067.73	\$0.00	\$78,067.73
31	101-347 Public Safety Ops	\$541,345.16	\$0.00	\$541,345.16
32	101-348 Criminal Invstgn Div	\$93,573.93	\$0.00	\$93,573.93
33	101-371 Bldg Inspection Dept	\$24,094.24	\$0.00	\$24,094.24
34	101-385 Code Enforcement	\$31,668.42	\$0.00	\$31,668.42
35	101-400 PS Contracts	\$4,741.32	\$0.00	\$4,741.32
37	101-441 PW General	\$7,723.28	\$0.00	\$7,723.28
38	101-443 Forestry	\$11,540.19	\$0.00	\$11,540.19
41	101-701 Planning	\$20,307.15	\$0.00	\$20,307.15
44	101-728 Econ Dev	\$22,155.97	\$0.00	\$22,155.97
45	101-75x Parks & Rec Activities	\$54,838.26	\$0.00	\$54,838.26
46	101-770 Parks Maint	\$44,997.79	\$0.00	\$44,997.79
50	202 Major Streets	\$46,250.21	\$0.00	\$46,250.21



**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**Allocation Summary**

Dept. 5: 101-172 City Manager

Dept#	Department Name	Management & Leadership	General Government	Total
51	203 Local Streets	\$51,528.28	\$0.00	\$51,528.28
52	209 Cemeteries	\$3,906.37	\$0.00	\$3,906.37
55	226 Solid Waste / Rubbish	\$24,302.98	\$0.00	\$24,302.98
59	232-697 HUD Grants - Other	\$2,862.68	\$0.00	\$2,862.68
61	232-733 Econ Dvlp Grants	\$2,981.96	\$0.00	\$2,981.96
62	232-775 P&R Annual Grants	\$984.05	\$0.00	\$984.05
63	232-776 P&R Grants	\$954.23	\$0.00	\$954.23
76	243 Brownfield Redvlp Auth	\$4,204.56	\$0.00	\$4,204.56
77	244 Econ Dvlp Corp	\$1,699.72	\$0.00	\$1,699.72
86	296 HUD Grant Admin	\$12,345.32	\$0.00	\$12,345.32
87	298 Home Grant	\$1,848.82	\$0.00	\$1,848.82
88	299 CDBG Grant	\$4,651.86	\$0.00	\$4,651.86
92	590 Sewer Fund	\$237,900.83	\$0.00	\$237,900.83
93	591 Water Fund	\$244,968.08	\$0.00	\$244,968.08
94	677 Insurance Fund	\$3,369.62	\$0.00	\$3,369.62
98	760 Foundation for Excellence	\$2,981.96	\$0.00	\$2,981.96
104	Unallowable	\$0.00	\$332,809.31	\$332,809.31
<b>Direct Bills</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total</b>		<b>\$2,039,358.35</b>	<b>\$332,809.31</b>	<b>\$2,372,167.66</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711

09/17/24

**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.

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**A. Department Costs**

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

Description	Type	Amount	General Admin	City Hall	Other Maintenance
<b>Personnel Costs</b>					
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
<b>Subtotal - Personnel Costs</b>		<b>\$525,055.51</b>	<b>\$63,883.62</b>	<b>\$327,716.75</b>	<b>\$133,455.14</b>
<b>Services &amp; Supplies Cost</b>					
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
<b>Subtotal - Services &amp; Supplies</b>		<b>\$1,090,589.61</b>	<b>\$51,084.11</b>	<b>\$282,952.55</b>	<b>\$749,098.01</b>
<b>Department Cost Total</b>		<b>\$1,615,645.12</b>	<b>\$114,967.73</b>	<b>\$610,669.30</b>	<b>\$882,553.15</b>
<b>Adjustments to Cost</b>					
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
<b>Subtotal - Adjustments</b>		<b>-\$7,454.94</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>\$1,608,190.18</b>	<b>\$114,967.73</b>	<b>\$610,669.30</b>	<b>\$882,553.15</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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
<b>Grand Total</b>		<b>\$1,608,190.18</b>	<b>\$0.00</b>	<b>\$692,367.36</b>	<b>\$915,822.82</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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
<b>1</b>	<b>Subtotal - Building Depreciation</b>	<b>\$5,338.96</b>	<b>\$16.77</b>	<b>\$3,805.87</b>	<b>\$1,549.86</b>
1	City Hall Equipment	\$499.61	\$26.85	\$374.11	\$152.35
2	IT - Network	\$10,059.95	\$10.82	\$7,156.47	\$2,914.31
3	Department Specific - Asset Depreciation	\$3,890.00	\$84.40	\$2,824.28	\$1,150.12
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	\$3.34	\$294.79	\$120.05
<b>2</b>	<b>Subtotal - Equipment Depreciation</b>	<b>\$16,934.31</b>	<b>\$134.60</b>	<b>\$12,129.46</b>	<b>\$4,939.45</b>
1	Parking	\$3,659.26	\$151.53	\$2,708.01	\$1,102.77
<b>3</b>	<b>Subtotal - 101-271 Other General</b>	<b>\$3,659.26</b>	<b>\$151.53</b>	<b>\$2,708.01</b>	<b>\$1,102.77</b>
1	City Commission	\$956.65	\$967.30	\$1,367.19	\$556.76
<b>4</b>	<b>Subtotal - 101-101 City Commission</b>	<b>\$956.65</b>	<b>\$967.30</b>	<b>\$1,367.19</b>	<b>\$556.76</b>
1	Management & Leadership	\$15,365.60	\$3,808.41	\$13,625.38	\$5,548.63
<b>5</b>	<b>Subtotal - 101-172 City Manager</b>	<b>\$15,365.60</b>	<b>\$3,808.41</b>	<b>\$13,625.38</b>	<b>\$5,548.63</b>
1	City Hall	\$0.00	\$31,651.45	\$22,492.07	\$9,159.38
<b>6</b>	<b>Subtotal - 101-265 Bldgs &amp; Grounds</b>	<b>\$0.00</b>	<b>\$31,651.45</b>	<b>\$22,492.07</b>	<b>\$9,159.38</b>
1	PC / Network Support	\$0.00	\$28,166.56	\$20,015.65	\$8,150.91
2	App - Eden	\$0.00	\$5,001.03	\$3,553.82	\$1,447.21
4	App - Kronos	\$0.00	\$2,630.03	\$1,868.95	\$761.09
5	App - NeoGov	\$0.00	\$58.06	\$41.26	\$16.80
8	VOIP	\$0.00	\$1,736.18	\$1,233.76	\$502.42
<b>7</b>	<b>Subtotal - 101-228, 229, 230 Info Tech</b>	<b>\$0.00</b>	<b>\$37,591.87</b>	<b>\$26,713.44</b>	<b>\$10,878.44</b>
1	Payroll	\$0.00	\$149.85	\$106.49	\$43.36
4	Audit and Accounting	\$0.00	\$16,556.34	\$11,765.22	\$4,791.12
<b>8</b>	<b>Subtotal - 101-191 Accounting Dept</b>	<b>\$0.00</b>	<b>\$16,706.19</b>	<b>\$11,871.71</b>	<b>\$4,834.48</b>
1	Accounts Payable	\$0.00	\$16,981.31	\$12,067.21	\$4,914.10
2	Payroll	\$0.00	\$971.11	\$690.09	\$281.02
6	Accounting	\$0.00	\$594.51	\$422.47	\$172.04
<b>9</b>	<b>Subtotal - 101-192 Financial Services</b>	<b>\$0.00</b>	<b>\$18,546.93</b>	<b>\$13,179.77</b>	<b>\$5,367.16</b>
3	Risk Management	\$0.00	\$663.33	\$471.38	\$191.96
4	Accounting	\$0.00	\$1,224.31	\$870.02	\$354.30
5	Accounts Payable	\$0.00	\$255.19	\$181.34	\$73.85

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

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

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

Dept#	Department/Cost Pool	First Incoming	Second Incoming	City Hall	Other Maintenance
7	Payroll	\$0.00	\$55.13	\$39.17	\$15.95
<b>10</b>	<b>Subtotal - 101-210 Management Services</b>	<b>\$0.00</b>	<b>\$2,197.97</b>	<b>\$1,561.91</b>	<b>\$636.05</b>
1	Budget	\$0.00	\$4,981.61	\$3,540.02	\$1,441.59
2	Cost Plan	\$0.00	\$756.96	\$537.91	\$219.05
<b>11</b>	<b>Subtotal - 101-212 Budgeting</b>	<b>\$0.00</b>	<b>\$5,738.57</b>	<b>\$4,077.93</b>	<b>\$1,660.64</b>
1	Internal Audit	\$0.00	\$1,336.46	\$949.71	\$386.75
<b>14</b>	<b>Subtotal - 101-223 Internal Auditor</b>	<b>\$0.00</b>	<b>\$1,336.46</b>	<b>\$949.71</b>	<b>\$386.75</b>
1	Purchasing	\$0.00	\$18,310.99	\$13,012.11	\$5,298.88
<b>15</b>	<b>Subtotal - 101-233 Purchasing</b>	<b>\$0.00</b>	<b>\$18,310.99</b>	<b>\$13,012.11</b>	<b>\$5,298.88</b>
2	Tax Collection - General Fund	\$0.00	\$8,576.14	\$6,094.35	\$2,481.78
<b>17</b>	<b>Subtotal - 101-253 Treasury</b>	<b>\$0.00</b>	<b>\$8,576.14</b>	<b>\$6,094.35</b>	<b>\$2,481.78</b>
1	Assessing - General Fund	\$0.00	\$13,233.32	\$9,403.82	\$3,829.49
<b>18</b>	<b>Subtotal - 101-257 Assessing</b>	<b>\$0.00</b>	<b>\$13,233.32</b>	<b>\$9,403.82</b>	<b>\$3,829.49</b>
1	Advise and Counsel	\$0.00	\$5,045.13	\$3,585.15	\$1,459.97
2	Labor Relations	\$0.00	\$1,034.18	\$734.91	\$299.27
4	Risk Management	\$0.00	\$369.91	\$262.86	\$107.05
<b>20</b>	<b>Subtotal - 101-266 City Attorney</b>	<b>\$0.00</b>	<b>\$6,449.22</b>	<b>\$4,582.92</b>	<b>\$1,866.29</b>
1	Human Resources	\$0.00	\$9,379.93	\$6,665.54	\$2,714.39
<b>21</b>	<b>Subtotal - 101-270 Human Resources</b>	<b>\$0.00</b>	<b>\$9,379.93</b>	<b>\$6,665.54</b>	<b>\$2,714.39</b>
1	General Fund OPEB	\$0.00	\$59,227.59	\$42,088.16	\$17,139.44
<b>25</b>	<b>Subtotal - OPEB / Retirement Board</b>	<b>\$0.00</b>	<b>\$59,227.59</b>	<b>\$42,088.16</b>	<b>\$17,139.44</b>
<b>Total Incoming</b>		<b>\$42,254.78</b>	<b>\$234,025.22</b>	<b>\$196,329.36</b>	<b>\$79,950.64</b>
<b>C. Total Allocated</b>			<b>\$1,884,470.17</b>	<b>\$888,696.72</b>	<b>\$995,773.45</b>
			47.16%	52.84%	

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$56,944.09	\$0.00	\$56,944.09	\$0.00	\$56,944.09
5	101-172 City Manager	2,861	11.29%	\$81,580.89	\$0.00	\$81,580.89	\$0.00	\$81,580.89
6	101-265 Bldgs & Grounds	1,110	4.38%	\$31,651.45	\$0.00	\$31,651.45	\$0.00	\$31,651.45
7	101-228, 229, 230 Info Tech	4,100	16.18%	\$116,910.74	\$0.00	\$116,910.74	\$35,208.08	\$152,118.83
8	101-191 Accounting Dept	1,270	5.01%	\$36,213.82	\$0.00	\$36,213.82	\$10,905.92	\$47,119.73
9	101-192 Financial Services	944	3.73%	\$26,917.99	\$0.00	\$26,917.99	\$8,106.45	\$35,024.43
10	101-210 Management Services	888	3.51%	\$25,321.16	\$0.00	\$25,321.16	\$7,625.56	\$32,946.71
11	101-212 Budgeting	250	0.99%	\$7,128.70	\$0.00	\$7,128.70	\$2,146.83	\$9,275.54
12	101-215 City Clerk	2,211	8.73%	\$63,046.26	\$0.00	\$63,046.26	\$18,986.60	\$82,032.86
13	101-216 Records	90	0.36%	\$2,566.33	\$0.00	\$2,566.33	\$772.86	\$3,339.19
14	101-223 Internal Auditor	173	0.68%	\$4,933.06	\$0.00	\$4,933.06	\$1,485.61	\$6,418.67
15	101-233 Purchasing	418	1.65%	\$11,919.19	\$0.00	\$11,919.19	\$3,589.51	\$15,508.70
17	101-253 Treasury	2,458	9.7%	\$70,089.42	\$0.00	\$70,089.42	\$21,107.68	\$91,197.09
19	101-261 311 Customer Service	1,532	6.05%	\$43,684.70	\$0.00	\$43,684.70	\$13,155.80	\$56,840.50
20	101-266 City Attorney	3,099	12.23%	\$88,367.41	\$0.00	\$88,367.41	\$26,612.16	\$114,979.57
21	101-270 Human Resources	1,933	7.63%	\$55,119.14	\$0.00	\$55,119.14	\$16,599.32	\$71,718.46
<b>SubTotal</b>		<b>25,334</b>	<b>100%</b>	<b>\$722,394.34</b>	<b>\$0.00</b>	<b>\$722,394.34</b>	<b>\$166,302.38</b>	<b>\$888,696.72</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$722,394.34</b>		<b>\$888,696.72</b>

Allocation Basis Units: Assigned Square Footage - City Hall

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$258,002.21	\$0.00	\$258,002.21	\$18,827.25	\$276,829.46
24	101-751 Parks & Rec Admin	4,274.77	0.48%	\$4,470.36	\$0.00	\$4,470.36	\$326.22	\$4,796.57
31	101-347 Public Safety Ops	106,505.2	12%	\$111,378.23	\$0.00	\$111,378.23	\$8,127.63	\$119,505.85
41	101-701 Planning	34,673.09	3.91%	\$36,259.52	\$0.00	\$36,259.52	\$2,645.97	\$38,905.49
45	101-75x Parks & Rec Activities	18,847.4	2.12%	\$19,709.74	\$0.00	\$19,709.74	\$1,438.28	\$21,148.02
49	160 Mayor's Riverfront Pk	18,210.06	2.05%	\$19,043.24	\$0.00	\$19,043.24	\$1,389.65	\$20,432.89
102	Kalamazoo County - Space	190,786.95	21.5%	\$199,516.19	\$0.00	\$199,516.19	\$14,559.34	\$214,075.53
104	Unallowable	267,434.94	30.14%	\$279,671.13	\$0.00	\$279,671.13	\$20,408.50	\$300,079.63
<b>SubTotal</b>		<b>887,446.49</b>	<b>100%</b>	<b>\$928,050.62</b>	<b>\$0.00</b>	<b>\$928,050.62</b>	<b>\$67,722.84</b>	<b>\$995,773.45</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$928,050.62</b>		<b>\$995,773.45</b>

Allocation Basis Units: \$ Building & Grounds Maintenance Costs



**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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	\$56,944.09	\$0.00	\$56,944.09
5	101-172 City Manager	\$81,580.89	\$0.00	\$81,580.89
6	101-265 Bldgs & Grounds	\$31,651.45	\$0.00	\$31,651.45
7	101-228, 229, 230 Info Tech	\$152,118.83	\$0.00	\$152,118.83
8	101-191 Accounting Dept	\$47,119.73	\$0.00	\$47,119.73
9	101-192 Financial Services	\$35,024.43	\$0.00	\$35,024.43
10	101-210 Management Services	\$32,946.71	\$0.00	\$32,946.71
11	101-212 Budgeting	\$9,275.54	\$0.00	\$9,275.54
12	101-215 City Clerk	\$82,032.86	\$0.00	\$82,032.86
13	101-216 Records	\$3,339.19	\$0.00	\$3,339.19
14	101-223 Internal Auditor	\$6,418.67	\$0.00	\$6,418.67
15	101-233 Purchasing	\$15,508.70	\$0.00	\$15,508.70
17	101-253 Treasury	\$91,197.09	\$0.00	\$91,197.09
19	101-261 311 Customer Service	\$56,840.50	\$0.00	\$56,840.50
20	101-266 City Attorney	\$114,979.57	\$0.00	\$114,979.57
21	101-270 Human Resources	\$71,718.46	\$0.00	\$71,718.46
22	101-345, 349 Public Safety	\$0.00	\$276,829.46	\$276,829.46
24	101-751 Parks & Rec Admin	\$0.00	\$4,796.57	\$4,796.57
31	101-347 Public Safety Ops	\$0.00	\$119,505.85	\$119,505.85
41	101-701 Planning	\$0.00	\$38,905.49	\$38,905.49
45	101-75x Parks & Rec Activities	\$0.00	\$21,148.02	\$21,148.02
49	160 Mayor's Riverfront Pk	\$0.00	\$20,432.89	\$20,432.89
102	Kalamazoo County - Space	\$0.00	\$214,075.53	\$214,075.53
104	Unallowable	\$0.00	\$300,079.63	\$300,079.63
<b>Direct Bills</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total</b>		<b>\$888,696.72</b>	<b>\$995,773.45</b>	<b>\$1,884,470.17</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711

09/17/24

**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.

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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
<b>Personnel Costs</b>									
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
<b>Subtotal - Personnel Costs</b>		<b>\$1,498,958.86</b>	<b>\$565,707.07</b>	<b>\$327,522.51</b>	<b>\$81,093.67</b>	<b>\$86,340.03</b>	<b>\$50,215.12</b>	<b>\$0.00</b>	<b>\$216,149.87</b>
<b>Services &amp; Supplies Cost</b>									
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
<b>Subtotal - Services &amp; Supplies</b>		<b>\$2,371,797.13</b>	<b>\$203,880.50</b>	<b>\$1,062,739.81</b>	<b>\$10,981.87</b>	<b>\$115,687.78</b>	<b>\$99,582.20</b>	<b>\$7,908.00</b>	<b>\$70,843.97</b>
<b>Department Cost Total</b>		<b>\$3,870,755.99</b>	<b>\$769,587.57</b>	<b>\$1,390,262.32</b>	<b>\$92,075.54</b>	<b>\$202,027.81</b>	<b>\$149,797.32</b>	<b>\$7,908.00</b>	<b>\$286,993.84</b>
<b>Adjustments to Cost</b>									
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

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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
<b>Subtotal - Adjustments</b>		<b>-\$358,894.78</b>	<b>\$0.00</b>	<b>-\$172,219.02</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Costs After Adjustments</b>		\$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
<b>Grand Total</b>		<b>\$3,511,861.21</b>	<b>\$0.00</b>	<b>\$1,488,128.24</b>	<b>\$158,947.83</b>	<b>\$273,226.40</b>	<b>\$191,206.23</b>	<b>\$7,908.00</b>	<b>\$465,237.54</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**A. Department Costs**

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

Description	Type	Amount	CPED	VOIP	Water / Wastewater	Dept Specific Exp
<b>Personnel Costs</b>						
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
<b>Subtotal - Personnel Costs</b>		<b>\$1,498,958.86</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$171,930.58</b>	<b>\$0.00</b>
<b>Services &amp; Supplies Cost</b>						
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
<b>Subtotal - Services &amp; Supplies</b>		<b>\$2,371,797.13</b>	<b>\$137,578.62</b>	<b>\$241,908.03</b>	<b>\$34,849.55</b>	<b>\$199,161.04</b>
<b>Department Cost Total</b>		<b>\$3,870,755.99</b>	<b>\$137,578.62</b>	<b>\$241,908.03</b>	<b>\$206,780.13</b>	<b>\$199,161.04</b>

**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 - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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
<b>Subtotal - Adjustments</b>		<b>-\$358,894.78</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Costs After Adjustments</b>		\$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
<b>Grand Total</b>		<b>\$3,511,861.21</b>	<b>\$137,578.62</b>	<b>\$241,908.03</b>	<b>\$348,559.28</b>	<b>\$199,161.04</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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
<b>1</b>	<b>Subtotal - Building Depreciation</b>	<b>\$19,720.50</b>	<b>\$61.93</b>	<b>\$6,942.60</b>	<b>\$1,718.97</b>	<b>\$1,830.18</b>	<b>\$1,064.43</b>	<b>\$0.00</b>	<b>\$4,581.80</b>
1	City Hall Equipment	\$1,845.40	\$99.19	\$682.45	\$168.97	\$179.90	\$104.63	\$0.00	\$450.39
2	IT - Network *	\$40,239.80	\$43.29	\$40,283.09	\$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	\$9.18	\$1,864.58	\$461.66	\$491.53	\$285.87	\$0.00	\$1,230.54
7	SBITA - NeoGov	\$615.36	\$5.16	\$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
<b>2</b>	<b>Subtotal - Equipment Depreciation</b>	<b>\$49,350.53</b>	<b>\$188.08</b>	<b>\$43,531.29</b>	<b>\$804.25</b>	<b>\$856.28</b>	<b>\$498.01</b>	<b>\$0.00</b>	<b>\$2,143.67</b>
1	Parking	\$8,183.54	\$338.87	\$2,990.92	\$740.54	\$788.45	\$458.56	\$0.00	\$1,973.87
<b>3</b>	<b>Subtotal - 101-271 Other General</b>	<b>\$8,183.54</b>	<b>\$338.87</b>	<b>\$2,990.92</b>	<b>\$740.54</b>	<b>\$788.45</b>	<b>\$458.56</b>	<b>\$0.00</b>	<b>\$1,973.87</b>
1	City Commission	\$2,290.63	\$2,316.13	\$1,616.73	\$400.30	\$426.20	\$247.87	\$0.00	\$1,066.97
<b>4</b>	<b>Subtotal - 101-101 City Commission</b>	<b>\$2,290.63</b>	<b>\$2,316.13</b>	<b>\$1,616.73</b>	<b>\$400.30</b>	<b>\$426.20</b>	<b>\$247.87</b>	<b>\$0.00</b>	<b>\$1,066.97</b>
1	Management & Leadership	\$34,363.51	\$8,517.09	\$15,048.84	\$3,726.05	\$3,967.11	\$2,307.26	\$0.00	\$9,931.55
<b>5</b>	<b>Subtotal - 101-172 City Manager</b>	<b>\$34,363.51</b>	<b>\$8,517.09</b>	<b>\$15,048.84</b>	<b>\$3,726.05</b>	<b>\$3,967.11</b>	<b>\$2,307.26</b>	<b>\$0.00</b>	<b>\$9,931.55</b>
1	City Hall	\$116,910.74	\$35,208.08	\$53,385.74	\$13,218.16	\$14,073.31	\$8,185.00	\$0.00	\$35,232.15
<b>6</b>	<b>Subtotal - 101-265 Bldgs &amp; Grounds</b>	<b>\$116,910.74</b>	<b>\$35,208.08</b>	<b>\$53,385.74</b>	<b>\$13,218.16</b>	<b>\$14,073.31</b>	<b>\$8,185.00</b>	<b>\$0.00</b>	<b>\$35,232.15</b>
1	PC / Network Support	\$0.00	\$112,666.24	\$39,539.95	\$9,789.98	\$10,423.35	\$6,062.19	\$0.00	\$26,094.56
2	App - Eden	\$0.00	\$13,210.28	\$4,636.12	\$1,147.89	\$1,222.15	\$710.80	\$0.00	\$3,059.62
3	App - BS & A	\$0.00	\$17,991.21	\$6,313.97	\$1,563.32	\$1,664.46	\$968.05	\$0.00	\$4,166.93
4	App - Kronos	\$0.00	\$7,890.10	\$2,769.01	\$685.60	\$729.96	\$424.54	\$0.00	\$1,827.42
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
<b>7</b>	<b>Subtotal - 101-228, 229, 230 Info Tech</b>	<b>\$0.00</b>	<b>\$161,770.38</b>	<b>\$56,772.93</b>	<b>\$14,056.82</b>	<b>\$14,966.23</b>	<b>\$8,704.32</b>	<b>\$0.00</b>	<b>\$37,467.54</b>
1	Payroll	\$0.00	\$335.13	\$117.61	\$29.12	\$31.00	\$18.03	\$0.00	\$77.62
4	Audit and Accounting	\$0.00	\$8,225.32	\$2,886.66	\$714.73	\$760.97	\$442.58	\$0.00	\$1,905.06
<b>8</b>	<b>Subtotal - 101-191 Accounting Dept</b>	<b>\$0.00</b>	<b>\$8,560.45</b>	<b>\$3,004.27</b>	<b>\$743.85</b>	<b>\$791.97</b>	<b>\$460.61</b>	<b>\$0.00</b>	<b>\$1,982.68</b>
1	Accounts Payable	\$0.00	\$7,597.17	\$2,666.21	\$660.15	\$702.85	\$408.78	\$0.00	\$1,759.58
2	Payroll	\$0.00	\$2,171.78	\$762.18	\$188.71	\$200.92	\$116.86	\$0.00	\$503.00
6	Accounting	\$0.00	\$295.36	\$103.66	\$25.66	\$27.33	\$15.89	\$0.00	\$68.41
<b>9</b>	<b>Subtotal - 101-192 Financial Services</b>	<b>\$0.00</b>	<b>\$10,064.32</b>	<b>\$3,532.05</b>	<b>\$874.53</b>	<b>\$931.10</b>	<b>\$541.53</b>	<b>\$0.00</b>	<b>\$2,330.99</b>
3	Risk Management	\$0.00	\$1,588.31	\$557.41	\$138.01	\$146.94	\$85.46	\$0.00	\$367.87
4	Accounting	\$0.00	\$608.25	\$213.46	\$52.85	\$56.27	\$32.73	\$0.00	\$140.88
5	Accounts Payable	\$0.00	\$114.17	\$40.07	\$9.92	\$10.56	\$6.14	\$0.00	\$26.44
7	Payroll	\$0.00	\$123.28	\$43.27	\$10.71	\$11.41	\$6.63	\$0.00	\$28.55



**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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
<b>10</b>	<b>Subtotal - 101-210 Management Services</b>	<b>\$0.00</b>	<b>\$2,434.01</b>	<b>\$854.21</b>	<b>\$211.50</b>	<b>\$225.18</b>	<b>\$130.97</b>	<b>\$0.00</b>	<b>\$563.74</b>
1	Budget	\$0.00	\$11,928.14	\$4,186.15	\$1,036.48	\$1,103.53	\$641.81	\$0.00	\$2,762.67
2	Cost Plan	\$0.00	\$2,649.37	\$929.79	\$230.21	\$245.11	\$142.55	\$0.00	\$613.62
<b>11</b>	<b>Subtotal - 101-212 Budgeting</b>	<b>\$0.00</b>	<b>\$14,577.51</b>	<b>\$5,115.94</b>	<b>\$1,266.69</b>	<b>\$1,348.64</b>	<b>\$784.37</b>	<b>\$0.00</b>	<b>\$3,376.29</b>
1	Records Management	\$0.00	\$10,527.40	\$3,694.57	\$914.76	\$973.94	\$566.44	\$0.00	\$2,438.24
2	Mailroom	\$0.00	\$11.40	\$4.00	\$0.99	\$1.05	\$0.61	\$0.00	\$2.64
<b>12</b>	<b>Subtotal - 101-215 City Clerk</b>	<b>\$0.00</b>	<b>\$10,538.80</b>	<b>\$3,698.57</b>	<b>\$915.75</b>	<b>\$975.00</b>	<b>\$567.06</b>	<b>\$0.00</b>	<b>\$2,440.88</b>
1	Records Mgmt	\$0.00	\$38,068.78	\$13,360.15	\$3,307.94	\$3,521.94	\$2,048.35	\$0.00	\$8,817.09
2	Mailroom	\$0.00	\$2.19	\$0.77	\$0.19	\$0.20	\$0.12	\$0.00	\$0.51
<b>13</b>	<b>Subtotal - 101-216 Records</b>	<b>\$0.00</b>	<b>\$38,070.97</b>	<b>\$13,360.92</b>	<b>\$3,308.13</b>	<b>\$3,522.15</b>	<b>\$2,048.47</b>	<b>\$0.00</b>	<b>\$8,817.59</b>
1	Internal Audit	\$0.00	\$3,200.07	\$1,123.06	\$278.07	\$296.06	\$172.18	\$0.00	\$741.17
<b>14</b>	<b>Subtotal - 101-223 Internal Auditor</b>	<b>\$0.00</b>	<b>\$3,200.07</b>	<b>\$1,123.06</b>	<b>\$278.07</b>	<b>\$296.06</b>	<b>\$172.18</b>	<b>\$0.00</b>	<b>\$741.17</b>
1	Purchasing	\$0.00	\$17,921.39	\$6,289.47	\$1,557.26	\$1,658.00	\$964.29	\$0.00	\$4,150.76
<b>15</b>	<b>Subtotal - 101-233 Purchasing</b>	<b>\$0.00</b>	<b>\$17,921.39</b>	<b>\$6,289.47</b>	<b>\$1,557.26</b>	<b>\$1,658.00</b>	<b>\$964.29</b>	<b>\$0.00</b>	<b>\$4,150.76</b>
2	Tax Collection - General Fund	\$0.00	\$20,535.00	\$7,206.71	\$1,784.36	\$1,899.80	\$1,104.92	\$0.00	\$4,756.10
<b>17</b>	<b>Subtotal - 101-253 Treasury</b>	<b>\$0.00</b>	<b>\$20,535.00</b>	<b>\$7,206.71</b>	<b>\$1,784.36</b>	<b>\$1,899.80</b>	<b>\$1,104.92</b>	<b>\$0.00</b>	<b>\$4,756.10</b>
1	Assessing - General Fund	\$0.00	\$31,686.31	\$11,120.23	\$2,753.34	\$2,931.47	\$1,704.93	\$0.00	\$7,338.85
<b>18</b>	<b>Subtotal - 101-257 Assessing</b>	<b>\$0.00</b>	<b>\$31,686.31</b>	<b>\$11,120.23</b>	<b>\$2,753.34</b>	<b>\$2,931.47</b>	<b>\$1,704.93</b>	<b>\$0.00</b>	<b>\$7,338.85</b>
1	Advise and Counsel	\$0.00	\$12,080.22	\$4,239.53	\$1,049.69	\$1,117.60	\$650.00	\$0.00	\$2,797.89
2	Labor Relations	\$0.00	\$2,312.83	\$811.68	\$200.97	\$213.97	\$124.45	\$0.00	\$535.67
4	Risk Management	\$0.00	\$164.29	\$57.66	\$14.28	\$15.20	\$8.84	\$0.00	\$38.05
<b>20</b>	<b>Subtotal - 101-266 City Attorney</b>	<b>\$0.00</b>	<b>\$14,557.34</b>	<b>\$5,108.86</b>	<b>\$1,264.94</b>	<b>\$1,346.78</b>	<b>\$783.28</b>	<b>\$0.00</b>	<b>\$3,371.62</b>
1	Human Resources	\$0.00	\$20,977.20	\$7,361.90	\$1,822.79	\$1,940.71	\$1,128.71	\$0.00	\$4,858.52
<b>21</b>	<b>Subtotal - 101-270 Human Resources</b>	<b>\$0.00</b>	<b>\$20,977.20</b>	<b>\$7,361.90</b>	<b>\$1,822.79</b>	<b>\$1,940.71</b>	<b>\$1,128.71</b>	<b>\$0.00</b>	<b>\$4,858.52</b>
1	General Fund OPEB	\$0.00	\$132,456.11	\$46,485.16	\$11,509.60	\$12,254.21	\$7,127.02	\$0.00	\$30,678.08
<b>25</b>	<b>Subtotal - OPEB / Retirement Board</b>	<b>\$0.00</b>	<b>\$132,456.11</b>	<b>\$46,485.16</b>	<b>\$11,509.60</b>	<b>\$12,254.21</b>	<b>\$7,127.02</b>	<b>\$0.00</b>	<b>\$30,678.08</b>
<b>Total Incoming</b>		<b>\$230,819.44</b>	<b>\$533,980.05</b>	<b>\$294,550.41</b>	<b>\$62,955.89</b>	<b>\$67,028.82</b>	<b>\$38,983.78</b>	<b>\$0.00</b>	<b>\$167,804.79</b>
<b>C. Total Allocated</b>			<b>\$4,276,660.70</b>	<b>\$1,782,678.65</b>	<b>\$221,903.72</b>	<b>\$340,255.22</b>	<b>\$230,190.00</b>	<b>\$7,908.00</b>	<b>\$633,042.34</b>
				41.68%	5.19%	7.96%	5.38%	0.18%	14.8%

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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
<b>1</b>	<b>Subtotal - Building Depreciation</b>	<b>\$19,720.50</b>	<b>\$61.93</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,644.47</b>	<b>\$0.00</b>
1	City Hall Equipment	\$1,845.40	\$99.19	\$0.00	\$0.00	\$358.25	\$0.00
2	IT - Network *	\$40,239.80	\$43.29	\$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	\$9.18	\$0.00	\$0.00	\$978.80	\$0.00
7	SBITA - NeoGov	\$615.36	\$5.16	\$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
<b>2</b>	<b>Subtotal - Equipment Depreciation</b>	<b>\$49,350.53</b>	<b>\$188.08</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,705.12</b>	<b>\$0.00</b>
1	Parking	\$8,183.54	\$338.87	\$0.00	\$0.00	\$1,570.06	\$0.00
<b>3</b>	<b>Subtotal - 101-271 Other General</b>	<b>\$8,183.54</b>	<b>\$338.87</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,570.06</b>	<b>\$0.00</b>
1	City Commission	\$2,290.63	\$2,316.13	\$0.00	\$0.00	\$848.69	\$0.00
<b>4</b>	<b>Subtotal - 101-101 City Commission</b>	<b>\$2,290.63</b>	<b>\$2,316.13</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$848.69</b>	<b>\$0.00</b>
1	Management & Leadership	\$34,363.51	\$8,517.09	\$0.00	\$0.00	\$7,899.78	\$0.00
<b>5</b>	<b>Subtotal - 101-172 City Manager</b>	<b>\$34,363.51</b>	<b>\$8,517.09</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,899.78</b>	<b>\$0.00</b>
1	City Hall	\$116,910.74	\$35,208.08	\$0.00	\$0.00	\$28,024.46	\$0.00
<b>6</b>	<b>Subtotal - 101-265 Bldgs &amp; Grounds</b>	<b>\$116,910.74</b>	<b>\$35,208.08</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$28,024.46</b>	<b>\$0.00</b>
1	PC / Network Support	\$0.00	\$112,666.24	\$0.00	\$0.00	\$20,756.21	\$0.00
2	App - Eden	\$0.00	\$13,210.28	\$0.00	\$0.00	\$2,433.70	\$0.00
3	App - BS & A	\$0.00	\$17,991.21	\$0.00	\$0.00	\$3,314.47	\$0.00
4	App - Kronos	\$0.00	\$7,890.10	\$0.00	\$0.00	\$1,453.57	\$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
<b>7</b>	<b>Subtotal - 101-228, 229, 230 Info Tech</b>	<b>\$0.00</b>	<b>\$161,770.38</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$29,802.54</b>	<b>\$0.00</b>
1	Payroll	\$0.00	\$335.13	\$0.00	\$0.00	\$61.74	\$0.00
4	Audit and Accounting	\$0.00	\$8,225.32	\$0.00	\$0.00	\$1,515.33	\$0.00
<b>8</b>	<b>Subtotal - 101-191 Accounting Dept</b>	<b>\$0.00</b>	<b>\$8,560.45</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,577.07</b>	<b>\$0.00</b>
1	Accounts Payable	\$0.00	\$7,597.17	\$0.00	\$0.00	\$1,399.61	\$0.00
2	Payroll	\$0.00	\$2,171.78	\$0.00	\$0.00	\$400.10	\$0.00
6	Accounting	\$0.00	\$295.36	\$0.00	\$0.00	\$54.41	\$0.00
<b>9</b>	<b>Subtotal - 101-192 Financial Services</b>	<b>\$0.00</b>	<b>\$10,064.32</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,854.12</b>	<b>\$0.00</b>
3	Risk Management	\$0.00	\$1,588.31	\$0.00	\$0.00	\$292.61	\$0.00
4	Accounting	\$0.00	\$608.25	\$0.00	\$0.00	\$112.06	\$0.00
5	Accounts Payable	\$0.00	\$114.17	\$0.00	\$0.00	\$21.03	\$0.00
7	Payroll	\$0.00	\$123.28	\$0.00	\$0.00	\$22.71	\$0.00

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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
<b>10</b>	<b>Subtotal - 101-210 Management Services</b>	<b>\$0.00</b>	<b>\$2,434.01</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$448.41</b>	<b>\$0.00</b>
1	Budget	\$0.00	\$11,928.14	\$0.00	\$0.00	\$2,197.49	\$0.00
2	Cost Plan	\$0.00	\$2,649.37	\$0.00	\$0.00	\$488.09	\$0.00
<b>11</b>	<b>Subtotal - 101-212 Budgeting</b>	<b>\$0.00</b>	<b>\$14,577.51</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,685.58</b>	<b>\$0.00</b>
1	Records Management	\$0.00	\$10,527.40	\$0.00	\$0.00	\$1,939.44	\$0.00
2	Mailroom	\$0.00	\$11.40	\$0.00	\$0.00	\$2.10	\$0.00
<b>12</b>	<b>Subtotal - 101-215 City Clerk</b>	<b>\$0.00</b>	<b>\$10,538.80</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,941.54</b>	<b>\$0.00</b>
1	Records Mgmt	\$0.00	\$38,068.78	\$0.00	\$0.00	\$7,013.31	\$0.00
2	Mailroom	\$0.00	\$2.19	\$0.00	\$0.00	\$0.40	\$0.00
<b>13</b>	<b>Subtotal - 101-216 Records</b>	<b>\$0.00</b>	<b>\$38,070.97</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,013.72</b>	<b>\$0.00</b>
1	Internal Audit	\$0.00	\$3,200.07	\$0.00	\$0.00	\$589.54	\$0.00
<b>14</b>	<b>Subtotal - 101-223 Internal Auditor</b>	<b>\$0.00</b>	<b>\$3,200.07</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$589.54</b>	<b>\$0.00</b>
1	Purchasing	\$0.00	\$17,921.39	\$0.00	\$0.00	\$3,301.61	\$0.00
<b>15</b>	<b>Subtotal - 101-233 Purchasing</b>	<b>\$0.00</b>	<b>\$17,921.39</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,301.61</b>	<b>\$0.00</b>
2	Tax Collection - General Fund	\$0.00	\$20,535.00	\$0.00	\$0.00	\$3,783.11	\$0.00
<b>17</b>	<b>Subtotal - 101-253 Treasury</b>	<b>\$0.00</b>	<b>\$20,535.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,783.11</b>	<b>\$0.00</b>
1	Assessing - General Fund	\$0.00	\$31,686.31	\$0.00	\$0.00	\$5,837.49	\$0.00
<b>18</b>	<b>Subtotal - 101-257 Assessing</b>	<b>\$0.00</b>	<b>\$31,686.31</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,837.49</b>	<b>\$0.00</b>
1	Advise and Counsel	\$0.00	\$12,080.22	\$0.00	\$0.00	\$2,225.51	\$0.00
2	Labor Relations	\$0.00	\$2,312.83	\$0.00	\$0.00	\$426.09	\$0.00
4	Risk Management	\$0.00	\$164.29	\$0.00	\$0.00	\$30.27	\$0.00
<b>20</b>	<b>Subtotal - 101-266 City Attorney</b>	<b>\$0.00</b>	<b>\$14,557.34</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,681.86</b>	<b>\$0.00</b>
1	Human Resources	\$0.00	\$20,977.20	\$0.00	\$0.00	\$3,864.58	\$0.00
<b>21</b>	<b>Subtotal - 101-270 Human Resources</b>	<b>\$0.00</b>	<b>\$20,977.20</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,864.58</b>	<b>\$0.00</b>
1	General Fund OPEB	\$0.00	\$132,456.11	\$0.00	\$0.00	\$24,402.05	\$0.00
<b>25</b>	<b>Subtotal - OPEB / Retirement Board</b>	<b>\$0.00</b>	<b>\$132,456.11</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$24,402.05</b>	<b>\$0.00</b>
<b>Total Incoming</b>		<b>\$230,819.44</b>	<b>\$533,980.05</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$133,475.80</b>	<b>\$0.00</b>
<b>C. Total Allocated</b>			<b>\$4,276,660.70</b>	<b>\$137,578.62</b>	<b>\$241,908.03</b>	<b>\$482,035.07</b>	<b>\$199,161.04</b>
				3.22%	5.66%	11.27%	4.66%

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$40,969.54	\$0.00	\$40,969.54	\$0.00	\$40,969.54
6	101-265 Bldgs & Grounds	11	1.77%	\$28,166.56	\$0.00	\$28,166.56	\$0.00	\$28,166.56
7	101-228, 229, 230 Info Tech	44	7.06%	\$112,666.24	\$0.00	\$112,666.24	\$0.00	\$112,666.24
8	101-191 Accounting Dept	6	0.96%	\$15,363.58	\$0.00	\$15,363.58	\$2,037.25	\$17,400.83
9	101-192 Financial Services	8	1.28%	\$20,484.77	\$0.00	\$20,484.77	\$2,716.34	\$23,201.11
10	101-210 Management Services	4	0.64%	\$10,242.39	\$0.00	\$10,242.39	\$1,358.17	\$11,600.55
11	101-212 Budgeting	1	0.16%	\$2,560.60	\$0.00	\$2,560.60	\$339.54	\$2,900.14
12	101-215 City Clerk	5	0.8%	\$12,802.98	\$0.00	\$12,802.98	\$1,697.71	\$14,500.69
13	101-216 Records	3	0.48%	\$7,681.79	\$0.00	\$7,681.79	\$1,018.63	\$8,700.41
14	101-223 Internal Auditor	1	0.16%	\$2,560.60	\$0.00	\$2,560.60	\$339.54	\$2,900.14
15	101-233 Purchasing	5	0.8%	\$12,802.98	\$0.00	\$12,802.98	\$1,697.71	\$14,500.69
16	101-237 Grants Management	2	0.32%	\$5,121.19	\$0.00	\$5,121.19	\$679.08	\$5,800.28
17	101-253 Treasury	8	1.28%	\$20,484.77	\$0.00	\$20,484.77	\$2,716.34	\$23,201.11
18	101-257 Assessing	5	0.8%	\$12,802.98	\$0.00	\$12,802.98	\$1,697.71	\$14,500.69
19	101-261 311 Customer Service	13	2.09%	\$33,287.75	\$0.00	\$33,287.75	\$4,414.04	\$37,701.80
20	101-266 City Attorney	9	1.44%	\$23,045.37	\$0.00	\$23,045.37	\$3,055.88	\$26,101.24
21	101-270 Human Resources	6	0.96%	\$15,363.58	\$0.00	\$15,363.58	\$2,037.25	\$17,400.83
22	101-345, 349 Public Safety	84	13.48%	\$215,090.09	\$0.00	\$215,090.09	\$28,521.52	\$243,611.61
23	101-580 City Equipment	11	1.77%	\$28,166.56	\$0.00	\$28,166.56	\$3,734.96	\$31,901.52
24	101-751 Parks & Rec Admin	8	1.28%	\$20,484.77	\$0.00	\$20,484.77	\$2,716.34	\$23,201.11
26	101-175 Diversity & Inclusion	1	0.16%	\$2,560.60	\$0.00	\$2,560.60	\$339.54	\$2,900.14
28	101-262 Elections	5	0.8%	\$12,802.98	\$0.00	\$12,802.98	\$1,697.71	\$14,500.69
30	101-346 Public Safety COPS	11	1.77%	\$28,166.56	\$0.00	\$28,166.56	\$3,734.96	\$31,901.52
31	101-347 Public Safety Ops	130	20.87%	\$332,877.52	\$0.00	\$332,877.52	\$44,140.45	\$377,017.97
32	101-348 Criminal Invstgn Div	58	9.31%	\$148,514.59	\$0.00	\$148,514.59	\$19,693.43	\$168,208.02
33	101-371 Bldg Inspection Dept	7	1.12%	\$17,924.17	\$0.00	\$17,924.17	\$2,376.79	\$20,300.97
34	101-385 Code Enforcement	12	1.93%	\$30,727.16	\$0.00	\$30,727.16	\$4,074.50	\$34,801.66
38	101-443 Forestry	1	0.16%	\$2,560.60	\$0.00	\$2,560.60	\$339.54	\$2,900.14
41	101-701 Planning	9	1.44%	\$23,045.37	\$0.00	\$23,045.37	\$3,055.88	\$26,101.24
43	101-724 Community Develop	1	0.16%	\$2,560.60	\$0.00	\$2,560.60	\$339.54	\$2,900.14
44	101-728 Econ Dev	7	1.12%	\$17,924.17	\$0.00	\$17,924.17	\$2,376.79	\$20,300.97
46	101-770 Parks Maint	2	0.32%	\$5,121.19	\$0.00	\$5,121.19	\$679.08	\$5,800.28
50	202 Major Streets	11	1.77%	\$28,166.56	\$0.00	\$28,166.56	\$3,734.96	\$31,901.52

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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%	\$2,560.60	\$0.00	\$2,560.60	\$339.54	\$2,900.14
52	209 Cemeteries	4	0.64%	\$10,242.39	\$0.00	\$10,242.39	\$1,358.17	\$11,600.55
55	226 Solid Waste / Rubbish	5	0.8%	\$12,802.98	\$0.00	\$12,802.98	\$1,697.71	\$14,500.69
76	243 Brownfield Redvlp Auth	2	0.32%	\$5,121.19	\$0.00	\$5,121.19	\$679.08	\$5,800.28
86	296 HUD Grant Admin	3	0.48%	\$7,681.79	\$0.00	\$7,681.79	\$1,018.63	\$8,700.41
92	590 Sewer Fund	49	7.87%	\$125,469.22	\$0.00	\$125,469.22	\$16,637.55	\$142,106.77
93	591 Water Fund	54	8.67%	\$138,272.20	\$0.00	\$138,272.20	\$18,335.26	\$156,607.47
<b>SubTotal</b>		<b>623</b>	<b>100%</b>	<b>\$1,595,251.52</b>	<b>\$0.00</b>	<b>\$1,595,251.52</b>	<b>\$187,427.13</b>	<b>\$1,782,678.65</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$1,595,251.52</b>		<b>\$1,782,678.65</b>

Allocation Basis Units: # PCs, exc CCTA

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$8,492.32	\$0.00	\$8,492.32	\$0.00	\$8,492.32
6	101-265 Bldgs & Grounds	5.3	2.85%	\$5,001.03	\$0.00	\$5,001.03	\$0.00	\$5,001.03
7	101-228, 229, 230 Info Tech	14	7.53%	\$13,210.28	\$0.00	\$13,210.28	\$0.00	\$13,210.28
8	101-191 Accounting Dept	6	3.23%	\$5,661.55	\$0.00	\$5,661.55	\$1,765.21	\$7,426.76
9	101-192 Financial Services	5	2.69%	\$4,717.96	\$0.00	\$4,717.96	\$1,471.01	\$6,188.97
10	101-210 Management Services	2	1.08%	\$1,887.18	\$0.00	\$1,887.18	\$588.40	\$2,475.59
11	101-212 Budgeting	1	0.54%	\$943.59	\$0.00	\$943.59	\$294.20	\$1,237.79
12	101-215 City Clerk	1.25	0.67%	\$1,179.49	\$0.00	\$1,179.49	\$367.75	\$1,547.24
13	101-216 Records	1	0.54%	\$943.59	\$0.00	\$943.59	\$294.20	\$1,237.79
14	101-223 Internal Auditor	1	0.54%	\$943.59	\$0.00	\$943.59	\$294.20	\$1,237.79
15	101-233 Purchasing	5	2.69%	\$4,717.96	\$0.00	\$4,717.96	\$1,471.01	\$6,188.97
16	101-237 Grants Management	2	1.08%	\$1,887.18	\$0.00	\$1,887.18	\$588.40	\$2,475.59
17	101-253 Treasury	4	2.15%	\$3,774.37	\$0.00	\$3,774.37	\$1,176.81	\$4,951.18
19	101-261 311 Customer Service	9	4.84%	\$8,492.32	\$0.00	\$8,492.32	\$2,647.82	\$11,140.14
20	101-266 City Attorney	3	1.61%	\$2,830.77	\$0.00	\$2,830.77	\$882.61	\$3,713.38
21	101-270 Human Resources	7	3.76%	\$6,605.14	\$0.00	\$6,605.14	\$2,059.42	\$8,664.56
22	101-345, 349 Public Safety	8	4.3%	\$7,548.73	\$0.00	\$7,548.73	\$2,353.62	\$9,902.35
23	101-580 City Equipment	2.25	1.21%	\$2,123.08	\$0.00	\$2,123.08	\$661.96	\$2,785.04
24	101-751 Parks & Rec Admin	5	2.69%	\$4,717.96	\$0.00	\$4,717.96	\$1,471.01	\$6,188.97
26	101-175 Diversity & Inclusion	2	1.08%	\$1,887.18	\$0.00	\$1,887.18	\$588.40	\$2,475.59
28	101-262 Elections	2.75	1.48%	\$2,594.88	\$0.00	\$2,594.88	\$809.06	\$3,403.93
31	101-347 Public Safety Ops	2	1.08%	\$1,887.18	\$0.00	\$1,887.18	\$588.40	\$2,475.59
33	101-371 Bldg Inspection Dept	3.33	1.79%	\$3,142.16	\$0.00	\$3,142.16	\$979.69	\$4,121.85
34	101-385 Code Enforcement	5.33	2.87%	\$5,029.34	\$0.00	\$5,029.34	\$1,568.10	\$6,597.44
38	101-443 Forestry	1	0.54%	\$943.59	\$0.00	\$943.59	\$294.20	\$1,237.79
41	101-701 Planning	3.89	2.09%	\$3,670.57	\$0.00	\$3,670.57	\$1,144.45	\$4,815.02
43	101-724 Community Develop	1	0.54%	\$943.59	\$0.00	\$943.59	\$294.20	\$1,237.79
44	101-728 Econ Dev	6.25	3.36%	\$5,897.45	\$0.00	\$5,897.45	\$1,838.77	\$7,736.21
50	202 Major Streets	4.95	2.66%	\$4,670.78	\$0.00	\$4,670.78	\$1,456.30	\$6,127.08
51	203 Local Streets	1.9	1.02%	\$1,792.82	\$0.00	\$1,792.82	\$558.98	\$2,351.81
55	226 Solid Waste / Rubbish	1.15	0.62%	\$1,085.13	\$0.00	\$1,085.13	\$338.33	\$1,423.46
76	243 Brownfield Redvlp Auth	1.95	1.05%	\$1,840.00	\$0.00	\$1,840.00	\$573.69	\$2,413.70
77	244 Econ Dvlp Corp	0.5	0.27%	\$471.80	\$0.00	\$471.80	\$147.10	\$618.90

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$707.69	\$0.00	\$707.69	\$220.65	\$928.35
92	590 Sewer Fund	28.85	15.51%	\$27,222.61	\$0.00	\$27,222.61	\$8,487.74	\$35,710.35
93	591 Water Fund	27.6	14.84%	\$26,043.12	\$0.00	\$26,043.12	\$8,119.99	\$34,163.11
<b>SubTotal</b>		<b>186</b>	<b>100%</b>	<b>\$175,508.00</b>	<b>\$0.00</b>	<b>\$175,508.00</b>	<b>\$46,395.73</b>	<b>\$221,903.72</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$175,508.00</b>		<b>\$221,903.72</b>

Allocation Basis Units: # Eden Users, exc CCTA

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$8,995.61	\$0.00	\$8,995.61	\$0.00	\$8,995.61
7	101-228, 229, 230 Info Tech	12	6.19%	\$17,991.21	\$0.00	\$17,991.21	\$0.00	\$17,991.21
8	101-191 Accounting Dept	6	3.09%	\$8,995.61	\$0.00	\$8,995.61	\$1,684.00	\$10,679.60
9	101-192 Financial Services	1	0.52%	\$1,499.27	\$0.00	\$1,499.27	\$280.67	\$1,779.93
10	101-210 Management Services	1	0.52%	\$1,499.27	\$0.00	\$1,499.27	\$280.67	\$1,779.93
11	101-212 Budgeting	1	0.52%	\$1,499.27	\$0.00	\$1,499.27	\$280.67	\$1,779.93
12	101-215 City Clerk	0.8	0.41%	\$1,199.41	\$0.00	\$1,199.41	\$224.53	\$1,423.95
13	101-216 Records	1	0.52%	\$1,499.27	\$0.00	\$1,499.27	\$280.67	\$1,779.93
14	101-223 Internal Auditor	1	0.52%	\$1,499.27	\$0.00	\$1,499.27	\$280.67	\$1,779.93
15	101-233 Purchasing	3	1.55%	\$4,497.80	\$0.00	\$4,497.80	\$842.00	\$5,339.80
16	101-237 Grants Management	2	1.03%	\$2,998.54	\$0.00	\$2,998.54	\$561.33	\$3,559.87
17	101-253 Treasury	9	4.64%	\$13,493.41	\$0.00	\$13,493.41	\$2,526.00	\$16,019.41
18	101-257 Assessing	23	11.86%	\$34,483.16	\$0.00	\$34,483.16	\$6,455.33	\$40,938.48
19	101-261 311 Customer Service	10	5.15%	\$14,992.68	\$0.00	\$14,992.68	\$2,806.66	\$17,799.34
21	101-270 Human Resources	2	1.03%	\$2,998.54	\$0.00	\$2,998.54	\$561.33	\$3,559.87
22	101-345, 349 Public Safety	10	5.15%	\$14,992.68	\$0.00	\$14,992.68	\$2,806.66	\$17,799.34
23	101-580 City Equipment	0.25	0.13%	\$374.82	\$0.00	\$374.82	\$70.17	\$444.98
24	101-751 Parks & Rec Admin	1	0.52%	\$1,499.27	\$0.00	\$1,499.27	\$280.67	\$1,779.93
28	101-262 Elections	0.2	0.1%	\$299.85	\$0.00	\$299.85	\$56.13	\$355.99
31	101-347 Public Safety Ops	5	2.58%	\$7,496.34	\$0.00	\$7,496.34	\$1,403.33	\$8,899.67
33	101-371 Bldg Inspection Dept	8.08	4.16%	\$12,114.08	\$0.00	\$12,114.08	\$2,267.79	\$14,381.87
34	101-385 Code Enforcement	10.08	5.2%	\$15,112.62	\$0.00	\$15,112.62	\$2,829.12	\$17,941.74
37	101-441 PW General	0.3	0.15%	\$449.78	\$0.00	\$449.78	\$84.20	\$533.98
38	101-443 Forestry	0.3	0.15%	\$449.78	\$0.00	\$449.78	\$84.20	\$533.98
41	101-701 Planning	7.14	3.68%	\$10,704.77	\$0.00	\$10,704.77	\$2,003.96	\$12,708.73
43	101-724 Community Develop	1	0.52%	\$1,499.27	\$0.00	\$1,499.27	\$280.67	\$1,779.93
44	101-728 Econ Dev	6.5	3.35%	\$9,745.24	\$0.00	\$9,745.24	\$1,824.33	\$11,569.57
50	202 Major Streets	4.15	2.14%	\$6,221.96	\$0.00	\$6,221.96	\$1,164.77	\$7,386.73
51	203 Local Streets	2.95	1.52%	\$4,422.84	\$0.00	\$4,422.84	\$827.97	\$5,250.81
52	209 Cemeteries	1	0.52%	\$1,499.27	\$0.00	\$1,499.27	\$280.67	\$1,779.93
55	226 Solid Waste / Rubbish	6.1	3.14%	\$9,145.53	\$0.00	\$9,145.53	\$1,712.07	\$10,857.60
76	243 Brownfield Redvlp Auth	1.95	1.01%	\$2,923.57	\$0.00	\$2,923.57	\$547.30	\$3,470.87
77	244 Econ Dvlp Corp	0.5	0.26%	\$749.63	\$0.00	\$749.63	\$140.33	\$889.97



**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$4,122.99	\$0.00	\$4,122.99	\$771.83	\$4,894.82
92	590 Sewer Fund	9.45	4.87%	\$14,168.08	\$0.00	\$14,168.08	\$2,652.30	\$16,820.38
93	591 Water Fund	36.5	18.81%	\$54,723.27	\$0.00	\$54,723.27	\$10,244.33	\$64,967.60
<b>SubTotal</b>		<b>194</b>	<b>100%</b>	<b>\$290,857.93</b>	<b>\$0.00</b>	<b>\$290,857.93</b>	<b>\$49,397.30</b>	<b>\$340,255.22</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$290,857.93</b>		<b>\$340,255.22</b>

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

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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%	\$4,734.06	\$0.00	\$4,734.06	\$0.00	\$4,734.06
6	101-265 Bldgs & Grounds	5	1.31%	\$2,630.03	\$0.00	\$2,630.03	\$0.00	\$2,630.03
7	101-228, 229, 230 Info Tech	15	3.92%	\$7,890.10	\$0.00	\$7,890.10	\$0.00	\$7,890.10
8	101-191 Accounting Dept	6	1.57%	\$3,156.04	\$0.00	\$3,156.04	\$486.94	\$3,642.98
9	101-192 Financial Services	6	1.57%	\$3,156.04	\$0.00	\$3,156.04	\$486.94	\$3,642.98
10	101-210 Management Services	2	0.52%	\$1,052.01	\$0.00	\$1,052.01	\$162.31	\$1,214.33
11	101-212 Budgeting	1	0.26%	\$526.01	\$0.00	\$526.01	\$81.16	\$607.16
12	101-215 City Clerk	2.9	0.76%	\$1,525.42	\$0.00	\$1,525.42	\$235.35	\$1,760.77
13	101-216 Records	1.35	0.35%	\$710.11	\$0.00	\$710.11	\$109.56	\$819.67
14	101-223 Internal Auditor	1	0.26%	\$526.01	\$0.00	\$526.01	\$81.16	\$607.16
15	101-233 Purchasing	6	1.57%	\$3,156.04	\$0.00	\$3,156.04	\$486.94	\$3,642.98
16	101-237 Grants Management	2	0.52%	\$1,052.01	\$0.00	\$1,052.01	\$162.31	\$1,214.33
17	101-253 Treasury	9	2.35%	\$4,734.06	\$0.00	\$4,734.06	\$730.41	\$5,464.47
19	101-261 311 Customer Service	10	2.61%	\$5,260.07	\$0.00	\$5,260.07	\$811.56	\$6,071.63
20	101-266 City Attorney	7	1.83%	\$3,682.05	\$0.00	\$3,682.05	\$568.09	\$4,250.14
21	101-270 Human Resources	9	2.35%	\$4,734.06	\$0.00	\$4,734.06	\$730.41	\$5,464.47
23	101-580 City Equipment	10	2.61%	\$5,260.07	\$0.00	\$5,260.07	\$811.56	\$6,071.63
24	101-751 Parks & Rec Admin	18	4.7%	\$9,468.13	\$0.00	\$9,468.13	\$1,460.81	\$10,928.94
26	101-175 Diversity & Inclusion	2	0.52%	\$1,052.01	\$0.00	\$1,052.01	\$162.31	\$1,214.33
28	101-262 Elections	2.75	0.72%	\$1,446.52	\$0.00	\$1,446.52	\$223.18	\$1,669.70
33	101-371 Bldg Inspection Dept	9	2.35%	\$4,734.06	\$0.00	\$4,734.06	\$730.41	\$5,464.47
34	101-385 Code Enforcement	9	2.35%	\$4,734.06	\$0.00	\$4,734.06	\$730.41	\$5,464.47
38	101-443 Forestry	11	2.87%	\$5,786.08	\$0.00	\$5,786.08	\$892.72	\$6,678.80
41	101-701 Planning	11	2.87%	\$5,786.08	\$0.00	\$5,786.08	\$892.72	\$6,678.80
44	101-728 Econ Dev	6	1.57%	\$3,156.04	\$0.00	\$3,156.04	\$486.94	\$3,642.98
50	202 Major Streets	28	7.31%	\$14,728.20	\$0.00	\$14,728.20	\$2,272.38	\$17,000.57
51	203 Local Streets	4	1.04%	\$2,104.03	\$0.00	\$2,104.03	\$324.63	\$2,428.65
52	209 Cemeteries	2	0.52%	\$1,052.01	\$0.00	\$1,052.01	\$162.31	\$1,214.33
55	226 Solid Waste / Rubbish	5	1.31%	\$2,630.03	\$0.00	\$2,630.03	\$405.78	\$3,035.82
76	243 Brownfield Redvlp Auth	2	0.52%	\$1,052.01	\$0.00	\$1,052.01	\$162.31	\$1,214.33
86	296 HUD Grant Admin	6	1.57%	\$3,156.04	\$0.00	\$3,156.04	\$486.94	\$3,642.98
92	590 Sewer Fund	87	22.72%	\$45,762.61	\$0.00	\$45,762.61	\$7,060.60	\$52,823.21
93	591 Water Fund	78	20.37%	\$41,028.54	\$0.00	\$41,028.54	\$6,330.19	\$47,358.74

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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
<b>SubTotal</b>		383	100%	\$201,460.67	\$0.00	\$201,460.67	\$28,729.33	\$230,190.00
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$201,460.67</b>		<b>\$230,190.00</b>

Allocation Basis Units: # Kronos Users

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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 - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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
<b>SubTotal</b>		<b>681</b>	<b>100%</b>	<b>\$7,908.00</b>	<b>\$0.00</b>	<b>\$7,908.00</b>	<b>\$0.00</b>	<b>\$7,908.00</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$7,908.00</b>		<b>\$7,908.00</b>

Allocation Basis Units: # NeoGov / TalentLMS Users

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$151,193.34	\$0.00	\$151,193.34	\$36,706.15	\$187,899.49
30	101-346 Public Safety COPS	11	3.89%	\$19,799.13	\$0.00	\$19,799.13	\$4,806.76	\$24,605.89
31	101-347 Public Safety Ops	130	45.94%	\$233,989.70	\$0.00	\$233,989.70	\$56,807.13	\$290,796.83
32	101-348 Criminal Invstgn Div	58	20.49%	\$104,395.40	\$0.00	\$104,395.40	\$25,344.72	\$129,740.13
<b>SubTotal</b>		<b>283</b>	<b>100%</b>	<b>\$509,377.58</b>	<b>\$0.00</b>	<b>\$509,377.58</b>	<b>\$123,664.76</b>	<b>\$633,042.34</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$509,377.58</b>		<b>\$633,042.34</b>

Allocation Basis Units: # PCs - KDPS

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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
<b>SubTotal</b>		<b>41</b>	<b>100%</b>	<b>\$137,578.62</b>	<b>\$0.00</b>	<b>\$137,578.62</b>	<b>\$0.00</b>	<b>\$137,578.62</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$137,578.62</b>		<b>\$137,578.62</b>

Allocation Basis Units: # PCs - CPED

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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
<b>SubTotal</b>		<b>418</b>	<b>100%</b>	<b>\$241,908.03</b>	<b>\$0.00</b>	<b>\$241,908.03</b>	<b>\$0.00</b>	<b>\$241,908.03</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$241,908.03</b>		<b>\$241,908.03</b>

Allocation Basis Units: # of Phone Lines

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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%	\$191,834.64	\$0.00	\$191,834.64	\$49,182.90	\$241,017.54
93	591 Water Fund	50	50%	\$191,834.64	\$0.00	\$191,834.64	\$49,182.90	\$241,017.54
<b>SubTotal</b>		<b>100</b>	<b>100%</b>	<b>\$383,669.27</b>	<b>\$0.00</b>	<b>\$383,669.27</b>	<b>\$98,365.80</b>	<b>\$482,035.07</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$383,669.27</b>		<b>\$482,035.07</b>

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

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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
<b>SubTotal</b>		<b>199,161.04</b>	<b>100%</b>	<b>\$199,161.04</b>	<b>\$0.00</b>	<b>\$199,161.04</b>	<b>\$0.00</b>	<b>\$199,161.04</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$199,161.04</b>		<b>\$199,161.04</b>

Allocation Basis Units: \$ IT Costs by Department

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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	\$40,969.54	\$8,492.32	\$8,995.61	\$4,734.06	\$104.51	\$0.00	\$0.00	\$9,259.64
6	101-265 Bldgs & Grounds	\$28,166.56	\$5,001.03	\$0.00	\$2,630.03	\$58.06	\$0.00	\$0.00	\$1,736.18
7	101-228, 229, 230 Info Tech	\$112,666.24	\$13,210.28	\$17,991.21	\$7,890.10	\$174.19	\$0.00	\$0.00	\$9,838.36
8	101-191 Accounting Dept	\$17,400.83	\$7,426.76	\$10,679.60	\$3,642.98	\$69.67	\$0.00	\$0.00	\$3,472.36
9	101-192 Financial Services	\$23,201.11	\$6,188.97	\$1,779.93	\$3,642.98	\$69.67	\$0.00	\$0.00	\$4,051.09
10	101-210 Management Services	\$11,600.55	\$2,475.59	\$1,779.93	\$1,214.33	\$23.22	\$0.00	\$0.00	\$1,736.18
11	101-212 Budgeting	\$2,900.14	\$1,237.79	\$1,779.93	\$607.16	\$11.61	\$0.00	\$0.00	\$578.73
12	101-215 City Clerk	\$14,500.69	\$1,547.24	\$1,423.95	\$1,760.77	\$33.68	\$0.00	\$0.00	\$3,472.36
13	101-216 Records	\$8,700.41	\$1,237.79	\$1,779.93	\$819.67	\$15.68	\$0.00	\$0.00	\$1,157.45
14	101-223 Internal Auditor	\$2,900.14	\$1,237.79	\$1,779.93	\$607.16	\$11.61	\$0.00	\$0.00	\$578.73
15	101-233 Purchasing	\$14,500.69	\$6,188.97	\$5,339.80	\$3,642.98	\$69.67	\$0.00	\$0.00	\$2,314.91
16	101-237 Grants Management	\$5,800.28	\$2,475.59	\$3,559.87	\$1,214.33	\$23.22	\$0.00	\$0.00	\$1,157.45
17	101-253 Treasury	\$23,201.11	\$4,951.18	\$16,019.41	\$5,464.47	\$104.51	\$0.00	\$0.00	\$3,472.36
18	101-257 Assessing	\$14,500.69	\$0.00	\$40,938.48	\$0.00	\$0.00	\$0.00	\$0.00	\$3,472.36
19	101-261 311 Customer Service	\$37,701.80	\$11,140.14	\$17,799.34	\$6,071.63	\$116.12	\$0.00	\$0.00	\$6,944.73
20	101-266 City Attorney	\$26,101.24	\$3,713.38	\$0.00	\$4,250.14	\$81.29	\$0.00	\$0.00	\$4,629.82
21	101-270 Human Resources	\$17,400.83	\$8,664.56	\$3,559.87	\$5,464.47	\$104.51	\$0.00	\$0.00	\$4,629.82
22	101-345, 349 Public Safety	\$243,611.61	\$9,902.35	\$17,799.34	\$0.00	\$429.66	\$187,899.49	\$0.00	\$41,668.37
23	101-580 City Equipment	\$31,901.52	\$2,785.04	\$444.98	\$6,071.63	\$116.12	\$0.00	\$0.00	\$3,472.36
24	101-751 Parks & Rec Admin	\$23,201.11	\$6,188.97	\$1,779.93	\$10,928.94	\$209.02	\$0.00	\$0.00	\$2,893.64
26	101-175 Diversity & Inclusion	\$2,900.14	\$2,475.59	\$0.00	\$1,214.33	\$23.22	\$0.00	\$0.00	\$1,157.45
28	101-262 Elections	\$14,500.69	\$3,403.93	\$355.99	\$1,669.70	\$31.93	\$0.00	\$0.00	\$1,736.18
30	101-346 Public Safety COPS	\$31,901.52	\$0.00	\$0.00	\$0.00	\$243.86	\$24,605.89	\$0.00	\$7,523.46
31	101-347 Public Safety Ops	\$377,017.97	\$2,475.59	\$8,899.67	\$0.00	\$2,450.20	\$290,796.83	\$0.00	\$17,361.82
32	101-348 Criminal Invstgn Div	\$168,208.02	\$0.00	\$0.00	\$0.00	\$336.76	\$129,740.13	\$0.00	\$11,574.55
33	101-371 Bldg Inspection Dept	\$20,300.97	\$4,121.85	\$14,381.87	\$5,464.47	\$104.51	\$0.00	\$23,489.03	\$4,051.09
34	101-385 Code Enforcement	\$34,801.66	\$6,597.44	\$17,941.74	\$5,464.47	\$104.51	\$0.00	\$40,266.91	\$6,366.00
37	101-441 PW General	\$0.00	\$0.00	\$533.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
38	101-443 Forestry	\$2,900.14	\$1,237.79	\$533.98	\$6,678.80	\$127.74	\$0.00	\$0.00	\$578.73
41	101-701 Planning	\$26,101.24	\$4,815.02	\$12,708.73	\$6,678.80	\$127.74	\$0.00	\$30,200.18	\$4,629.82
43	101-724 Community Develop	\$2,900.14	\$1,237.79	\$1,779.93	\$0.00	\$0.00	\$0.00	\$3,355.58	\$1,736.18
44	101-728 Econ Dev	\$20,300.97	\$7,736.21	\$11,569.57	\$3,642.98	\$69.67	\$0.00	\$23,489.03	\$4,051.09
46	101-770 Parks Maint	\$5,800.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,314.91
50	202 Major Streets	\$31,901.52	\$6,127.08	\$7,386.73	\$17,000.57	\$325.15	\$0.00	\$0.00	\$6,944.73

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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	\$2,900.14	\$2,351.81	\$5,250.81	\$2,428.65	\$46.45	\$0.00	\$0.00	\$578.73
52	209 Cemeteries	\$11,600.55	\$0.00	\$1,779.93	\$1,214.33	\$23.22	\$0.00	\$0.00	\$1,736.18
55	226 Solid Waste / Rubbish	\$14,500.69	\$1,423.46	\$10,857.60	\$3,035.82	\$58.06	\$0.00	\$0.00	\$4,051.09
76	243 Brownfield Redvlp Auth	\$5,800.28	\$2,413.70	\$3,470.87	\$1,214.33	\$23.22	\$0.00	\$6,711.15	\$1,157.45
77	244 Econ Dvlp Corp	\$0.00	\$618.90	\$889.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
86	296 HUD Grant Admin	\$8,700.41	\$928.35	\$4,894.82	\$3,642.98	\$69.67	\$0.00	\$10,066.73	\$1,736.18
92	590 Sewer Fund	\$142,106.77	\$35,710.35	\$16,820.38	\$52,823.21	\$1,010.27	\$0.00	\$0.00	\$27,778.91
93	591 Water Fund	\$156,607.47	\$34,163.11	\$64,967.60	\$47,358.74	\$905.76	\$0.00	\$0.00	\$24,306.55
<b>Direct Bills</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total</b>		<b>\$1,782,678.65</b>	<b>\$221,903.72</b>	<b>\$340,255.22</b>	<b>\$230,190.00</b>	<b>\$7,908.00</b>	<b>\$633,042.34</b>	<b>\$137,578.62</b>	<b>\$241,908.03</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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	\$93,955.68
6	101-265 Bldgs & Grounds	\$0.00	\$0.00	\$37,591.87
7	101-228, 229, 230 Info Tech	\$0.00	\$0.00	\$161,770.38
8	101-191 Accounting Dept	\$0.00	\$0.00	\$42,692.21
9	101-192 Financial Services	\$0.00	\$0.00	\$38,933.75
10	101-210 Management Services	\$0.00	\$0.00	\$18,829.81
11	101-212 Budgeting	\$0.00	\$0.00	\$7,115.37
12	101-215 City Clerk	\$0.00	\$8,550.00	\$31,288.69
13	101-216 Records	\$0.00	\$0.00	\$13,710.94
14	101-223 Internal Auditor	\$0.00	\$0.00	\$7,115.37
15	101-233 Purchasing	\$0.00	\$0.00	\$32,057.03
16	101-237 Grants Management	\$0.00	\$0.00	\$14,230.74
17	101-253 Treasury	\$0.00	\$9,570.04	\$62,783.07
18	101-257 Assessing	\$0.00	\$0.00	\$58,911.54
19	101-261 311 Customer Service	\$0.00	\$158,942.50	\$238,716.27
20	101-266 City Attorney	\$0.00	\$0.00	\$38,775.87
21	101-270 Human Resources	\$0.00	\$0.00	\$39,824.05
22	101-345, 349 Public Safety	\$0.00	\$0.00	\$501,310.82
23	101-580 City Equipment	\$0.00	\$0.00	\$44,791.66
24	101-751 Parks & Rec Admin	\$0.00	\$0.00	\$45,201.61
26	101-175 Diversity & Inclusion	\$0.00	\$0.00	\$7,770.73
28	101-262 Elections	\$0.00	\$698.50	\$22,396.93
30	101-346 Public Safety COPS	\$0.00	\$0.00	\$64,274.72
31	101-347 Public Safety Ops	\$0.00	\$0.00	\$699,002.09
32	101-348 Criminal Invstgn Div	\$0.00	\$0.00	\$309,859.45
33	101-371 Bldg Inspection Dept	\$0.00	\$0.00	\$71,913.79
34	101-385 Code Enforcement	\$0.00	\$0.00	\$111,542.73
37	101-441 PW General	\$0.00	\$0.00	\$533.98
38	101-443 Forestry	\$0.00	\$0.00	\$12,057.17
41	101-701 Planning	\$0.00	\$0.00	\$85,261.53
43	101-724 Community Develop	\$0.00	\$0.00	\$11,009.62
44	101-728 Econ Dev	\$0.00	\$0.00	\$70,859.53
46	101-770 Parks Maint	\$0.00	\$0.00	\$8,115.19
50	202 Major Streets	\$0.00	\$0.00	\$69,685.77

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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	\$13,556.58
52	209 Cemeteries	\$0.00	\$0.00	\$16,354.22
55	226 Solid Waste / Rubbish	\$0.00	\$0.00	\$33,926.72
76	243 Brownfield Redvlp Auth	\$0.00	\$0.00	\$20,791.00
77	244 Econ Dvlp Corp	\$0.00	\$0.00	\$1,508.86
86	296 HUD Grant Admin	\$0.00	\$0.00	\$30,039.14
92	590 Sewer Fund	\$241,017.54	\$0.00	\$517,267.43
93	591 Water Fund	\$241,017.54	\$0.00	\$569,326.75
<b>Direct Bills</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total</b>		<b>\$482,035.07</b>	<b>\$199,161.04</b>	<b>\$4,276,660.70</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711

09/17/24

**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 - Full Cost - FY2023 Actuals**

10711  
09/17/24

**A. Department Costs**

Dept. 8: 101-191 Accounting  
Dept

Description	Type	Amount	General Admin	Payroll	Budgeting	Pension & OPEB	Audit and Accounting	Purchasing
<b>Personnel Costs</b>								
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
<b>Subtotal - Personnel Costs</b>		<b>\$542,131.11</b>	<b>\$0.00</b>	<b>\$14,962.82</b>	<b>\$17,727.69</b>	<b>\$90,590.11</b>	<b>\$412,128.07</b>	<b>\$6,722.43</b>
<b>Services &amp; Supplies Cost</b>								
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
<b>Subtotal - Services &amp; Supplies</b>		<b>\$100,138.36</b>	<b>\$0.00</b>	<b>\$700.73</b>	<b>\$830.21</b>	<b>\$4,242.46</b>	<b>\$94,000.51</b>	<b>\$314.82</b>
<b>Department Cost Total</b>		<b>\$642,269.47</b>	<b>\$0.00</b>	<b>\$15,663.55</b>	<b>\$18,557.90</b>	<b>\$94,832.57</b>	<b>\$506,128.58</b>	<b>\$7,037.25</b>
<b>Adjustments to Cost</b>								
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
<b>Subtotal - Adjustments</b>		<b>-\$92,358.01</b>	<b>\$0.00</b>	<b>-\$2,547.71</b>	<b>-\$3,018.48</b>	<b>-\$15,424.73</b>	<b>-\$70,172.83</b>	<b>-\$1,144.62</b>
<b>Total Costs After Adjustments</b>		<b>\$549,911.46</b>	<b>\$0.00</b>	<b>\$13,115.84</b>	<b>\$15,539.41</b>	<b>\$79,407.83</b>	<b>\$435,955.75</b>	<b>\$5,892.62</b>
General Admin Distribution			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Grand Total</b>		<b>\$549,911.46</b>	<b>\$0.00</b>	<b>\$13,115.84</b>	<b>\$15,539.41</b>	<b>\$79,407.83</b>	<b>\$435,955.75</b>	<b>\$5,892.62</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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
<b>1</b>	<b>Subtotal - Building Depreciation</b>	<b>\$6,108.54</b>	<b>\$19.18</b>	<b>\$169.13</b>	<b>\$200.38</b>	<b>\$1,023.94</b>	<b>\$4,658.30</b>	<b>\$75.98</b>
1	City Hall Equipment	\$571.63	\$30.73	\$16.62	\$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	\$6.98	\$23.91	\$28.33	\$144.75	\$658.54	\$10.74
<b>2</b>	<b>Subtotal - Equipment Depreciation</b>	<b>\$9,486.22</b>	<b>\$58.15</b>	<b>\$263.42</b>	<b>\$312.10</b>	<b>\$1,594.86</b>	<b>\$7,255.63</b>	<b>\$118.35</b>
1	Parking	\$2,999.11	\$124.19	\$86.20	\$102.13	\$521.90	\$2,374.33	\$38.73
<b>3</b>	<b>Subtotal - 101-271 Other General</b>	<b>\$2,999.11</b>	<b>\$124.19</b>	<b>\$86.20</b>	<b>\$102.13</b>	<b>\$521.90</b>	<b>\$2,374.33</b>	<b>\$38.73</b>
1	City Commission	\$391.68	\$396.04	\$21.74	\$25.76	\$131.63	\$598.83	\$9.77
<b>4</b>	<b>Subtotal - 101-101 City Commission</b>	<b>\$391.68</b>	<b>\$396.04</b>	<b>\$21.74</b>	<b>\$25.76</b>	<b>\$131.63</b>	<b>\$598.83</b>	<b>\$9.77</b>
1	Management & Leadership	\$12,593.58	\$3,121.35	\$433.73	\$513.88	\$2,625.97	\$11,946.49	\$194.87
<b>5</b>	<b>Subtotal - 101-172 City Manager</b>	<b>\$12,593.58</b>	<b>\$3,121.35</b>	<b>\$433.73</b>	<b>\$513.88</b>	<b>\$2,625.97</b>	<b>\$11,946.49</b>	<b>\$194.87</b>
1	City Hall	\$36,213.82	\$10,905.92	\$1,300.50	\$1,540.82	\$7,873.71	\$35,820.42	\$584.28
<b>6</b>	<b>Subtotal - 101-265 Bldgs &amp; Grounds</b>	<b>\$36,213.82</b>	<b>\$10,905.92</b>	<b>\$1,300.50</b>	<b>\$1,540.82</b>	<b>\$7,873.71</b>	<b>\$35,820.42</b>	<b>\$584.28</b>
1	PC / Network Support	\$15,363.58	\$2,037.25	\$480.26	\$569.01	\$2,907.68	\$13,228.11	\$215.77
2	App - Eden	\$5,661.55	\$1,765.21	\$204.98	\$242.86	\$1,241.01	\$5,645.83	\$92.09
3	App - BS & A	\$8,995.61	\$1,684.00	\$294.76	\$349.22	\$1,784.56	\$8,118.64	\$132.43
4	App - Kronos	\$3,156.04	\$486.94	\$100.55	\$119.13	\$608.74	\$2,769.39	\$45.17
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
<b>7</b>	<b>Subtotal - 101-228, 229, 230 Info Tech</b>	<b>\$36,718.81</b>	<b>\$5,973.40</b>	<b>\$1,178.31</b>	<b>\$1,396.04</b>	<b>\$7,133.87</b>	<b>\$32,454.62</b>	<b>\$529.38</b>
1	Payroll	\$0.00	\$122.82	\$3.39	\$4.02	\$20.52	\$93.37	\$1.52
4	Audit and Accounting	\$0.00	\$1,392.91	\$38.44	\$45.55	\$232.75	\$1,058.89	\$17.27
<b>8</b>	<b>Subtotal - 101-191 Accounting Dept</b>	<b>\$0.00</b>	<b>\$1,515.72</b>	<b>\$41.83</b>	<b>\$49.56</b>	<b>\$253.28</b>	<b>\$1,152.25</b>	<b>\$18.79</b>
1	Accounts Payable	\$0.00	\$470.25	\$12.98	\$15.38	\$78.58	\$357.49	\$5.83
2	Payroll	\$0.00	\$795.92	\$21.97	\$26.03	\$133.00	\$605.06	\$9.87
6	Accounting	\$0.00	\$50.02	\$1.38	\$1.64	\$8.36	\$38.02	\$0.62
<b>9</b>	<b>Subtotal - 101-192 Financial Services</b>	<b>\$0.00</b>	<b>\$1,316.19</b>	<b>\$36.33</b>	<b>\$43.04</b>	<b>\$219.93</b>	<b>\$1,000.56</b>	<b>\$16.32</b>
3	Risk Management	\$0.00	\$271.59	\$7.50	\$8.88	\$45.38	\$206.46	\$3.37
4	Accounting	\$0.00	\$103.00	\$2.84	\$3.37	\$17.21	\$78.30	\$1.28
5	Accounts Payable	\$0.00	\$7.07	\$0.20	\$0.23	\$1.18	\$5.37	\$0.09
7	Payroll	\$0.00	\$45.18	\$1.25	\$1.48	\$7.55	\$34.35	\$0.56

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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
<b>10</b>	<b>Subtotal - 101-210 Management Services</b>	<b>\$0.00</b>	<b>\$426.84</b>	<b>\$11.78</b>	<b>\$13.96</b>	<b>\$71.33</b>	<b>\$324.48</b>	<b>\$5.29</b>
1	Budget	\$0.00	\$2,039.63	\$56.29	\$66.70	\$340.82	\$1,550.53	\$25.29
2	Cost Plan	\$0.00	\$1,513.92	\$41.78	\$49.51	\$252.98	\$1,150.89	\$18.77
<b>11</b>	<b>Subtotal - 101-212 Budgeting</b>	<b>\$0.00</b>	<b>\$3,553.56</b>	<b>\$98.08</b>	<b>\$116.20</b>	<b>\$593.80</b>	<b>\$2,701.41</b>	<b>\$44.06</b>
1	Internal Audit	\$0.00	\$547.19	\$15.10	\$17.89	\$91.44	\$415.97	\$6.79
<b>14</b>	<b>Subtotal - 101-223 Internal Auditor</b>	<b>\$0.00</b>	<b>\$547.19</b>	<b>\$15.10</b>	<b>\$17.89</b>	<b>\$91.44</b>	<b>\$415.97</b>	<b>\$6.79</b>
1	Purchasing	\$0.00	\$486.99	\$13.44	\$15.92	\$81.38	\$370.21	\$6.04
<b>15</b>	<b>Subtotal - 101-233 Purchasing</b>	<b>\$0.00</b>	<b>\$486.99</b>	<b>\$13.44</b>	<b>\$15.92</b>	<b>\$81.38</b>	<b>\$370.21</b>	<b>\$6.04</b>
2	Tax Collection - General Fund	\$0.00	\$3,511.35	\$96.91	\$114.82	\$586.75	\$2,669.33	\$43.54
<b>17</b>	<b>Subtotal - 101-253 Treasury</b>	<b>\$0.00</b>	<b>\$3,511.35</b>	<b>\$96.91</b>	<b>\$114.82</b>	<b>\$586.75</b>	<b>\$2,669.33</b>	<b>\$43.54</b>
1	Assessing - General Fund	\$0.00	\$5,418.15	\$149.54	\$177.17	\$905.37	\$4,118.88	\$67.19
<b>18</b>	<b>Subtotal - 101-257 Assessing</b>	<b>\$0.00</b>	<b>\$5,418.15</b>	<b>\$149.54</b>	<b>\$177.17</b>	<b>\$905.37</b>	<b>\$4,118.88</b>	<b>\$67.19</b>
1	Advise and Counsel	\$0.00	\$2,065.64	\$57.01	\$67.55	\$345.17	\$1,570.30	\$25.61
2	Labor Relations	\$0.00	\$847.61	\$23.39	\$27.72	\$141.64	\$644.35	\$10.51
4	Risk Management	\$0.00	\$55.43	\$1.53	\$1.81	\$9.26	\$42.14	\$0.69
<b>20</b>	<b>Subtotal - 101-266 City Attorney</b>	<b>\$0.00</b>	<b>\$2,968.68</b>	<b>\$81.94</b>	<b>\$97.08</b>	<b>\$496.07</b>	<b>\$2,256.79</b>	<b>\$36.81</b>
1	Human Resources	\$0.00	\$7,687.75	\$212.18	\$251.39	\$1,284.62	\$5,844.23	\$95.33
<b>21</b>	<b>Subtotal - 101-270 Human Resources</b>	<b>\$0.00</b>	<b>\$7,687.75</b>	<b>\$212.18</b>	<b>\$251.39</b>	<b>\$1,284.62</b>	<b>\$5,844.23</b>	<b>\$95.33</b>
1	General Fund OPEB	\$0.00	\$48,542.68	\$1,339.78	\$1,587.35	\$8,111.48	\$36,902.14	\$601.93
<b>25</b>	<b>Subtotal - OPEB / Retirement Board</b>	<b>\$0.00</b>	<b>\$48,542.68</b>	<b>\$1,339.78</b>	<b>\$1,587.35</b>	<b>\$8,111.48</b>	<b>\$36,902.14</b>	<b>\$601.93</b>
<b>Total Incoming</b>		<b>\$104,511.77</b>	<b>\$96,573.34</b>	<b>\$5,549.95</b>	<b>\$6,575.48</b>	<b>\$33,601.32</b>	<b>\$152,864.90</b>	<b>\$2,493.46</b>
<b>C. Total Allocated</b>			<b>\$750,996.56</b>	<b>\$18,665.79</b>	<b>\$22,114.90</b>	<b>\$113,009.16</b>	<b>\$588,820.65</b>	<b>\$8,386.08</b>
				2.49%	2.94%	15.05%	78.41%	1.12%

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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%	\$43.81	\$0.00	\$43.81	\$0.00	\$43.81
5	101-172 City Manager	11.52	1.68%	\$268.47	\$0.00	\$268.47	\$0.00	\$268.47
6	101-265 Bldgs & Grounds	6.43	0.94%	\$149.85	\$0.00	\$149.85	\$0.00	\$149.85
7	101-228, 229, 230 Info Tech	14.38	2.09%	\$335.13	\$0.00	\$335.13	\$0.00	\$335.13
8	101-191 Accounting Dept	5.27	0.77%	\$122.82	\$0.00	\$122.82	\$0.00	\$122.82
9	101-192 Financial Services	6.19	0.9%	\$144.26	\$0.00	\$144.26	\$25.50	\$169.76
10	101-210 Management Services	2	0.29%	\$46.61	\$0.00	\$46.61	\$8.24	\$54.85
11	101-212 Budgeting	1	0.15%	\$23.31	\$0.00	\$23.31	\$4.12	\$27.42
12	101-215 City Clerk	2.87	0.42%	\$66.89	\$0.00	\$66.89	\$11.82	\$78.71
13	101-216 Records	1.33	0.19%	\$31.00	\$0.00	\$31.00	\$5.48	\$36.47
14	101-223 Internal Auditor	1	0.15%	\$23.31	\$0.00	\$23.31	\$4.12	\$27.42
15	101-233 Purchasing	5.11	0.74%	\$119.09	\$0.00	\$119.09	\$21.05	\$140.14
16	101-237 Grants Management	1.48	0.22%	\$34.49	\$0.00	\$34.49	\$6.10	\$40.59
17	101-253 Treasury	11.48	1.67%	\$267.54	\$0.00	\$267.54	\$47.29	\$314.83
19	101-261 311 Customer Service	9.69	1.41%	\$225.83	\$0.00	\$225.83	\$39.91	\$265.74
20	101-266 City Attorney	8	1.17%	\$186.44	\$0.00	\$186.44	\$32.95	\$219.39
21	101-270 Human Resources	8.22	1.2%	\$191.57	\$0.00	\$191.57	\$33.86	\$225.43
22	101-345, 349 Public Safety	39.25	5.72%	\$914.73	\$0.00	\$914.73	\$161.68	\$1,076.40
23	101-580 City Equipment	7.78	1.13%	\$181.31	\$0.00	\$181.31	\$32.05	\$213.36
24	101-751 Parks & Rec Admin	2.73	0.4%	\$63.62	\$0.00	\$63.62	\$11.25	\$74.87
26	101-175 Diversity & Inclusion	2	0.29%	\$46.61	\$0.00	\$46.61	\$8.24	\$54.85
28	101-262 Elections	6.16	0.9%	\$143.56	\$0.00	\$143.56	\$25.37	\$168.93
30	101-346 Public Safety COPS	26.18	3.81%	\$610.13	\$0.00	\$610.13	\$107.84	\$717.97
31	101-347 Public Safety Ops	181.54	26.44%	\$4,230.81	\$0.00	\$4,230.81	\$747.79	\$4,978.60
32	101-348 Criminal Invstgn Div	31.38	4.57%	\$731.31	\$0.00	\$731.31	\$129.26	\$860.57
33	101-371 Bldg Inspection Dept	8.08	1.18%	\$188.31	\$0.00	\$188.31	\$33.28	\$221.59
34	101-385 Code Enforcement	10.62	1.55%	\$247.50	\$0.00	\$247.50	\$43.75	\$291.25
35	101-400 PS Contracts	1.59	0.23%	\$37.06	\$0.00	\$37.06	\$6.55	\$43.60
37	101-441 PW General	2.59	0.38%	\$60.36	\$0.00	\$60.36	\$10.67	\$71.03
38	101-443 Forestry	3.87	0.56%	\$90.19	\$0.00	\$90.19	\$15.94	\$106.13
41	101-701 Planning	6.81	0.99%	\$158.71	\$0.00	\$158.71	\$28.05	\$186.76
44	101-728 Econ Dev	7.43	1.08%	\$173.16	\$0.00	\$173.16	\$30.61	\$203.76
45	101-75x Parks & Rec Activities	18.39	2.68%	\$428.58	\$0.00	\$428.58	\$75.75	\$504.33

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$351.67	\$0.00	\$351.67	\$62.16	\$413.83
50	202 Major Streets	15.51	2.26%	\$361.46	\$0.00	\$361.46	\$63.89	\$425.35
51	203 Local Streets	17.28	2.52%	\$402.71	\$0.00	\$402.71	\$71.18	\$473.89
52	209 Cemeteries	1.31	0.19%	\$30.53	\$0.00	\$30.53	\$5.40	\$35.93
55	226 Solid Waste / Rubbish	8.15	1.19%	\$189.94	\$0.00	\$189.94	\$33.57	\$223.51
59	232-697 HUD Grants - Other	0.96	0.14%	\$22.37	\$0.00	\$22.37	\$3.95	\$26.33
61	232-733 Econ Dvlp Grants	1	0.15%	\$23.31	\$0.00	\$23.31	\$4.12	\$27.42
62	232-775 P&R Annual Grants	0.33	0.05%	\$7.69	\$0.00	\$7.69	\$1.36	\$9.05
63	232-776 P&R Grants	0.32	0.05%	\$7.46	\$0.00	\$7.46	\$1.32	\$8.78
76	243 Brownfield Redvlp Auth	1.41	0.21%	\$32.86	\$0.00	\$32.86	\$5.81	\$38.67
77	244 Econ Dvlp Corp	0.57	0.08%	\$13.28	\$0.00	\$13.28	\$2.35	\$15.63
86	296 HUD Grant Admin	4.14	0.6%	\$96.48	\$0.00	\$96.48	\$17.05	\$113.54
87	298 Home Grant	0.62	0.09%	\$14.45	\$0.00	\$14.45	\$2.55	\$17.00
88	299 CDBG Grant	1.56	0.23%	\$36.36	\$0.00	\$36.36	\$6.43	\$42.78
92	590 Sewer Fund	79.78	11.62%	\$1,859.28	\$0.00	\$1,859.28	\$328.63	\$2,187.91
93	591 Water Fund	82.15	11.97%	\$1,914.52	\$0.00	\$1,914.52	\$338.39	\$2,252.90
94	677 Insurance Fund	1.13	0.16%	\$26.33	\$0.00	\$26.33	\$4.65	\$30.99
98	760 Foundation for Excellence	1	0.15%	\$23.31	\$0.00	\$23.31	\$4.12	\$27.42
<b>SubTotal</b>		<b>686.56</b>	<b>100%</b>	<b>\$16,000.36</b>	<b>\$0.00</b>	<b>\$16,000.36</b>	<b>\$2,665.42</b>	<b>\$18,665.79</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$16,000.36</b>		<b>\$18,665.79</b>

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

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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%	\$18,956.95	\$0.00	\$18,956.95	\$3,157.95	\$22,114.90
<b>SubTotal</b>		<b>100</b>	<b>100%</b>	<b>\$18,956.95</b>	<b>\$0.00</b>	<b>\$18,956.95</b>	<b>\$3,157.95</b>	<b>\$22,114.90</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$18,956.95</b>		<b>\$22,114.90</b>

Allocation Basis Units: Direct to 101-212 Budgeting

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$67,810.23	\$0.00	\$67,810.23	\$11,296.18	\$79,106.41
96	737 OPEB Fund	30	30%	\$29,061.53	\$0.00	\$29,061.53	\$4,841.22	\$33,902.75
<b>SubTotal</b>		<b>100</b>	<b>100%</b>	<b>\$96,871.75</b>	<b>\$0.00</b>	<b>\$96,871.75</b>	<b>\$16,137.40</b>	<b>\$113,009.16</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$96,871.75</b>		<b>\$113,009.16</b>

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

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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%	\$7.55	\$0.00	\$7.55	\$0.00	\$7.55
2	Equipment Depreciation	27	0.02%	\$101.92	\$0.00	\$101.92	\$0.00	\$101.92
3	101-271 Other General	55	0.04%	\$207.61	\$0.00	\$207.61	\$0.00	\$207.61
4	101-101 City Commission	165	0.12%	\$622.84	\$0.00	\$622.84	\$0.00	\$622.84
5	101-172 City Manager	762	0.56%	\$2,876.41	\$0.00	\$2,876.41	\$0.00	\$2,876.41
6	101-265 Bldgs & Grounds	4,386	3.21%	\$16,556.34	\$0.00	\$16,556.34	\$0.00	\$16,556.34
7	101-228, 229, 230 Info Tech	2,179	1.6%	\$8,225.32	\$0.00	\$8,225.32	\$0.00	\$8,225.32
8	101-191 Accounting Dept	369	0.27%	\$1,392.91	\$0.00	\$1,392.91	\$0.00	\$1,392.91
9	101-192 Financial Services	392	0.29%	\$1,479.73	\$0.00	\$1,479.73	\$223.80	\$1,703.52
10	101-210 Management Services	662	0.48%	\$2,498.93	\$0.00	\$2,498.93	\$377.94	\$2,876.87
11	101-212 Budgeting	265	0.19%	\$1,000.33	\$0.00	\$1,000.33	\$151.29	\$1,151.62
12	101-215 City Clerk	814	0.6%	\$3,072.70	\$0.00	\$3,072.70	\$464.72	\$3,537.42
13	101-216 Records	443	0.32%	\$1,672.24	\$0.00	\$1,672.24	\$252.91	\$1,925.16
14	101-223 Internal Auditor	232	0.17%	\$875.76	\$0.00	\$875.76	\$132.45	\$1,008.21
15	101-233 Purchasing	412	0.3%	\$1,555.22	\$0.00	\$1,555.22	\$235.21	\$1,790.44
16	101-237 Grants Management	20	0.01%	\$75.50	\$0.00	\$75.50	\$11.42	\$86.91
17	101-253 Treasury	837	0.61%	\$3,159.52	\$0.00	\$3,159.52	\$477.85	\$3,637.37
18	101-257 Assessing	213	0.16%	\$804.04	\$0.00	\$804.04	\$121.60	\$925.64
19	101-261 311 Customer Service	524	0.38%	\$1,978.00	\$0.00	\$1,978.00	\$299.16	\$2,277.16
20	101-266 City Attorney	504	0.37%	\$1,902.51	\$0.00	\$1,902.51	\$287.74	\$2,190.25
21	101-270 Human Resources	770	0.56%	\$2,906.61	\$0.00	\$2,906.61	\$439.60	\$3,346.21
22	101-345, 349 Public Safety	7,902	5.79%	\$29,828.58	\$0.00	\$29,828.58	\$4,511.33	\$34,339.91
23	101-580 City Equipment	18,022	13.2%	\$68,029.70	\$0.00	\$68,029.70	\$10,288.94	\$78,318.65
24	101-751 Parks & Rec Admin	894	0.65%	\$3,374.68	\$0.00	\$3,374.68	\$510.39	\$3,885.08
25	OPEB / Retirement Board	23	0.02%	\$86.82	\$0.00	\$86.82	\$13.13	\$99.95
26	101-175 Diversity & Inclusion	404	0.3%	\$1,525.02	\$0.00	\$1,525.02	\$230.65	\$1,755.67
27	101-180 Executive Programs	3	0%	\$11.32	\$0.00	\$11.32	\$1.71	\$13.04
28	101-262 Elections	623	0.46%	\$2,351.71	\$0.00	\$2,351.71	\$355.68	\$2,707.39
29	101-272 Emergency Recovery	145	0.11%	\$547.35	\$0.00	\$547.35	\$82.78	\$630.13
30	101-346 Public Safety COPS	308	0.23%	\$1,162.64	\$0.00	\$1,162.64	\$175.84	\$1,338.48
31	101-347 Public Safety Ops	836	0.61%	\$3,155.74	\$0.00	\$3,155.74	\$477.28	\$3,633.03
32	101-348 Criminal Invstgn Div	396	0.29%	\$1,494.83	\$0.00	\$1,494.83	\$226.08	\$1,720.91
33	101-371 Bldg Inspection Dept	4,361	3.19%	\$16,461.97	\$0.00	\$16,461.97	\$2,489.74	\$18,951.70



**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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%	\$20,946.44	\$0.00	\$20,946.44	\$3,167.98	\$24,114.43
35	101-400 PS Contracts	427	0.31%	\$1,611.85	\$0.00	\$1,611.85	\$243.78	\$1,855.62
36	101-426 Emerg Mgmt Homeland	19	0.01%	\$71.72	\$0.00	\$71.72	\$10.85	\$82.57
37	101-441 PW General	1,518	1.11%	\$5,730.17	\$0.00	\$5,730.17	\$866.64	\$6,596.81
38	101-443 Forestry	543	0.4%	\$2,049.72	\$0.00	\$2,049.72	\$310.00	\$2,359.73
39	101-448 Street Lights	99	0.07%	\$373.71	\$0.00	\$373.71	\$56.52	\$430.23
40	101-621 Pollution Control	46	0.03%	\$173.64	\$0.00	\$173.64	\$26.26	\$199.90
41	101-701 Planning	935	0.68%	\$3,529.45	\$0.00	\$3,529.45	\$533.80	\$4,063.25
42	101-721 Shared Prosperity	9	0.01%	\$33.97	\$0.00	\$33.97	\$5.14	\$39.11
43	101-724 Community Develop	53	0.04%	\$200.07	\$0.00	\$200.07	\$30.26	\$230.32
44	101-728 Econ Dev	487	0.36%	\$1,838.33	\$0.00	\$1,838.33	\$278.03	\$2,116.37
45	101-75x Parks & Rec Activities	2,423	1.77%	\$9,146.38	\$0.00	\$9,146.38	\$1,383.32	\$10,529.69
46	101-770 Parks Maint	2,147	1.57%	\$8,104.53	\$0.00	\$8,104.53	\$1,225.74	\$9,330.27
47	151 Cemetery Trust	106	0.08%	\$400.13	\$0.00	\$400.13	\$60.52	\$460.65
48	159 Recreation Endowment	3	0%	\$11.32	\$0.00	\$11.32	\$1.71	\$13.04
49	160 Mayor's Riverfront Pk	4	0%	\$15.10	\$0.00	\$15.10	\$2.28	\$17.38
50	202 Major Streets	4,688	3.43%	\$17,696.33	\$0.00	\$17,696.33	\$2,676.43	\$20,372.76
51	203 Local Streets	3,491	2.56%	\$13,177.88	\$0.00	\$13,177.88	\$1,993.05	\$15,170.92
52	209 Cemeteries	1,069	0.78%	\$4,035.28	\$0.00	\$4,035.28	\$610.30	\$4,645.58
53	211 Kzoo Muni Golf Assn	14	0.01%	\$52.85	\$0.00	\$52.85	\$7.99	\$60.84
54	225 Blight Abatement	4	0%	\$15.10	\$0.00	\$15.10	\$2.28	\$17.38
55	226 Solid Waste / Rubbish	3,934	2.88%	\$14,850.12	\$0.00	\$14,850.12	\$2,245.96	\$17,096.08
56	232-238 Grants - Gen Gov	91	0.07%	\$343.51	\$0.00	\$343.51	\$51.95	\$395.46
57	232-40x PS Grants	88	0.06%	\$332.18	\$0.00	\$332.18	\$50.24	\$382.42
58	232-585 PW Grants	21	0.02%	\$79.27	\$0.00	\$79.27	\$11.99	\$91.26
59	232-697 HUD Grants - Other	378	0.28%	\$1,426.88	\$0.00	\$1,426.88	\$215.80	\$1,642.68
60	232-726 Community Dvlp Grants	11	0.01%	\$41.52	\$0.00	\$41.52	\$6.28	\$47.80
61	232-733 Econ Dvlp Grants	14	0.01%	\$52.85	\$0.00	\$52.85	\$7.99	\$60.84
62	232-775 P&R Annual Grants	125	0.09%	\$471.85	\$0.00	\$471.85	\$71.36	\$543.22
63	232-776 P&R Grants	11	0.01%	\$41.52	\$0.00	\$41.52	\$6.28	\$47.80
65	233-180 Exec Programs	24	0.02%	\$90.60	\$0.00	\$90.60	\$13.70	\$104.30
66	233-406 PS Donations	50	0.04%	\$188.74	\$0.00	\$188.74	\$28.55	\$217.29
68	233-727 Comm Dvlp Donations	6	0%	\$22.65	\$0.00	\$22.65	\$3.43	\$26.07

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$7.55	\$0.00	\$7.55	\$1.14	\$8.69
70	233-777 P&R Donations	171	0.13%	\$645.49	\$0.00	\$645.49	\$97.63	\$743.12
71	233-803 Historic Comm	6	0%	\$22.65	\$0.00	\$22.65	\$3.43	\$26.07
72	234 FFE Aspirational Projects	2,571	1.88%	\$9,705.05	\$0.00	\$9,705.05	\$1,467.81	\$11,172.86
73	235 Recovery Programs & Grants	1,610	1.18%	\$6,077.45	\$0.00	\$6,077.45	\$919.17	\$6,996.62
74	236 Light Grant	9	0.01%	\$33.97	\$0.00	\$33.97	\$5.14	\$39.11
75	242 Local Brownfield Revolv	15	0.01%	\$56.62	\$0.00	\$56.62	\$8.56	\$65.19
76	243 Brownfield Redvlp Auth	759	0.56%	\$2,865.08	\$0.00	\$2,865.08	\$433.32	\$3,298.40
77	244 Econ Dvlp Corp	422	0.31%	\$1,592.97	\$0.00	\$1,592.97	\$240.92	\$1,833.90
78	248 Dtwn Dvlp Auth	379	0.28%	\$1,430.65	\$0.00	\$1,430.65	\$216.37	\$1,647.03
79	251 Dtwn Econ Growth	332	0.24%	\$1,253.24	\$0.00	\$1,253.24	\$189.54	\$1,442.78
80	265 Drug Law Enforce	276	0.2%	\$1,041.85	\$0.00	\$1,041.85	\$157.57	\$1,199.42
81	272 Econ Initiative	46	0.03%	\$173.64	\$0.00	\$173.64	\$26.26	\$199.90
82	273 Business Dvlp	33	0.02%	\$124.57	\$0.00	\$124.57	\$18.84	\$143.41
84	275 Housing Programs	3	0%	\$11.32	\$0.00	\$11.32	\$1.71	\$13.04
86	296 HUD Grant Admin	844	0.62%	\$3,185.94	\$0.00	\$3,185.94	\$481.85	\$3,667.79
87	298 Home Grant	440	0.32%	\$1,660.92	\$0.00	\$1,660.92	\$251.20	\$1,912.12
88	299 CDBG Grant	1,310	0.96%	\$4,945.01	\$0.00	\$4,945.01	\$747.89	\$5,692.90
89	300 Debt Service	74	0.05%	\$279.34	\$0.00	\$279.34	\$42.25	\$321.58
90	401 Capital Projects	743	0.54%	\$2,804.69	\$0.00	\$2,804.69	\$424.19	\$3,228.87
91	514 Parking System	503	0.37%	\$1,898.73	\$0.00	\$1,898.73	\$287.17	\$2,185.90
92	590 Sewer Fund	20,945	15.34%	\$79,063.49	\$0.00	\$79,063.49	\$11,957.71	\$91,021.20
93	591 Water Fund	23,194	16.99%	\$87,553.04	\$0.00	\$87,553.04	\$13,241.69	\$100,794.73
94	677 Insurance Fund	2,724	2%	\$10,282.59	\$0.00	\$10,282.59	\$1,555.16	\$11,837.75
95	731 Pension Fund	159	0.12%	\$600.20	\$0.00	\$600.20	\$90.77	\$690.97
96	737 OPEB Fund	134	0.1%	\$505.83	\$0.00	\$505.83	\$76.50	\$582.33
97	756 General Trust Fund	36	0.03%	\$135.89	\$0.00	\$135.89	\$20.55	\$156.45
98	760 Foundation for Excellence	458	0.34%	\$1,728.86	\$0.00	\$1,728.86	\$261.48	\$1,990.34
99	761 Landfill Trust	3	0%	\$11.32	\$0.00	\$11.32	\$1.71	\$13.04
100	90x GASB 34 Govt	252	0.18%	\$951.25	\$0.00	\$951.25	\$143.87	\$1,095.12
103	All Other	1,748	1.28%	\$6,598.38	\$0.00	\$6,598.38	\$997.95	\$7,596.33
<b>SubTotal</b>		<b>136,538</b>	<b>100%</b>	<b>\$515,405.60</b>	<b>\$0.00</b>	<b>\$515,405.60</b>	<b>\$73,415.05</b>	<b>\$588,820.65</b>
Direct Bills						\$0.00		\$0.00

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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
<b>Total</b>						<b>\$515,405.60</b>		<b>\$588,820.65</b>

Allocation Basis Units: # Total Revenue and Expenditure Transactions

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$7,188.57	\$0.00	\$7,188.57	\$1,197.51	\$8,386.08
<b>SubTotal</b>		<b>100</b>	<b>100%</b>	<b>\$7,188.57</b>	<b>\$0.00</b>	<b>\$7,188.57</b>	<b>\$1,197.51</b>	<b>\$8,386.08</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$7,188.57</b>		<b>\$8,386.08</b>

Allocation Basis Units: Direct to 101-233 Purchasing

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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	\$7.55	\$0.00	\$7.55
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$101.92	\$0.00	\$101.92
3	101-271 Other General	\$0.00	\$0.00	\$0.00	\$207.61	\$0.00	\$207.61
4	101-101 City Commission	\$43.81	\$0.00	\$0.00	\$622.84	\$0.00	\$666.66
5	101-172 City Manager	\$268.47	\$0.00	\$0.00	\$2,876.41	\$0.00	\$3,144.88
6	101-265 Bldgs & Grounds	\$149.85	\$0.00	\$0.00	\$16,556.34	\$0.00	\$16,706.19
7	101-228, 229, 230 Info Tech	\$335.13	\$0.00	\$0.00	\$8,225.32	\$0.00	\$8,560.45
8	101-191 Accounting Dept	\$122.82	\$0.00	\$0.00	\$1,392.91	\$0.00	\$1,515.72
9	101-192 Financial Services	\$169.76	\$0.00	\$0.00	\$1,703.52	\$0.00	\$1,873.28
10	101-210 Management Services	\$54.85	\$0.00	\$0.00	\$2,876.87	\$0.00	\$2,931.72
11	101-212 Budgeting	\$27.42	\$22,114.90	\$0.00	\$1,151.62	\$0.00	\$23,293.94
12	101-215 City Clerk	\$78.71	\$0.00	\$0.00	\$3,537.42	\$0.00	\$3,616.13
13	101-216 Records	\$36.47	\$0.00	\$0.00	\$1,925.16	\$0.00	\$1,961.63
14	101-223 Internal Auditor	\$27.42	\$0.00	\$0.00	\$1,008.21	\$0.00	\$1,035.63
15	101-233 Purchasing	\$140.14	\$0.00	\$0.00	\$1,790.44	\$8,386.08	\$10,316.65
16	101-237 Grants Management	\$40.59	\$0.00	\$0.00	\$86.91	\$0.00	\$127.50
17	101-253 Treasury	\$314.83	\$0.00	\$0.00	\$3,637.37	\$0.00	\$3,952.20
18	101-257 Assessing	\$0.00	\$0.00	\$0.00	\$925.64	\$0.00	\$925.64
19	101-261 311 Customer Service	\$265.74	\$0.00	\$0.00	\$2,277.16	\$0.00	\$2,542.90
20	101-266 City Attorney	\$219.39	\$0.00	\$0.00	\$2,190.25	\$0.00	\$2,409.64
21	101-270 Human Resources	\$225.43	\$0.00	\$0.00	\$3,346.21	\$0.00	\$3,571.64
22	101-345, 349 Public Safety	\$1,076.40	\$0.00	\$0.00	\$34,339.91	\$0.00	\$35,416.32
23	101-580 City Equipment	\$213.36	\$0.00	\$0.00	\$78,318.65	\$0.00	\$78,532.01
24	101-751 Parks & Rec Admin	\$74.87	\$0.00	\$0.00	\$3,885.08	\$0.00	\$3,959.95
25	OPEB / Retirement Board	\$0.00	\$0.00	\$0.00	\$99.95	\$0.00	\$99.95
26	101-175 Diversity & Inclusion	\$54.85	\$0.00	\$0.00	\$1,755.67	\$0.00	\$1,810.52
27	101-180 Executive Programs	\$0.00	\$0.00	\$0.00	\$13.04	\$0.00	\$13.04
28	101-262 Elections	\$168.93	\$0.00	\$0.00	\$2,707.39	\$0.00	\$2,876.32
29	101-272 Emergency Recovery	\$0.00	\$0.00	\$0.00	\$630.13	\$0.00	\$630.13
30	101-346 Public Safety COPS	\$717.97	\$0.00	\$0.00	\$1,338.48	\$0.00	\$2,056.45
31	101-347 Public Safety Ops	\$4,978.60	\$0.00	\$0.00	\$3,633.03	\$0.00	\$8,611.63
32	101-348 Criminal Invstgn Div	\$860.57	\$0.00	\$0.00	\$1,720.91	\$0.00	\$2,581.48
33	101-371 Bldg Inspection Dept	\$221.59	\$0.00	\$0.00	\$18,951.70	\$0.00	\$19,173.29
34	101-385 Code Enforcement	\$291.25	\$0.00	\$0.00	\$24,114.43	\$0.00	\$24,405.67
35	101-400 PS Contracts	\$43.60	\$0.00	\$0.00	\$1,855.62	\$0.00	\$1,899.23

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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	\$82.57	\$0.00	\$82.57
37	101-441 PW General	\$71.03	\$0.00	\$0.00	\$6,596.81	\$0.00	\$6,667.84
38	101-443 Forestry	\$106.13	\$0.00	\$0.00	\$2,359.73	\$0.00	\$2,465.86
39	101-448 Street Lights	\$0.00	\$0.00	\$0.00	\$430.23	\$0.00	\$430.23
40	101-621 Pollution Control	\$0.00	\$0.00	\$0.00	\$199.90	\$0.00	\$199.90
41	101-701 Planning	\$186.76	\$0.00	\$0.00	\$4,063.25	\$0.00	\$4,250.01
42	101-721 Shared Prosperity	\$0.00	\$0.00	\$0.00	\$39.11	\$0.00	\$39.11
43	101-724 Community Develop	\$0.00	\$0.00	\$0.00	\$230.32	\$0.00	\$230.32
44	101-728 Econ Dev	\$203.76	\$0.00	\$0.00	\$2,116.37	\$0.00	\$2,320.13
45	101-75x Parks & Rec Activities	\$504.33	\$0.00	\$0.00	\$10,529.69	\$0.00	\$11,034.02
46	101-770 Parks Maint	\$413.83	\$0.00	\$0.00	\$9,330.27	\$0.00	\$9,744.10
47	151 Cemetery Trust	\$0.00	\$0.00	\$0.00	\$460.65	\$0.00	\$460.65
48	159 Recreation Endowment	\$0.00	\$0.00	\$0.00	\$13.04	\$0.00	\$13.04
49	160 Mayor's Riverfront Pk	\$0.00	\$0.00	\$0.00	\$17.38	\$0.00	\$17.38
50	202 Major Streets	\$425.35	\$0.00	\$0.00	\$20,372.76	\$0.00	\$20,798.11
51	203 Local Streets	\$473.89	\$0.00	\$0.00	\$15,170.92	\$0.00	\$15,644.82
52	209 Cemeteries	\$35.93	\$0.00	\$0.00	\$4,645.58	\$0.00	\$4,681.51
53	211 Kzoo Muni Golf Assn	\$0.00	\$0.00	\$0.00	\$60.84	\$0.00	\$60.84
54	225 Blight Abatement	\$0.00	\$0.00	\$0.00	\$17.38	\$0.00	\$17.38
55	226 Solid Waste / Rubbish	\$223.51	\$0.00	\$0.00	\$17,096.08	\$0.00	\$17,319.59
56	232-238 Grants - Gen Gov	\$0.00	\$0.00	\$0.00	\$395.46	\$0.00	\$395.46
57	232-40x PS Grants	\$0.00	\$0.00	\$0.00	\$382.42	\$0.00	\$382.42
58	232-585 PW Grants	\$0.00	\$0.00	\$0.00	\$91.26	\$0.00	\$91.26
59	232-697 HUD Grants - Other	\$26.33	\$0.00	\$0.00	\$1,642.68	\$0.00	\$1,669.01
60	232-726 Community Dvlp Grants	\$0.00	\$0.00	\$0.00	\$47.80	\$0.00	\$47.80
61	232-733 Econ Dvlp Grants	\$27.42	\$0.00	\$0.00	\$60.84	\$0.00	\$88.26
62	232-775 P&R Annual Grants	\$9.05	\$0.00	\$0.00	\$543.22	\$0.00	\$552.27
63	232-776 P&R Grants	\$8.78	\$0.00	\$0.00	\$47.80	\$0.00	\$56.58
65	233-180 Exec Programs	\$0.00	\$0.00	\$0.00	\$104.30	\$0.00	\$104.30
66	233-406 PS Donations	\$0.00	\$0.00	\$0.00	\$217.29	\$0.00	\$217.29
68	233-727 Comm Dvlp Donations	\$0.00	\$0.00	\$0.00	\$26.07	\$0.00	\$26.07
69	233-740 Foundation for Excellence	\$0.00	\$0.00	\$0.00	\$8.69	\$0.00	\$8.69
70	233-777 P&R Donations	\$0.00	\$0.00	\$0.00	\$743.12	\$0.00	\$743.12
71	233-803 Historic Comm	\$0.00	\$0.00	\$0.00	\$26.07	\$0.00	\$26.07
72	234 FFE Aspirational Projects	\$0.00	\$0.00	\$0.00	\$11,172.86	\$0.00	\$11,172.86

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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	\$6,996.62	\$0.00	\$6,996.62
74	236 Light Grant	\$0.00	\$0.00	\$0.00	\$39.11	\$0.00	\$39.11
75	242 Local Brownfield Revolv	\$0.00	\$0.00	\$0.00	\$65.19	\$0.00	\$65.19
76	243 Brownfield Redvlp Auth	\$38.67	\$0.00	\$0.00	\$3,298.40	\$0.00	\$3,337.07
77	244 Econ Dvlp Corp	\$15.63	\$0.00	\$0.00	\$1,833.90	\$0.00	\$1,849.53
78	248 Dtwm Dvlp Auth	\$0.00	\$0.00	\$0.00	\$1,647.03	\$0.00	\$1,647.03
79	251 Dtwm Econ Growth	\$0.00	\$0.00	\$0.00	\$1,442.78	\$0.00	\$1,442.78
80	265 Drug Law Enforce	\$0.00	\$0.00	\$0.00	\$1,199.42	\$0.00	\$1,199.42
81	272 Econ Initiative	\$0.00	\$0.00	\$0.00	\$199.90	\$0.00	\$199.90
82	273 Business Dvlp	\$0.00	\$0.00	\$0.00	\$143.41	\$0.00	\$143.41
84	275 Housing Programs	\$0.00	\$0.00	\$0.00	\$13.04	\$0.00	\$13.04
86	296 HUD Grant Admin	\$113.54	\$0.00	\$0.00	\$3,667.79	\$0.00	\$3,781.33
87	298 Home Grant	\$17.00	\$0.00	\$0.00	\$1,912.12	\$0.00	\$1,929.12
88	299 CDBG Grant	\$42.78	\$0.00	\$0.00	\$5,692.90	\$0.00	\$5,735.68
89	300 Debt Service	\$0.00	\$0.00	\$0.00	\$321.58	\$0.00	\$321.58
90	401 Capital Projects	\$0.00	\$0.00	\$0.00	\$3,228.87	\$0.00	\$3,228.87
91	514 Parking System	\$0.00	\$0.00	\$0.00	\$2,185.90	\$0.00	\$2,185.90
92	590 Sewer Fund	\$2,187.91	\$0.00	\$0.00	\$91,021.20	\$0.00	\$93,209.11
93	591 Water Fund	\$2,252.90	\$0.00	\$0.00	\$100,794.73	\$0.00	\$103,047.64
94	677 Insurance Fund	\$30.99	\$0.00	\$0.00	\$11,837.75	\$0.00	\$11,868.74
95	731 Pension Fund	\$0.00	\$0.00	\$79,106.41	\$690.97	\$0.00	\$79,797.38
96	737 OPEB Fund	\$0.00	\$0.00	\$33,902.75	\$582.33	\$0.00	\$34,485.07
97	756 General Trust Fund	\$0.00	\$0.00	\$0.00	\$156.45	\$0.00	\$156.45
98	760 Foundation for Excellence	\$27.42	\$0.00	\$0.00	\$1,990.34	\$0.00	\$2,017.77
99	761 Landfill Trust	\$0.00	\$0.00	\$0.00	\$13.04	\$0.00	\$13.04
100	90x GASB 34 Govt	\$0.00	\$0.00	\$0.00	\$1,095.12	\$0.00	\$1,095.12
103	All Other	\$0.00	\$0.00	\$0.00	\$7,596.33	\$0.00	\$7,596.33
<b>Direct Bills</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total</b>		<b>\$18,665.79</b>	<b>\$22,114.90</b>	<b>\$113,009.16</b>	<b>\$588,820.65</b>	<b>\$8,386.08</b>	<b>\$750,996.56</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711

09/17/24

**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.

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**A. Department Costs**

**Dept. 9: 101-192 Financial Services**

Description	Type	Amount	General Admin	Accounts Payable	Payroll	Budgeting	Pension & OPEB	Purchasing	Accounting
<b>Personnel Costs</b>									
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
<b>Subtotal - Personnel Costs</b>		<b>\$618,373.52</b>	<b>\$88,180.06</b>	<b>\$316,730.92</b>	<b>\$83,851.45</b>	<b>\$14,964.64</b>	<b>\$62,332.05</b>	<b>\$37,349.76</b>	<b>\$14,964.64</b>
<b>Services &amp; Supplies Cost</b>									
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
<b>Subtotal - Services &amp; Supplies</b>		<b>\$12,556.55</b>	<b>\$1,785.24</b>	<b>\$6,412.34</b>	<b>\$1,697.61</b>	<b>\$302.97</b>	<b>\$1,261.94</b>	<b>\$756.16</b>	<b>\$302.97</b>
<b>Department Cost Total</b>		<b>\$630,930.07</b>	<b>\$89,965.30</b>	<b>\$323,143.26</b>	<b>\$85,549.06</b>	<b>\$15,267.60</b>	<b>\$63,593.99</b>	<b>\$38,105.92</b>	<b>\$15,267.60</b>
<b>Adjustments to Cost</b>									
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
<b>Subtotal - Adjustments</b>		<b>-\$71,979.85</b>	<b>\$0.00</b>	<b>-\$42,978.46</b>	<b>-\$11,381.31</b>	<b>-\$2,028.78</b>	<b>-\$8,460.44</b>	<b>-\$5,064.75</b>	<b>-\$2,028.78</b>
<b>Total Costs After Adjustments</b>		<b>\$558,950.22</b>	<b>\$89,965.30</b>	<b>\$280,164.80</b>	<b>\$74,167.75</b>	<b>\$13,238.83</b>	<b>\$55,133.55</b>	<b>\$33,041.17</b>	<b>\$13,238.83</b>
General Admin Distribution			-\$89,965.30	\$53,744.14	\$14,228.24	\$2,539.26	\$10,576.75	\$6,337.65	\$2,539.26
<b>Grand Total</b>		<b>\$558,950.22</b>	<b>\$0.00</b>	<b>\$333,908.94</b>	<b>\$88,395.99</b>	<b>\$15,778.08</b>	<b>\$65,710.29</b>	<b>\$39,378.82</b>	<b>\$15,778.08</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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
<b>1</b>	<b>Subtotal - Building Depreciation</b>	<b>\$4,540.52</b>	<b>\$14.26</b>	<b>\$2,720.97</b>	<b>\$720.35</b>	<b>\$128.56</b>	<b>\$535.48</b>	<b>\$320.86</b>	<b>\$128.56</b>
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	\$10.26	\$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
<b>2</b>	<b>Subtotal - Equipment Depreciation</b>	<b>\$10,986.74</b>	<b>\$51.95</b>	<b>\$6,594.37</b>	<b>\$1,745.80</b>	<b>\$311.57</b>	<b>\$1,297.76</b>	<b>\$777.63</b>	<b>\$311.57</b>
1	Parking	\$3,522.68	\$145.87	\$2,191.54	\$580.19	\$103.54	\$431.29	\$258.43	\$103.54
<b>3</b>	<b>Subtotal - 101-271 Other General</b>	<b>\$3,522.68</b>	<b>\$145.87</b>	<b>\$2,191.54</b>	<b>\$580.19</b>	<b>\$103.54</b>	<b>\$431.29</b>	<b>\$258.43</b>	<b>\$103.54</b>
1	City Commission	\$339.59	\$343.37	\$407.99	\$108.01	\$19.28	\$80.29	\$48.11	\$19.28
<b>4</b>	<b>Subtotal - 101-101 City Commission</b>	<b>\$339.59</b>	<b>\$343.37</b>	<b>\$407.99</b>	<b>\$108.01</b>	<b>\$19.28</b>	<b>\$80.29</b>	<b>\$48.11</b>	<b>\$19.28</b>
1	Management & Leadership	\$14,792.08	\$3,666.26	\$11,026.78	\$2,919.23	\$520.98	\$2,170.05	\$1,300.31	\$520.98
<b>5</b>	<b>Subtotal - 101-172 City Manager</b>	<b>\$14,792.08</b>	<b>\$3,666.26</b>	<b>\$11,026.78</b>	<b>\$2,919.23</b>	<b>\$520.98</b>	<b>\$2,170.05</b>	<b>\$1,300.31</b>	<b>\$520.98</b>
1	City Hall	\$26,917.99	\$8,106.45	\$20,923.16	\$5,539.20	\$988.56	\$4,117.64	\$2,467.31	\$988.56
<b>6</b>	<b>Subtotal - 101-265 Bldgs &amp; Grounds</b>	<b>\$26,917.99</b>	<b>\$8,106.45</b>	<b>\$20,923.16</b>	<b>\$5,539.20</b>	<b>\$988.56</b>	<b>\$4,117.64</b>	<b>\$2,467.31</b>	<b>\$988.56</b>
1	PC / Network Support	\$20,484.77	\$2,716.34	\$13,860.05	\$3,669.31	\$654.85	\$2,727.63	\$1,634.41	\$654.85
2	App - Eden	\$4,717.96	\$1,471.01	\$3,697.21	\$978.80	\$174.68	\$727.60	\$435.99	\$174.68
3	App - BS & A	\$1,499.27	\$280.67	\$1,063.31	\$281.50	\$50.24	\$209.26	\$125.39	\$50.24
4	App - Kronos	\$3,156.04	\$486.94	\$2,176.27	\$576.15	\$102.82	\$428.29	\$256.63	\$102.82
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
<b>7</b>	<b>Subtotal - 101-228, 229, 230 Info Tech</b>	<b>\$33,978.80</b>	<b>\$4,954.95</b>	<b>\$23,258.54</b>	<b>\$6,157.47</b>	<b>\$1,098.90</b>	<b>\$4,577.24</b>	<b>\$2,742.71</b>	<b>\$1,098.90</b>
1	Payroll	\$144.26	\$25.50	\$101.41	\$26.85	\$4.79	\$19.96	\$11.96	\$4.79
4	Audit and Accounting	\$1,479.73	\$223.80	\$1,017.66	\$269.42	\$48.08	\$200.27	\$120.01	\$48.08
<b>8</b>	<b>Subtotal - 101-191 Accounting Dept</b>	<b>\$1,623.99</b>	<b>\$249.29</b>	<b>\$1,119.07</b>	<b>\$296.26</b>	<b>\$52.87</b>	<b>\$220.23</b>	<b>\$131.96</b>	<b>\$52.87</b>
1	Accounts Payable	\$0.00	\$773.30	\$461.96	\$122.30	\$21.83	\$90.91	\$54.48	\$21.83
2	Payroll	\$0.00	\$934.86	\$558.48	\$147.85	\$26.39	\$109.91	\$65.86	\$26.39
6	Accounting	\$0.00	\$53.13	\$31.74	\$8.40	\$1.50	\$6.25	\$3.74	\$1.50
<b>9</b>	<b>Subtotal - 101-192 Financial Services</b>	<b>\$0.00</b>	<b>\$1,761.30</b>	<b>\$1,052.18</b>	<b>\$278.55</b>	<b>\$49.71</b>	<b>\$207.07</b>	<b>\$124.08</b>	<b>\$49.71</b>
3	Risk Management	\$0.00	\$235.47	\$140.67	\$37.24	\$6.65	\$27.68	\$16.59	\$6.65
4	Accounting	\$0.00	\$109.42	\$65.37	\$17.31	\$3.09	\$12.86	\$7.71	\$3.09
5	Accounts Payable	\$0.00	\$11.62	\$6.94	\$1.84	\$0.33	\$1.37	\$0.82	\$0.33
7	Payroll	\$0.00	\$53.07	\$31.70	\$8.39	\$1.50	\$6.24	\$3.74	\$1.50

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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
<b>10</b>	<b>Subtotal - 101-210 Management Services</b>	<b>\$0.00</b>	<b>\$409.58</b>	<b>\$244.68</b>	<b>\$64.78</b>	<b>\$11.56</b>	<b>\$48.15</b>	<b>\$28.85</b>	<b>\$11.56</b>
1	Budget	\$0.00	\$1,768.36	\$1,056.40	\$279.67	\$49.91	\$207.90	\$124.57	\$49.91
2	Cost Plan	\$0.00	\$2,270.89	\$1,356.60	\$359.15	\$64.10	\$266.98	\$159.97	\$64.10
<b>11</b>	<b>Subtotal - 101-212 Budgeting</b>	<b>\$0.00</b>	<b>\$4,039.25</b>	<b>\$2,413.00</b>	<b>\$638.82</b>	<b>\$114.01</b>	<b>\$474.87</b>	<b>\$284.55</b>	<b>\$114.01</b>
1	Internal Audit	\$0.00	\$474.41	\$283.41	\$75.03	\$13.39	\$55.77	\$33.42	\$13.39
<b>14</b>	<b>Subtotal - 101-223 Internal Auditor</b>	<b>\$0.00</b>	<b>\$474.41</b>	<b>\$283.41</b>	<b>\$75.03</b>	<b>\$13.39</b>	<b>\$55.77</b>	<b>\$33.42</b>	<b>\$13.39</b>
1	Purchasing	\$0.00	\$389.60	\$232.74	\$61.62	\$11.00	\$45.80	\$27.45	\$11.00
<b>15</b>	<b>Subtotal - 101-233 Purchasing</b>	<b>\$0.00</b>	<b>\$389.60</b>	<b>\$232.74</b>	<b>\$61.62</b>	<b>\$11.00</b>	<b>\$45.80</b>	<b>\$27.45</b>	<b>\$11.00</b>
2	Tax Collection - General Fund	\$0.00	\$3,044.34	\$1,818.65	\$481.47	\$85.93	\$357.91	\$214.46	\$85.93
<b>17</b>	<b>Subtotal - 101-253 Treasury</b>	<b>\$0.00</b>	<b>\$3,044.34</b>	<b>\$1,818.65</b>	<b>\$481.47</b>	<b>\$85.93</b>	<b>\$357.91</b>	<b>\$214.46</b>	<b>\$85.93</b>
1	Assessing - General Fund	\$0.00	\$4,697.53	\$2,806.25	\$742.93	\$132.59	\$552.26	\$330.92	\$132.59
<b>18</b>	<b>Subtotal - 101-257 Assessing</b>	<b>\$0.00</b>	<b>\$4,697.53</b>	<b>\$2,806.25</b>	<b>\$742.93</b>	<b>\$132.59</b>	<b>\$552.26</b>	<b>\$330.92</b>	<b>\$132.59</b>
1	Customer Service	\$0.00	\$3,145.86	\$1,879.29	\$497.53	\$88.79	\$369.84	\$221.61	\$88.79
<b>19</b>	<b>Subtotal - 101-261 311 Customer Service</b>	<b>\$0.00</b>	<b>\$3,145.86</b>	<b>\$1,879.29</b>	<b>\$497.53</b>	<b>\$88.79</b>	<b>\$369.84</b>	<b>\$221.61</b>	<b>\$88.79</b>
1	Advise and Counsel	\$0.00	\$1,790.91	\$1,069.87	\$283.24	\$50.55	\$210.55	\$126.16	\$50.55
2	Labor Relations	\$0.00	\$995.58	\$594.75	\$157.45	\$28.10	\$117.05	\$70.13	\$28.10
4	Risk Management	\$0.00	\$49.26	\$29.42	\$7.79	\$1.39	\$5.79	\$3.47	\$1.39
<b>20</b>	<b>Subtotal - 101-266 City Attorney</b>	<b>\$0.00</b>	<b>\$2,835.74</b>	<b>\$1,694.04</b>	<b>\$448.48</b>	<b>\$80.04</b>	<b>\$333.38</b>	<b>\$199.77</b>	<b>\$80.04</b>
1	Human Resources	\$0.00	\$9,029.82	\$5,394.30	\$1,428.09	\$254.87	\$1,061.59	\$636.11	\$254.87
<b>21</b>	<b>Subtotal - 101-270 Human Resources</b>	<b>\$0.00</b>	<b>\$9,029.82</b>	<b>\$5,394.30</b>	<b>\$1,428.09</b>	<b>\$254.87</b>	<b>\$1,061.59</b>	<b>\$636.11</b>	<b>\$254.87</b>
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
<b>25</b>	<b>Subtotal - OPEB / Retirement Board</b>	<b>\$0.00</b>	<b>\$57,016.92</b>	<b>\$34,061.19</b>	<b>\$9,017.37</b>	<b>\$1,609.29</b>	<b>\$6,703.18</b>	<b>\$4,016.59</b>	<b>\$1,609.29</b>
<b>Total Incoming</b>		<b>\$96,702.38</b>	<b>\$104,376.75</b>	<b>\$120,122.15</b>	<b>\$31,801.18</b>	<b>\$5,675.43</b>	<b>\$23,639.81</b>	<b>\$14,165.13</b>	<b>\$5,675.43</b>
<b>C. Total Allocated</b>			<b>\$760,029.35</b>	<b>\$454,031.09</b>	<b>\$120,197.17</b>	<b>\$21,453.52</b>	<b>\$89,350.11</b>	<b>\$53,543.95</b>	<b>\$21,453.52</b>
				59.74%	15.81%	2.82%	11.76%	7.04%	2.82%

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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%	\$271.70	\$0.00	\$271.70	\$0.00	\$271.70
4	101-101 City Commission	112	0.3%	\$1,170.40	\$0.00	\$1,170.40	\$0.00	\$1,170.40
5	101-172 City Manager	355	0.95%	\$3,709.76	\$0.00	\$3,709.76	\$0.00	\$3,709.76
6	101-265 Bldgs & Grounds	1,625	4.34%	\$16,981.31	\$0.00	\$16,981.31	\$0.00	\$16,981.31
7	101-228, 229, 230 Info Tech	727	1.94%	\$7,597.17	\$0.00	\$7,597.17	\$0.00	\$7,597.17
8	101-191 Accounting Dept	45	0.12%	\$470.25	\$0.00	\$470.25	\$0.00	\$470.25
9	101-192 Financial Services	74	0.2%	\$773.30	\$0.00	\$773.30	\$0.00	\$773.30
10	101-210 Management Services	256	0.68%	\$2,675.21	\$0.00	\$2,675.21	\$462.45	\$3,137.66
11	101-212 Budgeting	12	0.03%	\$125.40	\$0.00	\$125.40	\$21.68	\$147.08
12	101-215 City Clerk	254	0.68%	\$2,654.31	\$0.00	\$2,654.31	\$458.84	\$3,113.15
13	101-216 Records	105	0.28%	\$1,097.25	\$0.00	\$1,097.25	\$189.68	\$1,286.93
14	101-223 Internal Auditor	18	0.05%	\$188.10	\$0.00	\$188.10	\$32.52	\$220.62
15	101-233 Purchasing	61	0.16%	\$637.45	\$0.00	\$637.45	\$110.19	\$747.65
16	101-237 Grants Management	1	0%	\$10.45	\$0.00	\$10.45	\$1.81	\$12.26
17	101-253 Treasury	179	0.48%	\$1,870.56	\$0.00	\$1,870.56	\$323.36	\$2,193.91
18	101-257 Assessing	94	0.25%	\$982.30	\$0.00	\$982.30	\$169.81	\$1,152.11
19	101-261 311 Customer Service	173	0.46%	\$1,807.86	\$0.00	\$1,807.86	\$312.52	\$2,120.37
20	101-266 City Attorney	119	0.32%	\$1,243.55	\$0.00	\$1,243.55	\$214.97	\$1,458.52
21	101-270 Human Resources	290	0.77%	\$3,030.51	\$0.00	\$3,030.51	\$523.87	\$3,554.38
22	101-345, 349 Public Safety	4,377	11.68%	\$45,739.80	\$0.00	\$45,739.80	\$7,906.85	\$53,646.65
23	101-580 City Equipment	3,623	9.67%	\$37,860.47	\$0.00	\$37,860.47	\$6,544.78	\$44,405.26
24	101-751 Parks & Rec Admin	289	0.77%	\$3,020.06	\$0.00	\$3,020.06	\$522.07	\$3,542.12
25	OPEB / Retirement Board	1	0%	\$10.45	\$0.00	\$10.45	\$1.81	\$12.26
26	101-175 Diversity & Inclusion	114	0.3%	\$1,191.30	\$0.00	\$1,191.30	\$205.94	\$1,397.24
27	101-180 Executive Programs	1	0%	\$10.45	\$0.00	\$10.45	\$1.81	\$12.26
28	101-262 Elections	192	0.51%	\$2,006.41	\$0.00	\$2,006.41	\$346.84	\$2,353.25
29	101-272 Emergency Recovery	65	0.17%	\$679.25	\$0.00	\$679.25	\$117.42	\$796.67
31	101-347 Public Safety Ops	380	1.01%	\$3,971.01	\$0.00	\$3,971.01	\$686.45	\$4,657.47
32	101-348 Criminal Invstgn Div	77	0.21%	\$804.65	\$0.00	\$804.65	\$139.10	\$943.75
33	101-371 Bldg Inspection Dept	111	0.3%	\$1,159.95	\$0.00	\$1,159.95	\$200.52	\$1,360.47
34	101-385 Code Enforcement	278	0.74%	\$2,905.11	\$0.00	\$2,905.11	\$502.19	\$3,407.30
36	101-426 Emerg Mgmt Homeland	8	0.02%	\$83.60	\$0.00	\$83.60	\$14.45	\$98.05
37	101-441 PW General	407	1.09%	\$4,253.16	\$0.00	\$4,253.16	\$735.23	\$4,988.39

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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%	\$1,849.66	\$0.00	\$1,849.66	\$319.74	\$2,169.40
39	101-448 Street Lights	99	0.26%	\$1,034.55	\$0.00	\$1,034.55	\$178.84	\$1,213.39
40	101-621 Pollution Control	14	0.04%	\$146.30	\$0.00	\$146.30	\$25.29	\$171.59
41	101-701 Planning	240	0.64%	\$2,508.01	\$0.00	\$2,508.01	\$433.55	\$2,941.56
42	101-721 Shared Prosperity	8	0.02%	\$83.60	\$0.00	\$83.60	\$14.45	\$98.05
43	101-724 Community Develop	9	0.02%	\$94.05	\$0.00	\$94.05	\$16.26	\$110.31
44	101-728 Econ Dev	120	0.32%	\$1,254.00	\$0.00	\$1,254.00	\$216.77	\$1,470.78
45	101-75x Parks & Rec Activities	840	2.24%	\$8,778.03	\$0.00	\$8,778.03	\$1,517.42	\$10,295.45
46	101-770 Parks Maint	1,321	3.52%	\$13,804.50	\$0.00	\$13,804.50	\$2,386.33	\$16,190.82
47	151 Cemetery Trust	4	0.01%	\$41.80	\$0.00	\$41.80	\$7.23	\$49.03
50	202 Major Streets	1,377	3.67%	\$14,389.70	\$0.00	\$14,389.70	\$2,487.49	\$16,877.18
51	203 Local Streets	905	2.41%	\$9,457.28	\$0.00	\$9,457.28	\$1,634.84	\$11,092.12
52	209 Cemeteries	254	0.68%	\$2,654.31	\$0.00	\$2,654.31	\$458.84	\$3,113.15
53	211 Kzoo Muni Golf Assn	1	0%	\$10.45	\$0.00	\$10.45	\$1.81	\$12.26
55	226 Solid Waste / Rubbish	448	1.2%	\$4,681.62	\$0.00	\$4,681.62	\$809.29	\$5,490.91
56	232-238 Grants - Gen Gov	39	0.1%	\$407.55	\$0.00	\$407.55	\$70.45	\$478.00
57	232-40x PS Grants	18	0.05%	\$188.10	\$0.00	\$188.10	\$32.52	\$220.62
58	232-585 PW Grants	3	0.01%	\$31.35	\$0.00	\$31.35	\$5.42	\$36.77
59	232-697 HUD Grants - Other	39	0.1%	\$407.55	\$0.00	\$407.55	\$70.45	\$478.00
60	232-726 Community Dvlp Grants	3	0.01%	\$31.35	\$0.00	\$31.35	\$5.42	\$36.77
61	232-733 Econ Dvlp Grants	2	0.01%	\$20.90	\$0.00	\$20.90	\$3.61	\$24.51
62	232-775 P&R Annual Grants	112	0.3%	\$1,170.40	\$0.00	\$1,170.40	\$202.32	\$1,372.73
63	232-776 P&R Grants	2	0.01%	\$20.90	\$0.00	\$20.90	\$3.61	\$24.51
65	233-180 Exec Programs	16	0.04%	\$167.20	\$0.00	\$167.20	\$28.90	\$196.10
66	233-406 PS Donations	15	0.04%	\$156.75	\$0.00	\$156.75	\$27.10	\$183.85
70	233-777 P&R Donations	57	0.15%	\$595.65	\$0.00	\$595.65	\$102.97	\$698.62
71	233-803 Historic Comm	1	0%	\$10.45	\$0.00	\$10.45	\$1.81	\$12.26
72	234 FFE Aspirational Projects	567	1.51%	\$5,925.17	\$0.00	\$5,925.17	\$1,024.26	\$6,949.43
73	235 Recovery Programs & Grants	590	1.57%	\$6,165.52	\$0.00	\$6,165.52	\$1,065.81	\$7,231.33
74	236 Light Grant	4	0.01%	\$41.80	\$0.00	\$41.80	\$7.23	\$49.03
75	242 Local Brownfield Revolv	1	0%	\$10.45	\$0.00	\$10.45	\$1.81	\$12.26
76	243 Brownfield Redvlp Auth	193	0.51%	\$2,016.86	\$0.00	\$2,016.86	\$348.65	\$2,365.50
77	244 Econ Dvlp Corp	22	0.06%	\$229.90	\$0.00	\$229.90	\$39.74	\$269.64

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$1,212.20	\$0.00	\$1,212.20	\$209.55	\$1,421.75
79	251 Dtwm Econ Growth	125	0.33%	\$1,306.25	\$0.00	\$1,306.25	\$225.81	\$1,532.06
80	265 Drug Law Enforce	13	0.03%	\$135.85	\$0.00	\$135.85	\$23.48	\$159.33
86	296 HUD Grant Admin	40	0.11%	\$418.00	\$0.00	\$418.00	\$72.26	\$490.26
87	298 Home Grant	30	0.08%	\$313.50	\$0.00	\$313.50	\$54.19	\$367.69
88	299 CDBG Grant	118	0.31%	\$1,233.10	\$0.00	\$1,233.10	\$213.16	\$1,446.27
89	300 Debt Service	12	0.03%	\$125.40	\$0.00	\$125.40	\$21.68	\$147.08
90	401 Capital Projects	254	0.68%	\$2,654.31	\$0.00	\$2,654.31	\$458.84	\$3,113.15
91	514 Parking System	140	0.37%	\$1,463.00	\$0.00	\$1,463.00	\$252.90	\$1,715.91
92	590 Sewer Fund	7,351	19.61%	\$76,818.20	\$0.00	\$76,818.20	\$13,279.24	\$90,097.44
93	591 Water Fund	6,385	17.04%	\$66,723.47	\$0.00	\$66,723.47	\$11,534.21	\$78,257.68
94	677 Insurance Fund	881	2.35%	\$9,206.48	\$0.00	\$9,206.48	\$1,591.49	\$10,797.97
97	756 General Trust Fund	8	0.02%	\$83.60	\$0.00	\$83.60	\$14.45	\$98.05
98	760 Foundation for Excellence	53	0.14%	\$553.85	\$0.00	\$553.85	\$95.74	\$649.59
103	All Other	5	0.01%	\$52.25	\$0.00	\$52.25	\$9.03	\$61.28
<b>SubTotal</b>		<b>37,481</b>	<b>100%</b>	<b>\$391,677.73</b>	<b>\$0.00</b>	<b>\$391,677.73</b>	<b>\$62,353.36</b>	<b>\$454,031.09</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$391,677.73</b>		<b>\$454,031.09</b>

Allocation Basis Units: # AP / INV Transactions

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$283.93	\$0.00	\$283.93	\$0.00	\$283.93
5	101-172 City Manager	11.52	1.68%	\$1,739.84	\$0.00	\$1,739.84	\$0.00	\$1,739.84
6	101-265 Bldgs & Grounds	6.43	0.94%	\$971.11	\$0.00	\$971.11	\$0.00	\$971.11
7	101-228, 229, 230 Info Tech	14.38	2.09%	\$2,171.78	\$0.00	\$2,171.78	\$0.00	\$2,171.78
8	101-191 Accounting Dept	5.27	0.77%	\$795.92	\$0.00	\$795.92	\$0.00	\$795.92
9	101-192 Financial Services	6.19	0.9%	\$934.86	\$0.00	\$934.86	\$0.00	\$934.86
10	101-210 Management Services	2	0.29%	\$302.06	\$0.00	\$302.06	\$51.51	\$353.57
11	101-212 Budgeting	1	0.15%	\$151.03	\$0.00	\$151.03	\$25.76	\$176.78
12	101-215 City Clerk	2.87	0.42%	\$433.45	\$0.00	\$433.45	\$73.92	\$507.37
13	101-216 Records	1.33	0.19%	\$200.87	\$0.00	\$200.87	\$34.26	\$235.12
14	101-223 Internal Auditor	1	0.15%	\$151.03	\$0.00	\$151.03	\$25.76	\$176.78
15	101-233 Purchasing	5.11	0.74%	\$771.75	\$0.00	\$771.75	\$131.62	\$903.37
16	101-237 Grants Management	1.48	0.22%	\$223.52	\$0.00	\$223.52	\$38.12	\$261.64
17	101-253 Treasury	11.48	1.67%	\$1,733.80	\$0.00	\$1,733.80	\$295.69	\$2,029.49
19	101-261 311 Customer Service	9.69	1.41%	\$1,463.46	\$0.00	\$1,463.46	\$249.59	\$1,713.05
20	101-266 City Attorney	8	1.17%	\$1,208.22	\$0.00	\$1,208.22	\$206.06	\$1,414.28
21	101-270 Human Resources	8.22	1.2%	\$1,241.45	\$0.00	\$1,241.45	\$211.72	\$1,453.17
22	101-345, 349 Public Safety	39.25	5.72%	\$5,927.85	\$0.00	\$5,927.85	\$1,010.97	\$6,938.81
23	101-580 City Equipment	7.78	1.13%	\$1,175.00	\$0.00	\$1,175.00	\$200.39	\$1,375.39
24	101-751 Parks & Rec Admin	2.73	0.4%	\$412.31	\$0.00	\$412.31	\$70.32	\$482.62
26	101-175 Diversity & Inclusion	2	0.29%	\$302.06	\$0.00	\$302.06	\$51.51	\$353.57
28	101-262 Elections	6.16	0.9%	\$930.33	\$0.00	\$930.33	\$158.66	\$1,089.00
30	101-346 Public Safety COPS	26.18	3.81%	\$3,953.91	\$0.00	\$3,953.91	\$674.32	\$4,628.23
31	101-347 Public Safety Ops	181.54	26.44%	\$27,417.61	\$0.00	\$27,417.61	\$4,675.94	\$32,093.55
32	101-348 Criminal Invstgn Div	31.38	4.57%	\$4,739.26	\$0.00	\$4,739.26	\$808.26	\$5,547.51
33	101-371 Bldg Inspection Dept	8.08	1.18%	\$1,220.31	\$0.00	\$1,220.31	\$208.12	\$1,428.42
34	101-385 Code Enforcement	10.62	1.55%	\$1,603.92	\$0.00	\$1,603.92	\$273.54	\$1,877.46
35	101-400 PS Contracts	1.59	0.23%	\$240.13	\$0.00	\$240.13	\$40.95	\$281.09
37	101-441 PW General	2.59	0.38%	\$391.16	\$0.00	\$391.16	\$66.71	\$457.87
38	101-443 Forestry	3.87	0.56%	\$584.48	\$0.00	\$584.48	\$99.68	\$684.16
41	101-701 Planning	6.81	0.99%	\$1,028.50	\$0.00	\$1,028.50	\$175.41	\$1,203.91
44	101-728 Econ Dev	7.43	1.08%	\$1,122.14	\$0.00	\$1,122.14	\$191.38	\$1,313.51
45	101-75x Parks & Rec Activities	18.39	2.68%	\$2,777.40	\$0.00	\$2,777.40	\$473.67	\$3,251.08



**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$2,279.01	\$0.00	\$2,279.01	\$388.67	\$2,667.69
50	202 Major Streets	15.51	2.26%	\$2,342.44	\$0.00	\$2,342.44	\$399.49	\$2,741.94
51	203 Local Streets	17.28	2.52%	\$2,609.76	\$0.00	\$2,609.76	\$445.08	\$3,054.84
52	209 Cemeteries	1.31	0.19%	\$197.85	\$0.00	\$197.85	\$33.74	\$231.59
55	226 Solid Waste / Rubbish	8.15	1.19%	\$1,230.88	\$0.00	\$1,230.88	\$209.92	\$1,440.80
59	232-697 HUD Grants - Other	0.96	0.14%	\$144.99	\$0.00	\$144.99	\$24.73	\$169.71
61	232-733 Econ Dvlp Grants	1	0.15%	\$151.03	\$0.00	\$151.03	\$25.76	\$176.78
62	232-775 P&R Annual Grants	0.33	0.05%	\$49.84	\$0.00	\$49.84	\$8.50	\$58.34
63	232-776 P&R Grants	0.32	0.05%	\$48.33	\$0.00	\$48.33	\$8.24	\$56.57
76	243 Brownfield Redvlp Auth	1.41	0.21%	\$212.95	\$0.00	\$212.95	\$36.32	\$249.27
77	244 Econ Dvlp Corp	0.57	0.08%	\$86.09	\$0.00	\$86.09	\$14.68	\$100.77
86	296 HUD Grant Admin	4.14	0.6%	\$625.26	\$0.00	\$625.26	\$106.63	\$731.89
87	298 Home Grant	0.62	0.09%	\$93.64	\$0.00	\$93.64	\$15.97	\$109.61
88	299 CDBG Grant	1.56	0.23%	\$235.60	\$0.00	\$235.60	\$40.18	\$275.78
92	590 Sewer Fund	79.78	11.62%	\$12,049.01	\$0.00	\$12,049.01	\$2,054.90	\$14,103.91
93	591 Water Fund	82.15	11.97%	\$12,406.94	\$0.00	\$12,406.94	\$2,115.94	\$14,522.89
94	677 Insurance Fund	1.13	0.16%	\$170.66	\$0.00	\$170.66	\$29.11	\$199.77
98	760 Foundation for Excellence	1	0.15%	\$151.03	\$0.00	\$151.03	\$25.76	\$176.78
<b>SubTotal</b>		<b>686.56</b>	<b>100%</b>	<b>\$103,689.72</b>	<b>\$0.00</b>	<b>\$103,689.72</b>	<b>\$16,507.45</b>	<b>\$120,197.17</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$103,689.72</b>		<b>\$120,197.17</b>

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

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$18,507.50	\$0.00	\$18,507.50	\$2,946.02	\$21,453.52
<b>SubTotal</b>		<b>100</b>	<b>100%</b>	<b>\$18,507.50</b>	<b>\$0.00</b>	<b>\$18,507.50</b>	<b>\$2,946.02</b>	<b>\$21,453.52</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$18,507.50</b>		<b>\$21,453.52</b>

Allocation Basis Units: Direct to 101-212 Budgeting

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$53,955.36	\$0.00	\$53,955.36	\$8,589.72	\$62,545.08
96	737 OPEB Fund	30	30%	\$23,123.73	\$0.00	\$23,123.73	\$3,681.31	\$26,805.03
<b>SubTotal</b>		<b>100</b>	<b>100%</b>	<b>\$77,079.08</b>	<b>\$0.00</b>	<b>\$77,079.08</b>	<b>\$12,271.02</b>	<b>\$89,350.11</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$77,079.08</b>		<b>\$89,350.11</b>

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

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$46,191.07	-\$74,082.84	-\$27,891.77	\$7,352.88	-\$20,538.89
<b>SubTotal</b>		<b>100</b>	<b>100%</b>	<b>\$46,191.07</b>	<b>-\$74,082.84</b>	<b>-\$27,891.77</b>	<b>\$7,352.88</b>	<b>-\$20,538.89</b>
Direct Bills						-\$74,082.84		-\$74,082.84
<b>Total</b>						<b>-\$101,974.61</b>		<b>-\$94,621.73</b>

Allocation Basis Units: Direct to 101-233 Purchasing

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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%	\$7.46	\$0.00	\$7.46	\$0.00	\$7.46
4	101-101 City Commission	165	0.12%	\$22.37	\$0.00	\$22.37	\$0.00	\$22.37
5	101-172 City Manager	762	0.56%	\$103.29	\$0.00	\$103.29	\$0.00	\$103.29
6	101-265 Bldgs & Grounds	4,386	3.21%	\$594.51	\$0.00	\$594.51	\$0.00	\$594.51
7	101-228, 229, 230 Info Tech	2,179	1.6%	\$295.36	\$0.00	\$295.36	\$0.00	\$295.36
8	101-191 Accounting Dept	369	0.27%	\$50.02	\$0.00	\$50.02	\$0.00	\$50.02
9	101-192 Financial Services	392	0.29%	\$53.13	\$0.00	\$53.13	\$0.00	\$53.13
10	101-210 Management Services	662	0.48%	\$89.73	\$0.00	\$89.73	\$15.21	\$104.95
11	101-212 Budgeting	265	0.19%	\$35.92	\$0.00	\$35.92	\$6.09	\$42.01
12	101-215 City Clerk	814	0.6%	\$110.34	\$0.00	\$110.34	\$18.71	\$129.04
13	101-216 Records	443	0.32%	\$60.05	\$0.00	\$60.05	\$10.18	\$70.23
14	101-223 Internal Auditor	232	0.17%	\$31.45	\$0.00	\$31.45	\$5.33	\$36.78
15	101-233 Purchasing	412	0.3%	\$55.85	\$0.00	\$55.85	\$9.47	\$65.31
16	101-237 Grants Management	20	0.01%	\$2.71	\$0.00	\$2.71	\$0.46	\$3.17
17	101-253 Treasury	837	0.61%	\$113.45	\$0.00	\$113.45	\$19.23	\$132.69
18	101-257 Assessing	213	0.16%	\$28.87	\$0.00	\$28.87	\$4.89	\$33.77
19	101-261 311 Customer Service	524	0.38%	\$71.03	\$0.00	\$71.03	\$12.04	\$83.07
20	101-266 City Attorney	504	0.37%	\$68.32	\$0.00	\$68.32	\$11.58	\$79.90
21	101-270 Human Resources	770	0.56%	\$104.37	\$0.00	\$104.37	\$17.69	\$122.07
22	101-345, 349 Public Safety	7,902	5.79%	\$1,071.10	\$0.00	\$1,071.10	\$181.59	\$1,252.69
23	101-580 City Equipment	18,022	13.2%	\$2,442.85	\$0.00	\$2,442.85	\$414.14	\$2,856.99
24	101-751 Parks & Rec Admin	894	0.65%	\$121.18	\$0.00	\$121.18	\$20.54	\$141.72
25	OPEB / Retirement Board	23	0.02%	\$3.12	\$0.00	\$3.12	\$0.53	\$3.65
26	101-175 Diversity & Inclusion	404	0.3%	\$54.76	\$0.00	\$54.76	\$9.28	\$64.05
27	101-180 Executive Programs	3	0%	\$0.41	\$0.00	\$0.41	\$0.07	\$0.48
28	101-262 Elections	623	0.46%	\$84.45	\$0.00	\$84.45	\$14.32	\$98.76
29	101-272 Emergency Recovery	145	0.11%	\$19.65	\$0.00	\$19.65	\$3.33	\$22.99
30	101-346 Public Safety COPS	308	0.23%	\$41.75	\$0.00	\$41.75	\$7.08	\$48.83
31	101-347 Public Safety Ops	836	0.61%	\$113.32	\$0.00	\$113.32	\$19.21	\$132.53
32	101-348 Criminal Invstgn Div	396	0.29%	\$53.68	\$0.00	\$53.68	\$9.10	\$62.78
33	101-371 Bldg Inspection Dept	4,361	3.19%	\$591.13	\$0.00	\$591.13	\$100.21	\$691.34

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$752.16	\$0.00	\$752.16	\$127.51	\$879.67
35	101-400 PS Contracts	427	0.31%	\$57.88	\$0.00	\$57.88	\$9.81	\$67.69
36	101-426 Emerg Mgmt Homeland	19	0.01%	\$2.58	\$0.00	\$2.58	\$0.44	\$3.01
37	101-441 PW General	1,518	1.11%	\$205.76	\$0.00	\$205.76	\$34.88	\$240.65
38	101-443 Forestry	543	0.4%	\$73.60	\$0.00	\$73.60	\$12.48	\$86.08
39	101-448 Street Lights	99	0.07%	\$13.42	\$0.00	\$13.42	\$2.27	\$15.69
40	101-621 Pollution Control	46	0.03%	\$6.24	\$0.00	\$6.24	\$1.06	\$7.29
41	101-701 Planning	935	0.68%	\$126.74	\$0.00	\$126.74	\$21.49	\$148.22
42	101-721 Shared Prosperity	9	0.01%	\$1.22	\$0.00	\$1.22	\$0.21	\$1.43
43	101-724 Community Develop	53	0.04%	\$7.18	\$0.00	\$7.18	\$1.22	\$8.40
44	101-728 Econ Dev	487	0.36%	\$66.01	\$0.00	\$66.01	\$11.19	\$77.20
45	101-75x Parks & Rec Activities	2,423	1.77%	\$328.43	\$0.00	\$328.43	\$55.68	\$384.11
46	101-770 Parks Maint	2,147	1.57%	\$291.02	\$0.00	\$291.02	\$49.34	\$340.36
47	151 Cemetery Trust	106	0.08%	\$14.37	\$0.00	\$14.37	\$2.44	\$16.80
48	159 Recreation Endowment	3	0%	\$0.41	\$0.00	\$0.41	\$0.07	\$0.48
49	160 Mayor's Riverfront Pk	4	0%	\$0.54	\$0.00	\$0.54	\$0.09	\$0.63
50	202 Major Streets	4,688	3.43%	\$635.45	\$0.00	\$635.45	\$107.73	\$743.18
51	203 Local Streets	3,491	2.56%	\$473.20	\$0.00	\$473.20	\$80.22	\$553.42
52	209 Cemeteries	1,069	0.78%	\$144.90	\$0.00	\$144.90	\$24.57	\$169.47
53	211 Kzoo Muni Golf Assn	14	0.01%	\$1.90	\$0.00	\$1.90	\$0.32	\$2.22
54	225 Blight Abatement	4	0%	\$0.54	\$0.00	\$0.54	\$0.09	\$0.63
55	226 Solid Waste / Rubbish	3,934	2.88%	\$533.25	\$0.00	\$533.25	\$90.40	\$623.65
56	232-238 Grants - Gen Gov	91	0.07%	\$12.33	\$0.00	\$12.33	\$2.09	\$14.43
57	232-40x PS Grants	88	0.06%	\$11.93	\$0.00	\$11.93	\$2.02	\$13.95
58	232-585 PW Grants	21	0.02%	\$2.85	\$0.00	\$2.85	\$0.48	\$3.33
59	232-697 HUD Grants - Other	378	0.28%	\$51.24	\$0.00	\$51.24	\$8.69	\$59.92
60	232-726 Community Dvlp Grants	11	0.01%	\$1.49	\$0.00	\$1.49	\$0.25	\$1.74
61	232-733 Econ Dvlp Grants	14	0.01%	\$1.90	\$0.00	\$1.90	\$0.32	\$2.22
62	232-775 P&R Annual Grants	125	0.09%	\$16.94	\$0.00	\$16.94	\$2.87	\$19.82
63	232-776 P&R Grants	11	0.01%	\$1.49	\$0.00	\$1.49	\$0.25	\$1.74
65	233-180 Exec Programs	24	0.02%	\$3.25	\$0.00	\$3.25	\$0.55	\$3.80
66	233-406 PS Donations	50	0.04%	\$6.78	\$0.00	\$6.78	\$1.15	\$7.93
68	233-727 Comm Dvlp Donations	6	0%	\$0.81	\$0.00	\$0.81	\$0.14	\$0.95

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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	\$0.05	\$0.32
70	233-777 P&R Donations	171	0.13%	\$23.18	\$0.00	\$23.18	\$3.93	\$27.11
71	233-803 Historic Comm	6	0%	\$0.81	\$0.00	\$0.81	\$0.14	\$0.95
72	234 FFE Aspirational Projects	2,571	1.88%	\$348.49	\$0.00	\$348.49	\$59.08	\$407.58
73	235 Recovery Programs & Grants	1,610	1.18%	\$218.23	\$0.00	\$218.23	\$37.00	\$255.23
74	236 Light Grant	9	0.01%	\$1.22	\$0.00	\$1.22	\$0.21	\$1.43
75	242 Local Brownfield Revolv	15	0.01%	\$2.03	\$0.00	\$2.03	\$0.34	\$2.38
76	243 Brownfield Redvlp Auth	759	0.56%	\$102.88	\$0.00	\$102.88	\$17.44	\$120.32
77	244 Econ Dvlp Corp	422	0.31%	\$57.20	\$0.00	\$57.20	\$9.70	\$66.90
78	248 Dtwn Dvlp Auth	379	0.28%	\$51.37	\$0.00	\$51.37	\$8.71	\$60.08
79	251 Dtwn Econ Growth	332	0.24%	\$45.00	\$0.00	\$45.00	\$7.63	\$52.63
80	265 Drug Law Enforce	276	0.2%	\$37.41	\$0.00	\$37.41	\$6.34	\$43.75
81	272 Econ Initiative	46	0.03%	\$6.24	\$0.00	\$6.24	\$1.06	\$7.29
82	273 Business Dvlp	33	0.02%	\$4.47	\$0.00	\$4.47	\$0.76	\$5.23
84	275 Housing Programs	3	0%	\$0.41	\$0.00	\$0.41	\$0.07	\$0.48
86	296 HUD Grant Admin	844	0.62%	\$114.40	\$0.00	\$114.40	\$19.39	\$133.80
87	298 Home Grant	440	0.32%	\$59.64	\$0.00	\$59.64	\$10.11	\$69.75
88	299 CDBG Grant	1,310	0.96%	\$177.57	\$0.00	\$177.57	\$30.10	\$207.67
89	300 Debt Service	74	0.05%	\$10.03	\$0.00	\$10.03	\$1.70	\$11.73
90	401 Capital Projects	743	0.54%	\$100.71	\$0.00	\$100.71	\$17.07	\$117.79
91	514 Parking System	503	0.37%	\$68.18	\$0.00	\$68.18	\$11.56	\$79.74
92	590 Sewer Fund	20,945	15.34%	\$2,839.06	\$0.00	\$2,839.06	\$481.31	\$3,320.37
93	591 Water Fund	23,194	16.99%	\$3,143.91	\$0.00	\$3,143.91	\$532.99	\$3,676.90
94	677 Insurance Fund	2,724	2%	\$369.23	\$0.00	\$369.23	\$62.60	\$431.83
95	731 Pension Fund	159	0.12%	\$21.55	\$0.00	\$21.55	\$3.65	\$25.21
96	737 OPEB Fund	134	0.1%	\$18.16	\$0.00	\$18.16	\$3.08	\$21.24
97	756 General Trust Fund	36	0.03%	\$4.88	\$0.00	\$4.88	\$0.83	\$5.71
98	760 Foundation for Excellence	458	0.34%	\$62.08	\$0.00	\$62.08	\$10.52	\$72.61
99	761 Landfill Trust	3	0%	\$0.41	\$0.00	\$0.41	\$0.07	\$0.48
100	90x GASB 34 Govt	252	0.18%	\$34.16	\$0.00	\$34.16	\$5.79	\$39.95
103	All Other	1,748	1.28%	\$236.94	\$0.00	\$236.94	\$40.17	\$277.11
<b>SubTotal</b>		<b>136,538</b>	<b>100%</b>	<b>\$18,507.50</b>	<b>\$0.00</b>	<b>\$18,507.50</b>	<b>\$2,946.02</b>	<b>\$21,453.52</b>
Direct Bills						\$0.00		\$0.00

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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
<b>Total</b>						<b>\$18,507.50</b>		<b>\$21,453.52</b>

Allocation Basis Units: # Total Revenue and Expenditure Transactions



**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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	\$271.70	\$0.00	\$0.00	\$0.00	\$0.00	\$7.46	\$279.16
4	101-101 City Commission	\$1,170.40	\$283.93	\$0.00	\$0.00	\$0.00	\$22.37	\$1,476.70
5	101-172 City Manager	\$3,709.76	\$1,739.84	\$0.00	\$0.00	\$0.00	\$103.29	\$5,552.89
6	101-265 Bldgs & Grounds	\$16,981.31	\$971.11	\$0.00	\$0.00	\$0.00	\$594.51	\$18,546.93
7	101-228, 229, 230 Info Tech	\$7,597.17	\$2,171.78	\$0.00	\$0.00	\$0.00	\$295.36	\$10,064.32
8	101-191 Accounting Dept	\$470.25	\$795.92	\$0.00	\$0.00	\$0.00	\$50.02	\$1,316.19
9	101-192 Financial Services	\$773.30	\$934.86	\$0.00	\$0.00	\$0.00	\$53.13	\$1,761.30
10	101-210 Management Services	\$3,137.66	\$353.57	\$0.00	\$0.00	\$0.00	\$104.95	\$3,596.18
11	101-212 Budgeting	\$147.08	\$176.78	\$21,453.52	\$0.00	\$0.00	\$42.01	\$21,819.39
12	101-215 City Clerk	\$3,113.15	\$507.37	\$0.00	\$0.00	\$0.00	\$129.04	\$3,749.56
13	101-216 Records	\$1,286.93	\$235.12	\$0.00	\$0.00	\$0.00	\$70.23	\$1,592.28
14	101-223 Internal Auditor	\$220.62	\$176.78	\$0.00	\$0.00	\$0.00	\$36.78	\$434.18
15	101-233 Purchasing	\$747.65	\$903.37	\$0.00	\$0.00	-\$20,538.89	\$65.31	-\$18,822.56
16	101-237 Grants Management	\$12.26	\$261.64	\$0.00	\$0.00	\$0.00	\$3.17	\$277.07
17	101-253 Treasury	\$2,193.91	\$2,029.49	\$0.00	\$0.00	\$0.00	\$132.69	\$4,356.09
18	101-257 Assessing	\$1,152.11	\$0.00	\$0.00	\$0.00	\$0.00	\$33.77	\$1,185.88
19	101-261 311 Customer Service	\$2,120.37	\$1,713.05	\$0.00	\$0.00	\$0.00	\$83.07	\$3,916.49
20	101-266 City Attorney	\$1,458.52	\$1,414.28	\$0.00	\$0.00	\$0.00	\$79.90	\$2,952.70
21	101-270 Human Resources	\$3,554.38	\$1,453.17	\$0.00	\$0.00	\$0.00	\$122.07	\$5,129.62
22	101-345, 349 Public Safety	\$53,646.65	\$6,938.81	\$0.00	\$0.00	\$0.00	\$1,252.69	\$61,838.15
23	101-580 City Equipment	\$44,405.26	\$1,375.39	\$0.00	\$0.00	\$0.00	\$2,856.99	\$48,637.63
24	101-751 Parks & Rec Admin	\$3,542.12	\$482.62	\$0.00	\$0.00	\$0.00	\$141.72	\$4,166.47
25	OPEB / Retirement Board	\$12.26	\$0.00	\$0.00	\$0.00	\$0.00	\$3.65	\$15.90
26	101-175 Diversity & Inclusion	\$1,397.24	\$353.57	\$0.00	\$0.00	\$0.00	\$64.05	\$1,814.85
27	101-180 Executive Programs	\$12.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.48	\$12.73
28	101-262 Elections	\$2,353.25	\$1,089.00	\$0.00	\$0.00	\$0.00	\$98.76	\$3,541.00
29	101-272 Emergency Recovery	\$796.67	\$0.00	\$0.00	\$0.00	\$0.00	\$22.99	\$819.66
30	101-346 Public Safety COPS	\$0.00	\$4,628.23	\$0.00	\$0.00	\$0.00	\$48.83	\$4,677.06
31	101-347 Public Safety Ops	\$4,657.47	\$32,093.55	\$0.00	\$0.00	\$0.00	\$132.53	\$36,883.54
32	101-348 Criminal Invstgn Div	\$943.75	\$5,547.51	\$0.00	\$0.00	\$0.00	\$62.78	\$6,554.04
33	101-371 Bldg Inspection Dept	\$1,360.47	\$1,428.42	\$0.00	\$0.00	\$0.00	\$691.34	\$3,480.23
34	101-385 Code Enforcement	\$3,407.30	\$1,877.46	\$0.00	\$0.00	\$0.00	\$879.67	\$6,164.43
35	101-400 PS Contracts	\$0.00	\$281.09	\$0.00	\$0.00	\$0.00	\$67.69	\$348.78

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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	\$98.05	\$0.00	\$0.00	\$0.00	\$0.00	\$3.01	\$101.06
37	101-441 PW General	\$4,988.39	\$457.87	\$0.00	\$0.00	\$0.00	\$240.65	\$5,686.91
38	101-443 Forestry	\$2,169.40	\$684.16	\$0.00	\$0.00	\$0.00	\$86.08	\$2,939.64
39	101-448 Street Lights	\$1,213.39	\$0.00	\$0.00	\$0.00	\$0.00	\$15.69	\$1,229.09
40	101-621 Pollution Control	\$171.59	\$0.00	\$0.00	\$0.00	\$0.00	\$7.29	\$178.88
41	101-701 Planning	\$2,941.56	\$1,203.91	\$0.00	\$0.00	\$0.00	\$148.22	\$4,293.69
42	101-721 Shared Prosperity	\$98.05	\$0.00	\$0.00	\$0.00	\$0.00	\$1.43	\$99.48
43	101-724 Community Develop	\$110.31	\$0.00	\$0.00	\$0.00	\$0.00	\$8.40	\$118.71
44	101-728 Econ Dev	\$1,470.78	\$1,313.51	\$0.00	\$0.00	\$0.00	\$77.20	\$2,861.49
45	101-75x Parks & Rec Activities	\$10,295.45	\$3,251.08	\$0.00	\$0.00	\$0.00	\$384.11	\$13,930.64
46	101-770 Parks Maint	\$16,190.82	\$2,667.69	\$0.00	\$0.00	\$0.00	\$340.36	\$19,198.87
47	151 Cemetery Trust	\$49.03	\$0.00	\$0.00	\$0.00	\$0.00	\$16.80	\$65.83
48	159 Recreation Endowment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.48	\$0.48
49	160 Mayor's Riverfront Pk	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.63	\$0.63
50	202 Major Streets	\$16,877.18	\$2,741.94	\$0.00	\$0.00	\$0.00	\$743.18	\$20,362.30
51	203 Local Streets	\$11,092.12	\$3,054.84	\$0.00	\$0.00	\$0.00	\$553.42	\$14,700.39
52	209 Cemeteries	\$3,113.15	\$231.59	\$0.00	\$0.00	\$0.00	\$169.47	\$3,514.20
53	211 Kzoo Muni Golf Assn	\$12.26	\$0.00	\$0.00	\$0.00	\$0.00	\$2.22	\$14.48
54	225 Blight Abatement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.63	\$0.63
55	226 Solid Waste / Rubbish	\$5,490.91	\$1,440.80	\$0.00	\$0.00	\$0.00	\$623.65	\$7,555.35
56	232-238 Grants - Gen Gov	\$478.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14.43	\$492.43
57	232-40x PS Grants	\$220.62	\$0.00	\$0.00	\$0.00	\$0.00	\$13.95	\$234.57
58	232-585 PW Grants	\$36.77	\$0.00	\$0.00	\$0.00	\$0.00	\$3.33	\$40.10
59	232-697 HUD Grants - Other	\$478.00	\$169.71	\$0.00	\$0.00	\$0.00	\$59.92	\$707.64
60	232-726 Community Dvlp Grants	\$36.77	\$0.00	\$0.00	\$0.00	\$0.00	\$1.74	\$38.51
61	232-733 Econ Dvlp Grants	\$24.51	\$176.78	\$0.00	\$0.00	\$0.00	\$2.22	\$203.52
62	232-775 P&R Annual Grants	\$1,372.73	\$58.34	\$0.00	\$0.00	\$0.00	\$19.82	\$1,450.88
63	232-776 P&R Grants	\$24.51	\$56.57	\$0.00	\$0.00	\$0.00	\$1.74	\$82.83
65	233-180 Exec Programs	\$196.10	\$0.00	\$0.00	\$0.00	\$0.00	\$3.80	\$199.91
66	233-406 PS Donations	\$183.85	\$0.00	\$0.00	\$0.00	\$0.00	\$7.93	\$191.77
68	233-727 Comm Dvlp Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.95	\$0.95
69	233-740 Foundation for Excellence	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.32	\$0.32
70	233-777 P&R Donations	\$698.62	\$0.00	\$0.00	\$0.00	\$0.00	\$27.11	\$725.73
71	233-803 Historic Comm	\$12.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.95	\$13.21
72	234 FFE Aspirational Projects	\$6,949.43	\$0.00	\$0.00	\$0.00	\$0.00	\$407.58	\$7,357.00

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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	\$7,231.33	\$0.00	\$0.00	\$0.00	\$0.00	\$255.23	\$7,486.56
74	236 Light Grant	\$49.03	\$0.00	\$0.00	\$0.00	\$0.00	\$1.43	\$50.45
75	242 Local Brownfield Revolv	\$12.26	\$0.00	\$0.00	\$0.00	\$0.00	\$2.38	\$14.63
76	243 Brownfield Redvlp Auth	\$2,365.50	\$249.27	\$0.00	\$0.00	\$0.00	\$120.32	\$2,735.09
77	244 Econ Dvlp Corp	\$269.64	\$100.77	\$0.00	\$0.00	\$0.00	\$66.90	\$437.31
78	248 Dtnw Dvlp Auth	\$1,421.75	\$0.00	\$0.00	\$0.00	\$0.00	\$60.08	\$1,481.83
79	251 Dtnw Econ Growth	\$1,532.06	\$0.00	\$0.00	\$0.00	\$0.00	\$52.63	\$1,584.69
80	265 Drug Law Enforce	\$159.33	\$0.00	\$0.00	\$0.00	\$0.00	\$43.75	\$203.09
81	272 Econ Initiative	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7.29	\$7.29
82	273 Business Dvlp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5.23	\$5.23
84	275 Housing Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.48	\$0.48
86	296 HUD Grant Admin	\$490.26	\$731.89	\$0.00	\$0.00	\$0.00	\$133.80	\$1,355.95
87	298 Home Grant	\$367.69	\$109.61	\$0.00	\$0.00	\$0.00	\$69.75	\$547.05
88	299 CDBG Grant	\$1,446.27	\$275.78	\$0.00	\$0.00	\$0.00	\$207.67	\$1,929.72
89	300 Debt Service	\$147.08	\$0.00	\$0.00	\$0.00	\$0.00	\$11.73	\$158.81
90	401 Capital Projects	\$3,113.15	\$0.00	\$0.00	\$0.00	\$0.00	\$117.79	\$3,230.93
91	514 Parking System	\$1,715.91	\$0.00	\$0.00	\$0.00	\$0.00	\$79.74	\$1,795.65
92	590 Sewer Fund	\$90,097.44	\$14,103.91	\$0.00	\$0.00	\$0.00	\$3,320.37	\$107,521.72
93	591 Water Fund	\$78,257.68	\$14,522.89	\$0.00	\$0.00	\$0.00	\$3,676.90	\$96,457.46
94	677 Insurance Fund	\$10,797.97	\$199.77	\$0.00	\$0.00	\$0.00	\$431.83	\$11,429.56
95	731 Pension Fund	\$0.00	\$0.00	\$0.00	\$62,545.08	\$0.00	\$25.21	\$62,570.28
96	737 OPEB Fund	\$0.00	\$0.00	\$0.00	\$26,805.03	\$0.00	\$21.24	\$26,826.28
97	756 General Trust Fund	\$98.05	\$0.00	\$0.00	\$0.00	\$0.00	\$5.71	\$103.76
98	760 Foundation for Excellence	\$649.59	\$176.78	\$0.00	\$0.00	\$0.00	\$72.61	\$898.98
99	761 Landfill Trust	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.48	\$0.48
100	90x GASB 34 Govt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$39.95	\$39.95
103	All Other	\$61.28	\$0.00	\$0.00	\$0.00	\$0.00	\$277.11	\$338.39
<b>Direct Bills</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$74,082.84</b>	<b>\$0.00</b>	<b>\$74,082.84</b>
<b>Total</b>		<b>\$454,031.09</b>	<b>\$120,197.17</b>	<b>\$21,453.52</b>	<b>\$89,350.11</b>	<b>\$53,543.95</b>	<b>\$21,453.52</b>	<b>\$760,029.35</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711

09/17/24

**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**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**A. Department Costs**

**Dept. 10: 101-210 Management Services**

Description	Type	Amount	General Admin	Budgeting	Pension	Risk Management	Accounting	Accounts Payable	Purchasing
<b>Personnel Costs</b>									
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
<b>Subtotal - Personnel Costs</b>		<b>\$248,382.27</b>	<b>\$86,263.16</b>	<b>\$66,392.58</b>	<b>\$34,326.43</b>	<b>\$30,700.05</b>	<b>\$18,976.41</b>	<b>\$2,930.91</b>	<b>\$5,861.82</b>
<b>Services &amp; Supplies Cost</b>									
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
810.001 Business & Emerg Meals	S	\$804.32	\$279.34	\$214.99	\$111.16	\$99.41	\$61.45	\$9.49	\$18.98
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
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
<b>Subtotal - Services &amp; Supplies</b>		<b>\$60,699.16</b>	<b>\$19,344.33</b>	<b>\$14,888.38</b>	<b>\$12,697.62</b>	<b>\$6,884.41</b>	<b>\$4,255.42</b>	<b>\$657.25</b>	<b>\$1,314.50</b>
<b>Department Cost Total</b>		<b>\$309,081.43</b>	<b>\$105,607.49</b>	<b>\$81,280.96</b>	<b>\$47,024.05</b>	<b>\$37,584.46</b>	<b>\$23,231.82</b>	<b>\$3,588.16</b>	<b>\$7,176.33</b>
<b>Adjustments to Cost</b>									
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
<b>Subtotal - Adjustments</b>		<b>-\$41,156.94</b>	<b>\$0.00</b>	<b>-\$16,852.08</b>	<b>-\$8,712.05</b>	<b>-\$7,794.35</b>	<b>-\$4,819.00</b>	<b>-\$744.87</b>	<b>-\$1,489.73</b>
<b>Total Costs After Adjustments</b>		<b>\$267,924.49</b>	<b>\$105,607.49</b>	<b>\$64,428.88</b>	<b>\$38,312.00</b>	<b>\$29,790.12</b>	<b>\$18,412.83</b>	<b>\$2,843.29</b>	<b>\$5,686.59</b>
General Admin Distribution			-\$105,607.49	\$43,249.40	\$22,360.89	\$19,998.60	\$12,361.59	\$1,909.25	\$3,818.50
<b>Grand Total</b>		<b>\$267,924.49</b>	<b>\$0.00</b>	<b>\$107,678.28</b>	<b>\$60,672.89</b>	<b>\$49,788.72</b>	<b>\$30,774.42</b>	<b>\$4,752.54</b>	<b>\$9,505.10</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

Dept. 10: 101-210 Management  
Services

**A. Department Costs**

Description	Type	Amount	Payroll
<b>Personnel Costs</b>			
Salaries	S1	\$195,720.59	\$2,309.50
Fringe Benefits	S	\$52,661.68	\$621.41
<b>Subtotal - Personnel Costs</b>		<b>\$248,382.27</b>	<b>\$2,930.91</b>
<b>Services &amp; Supplies Cost</b>			
727 Supplies	S	\$9,837.05	\$116.08
811.000 Professional Development	S	\$11,741.43	\$138.55
810.001 Business & Emerg Meals	S	\$804.32	\$9.49
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
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
<b>Subtotal - Services &amp; Supplies</b>		<b>\$60,699.16</b>	<b>\$657.25</b>
<b>Department Cost Total</b>		<b>\$309,081.43</b>	<b>\$3,588.16</b>
<b>Adjustments to Cost</b>			
CCTA Admin Fee	P	-\$41,156.94	-\$744.87
<b>Subtotal - Adjustments</b>		<b>-\$41,156.94</b>	<b>-\$744.87</b>
<b>Total Costs After Adjustments</b>		<b>\$267,924.49</b>	<b>\$2,843.29</b>
General Admin Distribution			\$1,909.25
<b>Grand Total</b>		<b>\$267,924.49</b>	<b>\$4,752.54</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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
<b>1</b>	<b>Subtotal - Building Depreciation</b>	<b>\$4,271.17</b>	<b>\$13.41</b>	<b>\$1,754.66</b>	<b>\$907.20</b>	<b>\$811.36</b>	<b>\$501.52</b>	<b>\$77.46</b>	<b>\$154.92</b>
1	City Hall Equipment	\$399.69	\$21.48	\$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
<b>2</b>	<b>Subtotal - Equipment Depreciation</b>	<b>\$4,947.27</b>	<b>\$31.73</b>	<b>\$2,039.05</b>	<b>\$1,054.23</b>	<b>\$942.86</b>	<b>\$582.80</b>	<b>\$90.01</b>	<b>\$180.03</b>
1	Parking	\$1,138.18	\$47.13	\$485.42	\$250.97	\$224.46	\$138.74	\$21.43	\$42.86
<b>3</b>	<b>Subtotal - 101-271 Other General</b>	<b>\$1,138.18</b>	<b>\$47.13</b>	<b>\$485.42</b>	<b>\$250.97</b>	<b>\$224.46</b>	<b>\$138.74</b>	<b>\$21.43</b>	<b>\$42.86</b>
1	City Commission	\$188.49	\$190.59	\$155.24	\$80.26	\$71.79	\$44.37	\$6.85	\$13.71
<b>4</b>	<b>Subtotal - 101-101 City Commission</b>	<b>\$188.49</b>	<b>\$190.59</b>	<b>\$155.24</b>	<b>\$80.26</b>	<b>\$71.79</b>	<b>\$44.37</b>	<b>\$6.85</b>	<b>\$13.71</b>
1	Management & Leadership	\$4,779.35	\$1,184.57	\$2,442.40	\$1,262.78	\$1,129.37	\$698.09	\$107.82	\$215.64
<b>5</b>	<b>Subtotal - 101-172 City Manager</b>	<b>\$4,779.35</b>	<b>\$1,184.57</b>	<b>\$2,442.40</b>	<b>\$1,262.78</b>	<b>\$1,129.37</b>	<b>\$698.09</b>	<b>\$107.82</b>	<b>\$215.64</b>
1	City Hall	\$25,321.16	\$7,625.56	\$13,492.66	\$6,976.00	\$6,239.03	\$3,856.49	\$595.64	\$1,191.27
<b>6</b>	<b>Subtotal - 101-265 Bldgs &amp; Grounds</b>	<b>\$25,321.16</b>	<b>\$7,625.56</b>	<b>\$13,492.66</b>	<b>\$6,976.00</b>	<b>\$6,239.03</b>	<b>\$3,856.49</b>	<b>\$595.64</b>	<b>\$1,191.27</b>
1	PC / Network Support	\$10,242.39	\$1,358.17	\$4,750.77	\$2,456.25	\$2,196.76	\$1,357.87	\$209.72	\$419.45
2	App - Eden	\$1,887.18	\$588.40	\$1,013.83	\$524.17	\$468.80	\$289.77	\$44.76	\$89.51
3	App - BS & A	\$1,499.27	\$280.67	\$728.94	\$376.88	\$337.06	\$208.35	\$32.18	\$64.36
4	App - Kronos	\$1,052.01	\$162.31	\$497.30	\$257.12	\$229.95	\$142.14	\$21.95	\$43.91
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
<b>7</b>	<b>Subtotal - 101-228, 229, 230 Info Tech</b>	<b>\$16,440.26</b>	<b>\$2,389.55</b>	<b>\$7,711.36</b>	<b>\$3,986.95</b>	<b>\$3,565.75</b>	<b>\$2,204.07</b>	<b>\$340.42</b>	<b>\$680.84</b>
1	Payroll	\$46.61	\$8.24	\$22.46	\$11.61	\$10.39	\$6.42	\$0.99	\$1.98
4	Audit and Accounting	\$2,498.93	\$377.94	\$1,178.16	\$609.14	\$544.78	\$336.74	\$52.01	\$104.02
<b>8</b>	<b>Subtotal - 101-191 Accounting Dept</b>	<b>\$2,545.54</b>	<b>\$386.18</b>	<b>\$1,200.63</b>	<b>\$620.75</b>	<b>\$555.17</b>	<b>\$343.16</b>	<b>\$53.00</b>	<b>\$106.00</b>
1	Accounts Payable	\$2,675.21	\$462.45	\$1,284.97	\$664.36	\$594.17	\$367.27	\$56.72	\$113.45
2	Payroll	\$302.06	\$51.51	\$144.80	\$74.86	\$66.95	\$41.39	\$6.39	\$12.78
6	Accounting	\$89.73	\$15.21	\$42.98	\$22.22	\$19.87	\$12.28	\$1.90	\$3.79
<b>9</b>	<b>Subtotal - 101-192 Financial Services</b>	<b>\$3,067.00</b>	<b>\$529.18</b>	<b>\$1,472.74</b>	<b>\$761.44</b>	<b>\$681.00</b>	<b>\$420.94</b>	<b>\$65.01</b>	<b>\$130.03</b>
3	Risk Management	\$0.00	\$130.70	\$53.52	\$27.67	\$24.75	\$15.30	\$2.36	\$4.73
4	Accounting	\$0.00	\$184.79	\$75.68	\$39.13	\$34.99	\$21.63	\$3.34	\$6.68
5	Accounts Payable	\$0.00	\$40.20	\$16.46	\$8.51	\$7.61	\$4.71	\$0.73	\$1.45
7	Payroll	\$0.00	\$17.15	\$7.02	\$3.63	\$3.25	\$2.01	\$0.31	\$0.62



**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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
<b>10</b>	<b>Subtotal - 101-210 Management Services</b>	<b>\$0.00</b>	<b>\$372.84</b>	<b>\$152.69</b>	<b>\$78.94</b>	<b>\$70.60</b>	<b>\$43.64</b>	<b>\$6.74</b>	<b>\$13.48</b>
1	Budget	\$0.00	\$981.54	\$401.97	\$207.83	\$185.87	\$114.89	\$17.75	\$35.49
2	Cost Plan	\$0.00	\$1,892.41	\$775.00	\$400.69	\$358.36	\$221.51	\$34.21	\$68.42
<b>11</b>	<b>Subtotal - 101-212 Budgeting</b>	<b>\$0.00</b>	<b>\$2,873.94</b>	<b>\$1,176.97</b>	<b>\$608.52</b>	<b>\$544.23</b>	<b>\$336.40</b>	<b>\$51.96</b>	<b>\$103.91</b>
1	Records Management	\$0.00	\$5,029.18	\$2,059.60	\$1,064.86	\$952.36	\$588.68	\$90.92	\$181.84
2	Mailroom	\$0.00	\$1,980.24	\$810.97	\$419.29	\$374.99	\$231.79	\$35.80	\$71.60
<b>12</b>	<b>Subtotal - 101-215 City Clerk</b>	<b>\$0.00</b>	<b>\$7,009.42</b>	<b>\$2,870.56</b>	<b>\$1,484.15</b>	<b>\$1,327.35</b>	<b>\$820.47</b>	<b>\$126.72</b>	<b>\$253.44</b>
1	Records Mgmt	\$0.00	\$18,186.32	\$7,447.84	\$3,850.70	\$3,443.89	\$2,128.75	\$328.79	\$657.57
2	Mailroom	\$0.00	\$381.02	\$156.04	\$80.68	\$72.15	\$44.60	\$6.89	\$13.78
<b>13</b>	<b>Subtotal - 101-216 Records</b>	<b>\$0.00</b>	<b>\$18,567.34</b>	<b>\$7,603.88</b>	<b>\$3,931.37</b>	<b>\$3,516.05</b>	<b>\$2,173.35</b>	<b>\$335.67</b>	<b>\$671.35</b>
1	Internal Audit	\$0.00	\$263.33	\$107.84	\$55.76	\$49.87	\$30.82	\$4.76	\$9.52
<b>14</b>	<b>Subtotal - 101-223 Internal Auditor</b>	<b>\$0.00</b>	<b>\$263.33</b>	<b>\$107.84</b>	<b>\$55.76</b>	<b>\$49.87</b>	<b>\$30.82</b>	<b>\$4.76</b>	<b>\$9.52</b>
1	Purchasing	\$0.00	\$1,947.98	\$797.75	\$412.46	\$368.88	\$228.02	\$35.22	\$70.43
<b>15</b>	<b>Subtotal - 101-233 Purchasing</b>	<b>\$0.00</b>	<b>\$1,947.98</b>	<b>\$797.75</b>	<b>\$412.46</b>	<b>\$368.88</b>	<b>\$228.02</b>	<b>\$35.22</b>	<b>\$70.43</b>
2	Tax Collection - General Fund	\$0.00	\$1,689.78	\$692.01	\$357.79	\$319.99	\$197.79	\$30.55	\$61.10
<b>17</b>	<b>Subtotal - 101-253 Treasury</b>	<b>\$0.00</b>	<b>\$1,689.78</b>	<b>\$692.01</b>	<b>\$357.79</b>	<b>\$319.99</b>	<b>\$197.79</b>	<b>\$30.55</b>	<b>\$61.10</b>
1	Assessing - General Fund	\$0.00	\$2,607.39	\$1,067.81	\$552.08	\$493.75	\$305.20	\$47.14	\$94.28
<b>18</b>	<b>Subtotal - 101-257 Assessing</b>	<b>\$0.00</b>	<b>\$2,607.39</b>	<b>\$1,067.81</b>	<b>\$552.08</b>	<b>\$493.75</b>	<b>\$305.20</b>	<b>\$47.14</b>	<b>\$94.28</b>
1	Advise and Counsel	\$0.00	\$994.05	\$407.09	\$210.48	\$188.24	\$116.36	\$17.97	\$35.94
2	Labor Relations	\$0.00	\$321.67	\$131.73	\$68.11	\$60.91	\$37.65	\$5.82	\$11.63
4	Risk Management	\$0.00	\$42.28	\$17.32	\$8.95	\$8.01	\$4.95	\$0.76	\$1.53
<b>20</b>	<b>Subtotal - 101-266 City Attorney</b>	<b>\$0.00</b>	<b>\$1,358.01</b>	<b>\$556.14</b>	<b>\$287.54</b>	<b>\$257.16</b>	<b>\$158.96</b>	<b>\$24.55</b>	<b>\$49.10</b>
1	Human Resources	\$0.00	\$2,917.55	\$1,194.82	\$617.75	\$552.49	\$341.51	\$52.75	\$105.49
<b>21</b>	<b>Subtotal - 101-270 Human Resources</b>	<b>\$0.00</b>	<b>\$2,917.55</b>	<b>\$1,194.82</b>	<b>\$617.75</b>	<b>\$552.49</b>	<b>\$341.51</b>	<b>\$52.75</b>	<b>\$105.49</b>
1	General Fund OPEB	\$0.00	\$18,422.27	\$7,544.47	\$3,900.66	\$3,488.57	\$2,156.37	\$333.05	\$666.10
<b>25</b>	<b>Subtotal - OPEB / Retirement Board</b>	<b>\$0.00</b>	<b>\$18,422.27</b>	<b>\$7,544.47</b>	<b>\$3,900.66</b>	<b>\$3,488.57</b>	<b>\$2,156.37</b>	<b>\$333.05</b>	<b>\$666.10</b>
<b>Total Incoming</b>		<b>\$62,698.41</b>	<b>\$70,427.76</b>	<b>\$54,519.11</b>	<b>\$28,187.58</b>	<b>\$25,209.74</b>	<b>\$15,582.72</b>	<b>\$2,406.75</b>	<b>\$4,813.51</b>
<b>C. Total Allocated</b>			<b>\$401,050.66</b>	<b>\$162,197.39</b>	<b>\$88,860.47</b>	<b>\$74,998.45</b>	<b>\$46,357.14</b>	<b>\$7,159.30</b>	<b>\$14,318.61</b>
				40.44%	22.16%	18.7%	11.56%	1.79%	3.57%

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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
<b>1</b>	<b>Subtotal - Building Depreciation</b>	<b>\$4,271.17</b>	<b>\$13.41</b>	<b>\$77.46</b>
1	City Hall Equipment	\$399.69	\$21.48	\$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
<b>2</b>	<b>Subtotal - Equipment Depreciation</b>	<b>\$4,947.27</b>	<b>\$31.73</b>	<b>\$90.01</b>
1	Parking	\$1,138.18	\$47.13	\$21.43
<b>3</b>	<b>Subtotal - 101-271 Other General</b>	<b>\$1,138.18</b>	<b>\$47.13</b>	<b>\$21.43</b>
1	City Commission	\$188.49	\$190.59	\$6.85
<b>4</b>	<b>Subtotal - 101-101 City Commission</b>	<b>\$188.49</b>	<b>\$190.59</b>	<b>\$6.85</b>
1	Management & Leadership	\$4,779.35	\$1,184.57	\$107.82
<b>5</b>	<b>Subtotal - 101-172 City Manager</b>	<b>\$4,779.35</b>	<b>\$1,184.57</b>	<b>\$107.82</b>
1	City Hall	\$25,321.16	\$7,625.56	\$595.64
<b>6</b>	<b>Subtotal - 101-265 Bldgs &amp; Grounds</b>	<b>\$25,321.16</b>	<b>\$7,625.56</b>	<b>\$595.64</b>
1	PC / Network Support	\$10,242.39	\$1,358.17	\$209.72
2	App - Eden	\$1,887.18	\$588.40	\$44.76
3	App - BS & A	\$1,499.27	\$280.67	\$32.18
4	App - Kronos	\$1,052.01	\$162.31	\$21.95
5	App - NeoGov	\$23.22	\$0.00	\$0.42
8	VOIP	\$1,736.18	\$0.00	\$31.39
<b>7</b>	<b>Subtotal - 101-228, 229, 230 Info Tech</b>	<b>\$16,440.26</b>	<b>\$2,389.55</b>	<b>\$340.42</b>
1	Payroll	\$46.61	\$8.24	\$0.99
4	Audit and Accounting	\$2,498.93	\$377.94	\$52.01
<b>8</b>	<b>Subtotal - 101-191 Accounting Dept</b>	<b>\$2,545.54</b>	<b>\$386.18</b>	<b>\$53.00</b>
1	Accounts Payable	\$2,675.21	\$462.45	\$56.72
2	Payroll	\$302.06	\$51.51	\$6.39
6	Accounting	\$89.73	\$15.21	\$1.90
<b>9</b>	<b>Subtotal - 101-192 Financial Services</b>	<b>\$3,067.00</b>	<b>\$529.18</b>	<b>\$65.01</b>
3	Risk Management	\$0.00	\$130.70	\$2.36
4	Accounting	\$0.00	\$184.79	\$3.34
5	Accounts Payable	\$0.00	\$40.20	\$0.73
7	Payroll	\$0.00	\$17.15	\$0.31

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

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

**Dept. 10: 101-210 Management Services**

Dept#	Department/Cost Pool	First Incoming	Second Incoming	Payroll
<b>10</b>	<b>Subtotal - 101-210 Management Services</b>	<b>\$0.00</b>	<b>\$372.84</b>	<b>\$6.74</b>
1	Budget	\$0.00	\$981.54	\$17.75
2	Cost Plan	\$0.00	\$1,892.41	\$34.21
<b>11</b>	<b>Subtotal - 101-212 Budgeting</b>	<b>\$0.00</b>	<b>\$2,873.94</b>	<b>\$51.96</b>
1	Records Management	\$0.00	\$5,029.18	\$90.92
2	Mailroom	\$0.00	\$1,980.24	\$35.80
<b>12</b>	<b>Subtotal - 101-215 City Clerk</b>	<b>\$0.00</b>	<b>\$7,009.42</b>	<b>\$126.72</b>
1	Records Mgmt	\$0.00	\$18,186.32	\$328.79
2	Mailroom	\$0.00	\$381.02	\$6.89
<b>13</b>	<b>Subtotal - 101-216 Records</b>	<b>\$0.00</b>	<b>\$18,567.34</b>	<b>\$335.67</b>
1	Internal Audit	\$0.00	\$263.33	\$4.76
<b>14</b>	<b>Subtotal - 101-223 Internal Auditor</b>	<b>\$0.00</b>	<b>\$263.33</b>	<b>\$4.76</b>
1	Purchasing	\$0.00	\$1,947.98	\$35.22
<b>15</b>	<b>Subtotal - 101-233 Purchasing</b>	<b>\$0.00</b>	<b>\$1,947.98</b>	<b>\$35.22</b>
2	Tax Collection - General Fund	\$0.00	\$1,689.78	\$30.55
<b>17</b>	<b>Subtotal - 101-253 Treasury</b>	<b>\$0.00</b>	<b>\$1,689.78</b>	<b>\$30.55</b>
1	Assessing - General Fund	\$0.00	\$2,607.39	\$47.14
<b>18</b>	<b>Subtotal - 101-257 Assessing</b>	<b>\$0.00</b>	<b>\$2,607.39</b>	<b>\$47.14</b>
1	Advise and Counsel	\$0.00	\$994.05	\$17.97
2	Labor Relations	\$0.00	\$321.67	\$5.82
4	Risk Management	\$0.00	\$42.28	\$0.76
<b>20</b>	<b>Subtotal - 101-266 City Attorney</b>	<b>\$0.00</b>	<b>\$1,358.01</b>	<b>\$24.55</b>
1	Human Resources	\$0.00	\$2,917.55	\$52.75
<b>21</b>	<b>Subtotal - 101-270 Human Resources</b>	<b>\$0.00</b>	<b>\$2,917.55</b>	<b>\$52.75</b>
1	General Fund OPEB	\$0.00	\$18,422.27	\$333.05
<b>25</b>	<b>Subtotal - OPEB / Retirement Board</b>	<b>\$0.00</b>	<b>\$18,422.27</b>	<b>\$333.05</b>
<b>Total Incoming</b>		<b>\$62,698.41</b>	<b>\$70,427.76</b>	<b>\$2,406.75</b>
<b>C. Total Allocated</b>			<b>\$401,050.66</b>	<b>\$7,159.30</b>

1.79%

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$133,355.14	\$0.00	\$133,355.14	\$28,842.25	\$162,197.39
<b>SubTotal</b>		<b>100</b>	<b>100%</b>	<b>\$133,355.14</b>	<b>\$0.00</b>	<b>\$133,355.14</b>	<b>\$28,842.25</b>	<b>\$162,197.39</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$133,355.14</b>		<b>\$162,197.39</b>

Allocation Basis Units: Direct to 101-212 Budgeting

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$51,763.87	\$0.00	\$51,763.87	\$10,438.46	\$62,202.33
96	737 OPEB Fund	30	30%	\$22,184.52	\$0.00	\$22,184.52	\$4,473.62	\$26,658.14
<b>SubTotal</b>		<b>100</b>	<b>100%</b>	<b>\$73,948.39</b>	<b>\$0.00</b>	<b>\$73,948.39</b>	<b>\$14,912.08</b>	<b>\$88,860.47</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$73,948.39</b>		<b>\$88,860.47</b>

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

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$25.24	\$0.00	\$25.24	\$0.00	\$25.24
4	101-101 City Commission	175,700.62	0.12%	\$74.30	\$0.00	\$74.30	\$0.00	\$74.30
5	101-172 City Manager	1,910,933.88	1.31%	\$808.06	\$0.00	\$808.06	\$0.00	\$808.06
6	101-265 Bldgs & Grounds	1,568,682.09	1.08%	\$663.33	\$0.00	\$663.33	\$0.00	\$663.33
7	101-228, 229, 230 Info Tech	3,756,106.53	2.58%	\$1,588.31	\$0.00	\$1,588.31	\$0.00	\$1,588.31
8	101-191 Accounting Dept	642,269.47	0.44%	\$271.59	\$0.00	\$271.59	\$0.00	\$271.59
9	101-192 Financial Services	556,847.23	0.38%	\$235.47	\$0.00	\$235.47	\$0.00	\$235.47
10	101-210 Management Services	309,081.43	0.21%	\$130.70	\$0.00	\$130.70	\$0.00	\$130.70
11	101-212 Budgeting	146,167.85	0.1%	\$61.81	\$0.00	\$61.81	\$14.25	\$76.05
12	101-215 City Clerk	343,622.05	0.24%	\$145.30	\$0.00	\$145.30	\$33.49	\$178.79
13	101-216 Records	165,316.09	0.11%	\$69.91	\$0.00	\$69.91	\$16.11	\$86.02
14	101-223 Internal Auditor	105,800.3	0.07%	\$44.74	\$0.00	\$44.74	\$10.31	\$55.05
15	101-233 Purchasing	480,288.6	0.33%	\$203.09	\$0.00	\$203.09	\$46.81	\$249.90
16	101-237 Grants Management	13,767.1	0.01%	\$5.82	\$0.00	\$5.82	\$1.34	\$7.16
17	101-253 Treasury	1,557,726.68	1.07%	\$658.70	\$0.00	\$658.70	\$151.82	\$810.52
18	101-257 Assessing	522,601.92	0.36%	\$220.99	\$0.00	\$220.99	\$50.93	\$271.92
19	101-261 311 Customer Service	683,767.56	0.47%	\$289.14	\$0.00	\$289.14	\$66.64	\$355.78
20	101-266 City Attorney	1,015,722.92	0.7%	\$429.51	\$0.00	\$429.51	\$98.99	\$528.50
21	101-270 Human Resources	986,558.57	0.68%	\$417.18	\$0.00	\$417.18	\$96.15	\$513.33
22	101-345, 349 Public Safety	8,313,869.2	5.7%	\$3,515.60	\$0.00	\$3,515.60	\$810.28	\$4,325.88
23	101-580 City Equipment	2,215,692.63	1.52%	\$936.93	\$0.00	\$936.93	\$215.94	\$1,152.87
24	101-751 Parks & Rec Admin	377,756.99	0.26%	\$159.74	\$0.00	\$159.74	\$36.82	\$196.56
25	OPEB / Retirement Board	500	0%	\$0.21	\$0.00	\$0.21	\$0.05	\$0.26
26	101-175 Diversity & Inclusion	312,552.55	0.21%	\$132.17	\$0.00	\$132.17	\$30.46	\$162.63
27	101-180 Executive Programs	7,175.4	0%	\$3.03	\$0.00	\$3.03	\$0.70	\$3.73
28	101-262 Elections	536,194.41	0.37%	\$226.74	\$0.00	\$226.74	\$52.26	\$278.99
29	101-272 Emergency Recovery	541,202.12	0.37%	\$228.85	\$0.00	\$228.85	\$52.75	\$281.60
30	101-346 Public Safety COPS	2,727,637.49	1.87%	\$1,153.41	\$0.00	\$1,153.41	\$265.84	\$1,419.25
31	101-347 Public Safety Ops	20,406,020.06	13.99%	\$8,628.89	\$0.00	\$8,628.89	\$1,988.79	\$10,617.69
32	101-348 Criminal Invstgn Div	3,712,155.17	2.55%	\$1,569.72	\$0.00	\$1,569.72	\$361.79	\$1,931.51
33	101-371 Bldg Inspection Dept	830,477.61	0.57%	\$351.18	\$0.00	\$351.18	\$80.94	\$432.12
34	101-385 Code Enforcement	757,375.76	0.52%	\$320.26	\$0.00	\$320.26	\$73.81	\$394.08
35	101-400 PS Contracts	279,743.57	0.19%	\$118.29	\$0.00	\$118.29	\$27.26	\$145.56

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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%	\$2.82	\$0.00	\$2.82	\$0.65	\$3.47
37	101-441 PW General	342,471.18	0.23%	\$144.82	\$0.00	\$144.82	\$33.38	\$178.20
38	101-443 Forestry	436,151.52	0.3%	\$184.43	\$0.00	\$184.43	\$42.51	\$226.94
39	101-448 Street Lights	1,247,083.09	0.86%	\$527.34	\$0.00	\$527.34	\$121.54	\$648.88
40	101-621 Pollution Control	208,221.7	0.14%	\$88.05	\$0.00	\$88.05	\$20.29	\$108.34
41	101-701 Planning	730,925.24	0.5%	\$309.08	\$0.00	\$309.08	\$71.24	\$380.32
43	101-724 Community Develop	58,023.28	0.04%	\$24.54	\$0.00	\$24.54	\$5.66	\$30.19
44	101-728 Econ Dev	513,207.17	0.35%	\$217.01	\$0.00	\$217.01	\$50.02	\$267.03
45	101-75x Parks & Rec Activities	1,037,807.57	0.71%	\$438.85	\$0.00	\$438.85	\$101.15	\$539.99
46	101-770 Parks Maint	1,662,307.36	1.14%	\$702.92	\$0.00	\$702.92	\$162.01	\$864.93
47	151 Cemetery Trust	20,100	0.01%	\$8.50	\$0.00	\$8.50	\$1.96	\$10.46
48	159 Recreation Endowment	30,625	0.02%	\$12.95	\$0.00	\$12.95	\$2.98	\$15.93
49	160 Mayor's Riverfront Pk	115,157	0.08%	\$48.70	\$0.00	\$48.70	\$11.22	\$59.92
50	202 Major Streets	3,284,648.7	2.25%	\$1,388.95	\$0.00	\$1,388.95	\$320.13	\$1,709.07
51	203 Local Streets	1,784,865.94	1.22%	\$754.75	\$0.00	\$754.75	\$173.96	\$928.70
52	209 Cemeteries	498,120.41	0.34%	\$210.64	\$0.00	\$210.64	\$48.55	\$259.18
53	211 Kzoo Muni Golf Assn	2,494,146.13	1.71%	\$1,054.68	\$0.00	\$1,054.68	\$243.08	\$1,297.76
54	225 Blight Abatement	11,840.68	0.01%	\$5.01	\$0.00	\$5.01	\$1.15	\$6.16
55	226 Solid Waste / Rubbish	3,064,128.78	2.1%	\$1,295.70	\$0.00	\$1,295.70	\$298.63	\$1,594.33
56	232-238 Grants - Gen Gov	99,652.77	0.07%	\$42.14	\$0.00	\$42.14	\$9.71	\$51.85
57	232-40x PS Grants	42,644.93	0.03%	\$18.03	\$0.00	\$18.03	\$4.16	\$22.19
58	232-585 PW Grants	74,160.27	0.05%	\$31.36	\$0.00	\$31.36	\$7.23	\$38.59
59	232-697 HUD Grants - Other	793,281.3	0.54%	\$335.45	\$0.00	\$335.45	\$77.31	\$412.76
60	232-726 Community Dvlp Grants	183,800	0.13%	\$77.72	\$0.00	\$77.72	\$17.91	\$95.64
61	232-733 Econ Dvlp Grants	125,000	0.09%	\$52.86	\$0.00	\$52.86	\$12.18	\$65.04
62	232-775 P&R Annual Grants	19,341.97	0.01%	\$8.18	\$0.00	\$8.18	\$1.89	\$10.06
63	232-776 P&R Grants	1,483.55	0%	\$0.63	\$0.00	\$0.63	\$0.14	\$0.77
66	233-406 PS Donations	16,778.23	0.01%	\$7.09	\$0.00	\$7.09	\$1.64	\$8.73
68	233-727 Comm Dvlp Donations	1,239.11	0%	\$0.52	\$0.00	\$0.52	\$0.12	\$0.64
70	233-777 P&R Donations	9,073.83	0.01%	\$3.84	\$0.00	\$3.84	\$0.88	\$4.72
72	234 FFE Aspirational Projects	3,026,856.91	2.08%	\$1,279.94	\$0.00	\$1,279.94	\$295.00	\$1,574.94
73	235 Recovery Programs & Grants	5,422,839.25	3.72%	\$2,293.10	\$0.00	\$2,293.10	\$528.52	\$2,821.62
74	236 Light Grant	120,000	0.08%	\$50.74	\$0.00	\$50.74	\$11.70	\$62.44

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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%	\$19.81	\$0.00	\$19.81	\$4.57	\$24.37
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%	\$112.67	\$0.00	\$112.67	\$25.97	\$138.64
88	299 CDBG Grant	2,907,374.31	1.99%	\$1,229.41	\$0.00	\$1,229.41	\$283.36	\$1,512.77
92	590 Sewer Fund	26,854,431.41	18.42%	\$11,355.67	\$0.00	\$11,355.67	\$2,617.26	\$13,972.94
93	591 Water Fund	14,958,468.38	10.26%	\$6,325.34	\$0.00	\$6,325.34	\$1,457.87	\$7,783.21
94	677 Insurance Fund	14,211,496.04	9.75%	\$6,009.48	\$0.00	\$6,009.48	\$1,385.07	\$7,394.55
95	731 Pension Fund	2,176,005.28	1.49%	\$920.15	\$0.00	\$920.15	\$212.08	\$1,132.22
97	756 General Trust Fund	126,267.44	0.09%	\$53.39	\$0.00	\$53.39	\$12.31	\$65.70
98	760 Foundation for Excellence	769,931.62	0.53%	\$325.57	\$0.00	\$325.57	\$75.04	\$400.61
103	All Other	1,696.46	0%	\$0.72	\$0.00	\$0.72	\$0.17	\$0.88
<b>SubTotal</b>		<b>145,820,616.67</b>	<b>100%</b>	<b>\$61,661.74</b>	<b>\$0.00</b>	<b>\$61,661.74</b>	<b>\$13,336.71</b>	<b>\$74,998.45</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$61,661.74</b>		<b>\$74,998.45</b>

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



**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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%	\$7.54	\$0.00	\$7.54	\$0.00	\$7.54
3	101-271 Other General	55	0.04%	\$15.35	\$0.00	\$15.35	\$0.00	\$15.35
4	101-101 City Commission	165	0.12%	\$46.06	\$0.00	\$46.06	\$0.00	\$46.06
5	101-172 City Manager	762	0.56%	\$212.71	\$0.00	\$212.71	\$0.00	\$212.71
6	101-265 Bldgs & Grounds	4,386	3.21%	\$1,224.31	\$0.00	\$1,224.31	\$0.00	\$1,224.31
7	101-228, 229, 230 Info Tech	2,179	1.6%	\$608.25	\$0.00	\$608.25	\$0.00	\$608.25
8	101-191 Accounting Dept	369	0.27%	\$103.00	\$0.00	\$103.00	\$0.00	\$103.00
9	101-192 Financial Services	392	0.29%	\$109.42	\$0.00	\$109.42	\$0.00	\$109.42
10	101-210 Management Services	662	0.48%	\$184.79	\$0.00	\$184.79	\$0.00	\$184.79
11	101-212 Budgeting	265	0.19%	\$73.97	\$0.00	\$73.97	\$17.13	\$91.10
12	101-215 City Clerk	814	0.6%	\$227.22	\$0.00	\$227.22	\$52.61	\$279.84
13	101-216 Records	443	0.32%	\$123.66	\$0.00	\$123.66	\$28.63	\$152.29
14	101-223 Internal Auditor	232	0.17%	\$64.76	\$0.00	\$64.76	\$15.00	\$79.76
15	101-233 Purchasing	412	0.3%	\$115.01	\$0.00	\$115.01	\$26.63	\$141.64
16	101-237 Grants Management	20	0.01%	\$5.58	\$0.00	\$5.58	\$1.29	\$6.88
17	101-253 Treasury	837	0.61%	\$233.64	\$0.00	\$233.64	\$54.10	\$287.74
18	101-257 Assessing	213	0.16%	\$59.46	\$0.00	\$59.46	\$13.77	\$73.22
19	101-261 311 Customer Service	524	0.38%	\$146.27	\$0.00	\$146.27	\$33.87	\$180.14
20	101-266 City Attorney	504	0.37%	\$140.69	\$0.00	\$140.69	\$32.58	\$173.26
21	101-270 Human Resources	770	0.56%	\$214.94	\$0.00	\$214.94	\$49.77	\$264.71
22	101-345, 349 Public Safety	7,902	5.79%	\$2,205.78	\$0.00	\$2,205.78	\$510.76	\$2,716.54
23	101-580 City Equipment	18,022	13.2%	\$5,030.69	\$0.00	\$5,030.69	\$1,164.89	\$6,195.57
24	101-751 Parks & Rec Admin	894	0.65%	\$249.55	\$0.00	\$249.55	\$57.79	\$307.34
25	OPEB / Retirement Board	23	0.02%	\$6.42	\$0.00	\$6.42	\$1.49	\$7.91
26	101-175 Diversity & Inclusion	404	0.3%	\$112.77	\$0.00	\$112.77	\$26.11	\$138.89
27	101-180 Executive Programs	3	0%	\$0.84	\$0.00	\$0.84	\$0.19	\$1.03
28	101-262 Elections	623	0.46%	\$173.91	\$0.00	\$173.91	\$40.27	\$214.17
29	101-272 Emergency Recovery	145	0.11%	\$40.48	\$0.00	\$40.48	\$9.37	\$49.85
30	101-346 Public Safety COPS	308	0.23%	\$85.98	\$0.00	\$85.98	\$19.91	\$105.88
31	101-347 Public Safety Ops	836	0.61%	\$233.36	\$0.00	\$233.36	\$54.04	\$287.40
32	101-348 Criminal Invstgn Div	396	0.29%	\$110.54	\$0.00	\$110.54	\$25.60	\$136.14
33	101-371 Bldg Inspection Dept	4,361	3.19%	\$1,217.34	\$0.00	\$1,217.34	\$281.88	\$1,499.22

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$1,548.96	\$0.00	\$1,548.96	\$358.67	\$1,907.63
35	101-400 PS Contracts	427	0.31%	\$119.19	\$0.00	\$119.19	\$27.60	\$146.79
36	101-426 Emerg Mgmt Homeland	19	0.01%	\$5.30	\$0.00	\$5.30	\$1.23	\$6.53
37	101-441 PW General	1,518	1.11%	\$423.74	\$0.00	\$423.74	\$98.12	\$521.86
38	101-443 Forestry	543	0.4%	\$151.57	\$0.00	\$151.57	\$35.10	\$186.67
39	101-448 Street Lights	99	0.07%	\$27.64	\$0.00	\$27.64	\$6.40	\$34.03
40	101-621 Pollution Control	46	0.03%	\$12.84	\$0.00	\$12.84	\$2.97	\$15.81
41	101-701 Planning	935	0.68%	\$261.00	\$0.00	\$261.00	\$60.44	\$321.43
42	101-721 Shared Prosperity	9	0.01%	\$2.51	\$0.00	\$2.51	\$0.58	\$3.09
43	101-724 Community Develop	53	0.04%	\$14.79	\$0.00	\$14.79	\$3.43	\$18.22
44	101-728 Econ Dev	487	0.36%	\$135.94	\$0.00	\$135.94	\$31.48	\$167.42
45	101-75x Parks & Rec Activities	2,423	1.77%	\$676.36	\$0.00	\$676.36	\$156.62	\$832.97
46	101-770 Parks Maint	2,147	1.57%	\$599.32	\$0.00	\$599.32	\$138.78	\$738.09
47	151 Cemetery Trust	106	0.08%	\$29.59	\$0.00	\$29.59	\$6.85	\$36.44
48	159 Recreation Endowment	3	0%	\$0.84	\$0.00	\$0.84	\$0.19	\$1.03
49	160 Mayor's Riverfront Pk	4	0%	\$1.12	\$0.00	\$1.12	\$0.26	\$1.38
50	202 Major Streets	4,688	3.43%	\$1,308.61	\$0.00	\$1,308.61	\$303.02	\$1,611.63
51	203 Local Streets	3,491	2.56%	\$974.48	\$0.00	\$974.48	\$225.65	\$1,200.13
52	209 Cemeteries	1,069	0.78%	\$298.40	\$0.00	\$298.40	\$69.10	\$367.50
53	211 Kzoo Muni Golf Assn	14	0.01%	\$3.91	\$0.00	\$3.91	\$0.90	\$4.81
54	225 Blight Abatement	4	0%	\$1.12	\$0.00	\$1.12	\$0.26	\$1.38
55	226 Solid Waste / Rubbish	3,934	2.88%	\$1,098.14	\$0.00	\$1,098.14	\$254.28	\$1,352.42
56	232-238 Grants - Gen Gov	91	0.07%	\$25.40	\$0.00	\$25.40	\$5.88	\$31.28
57	232-40x PS Grants	88	0.06%	\$24.56	\$0.00	\$24.56	\$5.69	\$30.25
58	232-585 PW Grants	21	0.02%	\$5.86	\$0.00	\$5.86	\$1.36	\$7.22
59	232-697 HUD Grants - Other	378	0.28%	\$105.52	\$0.00	\$105.52	\$24.43	\$129.95
60	232-726 Community Dvlp Grants	11	0.01%	\$3.07	\$0.00	\$3.07	\$0.71	\$3.78
61	232-733 Econ Dvlp Grants	14	0.01%	\$3.91	\$0.00	\$3.91	\$0.90	\$4.81
62	232-775 P&R Annual Grants	125	0.09%	\$34.89	\$0.00	\$34.89	\$8.08	\$42.97
63	232-776 P&R Grants	11	0.01%	\$3.07	\$0.00	\$3.07	\$0.71	\$3.78
65	233-180 Exec Programs	24	0.02%	\$6.70	\$0.00	\$6.70	\$1.55	\$8.25
66	233-406 PS Donations	50	0.04%	\$13.96	\$0.00	\$13.96	\$3.23	\$17.19
68	233-727 Comm Dvlp Donations	6	0%	\$1.67	\$0.00	\$1.67	\$0.39	\$2.06

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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	\$0.13	\$0.69
70	233-777 P&R Donations	171	0.13%	\$47.73	\$0.00	\$47.73	\$11.05	\$58.79
71	233-803 Historic Comm	6	0%	\$1.67	\$0.00	\$1.67	\$0.39	\$2.06
72	234 FFE Aspirational Projects	2,571	1.88%	\$717.67	\$0.00	\$717.67	\$166.18	\$883.85
73	235 Recovery Programs & Grants	1,610	1.18%	\$449.42	\$0.00	\$449.42	\$104.07	\$553.48
74	236 Light Grant	9	0.01%	\$2.51	\$0.00	\$2.51	\$0.58	\$3.09
75	242 Local Brownfield Revolv	15	0.01%	\$4.19	\$0.00	\$4.19	\$0.97	\$5.16
76	243 Brownfield Redvlp Auth	759	0.56%	\$211.87	\$0.00	\$211.87	\$49.06	\$260.93
77	244 Econ Dvlp Corp	422	0.31%	\$117.80	\$0.00	\$117.80	\$27.28	\$145.07
78	248 Dtwm Dvlp Auth	379	0.28%	\$105.79	\$0.00	\$105.79	\$24.50	\$130.29
79	251 Dtwm Econ Growth	332	0.24%	\$92.67	\$0.00	\$92.67	\$21.46	\$114.13
80	265 Drug Law Enforce	276	0.2%	\$77.04	\$0.00	\$77.04	\$17.84	\$94.88
81	272 Econ Initiative	46	0.03%	\$12.84	\$0.00	\$12.84	\$2.97	\$15.81
82	273 Business Dvlp	33	0.02%	\$9.21	\$0.00	\$9.21	\$2.13	\$11.34
84	275 Housing Programs	3	0%	\$0.84	\$0.00	\$0.84	\$0.19	\$1.03
86	296 HUD Grant Admin	844	0.62%	\$235.60	\$0.00	\$235.60	\$54.55	\$290.15
87	298 Home Grant	440	0.32%	\$122.82	\$0.00	\$122.82	\$28.44	\$151.26
88	299 CDBG Grant	1,310	0.96%	\$365.68	\$0.00	\$365.68	\$84.67	\$450.35
89	300 Debt Service	74	0.05%	\$20.66	\$0.00	\$20.66	\$4.78	\$25.44
90	401 Capital Projects	743	0.54%	\$207.40	\$0.00	\$207.40	\$48.03	\$255.43
91	514 Parking System	503	0.37%	\$140.41	\$0.00	\$140.41	\$32.51	\$172.92
92	590 Sewer Fund	20,945	15.34%	\$5,846.62	\$0.00	\$5,846.62	\$1,353.82	\$7,200.44
93	591 Water Fund	23,194	16.99%	\$6,474.41	\$0.00	\$6,474.41	\$1,499.19	\$7,973.59
94	677 Insurance Fund	2,724	2%	\$760.38	\$0.00	\$760.38	\$176.07	\$936.45
95	731 Pension Fund	159	0.12%	\$44.38	\$0.00	\$44.38	\$10.28	\$54.66
96	737 OPEB Fund	134	0.1%	\$37.40	\$0.00	\$37.40	\$8.66	\$46.07
97	756 General Trust Fund	36	0.03%	\$10.05	\$0.00	\$10.05	\$2.33	\$12.38
98	760 Foundation for Excellence	458	0.34%	\$127.85	\$0.00	\$127.85	\$29.60	\$157.45
99	761 Landfill Trust	3	0%	\$0.84	\$0.00	\$0.84	\$0.19	\$1.03
100	90x GASB 34 Govt	252	0.18%	\$70.34	\$0.00	\$70.34	\$16.29	\$86.63
103	All Other	1,748	1.28%	\$487.94	\$0.00	\$487.94	\$112.99	\$600.92
<b>SubTotal</b>		<b>136,538</b>	<b>100%</b>	<b>\$38,113.41</b>	<b>\$0.00</b>	<b>\$38,113.41</b>	<b>\$8,243.73</b>	<b>\$46,357.14</b>
Direct Bills						\$0.00		\$0.00

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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
<b>Total</b>						<b>\$38,113.41</b>		<b>\$46,357.14</b>

Allocation Basis Units: # Total Revenue and Expenditure Transactions

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$4.08	\$0.00	\$4.08	\$0.00	\$4.08
4	101-101 City Commission	112	0.3%	\$17.59	\$0.00	\$17.59	\$0.00	\$17.59
5	101-172 City Manager	355	0.95%	\$55.75	\$0.00	\$55.75	\$0.00	\$55.75
6	101-265 Bldgs & Grounds	1,625	4.34%	\$255.19	\$0.00	\$255.19	\$0.00	\$255.19
7	101-228, 229, 230 Info Tech	727	1.94%	\$114.17	\$0.00	\$114.17	\$0.00	\$114.17
8	101-191 Accounting Dept	45	0.12%	\$7.07	\$0.00	\$7.07	\$0.00	\$7.07
9	101-192 Financial Services	74	0.2%	\$11.62	\$0.00	\$11.62	\$0.00	\$11.62
10	101-210 Management Services	256	0.68%	\$40.20	\$0.00	\$40.20	\$0.00	\$40.20
11	101-212 Budgeting	12	0.03%	\$1.88	\$0.00	\$1.88	\$0.45	\$2.33
12	101-215 City Clerk	254	0.68%	\$39.89	\$0.00	\$39.89	\$9.44	\$49.33
13	101-216 Records	105	0.28%	\$16.49	\$0.00	\$16.49	\$3.90	\$20.39
14	101-223 Internal Auditor	18	0.05%	\$2.83	\$0.00	\$2.83	\$0.67	\$3.50
15	101-233 Purchasing	61	0.16%	\$9.58	\$0.00	\$9.58	\$2.27	\$11.85
16	101-237 Grants Management	1	0%	\$0.16	\$0.00	\$0.16	\$0.04	\$0.19
17	101-253 Treasury	179	0.48%	\$28.11	\$0.00	\$28.11	\$6.65	\$34.76
18	101-257 Assessing	94	0.25%	\$14.76	\$0.00	\$14.76	\$3.49	\$18.26
19	101-261 311 Customer Service	173	0.46%	\$27.17	\$0.00	\$27.17	\$6.43	\$33.60
20	101-266 City Attorney	119	0.32%	\$18.69	\$0.00	\$18.69	\$4.42	\$23.11
21	101-270 Human Resources	290	0.77%	\$45.54	\$0.00	\$45.54	\$10.78	\$56.32
22	101-345, 349 Public Safety	4,377	11.68%	\$687.37	\$0.00	\$687.37	\$162.66	\$850.03
23	101-580 City Equipment	3,623	9.67%	\$568.96	\$0.00	\$568.96	\$134.64	\$703.60
24	101-751 Parks & Rec Admin	289	0.77%	\$45.38	\$0.00	\$45.38	\$10.74	\$56.12
25	OPEB / Retirement Board	1	0%	\$0.16	\$0.00	\$0.16	\$0.04	\$0.19
26	101-175 Diversity & Inclusion	114	0.3%	\$17.90	\$0.00	\$17.90	\$4.24	\$22.14
27	101-180 Executive Programs	1	0%	\$0.16	\$0.00	\$0.16	\$0.04	\$0.19
28	101-262 Elections	192	0.51%	\$30.15	\$0.00	\$30.15	\$7.14	\$37.29
29	101-272 Emergency Recovery	65	0.17%	\$10.21	\$0.00	\$10.21	\$2.42	\$12.62
31	101-347 Public Safety Ops	380	1.01%	\$59.68	\$0.00	\$59.68	\$14.12	\$73.80
32	101-348 Criminal Invstgn Div	77	0.21%	\$12.09	\$0.00	\$12.09	\$2.86	\$14.95
33	101-371 Bldg Inspection Dept	111	0.3%	\$17.43	\$0.00	\$17.43	\$4.13	\$21.56
34	101-385 Code Enforcement	278	0.74%	\$43.66	\$0.00	\$43.66	\$10.33	\$53.99
36	101-426 Emerg Mgmt Homeland	8	0.02%	\$1.26	\$0.00	\$1.26	\$0.30	\$1.55
37	101-441 PW General	407	1.09%	\$63.92	\$0.00	\$63.92	\$15.13	\$79.04

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$27.80	\$0.00	\$27.80	\$6.58	\$34.37
39	101-448 Street Lights	99	0.26%	\$15.55	\$0.00	\$15.55	\$3.68	\$19.23
40	101-621 Pollution Control	14	0.04%	\$2.20	\$0.00	\$2.20	\$0.52	\$2.72
41	101-701 Planning	240	0.64%	\$37.69	\$0.00	\$37.69	\$8.92	\$46.61
42	101-721 Shared Prosperity	8	0.02%	\$1.26	\$0.00	\$1.26	\$0.30	\$1.55
43	101-724 Community Develop	9	0.02%	\$1.41	\$0.00	\$1.41	\$0.33	\$1.75
44	101-728 Econ Dev	120	0.32%	\$18.84	\$0.00	\$18.84	\$4.46	\$23.30
45	101-75x Parks & Rec Activities	840	2.24%	\$131.91	\$0.00	\$131.91	\$31.22	\$163.13
46	101-770 Parks Maint	1,321	3.52%	\$207.45	\$0.00	\$207.45	\$49.09	\$256.54
47	151 Cemetery Trust	4	0.01%	\$0.63	\$0.00	\$0.63	\$0.15	\$0.78
50	202 Major Streets	1,377	3.67%	\$216.25	\$0.00	\$216.25	\$51.17	\$267.42
51	203 Local Streets	905	2.41%	\$142.12	\$0.00	\$142.12	\$33.63	\$175.75
52	209 Cemeteries	254	0.68%	\$39.89	\$0.00	\$39.89	\$9.44	\$49.33
53	211 Kzoo Muni Golf Assn	1	0%	\$0.16	\$0.00	\$0.16	\$0.04	\$0.19
55	226 Solid Waste / Rubbish	448	1.2%	\$70.35	\$0.00	\$70.35	\$16.65	\$87.00
56	232-238 Grants - Gen Gov	39	0.1%	\$6.12	\$0.00	\$6.12	\$1.45	\$7.57
57	232-40x PS Grants	18	0.05%	\$2.83	\$0.00	\$2.83	\$0.67	\$3.50
58	232-585 PW Grants	3	0.01%	\$0.47	\$0.00	\$0.47	\$0.11	\$0.58
59	232-697 HUD Grants - Other	39	0.1%	\$6.12	\$0.00	\$6.12	\$1.45	\$7.57
60	232-726 Community Dvlp Grants	3	0.01%	\$0.47	\$0.00	\$0.47	\$0.11	\$0.58
61	232-733 Econ Dvlp Grants	2	0.01%	\$0.31	\$0.00	\$0.31	\$0.07	\$0.39
62	232-775 P&R Annual Grants	112	0.3%	\$17.59	\$0.00	\$17.59	\$4.16	\$21.75
63	232-776 P&R Grants	2	0.01%	\$0.31	\$0.00	\$0.31	\$0.07	\$0.39
65	233-180 Exec Programs	16	0.04%	\$2.51	\$0.00	\$2.51	\$0.59	\$3.11
66	233-406 PS Donations	15	0.04%	\$2.36	\$0.00	\$2.36	\$0.56	\$2.91
70	233-777 P&R Donations	57	0.15%	\$8.95	\$0.00	\$8.95	\$2.12	\$11.07
71	233-803 Historic Comm	1	0%	\$0.16	\$0.00	\$0.16	\$0.04	\$0.19
72	234 FFE Aspirational Projects	567	1.51%	\$89.04	\$0.00	\$89.04	\$21.07	\$110.11
73	235 Recovery Programs & Grants	590	1.57%	\$92.65	\$0.00	\$92.65	\$21.93	\$114.58
74	236 Light Grant	4	0.01%	\$0.63	\$0.00	\$0.63	\$0.15	\$0.78
75	242 Local Brownfield Revolv	1	0%	\$0.16	\$0.00	\$0.16	\$0.04	\$0.19
76	243 Brownfield Redvlp Auth	193	0.51%	\$30.31	\$0.00	\$30.31	\$7.17	\$37.48
77	244 Econ Dvlp Corp	22	0.06%	\$3.45	\$0.00	\$3.45	\$0.82	\$4.27

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$18.22	\$0.00	\$18.22	\$4.31	\$22.53
79	251 Dtwm Econ Growth	125	0.33%	\$19.63	\$0.00	\$19.63	\$4.65	\$24.28
80	265 Drug Law Enforce	13	0.03%	\$2.04	\$0.00	\$2.04	\$0.48	\$2.52
86	296 HUD Grant Admin	40	0.11%	\$6.28	\$0.00	\$6.28	\$1.49	\$7.77
87	298 Home Grant	30	0.08%	\$4.71	\$0.00	\$4.71	\$1.11	\$5.83
88	299 CDBG Grant	118	0.31%	\$18.53	\$0.00	\$18.53	\$4.39	\$22.92
89	300 Debt Service	12	0.03%	\$1.88	\$0.00	\$1.88	\$0.45	\$2.33
90	401 Capital Projects	254	0.68%	\$39.89	\$0.00	\$39.89	\$9.44	\$49.33
91	514 Parking System	140	0.37%	\$21.99	\$0.00	\$21.99	\$5.20	\$27.19
92	590 Sewer Fund	7,351	19.61%	\$1,154.41	\$0.00	\$1,154.41	\$273.19	\$1,427.59
93	591 Water Fund	6,385	17.04%	\$1,002.71	\$0.00	\$1,002.71	\$237.29	\$1,239.99
94	677 Insurance Fund	881	2.35%	\$138.35	\$0.00	\$138.35	\$32.74	\$171.09
97	756 General Trust Fund	8	0.02%	\$1.26	\$0.00	\$1.26	\$0.30	\$1.55
98	760 Foundation for Excellence	53	0.14%	\$8.32	\$0.00	\$8.32	\$1.97	\$10.29
103	All Other	5	0.01%	\$0.79	\$0.00	\$0.79	\$0.19	\$0.97
<b>SubTotal</b>		<b>37,481</b>	<b>100%</b>	<b>\$5,886.05</b>	<b>\$0.00</b>	<b>\$5,886.05</b>	<b>\$1,273.25</b>	<b>\$7,159.30</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$5,886.05</b>		<b>\$7,159.30</b>

Allocation Basis Units: # AP / INV Transactions

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$11,772.11	\$0.00	\$11,772.11	\$2,546.49	\$14,318.61
<b>SubTotal</b>		<b>100</b>	<b>100%</b>	<b>\$11,772.11</b>	<b>\$0.00</b>	<b>\$11,772.11</b>	<b>\$2,546.49</b>	<b>\$14,318.61</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$11,772.11</b>		<b>\$14,318.61</b>

Allocation Basis Units: Direct to 101-233 Purchasing



**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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%	\$16.12	\$0.00	\$16.12	\$0.00	\$16.12
5	101-172 City Manager	11.52	1.68%	\$98.76	\$0.00	\$98.76	\$0.00	\$98.76
6	101-265 Bldgs & Grounds	6.43	0.94%	\$55.13	\$0.00	\$55.13	\$0.00	\$55.13
7	101-228, 229, 230 Info Tech	14.38	2.09%	\$123.28	\$0.00	\$123.28	\$0.00	\$123.28
8	101-191 Accounting Dept	5.27	0.77%	\$45.18	\$0.00	\$45.18	\$0.00	\$45.18
9	101-192 Financial Services	6.19	0.9%	\$53.07	\$0.00	\$53.07	\$0.00	\$53.07
10	101-210 Management Services	2	0.29%	\$17.15	\$0.00	\$17.15	\$0.00	\$17.15
11	101-212 Budgeting	1	0.15%	\$8.57	\$0.00	\$8.57	\$1.99	\$10.57
12	101-215 City Clerk	2.87	0.42%	\$24.61	\$0.00	\$24.61	\$5.72	\$30.32
13	101-216 Records	1.33	0.19%	\$11.40	\$0.00	\$11.40	\$2.65	\$14.05
14	101-223 Internal Auditor	1	0.15%	\$8.57	\$0.00	\$8.57	\$1.99	\$10.57
15	101-233 Purchasing	5.11	0.74%	\$43.81	\$0.00	\$43.81	\$10.18	\$53.99
16	101-237 Grants Management	1.48	0.22%	\$12.69	\$0.00	\$12.69	\$2.95	\$15.64
17	101-253 Treasury	11.48	1.67%	\$98.42	\$0.00	\$98.42	\$22.88	\$121.30
19	101-261 311 Customer Service	9.69	1.41%	\$83.07	\$0.00	\$83.07	\$19.31	\$102.39
20	101-266 City Attorney	8	1.17%	\$68.59	\$0.00	\$68.59	\$15.94	\$84.53
21	101-270 Human Resources	8.22	1.2%	\$70.47	\$0.00	\$70.47	\$16.38	\$86.85
22	101-345, 349 Public Safety	39.25	5.72%	\$336.50	\$0.00	\$336.50	\$78.22	\$414.72
23	101-580 City Equipment	7.78	1.13%	\$66.70	\$0.00	\$66.70	\$15.50	\$82.20
24	101-751 Parks & Rec Admin	2.73	0.4%	\$23.40	\$0.00	\$23.40	\$5.44	\$28.85
26	101-175 Diversity & Inclusion	2	0.29%	\$17.15	\$0.00	\$17.15	\$3.99	\$21.13
28	101-262 Elections	6.16	0.9%	\$52.81	\$0.00	\$52.81	\$12.28	\$65.09
30	101-346 Public Safety COPS	26.18	3.81%	\$224.45	\$0.00	\$224.45	\$52.17	\$276.62
31	101-347 Public Safety Ops	181.54	26.44%	\$1,556.39	\$0.00	\$1,556.39	\$361.79	\$1,918.18
32	101-348 Criminal Invstgn Div	31.38	4.57%	\$269.03	\$0.00	\$269.03	\$62.54	\$331.57
33	101-371 Bldg Inspection Dept	8.08	1.18%	\$69.27	\$0.00	\$69.27	\$16.10	\$85.37
34	101-385 Code Enforcement	10.62	1.55%	\$91.05	\$0.00	\$91.05	\$21.16	\$112.21
35	101-400 PS Contracts	1.59	0.23%	\$13.63	\$0.00	\$13.63	\$3.17	\$16.80
37	101-441 PW General	2.59	0.38%	\$22.20	\$0.00	\$22.20	\$5.16	\$27.37
38	101-443 Forestry	3.87	0.56%	\$33.18	\$0.00	\$33.18	\$7.71	\$40.89
41	101-701 Planning	6.81	0.99%	\$58.38	\$0.00	\$58.38	\$13.57	\$71.96
44	101-728 Econ Dev	7.43	1.08%	\$63.70	\$0.00	\$63.70	\$14.81	\$78.51
45	101-75x Parks & Rec Activities	18.39	2.68%	\$157.66	\$0.00	\$157.66	\$36.65	\$194.31

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$129.37	\$0.00	\$129.37	\$30.07	\$159.44
50	202 Major Streets	15.51	2.26%	\$132.97	\$0.00	\$132.97	\$30.91	\$163.88
51	203 Local Streets	17.28	2.52%	\$148.15	\$0.00	\$148.15	\$34.44	\$182.58
52	209 Cemeteries	1.31	0.19%	\$11.23	\$0.00	\$11.23	\$2.61	\$13.84
55	226 Solid Waste / Rubbish	8.15	1.19%	\$69.87	\$0.00	\$69.87	\$16.24	\$86.11
59	232-697 HUD Grants - Other	0.96	0.14%	\$8.23	\$0.00	\$8.23	\$1.91	\$10.14
61	232-733 Econ Dvlp Grants	1	0.15%	\$8.57	\$0.00	\$8.57	\$1.99	\$10.57
62	232-775 P&R Annual Grants	0.33	0.05%	\$2.83	\$0.00	\$2.83	\$0.66	\$3.49
63	232-776 P&R Grants	0.32	0.05%	\$2.74	\$0.00	\$2.74	\$0.64	\$3.38
76	243 Brownfield Redvlp Auth	1.41	0.21%	\$12.09	\$0.00	\$12.09	\$2.81	\$14.90
77	244 Econ Dvlp Corp	0.57	0.08%	\$4.89	\$0.00	\$4.89	\$1.14	\$6.02
86	296 HUD Grant Admin	4.14	0.6%	\$35.49	\$0.00	\$35.49	\$8.25	\$43.74
87	298 Home Grant	0.62	0.09%	\$5.32	\$0.00	\$5.32	\$1.24	\$6.55
88	299 CDBG Grant	1.56	0.23%	\$13.37	\$0.00	\$13.37	\$3.11	\$16.48
92	590 Sewer Fund	79.78	11.62%	\$683.97	\$0.00	\$683.97	\$158.99	\$842.97
93	591 Water Fund	82.15	11.97%	\$704.29	\$0.00	\$704.29	\$163.72	\$868.01
94	677 Insurance Fund	1.13	0.16%	\$9.69	\$0.00	\$9.69	\$2.25	\$11.94
98	760 Foundation for Excellence	1	0.15%	\$8.57	\$0.00	\$8.57	\$1.99	\$10.57
<b>SubTotal</b>		<b>686.56</b>	<b>100%</b>	<b>\$5,886.05</b>	<b>\$0.00</b>	<b>\$5,886.05</b>	<b>\$1,273.25</b>	<b>\$7,159.30</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$5,886.05</b>		<b>\$7,159.30</b>

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

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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	\$7.54	\$0.00	\$0.00	\$0.00	\$7.54
3	101-271 Other General	\$0.00	\$0.00	\$25.24	\$15.35	\$4.08	\$0.00	\$0.00	\$44.67
4	101-101 City Commission	\$0.00	\$0.00	\$74.30	\$46.06	\$17.59	\$0.00	\$16.12	\$154.06
5	101-172 City Manager	\$0.00	\$0.00	\$808.06	\$212.71	\$55.75	\$0.00	\$98.76	\$1,175.28
6	101-265 Bldgs & Grounds	\$0.00	\$0.00	\$663.33	\$1,224.31	\$255.19	\$0.00	\$55.13	\$2,197.97
7	101-228, 229, 230 Info Tech	\$0.00	\$0.00	\$1,588.31	\$608.25	\$114.17	\$0.00	\$123.28	\$2,434.01
8	101-191 Accounting Dept	\$0.00	\$0.00	\$271.59	\$103.00	\$7.07	\$0.00	\$45.18	\$426.84
9	101-192 Financial Services	\$0.00	\$0.00	\$235.47	\$109.42	\$11.62	\$0.00	\$53.07	\$409.58
10	101-210 Management Services	\$0.00	\$0.00	\$130.70	\$184.79	\$40.20	\$0.00	\$17.15	\$372.84
11	101-212 Budgeting	\$162,197.39	\$0.00	\$76.05	\$91.10	\$2.33	\$0.00	\$10.57	\$162,377.44
12	101-215 City Clerk	\$0.00	\$0.00	\$178.79	\$279.84	\$49.33	\$0.00	\$30.32	\$538.28
13	101-216 Records	\$0.00	\$0.00	\$86.02	\$152.29	\$20.39	\$0.00	\$14.05	\$272.76
14	101-223 Internal Auditor	\$0.00	\$0.00	\$55.05	\$79.76	\$3.50	\$0.00	\$10.57	\$148.87
15	101-233 Purchasing	\$0.00	\$0.00	\$249.90	\$141.64	\$11.85	\$14,318.61	\$53.99	\$14,775.99
16	101-237 Grants Management	\$0.00	\$0.00	\$7.16	\$6.88	\$0.19	\$0.00	\$15.64	\$29.87
17	101-253 Treasury	\$0.00	\$0.00	\$810.52	\$287.74	\$34.76	\$0.00	\$121.30	\$1,254.32
18	101-257 Assessing	\$0.00	\$0.00	\$271.92	\$73.22	\$18.26	\$0.00	\$0.00	\$363.40
19	101-261 311 Customer Service	\$0.00	\$0.00	\$355.78	\$180.14	\$33.60	\$0.00	\$102.39	\$671.90
20	101-266 City Attorney	\$0.00	\$0.00	\$528.50	\$173.26	\$23.11	\$0.00	\$84.53	\$809.41
21	101-270 Human Resources	\$0.00	\$0.00	\$513.33	\$264.71	\$56.32	\$0.00	\$86.85	\$921.21
22	101-345, 349 Public Safety	\$0.00	\$0.00	\$4,325.88	\$2,716.54	\$850.03	\$0.00	\$414.72	\$8,307.17
23	101-580 City Equipment	\$0.00	\$0.00	\$1,152.87	\$6,195.57	\$703.60	\$0.00	\$82.20	\$8,134.25
24	101-751 Parks & Rec Admin	\$0.00	\$0.00	\$196.56	\$307.34	\$56.12	\$0.00	\$28.85	\$588.86
25	OPEB / Retirement Board	\$0.00	\$0.00	\$0.26	\$7.91	\$0.19	\$0.00	\$0.00	\$8.36
26	101-175 Diversity & Inclusion	\$0.00	\$0.00	\$162.63	\$138.89	\$22.14	\$0.00	\$21.13	\$344.79
27	101-180 Executive Programs	\$0.00	\$0.00	\$3.73	\$1.03	\$0.19	\$0.00	\$0.00	\$4.96
28	101-262 Elections	\$0.00	\$0.00	\$278.99	\$214.17	\$37.29	\$0.00	\$65.09	\$595.54
29	101-272 Emergency Recovery	\$0.00	\$0.00	\$281.60	\$49.85	\$12.62	\$0.00	\$0.00	\$344.07
30	101-346 Public Safety COPS	\$0.00	\$0.00	\$1,419.25	\$105.88	\$0.00	\$0.00	\$276.62	\$1,801.75
31	101-347 Public Safety Ops	\$0.00	\$0.00	\$10,617.69	\$287.40	\$73.80	\$0.00	\$1,918.18	\$12,897.06
32	101-348 Criminal Invstgn Div	\$0.00	\$0.00	\$1,931.51	\$136.14	\$14.95	\$0.00	\$331.57	\$2,414.17
33	101-371 Bldg Inspection Dept	\$0.00	\$0.00	\$432.12	\$1,499.22	\$21.56	\$0.00	\$85.37	\$2,038.26
34	101-385 Code Enforcement	\$0.00	\$0.00	\$394.08	\$1,907.63	\$53.99	\$0.00	\$112.21	\$2,467.91

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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	\$145.56	\$146.79	\$0.00	\$0.00	\$16.80	\$309.15
36	101-426 Emerg Mgmt Homeland	\$0.00	\$0.00	\$3.47	\$6.53	\$1.55	\$0.00	\$0.00	\$11.56
37	101-441 PW General	\$0.00	\$0.00	\$178.20	\$521.86	\$79.04	\$0.00	\$27.37	\$806.46
38	101-443 Forestry	\$0.00	\$0.00	\$226.94	\$186.67	\$34.37	\$0.00	\$40.89	\$488.88
39	101-448 Street Lights	\$0.00	\$0.00	\$648.88	\$34.03	\$19.23	\$0.00	\$0.00	\$702.14
40	101-621 Pollution Control	\$0.00	\$0.00	\$108.34	\$15.81	\$2.72	\$0.00	\$0.00	\$126.87
41	101-701 Planning	\$0.00	\$0.00	\$380.32	\$321.43	\$46.61	\$0.00	\$71.96	\$820.31
42	101-721 Shared Prosperity	\$0.00	\$0.00	\$0.00	\$3.09	\$1.55	\$0.00	\$0.00	\$4.65
43	101-724 Community Develop	\$0.00	\$0.00	\$30.19	\$18.22	\$1.75	\$0.00	\$0.00	\$50.16
44	101-728 Econ Dev	\$0.00	\$0.00	\$267.03	\$167.42	\$23.30	\$0.00	\$78.51	\$536.26
45	101-75x Parks & Rec Activities	\$0.00	\$0.00	\$539.99	\$832.97	\$163.13	\$0.00	\$194.31	\$1,730.41
46	101-770 Parks Maint	\$0.00	\$0.00	\$864.93	\$738.09	\$256.54	\$0.00	\$159.44	\$2,019.01
47	151 Cemetery Trust	\$0.00	\$0.00	\$10.46	\$36.44	\$0.78	\$0.00	\$0.00	\$47.68
48	159 Recreation Endowment	\$0.00	\$0.00	\$15.93	\$1.03	\$0.00	\$0.00	\$0.00	\$16.97
49	160 Mayor's Riverfront Pk	\$0.00	\$0.00	\$59.92	\$1.38	\$0.00	\$0.00	\$0.00	\$61.29
50	202 Major Streets	\$0.00	\$0.00	\$1,709.07	\$1,611.63	\$267.42	\$0.00	\$163.88	\$3,752.01
51	203 Local Streets	\$0.00	\$0.00	\$928.70	\$1,200.13	\$175.75	\$0.00	\$182.58	\$2,487.17
52	209 Cemeteries	\$0.00	\$0.00	\$259.18	\$367.50	\$49.33	\$0.00	\$13.84	\$689.85
53	211 Kzoo Muni Golf Assn	\$0.00	\$0.00	\$1,297.76	\$4.81	\$0.19	\$0.00	\$0.00	\$1,302.76
54	225 Blight Abatement	\$0.00	\$0.00	\$6.16	\$1.38	\$0.00	\$0.00	\$0.00	\$7.54
55	226 Solid Waste / Rubbish	\$0.00	\$0.00	\$1,594.33	\$1,352.42	\$87.00	\$0.00	\$86.11	\$3,119.87
56	232-238 Grants - Gen Gov	\$0.00	\$0.00	\$51.85	\$31.28	\$7.57	\$0.00	\$0.00	\$90.71
57	232-40x PS Grants	\$0.00	\$0.00	\$22.19	\$30.25	\$3.50	\$0.00	\$0.00	\$55.94
58	232-585 PW Grants	\$0.00	\$0.00	\$38.59	\$7.22	\$0.58	\$0.00	\$0.00	\$46.39
59	232-697 HUD Grants - Other	\$0.00	\$0.00	\$412.76	\$129.95	\$7.57	\$0.00	\$10.14	\$560.43
60	232-726 Community Dvlp Grants	\$0.00	\$0.00	\$95.64	\$3.78	\$0.58	\$0.00	\$0.00	\$100.00
61	232-733 Econ Dvlp Grants	\$0.00	\$0.00	\$65.04	\$4.81	\$0.39	\$0.00	\$10.57	\$80.81
62	232-775 P&R Annual Grants	\$0.00	\$0.00	\$10.06	\$42.97	\$21.75	\$0.00	\$3.49	\$78.27
63	232-776 P&R Grants	\$0.00	\$0.00	\$0.77	\$3.78	\$0.39	\$0.00	\$3.38	\$8.32
65	233-180 Exec Programs	\$0.00	\$0.00	\$0.00	\$8.25	\$3.11	\$0.00	\$0.00	\$11.36
66	233-406 PS Donations	\$0.00	\$0.00	\$8.73	\$17.19	\$2.91	\$0.00	\$0.00	\$28.83
68	233-727 Comm Dvlp Donations	\$0.00	\$0.00	\$0.64	\$2.06	\$0.00	\$0.00	\$0.00	\$2.71
69	233-740 Foundation for Excellence	\$0.00	\$0.00	\$0.00	\$0.69	\$0.00	\$0.00	\$0.00	\$0.69
70	233-777 P&R Donations	\$0.00	\$0.00	\$4.72	\$58.79	\$11.07	\$0.00	\$0.00	\$74.58
71	233-803 Historic Comm	\$0.00	\$0.00	\$0.00	\$2.06	\$0.19	\$0.00	\$0.00	\$2.26

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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	\$1,574.94	\$883.85	\$110.11	\$0.00	\$0.00	\$2,568.91
73	235 Recovery Programs & Grants	\$0.00	\$0.00	\$2,821.62	\$553.48	\$114.58	\$0.00	\$0.00	\$3,489.68
74	236 Light Grant	\$0.00	\$0.00	\$62.44	\$3.09	\$0.78	\$0.00	\$0.00	\$66.31
75	242 Local Brownfield Revolv	\$0.00	\$0.00	\$0.00	\$5.16	\$0.19	\$0.00	\$0.00	\$5.35
76	243 Brownfield Redvlp Auth	\$0.00	\$0.00	\$0.00	\$260.93	\$37.48	\$0.00	\$14.90	\$313.31
77	244 Econ Dvlp Corp	\$0.00	\$0.00	\$0.00	\$145.07	\$4.27	\$0.00	\$6.02	\$155.37
78	248 Dtwm Dvlp Auth	\$0.00	\$0.00	\$0.00	\$130.29	\$22.53	\$0.00	\$0.00	\$152.82
79	251 Dtwm Econ Growth	\$0.00	\$0.00	\$0.00	\$114.13	\$24.28	\$0.00	\$0.00	\$138.41
80	265 Drug Law Enforce	\$0.00	\$0.00	\$24.37	\$94.88	\$2.52	\$0.00	\$0.00	\$121.78
81	272 Econ Initiative	\$0.00	\$0.00	\$0.00	\$15.81	\$0.00	\$0.00	\$0.00	\$15.81
82	273 Business Dvlp	\$0.00	\$0.00	\$0.00	\$11.34	\$0.00	\$0.00	\$0.00	\$11.34
84	275 Housing Programs	\$0.00	\$0.00	\$0.00	\$1.03	\$0.00	\$0.00	\$0.00	\$1.03
86	296 HUD Grant Admin	\$0.00	\$0.00	\$0.00	\$290.15	\$7.77	\$0.00	\$43.74	\$341.66
87	298 Home Grant	\$0.00	\$0.00	\$138.64	\$151.26	\$5.83	\$0.00	\$6.55	\$302.28
88	299 CDBG Grant	\$0.00	\$0.00	\$1,512.77	\$450.35	\$22.92	\$0.00	\$16.48	\$2,002.52
89	300 Debt Service	\$0.00	\$0.00	\$0.00	\$25.44	\$2.33	\$0.00	\$0.00	\$27.77
90	401 Capital Projects	\$0.00	\$0.00	\$0.00	\$255.43	\$49.33	\$0.00	\$0.00	\$304.76
91	514 Parking System	\$0.00	\$0.00	\$0.00	\$172.92	\$27.19	\$0.00	\$0.00	\$200.11
92	590 Sewer Fund	\$0.00	\$0.00	\$13,972.94	\$7,200.44	\$1,427.59	\$0.00	\$842.97	\$23,443.93
93	591 Water Fund	\$0.00	\$0.00	\$7,783.21	\$7,973.59	\$1,239.99	\$0.00	\$868.01	\$17,864.81
94	677 Insurance Fund	\$0.00	\$0.00	\$7,394.55	\$936.45	\$171.09	\$0.00	\$11.94	\$8,514.03
95	731 Pension Fund	\$0.00	\$62,202.33	\$1,132.22	\$54.66	\$0.00	\$0.00	\$0.00	\$63,389.22
96	737 OPEB Fund	\$0.00	\$26,658.14	\$0.00	\$46.07	\$0.00	\$0.00	\$0.00	\$26,704.21
97	756 General Trust Fund	\$0.00	\$0.00	\$65.70	\$12.38	\$1.55	\$0.00	\$0.00	\$79.63
98	760 Foundation for Excellence	\$0.00	\$0.00	\$400.61	\$157.45	\$10.29	\$0.00	\$10.57	\$578.92
99	761 Landfill Trust	\$0.00	\$0.00	\$0.00	\$1.03	\$0.00	\$0.00	\$0.00	\$1.03
100	90x GASB 34 Govt	\$0.00	\$0.00	\$0.00	\$86.63	\$0.00	\$0.00	\$0.00	\$86.63
103	All Other	\$0.00	\$0.00	\$0.88	\$600.92	\$0.97	\$0.00	\$0.00	\$602.78
<b>Direct Bills</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total</b>		<b>\$162,197.39</b>	<b>\$88,860.47</b>	<b>\$74,998.45</b>	<b>\$46,357.14</b>	<b>\$7,159.30</b>	<b>\$14,318.61</b>	<b>\$7,159.30</b>	<b>\$401,050.66</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711

09/17/24

**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.

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

Dept. 11: 101-212 Budgeting

**A. Department Costs**

Description	Type	Amount	General Admin	Budget	Cost Plan
<b>Personnel Costs</b>					
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
<b>Subtotal - Personnel Costs</b>		<b>\$112,183.87</b>	<b>\$0.00</b>	<b>\$112,183.87</b>	<b>\$0.00</b>
<b>Services &amp; Supplies Cost</b>					
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
<b>Subtotal - Services &amp; Supplies</b>		<b>\$33,983.98</b>	<b>\$0.00</b>	<b>\$4,083.98</b>	<b>\$29,900.00</b>
<b>Department Cost Total</b>		<b>\$146,167.85</b>	<b>\$0.00</b>	<b>\$116,267.85</b>	<b>\$29,900.00</b>
<b>Adjustments to Cost</b>					
<b>Subtotal - Adjustments</b>		<b>\$0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>\$146,167.85</b>	<b>\$0.00</b>	<b>\$116,267.85</b>	<b>\$29,900.00</b>
General Admin Distribution			\$0.00	\$0.00	\$0.00
<b>Grand Total</b>		<b>\$146,167.85</b>	<b>\$0.00</b>	<b>\$116,267.85</b>	<b>\$29,900.00</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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
<b>1</b>	<b>Subtotal - Building Depreciation</b>	<b>\$1,202.47</b>	<b>\$3.78</b>	<b>\$1,206.25</b>	<b>\$0.00</b>
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	\$144.63	\$155,698.61	\$0.00
<b>2</b>	<b>Subtotal - Equipment Depreciation</b>	<b>\$157,009.06</b>	<b>\$154.09</b>	<b>\$157,163.14</b>	<b>\$0.00</b>
1	Parking	\$569.09	\$23.57	\$592.66	\$0.00
<b>3</b>	<b>Subtotal - 101-271 Other General</b>	<b>\$569.09</b>	<b>\$23.57</b>	<b>\$592.66</b>	<b>\$0.00</b>
1	City Commission	\$89.14	\$90.13	\$179.27	\$0.00
<b>4</b>	<b>Subtotal - 101-101 City Commission</b>	<b>\$89.14</b>	<b>\$90.13</b>	<b>\$179.27</b>	<b>\$0.00</b>
1	Management & Leadership	\$2,389.67	\$592.29	\$2,981.96	\$0.00
<b>5</b>	<b>Subtotal - 101-172 City Manager</b>	<b>\$2,389.67</b>	<b>\$592.29</b>	<b>\$2,981.96</b>	<b>\$0.00</b>
1	City Hall	\$7,128.70	\$2,146.83	\$9,275.54	\$0.00
<b>6</b>	<b>Subtotal - 101-265 Bldgs &amp; Grounds</b>	<b>\$7,128.70</b>	<b>\$2,146.83</b>	<b>\$9,275.54</b>	<b>\$0.00</b>
1	PC / Network Support	\$2,560.60	\$339.54	\$2,900.14	\$0.00
2	App - Eden	\$943.59	\$294.20	\$1,237.79	\$0.00
3	App - BS & A	\$1,499.27	\$280.67	\$1,779.93	\$0.00
4	App - Kronos	\$526.01	\$81.16	\$607.16	\$0.00
5	App - NeoGov	\$11.61	\$0.00	\$11.61	\$0.00
8	VOIP	\$578.73	\$0.00	\$578.73	\$0.00
<b>7</b>	<b>Subtotal - 101-228, 229, 230 Info Tech</b>	<b>\$6,119.80</b>	<b>\$995.57</b>	<b>\$7,115.37</b>	<b>\$0.00</b>
1	Payroll	\$23.31	\$4.12	\$27.42	\$0.00
2	Budgeting	\$18,956.95	\$3,157.95	\$22,114.90	\$0.00
4	Audit and Accounting	\$1,000.33	\$151.29	\$1,151.62	\$0.00
<b>8</b>	<b>Subtotal - 101-191 Accounting Dept</b>	<b>\$19,980.58</b>	<b>\$3,313.36</b>	<b>\$23,293.94</b>	<b>\$0.00</b>
1	Accounts Payable	\$125.40	\$21.68	\$147.08	\$0.00
2	Payroll	\$151.03	\$25.76	\$176.78	\$0.00
3	Budgeting	\$18,507.50	\$2,946.02	\$21,453.52	\$0.00
6	Accounting	\$35.92	\$6.09	\$42.01	\$0.00
<b>9</b>	<b>Subtotal - 101-192 Financial Services</b>	<b>\$18,819.84</b>	<b>\$2,999.54</b>	<b>\$21,819.39</b>	<b>\$0.00</b>
1	Budgeting	\$133,355.14	\$28,842.25	\$162,197.39	\$0.00
3	Risk Management	\$61.81	\$14.25	\$76.05	\$0.00



**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

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

**Dept. 11: 101-212 Budgeting**

Dept#	Department/Cost Pool	First Incoming	Second Incoming	Budget	Cost Plan
4	Accounting	\$73.97	\$17.13	\$91.10	\$0.00
5	Accounts Payable	\$1.88	\$0.45	\$2.33	\$0.00
7	Payroll	\$8.57	\$1.99	\$10.57	\$0.00
<b>10</b>	<b>Subtotal - 101-210 Management Services</b>	<b>\$133,501.38</b>	<b>\$28,876.07</b>	<b>\$162,377.44</b>	<b>\$0.00</b>
1	Budget	\$0.00	\$464.18	\$464.18	\$0.00
2	Cost Plan	\$0.00	\$756.96	\$756.96	\$0.00
<b>11</b>	<b>Subtotal - 101-212 Budgeting</b>	<b>\$0.00</b>	<b>\$1,221.14</b>	<b>\$1,221.14</b>	<b>\$0.00</b>
1	Internal Audit	\$0.00	\$124.53	\$124.53	\$0.00
<b>14</b>	<b>Subtotal - 101-223 Internal Auditor</b>	<b>\$0.00</b>	<b>\$124.53</b>	<b>\$124.53</b>	<b>\$0.00</b>
1	Purchasing	\$0.00	\$389.60	\$389.60	\$0.00
<b>15</b>	<b>Subtotal - 101-233 Purchasing</b>	<b>\$0.00</b>	<b>\$389.60</b>	<b>\$389.60</b>	<b>\$0.00</b>
2	Tax Collection - General Fund	\$0.00	\$799.11	\$799.11	\$0.00
<b>17</b>	<b>Subtotal - 101-253 Treasury</b>	<b>\$0.00</b>	<b>\$799.11</b>	<b>\$799.11</b>	<b>\$0.00</b>
1	Assessing - General Fund	\$0.00	\$1,233.06	\$1,233.06	\$0.00
<b>18</b>	<b>Subtotal - 101-257 Assessing</b>	<b>\$0.00</b>	<b>\$1,233.06</b>	<b>\$1,233.06</b>	<b>\$0.00</b>
1	Customer Service	\$0.00	\$13.59	\$13.59	\$0.00
<b>19</b>	<b>Subtotal - 101-261 311 Customer Service</b>	<b>\$0.00</b>	<b>\$13.59</b>	<b>\$13.59</b>	<b>\$0.00</b>
1	Advise and Counsel	\$0.00	\$470.10	\$470.10	\$0.00
2	Labor Relations	\$0.00	\$160.84	\$160.84	\$0.00
4	Risk Management	\$0.00	\$10.68	\$10.68	\$0.00
<b>20</b>	<b>Subtotal - 101-266 City Attorney</b>	<b>\$0.00</b>	<b>\$641.62</b>	<b>\$641.62</b>	<b>\$0.00</b>
1	Human Resources	\$0.00	\$1,458.78	\$1,458.78	\$0.00
<b>21</b>	<b>Subtotal - 101-270 Human Resources</b>	<b>\$0.00</b>	<b>\$1,458.78</b>	<b>\$1,458.78</b>	<b>\$0.00</b>
1	General Fund OPEB	\$0.00	\$9,211.13	\$9,211.13	\$0.00
<b>25</b>	<b>Subtotal - OPEB / Retirement Board</b>	<b>\$0.00</b>	<b>\$9,211.13</b>	<b>\$9,211.13</b>	<b>\$0.00</b>
<b>Total Incoming</b>		<b>\$346,809.74</b>	<b>\$54,287.78</b>	<b>\$401,097.52</b>	<b>\$0.00</b>
<b>C. Total Allocated</b>			<b>\$547,265.37</b>	<b>\$517,365.37</b>	<b>\$29,900.00</b>
			<b>94.54%</b>	<b>5.46%</b>	

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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%	\$189.54	\$0.00	\$189.54	\$0.00	\$189.54
4	101-101 City Commission	175,700.62	0.12%	\$557.97	\$0.00	\$557.97	\$0.00	\$557.97
5	101-172 City Manager	1,910,933.88	1.31%	\$6,068.49	\$0.00	\$6,068.49	\$0.00	\$6,068.49
6	101-265 Bldgs & Grounds	1,568,682.09	1.08%	\$4,981.61	\$0.00	\$4,981.61	\$0.00	\$4,981.61
7	101-228, 229, 230 Info Tech	3,756,106.53	2.58%	\$11,928.14	\$0.00	\$11,928.14	\$0.00	\$11,928.14
8	101-191 Accounting Dept	642,269.47	0.44%	\$2,039.63	\$0.00	\$2,039.63	\$0.00	\$2,039.63
9	101-192 Financial Services	556,847.23	0.38%	\$1,768.36	\$0.00	\$1,768.36	\$0.00	\$1,768.36
10	101-210 Management Services	309,081.43	0.21%	\$981.54	\$0.00	\$981.54	\$0.00	\$981.54
11	101-212 Budgeting	146,167.85	0.1%	\$464.18	\$0.00	\$464.18	\$0.00	\$464.18
12	101-215 City Clerk	343,622.05	0.24%	\$1,091.23	\$0.00	\$1,091.23	\$136.47	\$1,227.70
13	101-216 Records	165,316.09	0.11%	\$524.99	\$0.00	\$524.99	\$65.65	\$590.64
14	101-223 Internal Auditor	105,800.3	0.07%	\$335.99	\$0.00	\$335.99	\$42.02	\$378.00
15	101-233 Purchasing	480,288.6	0.33%	\$1,525.24	\$0.00	\$1,525.24	\$190.74	\$1,715.98
16	101-237 Grants Management	13,767.1	0.01%	\$43.72	\$0.00	\$43.72	\$5.47	\$49.19
17	101-253 Treasury	1,557,726.68	1.07%	\$4,946.82	\$0.00	\$4,946.82	\$618.64	\$5,565.46
18	101-257 Assessing	522,601.92	0.36%	\$1,659.61	\$0.00	\$1,659.61	\$207.55	\$1,867.16
19	101-261 311 Customer Service	683,767.56	0.47%	\$2,171.42	\$0.00	\$2,171.42	\$271.55	\$2,442.97
20	101-266 City Attorney	1,015,722.92	0.7%	\$3,225.60	\$0.00	\$3,225.60	\$403.39	\$3,628.99
21	101-270 Human Resources	986,558.57	0.68%	\$3,132.98	\$0.00	\$3,132.98	\$391.81	\$3,524.79
22	101-345, 349 Public Safety	8,313,869.2	5.7%	\$26,402.07	\$0.00	\$26,402.07	\$3,301.81	\$29,703.88
23	101-580 City Equipment	2,215,692.63	1.52%	\$7,036.30	\$0.00	\$7,036.30	\$879.95	\$7,916.25
24	101-751 Parks & Rec Admin	377,756.99	0.26%	\$1,199.63	\$0.00	\$1,199.63	\$150.02	\$1,349.65
25	OPEB / Retirement Board	500	0%	\$1.59	\$0.00	\$1.59	\$0.20	\$1.79
26	101-175 Diversity & Inclusion	312,552.55	0.21%	\$992.56	\$0.00	\$992.56	\$124.13	\$1,116.69
27	101-180 Executive Programs	7,175.4	0%	\$22.79	\$0.00	\$22.79	\$2.85	\$25.64
28	101-262 Elections	536,194.41	0.37%	\$1,702.77	\$0.00	\$1,702.77	\$212.95	\$1,915.72
29	101-272 Emergency Recovery	541,202.12	0.37%	\$1,718.68	\$0.00	\$1,718.68	\$214.94	\$1,933.61
30	101-346 Public Safety COPS	2,727,637.49	1.87%	\$8,662.07	\$0.00	\$8,662.07	\$1,083.27	\$9,745.33
31	101-347 Public Safety Ops	20,406,020.06	13.99%	\$64,802.71	\$0.00	\$64,802.71	\$8,104.15	\$72,906.85
32	101-348 Criminal Invstgn Div	3,712,155.17	2.55%	\$11,788.57	\$0.00	\$11,788.57	\$1,474.26	\$13,262.83
33	101-371 Bldg Inspection Dept	830,477.61	0.57%	\$2,637.32	\$0.00	\$2,637.32	\$329.82	\$2,967.14
34	101-385 Code Enforcement	757,375.76	0.52%	\$2,405.17	\$0.00	\$2,405.17	\$300.79	\$2,705.96
35	101-400 PS Contracts	279,743.57	0.19%	\$888.37	\$0.00	\$888.37	\$111.10	\$999.47
36	101-426 Emerg Mgmt Homeland	6,669.37	0%	\$21.18	\$0.00	\$21.18	\$2.65	\$23.83

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$1,087.57	\$0.00	\$1,087.57	\$136.01	\$1,223.58
38	101-443 Forestry	436,151.52	0.3%	\$1,385.07	\$0.00	\$1,385.07	\$173.22	\$1,558.29
39	101-448 Street Lights	1,247,083.09	0.86%	\$3,960.32	\$0.00	\$3,960.32	\$495.27	\$4,455.59
40	101-621 Pollution Control	208,221.7	0.14%	\$661.24	\$0.00	\$661.24	\$82.69	\$743.94
41	101-701 Planning	730,925.24	0.5%	\$2,321.17	\$0.00	\$2,321.17	\$290.28	\$2,611.46
43	101-724 Community Develop	58,023.28	0.04%	\$184.26	\$0.00	\$184.26	\$23.04	\$207.31
44	101-728 Econ Dev	513,207.17	0.35%	\$1,629.77	\$0.00	\$1,629.77	\$203.82	\$1,833.59
45	101-75x Parks & Rec Activities	1,037,807.57	0.71%	\$3,295.73	\$0.00	\$3,295.73	\$412.16	\$3,707.89
46	101-770 Parks Maint	1,662,307.36	1.14%	\$5,278.93	\$0.00	\$5,278.93	\$660.18	\$5,939.11
47	151 Cemetery Trust	20,100	0.01%	\$63.83	\$0.00	\$63.83	\$7.98	\$71.81
48	159 Recreation Endowment	30,625	0.02%	\$97.25	\$0.00	\$97.25	\$12.16	\$109.42
49	160 Mayor's Riverfront Pk	115,157	0.08%	\$365.70	\$0.00	\$365.70	\$45.73	\$411.43
50	202 Major Streets	3,284,648.7	2.25%	\$10,430.95	\$0.00	\$10,430.95	\$1,304.48	\$11,735.43
51	203 Local Streets	1,784,865.94	1.22%	\$5,668.14	\$0.00	\$5,668.14	\$708.85	\$6,376.99
52	209 Cemeteries	498,120.41	0.34%	\$1,581.86	\$0.00	\$1,581.86	\$197.83	\$1,779.69
53	211 Kzoo Muni Golf Assn	2,494,146.13	1.71%	\$7,920.58	\$0.00	\$7,920.58	\$990.54	\$8,911.11
54	225 Blight Abatement	11,840.68	0.01%	\$37.60	\$0.00	\$37.60	\$4.70	\$42.30
55	226 Solid Waste / Rubbish	3,064,128.78	2.1%	\$9,730.65	\$0.00	\$9,730.65	\$1,216.90	\$10,947.55
56	232-238 Grants - Gen Gov	99,652.77	0.07%	\$316.46	\$0.00	\$316.46	\$39.58	\$356.04
57	232-40x PS Grants	42,644.93	0.03%	\$135.43	\$0.00	\$135.43	\$16.94	\$152.36
58	232-585 PW Grants	74,160.27	0.05%	\$235.51	\$0.00	\$235.51	\$29.45	\$264.96
59	232-697 HUD Grants - Other	793,281.3	0.54%	\$2,519.20	\$0.00	\$2,519.20	\$315.05	\$2,834.24
60	232-726 Community Dvlp Grants	183,800	0.13%	\$583.69	\$0.00	\$583.69	\$73.00	\$656.68
61	232-733 Econ Dvlp Grants	125,000	0.09%	\$396.96	\$0.00	\$396.96	\$49.64	\$446.60
62	232-775 P&R Annual Grants	19,341.97	0.01%	\$61.42	\$0.00	\$61.42	\$7.68	\$69.11
63	232-776 P&R Grants	1,483.55	0%	\$4.71	\$0.00	\$4.71	\$0.59	\$5.30
66	233-406 PS Donations	16,778.23	0.01%	\$53.28	\$0.00	\$53.28	\$6.66	\$59.95
68	233-727 Comm Dvlp Donations	1,239.11	0%	\$3.93	\$0.00	\$3.93	\$0.49	\$4.43
70	233-777 P&R Donations	9,073.83	0.01%	\$28.82	\$0.00	\$28.82	\$3.60	\$32.42
72	234 FFE Aspirational Projects	3,026,856.91	2.08%	\$9,612.29	\$0.00	\$9,612.29	\$1,202.10	\$10,814.39
73	235 Recovery Programs & Grants	5,422,839.25	3.72%	\$17,221.13	\$0.00	\$17,221.13	\$2,153.65	\$19,374.78
74	236 Light Grant	120,000	0.08%	\$381.08	\$0.00	\$381.08	\$47.66	\$428.74
80	265 Drug Law Enforce	46,842.88	0.03%	\$148.76	\$0.00	\$148.76	\$18.60	\$167.36
86	296 HUD Grant Admin	-0	-0%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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%	\$846.16	\$0.00	\$846.16	\$105.82	\$951.98
88	299 CDBG Grant	2,907,374.31	1.99%	\$9,232.85	\$0.00	\$9,232.85	\$1,154.65	\$10,387.50
92	590 Sewer Fund	26,854,431.41	18.42%	\$85,280.71	\$0.00	\$85,280.71	\$10,665.10	\$95,945.81
93	591 Water Fund	14,958,468.38	10.26%	\$47,503.10	\$0.00	\$47,503.10	\$5,940.68	\$53,443.78
94	677 Insurance Fund	14,211,496.04	9.75%	\$45,130.97	\$0.00	\$45,130.97	\$5,644.02	\$50,774.99
95	731 Pension Fund	2,176,005.28	1.49%	\$6,910.27	\$0.00	\$6,910.27	\$864.19	\$7,774.46
97	756 General Trust Fund	126,267.44	0.09%	\$400.98	\$0.00	\$400.98	\$50.15	\$451.13
98	760 Foundation for Excellence	769,931.62	0.53%	\$2,445.05	\$0.00	\$2,445.05	\$305.77	\$2,750.82
103	All Other	1,696.46	0%	\$5.39	\$0.00	\$5.39	\$0.67	\$6.06
<b>SubTotal</b>		<b>145,820,616.67</b>	<b>100%</b>	<b>\$463,077.59</b>	<b>\$0.00</b>	<b>\$463,077.59</b>	<b>\$54,287.78</b>	<b>\$517,365.37</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$463,077.59</b>		<b>\$517,365.37</b>

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

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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
<b>SubTotal</b>		<b>79</b>	<b>100%</b>	<b>\$29,900.00</b>	<b>\$0.00</b>	<b>\$29,900.00</b>	<b>\$0.00</b>	<b>\$29,900.00</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$29,900.00</b>		<b>\$29,900.00</b>

Allocation Basis Units: # Functions, Prior Year Cost Plan

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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	\$189.54	\$378.48	\$568.02
4	101-101 City Commission	\$557.97	\$756.96	\$1,314.93
5	101-172 City Manager	\$6,068.49	\$756.96	\$6,825.45
6	101-265 Bldgs & Grounds	\$4,981.61	\$756.96	\$5,738.57
7	101-228, 229, 230 Info Tech	\$11,928.14	\$2,649.37	\$14,577.51
8	101-191 Accounting Dept	\$2,039.63	\$1,513.92	\$3,553.56
9	101-192 Financial Services	\$1,768.36	\$2,270.89	\$4,039.25
10	101-210 Management Services	\$981.54	\$1,892.41	\$2,873.94
11	101-212 Budgeting	\$464.18	\$756.96	\$1,221.14
12	101-215 City Clerk	\$1,227.70	\$1,513.92	\$2,741.62
13	101-216 Records	\$590.64	\$1,135.44	\$1,726.09
14	101-223 Internal Auditor	\$378.00	\$378.48	\$756.49
15	101-233 Purchasing	\$1,715.98	\$378.48	\$2,094.46
16	101-237 Grants Management	\$49.19	\$0.00	\$49.19
17	101-253 Treasury	\$5,565.46	\$1,892.41	\$7,457.87
18	101-257 Assessing	\$1,867.16	\$756.96	\$2,624.12
19	101-261 311 Customer Service	\$2,442.97	\$756.96	\$3,199.93
20	101-266 City Attorney	\$3,628.99	\$1,892.41	\$5,521.39
21	101-270 Human Resources	\$3,524.79	\$1,135.44	\$4,660.23
22	101-345, 349 Public Safety	\$29,703.88	\$756.96	\$30,460.85
23	101-580 City Equipment	\$7,916.25	\$1,135.44	\$9,051.69
24	101-751 Parks & Rec Admin	\$1,349.65	\$1,135.44	\$2,485.10
25	OPEB / Retirement Board	\$1.79	\$378.48	\$380.27
26	101-175 Diversity & Inclusion	\$1,116.69	\$0.00	\$1,116.69
27	101-180 Executive Programs	\$25.64	\$0.00	\$25.64
28	101-262 Elections	\$1,915.72	\$0.00	\$1,915.72
29	101-272 Emergency Recovery	\$1,933.61	\$0.00	\$1,933.61
30	101-346 Public Safety COPS	\$9,745.33	\$0.00	\$9,745.33
31	101-347 Public Safety Ops	\$72,906.85	\$0.00	\$72,906.85
32	101-348 Criminal Invstgn Div	\$13,262.83	\$0.00	\$13,262.83
33	101-371 Bldg Inspection Dept	\$2,967.14	\$0.00	\$2,967.14
34	101-385 Code Enforcement	\$2,705.96	\$0.00	\$2,705.96
35	101-400 PS Contracts	\$999.47	\$0.00	\$999.47

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**Allocation Summary**

**Dept. 11: 101-212 Budgeting**

Dept#	Department Name	Budget	Cost Plan	Total
36	101-426 Emerg Mgmt Homeland	\$23.83	\$0.00	\$23.83
37	101-441 PW General	\$1,223.58	\$0.00	\$1,223.58
38	101-443 Forestry	\$1,558.29	\$0.00	\$1,558.29
39	101-448 Street Lights	\$4,455.59	\$0.00	\$4,455.59
40	101-621 Pollution Control	\$743.94	\$0.00	\$743.94
41	101-701 Planning	\$2,611.46	\$0.00	\$2,611.46
43	101-724 Community Develop	\$207.31	\$0.00	\$207.31
44	101-728 Econ Dev	\$1,833.59	\$0.00	\$1,833.59
45	101-75x Parks & Rec Activities	\$3,707.89	\$0.00	\$3,707.89
46	101-770 Parks Maint	\$5,939.11	\$0.00	\$5,939.11
47	151 Cemetery Trust	\$71.81	\$0.00	\$71.81
48	159 Recreation Endowment	\$109.42	\$0.00	\$109.42
49	160 Mayor's Riverfront Pk	\$411.43	\$0.00	\$411.43
50	202 Major Streets	\$11,735.43	\$0.00	\$11,735.43
51	203 Local Streets	\$6,376.99	\$0.00	\$6,376.99
52	209 Cemeteries	\$1,779.69	\$0.00	\$1,779.69
53	211 Kzoo Muni Golf Assn	\$8,911.11	\$0.00	\$8,911.11
54	225 Blight Abatement	\$42.30	\$0.00	\$42.30
55	226 Solid Waste / Rubbish	\$10,947.55	\$0.00	\$10,947.55
56	232-238 Grants - Gen Gov	\$356.04	\$0.00	\$356.04
57	232-40x PS Grants	\$152.36	\$0.00	\$152.36
58	232-585 PW Grants	\$264.96	\$0.00	\$264.96
59	232-697 HUD Grants - Other	\$2,834.24	\$0.00	\$2,834.24
60	232-726 Community Dvlp Grants	\$656.68	\$0.00	\$656.68
61	232-733 Econ Dvlp Grants	\$446.60	\$0.00	\$446.60
62	232-775 P&R Annual Grants	\$69.11	\$0.00	\$69.11
63	232-776 P&R Grants	\$5.30	\$0.00	\$5.30
66	233-406 PS Donations	\$59.95	\$0.00	\$59.95
68	233-727 Comm Dvlp Donations	\$4.43	\$0.00	\$4.43
70	233-777 P&R Donations	\$32.42	\$0.00	\$32.42
72	234 FFE Aspirational Projects	\$10,814.39	\$0.00	\$10,814.39
73	235 Recovery Programs & Grants	\$19,374.78	\$0.00	\$19,374.78
74	236 Light Grant	\$428.74	\$0.00	\$428.74
80	265 Drug Law Enforce	\$167.36	\$0.00	\$167.36
87	298 Home Grant	\$951.98	\$0.00	\$951.98

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**Allocation Summary**

**Dept. 11: 101-212 Budgeting**

Dept#	Department Name	Budget	Cost Plan	Total
88	299 CDBG Grant	\$10,387.50	\$0.00	\$10,387.50
92	590 Sewer Fund	\$95,945.81	\$0.00	\$95,945.81
93	591 Water Fund	\$53,443.78	\$2,649.37	\$56,093.15
94	677 Insurance Fund	\$50,774.99	\$0.00	\$50,774.99
95	731 Pension Fund	\$7,774.46	\$0.00	\$7,774.46
97	756 General Trust Fund	\$451.13	\$0.00	\$451.13
98	760 Foundation for Excellence	\$2,750.82	\$0.00	\$2,750.82
103	All Other	\$6.06	\$0.00	\$6.06
<b>Direct Bills</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total</b>		<b>\$517,365.37</b>	<b>\$29,900.00</b>	<b>\$547,265.37</b>



**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711

09/17/24

**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 101-262 Elections.

**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.

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**A. Department Costs**

Dept. 12: 101-215 City Clerk

Description	Type	Amount	General Admin	Records Management	Mailroom	Elections	City Clerk
<b>Personnel Costs</b>							
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
<b>Subtotal - Personnel Costs</b>		<b>\$400,918.21</b>	<b>\$151,547.08</b>	<b>\$24,977.20</b>	<b>\$38,367.87</b>	<b>\$154,754.43</b>	<b>\$31,271.62</b>
<b>Services &amp; Supplies Cost</b>							
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
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
810.001 Business & Emerg Meals	P	\$1,794.51	\$489.50	\$0.00	\$0.00	\$0.00	\$1,305.01
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
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
810.003 Memberships & Subscriptions	P	\$2,440.07	\$0.00	\$0.00	\$290.00	\$200.00	\$1,950.07
<b>Subtotal - Services &amp; Supplies</b>		<b>\$64,971.22</b>	<b>\$6,797.55</b>	<b>\$2,405.72</b>	<b>\$6,568.98</b>	<b>\$5,669.18</b>	<b>\$43,427.47</b>
<b>Department Cost Total</b>		<b>\$465,889.43</b>	<b>\$158,344.63</b>	<b>\$27,382.92</b>	<b>\$44,936.85</b>	<b>\$160,423.61</b>	<b>\$74,699.09</b>
<b>Adjustments to Cost</b>							
CCTA Admin Fee	P	-\$8,906.94	\$0.00	-\$892.39	-\$1,370.64	-\$5,527.09	-\$1,116.82
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
<b>Subtotal - Adjustments</b>		<b>-\$9,009.27</b>	<b>\$0.00</b>	<b>-\$892.39</b>	<b>-\$1,370.64</b>	<b>-\$5,527.09</b>	<b>-\$1,116.82</b>
<b>Total Costs After Adjustments</b>		<b>\$456,880.16</b>	<b>\$158,344.63</b>	<b>\$26,490.54</b>	<b>\$43,566.21</b>	<b>\$154,896.51</b>	<b>\$73,582.27</b>
General Admin Distribution			-\$158,344.63	\$14,050.70	\$23,107.72	\$82,157.83	\$39,028.38
<b>Grand Total</b>		<b>\$456,880.16</b>	<b>\$0.00</b>	<b>\$40,541.24</b>	<b>\$66,673.93</b>	<b>\$237,054.34</b>	<b>\$112,610.65</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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	\$950.17	\$1,559.28	\$5,566.58	\$2,592.01
<b>1</b>	<b>Subtotal - Building Depreciation</b>	<b>\$10,634.64</b>	<b>\$33.40</b>	<b>\$950.17</b>	<b>\$1,559.28</b>	<b>\$5,566.58</b>	<b>\$2,592.01</b>
1	City Hall Equipment	\$995.17	\$53.49	\$93.40	\$153.28	\$547.19	\$254.79
2	IT - Network	\$4,572.70	\$4.92	\$407.71	\$669.08	\$2,388.61	\$1,112.22
3	Department Specific - Asset Depreciation	\$716.80	\$15.55	\$65.23	\$107.04	\$382.14	\$177.94
5	Voice over IP System	\$200.40	\$8.80	\$18.63	\$30.58	\$109.16	\$50.83
6	SBITA - Kronos	\$1,025.40	\$1.78	\$91.49	\$150.14	\$535.98	\$249.57
7	SBITA - NeoGov	\$118.97	\$1.00	\$10.69	\$17.54	\$62.60	\$29.15
9	GASB 87 Copier Leases	\$1,799.25	\$14.62	\$161.56	\$265.12	\$946.48	\$440.72
<b>2</b>	<b>Subtotal - Equipment Depreciation</b>	<b>\$9,428.70</b>	<b>\$100.16</b>	<b>\$848.70</b>	<b>\$1,392.77</b>	<b>\$4,972.16</b>	<b>\$2,315.22</b>
1	Parking	\$1,633.29	\$67.63	\$151.50	\$248.61	\$887.54	\$413.27
<b>3</b>	<b>Subtotal - 101-271 Other General</b>	<b>\$1,633.29</b>	<b>\$67.63</b>	<b>\$151.50</b>	<b>\$248.61</b>	<b>\$887.54</b>	<b>\$413.27</b>
1	City Commission	\$209.56	\$211.89	\$37.54	\$61.60	\$219.91	\$102.40
<b>4</b>	<b>Subtotal - 101-101 City Commission</b>	<b>\$209.56</b>	<b>\$211.89</b>	<b>\$37.54</b>	<b>\$61.60</b>	<b>\$219.91</b>	<b>\$102.40</b>
1	Management & Leadership	\$6,858.36	\$1,699.86	\$762.25	\$1,250.90	\$4,465.69	\$2,079.39
<b>5</b>	<b>Subtotal - 101-172 City Manager</b>	<b>\$6,858.36</b>	<b>\$1,699.86</b>	<b>\$762.25</b>	<b>\$1,250.90</b>	<b>\$4,465.69</b>	<b>\$2,079.39</b>
1	City Hall	\$63,046.26	\$18,986.60	\$7,306.41	\$11,990.21	\$42,804.78	\$19,931.47
<b>6</b>	<b>Subtotal - 101-265 Bldgs &amp; Grounds</b>	<b>\$63,046.26</b>	<b>\$18,986.60</b>	<b>\$7,306.41</b>	<b>\$11,990.21</b>	<b>\$42,804.78</b>	<b>\$19,931.47</b>
1	PC / Network Support	\$12,802.98	\$1,697.71	\$1,291.53	\$2,119.47	\$7,566.47	\$3,523.22
2	App - Eden	\$1,179.49	\$367.75	\$137.81	\$226.15	\$807.35	\$375.93
3	App - BS & A	\$1,199.41	\$224.53	\$126.83	\$208.13	\$743.02	\$345.98
4	App - Kronos	\$1,525.42	\$235.35	\$156.83	\$257.36	\$918.77	\$427.81
5	App - NeoGov	\$33.68	\$0.00	\$3.00	\$4.92	\$17.57	\$8.18
8	VOIP	\$3,472.36	\$0.00	\$309.27	\$507.53	\$1,811.88	\$843.68
10	Dept Specific Exp	\$8,550.00	\$0.00	\$761.52	\$1,249.70	\$4,461.39	\$2,077.39
<b>7</b>	<b>Subtotal - 101-228, 229, 230 Info Tech</b>	<b>\$28,763.35</b>	<b>\$2,525.35</b>	<b>\$2,786.78</b>	<b>\$4,573.26</b>	<b>\$16,326.45</b>	<b>\$7,602.19</b>
1	Payroll	\$66.89	\$11.82	\$7.01	\$11.50	\$41.07	\$19.12
4	Audit and Accounting	\$3,072.70	\$464.72	\$315.07	\$517.04	\$1,845.83	\$859.48
<b>8</b>	<b>Subtotal - 101-191 Accounting Dept</b>	<b>\$3,139.58</b>	<b>\$476.54</b>	<b>\$322.08</b>	<b>\$528.55</b>	<b>\$1,886.90</b>	<b>\$878.61</b>
1	Accounts Payable	\$2,654.31	\$458.84	\$277.28	\$455.03	\$1,624.44	\$756.40
2	Payroll	\$433.45	\$73.92	\$45.19	\$74.16	\$264.75	\$123.28
6	Accounting	\$110.34	\$18.71	\$11.49	\$18.86	\$67.33	\$31.35
<b>9</b>	<b>Subtotal - 101-192 Financial Services</b>	<b>\$3,198.10</b>	<b>\$551.47</b>	<b>\$333.96</b>	<b>\$548.05</b>	<b>\$1,956.52</b>	<b>\$911.03</b>
3	Risk Management	\$145.30	\$33.49	\$15.92	\$26.13	\$93.29	\$43.44
4	Accounting	\$227.22	\$52.61	\$24.92	\$40.90	\$146.02	\$67.99

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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
5	Accounts Payable	\$39.89	\$9.44	\$4.39	\$7.21	\$25.74	\$11.99
7	Payroll	\$24.61	\$5.72	\$2.70	\$4.43	\$15.82	\$7.37
<b>10</b>	<b>Subtotal - 101-210 Management Services</b>	<b>\$437.02</b>	<b>\$101.26</b>	<b>\$47.94</b>	<b>\$78.68</b>	<b>\$280.88</b>	<b>\$130.79</b>
1	Budget	\$1,091.23	\$136.47	\$109.35	\$179.44	\$640.61	\$298.29
2	Cost Plan	\$1,513.92	\$0.00	\$134.84	\$221.28	\$789.97	\$367.84
<b>11</b>	<b>Subtotal - 101-212 Budgeting</b>	<b>\$2,605.15</b>	<b>\$136.47</b>	<b>\$244.19</b>	<b>\$400.72</b>	<b>\$1,430.58</b>	<b>\$666.13</b>
1	Records Management	\$0.00	\$4,080.67	\$363.45	\$596.44	\$2,129.30	\$991.48
2	Mailroom	\$0.00	\$53.95	\$4.81	\$7.89	\$28.15	\$13.11
<b>12</b>	<b>Subtotal - 101-215 City Clerk</b>	<b>\$0.00</b>	<b>\$4,134.62</b>	<b>\$368.26</b>	<b>\$604.33</b>	<b>\$2,157.45</b>	<b>\$1,004.59</b>
1	Records Mgmt	\$0.00	\$14,756.36	\$1,314.30	\$2,156.84	\$7,699.88	\$3,585.34
2	Mailroom	\$0.00	\$10.38	\$0.92	\$1.52	\$5.42	\$2.52
<b>13</b>	<b>Subtotal - 101-216 Records</b>	<b>\$0.00</b>	<b>\$14,766.74</b>	<b>\$1,315.23</b>	<b>\$2,158.36</b>	<b>\$7,705.29</b>	<b>\$3,587.87</b>
1	Internal Audit	\$0.00	\$292.75	\$26.07	\$42.79	\$152.76	\$71.13
<b>14</b>	<b>Subtotal - 101-223 Internal Auditor</b>	<b>\$0.00</b>	<b>\$292.75</b>	<b>\$26.07</b>	<b>\$42.79</b>	<b>\$152.76</b>	<b>\$71.13</b>
1	Purchasing	\$0.00	\$2,532.37	\$225.55	\$370.14	\$1,321.39	\$615.29
<b>15</b>	<b>Subtotal - 101-233 Purchasing</b>	<b>\$0.00</b>	<b>\$2,532.37</b>	<b>\$225.55</b>	<b>\$370.14</b>	<b>\$1,321.39</b>	<b>\$615.29</b>
1	Non-Tax Revenue	\$0.00	\$164.65	\$14.66	\$24.07	\$85.91	\$40.00
2	Tax Collection - General Fund	\$0.00	\$1,878.61	\$167.32	\$274.58	\$980.26	\$456.45
4	Cashier	\$0.00	\$21.11	\$1.88	\$3.09	\$11.02	\$5.13
<b>17</b>	<b>Subtotal - 101-253 Treasury</b>	<b>\$0.00</b>	<b>\$2,064.37</b>	<b>\$183.87</b>	<b>\$301.74</b>	<b>\$1,077.19</b>	<b>\$501.58</b>
1	Assessing - General Fund	\$0.00	\$2,898.78	\$258.18	\$423.70	\$1,512.58	\$704.31
<b>18</b>	<b>Subtotal - 101-257 Assessing</b>	<b>\$0.00</b>	<b>\$2,898.78</b>	<b>\$258.18</b>	<b>\$423.70</b>	<b>\$1,512.58</b>	<b>\$704.31</b>
1	Customer Service	\$0.00	\$12,829.25	\$1,142.66	\$1,875.17	\$6,694.31	\$3,117.12
<b>19</b>	<b>Subtotal - 101-261 311 Customer Service</b>	<b>\$0.00</b>	<b>\$12,829.25</b>	<b>\$1,142.66</b>	<b>\$1,875.17</b>	<b>\$6,694.31</b>	<b>\$3,117.12</b>
1	Advise and Counsel	\$0.00	\$1,105.14	\$98.43	\$161.53	\$576.66	\$268.52
2	Labor Relations	\$0.00	\$461.60	\$41.11	\$67.47	\$240.86	\$112.16
4	Risk Management	\$0.00	\$41.17	\$3.67	\$6.02	\$21.48	\$10.00
<b>20</b>	<b>Subtotal - 101-266 City Attorney</b>	<b>\$0.00</b>	<b>\$1,607.92</b>	<b>\$143.21</b>	<b>\$235.02</b>	<b>\$839.01</b>	<b>\$390.67</b>
1	Human Resources	\$0.00	\$4,186.69	\$372.89	\$611.94	\$2,184.62	\$1,017.24
<b>21</b>	<b>Subtotal - 101-270 Human Resources</b>	<b>\$0.00</b>	<b>\$4,186.69</b>	<b>\$372.89</b>	<b>\$611.94</b>	<b>\$2,184.62</b>	<b>\$1,017.24</b>
1	General Fund OPEB	\$0.00	\$26,435.96	\$2,354.57	\$3,863.97	\$13,794.29	\$6,423.13
<b>25</b>	<b>Subtotal - OPEB / Retirement Board</b>	<b>\$0.00</b>	<b>\$26,435.96</b>	<b>\$2,354.57</b>	<b>\$3,863.97</b>	<b>\$13,794.29</b>	<b>\$6,423.13</b>
<b>Total Incoming</b>		<b>\$129,954.00</b>	<b>\$96,640.09</b>	<b>\$20,182.02</b>	<b>\$33,119.77</b>	<b>\$118,236.89</b>	<b>\$55,055.41</b>
<b>C. Total Allocated</b>			<b>\$683,474.25</b>	<b>\$60,723.26</b>	<b>\$99,793.70</b>	<b>\$355,291.23</b>	<b>\$167,666.06</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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
				8.88%	14.6%	51.98%	24.53%

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$432.56	\$0.00	\$432.56	\$0.00	\$432.56
7	101-228, 229, 230 Info Tech	20.2	20.2%	\$10,527.40	\$0.00	\$10,527.40	\$0.00	\$10,527.40
10	101-210 Management Services	9.65	9.65%	\$5,029.18	\$0.00	\$5,029.18	\$0.00	\$5,029.18
12	101-215 City Clerk	7.83	7.83%	\$4,080.67	\$0.00	\$4,080.67	\$0.00	\$4,080.67
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%	\$17,224.28	\$0.00	\$17,224.28	\$4,626.37	\$21,850.65
21	101-270 Human Resources	1.59	1.59%	\$828.64	\$0.00	\$828.64	\$222.57	\$1,051.21
22	101-345, 349 Public Safety	12.02	12.02%	\$6,264.32	\$0.00	\$6,264.32	\$1,682.57	\$7,946.89
24	101-751 Parks & Rec Admin	0.75	0.75%	\$390.87	\$0.00	\$390.87	\$104.99	\$495.85
43	101-724 Community Develop	4.57	4.57%	\$2,381.69	\$0.00	\$2,381.69	\$639.71	\$3,021.41
44	101-728 Econ Dev	2.56	2.56%	\$1,334.17	\$0.00	\$1,334.17	\$358.35	\$1,692.52
93	591 Water Fund	4.94	4.94%	\$2,574.52	\$0.00	\$2,574.52	\$691.51	\$3,266.03
94	677 Insurance Fund	0.42	0.42%	\$218.89	\$0.00	\$218.89	\$58.79	\$277.68
101	CCTA	1.59	1.59%	\$828.64	\$0.00	\$828.64	\$222.57	\$1,051.21
<b>SubTotal</b>		<b>100</b>	<b>100%</b>	<b>\$52,115.83</b>	<b>-\$21,500.38</b>	<b>\$30,615.45</b>	<b>\$8,607.43</b>	<b>\$39,222.88</b>
Direct Bills						-\$21,500.38		-\$21,500.38
<b>Total</b>						<b>\$9,115.07</b>		<b>\$17,722.50</b>

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

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$216.15	\$0.00	\$216.15	\$0.00	\$216.15
7	101-228, 229, 230 Info Tech	17.19	0.01%	\$11.40	\$0.00	\$11.40	\$0.00	\$11.40
10	101-210 Management Services	2,985.82	2.31%	\$1,980.24	\$0.00	\$1,980.24	\$0.00	\$1,980.24
12	101-215 City Clerk	81.35	0.06%	\$53.95	\$0.00	\$53.95	\$0.00	\$53.95
15	101-233 Purchasing	60.02	0.05%	\$39.81	\$0.00	\$39.81	\$6.74	\$46.55
17	101-253 Treasury	3,995.45	3.09%	\$2,649.84	\$0.00	\$2,649.84	\$448.76	\$3,098.60
20	101-266 City Attorney	510.43	0.4%	\$338.52	\$0.00	\$338.52	\$57.33	\$395.86
21	101-270 Human Resources	489.11	0.38%	\$324.39	\$0.00	\$324.39	\$54.94	\$379.32
22	101-345, 349 Public Safety	3,610.26	2.79%	\$2,394.38	\$0.00	\$2,394.38	\$405.50	\$2,799.88
28	101-262 Elections	42,653.62	33.02%	\$28,288.52	\$0.00	\$28,288.52	\$4,790.77	\$33,079.29
34	101-385 Code Enforcement	6,607.76	5.12%	\$4,382.36	\$0.00	\$4,382.36	\$742.17	\$5,124.54
37	101-441 PW General	781.54	0.61%	\$518.33	\$0.00	\$518.33	\$87.78	\$606.11
41	101-701 Planning	9,873.1	7.64%	\$6,547.99	\$0.00	\$6,547.99	\$1,108.93	\$7,656.91
46	101-770 Parks Maint	92.59	0.07%	\$61.41	\$0.00	\$61.41	\$10.40	\$71.81
50	202 Major Streets	263.71	0.2%	\$174.90	\$0.00	\$174.90	\$29.62	\$204.52
51	203 Local Streets	1,476.32	1.14%	\$979.12	\$0.00	\$979.12	\$165.82	\$1,144.93
52	209 Cemeteries	56.02	0.04%	\$37.15	\$0.00	\$37.15	\$6.29	\$43.45
55	226 Solid Waste / Rubbish	14,732.66	11.41%	\$9,770.92	\$0.00	\$9,770.92	\$1,654.74	\$11,425.66
72	234 FFE Aspirational Projects	80.72	0.06%	\$53.53	\$0.00	\$53.53	\$9.07	\$62.60
92	590 Sewer Fund	1,069.94	0.83%	\$709.60	\$0.00	\$709.60	\$120.17	\$829.77
93	591 Water Fund	23,096.09	17.88%	\$15,317.67	\$0.00	\$15,317.67	\$2,594.11	\$17,911.78
98	760 Foundation for Excellence	16,311.88	12.63%	\$10,818.28	\$0.00	\$10,818.28	\$1,832.12	\$12,650.40
<b>SubTotal</b>		<b>129,171.49</b>	<b>100%</b>	<b>\$85,668.46</b>	<b>\$0.00</b>	<b>\$85,668.46</b>	<b>\$14,125.25</b>	<b>\$99,793.70</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$85,668.46</b>		<b>\$99,793.70</b>

Allocation Basis Units: \$ Postage Charges

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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	100	100%	\$304,864.39	-\$100,767.00	\$204,097.39	\$50,426.84	\$254,524.23
<b>SubTotal</b>		<b>100</b>	<b>100%</b>	<b>\$304,864.39</b>	<b>-\$100,767.00</b>	<b>\$204,097.39</b>	<b>\$50,426.84</b>	<b>\$254,524.23</b>
Direct Bills						-\$100,767.00		-\$100,767.00
<b>Total</b>						<b>\$103,330.39</b>		<b>\$153,757.23</b>

Allocation Basis Units: Direct to 101-262 Elections



**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$144,185.49	\$0.00	\$144,185.49	\$23,480.58	\$167,666.06
<b>SubTotal</b>		<b>100</b>	<b>100%</b>	<b>\$144,185.49</b>	<b>\$0.00</b>	<b>\$144,185.49</b>	<b>\$23,480.58</b>	<b>\$167,666.06</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$144,185.49</b>		<b>\$167,666.06</b>

Allocation Basis Units: Direct to Unallowable

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**Allocation Summary**

**Dept. 12: 101-215 City Clerk**

Dept#	Department Name	Records Management	Mailroom	Elections	City Clerk	Total
2	Equipment Depreciation	\$432.56	\$0.00	\$0.00	\$0.00	\$432.56
5	101-172 City Manager	\$0.00	\$216.15	\$0.00	\$0.00	\$216.15
7	101-228, 229, 230 Info Tech	\$10,527.40	\$11.40	\$0.00	\$0.00	\$10,538.80
10	101-210 Management Services	\$5,029.18	\$1,980.24	\$0.00	\$0.00	\$7,009.42
12	101-215 City Clerk	\$4,080.67	\$53.95	\$0.00	\$0.00	\$4,134.62
13	101-216 Records	-\$21,500.38	\$0.00	\$0.00	\$0.00	-\$21,500.38
15	101-233 Purchasing	\$0.00	\$46.55	\$0.00	\$0.00	\$46.55
17	101-253 Treasury	\$0.00	\$3,098.60	\$0.00	\$0.00	\$3,098.60
20	101-266 City Attorney	\$21,850.65	\$395.86	\$0.00	\$0.00	\$22,246.51
21	101-270 Human Resources	\$1,051.21	\$379.32	\$0.00	\$0.00	\$1,430.53
22	101-345, 349 Public Safety	\$7,946.89	\$2,799.88	\$0.00	\$0.00	\$10,746.77
24	101-751 Parks & Rec Admin	\$495.85	\$0.00	\$0.00	\$0.00	\$495.85
28	101-262 Elections	\$0.00	\$33,079.29	\$254,524.23	\$0.00	\$287,603.51
34	101-385 Code Enforcement	\$0.00	\$5,124.54	\$0.00	\$0.00	\$5,124.54
37	101-441 PW General	\$0.00	\$606.11	\$0.00	\$0.00	\$606.11
41	101-701 Planning	\$0.00	\$7,656.91	\$0.00	\$0.00	\$7,656.91
43	101-724 Community Develop	\$3,021.41	\$0.00	\$0.00	\$0.00	\$3,021.41
44	101-728 Econ Dev	\$1,692.52	\$0.00	\$0.00	\$0.00	\$1,692.52
46	101-770 Parks Maint	\$0.00	\$71.81	\$0.00	\$0.00	\$71.81
50	202 Major Streets	\$0.00	\$204.52	\$0.00	\$0.00	\$204.52
51	203 Local Streets	\$0.00	\$1,144.93	\$0.00	\$0.00	\$1,144.93
52	209 Cemeteries	\$0.00	\$43.45	\$0.00	\$0.00	\$43.45
55	226 Solid Waste / Rubbish	\$0.00	\$11,425.66	\$0.00	\$0.00	\$11,425.66
72	234 FFE Aspirational Projects	\$0.00	\$62.60	\$0.00	\$0.00	\$62.60
92	590 Sewer Fund	\$0.00	\$829.77	\$0.00	\$0.00	\$829.77
93	591 Water Fund	\$3,266.03	\$17,911.78	\$0.00	\$0.00	\$21,177.81
94	677 Insurance Fund	\$277.68	\$0.00	\$0.00	\$0.00	\$277.68
98	760 Foundation for Excellence	\$0.00	\$12,650.40	\$0.00	\$0.00	\$12,650.40
101	CCTA	\$1,051.21	\$0.00	\$0.00	\$0.00	\$1,051.21
104	Unallowable	\$0.00	\$0.00	\$0.00	\$167,666.06	\$167,666.06
<b>Direct Bills</b>		<b>\$21,500.38</b>	<b>\$0.00</b>	<b>\$100,767.00</b>	<b>\$0.00</b>	<b>\$122,267.38</b>
<b>Total</b>		<b>\$60,723.26</b>	<b>\$99,793.70</b>	<b>\$355,291.23</b>	<b>\$167,666.06</b>	<b>\$683,474.25</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711

09/17/24

**101-216 Records**

**Nature and Extent of Services**

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

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

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

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

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

The plan is designed to allocate other central service departments' costs to the various departments, including this department. These costs are designated as first and second incoming 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 - Full Cost - FY2023 Actuals**

10711  
09/17/24

Dept. 13: 101-216 Records

**A. Department Costs**

Description	Type	Amount	General Admin	Records Mgmt	Mailroom	Elections
<b>Personnel Costs</b>						
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
<b>Subtotal - Personnel Costs</b>		<b>\$141,636.18</b>	<b>\$0.00</b>	<b>\$120,589.04</b>	<b>\$15,905.74</b>	<b>\$5,141.39</b>
<b>Services &amp; Supplies Cost</b>						
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
<b>Subtotal - Services &amp; Supplies</b>		<b>\$23,679.91</b>	<b>\$0.00</b>	<b>\$19,928.41</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Department Cost Total</b>		<b>\$165,316.09</b>	<b>\$0.00</b>	<b>\$140,517.45</b>	<b>\$15,905.74</b>	<b>\$5,141.39</b>
<b>Adjustments to Cost</b>						
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
<b>Subtotal - Adjustments</b>		<b>-\$3,751.50</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>\$161,564.59</b>	<b>\$0.00</b>	<b>\$140,517.45</b>	<b>\$15,905.74</b>	<b>\$5,141.39</b>
General Admin Distribution			\$0.00	\$0.00	\$0.00	\$0.00
<b>Grand Total</b>		<b>\$161,564.59</b>	<b>\$0.00</b>	<b>\$140,517.45</b>	<b>\$15,905.74</b>	<b>\$5,141.39</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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	\$4.17	\$42,841.01	\$0.00	\$0.00
<b>1</b>	<b>Subtotal - Building Depreciation</b>	<b>\$43,269.73</b>	<b>\$5.53</b>	<b>\$43,218.69</b>	<b>\$42.75</b>	<b>\$13.82</b>
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	\$6.86	\$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
<b>2</b>	<b>Subtotal - Equipment Depreciation</b>	<b>\$3,383.66</b>	<b>\$9.35</b>	<b>\$2,951.00</b>	<b>\$334.04</b>	<b>\$107.97</b>
1	Parking	\$756.89	\$31.34	\$685.55	\$77.60	\$25.08
<b>3</b>	<b>Subtotal - 101-271 Other General</b>	<b>\$756.89</b>	<b>\$31.34</b>	<b>\$685.55</b>	<b>\$77.60</b>	<b>\$25.08</b>
1	City Commission	\$100.82	\$101.94	\$176.34	\$19.96	\$6.45
<b>4</b>	<b>Subtotal - 101-101 City Commission</b>	<b>\$100.82</b>	<b>\$101.94</b>	<b>\$176.34</b>	<b>\$19.96</b>	<b>\$6.45</b>
1	Management & Leadership	\$3,178.27	\$787.74	\$3,449.35	\$390.45	\$126.21
<b>5</b>	<b>Subtotal - 101-172 City Manager</b>	<b>\$3,178.27</b>	<b>\$787.74</b>	<b>\$3,449.35</b>	<b>\$390.45</b>	<b>\$126.21</b>
1	City Hall	\$2,566.33	\$772.86	\$2,904.19	\$328.74	\$106.26
<b>6</b>	<b>Subtotal - 101-265 Bldgs &amp; Grounds</b>	<b>\$2,566.33</b>	<b>\$772.86</b>	<b>\$2,904.19</b>	<b>\$328.74</b>	<b>\$106.26</b>
1	PC / Network Support	\$7,681.79	\$1,018.63	\$7,567.01	\$856.54	\$276.87
2	App - Eden	\$943.59	\$294.20	\$1,076.55	\$121.86	\$39.39
3	App - BS & A	\$1,499.27	\$280.67	\$1,548.06	\$175.23	\$56.64
4	App - Kronos	\$710.11	\$109.56	\$712.89	\$80.70	\$26.08
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
<b>7</b>	<b>Subtotal - 101-228, 229, 230 Info Tech</b>	<b>\$12,007.89</b>	<b>\$1,703.06</b>	<b>\$11,924.81</b>	<b>\$1,349.82</b>	<b>\$436.32</b>
1	Payroll	\$31.00	\$5.48	\$31.72	\$3.59	\$1.16
4	Audit and Accounting	\$1,672.24	\$252.91	\$1,674.36	\$189.53	\$61.26
<b>8</b>	<b>Subtotal - 101-191 Accounting Dept</b>	<b>\$1,703.24</b>	<b>\$258.39</b>	<b>\$1,706.09</b>	<b>\$193.12</b>	<b>\$62.42</b>
1	Accounts Payable	\$1,097.25	\$189.68	\$1,119.28	\$126.70	\$40.95
2	Payroll	\$200.87	\$34.26	\$204.49	\$23.15	\$7.48
6	Accounting	\$60.05	\$10.18	\$61.08	\$6.91	\$2.23
<b>9</b>	<b>Subtotal - 101-192 Financial Services</b>	<b>\$1,358.17</b>	<b>\$234.11</b>	<b>\$1,384.86</b>	<b>\$156.76</b>	<b>\$50.67</b>
3	Risk Management	\$69.91	\$16.11	\$74.81	\$8.47	\$2.74
4	Accounting	\$123.66	\$28.63	\$132.45	\$14.99	\$4.85
5	Accounts Payable	\$16.49	\$3.90	\$17.74	\$2.01	\$0.65
7	Payroll	\$11.40	\$2.65	\$12.22	\$1.38	\$0.45

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

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

Dept. 13: 101-216 Records

Dept#	Department/Cost Pool	First Incoming	Second Incoming	Records Mgmt	Mailroom	Elections
<b>10</b>	<b>Subtotal - 101-210 Management Services</b>	<b>\$221.46</b>	<b>\$51.30</b>	<b>\$237.22</b>	<b>\$26.85</b>	<b>\$8.68</b>
1	Budget	\$524.99	\$65.65	\$513.70	\$58.15	\$18.80
2	Cost Plan	\$1,135.44	\$0.00	\$987.53	\$111.78	\$36.13
<b>11</b>	<b>Subtotal - 101-212 Budgeting</b>	<b>\$1,660.43</b>	<b>\$65.65</b>	<b>\$1,501.23</b>	<b>\$169.93</b>	<b>\$54.93</b>
1	Records Management	-\$21,500.38	\$0.00	-\$18,699.51	-\$2,116.67	-\$684.20
<b>12</b>	<b>Subtotal - 101-215 City Clerk</b>	<b>-\$21,500.38</b>	<b>\$0.00</b>	<b>-\$18,699.51</b>	<b>-\$2,116.67</b>	<b>-\$684.20</b>
1	Internal Audit	\$0.00	\$140.84	\$122.50	\$13.87	\$4.48
<b>14</b>	<b>Subtotal - 101-223 Internal Auditor</b>	<b>\$0.00</b>	<b>\$140.84</b>	<b>\$122.50</b>	<b>\$13.87</b>	<b>\$4.48</b>
1	Purchasing	\$0.00	\$973.99	\$847.11	\$95.89	\$30.99
<b>15</b>	<b>Subtotal - 101-233 Purchasing</b>	<b>\$0.00</b>	<b>\$973.99</b>	<b>\$847.11</b>	<b>\$95.89</b>	<b>\$30.99</b>
2	Tax Collection - General Fund	\$0.00	\$903.80	\$786.06	\$88.98	\$28.76
<b>17</b>	<b>Subtotal - 101-253 Treasury</b>	<b>\$0.00</b>	<b>\$903.80</b>	<b>\$786.06</b>	<b>\$88.98</b>	<b>\$28.76</b>
1	Assessing - General Fund	\$0.00	\$1,394.60	\$1,212.92	\$137.30	\$44.38
<b>18</b>	<b>Subtotal - 101-257 Assessing</b>	<b>\$0.00</b>	<b>\$1,394.60</b>	<b>\$1,212.92</b>	<b>\$137.30</b>	<b>\$44.38</b>
1	Customer Service	\$0.00	\$240.32	\$209.02	\$23.66	\$7.65
<b>19</b>	<b>Subtotal - 101-261 311 Customer Service</b>	<b>\$0.00</b>	<b>\$240.32</b>	<b>\$209.02</b>	<b>\$23.66</b>	<b>\$7.65</b>
1	Advise and Counsel	\$0.00	\$531.68	\$462.42	\$52.34	\$16.92
2	Labor Relations	\$0.00	\$213.91	\$186.05	\$21.06	\$6.81
4	Risk Management	\$0.00	\$13.11	\$11.41	\$1.29	\$0.42
<b>20</b>	<b>Subtotal - 101-266 City Attorney</b>	<b>\$0.00</b>	<b>\$758.71</b>	<b>\$659.87</b>	<b>\$74.69</b>	<b>\$24.14</b>
1	Human Resources	\$0.00	\$1,940.17	\$1,687.42	\$191.01	\$61.74
<b>21</b>	<b>Subtotal - 101-270 Human Resources</b>	<b>\$0.00</b>	<b>\$1,940.17</b>	<b>\$1,687.42</b>	<b>\$191.01</b>	<b>\$61.74</b>
1	General Fund OPEB	\$0.00	\$12,250.81	\$10,654.89	\$1,206.07	\$389.85
<b>25</b>	<b>Subtotal - OPEB / Retirement Board</b>	<b>\$0.00</b>	<b>\$12,250.81</b>	<b>\$10,654.89</b>	<b>\$1,206.07</b>	<b>\$389.85</b>
<b>Total Incoming</b>		<b>\$48,706.50</b>	<b>\$22,624.52</b>	<b>\$67,619.61</b>	<b>\$2,804.79</b>	<b>\$906.62</b>
<b>C. Total Allocated</b>			<b>\$232,895.61</b>	<b>\$208,137.06</b>	<b>\$18,710.53</b>	<b>\$6,048.02</b>
				<b>89.37%</b>	<b>8.03%</b>	<b>2.6%</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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%	\$1,564.21	\$0.00	\$1,564.21	\$0.00	\$1,564.21
7	101-228, 229, 230 Info Tech	20.2	20.2%	\$38,068.78	\$0.00	\$38,068.78	\$0.00	\$38,068.78
10	101-210 Management Services	9.65	9.65%	\$18,186.32	\$0.00	\$18,186.32	\$0.00	\$18,186.32
12	101-215 City Clerk	7.83	7.83%	\$14,756.36	\$0.00	\$14,756.36	\$0.00	\$14,756.36
20	101-266 City Attorney	33.05	33.05%	\$62,285.80	\$0.00	\$62,285.80	\$10,576.51	\$72,862.31
21	101-270 Human Resources	1.59	1.59%	\$2,996.50	\$0.00	\$2,996.50	\$508.82	\$3,505.33
22	101-345, 349 Public Safety	12.02	12.02%	\$22,652.81	\$0.00	\$22,652.81	\$3,846.59	\$26,499.40
24	101-751 Parks & Rec Admin	0.75	0.75%	\$1,413.44	\$0.00	\$1,413.44	\$240.01	\$1,653.46
43	101-724 Community Develop	4.57	4.57%	\$8,612.59	\$0.00	\$8,612.59	\$1,462.47	\$10,075.06
44	101-728 Econ Dev	2.56	2.56%	\$4,824.56	\$0.00	\$4,824.56	\$819.24	\$5,643.80
93	591 Water Fund	4.94	4.94%	\$9,309.89	\$0.00	\$9,309.89	\$1,580.88	\$10,890.77
94	677 Insurance Fund	0.42	0.42%	\$791.53	\$0.00	\$791.53	\$134.41	\$925.94
101	CCTA	1.59	1.59%	\$2,996.50	\$0.00	\$2,996.50	\$508.82	\$3,505.33
<b>SubTotal</b>		<b>100</b>	<b>100%</b>	<b>\$188,459.31</b>	<b>\$0.00</b>	<b>\$188,459.31</b>	<b>\$19,677.75</b>	<b>\$208,137.06</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$188,459.31</b>		<b>\$208,137.06</b>

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

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$41.59	\$0.00	\$41.59	\$0.00	\$41.59
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%	\$381.02	\$0.00	\$381.02	\$0.00	\$381.02
12	101-215 City Clerk	81.35	0.06%	\$10.38	\$0.00	\$10.38	\$0.00	\$10.38
15	101-233 Purchasing	60.02	0.05%	\$7.66	\$0.00	\$7.66	\$1.06	\$8.72
17	101-253 Treasury	3,995.45	3.09%	\$509.86	\$0.00	\$509.86	\$70.75	\$580.61
20	101-266 City Attorney	510.43	0.4%	\$65.14	\$0.00	\$65.14	\$9.04	\$74.17
21	101-270 Human Resources	489.11	0.38%	\$62.42	\$0.00	\$62.42	\$8.66	\$71.08
22	101-345, 349 Public Safety	3,610.26	2.79%	\$460.71	\$0.00	\$460.71	\$63.93	\$524.64
28	101-262 Elections	42,653.62	33.02%	\$5,443.04	\$0.00	\$5,443.04	\$755.29	\$6,198.33
34	101-385 Code Enforcement	6,607.76	5.12%	\$843.22	\$0.00	\$843.22	\$117.01	\$960.23
37	101-441 PW General	781.54	0.61%	\$99.73	\$0.00	\$99.73	\$13.84	\$113.57
41	101-701 Planning	9,873.1	7.64%	\$1,259.91	\$0.00	\$1,259.91	\$174.83	\$1,434.74
46	101-770 Parks Maint	92.59	0.07%	\$11.82	\$0.00	\$11.82	\$1.64	\$13.45
50	202 Major Streets	263.71	0.2%	\$33.65	\$0.00	\$33.65	\$4.67	\$38.32
51	203 Local Streets	1,476.32	1.14%	\$188.39	\$0.00	\$188.39	\$26.14	\$214.54
52	209 Cemeteries	56.02	0.04%	\$7.15	\$0.00	\$7.15	\$0.99	\$8.14
55	226 Solid Waste / Rubbish	14,732.66	11.41%	\$1,880.04	\$0.00	\$1,880.04	\$260.88	\$2,140.92
72	234 FFE Aspirational Projects	80.72	0.06%	\$10.30	\$0.00	\$10.30	\$1.43	\$11.73
92	590 Sewer Fund	1,069.94	0.83%	\$136.54	\$0.00	\$136.54	\$18.95	\$155.48
93	591 Water Fund	23,096.09	17.88%	\$2,947.30	\$0.00	\$2,947.30	\$408.98	\$3,356.27
98	760 Foundation for Excellence	16,311.88	12.63%	\$2,081.56	\$0.00	\$2,081.56	\$288.84	\$2,370.41
<b>SubTotal</b>		<b>129,171.49</b>	<b>100%</b>	<b>\$16,483.60</b>	<b>\$0.00</b>	<b>\$16,483.60</b>	<b>\$2,226.93</b>	<b>\$18,710.53</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$16,483.60</b>		<b>\$18,710.53</b>

Allocation Basis Units: \$ Postage Charges



**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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
28	101-262 Elections	100	100%	\$5,328.18	\$0.00	\$5,328.18	\$719.84	\$6,048.02
<b>SubTotal</b>		<b>100</b>	<b>100%</b>	<b>\$5,328.18</b>	<b>\$0.00</b>	<b>\$5,328.18</b>	<b>\$719.84</b>	<b>\$6,048.02</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$5,328.18</b>		<b>\$6,048.02</b>

Allocation Basis Units: Direct to 101-262 Elections

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**Allocation Summary**

**Dept. 13: 101-216 Records**

Dept#	Department Name	Records Mgmt	Mailroom	Elections	Total
2	Equipment Depreciation	\$1,564.21	\$0.00	\$0.00	\$1,564.21
5	101-172 City Manager	\$0.00	\$41.59	\$0.00	\$41.59
7	101-228, 229, 230 Info Tech	\$38,068.78	\$2.19	\$0.00	\$38,070.97
10	101-210 Management Services	\$18,186.32	\$381.02	\$0.00	\$18,567.34
12	101-215 City Clerk	\$14,756.36	\$10.38	\$0.00	\$14,766.74
15	101-233 Purchasing	\$0.00	\$8.72	\$0.00	\$8.72
17	101-253 Treasury	\$0.00	\$580.61	\$0.00	\$580.61
20	101-266 City Attorney	\$72,862.31	\$74.17	\$0.00	\$72,936.49
21	101-270 Human Resources	\$3,505.33	\$71.08	\$0.00	\$3,576.40
22	101-345, 349 Public Safety	\$26,499.40	\$524.64	\$0.00	\$27,024.03
24	101-751 Parks & Rec Admin	\$1,653.46	\$0.00	\$0.00	\$1,653.46
28	101-262 Elections	\$0.00	\$6,198.33	\$6,048.02	\$12,246.35
34	101-385 Code Enforcement	\$0.00	\$960.23	\$0.00	\$960.23
37	101-441 PW General	\$0.00	\$113.57	\$0.00	\$113.57
41	101-701 Planning	\$0.00	\$1,434.74	\$0.00	\$1,434.74
43	101-724 Community Develop	\$10,075.06	\$0.00	\$0.00	\$10,075.06
44	101-728 Econ Dev	\$5,643.80	\$0.00	\$0.00	\$5,643.80
46	101-770 Parks Maint	\$0.00	\$13.45	\$0.00	\$13.45
50	202 Major Streets	\$0.00	\$38.32	\$0.00	\$38.32
51	203 Local Streets	\$0.00	\$214.54	\$0.00	\$214.54
52	209 Cemeteries	\$0.00	\$8.14	\$0.00	\$8.14
55	226 Solid Waste / Rubbish	\$0.00	\$2,140.92	\$0.00	\$2,140.92
72	234 FFE Aspirational Projects	\$0.00	\$11.73	\$0.00	\$11.73
92	590 Sewer Fund	\$0.00	\$155.48	\$0.00	\$155.48
93	591 Water Fund	\$10,890.77	\$3,356.27	\$0.00	\$14,247.04
94	677 Insurance Fund	\$925.94	\$0.00	\$0.00	\$925.94
98	760 Foundation for Excellence	\$0.00	\$2,370.41	\$0.00	\$2,370.41
101	CCTA	\$3,505.33	\$0.00	\$0.00	\$3,505.33
<b>Direct Bills</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total</b>		<b>\$208,137.06</b>	<b>\$18,710.53</b>	<b>\$6,048.02</b>	<b>\$232,895.61</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711

09/17/24

**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.

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

Dept. 14: 101-223 Internal Auditor

**A. Department Costs**

Description	Type	Amount	General Admin	Internal Audit
<b>Personnel Costs</b>				
Salaries	S1	\$82,684.72	\$0.00	\$82,684.72
Fringe Benefits	S	\$21,989.83	\$0.00	\$21,989.83
<b>Subtotal - Personnel Costs</b>		<b>\$104,674.55</b>	<b>\$0.00</b>	<b>\$104,674.55</b>
<b>Services &amp; Supplies Cost</b>				
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
<b>Subtotal - Services &amp; Supplies</b>		<b>\$1,125.75</b>	<b>\$0.00</b>	<b>\$1,125.75</b>
<b>Department Cost Total</b>		<b>\$105,800.30</b>	<b>\$0.00</b>	<b>\$105,800.30</b>
<b>Adjustments to Cost</b>				
<b>Subtotal - Adjustments</b>		<b>\$0.00</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>\$105,800.30</b>	<b>\$0.00</b>	<b>\$105,800.30</b>
General Admin Distribution			\$0.00	\$0.00
<b>Grand Total</b>		<b>\$105,800.30</b>	<b>\$0.00</b>	<b>\$105,800.30</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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
<b>1</b>	<b>Subtotal - Building Depreciation</b>	<b>\$832.11</b>	<b>\$2.61</b>	<b>\$834.72</b>
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
<b>2</b>	<b>Subtotal - Equipment Depreciation</b>	<b>\$1,420.42</b>	<b>\$7.59</b>	<b>\$1,428.01</b>
1	Parking	\$569.09	\$23.57	\$592.66
<b>3</b>	<b>Subtotal - 101-271 Other General</b>	<b>\$569.09</b>	<b>\$23.57</b>	<b>\$592.66</b>
1	City Commission	\$64.52	\$65.24	\$129.76
<b>4</b>	<b>Subtotal - 101-101 City Commission</b>	<b>\$64.52</b>	<b>\$65.24</b>	<b>\$129.76</b>
1	Management & Leadership	\$2,389.67	\$592.29	\$2,981.96
<b>5</b>	<b>Subtotal - 101-172 City Manager</b>	<b>\$2,389.67</b>	<b>\$592.29</b>	<b>\$2,981.96</b>
1	City Hall	\$4,933.06	\$1,485.61	\$6,418.67
<b>6</b>	<b>Subtotal - 101-265 Bldgs &amp; Grounds</b>	<b>\$4,933.06</b>	<b>\$1,485.61</b>	<b>\$6,418.67</b>
1	PC / Network Support	\$2,560.60	\$339.54	\$2,900.14
2	App - Eden	\$943.59	\$294.20	\$1,237.79
3	App - BS & A	\$1,499.27	\$280.67	\$1,779.93
4	App - Kronos	\$526.01	\$81.16	\$607.16
5	App - NeoGov	\$11.61	\$0.00	\$11.61
8	VOIP	\$578.73	\$0.00	\$578.73
<b>7</b>	<b>Subtotal - 101-228, 229, 230 Info Tech</b>	<b>\$6,119.80</b>	<b>\$995.57</b>	<b>\$7,115.37</b>
1	Payroll	\$23.31	\$4.12	\$27.42
4	Audit and Accounting	\$875.76	\$132.45	\$1,008.21
<b>8</b>	<b>Subtotal - 101-191 Accounting Dept</b>	<b>\$899.06</b>	<b>\$136.57</b>	<b>\$1,035.63</b>
1	Accounts Payable	\$188.10	\$32.52	\$220.62
2	Payroll	\$151.03	\$25.76	\$176.78
6	Accounting	\$31.45	\$5.33	\$36.78
<b>9</b>	<b>Subtotal - 101-192 Financial Services</b>	<b>\$370.58</b>	<b>\$63.60</b>	<b>\$434.18</b>
3	Risk Management	\$44.74	\$10.31	\$55.05
4	Accounting	\$64.76	\$15.00	\$79.76
5	Accounts Payable	\$2.83	\$0.67	\$3.50
7	Payroll	\$8.57	\$1.99	\$10.57

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

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

Dept. 14: 101-223 Internal Auditor

Dept#	Department/Cost Pool	First Incoming	Second Incoming	Internal Audit
<b>10</b>	<b>Subtotal - 101-210 Management Services</b>	<b>\$120.90</b>	<b>\$27.97</b>	<b>\$148.87</b>
1	Budget	\$335.99	\$42.02	\$378.00
2	Cost Plan	\$378.48	\$0.00	\$378.48
<b>11</b>	<b>Subtotal - 101-212 Budgeting</b>	<b>\$714.47</b>	<b>\$42.02</b>	<b>\$756.49</b>
1	Internal Audit	\$0.00	\$90.14	\$90.14
<b>14</b>	<b>Subtotal - 101-223 Internal Auditor</b>	<b>\$0.00</b>	<b>\$90.14</b>	<b>\$90.14</b>
2	Tax Collection - General Fund	\$0.00	\$578.42	\$578.42
<b>17</b>	<b>Subtotal - 101-253 Treasury</b>	<b>\$0.00</b>	<b>\$578.42</b>	<b>\$578.42</b>
1	Assessing - General Fund	\$0.00	\$892.53	\$892.53
<b>18</b>	<b>Subtotal - 101-257 Assessing</b>	<b>\$0.00</b>	<b>\$892.53</b>	<b>\$892.53</b>
1	Advise and Counsel	\$0.00	\$340.27	\$340.27
2	Labor Relations	\$0.00	\$160.84	\$160.84
4	Risk Management	\$0.00	\$10.04	\$10.04
<b>20</b>	<b>Subtotal - 101-266 City Attorney</b>	<b>\$0.00</b>	<b>\$511.14</b>	<b>\$511.14</b>
1	Human Resources	\$0.00	\$1,458.78	\$1,458.78
<b>21</b>	<b>Subtotal - 101-270 Human Resources</b>	<b>\$0.00</b>	<b>\$1,458.78</b>	<b>\$1,458.78</b>
1	General Fund OPEB	\$0.00	\$9,211.13	\$9,211.13
<b>25</b>	<b>Subtotal - OPEB / Retirement Board</b>	<b>\$0.00</b>	<b>\$9,211.13</b>	<b>\$9,211.13</b>
<b>Total Incoming</b>		<b>\$18,433.68</b>	<b>\$16,184.77</b>	<b>\$34,618.46</b>
<b>C. Total Allocated</b>			<b>\$140,418.76</b>	<b>\$140,418.76</b>

100%

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$50.85	\$0.00	\$50.85	\$0.00	\$50.85
4	101-101 City Commission	175,700.62	0.12%	\$149.69	\$0.00	\$149.69	\$0.00	\$149.69
5	101-172 City Manager	1,910,933.88	1.31%	\$1,628.05	\$0.00	\$1,628.05	\$0.00	\$1,628.05
6	101-265 Bldgs & Grounds	1,568,682.09	1.08%	\$1,336.46	\$0.00	\$1,336.46	\$0.00	\$1,336.46
7	101-228, 229, 230 Info Tech	3,756,106.53	2.58%	\$3,200.07	\$0.00	\$3,200.07	\$0.00	\$3,200.07
8	101-191 Accounting Dept	642,269.47	0.44%	\$547.19	\$0.00	\$547.19	\$0.00	\$547.19
9	101-192 Financial Services	556,847.23	0.38%	\$474.41	\$0.00	\$474.41	\$0.00	\$474.41
10	101-210 Management Services	309,081.43	0.21%	\$263.33	\$0.00	\$263.33	\$0.00	\$263.33
11	101-212 Budgeting	146,167.85	0.1%	\$124.53	\$0.00	\$124.53	\$0.00	\$124.53
12	101-215 City Clerk	343,622.05	0.24%	\$292.75	\$0.00	\$292.75	\$0.00	\$292.75
13	101-216 Records	165,316.09	0.11%	\$140.84	\$0.00	\$140.84	\$0.00	\$140.84
14	101-223 Internal Auditor	105,800.3	0.07%	\$90.14	\$0.00	\$90.14	\$0.00	\$90.14
15	101-233 Purchasing	480,288.6	0.33%	\$409.19	\$0.00	\$409.19	\$57.12	\$466.31
16	101-237 Grants Management	13,767.1	0.01%	\$11.73	\$0.00	\$11.73	\$1.64	\$13.37
17	101-253 Treasury	1,557,726.68	1.07%	\$1,327.13	\$0.00	\$1,327.13	\$185.27	\$1,512.40
18	101-257 Assessing	522,601.92	0.36%	\$445.24	\$0.00	\$445.24	\$62.16	\$507.39
19	101-261 311 Customer Service	683,767.56	0.47%	\$582.55	\$0.00	\$582.55	\$81.32	\$663.87
20	101-266 City Attorney	1,015,722.92	0.7%	\$865.36	\$0.00	\$865.36	\$120.81	\$986.17
21	101-270 Human Resources	986,558.57	0.68%	\$840.51	\$0.00	\$840.51	\$117.34	\$957.85
22	101-345, 349 Public Safety	8,313,869.2	5.7%	\$7,083.12	\$0.00	\$7,083.12	\$988.81	\$8,071.93
23	101-580 City Equipment	2,215,692.63	1.52%	\$1,887.69	\$0.00	\$1,887.69	\$263.52	\$2,151.22
24	101-751 Parks & Rec Admin	377,756.99	0.26%	\$321.84	\$0.00	\$321.84	\$44.93	\$366.76
25	OPEB / Retirement Board	500	0%	\$0.43	\$0.00	\$0.43	\$0.06	\$0.49
26	101-175 Diversity & Inclusion	312,552.55	0.21%	\$266.28	\$0.00	\$266.28	\$37.17	\$303.46
27	101-180 Executive Programs	7,175.4	0%	\$6.11	\$0.00	\$6.11	\$0.85	\$6.97
28	101-262 Elections	536,194.41	0.37%	\$456.82	\$0.00	\$456.82	\$63.77	\$520.59
29	101-272 Emergency Recovery	541,202.12	0.37%	\$461.08	\$0.00	\$461.08	\$64.37	\$525.45
30	101-346 Public Safety COPS	2,727,637.49	1.87%	\$2,323.85	\$0.00	\$2,323.85	\$324.41	\$2,648.26
31	101-347 Public Safety Ops	20,406,020.06	13.99%	\$17,385.20	\$0.00	\$17,385.20	\$2,427.00	\$19,812.20
32	101-348 Criminal Invstgn Div	3,712,155.17	2.55%	\$3,162.62	\$0.00	\$3,162.62	\$441.51	\$3,604.13
33	101-371 Bldg Inspection Dept	830,477.61	0.57%	\$707.54	\$0.00	\$707.54	\$98.77	\$806.31
34	101-385 Code Enforcement	757,375.76	0.52%	\$645.26	\$0.00	\$645.26	\$90.08	\$735.34
35	101-400 PS Contracts	279,743.57	0.19%	\$238.33	\$0.00	\$238.33	\$33.27	\$271.60

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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	\$0.79	\$6.48
37	101-441 PW General	342,471.18	0.23%	\$291.77	\$0.00	\$291.77	\$40.73	\$332.51
38	101-443 Forestry	436,151.52	0.3%	\$371.59	\$0.00	\$371.59	\$51.87	\$423.46
39	101-448 Street Lights	1,247,083.09	0.86%	\$1,062.47	\$0.00	\$1,062.47	\$148.32	\$1,210.79
40	101-621 Pollution Control	208,221.7	0.14%	\$177.40	\$0.00	\$177.40	\$24.76	\$202.16
41	101-701 Planning	730,925.24	0.5%	\$622.72	\$0.00	\$622.72	\$86.93	\$709.66
43	101-724 Community Develop	58,023.28	0.04%	\$49.43	\$0.00	\$49.43	\$6.90	\$56.33
44	101-728 Econ Dev	513,207.17	0.35%	\$437.23	\$0.00	\$437.23	\$61.04	\$498.27
45	101-75x Parks & Rec Activities	1,037,807.57	0.71%	\$884.18	\$0.00	\$884.18	\$123.43	\$1,007.61
46	101-770 Parks Maint	1,662,307.36	1.14%	\$1,416.23	\$0.00	\$1,416.23	\$197.71	\$1,613.93
47	151 Cemetery Trust	20,100	0.01%	\$17.12	\$0.00	\$17.12	\$2.39	\$19.52
48	159 Recreation Endowment	30,625	0.02%	\$26.09	\$0.00	\$26.09	\$3.64	\$29.73
49	160 Mayor's Riverfront Pk	115,157	0.08%	\$98.11	\$0.00	\$98.11	\$13.70	\$111.81
50	202 Major Streets	3,284,648.7	2.25%	\$2,798.40	\$0.00	\$2,798.40	\$390.66	\$3,189.06
51	203 Local Streets	1,784,865.94	1.22%	\$1,520.64	\$0.00	\$1,520.64	\$212.28	\$1,732.93
52	209 Cemeteries	498,120.41	0.34%	\$424.38	\$0.00	\$424.38	\$59.24	\$483.63
53	211 Kzoo Muni Golf Assn	2,494,146.13	1.71%	\$2,124.92	\$0.00	\$2,124.92	\$296.64	\$2,421.57
54	225 Blight Abatement	11,840.68	0.01%	\$10.09	\$0.00	\$10.09	\$1.41	\$11.50
55	226 Solid Waste / Rubbish	3,064,128.78	2.1%	\$2,610.53	\$0.00	\$2,610.53	\$364.43	\$2,974.96
56	232-238 Grants - Gen Gov	99,652.77	0.07%	\$84.90	\$0.00	\$84.90	\$11.85	\$96.75
57	232-40x PS Grants	42,644.93	0.03%	\$36.33	\$0.00	\$36.33	\$5.07	\$41.40
58	232-585 PW Grants	74,160.27	0.05%	\$63.18	\$0.00	\$63.18	\$8.82	\$72.00
59	232-697 HUD Grants - Other	793,281.3	0.54%	\$675.85	\$0.00	\$675.85	\$94.35	\$770.20
60	232-726 Community Dvlp Grants	183,800	0.13%	\$156.59	\$0.00	\$156.59	\$21.86	\$178.45
61	232-733 Econ Dvlp Grants	125,000	0.09%	\$106.50	\$0.00	\$106.50	\$14.87	\$121.36
62	232-775 P&R Annual Grants	19,341.97	0.01%	\$16.48	\$0.00	\$16.48	\$2.30	\$18.78
63	232-776 P&R Grants	1,483.55	0%	\$1.26	\$0.00	\$1.26	\$0.18	\$1.44
66	233-406 PS Donations	16,778.23	0.01%	\$14.29	\$0.00	\$14.29	\$2.00	\$16.29
68	233-727 Comm Dvlp Donations	1,239.11	0%	\$1.06	\$0.00	\$1.06	\$0.15	\$1.20
70	233-777 P&R Donations	9,073.83	0.01%	\$7.73	\$0.00	\$7.73	\$1.08	\$8.81
72	234 FFE Aspirational Projects	3,026,856.91	2.08%	\$2,578.77	\$0.00	\$2,578.77	\$360.00	\$2,938.77
73	235 Recovery Programs & Grants	5,422,839.25	3.72%	\$4,620.07	\$0.00	\$4,620.07	\$644.97	\$5,265.03
74	236 Light Grant	120,000	0.08%	\$102.24	\$0.00	\$102.24	\$14.27	\$116.51



**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$39.91	\$0.00	\$39.91	\$5.57	\$45.48
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%	\$227.01	\$0.00	\$227.01	\$31.69	\$258.70
88	299 CDBG Grant	2,907,374.31	1.99%	\$2,476.98	\$0.00	\$2,476.98	\$345.79	\$2,822.77
92	590 Sewer Fund	26,854,431.41	18.42%	\$22,879.02	\$0.00	\$22,879.02	\$3,193.94	\$26,072.96
93	591 Water Fund	14,958,468.38	10.26%	\$12,744.08	\$0.00	\$12,744.08	\$1,779.09	\$14,523.17
94	677 Insurance Fund	14,211,496.04	9.75%	\$12,107.69	\$0.00	\$12,107.69	\$1,690.25	\$13,797.94
95	731 Pension Fund	2,176,005.28	1.49%	\$1,853.88	\$0.00	\$1,853.88	\$258.80	\$2,112.68
97	756 General Trust Fund	126,267.44	0.09%	\$107.58	\$0.00	\$107.58	\$15.02	\$122.59
98	760 Foundation for Excellence	769,931.62	0.53%	\$655.95	\$0.00	\$655.95	\$91.57	\$747.53
103	All Other	1,696.46	0%	\$1.45	\$0.00	\$1.45	\$0.20	\$1.65
<b>SubTotal</b>		<b>145,820,616.67</b>	<b>100%</b>	<b>\$124,233.98</b>	<b>\$0.00</b>	<b>\$124,233.98</b>	<b>\$16,184.77</b>	<b>\$140,418.76</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$124,233.98</b>		<b>\$140,418.76</b>

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

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**Allocation Summary**

**Dept. 14: 101-223 Internal Auditor**

Dept#	Department Name	Internal Audit	Total
3	101-271 Other General	\$50.85	\$50.85
4	101-101 City Commission	\$149.69	\$149.69
5	101-172 City Manager	\$1,628.05	\$1,628.05
6	101-265 Bldgs & Grounds	\$1,336.46	\$1,336.46
7	101-228, 229, 230 Info Tech	\$3,200.07	\$3,200.07
8	101-191 Accounting Dept	\$547.19	\$547.19
9	101-192 Financial Services	\$474.41	\$474.41
10	101-210 Management Services	\$263.33	\$263.33
11	101-212 Budgeting	\$124.53	\$124.53
12	101-215 City Clerk	\$292.75	\$292.75
13	101-216 Records	\$140.84	\$140.84
14	101-223 Internal Auditor	\$90.14	\$90.14
15	101-233 Purchasing	\$466.31	\$466.31
16	101-237 Grants Management	\$13.37	\$13.37
17	101-253 Treasury	\$1,512.40	\$1,512.40
18	101-257 Assessing	\$507.39	\$507.39
19	101-261 311 Customer Service	\$663.87	\$663.87
20	101-266 City Attorney	\$986.17	\$986.17
21	101-270 Human Resources	\$957.85	\$957.85
22	101-345, 349 Public Safety	\$8,071.93	\$8,071.93
23	101-580 City Equipment	\$2,151.22	\$2,151.22
24	101-751 Parks & Rec Admin	\$366.76	\$366.76
25	OPEB / Retirement Board	\$0.49	\$0.49
26	101-175 Diversity & Inclusion	\$303.46	\$303.46
27	101-180 Executive Programs	\$6.97	\$6.97
28	101-262 Elections	\$520.59	\$520.59
29	101-272 Emergency Recovery	\$525.45	\$525.45
30	101-346 Public Safety COPS	\$2,648.26	\$2,648.26
31	101-347 Public Safety Ops	\$19,812.20	\$19,812.20
32	101-348 Criminal Invstgn Div	\$3,604.13	\$3,604.13
33	101-371 Bldg Inspection Dept	\$806.31	\$806.31
34	101-385 Code Enforcement	\$735.34	\$735.34
35	101-400 PS Contracts	\$271.60	\$271.60
36	101-426 Emerg Mgmt Homeland	\$6.48	\$6.48
37	101-441 PW General	\$332.51	\$332.51

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**Allocation Summary**

**Dept. 14: 101-223 Internal Auditor**

Dept#	Department Name	Internal Audit	Total
38	101-443 Forestry	\$423.46	\$423.46
39	101-448 Street Lights	\$1,210.79	\$1,210.79
40	101-621 Pollution Control	\$202.16	\$202.16
41	101-701 Planning	\$709.66	\$709.66
43	101-724 Community Develop	\$56.33	\$56.33
44	101-728 Econ Dev	\$498.27	\$498.27
45	101-75x Parks & Rec Activities	\$1,007.61	\$1,007.61
46	101-770 Parks Maint	\$1,613.93	\$1,613.93
47	151 Cemetery Trust	\$19.52	\$19.52
48	159 Recreation Endowment	\$29.73	\$29.73
49	160 Mayor's Riverfront Pk	\$111.81	\$111.81
50	202 Major Streets	\$3,189.06	\$3,189.06
51	203 Local Streets	\$1,732.93	\$1,732.93
52	209 Cemeteries	\$483.63	\$483.63
53	211 Kzoo Muni Golf Assn	\$2,421.57	\$2,421.57
54	225 Blight Abatement	\$11.50	\$11.50
55	226 Solid Waste / Rubbish	\$2,974.96	\$2,974.96
56	232-238 Grants - Gen Gov	\$96.75	\$96.75
57	232-40x PS Grants	\$41.40	\$41.40
58	232-585 PW Grants	\$72.00	\$72.00
59	232-697 HUD Grants - Other	\$770.20	\$770.20
60	232-726 Community Dvlp Grants	\$178.45	\$178.45
61	232-733 Econ Dvlp Grants	\$121.36	\$121.36
62	232-775 P&R Annual Grants	\$18.78	\$18.78
63	232-776 P&R Grants	\$1.44	\$1.44
66	233-406 PS Donations	\$16.29	\$16.29
68	233-727 Comm Dvlp Donations	\$1.20	\$1.20
70	233-777 P&R Donations	\$8.81	\$8.81
72	234 FFE Aspirational Projects	\$2,938.77	\$2,938.77
73	235 Recovery Programs & Grants	\$5,265.03	\$5,265.03
74	236 Light Grant	\$116.51	\$116.51
80	265 Drug Law Enforce	\$45.48	\$45.48
87	298 Home Grant	\$258.70	\$258.70
88	299 CDBG Grant	\$2,822.77	\$2,822.77
92	590 Sewer Fund	\$26,072.96	\$26,072.96

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**Allocation Summary**

Dept. 14: 101-223 Internal Auditor

Dept#	Department Name	Internal Audit	Total
93	591 Water Fund	\$14,523.17	\$14,523.17
94	677 Insurance Fund	\$13,797.94	\$13,797.94
95	731 Pension Fund	\$2,112.68	\$2,112.68
97	756 General Trust Fund	\$122.59	\$122.59
98	760 Foundation for Excellence	\$747.53	\$747.53
103	All Other	\$1.65	\$1.65
<b>Direct Bills</b>		<b>\$0.00</b>	<b>\$0.00</b>
<b>Total</b>		<b>\$140,418.76</b>	<b>\$140,418.76</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711

09/17/24

**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 - Full Cost - FY2023 Actuals**

10711  
09/17/24

**A. Department Costs**

**Dept. 15: 101-233 Purchasing**

Description	Type	Amount	General Admin	Purchasing
<b>Personnel Costs</b>				
Salaries	S1	\$365,697.39	\$0.00	\$365,697.39
Fringe Benefits	S	\$103,381.08	\$0.00	\$103,381.08
<b>Subtotal - Personnel Costs</b>		<b>\$469,078.47</b>	<b>\$0.00</b>	<b>\$469,078.47</b>
<b>Services &amp; Supplies Cost</b>				
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
<b>Subtotal - Services &amp; Supplies</b>		<b>\$11,210.13</b>	<b>\$0.00</b>	<b>\$11,172.68</b>
<b>Department Cost Total</b>		<b>\$480,288.60</b>	<b>\$0.00</b>	<b>\$480,251.15</b>
<b>Adjustments to Cost</b>				
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
<b>Subtotal - Adjustments</b>		<b>-\$113,578.40</b>	<b>\$0.00</b>	<b>-\$113,540.95</b>
<b>Total Costs After Adjustments</b>		<b>\$366,710.20</b>	<b>\$0.00</b>	<b>\$366,710.20</b>
General Admin Distribution			\$0.00	\$0.00
<b>Grand Total</b>		<b>\$366,710.20</b>	<b>\$0.00</b>	<b>\$366,710.20</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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
<b>1</b>	<b>Subtotal - Building Depreciation</b>	<b>\$2,010.53</b>	<b>\$6.31</b>	<b>\$2,016.84</b>
1	City Hall Equipment	\$188.14	\$10.11	\$198.25
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	\$5.23	\$649.18
<b>2</b>	<b>Subtotal - Equipment Depreciation</b>	<b>\$7,906.05</b>	<b>\$31.87</b>	<b>\$7,937.92</b>
1	Parking	\$2,908.06	\$120.42	\$3,028.48
<b>3</b>	<b>Subtotal - 101-271 Other General</b>	<b>\$2,908.06</b>	<b>\$120.42</b>	<b>\$3,028.48</b>
1	City Commission	\$292.90	\$296.16	\$589.06
<b>4</b>	<b>Subtotal - 101-101 City Commission</b>	<b>\$292.90</b>	<b>\$296.16</b>	<b>\$589.06</b>
1	Management & Leadership	\$12,211.23	\$3,026.59	\$15,237.82
<b>5</b>	<b>Subtotal - 101-172 City Manager</b>	<b>\$12,211.23</b>	<b>\$3,026.59</b>	<b>\$15,237.82</b>
1	City Hall	\$11,919.19	\$3,589.51	\$15,508.70
<b>6</b>	<b>Subtotal - 101-265 Bldgs &amp; Grounds</b>	<b>\$11,919.19</b>	<b>\$3,589.51</b>	<b>\$15,508.70</b>
1	PC / Network Support	\$12,802.98	\$1,697.71	\$14,500.69
2	App - Eden	\$4,717.96	\$1,471.01	\$6,188.97
3	App - BS & A	\$4,497.80	\$842.00	\$5,339.80
4	App - Kronos	\$3,156.04	\$486.94	\$3,642.98
5	App - NeoGov	\$69.67	\$0.00	\$69.67
8	VOIP	\$2,314.91	\$0.00	\$2,314.91
<b>7</b>	<b>Subtotal - 101-228, 229, 230 Info Tech</b>	<b>\$27,559.37</b>	<b>\$4,497.66</b>	<b>\$32,057.03</b>
1	Payroll	\$119.09	\$21.05	\$140.14
4	Audit and Accounting	\$1,555.22	\$235.21	\$1,790.44
5	Purchasing	\$7,188.57	\$1,197.51	\$8,386.08
<b>8</b>	<b>Subtotal - 101-191 Accounting Dept</b>	<b>\$8,862.88</b>	<b>\$1,453.77</b>	<b>\$10,316.65</b>
1	Accounts Payable	\$637.45	\$110.19	\$747.65
2	Payroll	\$771.75	\$131.62	\$903.37
5	Purchasing	-\$27,891.77	\$7,352.88	-\$20,538.89
6	Accounting	\$55.85	\$9.47	\$65.31
<b>9</b>	<b>Subtotal - 101-192 Financial Services</b>	<b>-\$26,426.72</b>	<b>\$7,604.16</b>	<b>-\$18,822.56</b>
3	Risk Management	\$203.09	\$46.81	\$249.90
4	Accounting	\$115.01	\$26.63	\$141.64

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

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

**Dept. 15: 101-233 Purchasing**

Dept#	Department/Cost Pool	First Incoming	Second Incoming	Purchasing
5	Accounts Payable	\$9.58	\$2.27	\$11.85
6	Purchasing	\$11,772.11	\$2,546.49	\$14,318.61
7	Payroll	\$43.81	\$10.18	\$53.99
<b>10</b>	<b>Subtotal - 101-210 Management Services</b>	<b>\$12,143.60</b>	<b>\$2,632.38</b>	<b>\$14,775.99</b>
1	Budget	\$1,525.24	\$190.74	\$1,715.98
2	Cost Plan	\$378.48	\$0.00	\$378.48
<b>11</b>	<b>Subtotal - 101-212 Budgeting</b>	<b>\$1,903.72</b>	<b>\$190.74</b>	<b>\$2,094.46</b>
2	Mailroom	\$39.81	\$6.74	\$46.55
<b>12</b>	<b>Subtotal - 101-215 City Clerk</b>	<b>\$39.81</b>	<b>\$6.74</b>	<b>\$46.55</b>
2	Mailroom	\$7.66	\$1.06	\$8.72
<b>13</b>	<b>Subtotal - 101-216 Records</b>	<b>\$7.66</b>	<b>\$1.06</b>	<b>\$8.72</b>
1	Internal Audit	\$409.19	\$57.12	\$466.31
<b>14</b>	<b>Subtotal - 101-223 Internal Auditor</b>	<b>\$409.19</b>	<b>\$57.12</b>	<b>\$466.31</b>
1	Purchasing	\$0.00	\$292.20	\$292.20
<b>15</b>	<b>Subtotal - 101-233 Purchasing</b>	<b>\$0.00</b>	<b>\$292.20</b>	<b>\$292.20</b>
2	Tax Collection - General Fund	\$0.00	\$2,625.78	\$2,625.78
<b>17</b>	<b>Subtotal - 101-253 Treasury</b>	<b>\$0.00</b>	<b>\$2,625.78</b>	<b>\$2,625.78</b>
1	Assessing - General Fund	\$0.00	\$4,051.69	\$4,051.69
<b>18</b>	<b>Subtotal - 101-257 Assessing</b>	<b>\$0.00</b>	<b>\$4,051.69</b>	<b>\$4,051.69</b>
1	Customer Service	\$0.00	\$2,870.78	\$2,870.78
<b>19</b>	<b>Subtotal - 101-261 311 Customer Service</b>	<b>\$0.00</b>	<b>\$2,870.78</b>	<b>\$2,870.78</b>
1	Advise and Counsel	\$0.00	\$1,544.68	\$1,544.68
2	Labor Relations	\$0.00	\$821.88	\$821.88
4	Risk Management	\$0.00	\$51.25	\$51.25
<b>20</b>	<b>Subtotal - 101-266 City Attorney</b>	<b>\$0.00</b>	<b>\$2,417.81</b>	<b>\$2,417.81</b>
1	Human Resources	\$0.00	\$7,454.35	\$7,454.35
<b>21</b>	<b>Subtotal - 101-270 Human Resources</b>	<b>\$0.00</b>	<b>\$7,454.35</b>	<b>\$7,454.35</b>
1	General Fund OPEB	\$0.00	\$47,068.90	\$47,068.90
<b>25</b>	<b>Subtotal - OPEB / Retirement Board</b>	<b>\$0.00</b>	<b>\$47,068.90</b>	<b>\$47,068.90</b>
<b>Total Incoming</b>		<b>\$61,747.47</b>	<b>\$90,296.00</b>	<b>\$152,043.47</b>
<b>C. Total Allocated</b>			<b>\$518,753.67</b>	<b>\$518,753.67</b>

100%



**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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%	\$97.40	\$0.00	\$97.40	\$0.00	\$97.40
4	101-101 City Commission	10	0.23%	\$973.99	\$0.00	\$973.99	\$0.00	\$973.99
5	101-172 City Manager	31	0.7%	\$3,019.37	\$0.00	\$3,019.37	\$0.00	\$3,019.37
6	101-265 Bldgs & Grounds	188	4.27%	\$18,310.99	\$0.00	\$18,310.99	\$0.00	\$18,310.99
7	101-228, 229, 230 Info Tech	184	4.18%	\$17,921.39	\$0.00	\$17,921.39	\$0.00	\$17,921.39
8	101-191 Accounting Dept	5	0.11%	\$486.99	\$0.00	\$486.99	\$0.00	\$486.99
9	101-192 Financial Services	4	0.09%	\$389.60	\$0.00	\$389.60	\$0.00	\$389.60
10	101-210 Management Services	20	0.45%	\$1,947.98	\$0.00	\$1,947.98	\$0.00	\$1,947.98
11	101-212 Budgeting	4	0.09%	\$389.60	\$0.00	\$389.60	\$0.00	\$389.60
12	101-215 City Clerk	26	0.59%	\$2,532.37	\$0.00	\$2,532.37	\$0.00	\$2,532.37
13	101-216 Records	10	0.23%	\$973.99	\$0.00	\$973.99	\$0.00	\$973.99
15	101-233 Purchasing	3	0.07%	\$292.20	\$0.00	\$292.20	\$0.00	\$292.20
17	101-253 Treasury	12	0.27%	\$1,168.79	\$0.00	\$1,168.79	\$276.91	\$1,445.70
18	101-257 Assessing	11	0.25%	\$1,071.39	\$0.00	\$1,071.39	\$253.83	\$1,325.22
19	101-261 311 Customer Service	3	0.07%	\$292.20	\$0.00	\$292.20	\$69.23	\$361.42
20	101-266 City Attorney	5	0.11%	\$486.99	\$0.00	\$486.99	\$115.38	\$602.37
21	101-270 Human Resources	40	0.91%	\$3,895.96	\$0.00	\$3,895.96	\$923.04	\$4,818.99
22	101-345, 349 Public Safety	354	8.05%	\$34,479.20	\$0.00	\$34,479.20	\$8,168.87	\$42,648.07
23	101-580 City Equipment	113	2.57%	\$11,006.07	\$0.00	\$11,006.07	\$2,607.58	\$13,613.65
24	101-751 Parks & Rec Admin	25	0.57%	\$2,434.97	\$0.00	\$2,434.97	\$576.90	\$3,011.87
26	101-175 Diversity & Inclusion	9	0.2%	\$876.59	\$0.00	\$876.59	\$207.68	\$1,084.27
28	101-262 Elections	39	0.89%	\$3,798.56	\$0.00	\$3,798.56	\$899.96	\$4,698.52
29	101-272 Emergency Recovery	7	0.16%	\$681.79	\$0.00	\$681.79	\$161.53	\$843.32
31	101-347 Public Safety Ops	9	0.2%	\$876.59	\$0.00	\$876.59	\$207.68	\$1,084.27
32	101-348 Criminal Invstgn Div	5	0.11%	\$486.99	\$0.00	\$486.99	\$115.38	\$602.37
33	101-371 Bldg Inspection Dept	16	0.36%	\$1,558.38	\$0.00	\$1,558.38	\$369.21	\$1,927.60
34	101-385 Code Enforcement	22	0.5%	\$2,142.78	\$0.00	\$2,142.78	\$507.67	\$2,650.45
36	101-426 Emerg Mgmt Homeland	5	0.11%	\$486.99	\$0.00	\$486.99	\$115.38	\$602.37
37	101-441 PW General	34	0.77%	\$3,311.56	\$0.00	\$3,311.56	\$784.58	\$4,096.14
38	101-443 Forestry	22	0.5%	\$2,142.78	\$0.00	\$2,142.78	\$507.67	\$2,650.45
40	101-621 Pollution Control	2	0.05%	\$194.80	\$0.00	\$194.80	\$46.15	\$240.95
41	101-701 Planning	23	0.52%	\$2,240.17	\$0.00	\$2,240.17	\$530.75	\$2,770.92
44	101-728 Econ Dev	14	0.32%	\$1,363.58	\$0.00	\$1,363.58	\$323.06	\$1,686.65
45	101-75x Parks & Rec Activities	119	2.71%	\$11,590.47	\$0.00	\$11,590.47	\$2,746.03	\$14,336.50

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$11,103.47	\$0.00	\$11,103.47	\$2,630.65	\$13,734.12
47	151 Cemetery Trust	1	0.02%	\$97.40	\$0.00	\$97.40	\$23.08	\$120.47
50	202 Major Streets	111	2.52%	\$10,811.28	\$0.00	\$10,811.28	\$2,561.43	\$13,372.70
51	203 Local Streets	66	1.5%	\$6,428.33	\$0.00	\$6,428.33	\$1,523.01	\$7,951.34
52	209 Cemeteries	25	0.57%	\$2,434.97	\$0.00	\$2,434.97	\$576.90	\$3,011.87
53	211 Kzoo Muni Golf Assn	1	0.02%	\$97.40	\$0.00	\$97.40	\$23.08	\$120.47
55	226 Solid Waste / Rubbish	46	1.05%	\$4,480.35	\$0.00	\$4,480.35	\$1,061.49	\$5,541.84
56	232-238 Grants - Gen Gov	5	0.11%	\$486.99	\$0.00	\$486.99	\$115.38	\$602.37
57	232-40x PS Grants	7	0.16%	\$681.79	\$0.00	\$681.79	\$161.53	\$843.32
58	232-585 PW Grants	3	0.07%	\$292.20	\$0.00	\$292.20	\$69.23	\$361.42
59	232-697 HUD Grants - Other	2	0.05%	\$194.80	\$0.00	\$194.80	\$46.15	\$240.95
60	232-726 Community Dvlp Grants	3	0.07%	\$292.20	\$0.00	\$292.20	\$69.23	\$361.42
61	232-733 Econ Dvlp Grants	3	0.07%	\$292.20	\$0.00	\$292.20	\$69.23	\$361.42
63	232-776 P&R Grants	1	0.02%	\$97.40	\$0.00	\$97.40	\$23.08	\$120.47
66	233-406 PS Donations	7	0.16%	\$681.79	\$0.00	\$681.79	\$161.53	\$843.32
70	233-777 P&R Donations	48	1.09%	\$4,675.15	\$0.00	\$4,675.15	\$1,107.64	\$5,782.79
72	234 FFE Aspirational Projects	182	4.14%	\$17,726.60	\$0.00	\$17,726.60	\$4,199.81	\$21,926.41
73	235 Recovery Programs & Grants	169	3.84%	\$16,460.41	\$0.00	\$16,460.41	\$3,899.83	\$20,360.24
74	236 Light Grant	1	0.02%	\$97.40	\$0.00	\$97.40	\$23.08	\$120.47
76	243 Brownfield Redvlp Auth	16	0.36%	\$1,558.38	\$0.00	\$1,558.38	\$369.21	\$1,927.60
77	244 Econ Dvlp Corp	3	0.07%	\$292.20	\$0.00	\$292.20	\$69.23	\$361.42
78	248 Dtwm Dvlp Auth	29	0.66%	\$2,824.57	\$0.00	\$2,824.57	\$669.20	\$3,493.77
79	251 Dtwm Econ Growth	22	0.5%	\$2,142.78	\$0.00	\$2,142.78	\$507.67	\$2,650.45
80	265 Drug Law Enforce	6	0.14%	\$584.39	\$0.00	\$584.39	\$138.46	\$722.85
86	296 HUD Grant Admin	3	0.07%	\$292.20	\$0.00	\$292.20	\$69.23	\$361.42
87	298 Home Grant	11	0.25%	\$1,071.39	\$0.00	\$1,071.39	\$253.83	\$1,325.22
88	299 CDBG Grant	39	0.89%	\$3,798.56	\$0.00	\$3,798.56	\$899.96	\$4,698.52
90	401 Capital Projects	57	1.3%	\$5,551.74	\$0.00	\$5,551.74	\$1,315.33	\$6,867.06
91	514 Parking System	6	0.14%	\$584.39	\$0.00	\$584.39	\$138.46	\$722.85
92	590 Sewer Fund	1,291	29.35%	\$125,741.95	\$0.00	\$125,741.95	\$29,790.99	\$155,532.94
93	591 Water Fund	661	15.03%	\$64,380.66	\$0.00	\$64,380.66	\$15,253.17	\$79,633.83
94	677 Insurance Fund	60	1.36%	\$5,843.93	\$0.00	\$5,843.93	\$1,384.55	\$7,228.49
97	756 General Trust Fund	11	0.25%	\$1,071.39	\$0.00	\$1,071.39	\$253.83	\$1,325.22
98	760 Foundation for Excellence	11	0.25%	\$1,071.39	\$0.00	\$1,071.39	\$253.83	\$1,325.22

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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%	\$292.20	\$0.00	\$292.20	\$69.23	\$361.42
<b>SubTotal</b>		<b>4,399</b>	<b>100%</b>	<b>\$428,457.67</b>	<b>\$0.00</b>	<b>\$428,457.67</b>	<b>\$90,296.00</b>	<b>\$518,753.67</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$428,457.67</b>		<b>\$518,753.67</b>

Allocation Basis Units: # Purchase Orders

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**Allocation Summary**

**Dept. 15: 101-233 Purchasing**

Dept#	Department Name	Purchasing	Total
3	101-271 Other General	\$97.40	\$97.40
4	101-101 City Commission	\$973.99	\$973.99
5	101-172 City Manager	\$3,019.37	\$3,019.37
6	101-265 Bldgs & Grounds	\$18,310.99	\$18,310.99
7	101-228, 229, 230 Info Tech	\$17,921.39	\$17,921.39
8	101-191 Accounting Dept	\$486.99	\$486.99
9	101-192 Financial Services	\$389.60	\$389.60
10	101-210 Management Services	\$1,947.98	\$1,947.98
11	101-212 Budgeting	\$389.60	\$389.60
12	101-215 City Clerk	\$2,532.37	\$2,532.37
13	101-216 Records	\$973.99	\$973.99
15	101-233 Purchasing	\$292.20	\$292.20
17	101-253 Treasury	\$1,445.70	\$1,445.70
18	101-257 Assessing	\$1,325.22	\$1,325.22
19	101-261 311 Customer Service	\$361.42	\$361.42
20	101-266 City Attorney	\$602.37	\$602.37
21	101-270 Human Resources	\$4,818.99	\$4,818.99
22	101-345, 349 Public Safety	\$42,648.07	\$42,648.07
23	101-580 City Equipment	\$13,613.65	\$13,613.65
24	101-751 Parks & Rec Admin	\$3,011.87	\$3,011.87
26	101-175 Diversity & Inclusion	\$1,084.27	\$1,084.27
28	101-262 Elections	\$4,698.52	\$4,698.52
29	101-272 Emergency Recovery	\$843.32	\$843.32
31	101-347 Public Safety Ops	\$1,084.27	\$1,084.27
32	101-348 Criminal Invstgn Div	\$602.37	\$602.37
33	101-371 Bldg Inspection Dept	\$1,927.60	\$1,927.60
34	101-385 Code Enforcement	\$2,650.45	\$2,650.45
36	101-426 Emerg Mgmt Homeland	\$602.37	\$602.37
37	101-441 PW General	\$4,096.14	\$4,096.14
38	101-443 Forestry	\$2,650.45	\$2,650.45
40	101-621 Pollution Control	\$240.95	\$240.95
41	101-701 Planning	\$2,770.92	\$2,770.92
44	101-728 Econ Dev	\$1,686.65	\$1,686.65
45	101-75x Parks & Rec Activities	\$14,336.50	\$14,336.50
46	101-770 Parks Maint	\$13,734.12	\$13,734.12

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**Allocation Summary**

**Dept. 15: 101-233 Purchasing**

Dept#	Department Name	Purchasing	Total
47	151 Cemetery Trust	\$120.47	\$120.47
50	202 Major Streets	\$13,372.70	\$13,372.70
51	203 Local Streets	\$7,951.34	\$7,951.34
52	209 Cemeteries	\$3,011.87	\$3,011.87
53	211 Kzoo Muni Golf Assn	\$120.47	\$120.47
55	226 Solid Waste / Rubbish	\$5,541.84	\$5,541.84
56	232-238 Grants - Gen Gov	\$602.37	\$602.37
57	232-40x PS Grants	\$843.32	\$843.32
58	232-585 PW Grants	\$361.42	\$361.42
59	232-697 HUD Grants - Other	\$240.95	\$240.95
60	232-726 Community Dvlp Grants	\$361.42	\$361.42
61	232-733 Econ Dvlp Grants	\$361.42	\$361.42
63	232-776 P&R Grants	\$120.47	\$120.47
66	233-406 PS Donations	\$843.32	\$843.32
70	233-777 P&R Donations	\$5,782.79	\$5,782.79
72	234 FFE Aspirational Projects	\$21,926.41	\$21,926.41
73	235 Recovery Programs & Grants	\$20,360.24	\$20,360.24
74	236 Light Grant	\$120.47	\$120.47
76	243 Brownfield Redvlp Auth	\$1,927.60	\$1,927.60
77	244 Econ Dvlp Corp	\$361.42	\$361.42
78	248 Dtwm Dvlp Auth	\$3,493.77	\$3,493.77
79	251 Dtwm Econ Growth	\$2,650.45	\$2,650.45
80	265 Drug Law Enforce	\$722.85	\$722.85
86	296 HUD Grant Admin	\$361.42	\$361.42
87	298 Home Grant	\$1,325.22	\$1,325.22
88	299 CDBG Grant	\$4,698.52	\$4,698.52
90	401 Capital Projects	\$6,867.06	\$6,867.06
91	514 Parking System	\$722.85	\$722.85
92	590 Sewer Fund	\$155,532.94	\$155,532.94
93	591 Water Fund	\$79,633.83	\$79,633.83
94	677 Insurance Fund	\$7,228.49	\$7,228.49
97	756 General Trust Fund	\$1,325.22	\$1,325.22
98	760 Foundation for Excellence	\$1,325.22	\$1,325.22
103	All Other	\$361.42	\$361.42
<b>Direct Bills</b>		<b>\$0.00</b>	<b>\$0.00</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**Allocation Summary**

**Dept. 15: 101-233 Purchasing**

<b>Dept#</b>	<b>Department Name</b>	<b>Purchasing</b>	<b>Total</b>
<b>Total</b>		<b>\$518,753.67</b>	<b>\$518,753.67</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711

09/17/24

**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.

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

Dept. 16: 101-237 Grants  
Management

**A. Department Costs**

Description	Type	Amount	General Admin	Grant Administration	Grant Writing
<b>Personnel Costs</b>					
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
<b>Subtotal - Personnel Costs</b>		<b>\$13,677.12</b>	<b>\$0.00</b>	<b>\$5,001.72</b>	<b>\$8,675.40</b>
<b>Services &amp; Supplies Cost</b>					
727 Supplies	S	\$89.98	\$0.00	\$32.91	\$57.07
<b>Subtotal - Services &amp; Supplies</b>		<b>\$89.98</b>	<b>\$0.00</b>	<b>\$32.91</b>	<b>\$57.07</b>
<b>Department Cost Total</b>		<b>\$13,767.10</b>	<b>\$0.00</b>	<b>\$5,034.63</b>	<b>\$8,732.47</b>
<b>Adjustments to Cost</b>					
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
<b>Subtotal - Adjustments</b>		<b>\$163,337.17</b>	<b>\$0.00</b>	<b>\$59,732.40</b>	<b>\$103,604.77</b>
<b>Total Costs After Adjustments</b>		<b>\$177,104.27</b>	<b>\$0.00</b>	<b>\$64,767.03</b>	<b>\$112,337.24</b>
General Admin Distribution			\$0.00	\$0.00	\$0.00
<b>Grand Total</b>		<b>\$177,104.27</b>	<b>\$0.00</b>	<b>\$64,767.03</b>	<b>\$112,337.24</b>



**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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
<b>2</b>	<b>Subtotal - Equipment Depreciation</b>	<b>\$2,685.10</b>	<b>\$6.81</b>	<b>\$984.43</b>	<b>\$1,707.48</b>
1	Parking	\$842.26	\$34.88	\$320.77	\$556.37
<b>3</b>	<b>Subtotal - 101-271 Other General</b>	<b>\$842.26</b>	<b>\$34.88</b>	<b>\$320.77</b>	<b>\$556.37</b>
1	City Commission	\$8.40	\$8.49	\$6.17	\$10.71
<b>4</b>	<b>Subtotal - 101-101 City Commission</b>	<b>\$8.40</b>	<b>\$8.49</b>	<b>\$6.17</b>	<b>\$10.71</b>
1	Management & Leadership	\$3,536.72	\$876.59	\$1,613.94	\$2,799.36
<b>5</b>	<b>Subtotal - 101-172 City Manager</b>	<b>\$3,536.72</b>	<b>\$876.59</b>	<b>\$1,613.94</b>	<b>\$2,799.36</b>
1	PC / Network Support	\$5,121.19	\$679.08	\$2,121.16	\$3,679.12
2	App - Eden	\$1,887.18	\$588.40	\$905.32	\$1,570.27
3	App - BS & A	\$2,998.54	\$561.33	\$1,301.84	\$2,258.02
4	App - Kronos	\$1,052.01	\$162.31	\$444.08	\$770.25
5	App - NeoGov	\$23.22	\$0.00	\$8.49	\$14.73
8	VOIP	\$1,157.45	\$0.00	\$423.28	\$734.17
<b>7</b>	<b>Subtotal - 101-228, 229, 230 Info Tech</b>	<b>\$12,239.60</b>	<b>\$1,991.13</b>	<b>\$5,204.18</b>	<b>\$9,026.56</b>
1	Payroll	\$34.49	\$6.10	\$14.84	\$25.74
4	Audit and Accounting	\$75.50	\$11.42	\$31.78	\$55.13
<b>8</b>	<b>Subtotal - 101-191 Accounting Dept</b>	<b>\$109.99</b>	<b>\$17.51</b>	<b>\$46.63</b>	<b>\$80.87</b>
1	Accounts Payable	\$10.45	\$1.81	\$4.48	\$7.77
2	Payroll	\$223.52	\$38.12	\$95.68	\$165.96
6	Accounting	\$2.71	\$0.46	\$1.16	\$2.01
<b>9</b>	<b>Subtotal - 101-192 Financial Services</b>	<b>\$236.68</b>	<b>\$40.39</b>	<b>\$101.32</b>	<b>\$175.74</b>
3	Risk Management	\$5.82	\$1.34	\$2.62	\$4.54
4	Accounting	\$5.58	\$1.29	\$2.51	\$4.36
5	Accounts Payable	\$0.16	\$0.04	\$0.07	\$0.12
7	Payroll	\$12.69	\$2.95	\$5.72	\$9.92
<b>10</b>	<b>Subtotal - 101-210 Management Services</b>	<b>\$24.25</b>	<b>\$5.62</b>	<b>\$10.92</b>	<b>\$18.95</b>
1	Budget	\$43.72	\$5.47	\$17.99	\$31.20
<b>11</b>	<b>Subtotal - 101-212 Budgeting</b>	<b>\$43.72</b>	<b>\$5.47</b>	<b>\$17.99</b>	<b>\$31.20</b>
1	Internal Audit	\$11.73	\$1.64	\$4.89	\$8.48
<b>14</b>	<b>Subtotal - 101-223 Internal Auditor</b>	<b>\$11.73</b>	<b>\$1.64</b>	<b>\$4.89</b>	<b>\$8.48</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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	Tax Collection - General Fund	\$0.00	\$75.27	\$27.52	\$47.74
<b>17</b>	<b>Subtotal - 101-253 Treasury</b>	<b>\$0.00</b>	<b>\$75.27</b>	<b>\$27.52</b>	<b>\$47.74</b>
1	Assessing - General Fund	\$0.00	\$116.14	\$42.47	\$73.67
<b>18</b>	<b>Subtotal - 101-257 Assessing</b>	<b>\$0.00</b>	<b>\$116.14</b>	<b>\$42.47</b>	<b>\$73.67</b>
1	Advise and Counsel	\$0.00	\$44.28	\$16.19	\$28.08
2	Labor Relations	\$0.00	\$238.04	\$87.05	\$150.99
4	Risk Management	\$0.00	\$2.71	\$0.99	\$1.72
<b>20</b>	<b>Subtotal - 101-266 City Attorney</b>	<b>\$0.00</b>	<b>\$285.03</b>	<b>\$104.24</b>	<b>\$180.79</b>
1	Human Resources	\$0.00	\$2,158.99	\$789.54	\$1,369.45
<b>21</b>	<b>Subtotal - 101-270 Human Resources</b>	<b>\$0.00</b>	<b>\$2,158.99</b>	<b>\$789.54</b>	<b>\$1,369.45</b>
1	General Fund OPEB	\$0.00	\$13,632.48	\$4,985.40	\$8,647.08
<b>25</b>	<b>Subtotal - OPEB / Retirement Board</b>	<b>\$0.00</b>	<b>\$13,632.48</b>	<b>\$4,985.40</b>	<b>\$8,647.08</b>
<b>Total Incoming</b>		<b>\$19,738.44</b>	<b>\$19,256.43</b>	<b>\$14,260.42</b>	<b>\$24,734.45</b>
<b>C. Total Allocated</b>			<b>\$216,099.14</b>	<b>\$79,027.46</b>	<b>\$137,071.68</b>
				<b>36.57%</b>	<b>63.43%</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$2,195.63	\$0.00	\$2,195.63	\$0.00	\$2,195.63
22	101-345, 349 Public Safety	498,077	0.28%	\$198.26	\$0.00	\$198.26	\$20.01	\$218.26
24	101-751 Parks & Rec Admin	8,850,718.85	4.89%	\$3,523.00	\$0.00	\$3,523.00	\$355.49	\$3,878.48
37	101-441 PW General	135,750	0.08%	\$54.03	\$0.00	\$54.03	\$5.45	\$59.49
38	101-443 Forestry	7,872,374	4.35%	\$3,133.57	\$0.00	\$3,133.57	\$316.19	\$3,449.76
41	101-701 Planning	865,098	0.48%	\$344.35	\$0.00	\$344.35	\$34.75	\$379.10
43	101-724 Community Develop	21,655,070	11.97%	\$8,619.73	\$0.00	\$8,619.73	\$869.77	\$9,489.49
44	101-728 Econ Dev	323,860	0.18%	\$128.91	\$0.00	\$128.91	\$13.01	\$141.92
50	202 Major Streets	93,187,678	51.53%	\$37,093.03	\$0.00	\$37,093.03	\$3,742.84	\$40,835.88
51	203 Local Streets	10,014,452	5.54%	\$3,986.22	\$0.00	\$3,986.22	\$402.23	\$4,388.44
55	226 Solid Waste / Rubbish	172,660	0.1%	\$68.73	\$0.00	\$68.73	\$6.93	\$75.66
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%	\$139.32	\$0.00	\$139.32	\$14.06	\$153.37
77	244 Econ Dvlp Corp	91,945	0.05%	\$36.60	\$0.00	\$36.60	\$3.69	\$40.29
93	591 Water Fund	31,312,931	17.31%	\$12,464.00	\$0.00	\$12,464.00	\$1,257.67	\$13,721.67
<b>SubTotal</b>		<b>180,846,633.85</b>	<b>100%</b>	<b>\$71,985.38</b>	<b>-\$133,415.43</b>	<b>-\$61,430.05</b>	<b>\$7,042.08</b>	<b>-\$54,387.97</b>
Direct Bills						-\$133,415.43		-\$133,415.43
<b>Total</b>						<b>-\$194,845.48</b>		<b>-\$187,803.40</b>

Allocation Basis Units: \$ Grants

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$4,341.01	\$0.00	\$4,341.01	\$0.00	\$4,341.01
22	101-345, 349 Public Safety	478,052	0.3%	\$376.22	\$0.00	\$376.22	\$38.13	\$414.35
24	101-751 Parks & Rec Admin	8,850,718.85	5.58%	\$6,965.36	\$0.00	\$6,965.36	\$705.94	\$7,671.30
37	101-441 PW General	135,750	0.09%	\$106.83	\$0.00	\$106.83	\$10.83	\$117.66
38	101-443 Forestry	7,872,374	4.96%	\$6,195.42	\$0.00	\$6,195.42	\$627.91	\$6,823.33
41	101-701 Planning	865,098	0.55%	\$680.82	\$0.00	\$680.82	\$69.00	\$749.82
43	101-724 Community Develop	21,655,070	13.65%	\$17,042.17	\$0.00	\$17,042.17	\$1,727.23	\$18,769.39
44	101-728 Econ Dev	323,860	0.2%	\$254.87	\$0.00	\$254.87	\$25.83	\$280.70
50	202 Major Streets	93,179,678	58.73%	\$73,330.80	\$0.00	\$73,330.80	\$7,432.09	\$80,762.89
51	203 Local Streets	10,014,452	6.31%	\$7,881.20	\$0.00	\$7,881.20	\$798.76	\$8,679.96
55	226 Solid Waste / Rubbish	172,660	0.11%	\$135.88	\$0.00	\$135.88	\$13.77	\$149.65
76	243 Brownfield Redvlp Auth	350,000	0.22%	\$275.44	\$0.00	\$275.44	\$27.92	\$303.36
77	244 Econ Dvlp Corp	91,945	0.06%	\$72.36	\$0.00	\$72.36	\$7.33	\$79.69
93	591 Water Fund	9,147,529	5.77%	\$7,198.95	\$0.00	\$7,198.95	\$729.61	\$7,928.56
<b>SubTotal</b>		<b>158,653,206.85</b>	<b>100%</b>	<b>\$124,857.33</b>	<b>\$0.00</b>	<b>\$124,857.33</b>	<b>\$12,214.35</b>	<b>\$137,071.68</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$124,857.33</b>		<b>\$137,071.68</b>

Allocation Basis Units: \$ Grants, Written

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**Allocation Summary**

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

<b>Dept#</b>	<b>Department Name</b>	<b>Grant Administration</b>	<b>Grant Writing</b>	<b>Total</b>
5	101-172 City Manager	\$2,195.63	\$4,341.01	\$6,536.65
22	101-345, 349 Public Safety	\$218.26	\$414.35	\$632.61
24	101-751 Parks & Rec Admin	\$3,878.48	\$7,671.30	\$11,549.79
37	101-441 PW General	\$59.49	\$117.66	\$177.15
38	101-443 Forestry	\$3,449.76	\$6,823.33	\$10,273.09
41	101-701 Planning	\$379.10	\$749.82	\$1,128.91
43	101-724 Community Develop	\$9,489.49	\$18,769.39	\$28,258.89
44	101-728 Econ Dev	\$141.92	\$280.70	\$422.62
50	202 Major Streets	\$40,835.88	\$80,762.89	\$121,598.76
51	203 Local Streets	\$4,388.44	\$8,679.96	\$13,068.41
55	226 Solid Waste / Rubbish	\$75.66	\$149.65	\$225.31
72	234 FFE Aspirational Projects	-\$133,415.43	\$0.00	-\$133,415.43
76	243 Brownfield Redvlp Auth	\$153.37	\$303.36	\$456.73
77	244 Econ Dvlp Corp	\$40.29	\$79.69	\$119.98
93	591 Water Fund	\$13,721.67	\$7,928.56	\$21,650.24
<b>Direct Bills</b>		<b>\$133,415.43</b>	<b>\$0.00</b>	<b>\$133,415.43</b>
<b>Total</b>		<b>\$79,027.46</b>	<b>\$137,071.68</b>	<b>\$216,099.14</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711

09/17/24

**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 - General Fund** The administrative costs for handling the City's general fund property tax revenues are identified and allocated to general fund departments based on the dollar amount of their operating expenditures.

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

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

**Cashiering** Cashiers in the Treasurer's Office collect payments for many City departments. Costs associated with those duties are allocated to all departments on the number of receipts processed.

**Utility Billing** 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.

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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
<b>Personnel Costs</b>									
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
<b>Subtotal - Personnel Costs</b>		<b>\$843,745.99</b>	<b>\$144,618.06</b>	<b>\$49,274.77</b>	<b>\$150,777.41</b>	<b>\$22,612.39</b>	<b>\$166,471.08</b>	<b>\$302,061.06</b>	<b>\$7,931.21</b>
<b>Services &amp; Supplies Cost</b>									
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
<b>Subtotal - Services &amp; Supplies</b>		<b>\$713,980.69</b>	<b>\$42,742.94</b>	<b>\$13,839.41</b>	<b>\$87,513.58</b>	<b>\$13,123.77</b>	<b>\$46,755.40</b>	<b>\$507,709.47</b>	<b>\$2,227.58</b>
<b>Department Cost Total</b>		<b>\$1,557,726.68</b>	<b>\$187,361.01</b>	<b>\$63,114.17</b>	<b>\$238,290.99</b>	<b>\$35,736.16</b>	<b>\$213,226.48</b>	<b>\$809,770.53</b>	<b>\$10,158.79</b>
<b>Adjustments to Cost</b>									
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
<b>Subtotal - Adjustments</b>		<b>-\$19,896.82</b>	<b>\$0.00</b>	<b>-\$2,460.69</b>	<b>-\$7,528.79</b>	<b>-\$1,128.23</b>	<b>-\$8,313.99</b>	<b>\$0.00</b>	<b>-\$396.57</b>
<b>Total Costs After Adjustments</b>		\$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
<b>Grand Total</b>		<b>\$1,537,829.86</b>	<b>\$0.00</b>	<b>\$73,858.75</b>	<b>\$271,169.40</b>	<b>\$40,667.89</b>	<b>\$249,525.48</b>	<b>\$890,720.61</b>	<b>\$11,887.73</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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
<b>1</b>	<b>Subtotal - Building Depreciation</b>	<b>\$11,822.68</b>	<b>\$37.13</b>	<b>\$1,471.80</b>	<b>\$4,503.17</b>	<b>\$674.82</b>	<b>\$4,972.82</b>	<b>\$0.00</b>	<b>\$237.20</b>
1	City Hall Equipment *	\$1,106.34	\$59.47	\$144.68	\$442.66	\$66.33	\$488.82	\$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
<b>2</b>	<b>Subtotal - Equipment Depreciation</b>	<b>\$13,379.92</b>	<b>\$94.54</b>	<b>\$1,672.18</b>	<b>\$5,116.25</b>	<b>\$766.70</b>	<b>\$5,649.84</b>	<b>\$0.00</b>	<b>\$269.49</b>
1	Parking *	\$6,533.17	\$270.53	\$844.34	\$2,583.37	\$387.13	\$2,852.79	\$0.00	\$136.07
<b>3</b>	<b>Subtotal - 101-271 Other General</b>	<b>\$6,533.17</b>	<b>\$270.53</b>	<b>\$844.34</b>	<b>\$2,583.37</b>	<b>\$387.13</b>	<b>\$2,852.79</b>	<b>\$0.00</b>	<b>\$136.07</b>
1	City Commission	\$949.97	\$960.54	\$134.65	\$412.03	\$61.79	\$454.92	\$825.44	\$21.67
<b>4</b>	<b>Subtotal - 101-101 City Commission</b>	<b>\$949.97</b>	<b>\$960.54</b>	<b>\$134.65</b>	<b>\$412.03</b>	<b>\$61.79</b>	<b>\$454.92</b>	<b>\$825.44</b>	<b>\$21.67</b>
1	Management & Leadership	\$27,433.45	\$6,799.46	\$2,412.75	\$7,382.84	\$1,107.22	\$8,151.28	\$14,790.47	\$388.35
<b>5</b>	<b>Subtotal - 101-172 City Manager</b>	<b>\$27,433.45</b>	<b>\$6,799.46</b>	<b>\$2,412.75</b>	<b>\$7,382.84</b>	<b>\$1,107.22</b>	<b>\$8,151.28</b>	<b>\$14,790.47</b>	<b>\$388.35</b>
1	City Hall *	\$70,089.42	\$21,107.68	\$11,317.56	\$34,627.54	\$5,189.11	\$38,238.94	\$0.00	\$1,823.94
<b>6</b>	<b>Subtotal - 101-265 Bldgs &amp; Grounds</b>	<b>\$70,089.42</b>	<b>\$21,107.68</b>	<b>\$11,317.56</b>	<b>\$34,627.54</b>	<b>\$5,189.11</b>	<b>\$38,238.94</b>	<b>\$0.00</b>	<b>\$1,823.94</b>
1	PC / Network Support *	\$20,484.77	\$2,716.34	\$2,879.26	\$8,809.46	\$1,320.14	\$9,728.22	\$0.00	\$464.02
2	App - Eden *	\$3,774.37	\$1,176.81	\$614.44	\$1,879.96	\$281.72	\$2,076.03	\$0.00	\$99.02
3	App - BS & A *	\$13,493.41	\$2,526.00	\$1,988.01	\$6,082.57	\$911.50	\$6,716.94	\$0.00	\$320.39
4	App - Kronos *	\$4,734.06	\$730.41	\$678.14	\$2,074.86	\$310.93	\$2,291.25	\$0.00	\$109.29
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
<b>7</b>	<b>Subtotal - 101-228, 229, 230 Info Tech</b>	<b>\$55,633.52</b>	<b>\$7,149.55</b>	<b>\$7,278.24</b>	<b>\$22,268.91</b>	<b>\$3,337.35</b>	<b>\$24,590.97</b>	<b>\$4,134.77</b>	<b>\$1,172.83</b>
1	Payroll	\$267.54	\$47.29	\$22.19	\$67.90	\$10.18	\$74.97	\$136.02	\$3.57
4	Audit and Accounting	\$3,159.52	\$477.85	\$256.36	\$784.45	\$117.65	\$866.10	\$1,571.54	\$41.26
<b>8</b>	<b>Subtotal - 101-191 Accounting Dept</b>	<b>\$3,427.06</b>	<b>\$525.14</b>	<b>\$278.55</b>	<b>\$852.35</b>	<b>\$127.83</b>	<b>\$941.07</b>	<b>\$1,707.56</b>	<b>\$44.84</b>
1	Accounts Payable	\$1,870.56	\$323.36	\$154.63	\$473.15	\$70.96	\$522.40	\$947.89	\$24.89
2	Payroll	\$1,733.80	\$295.69	\$143.04	\$437.69	\$65.64	\$483.25	\$876.85	\$23.02
6	Accounting	\$113.45	\$19.23	\$9.35	\$28.62	\$4.29	\$31.59	\$57.33	\$1.51
<b>9</b>	<b>Subtotal - 101-192 Financial Services</b>	<b>\$3,717.81</b>	<b>\$638.28</b>	<b>\$307.02</b>	<b>\$939.46</b>	<b>\$140.89</b>	<b>\$1,037.24</b>	<b>\$1,882.07</b>	<b>\$49.42</b>
3	Risk Management	\$658.70	\$151.82	\$57.13	\$174.80	\$26.22	\$192.99	\$350.19	\$9.19
4	Accounting	\$233.64	\$54.10	\$20.28	\$62.06	\$9.31	\$68.52	\$124.32	\$3.26
5	Accounts Payable	\$28.11	\$6.65	\$2.45	\$7.50	\$1.12	\$8.28	\$15.02	\$0.39



**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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
7	Payroll	\$98.42	\$22.88	\$8.55	\$26.16	\$3.92	\$28.88	\$52.41	\$1.38
<b>10</b>	<b>Subtotal - 101-210 Management Services</b>	<b>\$1,018.87</b>	<b>\$235.45</b>	<b>\$88.41</b>	<b>\$270.51</b>	<b>\$40.57</b>	<b>\$298.67</b>	<b>\$541.94</b>	<b>\$14.23</b>
1	Budget	\$4,946.82	\$618.64	\$392.26	\$1,200.28	\$180.01	\$1,325.21	\$2,404.58	\$63.14
2	Cost Plan *	\$1,892.41	\$0.00	\$315.40	\$315.40	\$315.40	\$315.40	\$315.40	\$315.40
<b>11</b>	<b>Subtotal - 101-212 Budgeting</b>	<b>\$6,839.22</b>	<b>\$618.64</b>	<b>\$707.66</b>	<b>\$1,515.68</b>	<b>\$495.41</b>	<b>\$1,640.61</b>	<b>\$2,719.98</b>	<b>\$378.54</b>
2	Mailroom *	\$2,649.84	\$448.76	\$384.54	\$1,176.54	\$176.31	\$1,299.24	\$0.00	\$61.97
<b>12</b>	<b>Subtotal - 101-215 City Clerk</b>	<b>\$2,649.84</b>	<b>\$448.76</b>	<b>\$384.54</b>	<b>\$1,176.54</b>	<b>\$176.31</b>	<b>\$1,299.24</b>	<b>\$0.00</b>	<b>\$61.97</b>
2	Mailroom *	\$509.86	\$70.75	\$72.05	\$220.46	\$33.04	\$243.45	\$0.00	\$11.61
<b>13</b>	<b>Subtotal - 101-216 Records</b>	<b>\$509.86</b>	<b>\$70.75</b>	<b>\$72.05</b>	<b>\$220.46</b>	<b>\$33.04</b>	<b>\$243.45</b>	<b>\$0.00</b>	<b>\$11.61</b>
1	Internal Audit	\$1,327.13	\$185.27	\$106.59	\$326.17	\$48.92	\$360.12	\$653.44	\$17.16
<b>14</b>	<b>Subtotal - 101-223 Internal Auditor</b>	<b>\$1,327.13</b>	<b>\$185.27</b>	<b>\$106.59</b>	<b>\$326.17</b>	<b>\$48.92</b>	<b>\$360.12</b>	<b>\$653.44</b>	<b>\$17.16</b>
1	Purchasing	\$1,168.79	\$276.91	\$101.89	\$311.79	\$46.76	\$344.24	\$624.62	\$16.40
<b>15</b>	<b>Subtotal - 101-233 Purchasing</b>	<b>\$1,168.79</b>	<b>\$276.91</b>	<b>\$101.89</b>	<b>\$311.79</b>	<b>\$46.76</b>	<b>\$344.24</b>	<b>\$624.62</b>	<b>\$16.40</b>
1	Non-Tax Revenue	\$0.00	\$395.16	\$27.85	\$85.22	\$12.78	\$94.09	\$170.73	\$4.48
2	Tax Collection - General Fund	\$0.00	\$8,516.24	\$600.23	\$1,836.65	\$275.45	\$2,027.82	\$3,679.48	\$96.61
4	Cashier	\$0.00	\$630.53	\$44.44	\$135.98	\$20.39	\$150.14	\$272.42	\$7.15
<b>17</b>	<b>Subtotal - 101-253 Treasury</b>	<b>\$0.00</b>	<b>\$9,541.92</b>	<b>\$672.52</b>	<b>\$2,057.86</b>	<b>\$308.62</b>	<b>\$2,272.05</b>	<b>\$4,122.63</b>	<b>\$108.25</b>
1	Assessing - General Fund	\$0.00	\$13,140.90	\$926.17	\$2,834.03	\$425.03	\$3,129.01	\$5,677.58	\$149.08
<b>18</b>	<b>Subtotal - 101-257 Assessing</b>	<b>\$0.00</b>	<b>\$13,140.90</b>	<b>\$926.17</b>	<b>\$2,834.03</b>	<b>\$425.03</b>	<b>\$3,129.01</b>	<b>\$5,677.58</b>	<b>\$149.08</b>
1	Customer Service	\$0.00	\$86,516.93	\$6,097.74	\$18,658.67	\$2,798.28	\$20,600.76	\$37,379.99	\$981.49
<b>19</b>	<b>Subtotal - 101-261 311 Customer Service</b>	<b>\$0.00</b>	<b>\$86,516.93</b>	<b>\$6,097.74</b>	<b>\$18,658.67</b>	<b>\$2,798.28</b>	<b>\$20,600.76</b>	<b>\$37,379.99</b>	<b>\$981.49</b>
1	Advise and Counsel	\$0.00	\$5,009.89	\$353.10	\$1,080.46	\$162.04	\$1,192.92	\$2,164.54	\$56.83
2	Labor Relations	\$0.00	\$1,846.41	\$130.14	\$398.21	\$59.72	\$439.65	\$797.75	\$20.95
4	Risk Management	\$0.00	\$80.34	\$5.66	\$17.33	\$2.60	\$19.13	\$34.71	\$0.91
<b>20</b>	<b>Subtotal - 101-266 City Attorney</b>	<b>\$0.00</b>	<b>\$6,936.63</b>	<b>\$488.90</b>	<b>\$1,495.99</b>	<b>\$224.36</b>	<b>\$1,651.70</b>	<b>\$2,997.00</b>	<b>\$78.69</b>
1	Human Resources	\$0.00	\$16,746.75	\$1,180.32	\$3,611.69	\$541.65	\$3,987.61	\$7,235.50	\$189.98
<b>21</b>	<b>Subtotal - 101-270 Human Resources</b>	<b>\$0.00</b>	<b>\$16,746.75</b>	<b>\$1,180.32</b>	<b>\$3,611.69</b>	<b>\$541.65</b>	<b>\$3,987.61</b>	<b>\$7,235.50</b>	<b>\$189.98</b>
1	General Fund OPEB	\$0.00	\$105,743.82	\$7,452.86	\$22,805.24	\$3,420.15	\$25,178.92	\$45,687.05	\$1,199.60
<b>25</b>	<b>Subtotal - OPEB / Retirement Board</b>	<b>\$0.00</b>	<b>\$105,743.82</b>	<b>\$7,452.86</b>	<b>\$22,805.24</b>	<b>\$3,420.15</b>	<b>\$25,178.92</b>	<b>\$45,687.05</b>	<b>\$1,199.60</b>
<b>Total Incoming</b>		<b>\$206,500.72</b>	<b>\$278,045.59</b>	<b>\$43,996.74</b>	<b>\$133,970.53</b>	<b>\$20,351.93</b>	<b>\$147,896.26</b>	<b>\$130,980.04</b>	<b>\$7,350.81</b>
<b>C. Total Allocated</b>			<b>\$2,022,376.16</b>	<b>\$117,855.49</b>	<b>\$405,139.93</b>	<b>\$61,019.82</b>	<b>\$397,421.74</b>	<b>\$1,021,700.65</b>	<b>\$19,238.53</b>
				5.83%	20.03%	3.02%	19.65%	50.52%	0.95%

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$164.65	\$0.00	\$164.65	\$0.00	\$164.65
17	101-253 Treasury	96	0.41%	\$395.16	\$0.00	\$395.16	\$0.00	\$395.16
22	101-345, 349 Public Safety	810	3.45%	\$3,334.14	\$0.00	\$3,334.14	\$733.92	\$4,068.06
23	101-580 City Equipment	101	0.43%	\$415.74	\$0.00	\$415.74	\$91.51	\$507.25
24	101-751 Parks & Rec Admin	143	0.61%	\$588.62	\$0.00	\$588.62	\$129.57	\$718.19
25	OPEB / Retirement Board	11	0.05%	\$45.28	\$0.00	\$45.28	\$9.97	\$55.25
27	101-180 Executive Programs	1	0%	\$4.12	\$0.00	\$4.12	\$0.91	\$5.02
28	101-262 Elections	1	0%	\$4.12	\$0.00	\$4.12	\$0.91	\$5.02
33	101-371 Bldg Inspection Dept	3,845	16.37%	\$15,826.87	\$0.00	\$15,826.87	\$3,483.85	\$19,310.72
34	101-385 Code Enforcement	4,737	20.17%	\$19,498.54	\$0.00	\$19,498.54	\$4,292.06	\$23,790.61
37	101-441 PW General	243	1.03%	\$1,000.24	\$0.00	\$1,000.24	\$220.18	\$1,220.42
41	101-701 Planning	237	1.01%	\$975.54	\$0.00	\$975.54	\$214.74	\$1,190.28
45	101-75x Parks & Rec Activities	54	0.23%	\$222.28	\$0.00	\$222.28	\$48.93	\$271.20
47	151 Cemetery Trust	91	0.39%	\$374.58	\$0.00	\$374.58	\$82.45	\$457.03
48	159 Recreation Endowment	1	0%	\$4.12	\$0.00	\$4.12	\$0.91	\$5.02
49	160 Mayor's Riverfront Pk	2	0.01%	\$8.23	\$0.00	\$8.23	\$1.81	\$10.04
50	202 Major Streets	83	0.35%	\$341.65	\$0.00	\$341.65	\$75.20	\$416.85
51	203 Local Streets	34	0.14%	\$139.95	\$0.00	\$139.95	\$30.81	\$170.76
52	209 Cemeteries	289	1.23%	\$1,189.59	\$0.00	\$1,189.59	\$261.85	\$1,451.44
53	211 Kzoo Muni Golf Assn	3	0.01%	\$12.35	\$0.00	\$12.35	\$2.72	\$15.07
54	225 Blight Abatement	3	0.01%	\$12.35	\$0.00	\$12.35	\$2.72	\$15.07
55	226 Solid Waste / Rubbish	1,491	6.35%	\$6,137.29	\$0.00	\$6,137.29	\$1,350.95	\$7,488.24
56	232-238 Grants - Gen Gov	14	0.06%	\$57.63	\$0.00	\$57.63	\$12.69	\$70.31
57	232-40x PS Grants	18	0.08%	\$74.09	\$0.00	\$74.09	\$16.31	\$90.40
58	232-585 PW Grants	10	0.04%	\$41.16	\$0.00	\$41.16	\$9.06	\$50.22
59	232-697 HUD Grants - Other	6	0.03%	\$24.70	\$0.00	\$24.70	\$5.44	\$30.13
60	232-726 Community Dvlp Grants	2	0.01%	\$8.23	\$0.00	\$8.23	\$1.81	\$10.04
61	232-733 Econ Dvlp Grants	6	0.03%	\$24.70	\$0.00	\$24.70	\$5.44	\$30.13
62	232-775 P&R Annual Grants	3	0.01%	\$12.35	\$0.00	\$12.35	\$2.72	\$15.07
63	232-776 P&R Grants	5	0.02%	\$20.58	\$0.00	\$20.58	\$4.53	\$25.11
65	233-180 Exec Programs	7	0.03%	\$28.81	\$0.00	\$28.81	\$6.34	\$35.16
66	233-406 PS Donations	20	0.09%	\$82.32	\$0.00	\$82.32	\$18.12	\$100.45
68	233-727 Comm Dvlp Donations	3	0.01%	\$12.35	\$0.00	\$12.35	\$2.72	\$15.07
70	233-777 P&R Donations	12	0.05%	\$49.39	\$0.00	\$49.39	\$10.87	\$60.27

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$8.23	\$0.00	\$8.23	\$1.81	\$10.04
72	234 FFE Aspirational Projects	27	0.11%	\$111.14	\$0.00	\$111.14	\$24.46	\$135.60
73	235 Recovery Programs & Grants	111	0.47%	\$456.90	\$0.00	\$456.90	\$100.57	\$557.47
75	242 Local Brownfield Revolv	6	0.03%	\$24.70	\$0.00	\$24.70	\$5.44	\$30.13
76	243 Brownfield Redvlp Auth	29	0.12%	\$119.37	\$0.00	\$119.37	\$26.28	\$145.65
77	244 Econ Dvlp Corp	8	0.03%	\$32.93	\$0.00	\$32.93	\$7.25	\$40.18
78	248 Dtnv Dvlp Auth	48	0.2%	\$197.58	\$0.00	\$197.58	\$43.49	\$241.07
79	251 Dtnv Econ Growth	46	0.2%	\$189.35	\$0.00	\$189.35	\$41.68	\$231.03
80	265 Drug Law Enforce	69	0.29%	\$284.02	\$0.00	\$284.02	\$62.52	\$346.54
81	272 Econ Initiative	44	0.19%	\$181.11	\$0.00	\$181.11	\$39.87	\$220.98
82	273 Business Dvlp	33	0.14%	\$135.84	\$0.00	\$135.84	\$29.90	\$165.74
84	275 Housing Programs	3	0.01%	\$12.35	\$0.00	\$12.35	\$2.72	\$15.07
86	296 HUD Grant Admin	17	0.07%	\$69.98	\$0.00	\$69.98	\$15.40	\$85.38
87	298 Home Grant	25	0.11%	\$102.91	\$0.00	\$102.91	\$22.65	\$125.56
88	299 CDBG Grant	543	2.31%	\$2,235.11	\$0.00	\$2,235.11	\$492.00	\$2,727.11
89	300 Debt Service	22	0.09%	\$90.56	\$0.00	\$90.56	\$19.93	\$110.49
90	401 Capital Projects	53	0.23%	\$218.16	\$0.00	\$218.16	\$48.02	\$266.18
91	514 Parking System	184	0.78%	\$757.38	\$0.00	\$757.38	\$166.72	\$924.10
92	590 Sewer Fund	2,946	12.54%	\$12,126.39	\$0.00	\$12,126.39	\$2,669.29	\$14,795.68
93	591 Water Fund	4,162	17.72%	\$17,131.72	\$0.00	\$17,131.72	\$3,771.07	\$20,902.79
94	677 Insurance Fund	791	3.37%	\$3,255.93	\$0.00	\$3,255.93	\$716.70	\$3,972.63
95	731 Pension Fund	71	0.3%	\$292.25	\$0.00	\$292.25	\$64.33	\$356.58
96	737 OPEB Fund	76	0.32%	\$312.83	\$0.00	\$312.83	\$68.86	\$381.69
97	756 General Trust Fund	5	0.02%	\$20.58	\$0.00	\$20.58	\$4.53	\$25.11
98	760 Foundation for Excellence	116	0.49%	\$477.48	\$0.00	\$477.48	\$105.10	\$582.59
99	761 Landfill Trust	1	0%	\$4.12	\$0.00	\$4.12	\$0.91	\$5.02
100	90x GASB 34 Govt	39	0.17%	\$160.53	\$0.00	\$160.53	\$35.34	\$195.87
103	All Other	1,592	6.78%	\$6,553.03	\$0.00	\$6,553.03	\$1,442.47	\$7,995.49
<b>SubTotal</b>		<b>23,491</b>	<b>100%</b>	<b>\$96,694.18</b>	<b>\$0.00</b>	<b>\$96,694.18</b>	<b>\$21,161.31</b>	<b>\$117,855.49</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$96,694.18</b>		<b>\$117,855.49</b>

Allocation Basis Units: # Revenue Transactions, exc. Tax

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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
3	101-271 Other General	59,685.6	0.1%	\$326.31	\$0.00	\$326.31	\$0.00	\$326.31
4	101-101 City Commission	175,700.62	0.28%	\$960.57	\$0.00	\$960.57	\$0.00	\$960.57
5	101-172 City Manager	1,910,933.88	3.07%	\$10,447.26	\$0.00	\$10,447.26	\$0.00	\$10,447.26
6	101-265 Bldgs & Grounds	1,568,682.09	2.52%	\$8,576.14	\$0.00	\$8,576.14	\$0.00	\$8,576.14
7	101-228, 229, 230 Info Tech	3,756,106.53	6.03%	\$20,535.00	\$0.00	\$20,535.00	\$0.00	\$20,535.00
8	101-191 Accounting Dept	642,269.47	1.03%	\$3,511.35	\$0.00	\$3,511.35	\$0.00	\$3,511.35
9	101-192 Financial Services	556,847.23	0.89%	\$3,044.34	\$0.00	\$3,044.34	\$0.00	\$3,044.34
10	101-210 Management Services	309,081.43	0.5%	\$1,689.78	\$0.00	\$1,689.78	\$0.00	\$1,689.78
11	101-212 Budgeting	146,167.85	0.23%	\$799.11	\$0.00	\$799.11	\$0.00	\$799.11
12	101-215 City Clerk	343,622.05	0.55%	\$1,878.61	\$0.00	\$1,878.61	\$0.00	\$1,878.61
13	101-216 Records	165,316.09	0.27%	\$903.80	\$0.00	\$903.80	\$0.00	\$903.80
14	101-223 Internal Auditor	105,800.3	0.17%	\$578.42	\$0.00	\$578.42	\$0.00	\$578.42
15	101-233 Purchasing	480,288.6	0.77%	\$2,625.78	\$0.00	\$2,625.78	\$0.00	\$2,625.78
16	101-237 Grants Management	13,767.1	0.02%	\$75.27	\$0.00	\$75.27	\$0.00	\$75.27
17	101-253 Treasury	1,557,726.68	2.5%	\$8,516.24	\$0.00	\$8,516.24	\$0.00	\$8,516.24
18	101-257 Assessing	522,601.92	0.84%	\$2,857.11	\$0.00	\$2,857.11	\$670.49	\$3,527.60
19	101-261 311 Customer Service	683,767.56	1.1%	\$3,738.22	\$0.00	\$3,738.22	\$877.26	\$4,615.48
20	101-266 City Attorney	1,015,722.92	1.63%	\$5,553.05	\$0.00	\$5,553.05	\$1,303.15	\$6,856.20
21	101-270 Human Resources	986,558.57	1.58%	\$5,393.61	\$0.00	\$5,393.61	\$1,265.73	\$6,659.34
22	101-345, 349 Public Safety	8,313,869.2	13.35%	\$45,452.72	\$0.00	\$45,452.72	\$10,666.51	\$56,119.23
23	101-580 City Equipment	2,215,692.63	3.56%	\$12,113.40	\$0.00	\$12,113.40	\$2,842.68	\$14,956.09
24	101-751 Parks & Rec Admin	377,756.99	0.61%	\$2,065.23	\$0.00	\$2,065.23	\$484.65	\$2,549.89
26	101-175 Diversity & Inclusion	312,552.55	0.5%	\$1,708.75	\$0.00	\$1,708.75	\$401.00	\$2,109.75
27	101-180 Executive Programs	7,175.4	0.01%	\$39.23	\$0.00	\$39.23	\$9.21	\$48.43
28	101-262 Elections	536,194.41	0.86%	\$2,931.43	\$0.00	\$2,931.43	\$687.93	\$3,619.35
29	101-272 Emergency Recovery	541,202.12	0.87%	\$2,958.80	\$0.00	\$2,958.80	\$694.35	\$3,653.15
30	101-346 Public Safety COPS	2,727,637.49	4.38%	\$14,912.26	\$0.00	\$14,912.26	\$3,499.50	\$18,411.75
31	101-347 Public Safety Ops	20,406,020.06	32.77%	\$111,561.67	\$0.00	\$111,561.67	\$26,180.46	\$137,742.13
32	101-348 Criminal Invstgn Div	3,712,155.17	5.96%	\$20,294.71	\$0.00	\$20,294.71	\$4,762.61	\$25,057.32
33	101-371 Bldg Inspection Dept	830,477.61	1.33%	\$4,540.30	\$0.00	\$4,540.30	\$1,065.48	\$5,605.78
34	101-385 Code Enforcement	757,375.76	1.22%	\$4,140.65	\$0.00	\$4,140.65	\$971.70	\$5,112.34
35	101-400 PS Contracts	279,743.57	0.45%	\$1,529.38	\$0.00	\$1,529.38	\$358.90	\$1,888.29
36	101-426 Emerg Mgmt Homeland	6,669.37	0.01%	\$36.46	\$0.00	\$36.46	\$8.56	\$45.02
37	101-441 PW General	342,471.18	0.55%	\$1,872.32	\$0.00	\$1,872.32	\$439.38	\$2,311.71

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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
38	101-443 Forestry	436,151.52	0.7%	\$2,384.48	\$0.00	\$2,384.48	\$559.57	\$2,944.05
39	101-448 Street Lights	1,247,083.09	2%	\$6,817.92	\$0.00	\$6,817.92	\$1,599.98	\$8,417.90
40	101-621 Pollution Control	208,221.7	0.33%	\$1,138.37	\$0.00	\$1,138.37	\$267.14	\$1,405.51
41	101-701 Planning	730,925.24	1.17%	\$3,996.04	\$0.00	\$3,996.04	\$937.76	\$4,933.80
43	101-724 Community Develop	58,023.28	0.09%	\$317.22	\$0.00	\$317.22	\$74.44	\$391.66
44	101-728 Econ Dev	513,207.17	0.82%	\$2,805.75	\$0.00	\$2,805.75	\$658.43	\$3,464.19
45	101-75x Parks & Rec Activities	1,037,807.57	1.67%	\$5,673.79	\$0.00	\$5,673.79	\$1,331.48	\$7,005.28
46	101-770 Parks Maint	1,662,307.36	2.67%	\$9,087.99	\$0.00	\$9,087.99	\$2,132.70	\$11,220.70
<b>SubTotal</b>		<b>62,261,366.93</b>	<b>100%</b>	<b>\$340,388.87</b>	<b>\$0.00</b>	<b>\$340,388.87</b>	<b>\$64,751.06</b>	<b>\$405,139.93</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$340,388.87</b>		<b>\$405,139.93</b>

Allocation Basis Units: \$ Operating Expenditures, General Fund only

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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
55	226 Solid Waste / Rubbish	100	100%	\$51,310.27	\$0.00	\$51,310.27	\$9,709.55	\$61,019.82
<b>SubTotal</b>		<b>100</b>	<b>100%</b>	<b>\$51,310.27</b>	<b>\$0.00</b>	<b>\$51,310.27</b>	<b>\$9,709.55</b>	<b>\$61,019.82</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$51,310.27</b>		<b>\$61,019.82</b>

Allocation Basis Units: Direct to 226 Solid Waste / Rubbish

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$21.11	\$0.00	\$21.11	\$0.00	\$21.11
17	101-253 Treasury	1,135	0.19%	\$630.53	\$0.00	\$630.53	\$0.00	\$630.53
21	101-270 Human Resources	1	0%	\$0.56	\$0.00	\$0.56	\$0.12	\$0.68
22	101-345, 349 Public Safety	404	0.07%	\$224.43	\$0.00	\$224.43	\$49.33	\$273.76
24	101-751 Parks & Rec Admin	33	0.01%	\$18.33	\$0.00	\$18.33	\$4.03	\$22.36
28	101-262 Elections	1	0%	\$0.56	\$0.00	\$0.56	\$0.12	\$0.68
31	101-347 Public Safety Ops	15	0%	\$8.33	\$0.00	\$8.33	\$1.83	\$10.16
33	101-371 Bldg Inspection Dept	25	0%	\$13.89	\$0.00	\$13.89	\$3.05	\$16.94
37	101-441 PW General	21	0%	\$11.67	\$0.00	\$11.67	\$2.56	\$14.23
41	101-701 Planning	2	0%	\$1.11	\$0.00	\$1.11	\$0.24	\$1.36
47	151 Cemetery Trust	43	0.01%	\$23.89	\$0.00	\$23.89	\$5.25	\$29.14
49	160 Mayor's Riverfront Pk	25	0%	\$13.89	\$0.00	\$13.89	\$3.05	\$16.94
50	202 Major Streets	71	0.01%	\$39.44	\$0.00	\$39.44	\$8.67	\$48.11
51	203 Local Streets	27	0%	\$15.00	\$0.00	\$15.00	\$3.30	\$18.30
52	209 Cemeteries	171	0.03%	\$95.00	\$0.00	\$95.00	\$20.88	\$115.87
54	225 Blight Abatement	15	0%	\$8.33	\$0.00	\$8.33	\$1.83	\$10.16
55	226 Solid Waste / Rubbish	1,055	0.18%	\$586.08	\$0.00	\$586.08	\$128.82	\$714.90
56	232-238 Grants - Gen Gov	10	0%	\$5.56	\$0.00	\$5.56	\$1.22	\$6.78
57	232-40x PS Grants	6	0%	\$3.33	\$0.00	\$3.33	\$0.73	\$4.07
58	232-585 PW Grants	3	0%	\$1.67	\$0.00	\$1.67	\$0.37	\$2.03
59	232-697 HUD Grants - Other	2	0%	\$1.11	\$0.00	\$1.11	\$0.24	\$1.36
61	232-733 Econ Dvlp Grants	1	0%	\$0.56	\$0.00	\$0.56	\$0.12	\$0.68
63	232-776 P&R Grants	1	0%	\$0.56	\$0.00	\$0.56	\$0.12	\$0.68
65	233-180 Exec Programs	6	0%	\$3.33	\$0.00	\$3.33	\$0.73	\$4.07
66	233-406 PS Donations	1	0%	\$0.56	\$0.00	\$0.56	\$0.12	\$0.68
70	233-777 P&R Donations	7	0%	\$3.89	\$0.00	\$3.89	\$0.85	\$4.74
72	234 FFE Aspirational Projects	12	0%	\$6.67	\$0.00	\$6.67	\$1.47	\$8.13
76	243 Brownfield Redvlp Auth	15	0%	\$8.33	\$0.00	\$8.33	\$1.83	\$10.16
77	244 Econ Dvlp Corp	5	0%	\$2.78	\$0.00	\$2.78	\$0.61	\$3.39
78	248 Dtwm Dvlp Auth	9	0%	\$5.00	\$0.00	\$5.00	\$1.10	\$6.10
79	251 Dtwm Econ Growth	10	0%	\$5.56	\$0.00	\$5.56	\$1.22	\$6.78
80	265 Drug Law Enforce	25	0%	\$13.89	\$0.00	\$13.89	\$3.05	\$16.94
81	272 Econ Initiative	76	0.01%	\$42.22	\$0.00	\$42.22	\$9.28	\$51.50
82	273 Business Dvlp	13	0%	\$7.22	\$0.00	\$7.22	\$1.59	\$8.81

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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	\$0.12	\$0.68
86	296 HUD Grant Admin	13	0%	\$7.22	\$0.00	\$7.22	\$1.59	\$8.81
87	298 Home Grant	20	0%	\$11.11	\$0.00	\$11.11	\$2.44	\$13.55
88	299 CDBG Grant	418	0.07%	\$232.21	\$0.00	\$232.21	\$51.04	\$283.25
90	401 Capital Projects	13	0%	\$7.22	\$0.00	\$7.22	\$1.59	\$8.81
91	514 Parking System	13	0%	\$7.22	\$0.00	\$7.22	\$1.59	\$8.81
92	590 Sewer Fund	88,152	15.03%	\$48,970.98	\$0.00	\$48,970.98	\$10,763.38	\$59,734.36
93	591 Water Fund	109,005	18.58%	\$60,555.42	\$0.00	\$60,555.42	\$13,309.54	\$73,864.95
94	677 Insurance Fund	263	0.04%	\$146.10	\$0.00	\$146.10	\$32.11	\$178.22
95	731 Pension Fund	2	0%	\$1.11	\$0.00	\$1.11	\$0.24	\$1.36
97	756 General Trust Fund	17	0%	\$9.44	\$0.00	\$9.44	\$2.08	\$11.52
98	760 Foundation for Excellence	9	0%	\$5.00	\$0.00	\$5.00	\$1.10	\$6.10
103	All Other	385,490	65.7%	\$214,150.80	\$0.00	\$214,150.80	\$47,068.42	\$261,219.22
<b>SubTotal</b>		<b>586,700</b>	<b>100%</b>	<b>\$325,928.75</b>	<b>\$0.00</b>	<b>\$325,928.75</b>	<b>\$71,492.98</b>	<b>\$397,421.74</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$325,928.75</b>		<b>\$397,421.74</b>

Allocation Basis Units: # of Receipts Processed



**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$397,484.07	\$0.00	\$397,484.07	\$46,751.37	\$444,235.44
93	591 Water Fund	56.52	56.52%	\$516,692.73	\$0.00	\$516,692.73	\$60,772.48	\$577,465.21
<b>SubTotal</b>		<b>100</b>	<b>100%</b>	<b>\$914,176.81</b>	<b>\$0.00</b>	<b>\$914,176.81</b>	<b>\$107,523.85</b>	<b>\$1,021,700.65</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$914,176.81</b>		<b>\$1,021,700.65</b>

Allocation Basis Units: % of Utility Bills Processed

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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
18	101-257 Assessing	100	100%	\$15,831.70	\$0.00	\$15,831.70	\$3,406.83	\$19,238.53
<b>SubTotal</b>		<b>100</b>	<b>100%</b>	<b>\$15,831.70</b>	<b>\$0.00</b>	<b>\$15,831.70</b>	<b>\$3,406.83</b>	<b>\$19,238.53</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$15,831.70</b>		<b>\$19,238.53</b>

Allocation Basis Units: Direct to 101-257 Assessing

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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
3	101-271 Other General	\$0.00	\$326.31	\$0.00	\$0.00	\$0.00	\$0.00	\$326.31
4	101-101 City Commission	\$0.00	\$960.57	\$0.00	\$0.00	\$0.00	\$0.00	\$960.57
5	101-172 City Manager	\$0.00	\$10,447.26	\$0.00	\$0.00	\$0.00	\$0.00	\$10,447.26
6	101-265 Bldgs & Grounds	\$0.00	\$8,576.14	\$0.00	\$0.00	\$0.00	\$0.00	\$8,576.14
7	101-228, 229, 230 Info Tech	\$0.00	\$20,535.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,535.00
8	101-191 Accounting Dept	\$0.00	\$3,511.35	\$0.00	\$0.00	\$0.00	\$0.00	\$3,511.35
9	101-192 Financial Services	\$0.00	\$3,044.34	\$0.00	\$0.00	\$0.00	\$0.00	\$3,044.34
10	101-210 Management Services	\$0.00	\$1,689.78	\$0.00	\$0.00	\$0.00	\$0.00	\$1,689.78
11	101-212 Budgeting	\$0.00	\$799.11	\$0.00	\$0.00	\$0.00	\$0.00	\$799.11
12	101-215 City Clerk	\$164.65	\$1,878.61	\$0.00	\$21.11	\$0.00	\$0.00	\$2,064.37
13	101-216 Records	\$0.00	\$903.80	\$0.00	\$0.00	\$0.00	\$0.00	\$903.80
14	101-223 Internal Auditor	\$0.00	\$578.42	\$0.00	\$0.00	\$0.00	\$0.00	\$578.42
15	101-233 Purchasing	\$0.00	\$2,625.78	\$0.00	\$0.00	\$0.00	\$0.00	\$2,625.78
16	101-237 Grants Management	\$0.00	\$75.27	\$0.00	\$0.00	\$0.00	\$0.00	\$75.27
17	101-253 Treasury	\$395.16	\$8,516.24	\$0.00	\$630.53	\$0.00	\$0.00	\$9,541.92
18	101-257 Assessing	\$0.00	\$3,527.60	\$0.00	\$0.00	\$0.00	\$19,238.53	\$22,766.14
19	101-261 311 Customer Service	\$0.00	\$4,615.48	\$0.00	\$0.00	\$0.00	\$0.00	\$4,615.48
20	101-266 City Attorney	\$0.00	\$6,856.20	\$0.00	\$0.00	\$0.00	\$0.00	\$6,856.20
21	101-270 Human Resources	\$0.00	\$6,659.34	\$0.00	\$0.68	\$0.00	\$0.00	\$6,660.02
22	101-345, 349 Public Safety	\$4,068.06	\$56,119.23	\$0.00	\$273.76	\$0.00	\$0.00	\$60,461.05
23	101-580 City Equipment	\$507.25	\$14,956.09	\$0.00	\$0.00	\$0.00	\$0.00	\$15,463.34
24	101-751 Parks & Rec Admin	\$718.19	\$2,549.89	\$0.00	\$22.36	\$0.00	\$0.00	\$3,290.44
25	OPEB / Retirement Board	\$55.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55.25
26	101-175 Diversity & Inclusion	\$0.00	\$2,109.75	\$0.00	\$0.00	\$0.00	\$0.00	\$2,109.75
27	101-180 Executive Programs	\$5.02	\$48.43	\$0.00	\$0.00	\$0.00	\$0.00	\$53.46
28	101-262 Elections	\$5.02	\$3,619.35	\$0.00	\$0.68	\$0.00	\$0.00	\$3,625.05
29	101-272 Emergency Recovery	\$0.00	\$3,653.15	\$0.00	\$0.00	\$0.00	\$0.00	\$3,653.15
30	101-346 Public Safety COPS	\$0.00	\$18,411.75	\$0.00	\$0.00	\$0.00	\$0.00	\$18,411.75
31	101-347 Public Safety Ops	\$0.00	\$137,742.13	\$0.00	\$10.16	\$0.00	\$0.00	\$137,752.30
32	101-348 Criminal Invstgn Div	\$0.00	\$25,057.32	\$0.00	\$0.00	\$0.00	\$0.00	\$25,057.32
33	101-371 Bldg Inspection Dept	\$19,310.72	\$5,605.78	\$0.00	\$16.94	\$0.00	\$0.00	\$24,933.45
34	101-385 Code Enforcement	\$23,790.61	\$5,112.34	\$0.00	\$0.00	\$0.00	\$0.00	\$28,902.95
35	101-400 PS Contracts	\$0.00	\$1,888.29	\$0.00	\$0.00	\$0.00	\$0.00	\$1,888.29
36	101-426 Emerg Mgmt Homeland	\$0.00	\$45.02	\$0.00	\$0.00	\$0.00	\$0.00	\$45.02

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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
37	101-441 PW General	\$1,220.42	\$2,311.71	\$0.00	\$14.23	\$0.00	\$0.00	\$3,546.35
38	101-443 Forestry	\$0.00	\$2,944.05	\$0.00	\$0.00	\$0.00	\$0.00	\$2,944.05
39	101-448 Street Lights	\$0.00	\$8,417.90	\$0.00	\$0.00	\$0.00	\$0.00	\$8,417.90
40	101-621 Pollution Control	\$0.00	\$1,405.51	\$0.00	\$0.00	\$0.00	\$0.00	\$1,405.51
41	101-701 Planning	\$1,190.28	\$4,933.80	\$0.00	\$1.36	\$0.00	\$0.00	\$6,125.44
43	101-724 Community Develop	\$0.00	\$391.66	\$0.00	\$0.00	\$0.00	\$0.00	\$391.66
44	101-728 Econ Dev	\$0.00	\$3,464.19	\$0.00	\$0.00	\$0.00	\$0.00	\$3,464.19
45	101-75x Parks & Rec Activities	\$271.20	\$7,005.28	\$0.00	\$0.00	\$0.00	\$0.00	\$7,276.48
46	101-770 Parks Maint	\$0.00	\$11,220.70	\$0.00	\$0.00	\$0.00	\$0.00	\$11,220.70
47	151 Cemetery Trust	\$457.03	\$0.00	\$0.00	\$29.14	\$0.00	\$0.00	\$486.17
48	159 Recreation Endowment	\$5.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5.02
49	160 Mayor's Riverfront Pk	\$10.04	\$0.00	\$0.00	\$16.94	\$0.00	\$0.00	\$26.99
50	202 Major Streets	\$416.85	\$0.00	\$0.00	\$48.11	\$0.00	\$0.00	\$464.96
51	203 Local Streets	\$170.76	\$0.00	\$0.00	\$18.30	\$0.00	\$0.00	\$189.05
52	209 Cemeteries	\$1,451.44	\$0.00	\$0.00	\$115.87	\$0.00	\$0.00	\$1,567.32
53	211 Kzoo Muni Golf Assn	\$15.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15.07
54	225 Blight Abatement	\$15.07	\$0.00	\$0.00	\$10.16	\$0.00	\$0.00	\$25.23
55	226 Solid Waste / Rubbish	\$7,488.24	\$0.00	\$61,019.82	\$714.90	\$0.00	\$0.00	\$69,222.96
56	232-238 Grants - Gen Gov	\$70.31	\$0.00	\$0.00	\$6.78	\$0.00	\$0.00	\$77.09
57	232-40x PS Grants	\$90.40	\$0.00	\$0.00	\$4.07	\$0.00	\$0.00	\$94.47
58	232-585 PW Grants	\$50.22	\$0.00	\$0.00	\$2.03	\$0.00	\$0.00	\$52.26
59	232-697 HUD Grants - Other	\$30.13	\$0.00	\$0.00	\$1.36	\$0.00	\$0.00	\$31.49
60	232-726 Community Dvlp Grants	\$10.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10.04
61	232-733 Econ Dvlp Grants	\$30.13	\$0.00	\$0.00	\$0.68	\$0.00	\$0.00	\$30.81
62	232-775 P&R Annual Grants	\$15.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15.07
63	232-776 P&R Grants	\$25.11	\$0.00	\$0.00	\$0.68	\$0.00	\$0.00	\$25.79
65	233-180 Exec Programs	\$35.16	\$0.00	\$0.00	\$4.07	\$0.00	\$0.00	\$39.22
66	233-406 PS Donations	\$100.45	\$0.00	\$0.00	\$0.68	\$0.00	\$0.00	\$101.12
68	233-727 Comm Dvlp Donations	\$15.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15.07
70	233-777 P&R Donations	\$60.27	\$0.00	\$0.00	\$4.74	\$0.00	\$0.00	\$65.01
71	233-803 Historic Comm	\$10.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10.04
72	234 FFE Aspirational Projects	\$135.60	\$0.00	\$0.00	\$8.13	\$0.00	\$0.00	\$143.73
73	235 Recovery Programs & Grants	\$557.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$557.47
75	242 Local Brownfield Revolv	\$30.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30.13
76	243 Brownfield Redvlp Auth	\$145.65	\$0.00	\$0.00	\$10.16	\$0.00	\$0.00	\$155.81

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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
77	244 Econ Dvlp Corp	\$40.18	\$0.00	\$0.00	\$3.39	\$0.00	\$0.00	\$43.57
78	248 Dtwm Dvlp Auth	\$241.07	\$0.00	\$0.00	\$6.10	\$0.00	\$0.00	\$247.17
79	251 Dtwm Econ Growth	\$231.03	\$0.00	\$0.00	\$6.78	\$0.00	\$0.00	\$237.80
80	265 Drug Law Enforce	\$346.54	\$0.00	\$0.00	\$16.94	\$0.00	\$0.00	\$363.48
81	272 Econ Initiative	\$220.98	\$0.00	\$0.00	\$51.50	\$0.00	\$0.00	\$272.48
82	273 Business Dvlp	\$165.74	\$0.00	\$0.00	\$8.81	\$0.00	\$0.00	\$174.54
84	275 Housing Programs	\$15.07	\$0.00	\$0.00	\$0.68	\$0.00	\$0.00	\$15.74
86	296 HUD Grant Admin	\$85.38	\$0.00	\$0.00	\$8.81	\$0.00	\$0.00	\$94.19
87	298 Home Grant	\$125.56	\$0.00	\$0.00	\$13.55	\$0.00	\$0.00	\$139.11
88	299 CDBG Grant	\$2,727.11	\$0.00	\$0.00	\$283.25	\$0.00	\$0.00	\$3,010.35
89	300 Debt Service	\$110.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$110.49
90	401 Capital Projects	\$266.18	\$0.00	\$0.00	\$8.81	\$0.00	\$0.00	\$274.99
91	514 Parking System	\$924.10	\$0.00	\$0.00	\$8.81	\$0.00	\$0.00	\$932.91
92	590 Sewer Fund	\$14,795.68	\$0.00	\$0.00	\$59,734.36	\$444,235.44	\$0.00	\$518,765.48
93	591 Water Fund	\$20,902.79	\$0.00	\$0.00	\$73,864.95	\$577,465.21	\$0.00	\$672,232.95
94	677 Insurance Fund	\$3,972.63	\$0.00	\$0.00	\$178.22	\$0.00	\$0.00	\$4,150.85
95	731 Pension Fund	\$356.58	\$0.00	\$0.00	\$1.36	\$0.00	\$0.00	\$357.94
96	737 OPEB Fund	\$381.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$381.69
97	756 General Trust Fund	\$25.11	\$0.00	\$0.00	\$11.52	\$0.00	\$0.00	\$36.63
98	760 Foundation for Excellence	\$582.59	\$0.00	\$0.00	\$6.10	\$0.00	\$0.00	\$588.68
99	761 Landfill Trust	\$5.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5.02
100	90x GASB 34 Govt	\$195.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$195.87
103	All Other	\$7,995.49	\$0.00	\$0.00	\$261,219.22	\$0.00	\$0.00	\$269,214.71
<b>Direct Bills</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total</b>		<b>\$117,855.49</b>	<b>\$405,139.93</b>	<b>\$61,019.82</b>	<b>\$397,421.74</b>	<b>\$1,021,700.65</b>	<b>\$19,238.53</b>	<b>\$2,022,376.16</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711

09/17/24

**101-257 Assessing**

**Nature and Extent of Services**

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

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

General Fund Millage Rate -- 12.00 / 86.96%

Solid Waste Fund Millage Rate -- 1.80 / 13.04%

The Solid Waste Fund share is allocated directly to the Solid Waste Fund. The General Fund share is further allocated based on the departments' operating expenses. The plan is designed to allocate other central service departments' costs to the various departments, including this department. These costs are designated as first and second incoming 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 - Full Cost - FY2023 Actuals**

10711  
09/17/24

**A. Department Costs**

**Dept. 18: 101-257 Assessing**

Description	Type	Amount	General Admin	Assessing - General Fund	Assessing - Solid Waste
<b>Personnel Costs</b>					
Salaries		\$0.00	\$0.00	\$0.00	\$0.00
Fringe Benefits		\$0.00	\$0.00	\$0.00	\$0.00
<b>Subtotal - Personnel Costs</b>		<b>\$0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>					
727 Supplies	P	\$14,230.42	\$0.00	\$12,374.77	\$1,855.65
830.004 General Insurance Fund	P	\$600.00	\$0.00	\$521.76	\$78.24
802.011 Legal Notices	P	\$802.12	\$0.00	\$697.52	\$104.60
801.000 Prof. & Contractual Svcs	P	\$506,317.80	\$0.00	\$440,293.96	\$66,023.84
949.000 Rental/Lease Contra (GASB 87)	D	-\$892.08	\$0.00	\$0.00	\$0.00
941.000 Rental/Lease Equipment	P	\$601.95	\$0.00	\$523.46	\$78.49
941.000 Copier Lease	D	\$941.71	\$0.00	\$0.00	\$0.00
<b>Subtotal - Services &amp; Supplies</b>		<b>\$522,601.92</b>	<b>\$0.00</b>	<b>\$454,411.47</b>	<b>\$68,140.82</b>
<b>Department Cost Total</b>		<b>\$522,601.92</b>	<b>\$0.00</b>	<b>\$454,411.47</b>	<b>\$68,140.82</b>
<b>Adjustments to Cost</b>					
949.000 Rental/Lease Contra (GASB 87)	D	\$892.08	\$0.00	\$0.00	\$0.00
941.000 Copier Lease	D	-\$941.71	\$0.00	\$0.00	\$0.00
<b>Subtotal - Adjustments</b>		<b>-\$49.63</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>\$522,552.29</b>	<b>\$0.00</b>	<b>\$454,411.47</b>	<b>\$68,140.82</b>
General Admin Distribution			\$0.00	\$0.00	\$0.00
<b>Grand Total</b>		<b>\$522,552.29</b>	<b>\$0.00</b>	<b>\$454,411.47</b>	<b>\$68,140.82</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

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

**Dept. 18: 101-257 Assessing**

Dept#	Department/Cost Pool	First Incoming	Second Incoming	Assessing - General Fund	Assessing - Solid Waste
2	IT - Network	\$4,572.70	\$4.92	\$3,980.70	\$596.92
5	Voice over IP System	\$200.40	\$8.80	\$181.92	\$27.28
9	GASB 87 Copier Leases	\$859.29	\$6.98	\$753.31	\$112.96
<b>2</b>	<b>Subtotal - Equipment Depreciation</b>	<b>\$5,632.39</b>	<b>\$20.70</b>	<b>\$4,915.93</b>	<b>\$737.16</b>
1	City Commission	\$318.70	\$322.25	\$557.38	\$83.58
<b>4</b>	<b>Subtotal - 101-101 City Commission</b>	<b>\$318.70</b>	<b>\$322.25</b>	<b>\$557.38</b>	<b>\$83.58</b>
1	PC / Network Support	\$12,802.98	\$1,697.71	\$12,609.80	\$1,890.89
3	App - BS & A	\$34,483.16	\$6,455.33	\$35,600.11	\$5,338.38
8	VOIP	\$3,472.36	\$0.00	\$3,019.57	\$452.80
<b>7</b>	<b>Subtotal - 101-228, 229, 230 Info Tech</b>	<b>\$50,758.50</b>	<b>\$8,153.04</b>	<b>\$51,229.48</b>	<b>\$7,682.06</b>
4	Audit and Accounting	\$804.04	\$121.60	\$804.94	\$120.70
<b>8</b>	<b>Subtotal - 101-191 Accounting Dept</b>	<b>\$804.04</b>	<b>\$121.60</b>	<b>\$804.94</b>	<b>\$120.70</b>
1	Accounts Payable	\$982.30	\$169.81	\$1,001.87	\$150.24
6	Accounting	\$28.87	\$4.89	\$29.36	\$4.40
<b>9</b>	<b>Subtotal - 101-192 Financial Services</b>	<b>\$1,011.18</b>	<b>\$174.70</b>	<b>\$1,031.24</b>	<b>\$154.64</b>
3	Risk Management	\$220.99	\$50.93	\$236.46	\$35.46
4	Accounting	\$59.46	\$13.77	\$63.68	\$9.55
5	Accounts Payable	\$14.76	\$3.49	\$15.87	\$2.38
<b>10</b>	<b>Subtotal - 101-210 Management Services</b>	<b>\$295.21</b>	<b>\$68.19</b>	<b>\$316.01</b>	<b>\$47.39</b>
1	Budget	\$1,659.61	\$207.55	\$1,623.68	\$243.48
2	Cost Plan	\$756.96	\$0.00	\$658.25	\$98.71
<b>11</b>	<b>Subtotal - 101-212 Budgeting</b>	<b>\$2,416.57</b>	<b>\$207.55</b>	<b>\$2,281.93</b>	<b>\$342.19</b>
1	Internal Audit	\$445.24	\$62.16	\$441.23	\$66.16
<b>14</b>	<b>Subtotal - 101-223 Internal Auditor</b>	<b>\$445.24</b>	<b>\$62.16</b>	<b>\$441.23</b>	<b>\$66.16</b>
1	Purchasing	\$1,071.39	\$253.83	\$1,152.41	\$172.81
<b>15</b>	<b>Subtotal - 101-233 Purchasing</b>	<b>\$1,071.39</b>	<b>\$253.83</b>	<b>\$1,152.41</b>	<b>\$172.81</b>
2	Tax Collection - General Fund	\$2,857.11	\$670.49	\$3,067.60	\$460.00
6	Assessing	\$15,831.70	\$3,406.83	\$16,729.83	\$2,508.70
<b>17</b>	<b>Subtotal - 101-253 Treasury</b>	<b>\$18,688.82</b>	<b>\$4,077.32</b>	<b>\$19,797.43</b>	<b>\$2,968.70</b>
1	Assessing - General Fund	\$0.00	\$4,408.64	\$3,833.75	\$574.89
<b>18</b>	<b>Subtotal - 101-257 Assessing</b>	<b>\$0.00</b>	<b>\$4,408.64</b>	<b>\$3,833.75</b>	<b>\$574.89</b>
1	Customer Service	\$0.00	\$26,152.88	\$22,742.55	\$3,410.34
<b>19</b>	<b>Subtotal - 101-261 311 Customer Service</b>	<b>\$0.00</b>	<b>\$26,152.88</b>	<b>\$22,742.55</b>	<b>\$3,410.34</b>
1	Advise and Counsel	\$0.00	\$1,680.77	\$1,461.60	\$219.17



**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

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

Dept. 18: 101-257 Assessing

Dept#	Department/Cost Pool	First Incoming	Second Incoming	Assessing - General Fund	Assessing - Solid Waste
20	Subtotal - 101-266 City Attorney	\$0.00	\$1,680.77	\$1,461.60	\$219.17
<b>Total Incoming</b>		<b>\$81,442.03</b>	<b>\$45,703.64</b>	<b>\$110,565.87</b>	<b>\$16,579.80</b>
<b>C. Total Allocated</b>			<b>\$649,697.96</b>	<b>\$564,977.34</b>	<b>\$84,720.61</b>
				86.96%	13.04%

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**Allocation Details**

**Cost Pool 1: Assessing - General Fund**

**Dept. 18: 101-257 Assessing**

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	101-271 Other General	59,685.6	0.1%	\$503.50	\$0.00	\$503.50	\$0.00	\$503.50
4	101-101 City Commission	175,700.62	0.28%	\$1,482.20	\$0.00	\$1,482.20	\$0.00	\$1,482.20
5	101-172 City Manager	1,910,933.88	3.07%	\$16,120.53	\$0.00	\$16,120.53	\$0.00	\$16,120.53
6	101-265 Bldgs & Grounds	1,568,682.09	2.52%	\$13,233.32	\$0.00	\$13,233.32	\$0.00	\$13,233.32
7	101-228, 229, 230 Info Tech	3,756,106.53	6.03%	\$31,686.31	\$0.00	\$31,686.31	\$0.00	\$31,686.31
8	101-191 Accounting Dept	642,269.47	1.03%	\$5,418.15	\$0.00	\$5,418.15	\$0.00	\$5,418.15
9	101-192 Financial Services	556,847.23	0.89%	\$4,697.53	\$0.00	\$4,697.53	\$0.00	\$4,697.53
10	101-210 Management Services	309,081.43	0.5%	\$2,607.39	\$0.00	\$2,607.39	\$0.00	\$2,607.39
11	101-212 Budgeting	146,167.85	0.23%	\$1,233.06	\$0.00	\$1,233.06	\$0.00	\$1,233.06
12	101-215 City Clerk	343,622.05	0.55%	\$2,898.78	\$0.00	\$2,898.78	\$0.00	\$2,898.78
13	101-216 Records	165,316.09	0.27%	\$1,394.60	\$0.00	\$1,394.60	\$0.00	\$1,394.60
14	101-223 Internal Auditor	105,800.3	0.17%	\$892.53	\$0.00	\$892.53	\$0.00	\$892.53
15	101-233 Purchasing	480,288.6	0.77%	\$4,051.69	\$0.00	\$4,051.69	\$0.00	\$4,051.69
16	101-237 Grants Management	13,767.1	0.02%	\$116.14	\$0.00	\$116.14	\$0.00	\$116.14
17	101-253 Treasury	1,557,726.68	2.5%	\$13,140.90	\$0.00	\$13,140.90	\$0.00	\$13,140.90
18	101-257 Assessing	522,601.92	0.84%	\$4,408.64	\$0.00	\$4,408.64	\$0.00	\$4,408.64
19	101-261 311 Customer Service	683,767.56	1.1%	\$5,768.23	\$0.00	\$5,768.23	\$544.09	\$6,312.32
20	101-266 City Attorney	1,015,722.92	1.63%	\$8,568.58	\$0.00	\$8,568.58	\$808.24	\$9,376.82
21	101-270 Human Resources	986,558.57	1.58%	\$8,322.55	\$0.00	\$8,322.55	\$785.03	\$9,107.58
22	101-345, 349 Public Safety	8,313,869.2	13.35%	\$70,135.34	\$0.00	\$70,135.34	\$6,615.55	\$76,750.89
23	101-580 City Equipment	2,215,692.63	3.56%	\$18,691.46	\$0.00	\$18,691.46	\$1,763.08	\$20,454.54
24	101-751 Parks & Rec Admin	377,756.99	0.61%	\$3,186.74	\$0.00	\$3,186.74	\$300.59	\$3,487.33
26	101-175 Diversity & Inclusion	312,552.55	0.5%	\$2,636.68	\$0.00	\$2,636.68	\$248.71	\$2,885.38
27	101-180 Executive Programs	7,175.4	0.01%	\$60.53	\$0.00	\$60.53	\$5.71	\$66.24
28	101-262 Elections	536,194.41	0.86%	\$4,523.31	\$0.00	\$4,523.31	\$426.66	\$4,949.97
29	101-272 Emergency Recovery	541,202.12	0.87%	\$4,565.55	\$0.00	\$4,565.55	\$430.65	\$4,996.20
30	101-346 Public Safety COPS	2,727,637.49	4.38%	\$23,010.20	\$0.00	\$23,010.20	\$2,170.45	\$25,180.65
31	101-347 Public Safety Ops	20,406,020.06	32.77%	\$172,144.06	\$0.00	\$172,144.06	\$16,237.58	\$188,381.64
32	101-348 Criminal Invstgn Div	3,712,155.17	5.96%	\$31,315.54	\$0.00	\$31,315.54	\$2,953.85	\$34,269.39
33	101-371 Bldg Inspection Dept	830,477.61	1.33%	\$7,005.86	\$0.00	\$7,005.86	\$660.83	\$7,666.70
34	101-385 Code Enforcement	757,375.76	1.22%	\$6,389.18	\$0.00	\$6,389.18	\$602.66	\$6,991.84
35	101-400 PS Contracts	279,743.57	0.45%	\$2,359.90	\$0.00	\$2,359.90	\$222.60	\$2,582.50
36	101-426 Emerg Mgmt Homeland	6,669.37	0.01%	\$56.26	\$0.00	\$56.26	\$5.31	\$61.57
37	101-441 PW General	342,471.18	0.55%	\$2,889.07	\$0.00	\$2,889.07	\$272.51	\$3,161.58

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**Allocation Details**

Cost Pool 1: Assessing - General Fund

Dept. 18: 101-257 Assessing

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
38	101-443 Forestry	436,151.52	0.7%	\$3,679.35	\$0.00	\$3,679.35	\$347.06	\$4,026.41
39	101-448 Street Lights	1,247,083.09	2%	\$10,520.32	\$0.00	\$10,520.32	\$992.34	\$11,512.66
40	101-621 Pollution Control	208,221.7	0.33%	\$1,756.55	\$0.00	\$1,756.55	\$165.69	\$1,922.23
41	101-701 Planning	730,925.24	1.17%	\$6,166.05	\$0.00	\$6,166.05	\$581.62	\$6,747.66
43	101-724 Community Develop	58,023.28	0.09%	\$489.48	\$0.00	\$489.48	\$46.17	\$535.65
44	101-728 Econ Dev	513,207.17	0.82%	\$4,329.39	\$0.00	\$4,329.39	\$408.37	\$4,737.76
45	101-75x Parks & Rec Activities	1,037,807.57	1.67%	\$8,754.89	\$0.00	\$8,754.89	\$825.81	\$9,580.70
46	101-770 Parks Maint	1,662,307.36	2.67%	\$14,023.13	\$0.00	\$14,023.13	\$1,322.74	\$15,345.87
<b>SubTotal</b>		<b>62,261,366.93</b>	<b>100%</b>	<b>\$525,233.46</b>	<b>\$0.00</b>	<b>\$525,233.46</b>	<b>\$39,743.89</b>	<b>\$564,977.34</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$525,233.46</b>		<b>\$564,977.34</b>

Allocation Basis Units: \$ Operating Expenditures, General Fund only

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**Allocation Details**

**Cost Pool 2: Assessing - Solid Waste**

**Dept. 18: 101-257 Assessing**

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
55	226 Solid Waste / Rubbish	100	100%	\$78,760.86	\$0.00	\$78,760.86	\$5,959.75	\$84,720.61
<b>SubTotal</b>		<b>100</b>	<b>100%</b>	<b>\$78,760.86</b>	<b>\$0.00</b>	<b>\$78,760.86</b>	<b>\$5,959.75</b>	<b>\$84,720.61</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$78,760.86</b>		<b>\$84,720.61</b>

Allocation Basis Units: Direct to 226 Solid Waste / Rubbish

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**Allocation Summary**

**Dept. 18: 101-257 Assessing**

Dept#	Department Name	Assessing - General Fund	Assessing - Solid Waste	Total
3	101-271 Other General	\$503.50	\$0.00	\$503.50
4	101-101 City Commission	\$1,482.20	\$0.00	\$1,482.20
5	101-172 City Manager	\$16,120.53	\$0.00	\$16,120.53
6	101-265 Bldgs & Grounds	\$13,233.32	\$0.00	\$13,233.32
7	101-228, 229, 230 Info Tech	\$31,686.31	\$0.00	\$31,686.31
8	101-191 Accounting Dept	\$5,418.15	\$0.00	\$5,418.15
9	101-192 Financial Services	\$4,697.53	\$0.00	\$4,697.53
10	101-210 Management Services	\$2,607.39	\$0.00	\$2,607.39
11	101-212 Budgeting	\$1,233.06	\$0.00	\$1,233.06
12	101-215 City Clerk	\$2,898.78	\$0.00	\$2,898.78
13	101-216 Records	\$1,394.60	\$0.00	\$1,394.60
14	101-223 Internal Auditor	\$892.53	\$0.00	\$892.53
15	101-233 Purchasing	\$4,051.69	\$0.00	\$4,051.69
16	101-237 Grants Management	\$116.14	\$0.00	\$116.14
17	101-253 Treasury	\$13,140.90	\$0.00	\$13,140.90
18	101-257 Assessing	\$4,408.64	\$0.00	\$4,408.64
19	101-261 311 Customer Service	\$6,312.32	\$0.00	\$6,312.32
20	101-266 City Attorney	\$9,376.82	\$0.00	\$9,376.82
21	101-270 Human Resources	\$9,107.58	\$0.00	\$9,107.58
22	101-345, 349 Public Safety	\$76,750.89	\$0.00	\$76,750.89
23	101-580 City Equipment	\$20,454.54	\$0.00	\$20,454.54
24	101-751 Parks & Rec Admin	\$3,487.33	\$0.00	\$3,487.33
26	101-175 Diversity & Inclusion	\$2,885.38	\$0.00	\$2,885.38
27	101-180 Executive Programs	\$66.24	\$0.00	\$66.24
28	101-262 Elections	\$4,949.97	\$0.00	\$4,949.97
29	101-272 Emergency Recovery	\$4,996.20	\$0.00	\$4,996.20
30	101-346 Public Safety COPS	\$25,180.65	\$0.00	\$25,180.65
31	101-347 Public Safety Ops	\$188,381.64	\$0.00	\$188,381.64
32	101-348 Criminal Invstgn Div	\$34,269.39	\$0.00	\$34,269.39
33	101-371 Bldg Inspection Dept	\$7,666.70	\$0.00	\$7,666.70
34	101-385 Code Enforcement	\$6,991.84	\$0.00	\$6,991.84
35	101-400 PS Contracts	\$2,582.50	\$0.00	\$2,582.50
36	101-426 Emerg Mgmt Homeland	\$61.57	\$0.00	\$61.57
37	101-441 PW General	\$3,161.58	\$0.00	\$3,161.58
38	101-443 Forestry	\$4,026.41	\$0.00	\$4,026.41

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**Allocation Summary**

**Dept. 18: 101-257 Assessing**

Dept#	Department Name	Assessing - General Fund	Assessing - Solid Waste	Total
39	101-448 Street Lights	\$11,512.66	\$0.00	\$11,512.66
40	101-621 Pollution Control	\$1,922.23	\$0.00	\$1,922.23
41	101-701 Planning	\$6,747.66	\$0.00	\$6,747.66
43	101-724 Community Develop	\$535.65	\$0.00	\$535.65
44	101-728 Econ Dev	\$4,737.76	\$0.00	\$4,737.76
45	101-75x Parks & Rec Activities	\$9,580.70	\$0.00	\$9,580.70
46	101-770 Parks Maint	\$15,345.87	\$0.00	\$15,345.87
55	226 Solid Waste / Rubbish	\$0.00	\$84,720.61	\$84,720.61
<b>Direct Bills</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total</b>		<b>\$564,977.34</b>	<b>\$84,720.61</b>	<b>\$649,697.96</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711

09/17/24

**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.

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**A. Department Costs**

**Dept. 19: 101-261 311 Customer Service**

Description	Type	Amount	General Admin	Customer Service	Utility Support
<b>Personnel Costs</b>					
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
<b>Subtotal - Personnel Costs</b>		<b>\$664,007.36</b>	<b>\$0.00</b>	<b>\$442,959.31</b>	<b>\$221,048.05</b>
<b>Services &amp; Supplies Cost</b>					
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
810.001 Business & Emerg Meals	S	\$1,004.60	\$0.00	\$670.17	\$334.43
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
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
<b>Subtotal - Services &amp; Supplies</b>		<b>\$19,760.20</b>	<b>\$0.00</b>	<b>\$12,636.56</b>	<b>\$6,305.97</b>
<b>Department Cost Total</b>		<b>\$683,767.56</b>	<b>\$0.00</b>	<b>\$455,595.87</b>	<b>\$227,354.02</b>
<b>Adjustments to Cost</b>					
941.000 Copier Lease	D	-\$817.67	\$0.00	\$0.00	\$0.00
<b>Subtotal - Adjustments</b>		<b>-\$817.67</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>\$682,949.89</b>	<b>\$0.00</b>	<b>\$455,595.87</b>	<b>\$227,354.02</b>
General Admin Distribution			\$0.00	\$0.00	\$0.00
<b>Grand Total</b>		<b>\$682,949.89</b>	<b>\$0.00</b>	<b>\$455,595.87</b>	<b>\$227,354.02</b>



**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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
<b>1</b>	<b>Subtotal - Building Depreciation</b>	<b>\$7,368.73</b>	<b>\$23.14</b>	<b>\$4,931.12</b>	<b>\$2,460.75</b>
1	City Hall Equipment	\$689.55	\$37.06	\$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	\$8,766.49	\$4,374.70
<b>2</b>	<b>Subtotal - Equipment Depreciation</b>	<b>\$30,054.47</b>	<b>\$89.22</b>	<b>\$20,108.86</b>	<b>\$10,034.84</b>
1	Parking	\$5,514.50	\$228.35	\$3,831.05	\$1,911.79
<b>3</b>	<b>Subtotal - 101-271 Other General</b>	<b>\$5,514.50</b>	<b>\$228.35</b>	<b>\$3,831.05</b>	<b>\$1,911.79</b>
1	City Commission	\$416.99	\$421.63	\$559.44	\$279.18
<b>4</b>	<b>Subtotal - 101-101 City Commission</b>	<b>\$416.99</b>	<b>\$421.63</b>	<b>\$559.44</b>	<b>\$279.18</b>
1	Management & Leadership	\$23,155.94	\$5,739.26	\$19,275.99	\$9,619.21
<b>5</b>	<b>Subtotal - 101-172 City Manager</b>	<b>\$23,155.94</b>	<b>\$5,739.26</b>	<b>\$19,275.99</b>	<b>\$9,619.21</b>
1	City Hall	\$43,684.70	\$13,155.80	\$37,918.30	\$18,922.20
<b>6</b>	<b>Subtotal - 101-265 Bldgs &amp; Grounds</b>	<b>\$43,684.70</b>	<b>\$13,155.80</b>	<b>\$37,918.30</b>	<b>\$18,922.20</b>
1	PC / Network Support	\$33,287.75	\$4,414.04	\$25,150.87	\$12,550.93
2	App - Eden	\$8,492.32	\$2,647.82	\$7,431.59	\$3,708.55
3	App - BS & A	\$14,992.68	\$2,806.66	\$11,873.94	\$5,925.40
4	App - Kronos	\$5,260.07	\$811.56	\$4,050.39	\$2,021.25
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
<b>7</b>	<b>Subtotal - 101-228, 229, 230 Info Tech</b>	<b>\$228,036.17</b>	<b>\$10,680.09</b>	<b>\$159,247.62</b>	<b>\$79,468.65</b>
1	Payroll	\$225.83	\$39.91	\$177.28	\$88.47
4	Audit and Accounting	\$1,978.00	\$299.16	\$1,519.09	\$758.07
<b>8</b>	<b>Subtotal - 101-191 Accounting Dept</b>	<b>\$2,203.83</b>	<b>\$339.07</b>	<b>\$1,696.37</b>	<b>\$846.53</b>
1	Accounts Payable	\$1,807.86	\$312.52	\$1,414.50	\$705.87
2	Payroll	\$1,463.46	\$249.59	\$1,142.77	\$570.27
6	Accounting	\$71.03	\$12.04	\$55.42	\$27.65
<b>9</b>	<b>Subtotal - 101-192 Financial Services</b>	<b>\$3,342.34</b>	<b>\$574.14</b>	<b>\$2,612.69</b>	<b>\$1,303.80</b>
3	Risk Management	\$289.14	\$66.64	\$237.34	\$118.44
4	Accounting	\$146.27	\$33.87	\$120.17	\$59.97
5	Accounts Payable	\$27.17	\$6.43	\$22.41	\$11.18

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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
7	Payroll	\$83.07	\$19.31	\$68.30	\$34.08
<b>10</b>	<b>Subtotal - 101-210 Management Services</b>	<b>\$545.65</b>	<b>\$126.25</b>	<b>\$448.23</b>	<b>\$223.68</b>
1	Budget	\$2,171.42	\$271.55	\$1,629.71	\$813.27
2	Cost Plan	\$756.96	\$0.00	\$504.97	\$251.99
<b>11</b>	<b>Subtotal - 101-212 Budgeting</b>	<b>\$2,928.38</b>	<b>\$271.55</b>	<b>\$2,134.68</b>	<b>\$1,065.26</b>
1	Internal Audit	\$582.55	\$81.32	\$442.87	\$221.00
<b>14</b>	<b>Subtotal - 101-223 Internal Auditor</b>	<b>\$582.55</b>	<b>\$81.32</b>	<b>\$442.87</b>	<b>\$221.00</b>
1	Purchasing	\$292.20	\$69.23	\$241.11	\$120.32
<b>15</b>	<b>Subtotal - 101-233 Purchasing</b>	<b>\$292.20</b>	<b>\$69.23</b>	<b>\$241.11</b>	<b>\$120.32</b>
2	Tax Collection - General Fund	\$3,738.22	\$877.26	\$3,078.99	\$1,536.49
<b>17</b>	<b>Subtotal - 101-253 Treasury</b>	<b>\$3,738.22</b>	<b>\$877.26</b>	<b>\$3,078.99</b>	<b>\$1,536.49</b>
1	Assessing - General Fund	\$5,768.23	\$544.09	\$4,210.95	\$2,101.37
<b>18</b>	<b>Subtotal - 101-257 Assessing</b>	<b>\$5,768.23</b>	<b>\$544.09</b>	<b>\$4,210.95</b>	<b>\$2,101.37</b>
1	Advise and Counsel	\$0.00	\$2,199.10	\$1,467.02	\$732.08
2	Labor Relations	\$0.00	\$1,558.51	\$1,039.68	\$518.83
4	Risk Management	\$0.00	\$76.68	\$51.16	\$25.53
<b>20</b>	<b>Subtotal - 101-266 City Attorney</b>	<b>\$0.00</b>	<b>\$3,834.29</b>	<b>\$2,557.86</b>	<b>\$1,276.44</b>
1	Human Resources	\$0.00	\$14,135.54	\$9,429.82	\$4,705.72
<b>21</b>	<b>Subtotal - 101-270 Human Resources</b>	<b>\$0.00</b>	<b>\$14,135.54</b>	<b>\$9,429.82</b>	<b>\$4,705.72</b>
1	General Fund OPEB	\$0.00	\$89,255.89	\$59,542.61	\$29,713.29
<b>25</b>	<b>Subtotal - OPEB / Retirement Board</b>	<b>\$0.00</b>	<b>\$89,255.89</b>	<b>\$59,542.61</b>	<b>\$29,713.29</b>
<b>Total Incoming</b>		<b>\$357,632.89</b>	<b>\$140,446.15</b>	<b>\$332,268.53</b>	<b>\$165,810.51</b>
<b>C. Total Allocated</b>			<b>\$1,181,028.93</b>	<b>\$787,864.40</b>	<b>\$393,164.53</b>
				66.71%	33.29%

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$8,207.72	\$0.00	\$8,207.72	\$0.00	\$8,207.72
9	101-192 Financial Services	930.7	0.45%	\$3,145.86	\$0.00	\$3,145.86	\$0.00	\$3,145.86
11	101-212 Budgeting	4.02	0%	\$13.59	\$0.00	\$13.59	\$0.00	\$13.59
12	101-215 City Clerk	3,795.53	1.85%	\$12,829.25	\$0.00	\$12,829.25	\$0.00	\$12,829.25
13	101-216 Records	71.1	0.03%	\$240.32	\$0.00	\$240.32	\$0.00	\$240.32
15	101-233 Purchasing	849.32	0.41%	\$2,870.78	\$0.00	\$2,870.78	\$0.00	\$2,870.78
17	101-253 Treasury	25,596	12.46%	\$86,516.93	\$0.00	\$86,516.93	\$0.00	\$86,516.93
18	101-257 Assessing	7,737.32	3.77%	\$26,152.88	\$0.00	\$26,152.88	\$0.00	\$26,152.88
20	101-266 City Attorney	4,160.85	2.03%	\$14,064.07	\$0.00	\$14,064.07	\$2,377.66	\$16,441.73
21	101-270 Human Resources	2,686.5	1.31%	\$9,080.63	\$0.00	\$9,080.63	\$1,535.16	\$10,615.79
22	101-345, 349 Public Safety	1,222.45	0.6%	\$4,132.00	\$0.00	\$4,132.00	\$698.55	\$4,830.55
23	101-580 City Equipment	1,901.02	0.93%	\$6,425.63	\$0.00	\$6,425.63	\$1,086.31	\$7,511.94
24	101-751 Parks & Rec Admin	7,782.29	3.79%	\$26,304.89	\$0.00	\$26,304.89	\$4,447.07	\$30,751.96
26	101-175 Diversity & Inclusion	56.28	0.03%	\$190.23	\$0.00	\$190.23	\$32.16	\$222.39
27	101-180 Executive Programs	10.7	0.01%	\$36.17	\$0.00	\$36.17	\$6.11	\$42.28
28	101-262 Elections	2,026.03	0.99%	\$6,848.18	\$0.00	\$6,848.18	\$1,157.74	\$8,005.92
33	101-371 Bldg Inspection Dept	19,688.67	9.59%	\$66,549.59	\$0.00	\$66,549.59	\$11,250.80	\$77,800.39
34	101-385 Code Enforcement	27,636.8	13.46%	\$93,415.03	\$0.00	\$93,415.03	\$15,792.64	\$109,207.67
37	101-441 PW General	2,064.82	1.01%	\$6,979.29	\$0.00	\$6,979.29	\$1,179.91	\$8,159.20
38	101-443 Forestry	8,938.03	4.35%	\$30,211.40	\$0.00	\$30,211.40	\$5,107.50	\$35,318.90
41	101-701 Planning	6,537.43	3.18%	\$22,097.14	\$0.00	\$22,097.14	\$3,735.72	\$25,832.86
43	101-724 Community Develop	1,158.68	0.56%	\$3,916.45	\$0.00	\$3,916.45	\$662.11	\$4,578.56
44	101-728 Econ Dev	1,650.78	0.8%	\$5,579.79	\$0.00	\$5,579.79	\$943.31	\$6,523.11
50	202 Major Streets	11,266.26	5.49%	\$38,081.04	\$0.00	\$38,081.04	\$6,437.94	\$44,518.97
51	203 Local Streets	6,760.57	3.29%	\$22,851.37	\$0.00	\$22,851.37	\$3,863.23	\$26,714.60
52	209 Cemeteries	318.65	0.16%	\$1,077.07	\$0.00	\$1,077.07	\$182.09	\$1,259.16
55	226 Solid Waste / Rubbish	19,771.15	9.63%	\$66,828.38	\$0.00	\$66,828.38	\$11,297.93	\$78,126.31
72	234 FFE Aspirational Projects	64.81	0.03%	\$219.06	\$0.00	\$219.06	\$37.03	\$256.10
91	514 Parking System	1,079.51	0.53%	\$3,648.85	\$0.00	\$3,648.85	\$616.87	\$4,265.72
92	590 Sewer Fund	7,934.77	3.86%	\$26,820.28	\$0.00	\$26,820.28	\$4,534.21	\$31,354.49
93	591 Water Fund	23,905.35	11.64%	\$80,802.37	\$0.00	\$80,802.37	\$13,660.35	\$94,462.73
101	CCTA	61.65	0.03%	\$208.38	\$0.00	\$208.38	\$35.23	\$243.61
103	All Other	5,274.45	2.57%	\$17,828.15	\$0.00	\$17,828.15	\$3,014.01	\$20,842.15

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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
<b>SubTotal</b>		<b>205,370.74</b>	<b>100%</b>	<b>\$694,172.77</b>	<b>\$0.00</b>	<b>\$694,172.77</b>	<b>\$93,691.63</b>	<b>\$787,864.40</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$694,172.77</b>		<b>\$787,864.40</b>

Allocation Basis Units: # 311 Call Minutes

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$150,619.07	\$0.00	\$150,619.07	\$20,328.87	\$170,947.94
93	591 Water Fund	56.52	56.52%	\$195,790.94	\$0.00	\$195,790.94	\$26,425.66	\$222,216.59
<b>SubTotal</b>		<b>100</b>	<b>100%</b>	<b>\$346,410.01</b>	<b>\$0.00</b>	<b>\$346,410.01</b>	<b>\$46,754.52</b>	<b>\$393,164.53</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$346,410.01</b>		<b>\$393,164.53</b>

Allocation Basis Units: % of Utility Bills Processed

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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	\$8,207.72	\$0.00	\$8,207.72
9	101-192 Financial Services	\$3,145.86	\$0.00	\$3,145.86
11	101-212 Budgeting	\$13.59	\$0.00	\$13.59
12	101-215 City Clerk	\$12,829.25	\$0.00	\$12,829.25
13	101-216 Records	\$240.32	\$0.00	\$240.32
15	101-233 Purchasing	\$2,870.78	\$0.00	\$2,870.78
17	101-253 Treasury	\$86,516.93	\$0.00	\$86,516.93
18	101-257 Assessing	\$26,152.88	\$0.00	\$26,152.88
20	101-266 City Attorney	\$16,441.73	\$0.00	\$16,441.73
21	101-270 Human Resources	\$10,615.79	\$0.00	\$10,615.79
22	101-345, 349 Public Safety	\$4,830.55	\$0.00	\$4,830.55
23	101-580 City Equipment	\$7,511.94	\$0.00	\$7,511.94
24	101-751 Parks & Rec Admin	\$30,751.96	\$0.00	\$30,751.96
26	101-175 Diversity & Inclusion	\$222.39	\$0.00	\$222.39
27	101-180 Executive Programs	\$42.28	\$0.00	\$42.28
28	101-262 Elections	\$8,005.92	\$0.00	\$8,005.92
33	101-371 Bldg Inspection Dept	\$77,800.39	\$0.00	\$77,800.39
34	101-385 Code Enforcement	\$109,207.67	\$0.00	\$109,207.67
37	101-441 PW General	\$8,159.20	\$0.00	\$8,159.20
38	101-443 Forestry	\$35,318.90	\$0.00	\$35,318.90
41	101-701 Planning	\$25,832.86	\$0.00	\$25,832.86
43	101-724 Community Develop	\$4,578.56	\$0.00	\$4,578.56
44	101-728 Econ Dev	\$6,523.11	\$0.00	\$6,523.11
50	202 Major Streets	\$44,518.97	\$0.00	\$44,518.97
51	203 Local Streets	\$26,714.60	\$0.00	\$26,714.60
52	209 Cemeteries	\$1,259.16	\$0.00	\$1,259.16
55	226 Solid Waste / Rubbish	\$78,126.31	\$0.00	\$78,126.31
72	234 FFE Aspirational Projects	\$256.10	\$0.00	\$256.10
91	514 Parking System	\$4,265.72	\$0.00	\$4,265.72
92	590 Sewer Fund	\$31,354.49	\$170,947.94	\$202,302.43
93	591 Water Fund	\$94,462.73	\$222,216.59	\$316,679.32
101	CCTA	\$243.61	\$0.00	\$243.61
103	All Other	\$20,842.15	\$0.00	\$20,842.15

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**Allocation Summary**

**Dept. 19: 101-261 311 Customer Service**

Dept#	Department Name	Customer Service	Utility Support	Total
<b>Direct Bills</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total</b>		<b>\$787,864.40</b>	<b>\$393,164.53</b>	<b>\$1,181,028.93</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711

09/17/24

**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 - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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
<b>Personnel Costs</b>								
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
<b>Subtotal - Personnel Costs</b>		<b>\$859,671.62</b>	<b>\$33,785.09</b>	<b>\$309,825.65</b>	<b>\$32,667.52</b>	<b>\$22,093.56</b>	<b>\$29,056.90</b>	<b>\$432,242.89</b>
<b>Services &amp; Supplies Cost</b>								
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
<b>Subtotal - Services &amp; Supplies</b>		<b>\$156,051.30</b>	<b>\$3,733.95</b>	<b>\$34,242.10</b>	<b>\$64,585.83</b>	<b>\$2,441.79</b>	<b>\$3,211.38</b>	<b>\$47,771.73</b>
<b>Department Cost Total</b>		<b>\$1,015,722.92</b>	<b>\$37,519.04</b>	<b>\$344,067.76</b>	<b>\$97,253.35</b>	<b>\$24,535.35</b>	<b>\$32,268.29</b>	<b>\$480,014.62</b>
<b>Adjustments to Cost</b>								
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
<b>Subtotal - Adjustments</b>		<b>-\$64.51</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>\$1,015,658.41</b>	<b>\$37,519.04</b>	<b>\$344,067.76</b>	<b>\$97,253.35</b>	<b>\$24,535.35</b>	<b>\$32,268.29</b>	<b>\$480,014.62</b>
General Admin Distribution			-\$37,519.04	\$14,075.01	\$1,484.05	\$1,003.68	\$1,320.02	\$19,636.28
<b>Grand Total</b>		<b>\$1,015,658.41</b>	<b>\$0.00</b>	<b>\$358,142.77</b>	<b>\$98,737.40</b>	<b>\$25,539.04</b>	<b>\$33,588.31</b>	<b>\$499,650.90</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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
<b>1</b>	<b>Subtotal - Building Depreciation</b>	<b>\$14,905.81</b>	<b>\$46.81</b>	<b>\$5,609.37</b>	<b>\$591.44</b>	<b>\$400.00</b>	<b>\$526.07</b>	<b>\$7,825.73</b>
1	City Hall Equipment	\$1,394.86	\$74.98	\$551.40	\$58.14	\$39.32	\$51.71	\$769.26
2	IT - Network	\$8,230.87	\$8.85	\$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	\$4.28	\$930.13	\$98.07	\$66.33	\$87.23	\$1,297.63
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
<b>2</b>	<b>Subtotal - Equipment Depreciation</b>	<b>\$13,789.47</b>	<b>\$111.47</b>	<b>\$5,214.84</b>	<b>\$549.84</b>	<b>\$371.87</b>	<b>\$489.07</b>	<b>\$7,275.31</b>
1	Parking	\$4,552.73	\$188.52	\$1,778.65	\$187.54	\$126.83	\$166.81	\$2,481.42
<b>3</b>	<b>Subtotal - 101-271 Other General</b>	<b>\$4,552.73</b>	<b>\$188.52</b>	<b>\$1,778.65</b>	<b>\$187.54</b>	<b>\$126.83</b>	<b>\$166.81</b>	<b>\$2,481.42</b>
1	City Commission	\$619.43	\$626.33	\$467.34	\$49.28	\$33.33	\$43.83	\$651.99
<b>4</b>	<b>Subtotal - 101-101 City Commission</b>	<b>\$619.43</b>	<b>\$626.33</b>	<b>\$467.34</b>	<b>\$49.28</b>	<b>\$33.33</b>	<b>\$43.83</b>	<b>\$651.99</b>
1	Management & Leadership	\$19,117.39	\$4,738.30	\$8,949.30	\$943.60	\$638.17	\$839.31	\$12,485.31
<b>5</b>	<b>Subtotal - 101-172 City Manager</b>	<b>\$19,117.39</b>	<b>\$4,738.30</b>	<b>\$8,949.30</b>	<b>\$943.60</b>	<b>\$638.17</b>	<b>\$839.31</b>	<b>\$12,485.31</b>
1	City Hall	\$88,367.41	\$26,612.16	\$43,133.80	\$4,547.96	\$3,075.86	\$4,045.29	\$60,176.67
<b>6</b>	<b>Subtotal - 101-265 Bldgs &amp; Grounds</b>	<b>\$88,367.41</b>	<b>\$26,612.16</b>	<b>\$43,133.80</b>	<b>\$4,547.96</b>	<b>\$3,075.86</b>	<b>\$4,045.29</b>	<b>\$60,176.67</b>
1	PC / Network Support	\$23,045.37	\$3,055.88	\$9,791.70	\$1,032.42	\$698.24	\$918.31	\$13,660.57
2	App - Eden	\$2,830.77	\$882.61	\$1,393.05	\$146.88	\$99.34	\$130.65	\$1,943.47
4	App - Kronos	\$3,682.05	\$568.09	\$1,594.41	\$168.11	\$113.70	\$149.53	\$2,224.39
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
<b>7</b>	<b>Subtotal - 101-228, 229, 230 Info Tech</b>	<b>\$34,269.30</b>	<b>\$4,506.58</b>	<b>\$14,546.50</b>	<b>\$1,533.76</b>	<b>\$1,037.31</b>	<b>\$1,364.24</b>	<b>\$20,294.07</b>
1	Payroll	\$186.44	\$32.95	\$82.30	\$8.68	\$5.87	\$7.72	\$114.82
4	Audit and Accounting	\$1,902.51	\$287.74	\$821.66	\$86.63	\$58.59	\$77.06	\$1,146.31
<b>8</b>	<b>Subtotal - 101-191 Accounting Dept</b>	<b>\$2,088.95</b>	<b>\$320.69</b>	<b>\$903.96</b>	<b>\$95.31</b>	<b>\$64.46</b>	<b>\$84.78</b>	<b>\$1,261.13</b>
1	Accounts Payable	\$1,243.55	\$214.97	\$547.15	\$57.69	\$39.02	\$51.31	\$763.34
2	Payroll	\$1,208.22	\$206.06	\$530.56	\$55.94	\$37.83	\$49.76	\$740.19
6	Accounting	\$68.32	\$11.58	\$29.97	\$3.16	\$2.14	\$2.81	\$41.82
<b>9</b>	<b>Subtotal - 101-192 Financial Services</b>	<b>\$2,520.09</b>	<b>\$432.61</b>	<b>\$1,107.69</b>	<b>\$116.79</b>	<b>\$78.99</b>	<b>\$103.88</b>	<b>\$1,545.35</b>
3	Risk Management	\$429.51	\$98.99	\$198.26	\$20.90	\$14.14	\$18.59	\$276.60
4	Accounting	\$140.69	\$32.58	\$65.00	\$6.85	\$4.64	\$6.10	\$90.68
5	Accounts Payable	\$18.69	\$4.42	\$8.67	\$0.91	\$0.62	\$0.81	\$12.10
7	Payroll	\$68.59	\$15.94	\$31.71	\$3.34	\$2.26	\$2.97	\$44.24
<b>10</b>	<b>Subtotal - 101-210 Management Services</b>	<b>\$657.47</b>	<b>\$151.94</b>	<b>\$303.64</b>	<b>\$32.02</b>	<b>\$21.65</b>	<b>\$28.48</b>	<b>\$423.62</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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	Budget	\$3,225.60	\$403.39	\$1,361.39	\$143.54	\$97.08	\$127.68	\$1,899.30
2	Cost Plan	\$1,892.41	\$0.00	\$709.92	\$74.85	\$50.62	\$66.58	\$990.42
<b>11</b>	<b>Subtotal - 101-212 Budgeting</b>	<b>\$5,118.00</b>	<b>\$403.39</b>	<b>\$2,071.31</b>	<b>\$218.40</b>	<b>\$147.70</b>	<b>\$194.26</b>	<b>\$2,889.72</b>
1	Records Management	\$17,224.28	\$4,626.37	\$8,197.12	\$864.29	\$584.53	\$768.76	\$11,435.94
2	Mailroom	\$338.52	\$57.33	\$148.50	\$15.66	\$10.59	\$13.93	\$207.18
<b>12</b>	<b>Subtotal - 101-215 City Clerk</b>	<b>\$17,562.81</b>	<b>\$4,683.70</b>	<b>\$8,345.62</b>	<b>\$879.95</b>	<b>\$595.12</b>	<b>\$782.69</b>	<b>\$11,643.12</b>
1	Records Mgmt	\$62,285.80	\$10,576.51	\$27,333.80	\$2,882.03	\$1,949.16	\$2,563.49	\$38,133.83
2	Mailroom	\$65.14	\$9.04	\$27.83	\$2.93	\$1.98	\$2.61	\$38.82
<b>13</b>	<b>Subtotal - 101-216 Records</b>	<b>\$62,350.94</b>	<b>\$10,585.55</b>	<b>\$27,361.62</b>	<b>\$2,884.97</b>	<b>\$1,951.15</b>	<b>\$2,566.10</b>	<b>\$38,172.65</b>
1	Internal Audit	\$865.36	\$120.81	\$369.95	\$39.01	\$26.38	\$34.70	\$516.13
<b>14</b>	<b>Subtotal - 101-223 Internal Auditor</b>	<b>\$865.36</b>	<b>\$120.81</b>	<b>\$369.95</b>	<b>\$39.01</b>	<b>\$26.38</b>	<b>\$34.70</b>	<b>\$516.13</b>
1	Purchasing	\$486.99	\$115.38	\$225.98	\$23.83	\$16.11	\$21.19	\$315.26
<b>15</b>	<b>Subtotal - 101-233 Purchasing</b>	<b>\$486.99</b>	<b>\$115.38</b>	<b>\$225.98</b>	<b>\$23.83</b>	<b>\$16.11</b>	<b>\$21.19</b>	<b>\$315.26</b>
2	Tax Collection - General Fund	\$5,553.05	\$1,303.15	\$2,572.06	\$271.19	\$183.41	\$241.22	\$3,588.32
<b>17</b>	<b>Subtotal - 101-253 Treasury</b>	<b>\$5,553.05</b>	<b>\$1,303.15</b>	<b>\$2,572.06</b>	<b>\$271.19</b>	<b>\$183.41</b>	<b>\$241.22</b>	<b>\$3,588.32</b>
1	Assessing - General Fund	\$8,568.58	\$808.24	\$3,517.65	\$370.90	\$250.84	\$329.90	\$4,907.53
<b>18</b>	<b>Subtotal - 101-257 Assessing</b>	<b>\$8,568.58</b>	<b>\$808.24</b>	<b>\$3,517.65</b>	<b>\$370.90</b>	<b>\$250.84</b>	<b>\$329.90</b>	<b>\$4,907.53</b>
1	Customer Service	\$14,064.07	\$2,377.66	\$6,168.00	\$650.34	\$439.84	\$578.46	\$8,605.08
<b>19</b>	<b>Subtotal - 101-261 311 Customer Service</b>	<b>\$14,064.07</b>	<b>\$2,377.66</b>	<b>\$6,168.00</b>	<b>\$650.34</b>	<b>\$439.84</b>	<b>\$578.46</b>	<b>\$8,605.08</b>
1	Advise and Counsel	\$0.00	\$3,266.72	\$1,225.49	\$129.21	\$87.39	\$114.93	\$1,709.70
2	Labor Relations	\$0.00	\$1,286.69	\$482.69	\$50.89	\$34.42	\$45.27	\$673.41
4	Risk Management	\$0.00	\$81.97	\$30.75	\$3.24	\$2.19	\$2.88	\$42.90
<b>20</b>	<b>Subtotal - 101-266 City Attorney</b>	<b>\$0.00</b>	<b>\$4,635.39</b>	<b>\$1,738.93</b>	<b>\$183.35</b>	<b>\$124.00</b>	<b>\$163.09</b>	<b>\$2,426.02</b>
1	Human Resources	\$0.00	\$11,670.21	\$4,378.00	\$461.61	\$312.19	\$410.59	\$6,107.82
<b>21</b>	<b>Subtotal - 101-270 Human Resources</b>	<b>\$0.00</b>	<b>\$11,670.21</b>	<b>\$4,378.00</b>	<b>\$461.61</b>	<b>\$312.19</b>	<b>\$410.59</b>	<b>\$6,107.82</b>
1	General Fund OPEB	\$0.00	\$73,689.07	\$27,643.95	\$2,914.73	\$1,971.28	\$2,592.58	\$38,566.53
<b>25</b>	<b>Subtotal - OPEB / Retirement Board</b>	<b>\$0.00</b>	<b>\$73,689.07</b>	<b>\$27,643.95</b>	<b>\$2,914.73</b>	<b>\$1,971.28</b>	<b>\$2,592.58</b>	<b>\$38,566.53</b>
<b>Total Incoming</b>		<b>\$295,457.86</b>	<b>\$148,127.94</b>	<b>\$166,408.16</b>	<b>\$17,545.81</b>	<b>\$11,866.51</b>	<b>\$15,606.54</b>	<b>\$232,158.78</b>
<b>C. Total Allocated</b>			<b>\$1,459,244.21</b>	<b>\$524,550.93</b>	<b>\$116,283.21</b>	<b>\$37,405.55</b>	<b>\$49,194.84</b>	<b>\$731,809.68</b>
				35.95%	7.97%	2.56%	3.37%	50.15%

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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%	\$191.96	\$0.00	\$191.96	\$0.00	\$191.96
4	101-101 City Commission	175,700.62	0.12%	\$565.08	\$0.00	\$565.08	\$0.00	\$565.08
5	101-172 City Manager	1,910,933.88	1.31%	\$6,145.86	\$0.00	\$6,145.86	\$0.00	\$6,145.86
6	101-265 Bldgs & Grounds	1,568,682.09	1.08%	\$5,045.13	\$0.00	\$5,045.13	\$0.00	\$5,045.13
7	101-228, 229, 230 Info Tech	3,756,106.53	2.58%	\$12,080.22	\$0.00	\$12,080.22	\$0.00	\$12,080.22
8	101-191 Accounting Dept	642,269.47	0.44%	\$2,065.64	\$0.00	\$2,065.64	\$0.00	\$2,065.64
9	101-192 Financial Services	556,847.23	0.38%	\$1,790.91	\$0.00	\$1,790.91	\$0.00	\$1,790.91
10	101-210 Management Services	309,081.43	0.21%	\$994.05	\$0.00	\$994.05	\$0.00	\$994.05
11	101-212 Budgeting	146,167.85	0.1%	\$470.10	\$0.00	\$470.10	\$0.00	\$470.10
12	101-215 City Clerk	343,622.05	0.24%	\$1,105.14	\$0.00	\$1,105.14	\$0.00	\$1,105.14
13	101-216 Records	165,316.09	0.11%	\$531.68	\$0.00	\$531.68	\$0.00	\$531.68
14	101-223 Internal Auditor	105,800.3	0.07%	\$340.27	\$0.00	\$340.27	\$0.00	\$340.27
15	101-233 Purchasing	480,288.6	0.33%	\$1,544.68	\$0.00	\$1,544.68	\$0.00	\$1,544.68
16	101-237 Grants Management	13,767.1	0.01%	\$44.28	\$0.00	\$44.28	\$0.00	\$44.28
17	101-253 Treasury	1,557,726.68	1.07%	\$5,009.89	\$0.00	\$5,009.89	\$0.00	\$5,009.89
18	101-257 Assessing	522,601.92	0.36%	\$1,680.77	\$0.00	\$1,680.77	\$0.00	\$1,680.77
19	101-261 311 Customer Service	683,767.56	0.47%	\$2,199.10	\$0.00	\$2,199.10	\$0.00	\$2,199.10
20	101-266 City Attorney	1,015,722.92	0.7%	\$3,266.72	\$0.00	\$3,266.72	\$0.00	\$3,266.72
21	101-270 Human Resources	986,558.57	0.68%	\$3,172.93	\$0.00	\$3,172.93	\$415.93	\$3,588.86
22	101-345, 349 Public Safety	8,313,869.2	5.7%	\$26,738.69	\$0.00	\$26,738.69	\$3,505.10	\$30,243.79
23	101-580 City Equipment	2,215,692.63	1.52%	\$7,126.01	\$0.00	\$7,126.01	\$934.13	\$8,060.14
24	101-751 Parks & Rec Admin	377,756.99	0.26%	\$1,214.93	\$0.00	\$1,214.93	\$159.26	\$1,374.19
25	OPEB / Retirement Board	500	0%	\$1.61	\$0.00	\$1.61	\$0.21	\$1.82
26	101-175 Diversity & Inclusion	312,552.55	0.21%	\$1,005.22	\$0.00	\$1,005.22	\$131.77	\$1,136.99
27	101-180 Executive Programs	7,175.4	0%	\$23.08	\$0.00	\$23.08	\$3.03	\$26.10
28	101-262 Elections	536,194.41	0.37%	\$1,724.48	\$0.00	\$1,724.48	\$226.06	\$1,950.54
29	101-272 Emergency Recovery	541,202.12	0.37%	\$1,740.59	\$0.00	\$1,740.59	\$228.17	\$1,968.76
30	101-346 Public Safety COPS	2,727,637.49	1.87%	\$8,772.51	\$0.00	\$8,772.51	\$1,149.96	\$9,922.47
31	101-347 Public Safety Ops	20,406,020.06	13.99%	\$65,628.93	\$0.00	\$65,628.93	\$8,603.11	\$74,232.04
32	101-348 Criminal Invstgn Div	3,712,155.17	2.55%	\$11,938.87	\$0.00	\$11,938.87	\$1,565.03	\$13,503.90
33	101-371 Bldg Inspection Dept	830,477.61	0.57%	\$2,670.94	\$0.00	\$2,670.94	\$350.13	\$3,021.07
34	101-385 Code Enforcement	757,375.76	0.52%	\$2,435.84	\$0.00	\$2,435.84	\$319.31	\$2,755.15
35	101-400 PS Contracts	279,743.57	0.19%	\$899.70	\$0.00	\$899.70	\$117.94	\$1,017.64
36	101-426 Emerg Mgmt Homeland	6,669.37	0%	\$21.45	\$0.00	\$21.45	\$2.81	\$24.26

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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%	\$1,101.44	\$0.00	\$1,101.44	\$144.38	\$1,245.83
38	101-443 Forestry	436,151.52	0.3%	\$1,402.73	\$0.00	\$1,402.73	\$183.88	\$1,586.61
39	101-448 Street Lights	1,247,083.09	0.86%	\$4,010.81	\$0.00	\$4,010.81	\$525.77	\$4,536.58
40	101-621 Pollution Control	208,221.7	0.14%	\$669.67	\$0.00	\$669.67	\$87.79	\$757.46
41	101-701 Planning	730,925.24	0.5%	\$2,350.77	\$0.00	\$2,350.77	\$308.16	\$2,658.92
43	101-724 Community Develop	58,023.28	0.04%	\$186.61	\$0.00	\$186.61	\$24.46	\$211.07
44	101-728 Econ Dev	513,207.17	0.35%	\$1,650.55	\$0.00	\$1,650.55	\$216.37	\$1,866.92
45	101-75x Parks & Rec Activities	1,037,807.57	0.71%	\$3,337.75	\$0.00	\$3,337.75	\$437.54	\$3,775.29
46	101-770 Parks Maint	1,662,307.36	1.14%	\$5,346.24	\$0.00	\$5,346.24	\$700.82	\$6,047.06
47	151 Cemetery Trust	20,100	0.01%	\$64.64	\$0.00	\$64.64	\$8.47	\$73.12
48	159 Recreation Endowment	30,625	0.02%	\$98.49	\$0.00	\$98.49	\$12.91	\$111.41
49	160 Mayor's Riverfront Pk	115,157	0.08%	\$370.36	\$0.00	\$370.36	\$48.55	\$418.91
50	202 Major Streets	3,284,648.7	2.25%	\$10,563.94	\$0.00	\$10,563.94	\$1,384.80	\$11,948.74
51	203 Local Streets	1,784,865.94	1.22%	\$5,740.41	\$0.00	\$5,740.41	\$752.49	\$6,492.90
52	209 Cemeteries	498,120.41	0.34%	\$1,602.03	\$0.00	\$1,602.03	\$210.01	\$1,812.04
53	211 Kzoo Muni Golf Assn	2,494,146.13	1.71%	\$8,021.56	\$0.00	\$8,021.56	\$1,051.52	\$9,073.08
54	225 Blight Abatement	11,840.68	0.01%	\$38.08	\$0.00	\$38.08	\$4.99	\$43.07
55	226 Solid Waste / Rubbish	3,064,128.78	2.1%	\$9,854.71	\$0.00	\$9,854.71	\$1,291.83	\$11,146.54
56	232-238 Grants - Gen Gov	99,652.77	0.07%	\$320.50	\$0.00	\$320.50	\$42.01	\$362.51
57	232-40x PS Grants	42,644.93	0.03%	\$137.15	\$0.00	\$137.15	\$17.98	\$155.13
58	232-585 PW Grants	74,160.27	0.05%	\$238.51	\$0.00	\$238.51	\$31.27	\$269.78
59	232-697 HUD Grants - Other	793,281.3	0.54%	\$2,551.32	\$0.00	\$2,551.32	\$334.44	\$2,885.76
60	232-726 Community Dvlp Grants	183,800	0.13%	\$591.13	\$0.00	\$591.13	\$77.49	\$668.62
61	232-733 Econ Dvlp Grants	125,000	0.09%	\$402.02	\$0.00	\$402.02	\$52.70	\$454.72
62	232-775 P&R Annual Grants	19,341.97	0.01%	\$62.21	\$0.00	\$62.21	\$8.15	\$70.36
63	232-776 P&R Grants	1,483.55	0%	\$4.77	\$0.00	\$4.77	\$0.63	\$5.40
66	233-406 PS Donations	16,778.23	0.01%	\$53.96	\$0.00	\$53.96	\$7.07	\$61.04
68	233-727 Comm Dvlp Donations	1,239.11	0%	\$3.99	\$0.00	\$3.99	\$0.52	\$4.51
70	233-777 P&R Donations	9,073.83	0.01%	\$29.18	\$0.00	\$29.18	\$3.83	\$33.01
72	234 FFE Aspirational Projects	3,026,856.91	2.08%	\$9,734.84	\$0.00	\$9,734.84	\$1,276.11	\$11,010.95
73	235 Recovery Programs & Grants	5,422,839.25	3.72%	\$17,440.69	\$0.00	\$17,440.69	\$2,286.25	\$19,726.94
74	236 Light Grant	120,000	0.08%	\$385.94	\$0.00	\$385.94	\$50.59	\$436.53
80	265 Drug Law Enforce	46,842.88	0.03%	\$150.65	\$0.00	\$150.65	\$19.75	\$170.40
86	296 HUD Grant Admin	-0	-0%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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%	\$856.95	\$0.00	\$856.95	\$112.33	\$969.28
88	299 CDBG Grant	2,907,374.31	1.99%	\$9,350.57	\$0.00	\$9,350.57	\$1,225.74	\$10,576.31
92	590 Sewer Fund	26,854,431.41	18.42%	\$86,368.02	\$0.00	\$86,368.02	\$11,321.74	\$97,689.76
93	591 Water Fund	14,958,468.38	10.26%	\$48,108.76	\$0.00	\$48,108.76	\$6,306.44	\$54,415.20
94	677 Insurance Fund	14,211,496.04	9.75%	\$45,706.38	\$0.00	\$45,706.38	\$5,991.52	\$51,697.90
95	731 Pension Fund	2,176,005.28	1.49%	\$6,998.37	\$0.00	\$6,998.37	\$917.40	\$7,915.77
97	756 General Trust Fund	126,267.44	0.09%	\$406.10	\$0.00	\$406.10	\$53.23	\$459.33
98	760 Foundation for Excellence	769,931.62	0.53%	\$2,476.22	\$0.00	\$2,476.22	\$324.60	\$2,800.82
103	All Other	1,696.46	0%	\$5.46	\$0.00	\$5.46	\$0.72	\$6.17
<b>SubTotal</b>		<b>145,820,616.67</b>	<b>100%</b>	<b>\$468,981.75</b>	<b>\$0.00</b>	<b>\$468,981.75</b>	<b>\$55,569.18</b>	<b>\$524,550.93</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$468,981.75</b>		<b>\$524,550.93</b>

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

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$302.37	\$0.00	\$302.37	\$0.00	\$302.37
5	101-172 City Manager	11.52	1.68%	\$1,852.84	\$0.00	\$1,852.84	\$0.00	\$1,852.84
6	101-265 Bldgs & Grounds	6.43	0.94%	\$1,034.18	\$0.00	\$1,034.18	\$0.00	\$1,034.18
7	101-228, 229, 230 Info Tech	14.38	2.09%	\$2,312.83	\$0.00	\$2,312.83	\$0.00	\$2,312.83
8	101-191 Accounting Dept	5.27	0.77%	\$847.61	\$0.00	\$847.61	\$0.00	\$847.61
9	101-192 Financial Services	6.19	0.9%	\$995.58	\$0.00	\$995.58	\$0.00	\$995.58
10	101-210 Management Services	2	0.29%	\$321.67	\$0.00	\$321.67	\$0.00	\$321.67
11	101-212 Budgeting	1	0.15%	\$160.84	\$0.00	\$160.84	\$0.00	\$160.84
12	101-215 City Clerk	2.87	0.42%	\$461.60	\$0.00	\$461.60	\$0.00	\$461.60
13	101-216 Records	1.33	0.19%	\$213.91	\$0.00	\$213.91	\$0.00	\$213.91
14	101-223 Internal Auditor	1	0.15%	\$160.84	\$0.00	\$160.84	\$0.00	\$160.84
15	101-233 Purchasing	5.11	0.74%	\$821.88	\$0.00	\$821.88	\$0.00	\$821.88
16	101-237 Grants Management	1.48	0.22%	\$238.04	\$0.00	\$238.04	\$0.00	\$238.04
17	101-253 Treasury	11.48	1.67%	\$1,846.41	\$0.00	\$1,846.41	\$0.00	\$1,846.41
19	101-261 311 Customer Service	9.69	1.41%	\$1,558.51	\$0.00	\$1,558.51	\$0.00	\$1,558.51
20	101-266 City Attorney	8	1.17%	\$1,286.69	\$0.00	\$1,286.69	\$0.00	\$1,286.69
21	101-270 Human Resources	8.22	1.2%	\$1,322.08	\$0.00	\$1,322.08	\$80.68	\$1,402.76
22	101-345, 349 Public Safety	39.25	5.72%	\$6,312.84	\$0.00	\$6,312.84	\$385.26	\$6,698.10
23	101-580 City Equipment	7.78	1.13%	\$1,251.31	\$0.00	\$1,251.31	\$76.36	\$1,327.67
24	101-751 Parks & Rec Admin	2.73	0.4%	\$439.08	\$0.00	\$439.08	\$26.80	\$465.88
26	101-175 Diversity & Inclusion	2	0.29%	\$321.67	\$0.00	\$321.67	\$19.63	\$341.30
28	101-262 Elections	6.16	0.9%	\$990.75	\$0.00	\$990.75	\$60.46	\$1,051.22
30	101-346 Public Safety COPS	26.18	3.81%	\$4,210.71	\$0.00	\$4,210.71	\$256.97	\$4,467.67
31	101-347 Public Safety Ops	181.54	26.44%	\$29,198.31	\$0.00	\$29,198.31	\$1,781.89	\$30,980.20
32	101-348 Criminal Invstgn Div	31.38	4.57%	\$5,047.06	\$0.00	\$5,047.06	\$308.01	\$5,355.07
33	101-371 Bldg Inspection Dept	8.08	1.18%	\$1,299.56	\$0.00	\$1,299.56	\$79.31	\$1,378.87
34	101-385 Code Enforcement	10.62	1.55%	\$1,708.09	\$0.00	\$1,708.09	\$104.24	\$1,812.33
35	101-400 PS Contracts	1.59	0.23%	\$255.73	\$0.00	\$255.73	\$15.61	\$271.34
37	101-441 PW General	2.59	0.38%	\$416.57	\$0.00	\$416.57	\$25.42	\$441.99
38	101-443 Forestry	3.87	0.56%	\$622.44	\$0.00	\$622.44	\$37.99	\$660.42
41	101-701 Planning	6.81	0.99%	\$1,095.30	\$0.00	\$1,095.30	\$66.84	\$1,162.14
44	101-728 Econ Dev	7.43	1.08%	\$1,195.02	\$0.00	\$1,195.02	\$72.93	\$1,267.95
45	101-75x Parks & Rec Activities	18.39	2.68%	\$2,957.79	\$0.00	\$2,957.79	\$180.51	\$3,138.29
46	101-770 Parks Maint	15.09	2.2%	\$2,427.03	\$0.00	\$2,427.03	\$148.11	\$2,575.14



**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$2,494.58	\$0.00	\$2,494.58	\$152.24	\$2,646.82
51	203 Local Streets	17.28	2.52%	\$2,779.26	\$0.00	\$2,779.26	\$169.61	\$2,948.87
52	209 Cemeteries	1.31	0.19%	\$210.70	\$0.00	\$210.70	\$12.86	\$223.55
55	226 Solid Waste / Rubbish	8.15	1.19%	\$1,310.82	\$0.00	\$1,310.82	\$80.00	\$1,390.82
59	232-697 HUD Grants - Other	0.96	0.14%	\$154.40	\$0.00	\$154.40	\$9.42	\$163.83
61	232-733 Econ Dvlp Grants	1	0.15%	\$160.84	\$0.00	\$160.84	\$9.82	\$170.65
62	232-775 P&R Annual Grants	0.33	0.05%	\$53.08	\$0.00	\$53.08	\$3.24	\$56.32
63	232-776 P&R Grants	0.32	0.05%	\$51.47	\$0.00	\$51.47	\$3.14	\$54.61
76	243 Brownfield Redvlp Auth	1.41	0.21%	\$226.78	\$0.00	\$226.78	\$13.84	\$240.62
77	244 Econ Dvlp Corp	0.57	0.08%	\$91.68	\$0.00	\$91.68	\$5.59	\$97.27
86	296 HUD Grant Admin	4.14	0.6%	\$665.86	\$0.00	\$665.86	\$40.64	\$706.50
87	298 Home Grant	0.62	0.09%	\$99.72	\$0.00	\$99.72	\$6.09	\$105.80
88	299 CDBG Grant	1.56	0.23%	\$250.91	\$0.00	\$250.91	\$15.31	\$266.22
92	590 Sewer Fund	79.78	11.62%	\$12,831.56	\$0.00	\$12,831.56	\$783.08	\$13,614.63
93	591 Water Fund	82.15	11.97%	\$13,212.74	\$0.00	\$13,212.74	\$806.34	\$14,019.08
94	677 Insurance Fund	1.13	0.16%	\$181.75	\$0.00	\$181.75	\$11.09	\$192.84
98	760 Foundation for Excellence	1	0.15%	\$160.84	\$0.00	\$160.84	\$9.82	\$170.65
<b>SubTotal</b>		<b>686.56</b>	<b>100%</b>	<b>\$110,424.09</b>	<b>\$0.00</b>	<b>\$110,424.09</b>	<b>\$5,859.13</b>	<b>\$116,283.21</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$110,424.09</b>		<b>\$116,283.21</b>

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

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$33,442.93	\$0.00	\$33,442.93	\$3,962.62	\$37,405.55
<b>SubTotal</b>		<b>100</b>	<b>100%</b>	<b>\$33,442.93</b>	<b>\$0.00</b>	<b>\$33,442.93</b>	<b>\$3,962.62</b>	<b>\$37,405.55</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$33,442.93</b>		<b>\$37,405.55</b>

Allocation Basis Units: Direct to 731 Pension Fund

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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%	\$188.22	\$0.00	\$188.22	\$0.00	\$188.22
6	101-265 Bldgs & Grounds	18,615.14	0.84%	\$369.91	\$0.00	\$369.91	\$0.00	\$369.91
7	101-228, 229, 230 Info Tech	8,267.53	0.37%	\$164.29	\$0.00	\$164.29	\$0.00	\$164.29
8	101-191 Accounting Dept	2,789.34	0.13%	\$55.43	\$0.00	\$55.43	\$0.00	\$55.43
9	101-192 Financial Services	2,478.74	0.11%	\$49.26	\$0.00	\$49.26	\$0.00	\$49.26
10	101-210 Management Services	2,127.75	0.1%	\$42.28	\$0.00	\$42.28	\$0.00	\$42.28
11	101-212 Budgeting	537.69	0.02%	\$10.68	\$0.00	\$10.68	\$0.00	\$10.68
12	101-215 City Clerk	2,072.01	0.09%	\$41.17	\$0.00	\$41.17	\$0.00	\$41.17
13	101-216 Records	659.93	0.03%	\$13.11	\$0.00	\$13.11	\$0.00	\$13.11
14	101-223 Internal Auditor	505.08	0.02%	\$10.04	\$0.00	\$10.04	\$0.00	\$10.04
15	101-233 Purchasing	2,579	0.12%	\$51.25	\$0.00	\$51.25	\$0.00	\$51.25
16	101-237 Grants Management	136.6	0.01%	\$2.71	\$0.00	\$2.71	\$0.00	\$2.71
17	101-253 Treasury	4,042.79	0.18%	\$80.34	\$0.00	\$80.34	\$0.00	\$80.34
19	101-261 311 Customer Service	3,858.99	0.17%	\$76.68	\$0.00	\$76.68	\$0.00	\$76.68
20	101-266 City Attorney	4,125.16	0.19%	\$81.97	\$0.00	\$81.97	\$0.00	\$81.97
21	101-270 Human Resources	5,285.79	0.24%	\$105.04	\$0.00	\$105.04	\$12.81	\$117.84
22	101-345, 349 Public Safety	171,771.93	7.76%	\$3,413.35	\$0.00	\$3,413.35	\$416.15	\$3,829.51
23	101-580 City Equipment	23,177.53	1.05%	\$460.57	\$0.00	\$460.57	\$56.15	\$516.72
24	101-751 Parks & Rec Admin	1,079.79	0.05%	\$21.46	\$0.00	\$21.46	\$2.62	\$24.07
26	101-175 Diversity & Inclusion	1,153.06	0.05%	\$22.91	\$0.00	\$22.91	\$2.79	\$25.71
28	101-262 Elections	1,393.97	0.06%	\$27.70	\$0.00	\$27.70	\$3.38	\$31.08
29	101-272 Emergency Recovery	5,098.91	0.23%	\$101.32	\$0.00	\$101.32	\$12.35	\$113.68
30	101-346 Public Safety COPS	147,356.36	6.66%	\$2,928.18	\$0.00	\$2,928.18	\$357.00	\$3,285.18
31	101-347 Public Safety Ops	1,023,570.05	46.24%	\$20,339.81	\$0.00	\$20,339.81	\$2,479.81	\$22,819.61
32	101-348 Criminal Invstgn Div	180,797.14	8.17%	\$3,592.70	\$0.00	\$3,592.70	\$438.02	\$4,030.72
33	101-371 Bldg Inspection Dept	11,944.64	0.54%	\$237.36	\$0.00	\$237.36	\$28.94	\$266.30
34	101-385 Code Enforcement	10,760.1	0.49%	\$213.82	\$0.00	\$213.82	\$26.07	\$239.89
35	101-400 PS Contracts	6,228.58	0.28%	\$123.77	\$0.00	\$123.77	\$15.09	\$138.86
37	101-441 PW General	2,778.8	0.13%	\$55.22	\$0.00	\$55.22	\$6.73	\$61.95
38	101-443 Forestry	15,030.14	0.68%	\$298.67	\$0.00	\$298.67	\$36.41	\$335.08
41	101-701 Planning	4,814.26	0.22%	\$95.67	\$0.00	\$95.67	\$11.66	\$107.33
43	101-724 Community Develop	194.98	0.01%	\$3.87	\$0.00	\$3.87	\$0.47	\$4.35
44	101-728 Econ Dev	5,395.68	0.24%	\$107.22	\$0.00	\$107.22	\$13.07	\$120.29
45	101-75x Parks & Rec Activities	1,509.41	0.07%	\$29.99	\$0.00	\$29.99	\$3.66	\$33.65

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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%	\$705.19	\$0.00	\$705.19	\$85.98	\$791.17
50	202 Major Streets	44,611.65	2.02%	\$886.50	\$0.00	\$886.50	\$108.08	\$994.58
51	203 Local Streets	50,418.34	2.28%	\$1,001.88	\$0.00	\$1,001.88	\$122.15	\$1,124.03
52	209 Cemeteries	541.34	0.02%	\$10.76	\$0.00	\$10.76	\$1.31	\$12.07
55	226 Solid Waste / Rubbish	14,799.88	0.67%	\$294.09	\$0.00	\$294.09	\$35.86	\$329.95
59	232-697 HUD Grants - Other	1,672.42	0.08%	\$33.23	\$0.00	\$33.23	\$4.05	\$37.29
72	234 FFE Aspirational Projects	3,882.74	0.18%	\$77.16	\$0.00	\$77.16	\$9.41	\$86.56
73	235 Recovery Programs & Grants	1,936.77	0.09%	\$38.49	\$0.00	\$38.49	\$4.69	\$43.18
76	243 Brownfield Redvlp Auth	843.02	0.04%	\$16.75	\$0.00	\$16.75	\$2.04	\$18.79
77	244 Econ Dvlp Corp	454.55	0.02%	\$9.03	\$0.00	\$9.03	\$1.10	\$10.13
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%	\$3.28	\$0.00	\$3.28	\$0.40	\$3.68
88	299 CDBG Grant	1,487.47	0.07%	\$29.56	\$0.00	\$29.56	\$3.60	\$33.16
92	590 Sewer Fund	214,473.33	9.69%	\$4,261.89	\$0.00	\$4,261.89	\$519.61	\$4,781.50
93	591 Water Fund	153,140.42	6.92%	\$3,043.12	\$0.00	\$3,043.12	\$371.01	\$3,414.13
94	677 Insurance Fund	7,055.4	0.32%	\$140.20	\$0.00	\$140.20	\$17.09	\$157.29
98	760 Foundation for Excellence	814.6	0.04%	\$16.19	\$0.00	\$16.19	\$1.97	\$18.16
<b>SubTotal</b>		<b>2,213,393.48</b>	<b>100%</b>	<b>\$43,983.31</b>	<b>\$0.00</b>	<b>\$43,983.31</b>	<b>\$5,211.54</b>	<b>\$49,194.84</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$43,983.31</b>		<b>\$49,194.84</b>

Allocation Basis Units: \$ Workers Compensation Charges

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$654,284.20	\$0.00	\$654,284.20	\$77,525.48	\$731,809.68
<b>SubTotal</b>		<b>100</b>	<b>100%</b>	<b>\$654,284.20</b>	<b>\$0.00</b>	<b>\$654,284.20</b>	<b>\$77,525.48</b>	<b>\$731,809.68</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$654,284.20</b>		<b>\$731,809.68</b>

Allocation Basis Units: Direct to Unallowable

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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	\$191.96	\$0.00	\$0.00	\$0.00	\$0.00	\$191.96
4	101-101 City Commission	\$565.08	\$302.37	\$0.00	\$0.00	\$0.00	\$867.45
5	101-172 City Manager	\$6,145.86	\$1,852.84	\$0.00	\$188.22	\$0.00	\$8,186.92
6	101-265 Bldgs & Grounds	\$5,045.13	\$1,034.18	\$0.00	\$369.91	\$0.00	\$6,449.22
7	101-228, 229, 230 Info Tech	\$12,080.22	\$2,312.83	\$0.00	\$164.29	\$0.00	\$14,557.34
8	101-191 Accounting Dept	\$2,065.64	\$847.61	\$0.00	\$55.43	\$0.00	\$2,968.68
9	101-192 Financial Services	\$1,790.91	\$995.58	\$0.00	\$49.26	\$0.00	\$2,835.74
10	101-210 Management Services	\$994.05	\$321.67	\$0.00	\$42.28	\$0.00	\$1,358.01
11	101-212 Budgeting	\$470.10	\$160.84	\$0.00	\$10.68	\$0.00	\$641.62
12	101-215 City Clerk	\$1,105.14	\$461.60	\$0.00	\$41.17	\$0.00	\$1,607.92
13	101-216 Records	\$531.68	\$213.91	\$0.00	\$13.11	\$0.00	\$758.71
14	101-223 Internal Auditor	\$340.27	\$160.84	\$0.00	\$10.04	\$0.00	\$511.14
15	101-233 Purchasing	\$1,544.68	\$821.88	\$0.00	\$51.25	\$0.00	\$2,417.81
16	101-237 Grants Management	\$44.28	\$238.04	\$0.00	\$2.71	\$0.00	\$285.03
17	101-253 Treasury	\$5,009.89	\$1,846.41	\$0.00	\$80.34	\$0.00	\$6,936.63
18	101-257 Assessing	\$1,680.77	\$0.00	\$0.00	\$0.00	\$0.00	\$1,680.77
19	101-261 311 Customer Service	\$2,199.10	\$1,558.51	\$0.00	\$76.68	\$0.00	\$3,834.29
20	101-266 City Attorney	\$3,266.72	\$1,286.69	\$0.00	\$81.97	\$0.00	\$4,635.39
21	101-270 Human Resources	\$3,588.86	\$1,402.76	\$0.00	\$117.84	\$0.00	\$5,109.46
22	101-345, 349 Public Safety	\$30,243.79	\$6,698.10	\$0.00	\$3,829.51	\$0.00	\$40,771.40
23	101-580 City Equipment	\$8,060.14	\$1,327.67	\$0.00	\$516.72	\$0.00	\$9,904.54
24	101-751 Parks & Rec Admin	\$1,374.19	\$465.88	\$0.00	\$24.07	\$0.00	\$1,864.14
25	OPEB / Retirement Board	\$1.82	\$0.00	\$0.00	\$0.00	\$0.00	\$1.82
26	101-175 Diversity & Inclusion	\$1,136.99	\$341.30	\$0.00	\$25.71	\$0.00	\$1,504.00
27	101-180 Executive Programs	\$26.10	\$0.00	\$0.00	\$0.00	\$0.00	\$26.10
28	101-262 Elections	\$1,950.54	\$1,051.22	\$0.00	\$31.08	\$0.00	\$3,032.84
29	101-272 Emergency Recovery	\$1,968.76	\$0.00	\$0.00	\$113.68	\$0.00	\$2,082.43
30	101-346 Public Safety COPS	\$9,922.47	\$4,467.67	\$0.00	\$3,285.18	\$0.00	\$17,675.33
31	101-347 Public Safety Ops	\$74,232.04	\$30,980.20	\$0.00	\$22,819.61	\$0.00	\$128,031.85
32	101-348 Criminal Invstgn Div	\$13,503.90	\$5,355.07	\$0.00	\$4,030.72	\$0.00	\$22,889.68
33	101-371 Bldg Inspection Dept	\$3,021.07	\$1,378.87	\$0.00	\$266.30	\$0.00	\$4,666.24
34	101-385 Code Enforcement	\$2,755.15	\$1,812.33	\$0.00	\$239.89	\$0.00	\$4,807.36
35	101-400 PS Contracts	\$1,017.64	\$271.34	\$0.00	\$138.86	\$0.00	\$1,427.84
36	101-426 Emerg Mgmt Homeland	\$24.26	\$0.00	\$0.00	\$0.00	\$0.00	\$24.26

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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	\$1,245.83	\$441.99	\$0.00	\$61.95	\$0.00	\$1,749.77
38	101-443 Forestry	\$1,586.61	\$660.42	\$0.00	\$335.08	\$0.00	\$2,582.12
39	101-448 Street Lights	\$4,536.58	\$0.00	\$0.00	\$0.00	\$0.00	\$4,536.58
40	101-621 Pollution Control	\$757.46	\$0.00	\$0.00	\$0.00	\$0.00	\$757.46
41	101-701 Planning	\$2,658.92	\$1,162.14	\$0.00	\$107.33	\$0.00	\$3,928.40
43	101-724 Community Develop	\$211.07	\$0.00	\$0.00	\$4.35	\$0.00	\$215.42
44	101-728 Econ Dev	\$1,866.92	\$1,267.95	\$0.00	\$120.29	\$0.00	\$3,255.16
45	101-75x Parks & Rec Activities	\$3,775.29	\$3,138.29	\$0.00	\$33.65	\$0.00	\$6,947.23
46	101-770 Parks Maint	\$6,047.06	\$2,575.14	\$0.00	\$791.17	\$0.00	\$9,413.37
47	151 Cemetery Trust	\$73.12	\$0.00	\$0.00	\$0.00	\$0.00	\$73.12
48	159 Recreation Endowment	\$111.41	\$0.00	\$0.00	\$0.00	\$0.00	\$111.41
49	160 Mayor's Riverfront Pk	\$418.91	\$0.00	\$0.00	\$0.00	\$0.00	\$418.91
50	202 Major Streets	\$11,948.74	\$2,646.82	\$0.00	\$994.58	\$0.00	\$15,590.13
51	203 Local Streets	\$6,492.90	\$2,948.87	\$0.00	\$1,124.03	\$0.00	\$10,565.80
52	209 Cemeteries	\$1,812.04	\$223.55	\$0.00	\$12.07	\$0.00	\$2,047.66
53	211 Kzoo Muni Golf Assn	\$9,073.08	\$0.00	\$0.00	\$0.00	\$0.00	\$9,073.08
54	225 Blight Abatement	\$43.07	\$0.00	\$0.00	\$0.00	\$0.00	\$43.07
55	226 Solid Waste / Rubbish	\$11,146.54	\$1,390.82	\$0.00	\$329.95	\$0.00	\$12,867.31
56	232-238 Grants - Gen Gov	\$362.51	\$0.00	\$0.00	\$0.00	\$0.00	\$362.51
57	232-40x PS Grants	\$155.13	\$0.00	\$0.00	\$0.00	\$0.00	\$155.13
58	232-585 PW Grants	\$269.78	\$0.00	\$0.00	\$0.00	\$0.00	\$269.78
59	232-697 HUD Grants - Other	\$2,885.76	\$163.83	\$0.00	\$37.29	\$0.00	\$3,086.87
60	232-726 Community Dvlp Grants	\$668.62	\$0.00	\$0.00	\$0.00	\$0.00	\$668.62
61	232-733 Econ Dvlp Grants	\$454.72	\$170.65	\$0.00	\$0.00	\$0.00	\$625.37
62	232-775 P&R Annual Grants	\$70.36	\$56.32	\$0.00	\$0.00	\$0.00	\$126.68
63	232-776 P&R Grants	\$5.40	\$54.61	\$0.00	\$0.00	\$0.00	\$60.01
66	233-406 PS Donations	\$61.04	\$0.00	\$0.00	\$0.00	\$0.00	\$61.04
68	233-727 Comm Dvlp Donations	\$4.51	\$0.00	\$0.00	\$0.00	\$0.00	\$4.51
70	233-777 P&R Donations	\$33.01	\$0.00	\$0.00	\$0.00	\$0.00	\$33.01
72	234 FFE Aspirational Projects	\$11,010.95	\$0.00	\$0.00	\$86.56	\$0.00	\$11,097.52
73	235 Recovery Programs & Grants	\$19,726.94	\$0.00	\$0.00	\$43.18	\$0.00	\$19,770.12
74	236 Light Grant	\$436.53	\$0.00	\$0.00	\$0.00	\$0.00	\$436.53
76	243 Brownfield Redvlp Auth	\$0.00	\$240.62	\$0.00	\$18.79	\$0.00	\$259.41
77	244 Econ Dvlp Corp	\$0.00	\$97.27	\$0.00	\$10.13	\$0.00	\$107.41
80	265 Drug Law Enforce	\$170.40	\$0.00	\$0.00	\$0.00	\$0.00	\$170.40

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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	\$706.50	\$0.00	\$0.00	\$0.00	\$706.50
87	298 Home Grant	\$969.28	\$105.80	\$0.00	\$3.68	\$0.00	\$1,078.76
88	299 CDBG Grant	\$10,576.31	\$266.22	\$0.00	\$33.16	\$0.00	\$10,875.69
92	590 Sewer Fund	\$97,689.76	\$13,614.63	\$0.00	\$4,781.50	\$0.00	\$116,085.89
93	591 Water Fund	\$54,415.20	\$14,019.08	\$0.00	\$3,414.13	\$0.00	\$71,848.41
94	677 Insurance Fund	\$51,697.90	\$192.84	\$0.00	\$157.29	\$0.00	\$52,048.03
95	731 Pension Fund	\$7,915.77	\$0.00	\$37,405.55	\$0.00	\$0.00	\$45,321.31
97	756 General Trust Fund	\$459.33	\$0.00	\$0.00	\$0.00	\$0.00	\$459.33
98	760 Foundation for Excellence	\$2,800.82	\$170.65	\$0.00	\$18.16	\$0.00	\$2,989.63
103	All Other	\$6.17	\$0.00	\$0.00	\$0.00	\$0.00	\$6.17
104	Unallowable	\$0.00	\$0.00	\$0.00	\$0.00	\$731,809.68	\$731,809.68
<b>Direct Bills</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total</b>		<b>\$524,550.93</b>	<b>\$116,283.21</b>	<b>\$37,405.55</b>	<b>\$49,194.84</b>	<b>\$731,809.68</b>	<b>\$1,459,244.21</b>



**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711

09/17/24

**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.

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**A. Department Costs**

**Dept. 21: 101-270 Human Resources**

Description	Type	Amount	General Admin	Human Resources	Pension
<b>Personnel Costs</b>					
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
<b>Subtotal - Personnel Costs</b>		<b>\$875,340.76</b>	<b>\$185,134.57</b>	<b>\$620,178.93</b>	<b>\$70,027.26</b>
<b>Services &amp; Supplies Cost</b>					
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
810.001 Business & Emerg Meals	S	\$1,936.23	\$409.51	\$1,371.82	\$154.90
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
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
<b>Subtotal - Services &amp; Supplies</b>		<b>\$111,217.81</b>	<b>\$11,644.32</b>	<b>\$87,025.24</b>	<b>\$4,404.47</b>
<b>Department Cost Total</b>		<b>\$986,558.57</b>	<b>\$196,778.89</b>	<b>\$707,204.16</b>	<b>\$74,431.73</b>

**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**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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
941.000 Copier Lease	D	-\$1,242.07	\$0.00	\$0.00	\$0.00
<b>Subtotal - Adjustments</b>		<b>-\$56,560.29</b>	<b>\$0.00</b>	<b>-\$48,416.51</b>	<b>\$0.00</b>
<b>Total Costs After Adjustments</b>		<b>\$929,998.28</b>	<b>\$196,778.89</b>	<b>\$658,787.65</b>	<b>\$74,431.73</b>
General Admin Distribution			-\$196,778.89	\$176,814.01	\$19,964.88
<b>Grand Total</b>		<b>\$929,998.28</b>	<b>-\$0.00</b>	<b>\$835,601.66</b>	<b>\$94,396.62</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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
<b>1</b>	<b>Subtotal - Building Depreciation</b>	<b>\$9,297.49</b>	<b>\$29.20</b>	<b>\$8,380.42</b>	<b>\$946.27</b>
1	City Hall Equipment	\$870.04	\$46.77	\$823.79	\$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
<b>2</b>	<b>Subtotal - Equipment Depreciation</b>	<b>\$12,060.45</b>	<b>\$98.50</b>	<b>\$10,925.33</b>	<b>\$1,233.63</b>
1	Parking	\$4,677.93	\$193.71	\$4,377.37	\$494.27
<b>3</b>	<b>Subtotal - 101-271 Other General</b>	<b>\$4,677.93</b>	<b>\$193.71</b>	<b>\$4,377.37</b>	<b>\$494.27</b>
1	City Commission	\$601.64	\$608.34	\$1,087.22	\$122.76
<b>4</b>	<b>Subtotal - 101-101 City Commission</b>	<b>\$601.64</b>	<b>\$608.34</b>	<b>\$1,087.22</b>	<b>\$122.76</b>
1	Management & Leadership	\$19,643.12	\$4,868.60	\$22,024.80	\$2,486.92
<b>5</b>	<b>Subtotal - 101-172 City Manager</b>	<b>\$19,643.12</b>	<b>\$4,868.60</b>	<b>\$22,024.80</b>	<b>\$2,486.92</b>
1	City Hall	\$55,119.14	\$16,599.32	\$64,442.02	\$7,276.45
<b>6</b>	<b>Subtotal - 101-265 Bldgs &amp; Grounds</b>	<b>\$55,119.14</b>	<b>\$16,599.32</b>	<b>\$64,442.02</b>	<b>\$7,276.45</b>
1	PC / Network Support	\$15,363.58	\$2,037.25	\$15,635.37	\$1,765.46
2	App - Eden	\$6,605.14	\$2,059.42	\$7,785.46	\$879.09
3	App - BS & A	\$2,998.54	\$561.33	\$3,198.69	\$361.18
4	App - Kronos	\$4,734.06	\$730.41	\$4,910.05	\$554.42
5	App - NeoGov	\$104.51	\$0.00	\$93.91	\$10.60
8	VOIP	\$4,629.82	\$0.00	\$4,160.08	\$469.73
<b>7</b>	<b>Subtotal - 101-228, 229, 230 Info Tech</b>	<b>\$34,435.65</b>	<b>\$5,388.41</b>	<b>\$35,783.57</b>	<b>\$4,040.49</b>
1	Payroll	\$191.57	\$33.86	\$202.56	\$22.87
4	Audit and Accounting	\$2,906.61	\$439.60	\$3,006.71	\$339.50
<b>8</b>	<b>Subtotal - 101-191 Accounting Dept</b>	<b>\$3,098.18</b>	<b>\$473.46</b>	<b>\$3,209.26</b>	<b>\$362.37</b>
1	Accounts Payable	\$3,030.51	\$523.87	\$3,193.76	\$360.62
2	Payroll	\$1,241.45	\$211.72	\$1,305.74	\$147.44
6	Accounting	\$104.37	\$17.69	\$109.68	\$12.38
<b>9</b>	<b>Subtotal - 101-192 Financial Services</b>	<b>\$4,376.33</b>	<b>\$753.29</b>	<b>\$4,609.18</b>	<b>\$520.44</b>
3	Risk Management	\$417.18	\$96.15	\$461.25	\$52.08
4	Accounting	\$214.94	\$49.77	\$237.85	\$26.86

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

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

**Dept. 21: 101-270 Human Resources**

Dept#	Department/Cost Pool	First Incoming	Second Incoming	Human Resources	Pension
5	Accounts Payable	\$45.54	\$10.78	\$50.61	\$5.71
7	Payroll	\$70.47	\$16.38	\$78.04	\$8.81
<b>10</b>	<b>Subtotal - 101-210 Management Services</b>	<b>\$748.13</b>	<b>\$173.08</b>	<b>\$827.75</b>	<b>\$93.46</b>
1	Budget	\$3,132.98	\$391.81	\$3,167.17	\$357.62
2	Cost Plan	\$1,135.44	\$0.00	\$1,020.24	\$115.20
<b>11</b>	<b>Subtotal - 101-212 Budgeting</b>	<b>\$4,268.42</b>	<b>\$391.81</b>	<b>\$4,187.41</b>	<b>\$472.82</b>
1	Records Management	\$828.64	\$222.57	\$944.56	\$106.65
2	Mailroom	\$324.39	\$54.94	\$340.84	\$38.49
<b>12</b>	<b>Subtotal - 101-215 City Clerk</b>	<b>\$1,153.03</b>	<b>\$277.51</b>	<b>\$1,285.39</b>	<b>\$145.14</b>
1	Records Mgmt	\$2,996.50	\$508.82	\$3,149.68	\$355.65
2	Mailroom	\$62.42	\$8.66	\$63.87	\$7.21
<b>13</b>	<b>Subtotal - 101-216 Records</b>	<b>\$3,058.92</b>	<b>\$517.49</b>	<b>\$3,213.55</b>	<b>\$362.86</b>
1	Internal Audit	\$840.51	\$117.34	\$860.67	\$97.18
<b>14</b>	<b>Subtotal - 101-223 Internal Auditor</b>	<b>\$840.51</b>	<b>\$117.34</b>	<b>\$860.67</b>	<b>\$97.18</b>
1	Purchasing	\$3,895.96	\$923.04	\$4,330.06	\$488.93
<b>15</b>	<b>Subtotal - 101-233 Purchasing</b>	<b>\$3,895.96</b>	<b>\$923.04</b>	<b>\$4,330.06</b>	<b>\$488.93</b>
2	Tax Collection - General Fund	\$5,393.61	\$1,265.73	\$5,983.70	\$675.65
4	Cashier	\$0.56	\$0.12	\$0.61	\$0.07
<b>17</b>	<b>Subtotal - 101-253 Treasury</b>	<b>\$5,394.17</b>	<b>\$1,265.85</b>	<b>\$5,984.30</b>	<b>\$675.72</b>
1	Assessing - General Fund	\$8,322.55	\$785.03	\$8,183.54	\$924.04
<b>18</b>	<b>Subtotal - 101-257 Assessing</b>	<b>\$8,322.55</b>	<b>\$785.03</b>	<b>\$8,183.54</b>	<b>\$924.04</b>
1	Customer Service	\$9,080.63	\$1,535.16	\$9,538.73	\$1,077.06
<b>19</b>	<b>Subtotal - 101-261 311 Customer Service</b>	<b>\$9,080.63</b>	<b>\$1,535.16</b>	<b>\$9,538.73</b>	<b>\$1,077.06</b>
1	Advise and Counsel	\$3,172.93	\$415.93	\$3,224.74	\$364.12
2	Labor Relations	\$1,322.08	\$80.68	\$1,260.44	\$142.32
4	Risk Management	\$105.04	\$12.81	\$105.89	\$11.96
<b>20</b>	<b>Subtotal - 101-266 City Attorney</b>	<b>\$4,600.04</b>	<b>\$509.42</b>	<b>\$4,591.06</b>	<b>\$518.40</b>
1	Human Resources	\$0.00	\$11,991.14	\$10,774.54	\$1,216.60
<b>21</b>	<b>Subtotal - 101-270 Human Resources</b>	<b>\$0.00</b>	<b>\$11,991.14</b>	<b>\$10,774.54</b>	<b>\$1,216.60</b>
1	General Fund OPEB	\$0.00	\$75,715.52	\$68,033.54	\$7,681.98
<b>25</b>	<b>Subtotal - OPEB / Retirement Board</b>	<b>\$0.00</b>	<b>\$75,715.52</b>	<b>\$68,033.54</b>	<b>\$7,681.98</b>
<b>Total Incoming</b>		<b>\$184,672.28</b>	<b>\$123,215.21</b>	<b>\$276,649.70</b>	<b>\$31,237.79</b>
<b>C. Total Allocated</b>			<b>\$1,237,885.77</b>	<b>\$1,112,251.36</b>	<b>\$125,634.41</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

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

**Dept. 21: 101-270 Human Resources**

Dept#	Department/Cost Pool	First Incoming	Second Incoming	Human Resources	Pension
				89.85%	10.15%

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$2,742.50	\$0.00	\$2,742.50	\$0.00	\$2,742.50
5	101-172 City Manager	11.52	1.68%	\$16,805.10	\$0.00	\$16,805.10	\$0.00	\$16,805.10
6	101-265 Bldgs & Grounds	6.43	0.94%	\$9,379.93	\$0.00	\$9,379.93	\$0.00	\$9,379.93
7	101-228, 229, 230 Info Tech	14.38	2.09%	\$20,977.20	\$0.00	\$20,977.20	\$0.00	\$20,977.20
8	101-191 Accounting Dept	5.27	0.77%	\$7,687.75	\$0.00	\$7,687.75	\$0.00	\$7,687.75
9	101-192 Financial Services	6.19	0.9%	\$9,029.82	\$0.00	\$9,029.82	\$0.00	\$9,029.82
10	101-210 Management Services	2	0.29%	\$2,917.55	\$0.00	\$2,917.55	\$0.00	\$2,917.55
11	101-212 Budgeting	1	0.15%	\$1,458.78	\$0.00	\$1,458.78	\$0.00	\$1,458.78
12	101-215 City Clerk	2.87	0.42%	\$4,186.69	\$0.00	\$4,186.69	\$0.00	\$4,186.69
13	101-216 Records	1.33	0.19%	\$1,940.17	\$0.00	\$1,940.17	\$0.00	\$1,940.17
14	101-223 Internal Auditor	1	0.15%	\$1,458.78	\$0.00	\$1,458.78	\$0.00	\$1,458.78
15	101-233 Purchasing	5.11	0.74%	\$7,454.35	\$0.00	\$7,454.35	\$0.00	\$7,454.35
16	101-237 Grants Management	1.48	0.22%	\$2,158.99	\$0.00	\$2,158.99	\$0.00	\$2,158.99
17	101-253 Treasury	11.48	1.67%	\$16,746.75	\$0.00	\$16,746.75	\$0.00	\$16,746.75
19	101-261 311 Customer Service	9.69	1.41%	\$14,135.54	\$0.00	\$14,135.54	\$0.00	\$14,135.54
20	101-266 City Attorney	8	1.17%	\$11,670.21	\$0.00	\$11,670.21	\$0.00	\$11,670.21
21	101-270 Human Resources	8.22	1.2%	\$11,991.14	\$0.00	\$11,991.14	\$0.00	\$11,991.14
22	101-345, 349 Public Safety	39.25	5.72%	\$57,256.97	\$0.00	\$57,256.97	\$7,381.43	\$64,638.40
23	101-580 City Equipment	7.78	1.13%	\$11,349.28	\$0.00	\$11,349.28	\$1,463.12	\$12,812.40
24	101-751 Parks & Rec Admin	2.73	0.4%	\$3,982.46	\$0.00	\$3,982.46	\$513.41	\$4,495.87
26	101-175 Diversity & Inclusion	2	0.29%	\$2,917.55	\$0.00	\$2,917.55	\$376.12	\$3,293.68
28	101-262 Elections	6.16	0.9%	\$8,986.06	\$0.00	\$8,986.06	\$1,158.46	\$10,144.52
30	101-346 Public Safety COPS	26.18	3.81%	\$38,190.76	\$0.00	\$38,190.76	\$4,923.46	\$43,114.22
31	101-347 Public Safety Ops	181.54	26.44%	\$264,826.23	\$0.00	\$264,826.23	\$34,140.78	\$298,967.01
32	101-348 Criminal Invstgn Div	31.38	4.57%	\$45,776.40	\$0.00	\$45,776.40	\$5,901.39	\$51,677.78
33	101-371 Bldg Inspection Dept	8.08	1.18%	\$11,786.91	\$0.00	\$11,786.91	\$1,519.54	\$13,306.45
34	101-385 Code Enforcement	10.62	1.55%	\$15,492.20	\$0.00	\$15,492.20	\$1,997.22	\$17,489.42
35	101-400 PS Contracts	1.59	0.23%	\$2,319.45	\$0.00	\$2,319.45	\$299.02	\$2,618.47
37	101-441 PW General	2.59	0.38%	\$3,778.23	\$0.00	\$3,778.23	\$487.08	\$4,265.31
38	101-443 Forestry	3.87	0.56%	\$5,645.46	\$0.00	\$5,645.46	\$727.80	\$6,373.26
41	101-701 Planning	6.81	0.99%	\$9,934.27	\$0.00	\$9,934.27	\$1,280.70	\$11,214.97
44	101-728 Econ Dev	7.43	1.08%	\$10,838.71	\$0.00	\$10,838.71	\$1,397.30	\$12,236.01
45	101-75x Parks & Rec Activities	18.39	2.68%	\$26,826.89	\$0.00	\$26,826.89	\$3,458.46	\$30,285.35

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$22,012.93	\$0.00	\$22,012.93	\$2,837.86	\$24,850.79
50	202 Major Streets	15.51	2.26%	\$22,625.62	\$0.00	\$22,625.62	\$2,916.84	\$25,542.46
51	203 Local Streets	17.28	2.52%	\$25,207.65	\$0.00	\$25,207.65	\$3,249.71	\$28,457.36
52	209 Cemeteries	1.31	0.19%	\$1,911.00	\$0.00	\$1,911.00	\$246.36	\$2,157.36
55	226 Solid Waste / Rubbish	8.15	1.19%	\$11,889.03	\$0.00	\$11,889.03	\$1,532.71	\$13,421.73
59	232-697 HUD Grants - Other	0.96	0.14%	\$1,400.43	\$0.00	\$1,400.43	\$180.54	\$1,580.96
61	232-733 Econ Dvlp Grants	1	0.15%	\$1,458.78	\$0.00	\$1,458.78	\$188.06	\$1,646.84
62	232-775 P&R Annual Grants	0.33	0.05%	\$481.40	\$0.00	\$481.40	\$62.06	\$543.46
63	232-776 P&R Grants	0.32	0.05%	\$466.81	\$0.00	\$466.81	\$60.18	\$526.99
76	243 Brownfield Redvlp Auth	1.41	0.21%	\$2,056.87	\$0.00	\$2,056.87	\$265.17	\$2,322.04
77	244 Econ Dvlp Corp	0.57	0.08%	\$831.50	\$0.00	\$831.50	\$107.20	\$938.70
86	296 HUD Grant Admin	4.14	0.6%	\$6,039.33	\$0.00	\$6,039.33	\$778.58	\$6,817.91
87	298 Home Grant	0.62	0.09%	\$904.44	\$0.00	\$904.44	\$116.60	\$1,021.04
88	299 CDBG Grant	1.56	0.23%	\$2,275.69	\$0.00	\$2,275.69	\$293.38	\$2,569.07
92	590 Sewer Fund	79.78	11.62%	\$116,381.16	\$0.00	\$116,381.16	\$15,003.59	\$131,384.75
93	591 Water Fund	82.15	11.97%	\$119,838.46	\$0.00	\$119,838.46	\$15,449.29	\$135,287.76
94	677 Insurance Fund	1.13	0.16%	\$1,648.42	\$0.00	\$1,648.42	\$212.51	\$1,860.93
98	760 Foundation for Excellence	1	0.15%	\$1,458.78	\$0.00	\$1,458.78	\$188.06	\$1,646.84
<b>SubTotal</b>		<b>686.56</b>	<b>100%</b>	<b>\$1,001,537.38</b>	<b>\$0.00</b>	<b>\$1,001,537.38</b>	<b>\$110,713.98</b>	<b>\$1,112,251.36</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$1,001,537.38</b>		<b>\$1,112,251.36</b>

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



**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$113,133.18	\$0.00	\$113,133.18	\$12,501.23	\$125,634.41
<b>SubTotal</b>		<b>100</b>	<b>100%</b>	<b>\$113,133.18</b>	<b>\$0.00</b>	<b>\$113,133.18</b>	<b>\$12,501.23</b>	<b>\$125,634.41</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$113,133.18</b>		<b>\$125,634.41</b>

Allocation Basis Units: Direct to 731 Pension Fund

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**Allocation Summary**

**Dept. 21: 101-270 Human Resources**

Dept#	Department Name	Human Resources	Pension	Total
4	101-101 City Commission	\$2,742.50	\$0.00	\$2,742.50
5	101-172 City Manager	\$16,805.10	\$0.00	\$16,805.10
6	101-265 Bldgs & Grounds	\$9,379.93	\$0.00	\$9,379.93
7	101-228, 229, 230 Info Tech	\$20,977.20	\$0.00	\$20,977.20
8	101-191 Accounting Dept	\$7,687.75	\$0.00	\$7,687.75
9	101-192 Financial Services	\$9,029.82	\$0.00	\$9,029.82
10	101-210 Management Services	\$2,917.55	\$0.00	\$2,917.55
11	101-212 Budgeting	\$1,458.78	\$0.00	\$1,458.78
12	101-215 City Clerk	\$4,186.69	\$0.00	\$4,186.69
13	101-216 Records	\$1,940.17	\$0.00	\$1,940.17
14	101-223 Internal Auditor	\$1,458.78	\$0.00	\$1,458.78
15	101-233 Purchasing	\$7,454.35	\$0.00	\$7,454.35
16	101-237 Grants Management	\$2,158.99	\$0.00	\$2,158.99
17	101-253 Treasury	\$16,746.75	\$0.00	\$16,746.75
19	101-261 311 Customer Service	\$14,135.54	\$0.00	\$14,135.54
20	101-266 City Attorney	\$11,670.21	\$0.00	\$11,670.21
21	101-270 Human Resources	\$11,991.14	\$0.00	\$11,991.14
22	101-345, 349 Public Safety	\$64,638.40	\$0.00	\$64,638.40
23	101-580 City Equipment	\$12,812.40	\$0.00	\$12,812.40
24	101-751 Parks & Rec Admin	\$4,495.87	\$0.00	\$4,495.87
26	101-175 Diversity & Inclusion	\$3,293.68	\$0.00	\$3,293.68
28	101-262 Elections	\$10,144.52	\$0.00	\$10,144.52
30	101-346 Public Safety COPS	\$43,114.22	\$0.00	\$43,114.22
31	101-347 Public Safety Ops	\$298,967.01	\$0.00	\$298,967.01
32	101-348 Criminal Invstgn Div	\$51,677.78	\$0.00	\$51,677.78
33	101-371 Bldg Inspection Dept	\$13,306.45	\$0.00	\$13,306.45
34	101-385 Code Enforcement	\$17,489.42	\$0.00	\$17,489.42
35	101-400 PS Contracts	\$2,618.47	\$0.00	\$2,618.47
37	101-441 PW General	\$4,265.31	\$0.00	\$4,265.31
38	101-443 Forestry	\$6,373.26	\$0.00	\$6,373.26
41	101-701 Planning	\$11,214.97	\$0.00	\$11,214.97
44	101-728 Econ Dev	\$12,236.01	\$0.00	\$12,236.01
45	101-75x Parks & Rec Activities	\$30,285.35	\$0.00	\$30,285.35
46	101-770 Parks Maint	\$24,850.79	\$0.00	\$24,850.79
50	202 Major Streets	\$25,542.46	\$0.00	\$25,542.46

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**Allocation Summary**

**Dept. 21: 101-270 Human Resources**

Dept#	Department Name	Human Resources	Pension	Total
51	203 Local Streets	\$28,457.36	\$0.00	\$28,457.36
52	209 Cemeteries	\$2,157.36	\$0.00	\$2,157.36
55	226 Solid Waste / Rubbish	\$13,421.73	\$0.00	\$13,421.73
59	232-697 HUD Grants - Other	\$1,580.96	\$0.00	\$1,580.96
61	232-733 Econ Dvlp Grants	\$1,646.84	\$0.00	\$1,646.84
62	232-775 P&R Annual Grants	\$543.46	\$0.00	\$543.46
63	232-776 P&R Grants	\$526.99	\$0.00	\$526.99
76	243 Brownfield Redvlp Auth	\$2,322.04	\$0.00	\$2,322.04
77	244 Econ Dvlp Corp	\$938.70	\$0.00	\$938.70
86	296 HUD Grant Admin	\$6,817.91	\$0.00	\$6,817.91
87	298 Home Grant	\$1,021.04	\$0.00	\$1,021.04
88	299 CDBG Grant	\$2,569.07	\$0.00	\$2,569.07
92	590 Sewer Fund	\$131,384.75	\$0.00	\$131,384.75
93	591 Water Fund	\$135,287.76	\$0.00	\$135,287.76
94	677 Insurance Fund	\$1,860.93	\$0.00	\$1,860.93
95	731 Pension Fund	\$0.00	\$125,634.41	\$125,634.41
98	760 Foundation for Excellence	\$1,646.84	\$0.00	\$1,646.84
<b>Direct Bills</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total</b>		<b>\$1,112,251.36</b>	<b>\$125,634.41</b>	<b>\$1,237,885.77</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711

09/17/24

**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**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**A. Department Costs**

**Dept. 22: 101-345, 349 Public Safety**

Description	Type	Amount	General Admin	Management & Leadership	Public Safety
<b>Personnel Costs</b>					
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
<b>Subtotal - Personnel Costs</b>		<b>\$4,777,957.74</b>	<b>\$0.00</b>	<b>\$4,777,957.74</b>	<b>\$0.00</b>
<b>Services &amp; Supplies Cost</b>					
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**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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
<b>Subtotal - Services &amp; Supplies</b>		<b>\$4,306,348.60</b>	<b>\$0.00</b>	<b>\$1,100,005.02</b>	<b>\$2,192,643.86</b>
<b>Department Cost Total</b>		<b>\$9,084,306.34</b>	<b>\$0.00</b>	<b>\$5,877,962.76</b>	<b>\$2,192,643.86</b>

**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**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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
<b>Subtotal - Adjustments</b>		<b>-\$1,013,699.72</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>\$8,070,606.62</b>	<b>\$0.00</b>	<b>\$5,877,962.76</b>	<b>\$2,192,643.86</b>
General Admin Distribution			\$0.00	\$0.00	\$0.00
<b>Grand Total</b>		<b>\$8,070,606.62</b>	<b>\$0.00</b>	<b>\$5,877,962.76</b>	<b>\$2,192,643.86</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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	\$82.64	\$56,010.57	\$20,893.50
3	Department Specific - Asset Depreciation	\$14,975.60	\$324.93	\$11,143.64	\$4,156.89
5	Voice over IP System	\$2,404.77	\$105.57	\$1,828.32	\$682.02
7	SBITA - NeoGov	\$1,517.90	\$12.74	\$1,114.79	\$415.85
9	GASB 87 Copier Leases	\$11,230.60	\$91.29	\$8,245.93	\$3,075.96
<b>2</b>	<b>Subtotal - Equipment Depreciation</b>	<b>\$106,950.31</b>	<b>\$617.16</b>	<b>\$78,343.25</b>	<b>\$29,224.22</b>
1	City Commission	\$5,070.15	\$5,126.59	\$7,426.46	\$2,770.28
<b>4</b>	<b>Subtotal - 101-101 City Commission</b>	<b>\$5,070.15</b>	<b>\$5,126.59</b>	<b>\$7,426.46</b>	<b>\$2,770.28</b>
1	Management & Leadership	\$93,794.69	\$23,247.27	\$85,243.69	\$31,798.27
<b>5</b>	<b>Subtotal - 101-172 City Manager</b>	<b>\$93,794.69</b>	<b>\$23,247.27</b>	<b>\$85,243.69</b>	<b>\$31,798.27</b>
2	Other Maintenance	\$258,002.21	\$18,827.25	\$201,619.70	\$75,209.76
<b>6</b>	<b>Subtotal - 101-265 Bldgs &amp; Grounds</b>	<b>\$258,002.21</b>	<b>\$18,827.25</b>	<b>\$201,619.70</b>	<b>\$75,209.76</b>
1	PC / Network Support	\$215,090.09	\$28,521.52	\$177,426.56	\$66,185.05
2	App - Eden	\$7,548.73	\$2,353.62	\$7,212.05	\$2,690.30
3	App - BS & A	\$14,992.68	\$2,806.66	\$12,963.57	\$4,835.77
5	App - NeoGov	\$429.66	\$0.00	\$312.93	\$116.73
6	KDPS	\$151,193.34	\$36,706.15	\$136,850.46	\$51,049.03
8	VOIP	\$41,668.37	\$0.00	\$30,347.80	\$11,320.57
<b>7</b>	<b>Subtotal - 101-228, 229, 230 Info Tech</b>	<b>\$430,922.87</b>	<b>\$70,387.95</b>	<b>\$365,113.37</b>	<b>\$136,197.46</b>
1	Payroll	\$914.73	\$161.68	\$783.96	\$292.44
4	Audit and Accounting	\$29,828.58	\$4,511.33	\$25,010.36	\$9,329.56
<b>8</b>	<b>Subtotal - 101-191 Accounting Dept</b>	<b>\$30,743.31</b>	<b>\$4,673.01</b>	<b>\$25,794.32</b>	<b>\$9,622.00</b>
1	Accounts Payable	\$45,739.80	\$7,906.85	\$39,071.78	\$14,574.86
2	Payroll	\$5,927.85	\$1,010.97	\$5,053.66	\$1,885.15
6	Accounting	\$1,071.10	\$181.59	\$912.35	\$340.33
<b>9</b>	<b>Subtotal - 101-192 Financial Services</b>	<b>\$52,738.75</b>	<b>\$9,099.40</b>	<b>\$45,037.79</b>	<b>\$16,800.35</b>
3	Risk Management	\$3,515.60	\$810.28	\$3,150.62	\$1,175.27
4	Accounting	\$2,205.78	\$510.76	\$1,978.50	\$738.04
5	Accounts Payable	\$687.37	\$162.66	\$619.09	\$230.94
7	Payroll	\$336.50	\$78.22	\$302.05	\$112.67
<b>10</b>	<b>Subtotal - 101-210 Management Services</b>	<b>\$6,745.25</b>	<b>\$1,561.92</b>	<b>\$6,050.26</b>	<b>\$2,256.91</b>
1	Budget	\$26,402.07	\$3,301.81	\$21,633.85	\$8,070.03
2	Cost Plan	\$756.96	\$0.00	\$551.31	\$205.65



**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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
<b>11</b>	<b>Subtotal - 101-212 Budgeting</b>	<b>\$27,159.03</b>	<b>\$3,301.81</b>	<b>\$22,185.16</b>	<b>\$8,275.68</b>
1	Records Management	\$6,264.32	\$1,682.57	\$5,787.86	\$2,159.03
2	Mailroom	\$2,394.38	\$405.50	\$2,039.20	\$760.68
<b>12</b>	<b>Subtotal - 101-215 City Clerk</b>	<b>\$8,658.70</b>	<b>\$2,088.07</b>	<b>\$7,827.06</b>	<b>\$2,919.71</b>
1	Records Mgmt	\$22,652.81	\$3,846.59	\$19,299.97	\$7,199.43
2	Mailroom	\$460.71	\$63.93	\$382.10	\$142.53
<b>13</b>	<b>Subtotal - 101-216 Records</b>	<b>\$23,113.51</b>	<b>\$3,910.52</b>	<b>\$19,682.07</b>	<b>\$7,341.96</b>
1	Internal Audit	\$7,083.12	\$988.81	\$5,878.93	\$2,193.00
<b>14</b>	<b>Subtotal - 101-223 Internal Auditor</b>	<b>\$7,083.12</b>	<b>\$988.81</b>	<b>\$5,878.93</b>	<b>\$2,193.00</b>
1	Purchasing	\$34,479.20	\$8,168.87	\$31,061.33	\$11,586.74
<b>15</b>	<b>Subtotal - 101-233 Purchasing</b>	<b>\$34,479.20</b>	<b>\$8,168.87</b>	<b>\$31,061.33</b>	<b>\$11,586.74</b>
1	Grant Administration	\$198.26	\$20.01	\$158.96	\$59.30
2	Grant Writing	\$376.22	\$38.13	\$301.78	\$112.57
<b>16</b>	<b>Subtotal - 101-237 Grants Management</b>	<b>\$574.48</b>	<b>\$58.13</b>	<b>\$460.74</b>	<b>\$171.87</b>
1	Non-Tax Revenue	\$3,334.14	\$733.92	\$2,962.84	\$1,105.22
2	Tax Collection - General Fund	\$45,452.72	\$10,666.51	\$40,872.61	\$15,246.62
4	Cashier	\$224.43	\$49.33	\$199.39	\$74.38
<b>17</b>	<b>Subtotal - 101-253 Treasury</b>	<b>\$49,011.29</b>	<b>\$11,449.75</b>	<b>\$44,034.83</b>	<b>\$16,426.22</b>
1	Assessing - General Fund	\$70,135.34	\$6,615.55	\$55,899.01	\$20,851.89
<b>18</b>	<b>Subtotal - 101-257 Assessing</b>	<b>\$70,135.34</b>	<b>\$6,615.55</b>	<b>\$55,899.01</b>	<b>\$20,851.89</b>
1	Customer Service	\$4,132.00	\$698.55	\$3,518.17	\$1,312.38
<b>19</b>	<b>Subtotal - 101-261 311 Customer Service</b>	<b>\$4,132.00</b>	<b>\$698.55</b>	<b>\$3,518.17</b>	<b>\$1,312.38</b>
1	Advise and Counsel	\$26,738.69	\$3,505.10	\$22,027.08	\$8,216.71
2	Labor Relations	\$6,312.84	\$385.26	\$4,878.34	\$1,819.76
4	Risk Management	\$3,413.35	\$416.15	\$2,789.10	\$1,040.41
<b>20</b>	<b>Subtotal - 101-266 City Attorney</b>	<b>\$36,464.89</b>	<b>\$4,306.51</b>	<b>\$29,694.52</b>	<b>\$11,076.88</b>
1	Human Resources	\$57,256.97	\$7,381.43	\$47,077.27	\$17,561.13
<b>21</b>	<b>Subtotal - 101-270 Human Resources</b>	<b>\$57,256.97</b>	<b>\$7,381.43</b>	<b>\$47,077.27</b>	<b>\$17,561.13</b>
1	Fleet Overhead (exc Pub Wrks)	\$0.00	\$941,169.94	\$685,470.39	\$255,699.55
3	Rent / Lease Vehicle Equip	\$0.00	\$229,036.45	\$166,811.22	\$62,225.23
<b>23</b>	<b>Subtotal - 101-580 City Equipment</b>	<b>\$0.00</b>	<b>\$1,170,206.39</b>	<b>\$852,281.61</b>	<b>\$317,924.78</b>
1	General Fund OPEB	\$0.00	\$361,537.02	\$263,313.68	\$98,223.34
<b>25</b>	<b>Subtotal - OPEB / Retirement Board</b>	<b>\$0.00</b>	<b>\$361,537.02</b>	<b>\$263,313.68</b>	<b>\$98,223.34</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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
<b>Total Incoming</b>		<b>\$1,303,036.07</b>	<b>\$1,714,251.98</b>	<b>\$2,197,543.21</b>	<b>\$819,744.84</b>
<b>C. Total Allocated</b>			<b>\$11,087,894.67</b>	<b>\$8,075,505.97</b>	<b>\$3,012,388.70</b>
				72.83%	27.17%

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$194.78	\$0.00	\$194.78	\$35.62	\$230.40
30	101-346 Public Safety COPS	2,142,094.99	9.58%	\$654,226.20	\$0.00	\$654,226.20	\$119,644.90	\$773,871.10
31	101-347 Public Safety Ops	16,584,182.35	74.19%	\$5,065,044.58	\$0.00	\$5,065,044.58	\$926,295.46	\$5,991,340.04
32	101-348 Criminal Invstgn Div	3,072,496.78	13.75%	\$938,384.11	\$0.00	\$938,384.11	\$171,611.71	\$1,109,995.81
35	101-400 PS Contracts	227,484.74	1.02%	\$69,477.07	\$0.00	\$69,477.07	\$12,705.97	\$82,183.03
37	101-441 PW General	7,008.41	0.03%	\$2,140.47	\$0.00	\$2,140.47	\$391.45	\$2,531.92
45	101-75x Parks & Rec Activities	8,698.5	0.04%	\$2,656.65	\$0.00	\$2,656.65	\$485.85	\$3,142.49
57	232-40x PS Grants	3,384.89	0.02%	\$1,033.79	\$0.00	\$1,033.79	\$189.06	\$1,222.85
80	265 Drug Law Enforce	42,143.47	0.19%	\$12,871.21	\$0.00	\$12,871.21	\$2,353.89	\$15,225.10
88	299 CDBG Grant	228,835.1	1.02%	\$69,889.49	\$0.00	\$69,889.49	\$12,781.39	\$82,670.88
94	677 Insurance Fund	36,239.92	0.16%	\$11,068.19	\$0.00	\$11,068.19	\$2,024.15	\$13,092.34
<b>SubTotal</b>		<b>22,353,206.91</b>	<b>100%</b>	<b>\$6,826,986.52</b>	<b>\$0.00</b>	<b>\$6,826,986.52</b>	<b>\$1,248,519.45</b>	<b>\$8,075,505.97</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$6,826,986.52</b>		<b>\$8,075,505.97</b>

Allocation Basis Units: \$ Public Safety Salaries & Wages

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$2,546,656.16	\$0.00	\$2,546,656.16	\$465,732.54	\$3,012,388.70
<b>SubTotal</b>		<b>100</b>	<b>100%</b>	<b>\$2,546,656.16</b>	<b>\$0.00</b>	<b>\$2,546,656.16</b>	<b>\$465,732.54</b>	<b>\$3,012,388.70</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$2,546,656.16</b>		<b>\$3,012,388.70</b>

Allocation Basis Units: Direct to Unallowable

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**Allocation Summary**

**Dept. 22: 101-345, 349 Public Safety**

Dept#	Department Name	Management & Leadership	Public Safety	Total
R	Residual Costs	\$0.00	\$0.00	\$0.00
28	101-262 Elections	\$230.40	\$0.00	\$230.40
30	101-346 Public Safety COPS	\$773,871.10	\$0.00	\$773,871.10
31	101-347 Public Safety Ops	\$5,991,340.04	\$0.00	\$5,991,340.04
32	101-348 Criminal Invstgn Div	\$1,109,995.81	\$0.00	\$1,109,995.81
35	101-400 PS Contracts	\$82,183.03	\$0.00	\$82,183.03
37	101-441 PW General	\$2,531.92	\$0.00	\$2,531.92
45	101-75x Parks & Rec Activities	\$3,142.49	\$0.00	\$3,142.49
57	232-40x PS Grants	\$1,222.85	\$0.00	\$1,222.85
80	265 Drug Law Enforce	\$15,225.10	\$0.00	\$15,225.10
88	299 CDBG Grant	\$82,670.88	\$0.00	\$82,670.88
94	677 Insurance Fund	\$13,092.34	\$0.00	\$13,092.34
104	Unallowable	\$0.00	\$3,012,388.70	\$3,012,388.70
<b>Direct Bills</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total</b>		<b>\$8,075,505.97</b>	<b>\$3,012,388.70</b>	<b>\$11,087,894.67</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711

09/17/24

**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 - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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
<b>Personnel Costs</b>						
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
<b>Subtotal - Personnel Costs</b>		<b>\$649,879.61</b>	<b>\$0.00</b>	<b>\$475,516.91</b>	<b>\$174,362.70</b>	<b>\$0.00</b>
<b>Services &amp; Supplies Cost</b>						
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
<b>Subtotal - Services &amp; Supplies</b>		<b>\$2,041,358.42</b>	<b>\$0.00</b>	<b>\$1,427,868.94</b>	<b>\$524,374.72</b>	<b>\$1,079.67</b>
<b>Department Cost Total</b>		<b>\$2,691,238.03</b>	<b>\$0.00</b>	<b>\$1,903,385.85</b>	<b>\$698,737.42</b>	<b>\$1,079.67</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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
<b>Adjustments to Cost</b>						
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
<b>Subtotal - Adjustments</b>		<b>-\$88,035.09</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>\$2,603,202.94</b>	<b>\$0.00</b>	<b>\$1,903,385.85</b>	<b>\$698,737.42</b>	<b>\$1,079.67</b>
General Admin Distribution			\$0.00	\$0.00	\$0.00	\$0.00
<b>Grand Total</b>		<b>\$2,603,202.94</b>	<b>\$0.00</b>	<b>\$1,903,385.85</b>	<b>\$698,737.42</b>	<b>\$1,079.67</b>



**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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	\$7,368.78	\$2,701.99	\$0.00
3	Department Specific - Asset Depreciation	\$6,923.88	\$150.23	\$5,176.13	\$1,897.98	\$0.00
4	Leased Vehicles *	\$441,834.55	\$612.91	\$0.00	\$188,748.09	\$253,699.38
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	\$950.31	\$0.00
7	SBITA - NeoGov	\$410.24	\$3.44	\$302.69	\$110.99	\$0.00
8	SBITA Amortizations - Dept Specific	\$83,451.13	\$77.59	\$61,117.97	\$22,410.76	\$0.00
9	GASB 87 Copier Leases	\$749.25	\$6.09	\$552.68	\$202.66	\$0.00
<b>2</b>	<b>Subtotal - Equipment Depreciation</b>	<b>\$547,165.26</b>	<b>\$876.01</b>	<b>\$77,262.99</b>	<b>\$217,078.91</b>	<b>\$253,699.38</b>
1	City Commission	\$1,351.22	\$1,366.26	\$1,988.38	\$729.10	\$0.00
<b>4</b>	<b>Subtotal - 101-101 City Commission</b>	<b>\$1,351.22</b>	<b>\$1,366.26</b>	<b>\$1,988.38</b>	<b>\$729.10</b>	<b>\$0.00</b>
1	Management & Leadership	\$18,591.66	\$4,607.99	\$16,975.19	\$6,224.47	\$0.00
<b>5</b>	<b>Subtotal - 101-172 City Manager</b>	<b>\$18,591.66</b>	<b>\$4,607.99</b>	<b>\$16,975.19</b>	<b>\$6,224.47</b>	<b>\$0.00</b>
1	PC / Network Support	\$28,166.56	\$3,734.96	\$23,342.34	\$8,559.18	\$0.00
2	App - Eden	\$2,123.08	\$661.96	\$2,037.81	\$747.23	\$0.00
3	App - BS & A	\$374.82	\$70.17	\$325.59	\$119.39	\$0.00
4	App - Kronos	\$5,260.07	\$811.56	\$4,442.61	\$1,629.02	\$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
<b>7</b>	<b>Subtotal - 101-228, 229, 230 Info Tech</b>	<b>\$39,513.01</b>	<b>\$5,278.65</b>	<b>\$32,774.06</b>	<b>\$12,017.60</b>	<b>\$0.00</b>
1	Payroll	\$181.31	\$32.05	\$156.12	\$57.24	\$0.00
4	Audit and Accounting	\$68,029.70	\$10,288.94	\$57,305.75	\$21,012.89	\$0.00
<b>8</b>	<b>Subtotal - 101-191 Accounting Dept</b>	<b>\$68,211.02</b>	<b>\$10,320.99</b>	<b>\$57,461.87</b>	<b>\$21,070.14</b>	<b>\$0.00</b>
1	Accounts Payable	\$37,860.47	\$6,544.78	\$32,491.33	\$11,913.93	\$0.00
2	Payroll	\$1,175.00	\$200.39	\$1,006.37	\$369.02	\$0.00
6	Accounting	\$2,442.85	\$414.14	\$2,090.46	\$766.53	\$0.00
<b>9</b>	<b>Subtotal - 101-192 Financial Services</b>	<b>\$41,478.32</b>	<b>\$7,159.31</b>	<b>\$35,588.16</b>	<b>\$13,049.48</b>	<b>\$0.00</b>
3	Risk Management	\$936.93	\$215.94	\$843.56	\$309.32	\$0.00
4	Accounting	\$5,030.69	\$1,164.89	\$4,533.30	\$1,662.27	\$0.00
5	Accounts Payable	\$568.96	\$134.64	\$514.83	\$188.78	\$0.00
7	Payroll	\$66.70	\$15.50	\$60.15	\$22.06	\$0.00
<b>10</b>	<b>Subtotal - 101-210 Management Services</b>	<b>\$6,603.27</b>	<b>\$1,530.98</b>	<b>\$5,951.83</b>	<b>\$2,182.42</b>	<b>\$0.00</b>
1	Budget	\$7,036.30	\$879.95	\$5,792.32	\$2,123.93	\$0.00
2	Cost Plan	\$1,135.44	\$0.00	\$830.80	\$304.64	\$0.00

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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
<b>11</b>	<b>Subtotal - 101-212 Budgeting</b>	<b>\$8,171.74</b>	<b>\$879.95</b>	<b>\$6,623.12</b>	<b>\$2,428.57</b>	<b>\$0.00</b>
1	Internal Audit	\$1,887.69	\$263.52	\$1,574.04	\$577.17	\$0.00
<b>14</b>	<b>Subtotal - 101-223 Internal Auditor</b>	<b>\$1,887.69</b>	<b>\$263.52</b>	<b>\$1,574.04</b>	<b>\$577.17</b>	<b>\$0.00</b>
1	Purchasing	\$11,006.07	\$2,607.58	\$9,961.11	\$3,652.54	\$0.00
<b>15</b>	<b>Subtotal - 101-233 Purchasing</b>	<b>\$11,006.07</b>	<b>\$2,607.58</b>	<b>\$9,961.11</b>	<b>\$3,652.54</b>	<b>\$0.00</b>
1	Non-Tax Revenue	\$415.74	\$91.51	\$371.16	\$136.10	\$0.00
2	Tax Collection - General Fund	\$12,113.40	\$2,842.68	\$10,943.37	\$4,012.72	\$0.00
<b>17</b>	<b>Subtotal - 101-253 Treasury</b>	<b>\$12,529.14</b>	<b>\$2,934.20</b>	<b>\$11,314.53</b>	<b>\$4,148.81</b>	<b>\$0.00</b>
1	Assessing - General Fund	\$18,691.46	\$1,763.08	\$14,966.59	\$5,487.95	\$0.00
<b>18</b>	<b>Subtotal - 101-257 Assessing</b>	<b>\$18,691.46</b>	<b>\$1,763.08</b>	<b>\$14,966.59</b>	<b>\$5,487.95</b>	<b>\$0.00</b>
1	Customer Service	\$6,425.63	\$1,086.31	\$5,496.49	\$2,015.45	\$0.00
<b>19</b>	<b>Subtotal - 101-261 311 Customer Service</b>	<b>\$6,425.63</b>	<b>\$1,086.31</b>	<b>\$5,496.49</b>	<b>\$2,015.45</b>	<b>\$0.00</b>
1	Advise and Counsel	\$7,126.01	\$934.13	\$5,897.60	\$2,162.54	\$0.00
2	Labor Relations	\$1,251.31	\$76.36	\$971.46	\$356.21	\$0.00
4	Risk Management	\$460.57	\$56.15	\$378.09	\$138.64	\$0.00
<b>20</b>	<b>Subtotal - 101-266 City Attorney</b>	<b>\$8,837.89</b>	<b>\$1,066.64</b>	<b>\$7,247.15</b>	<b>\$2,657.39</b>	<b>\$0.00</b>
1	Human Resources	\$11,349.28	\$1,463.12	\$9,374.83	\$3,437.57	\$0.00
<b>21</b>	<b>Subtotal - 101-270 Human Resources</b>	<b>\$11,349.28</b>	<b>\$1,463.12</b>	<b>\$9,374.83</b>	<b>\$3,437.57</b>	<b>\$0.00</b>
1	General Fund OPEB	\$0.00	\$71,662.63	\$52,435.54	\$19,227.08	\$0.00
<b>25</b>	<b>Subtotal - OPEB / Retirement Board</b>	<b>\$0.00</b>	<b>\$71,662.63</b>	<b>\$52,435.54</b>	<b>\$19,227.08</b>	<b>\$0.00</b>
<b>Total Incoming</b>		<b>\$801,812.68</b>	<b>\$114,867.22</b>	<b>\$346,995.88</b>	<b>\$315,984.65</b>	<b>\$253,699.38</b>
<b>C. Total Allocated</b>			<b>\$3,519,882.85</b>	<b>\$2,250,381.73</b>	<b>\$1,014,722.07</b>	<b>\$254,779.05</b>
				63.93%	28.83%	7.24%

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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%	\$941,169.94	\$0.00	\$941,169.94	\$0.00	\$941,169.94
24	101-751 Parks & Rec Admin	57,436.38	4.26%	\$92,409.54	\$0.00	\$92,409.54	\$6,303.32	\$98,712.86
41	101-701 Planning	13,847.02	1.03%	\$22,278.51	\$0.00	\$22,278.51	\$1,519.63	\$23,798.14
92	590 Sewer Fund	282,139.37	20.95%	\$453,934.75	-\$414,368.84	\$39,565.91	\$30,963.22	\$70,529.13
93	591 Water Fund	400,931.59	29.77%	\$645,059.86	-\$447,634.65	\$197,425.21	\$44,000.00	\$241,425.21
103	All Other	7,414.53	0.55%	\$11,929.26	\$0.00	\$11,929.26	\$813.70	\$12,742.96
<b>SubTotal</b>		<b>1,346,745.24</b>	<b>100%</b>	<b>\$2,166,781.85</b>	<b>-\$862,003.49</b>	<b>\$1,304,778.36</b>	<b>\$83,599.88</b>	<b>\$1,388,378.24</b>
Direct Bills						-\$862,003.49		-\$862,003.49
<b>Total</b>						<b>\$442,774.87</b>		<b>\$526,374.75</b>

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

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$53,756.50	\$0.00	\$53,756.50	\$1,689.29	\$55,445.78
38	101-443 Forestry	3.87	8.16%	\$80,323.42	\$0.00	\$80,323.42	\$2,524.15	\$82,847.56
50	202 Major Streets	15.51	32.72%	\$321,916.32	-\$324,000.00	-\$2,083.68	\$10,116.15	\$8,032.47
51	203 Local Streets	17.28	36.46%	\$358,653.39	-\$294,696.00	\$63,957.39	\$11,270.61	\$75,227.99
52	209 Cemeteries	0	0%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
55	226 Solid Waste / Rubbish	8.15	17.19%	\$169,156.55	-\$108,804.00	\$60,352.55	\$5,315.71	\$65,668.25
<b>SubTotal</b>		<b>47.4</b>	<b>100%</b>	<b>\$983,806.17</b>	<b>-\$727,500.00</b>	<b>\$256,306.17</b>	<b>\$30,915.90</b>	<b>\$287,222.07</b>
Direct Bills						-\$727,500.00		-\$727,500.00
<b>Total</b>						<b>-\$471,193.83</b>		<b>-\$440,277.93</b>

Allocation Basis Units: # FTEs, Public Works

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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	\$311.26	\$22,799.39
103	All Other	7,414.53	1.14%	\$2,903.02	\$0.00	\$2,903.02	\$40.18	\$2,943.20
<b>SubTotal</b>		<b>649,827.26</b>	<b>100%</b>	<b>\$254,427.60</b>	<b>\$0.00</b>	<b>\$254,427.60</b>	<b>\$351.44</b>	<b>\$254,779.05</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$254,427.60</b>		<b>\$254,779.05</b>

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

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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	\$941,169.94	\$0.00	\$229,036.45	\$1,170,206.39
24	101-751 Parks & Rec Admin	\$98,712.86	\$0.00	\$22,799.39	\$121,512.25
37	101-441 PW General	\$0.00	\$55,445.78	\$0.00	\$55,445.78
38	101-443 Forestry	\$0.00	\$82,847.56	\$0.00	\$82,847.56
41	101-701 Planning	\$23,798.14	\$0.00	\$0.00	\$23,798.14
50	202 Major Streets	\$0.00	\$8,032.47	\$0.00	\$8,032.47
51	203 Local Streets	\$0.00	\$75,227.99	\$0.00	\$75,227.99
55	226 Solid Waste / Rubbish	\$0.00	\$65,668.25	\$0.00	\$65,668.25
92	590 Sewer Fund	\$70,529.13	\$0.00	\$0.00	\$70,529.13
93	591 Water Fund	\$241,425.21	\$0.00	\$0.00	\$241,425.21
103	All Other	\$12,742.96	\$0.00	\$2,943.20	\$15,686.16
<b>Direct Bills</b>		<b>\$862,003.49</b>	<b>\$727,500.00</b>	<b>\$0.00</b>	<b>\$1,589,503.49</b>
<b>Total</b>		<b>\$2,250,381.73</b>	<b>\$1,014,722.07</b>	<b>\$254,779.05</b>	<b>\$3,519,882.85</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711

09/17/24

**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.

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**A. Department Costs**

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

Description	Type	Amount	General Admin	P&R Admin	General
<b>Personnel Costs</b>					
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
<b>Subtotal - Personnel Costs</b>		<b>\$254,217.67</b>	<b>\$0.00</b>	<b>\$254,217.67</b>	<b>\$0.00</b>
<b>Services &amp; Supplies Cost</b>					
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
<b>Subtotal - Services &amp; Supplies</b>		<b>\$121,295.66</b>	<b>\$0.00</b>	<b>\$117,638.03</b>	<b>\$3,140.14</b>
<b>Department Cost Total</b>		<b>\$375,513.33</b>	<b>\$0.00</b>	<b>\$371,855.70</b>	<b>\$3,140.14</b>
<b>Adjustments to Cost</b>					
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
<b>Subtotal - Adjustments</b>		<b>-\$517.49</b>	<b>0</b>	<b>0</b>	<b>0</b>



**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**A. Department Costs**

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

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

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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
<b>1</b>	<b>Subtotal - Building Depreciation</b>	<b>\$217.34</b>	<b>\$0.02</b>	<b>\$217.36</b>	<b>\$0.00</b>
2	IT - Network	\$7,316.33	\$7.87	\$7,324.20	\$0.00
3	Department Specific - Asset Depreciation	\$992.00	\$21.52	\$1,013.52	\$0.00
5	Voice over IP System	\$167.00	\$7.33	\$174.33	\$0.00
6	SBITA - Kronos	\$6,364.56	\$11.02	\$6,375.57	\$0.00
7	SBITA - NeoGov	\$738.44	\$6.20	\$744.63	\$0.00
9	GASB 87 Copier Leases	\$1,020.88	\$8.30	\$1,029.18	\$0.00
<b>2</b>	<b>Subtotal - Equipment Depreciation</b>	<b>\$16,599.20</b>	<b>\$62.24</b>	<b>\$16,661.43</b>	<b>\$0.00</b>
1	City Commission	\$230.37	\$232.94	\$463.31	\$0.00
<b>4</b>	<b>Subtotal - 101-101 City Commission</b>	<b>\$230.37</b>	<b>\$232.94</b>	<b>\$463.31</b>	<b>\$0.00</b>
1	Management & Leadership	\$6,523.81	\$1,616.94	\$8,140.75	\$0.00
<b>5</b>	<b>Subtotal - 101-172 City Manager</b>	<b>\$6,523.81</b>	<b>\$1,616.94</b>	<b>\$8,140.75</b>	<b>\$0.00</b>
2	Other Maintenance	\$4,470.36	\$326.22	\$4,796.57	\$0.00
<b>6</b>	<b>Subtotal - 101-265 Bldgs &amp; Grounds</b>	<b>\$4,470.36</b>	<b>\$326.22</b>	<b>\$4,796.57</b>	<b>\$0.00</b>
1	PC / Network Support	\$20,484.77	\$2,716.34	\$23,201.11	\$0.00
2	App - Eden	\$4,717.96	\$1,471.01	\$6,188.97	\$0.00
3	App - BS & A	\$1,499.27	\$280.67	\$1,779.93	\$0.00
4	App - Kronos	\$9,468.13	\$1,460.81	\$10,928.94	\$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
<b>7</b>	<b>Subtotal - 101-228, 229, 230 Info Tech</b>	<b>\$39,272.78</b>	<b>\$5,928.83</b>	<b>\$45,201.61</b>	<b>\$0.00</b>
1	Payroll	\$63.62	\$11.25	\$74.87	\$0.00
4	Audit and Accounting	\$3,374.68	\$510.39	\$3,885.08	\$0.00
<b>8</b>	<b>Subtotal - 101-191 Accounting Dept</b>	<b>\$3,438.31</b>	<b>\$521.64</b>	<b>\$3,959.95</b>	<b>\$0.00</b>
1	Accounts Payable	\$3,020.06	\$522.07	\$3,542.12	\$0.00
2	Payroll	\$412.31	\$70.32	\$482.62	\$0.00
6	Accounting	\$121.18	\$20.54	\$141.72	\$0.00
<b>9</b>	<b>Subtotal - 101-192 Financial Services</b>	<b>\$3,553.55</b>	<b>\$612.93</b>	<b>\$4,166.47</b>	<b>\$0.00</b>
3	Risk Management	\$159.74	\$36.82	\$196.56	\$0.00
4	Accounting	\$249.55	\$57.79	\$307.34	\$0.00
5	Accounts Payable	\$45.38	\$10.74	\$56.12	\$0.00
7	Payroll	\$23.40	\$5.44	\$28.85	\$0.00

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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
<b>10</b>	<b>Subtotal - 101-210 Management Services</b>	<b>\$478.08</b>	<b>\$110.78</b>	<b>\$588.86</b>	<b>\$0.00</b>
1	Budget	\$1,199.63	\$150.02	\$1,349.65	\$0.00
2	Cost Plan	\$1,135.44	\$0.00	\$1,135.44	\$0.00
<b>11</b>	<b>Subtotal - 101-212 Budgeting</b>	<b>\$2,335.07</b>	<b>\$150.02</b>	<b>\$2,485.10</b>	<b>\$0.00</b>
1	Records Management	\$390.87	\$104.99	\$495.85	\$0.00
<b>12</b>	<b>Subtotal - 101-215 City Clerk</b>	<b>\$390.87</b>	<b>\$104.99</b>	<b>\$495.85</b>	<b>\$0.00</b>
1	Records Mgmt	\$1,413.44	\$240.01	\$1,653.46	\$0.00
<b>13</b>	<b>Subtotal - 101-216 Records</b>	<b>\$1,413.44</b>	<b>\$240.01</b>	<b>\$1,653.46</b>	<b>\$0.00</b>
1	Internal Audit	\$321.84	\$44.93	\$366.76	\$0.00
<b>14</b>	<b>Subtotal - 101-223 Internal Auditor</b>	<b>\$321.84</b>	<b>\$44.93</b>	<b>\$366.76</b>	<b>\$0.00</b>
1	Purchasing	\$2,434.97	\$576.90	\$3,011.87	\$0.00
<b>15</b>	<b>Subtotal - 101-233 Purchasing</b>	<b>\$2,434.97</b>	<b>\$576.90</b>	<b>\$3,011.87</b>	<b>\$0.00</b>
1	Grant Administration	\$3,523.00	\$355.49	\$3,878.48	\$0.00
2	Grant Writing	\$6,965.36	\$705.94	\$7,671.30	\$0.00
<b>16</b>	<b>Subtotal - 101-237 Grants Management</b>	<b>\$10,488.36</b>	<b>\$1,061.43</b>	<b>\$11,549.79</b>	<b>\$0.00</b>
1	Non-Tax Revenue	\$588.62	\$129.57	\$718.19	\$0.00
2	Tax Collection - General Fund	\$2,065.23	\$484.65	\$2,549.89	\$0.00
4	Cashier	\$18.33	\$4.03	\$22.36	\$0.00
<b>17</b>	<b>Subtotal - 101-253 Treasury</b>	<b>\$2,672.19</b>	<b>\$618.25</b>	<b>\$3,290.44</b>	<b>\$0.00</b>
1	Assessing - General Fund	\$3,186.74	\$300.59	\$3,487.33	\$0.00
<b>18</b>	<b>Subtotal - 101-257 Assessing</b>	<b>\$3,186.74</b>	<b>\$300.59</b>	<b>\$3,487.33</b>	<b>\$0.00</b>
1	Customer Service	\$26,304.89	\$4,447.07	\$30,751.96	\$0.00
<b>19</b>	<b>Subtotal - 101-261 311 Customer Service</b>	<b>\$26,304.89</b>	<b>\$4,447.07</b>	<b>\$30,751.96</b>	<b>\$0.00</b>
1	Advise and Counsel	\$1,214.93	\$159.26	\$1,374.19	\$0.00
2	Labor Relations	\$439.08	\$26.80	\$465.88	\$0.00
4	Risk Management	\$21.46	\$2.62	\$24.07	\$0.00
<b>20</b>	<b>Subtotal - 101-266 City Attorney</b>	<b>\$1,675.47</b>	<b>\$188.67</b>	<b>\$1,864.14</b>	<b>\$0.00</b>
1	Human Resources	\$3,982.46	\$513.41	\$4,495.87	\$0.00
<b>21</b>	<b>Subtotal - 101-270 Human Resources</b>	<b>\$3,982.46</b>	<b>\$513.41</b>	<b>\$4,495.87</b>	<b>\$0.00</b>
1	Fleet Overhead (exc Pub Wrks)	\$92,409.54	\$6,303.32	\$98,712.86	\$0.00
3	Rent / Lease Vehicle Equip	\$22,488.13	\$311.26	\$22,799.39	\$0.00
<b>23</b>	<b>Subtotal - 101-580 City Equipment</b>	<b>\$114,897.67</b>	<b>\$6,614.58</b>	<b>\$121,512.25</b>	<b>\$0.00</b>
1	General Fund OPEB	\$0.00	\$25,146.40	\$25,146.40	\$0.00

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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
25	Subtotal - OPEB / Retirement Board	\$0.00	\$25,146.40	\$25,146.40	\$0.00
<b>Total Incoming</b>		<b>\$244,887.74</b>	<b>\$49,419.78</b>	<b>\$294,307.53</b>	<b>\$0.00</b>
<b>C. Total Allocated</b>			<b>\$669,303.37</b>	<b>\$666,163.23</b>	<b>\$3,140.14</b>
				99.53%	0.47%

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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%	\$332,315.03	-\$11,400.00	\$320,915.03	\$26,628.47	\$347,543.50
46	101-770 Parks Maint	15.09	44.21%	\$272,682.64	\$0.00	\$272,682.64	\$21,850.12	\$294,532.76
62	232-775 P&R Annual Grants	0.33	0.97%	\$5,963.24	\$0.00	\$5,963.24	\$477.84	\$6,441.07
63	232-776 P&R Grants	0.32	0.94%	\$5,782.53	\$0.00	\$5,782.53	\$463.36	\$6,245.89
<b>SubTotal</b>		<b>34.13</b>	<b>100%</b>	<b>\$616,743.44</b>	<b>-\$11,400.00</b>	<b>\$605,343.44</b>	<b>\$49,419.78</b>	<b>\$654,763.23</b>
Direct Bills						-\$11,400.00		-\$11,400.00
<b>Total</b>						<b>\$593,943.44</b>		<b>\$643,363.23</b>

Allocation Basis Units: # FTEs, Parks & Recreation

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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
<b>SubTotal</b>		<b>100</b>	<b>100%</b>	<b>\$3,140.14</b>	<b>\$0.00</b>	<b>\$3,140.14</b>	<b>\$0.00</b>	<b>\$3,140.14</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$3,140.14</b>		<b>\$3,140.14</b>

Allocation Basis Units: Direct to Unallowable

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**Allocation Summary**

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

Dept#	Department Name	P&R Admin	General	Total
45	101-75x Parks & Rec Activities	\$347,543.50	\$0.00	\$347,543.50
46	101-770 Parks Maint	\$294,532.76	\$0.00	\$294,532.76
62	232-775 P&R Annual Grants	\$6,441.07	\$0.00	\$6,441.07
63	232-776 P&R Grants	\$6,245.89	\$0.00	\$6,245.89
104	Unallowable	\$0.00	\$3,140.14	\$3,140.14
<b>Direct Bills</b>		<b>\$11,400.00</b>	<b>\$0.00</b>	<b>\$11,400.00</b>
<b>Total</b>		<b>\$666,163.23</b>	<b>\$3,140.14</b>	<b>\$669,303.37</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711

09/17/24

**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 - Full Cost - FY2023 Actuals**

10711  
09/17/24

Dept. 25: OPEB / Retirement  
Board

**A. Department Costs**

Description	Type	Amount	General Admin	General Fund OPEB
<b>Personnel Costs</b>				
Salaries		\$0.00	\$0.00	\$0.00
Fringe Benefits		\$0.00	\$0.00	\$0.00
<b>Subtotal - Personnel Costs</b>		<b>\$0.00</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>				
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
<b>Subtotal - Services &amp; Supplies</b>		<b>\$10,842,297.92</b>	<b>\$0.00</b>	<b>\$4,322,618.92</b>
<b>Department Cost Total</b>		<b>\$10,842,297.92</b>	<b>\$0.00</b>	<b>\$4,322,618.92</b>
<b>Adjustments to Cost</b>				
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
<b>Subtotal - Adjustments</b>		<b>-\$6,519,679.00</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>\$4,322,618.92</b>	<b>\$0.00</b>	<b>\$4,322,618.92</b>
General Admin Distribution			\$0.00	\$0.00
<b>Grand Total</b>		<b>\$4,322,618.92</b>	<b>\$0.00</b>	<b>\$4,322,618.92</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

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

Dept. 25: OPEB / Retirement Board

Dept#	Department/Cost Pool	First Incoming	Second Incoming	General Fund OPEB
1	City Commission	\$0.30	\$0.31	\$0.61
<b>4</b>	<b>Subtotal - 101-101 City Commission</b>	<b>\$0.30</b>	<b>\$0.31</b>	<b>\$0.61</b>
4	Audit and Accounting	\$86.82	\$13.13	\$99.95
<b>8</b>	<b>Subtotal - 101-191 Accounting Dept</b>	<b>\$86.82</b>	<b>\$13.13</b>	<b>\$99.95</b>
1	Accounts Payable	\$10.45	\$1.81	\$12.26
6	Accounting	\$3.12	\$0.53	\$3.65
<b>9</b>	<b>Subtotal - 101-192 Financial Services</b>	<b>\$13.57</b>	<b>\$2.33</b>	<b>\$15.90</b>
3	Risk Management	\$0.21	\$0.05	\$0.26
4	Accounting	\$6.42	\$1.49	\$7.91
5	Accounts Payable	\$0.16	\$0.04	\$0.19
<b>10</b>	<b>Subtotal - 101-210 Management Services</b>	<b>\$6.79</b>	<b>\$1.57</b>	<b>\$8.36</b>
1	Budget	\$1.59	\$0.20	\$1.79
2	Cost Plan	\$378.48	\$0.00	\$378.48
<b>11</b>	<b>Subtotal - 101-212 Budgeting</b>	<b>\$380.07</b>	<b>\$0.20</b>	<b>\$380.27</b>
1	Internal Audit	\$0.43	\$0.06	\$0.49
<b>14</b>	<b>Subtotal - 101-223 Internal Auditor</b>	<b>\$0.43</b>	<b>\$0.06</b>	<b>\$0.49</b>
1	Non-Tax Revenue	\$45.28	\$9.97	\$55.25
<b>17</b>	<b>Subtotal - 101-253 Treasury</b>	<b>\$45.28</b>	<b>\$9.97</b>	<b>\$55.25</b>
1	Advise and Counsel	\$1.61	\$0.21	\$1.82
<b>20</b>	<b>Subtotal - 101-266 City Attorney</b>	<b>\$1.61</b>	<b>\$0.21</b>	<b>\$1.82</b>
<b>Total Incoming</b>		<b>\$534.86</b>	<b>\$27.78</b>	<b>\$562.65</b>
<b>C. Total Allocated</b>			<b>\$4,323,181.57</b>	<b>\$4,323,181.57</b>
				<b>100%</b>

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**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	\$0.00	\$17,316.93
5	101-172 City Manager	11.52	2.45%	\$106,112.27	\$0.00	\$106,112.27	\$0.00	\$106,112.27
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%	\$132,456.11	\$0.00	\$132,456.11	\$0.00	\$132,456.11
8	101-191 Accounting Dept	5.27	1.12%	\$48,542.68	\$0.00	\$48,542.68	\$0.00	\$48,542.68
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%	\$26,435.96	\$0.00	\$26,435.96	\$0.00	\$26,435.96
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%	\$47,068.90	\$0.00	\$47,068.90	\$0.00	\$47,068.90
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%	\$105,743.82	\$0.00	\$105,743.82	\$0.00	\$105,743.82
19	101-261 311 Customer Service	9.69	2.06%	\$89,255.89	\$0.00	\$89,255.89	\$0.00	\$89,255.89
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%	\$361,537.02	\$0.00	\$361,537.02	\$0.00	\$361,537.02
23	101-580 City Equipment	7.78	1.66%	\$71,662.63	\$0.00	\$71,662.63	\$0.00	\$71,662.63
24	101-751 Parks & Rec Admin	2.73	0.58%	\$25,146.40	\$0.00	\$25,146.40	\$0.00	\$25,146.40
26	101-175 Diversity & Inclusion	2	0.43%	\$18,422.27	\$0.00	\$18,422.27	\$0.17	\$18,422.44
28	101-262 Elections	6.16	1.31%	\$56,740.59	\$0.00	\$56,740.59	\$0.53	\$56,741.12
30	101-346 Public Safety COPS	26.18	5.58%	\$241,147.50	\$0.00	\$241,147.50	\$2.26	\$241,149.76
31	101-347 Public Safety Ops	181.54	38.68%	\$1,672,189.33	\$0.00	\$1,672,189.33	\$15.68	\$1,672,205.00
32	101-348 Criminal Invstgn Div	31.38	6.69%	\$289,045.40	\$0.00	\$289,045.40	\$2.71	\$289,048.10
33	101-371 Bldg Inspection Dept	8.08	1.72%	\$74,425.97	\$0.00	\$74,425.97	\$0.70	\$74,426.66
34	101-385 Code Enforcement	10.62	2.26%	\$97,822.25	\$0.00	\$97,822.25	\$0.92	\$97,823.16
35	101-400 PS Contracts	1.59	0.34%	\$14,645.70	\$0.00	\$14,645.70	\$0.14	\$14,645.84
37	101-441 PW General	2.59	0.55%	\$23,856.84	\$0.00	\$23,856.84	\$0.22	\$23,857.06
38	101-443 Forestry	3.87	0.82%	\$35,647.09	\$0.00	\$35,647.09	\$0.33	\$35,647.42
41	101-701 Planning	6.81	1.45%	\$62,727.82	\$0.00	\$62,727.82	\$0.59	\$62,728.41
44	101-728 Econ Dev	7.43	1.58%	\$68,438.73	\$0.00	\$68,438.73	\$0.64	\$68,439.37
45	101-75x Parks & Rec Activities	18.39	3.92%	\$169,392.76	\$0.00	\$169,392.76	\$1.59	\$169,394.35

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

**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%	\$138,996.02	\$0.00	\$138,996.02	\$1.30	\$138,997.32
<b>SubTotal</b>		<b>469.34</b>	<b>100%</b>	<b>\$4,323,153.78</b>	<b>\$0.00</b>	<b>\$4,323,153.78</b>	<b>\$27.78</b>	<b>\$4,323,181.57</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$4,323,153.78</b>		<b>\$4,323,181.57</b>

Allocation Basis Units: # FTEs, General Fund

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
09/17/24

**Allocation Summary**

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

Dept#	Department Name	General Fund OPEB	Total
4	101-101 City Commission	\$17,316.93	\$17,316.93
5	101-172 City Manager	\$106,112.27	\$106,112.27
6	101-265 Bldgs & Grounds	\$59,227.59	\$59,227.59
7	101-228, 229, 230 Info Tech	\$132,456.11	\$132,456.11
8	101-191 Accounting Dept	\$48,542.68	\$48,542.68
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	\$26,435.96	\$26,435.96
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	\$47,068.90	\$47,068.90
16	101-237 Grants Management	\$13,632.48	\$13,632.48
17	101-253 Treasury	\$105,743.82	\$105,743.82
19	101-261 311 Customer Service	\$89,255.89	\$89,255.89
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	\$361,537.02	\$361,537.02
23	101-580 City Equipment	\$71,662.63	\$71,662.63
24	101-751 Parks & Rec Admin	\$25,146.40	\$25,146.40
26	101-175 Diversity & Inclusion	\$18,422.44	\$18,422.44
28	101-262 Elections	\$56,741.12	\$56,741.12
30	101-346 Public Safety COPS	\$241,149.76	\$241,149.76
31	101-347 Public Safety Ops	\$1,672,205.00	\$1,672,205.00
32	101-348 Criminal Invstgn Div	\$289,048.10	\$289,048.10
33	101-371 Bldg Inspection Dept	\$74,426.66	\$74,426.66
34	101-385 Code Enforcement	\$97,823.16	\$97,823.16
35	101-400 PS Contracts	\$14,645.84	\$14,645.84
37	101-441 PW General	\$23,857.06	\$23,857.06
38	101-443 Forestry	\$35,647.42	\$35,647.42
41	101-701 Planning	\$62,728.41	\$62,728.41
44	101-728 Econ Dev	\$68,439.37	\$68,439.37
45	101-75x Parks & Rec Activities	\$169,394.35	\$169,394.35
46	101-770 Parks Maint	\$138,997.32	\$138,997.32

**City of Kalamazoo, MI**  
**City-Wide Cost Plan - Full Cost - FY2023 Actuals**

10711  
 09/17/24

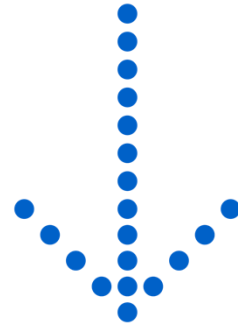
**Allocation Summary**

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

Dept#	Department Name	General Fund OPEB	Total
<b>Direct Bills</b>		<b>\$0.00</b>	<b>\$0.00</b>
<b>Total</b>		<b>\$4,323,181.57</b>	<b>\$4,323,181.57</b>



# SECTION 6: Water Fund Departmental Cost Allocation Plan



**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
09/18/24

**Table Of Contents**

Schedule Description	Allocation Basis Units	Page#
<b>Summary Schedule</b>		3
<b>Building Depreciation</b>		6
1 Department Costs		7
1 Incoming Costs		8
1 Depreciation	Assigned Square Footage, Stockbridge Building	9
1 Allocation Summary		10
<b>591-536 Administration</b>		11
2 Department Costs		12
2 Incoming Costs		16
2 Water Admin	FTEs, inc Utility Billing Staff	18
2 Wastewater Admin	Direct to 590 Wastewater	19
2 Streets Admin	\$ Operating Expenses, Streets Funds	20
2 Cemeteries Admin	Direct to 209 Cemeteries	21
2 Solid Waste Admin	Direct to 226 Solid Waste	22
2 Other PW Admin	\$ Operating Expenditures, Public Works Funds & Departments, exc. Water and WasteWater	23
2 Retiree Health Care	\$ Wages, Water Fund Divisions	24
2 Non-Admin	Direct to Other	25
2 Allocation Summary		26
<b>591-538 Water Building Services</b>		28
3 Department Costs		29
3 Incoming Costs		30
3 Building Maintenance	Assigned Square Footage: Stockbridge, Fleet, and Sign Shop	31
3 Allocation Summary		32
<b>591-539 Utility Support Services</b>		33
4 Department Costs		34
4 Incoming Costs		35
4 Utility Billings	% Utility Bills Processed	36
4 Allocation Summary		37
<b>591-562-05 Utility Staking</b>		38
5 Department Costs		39
5 Incoming Costs		40
5 Utilities Staking	# Miss Dig Work Order Tickets	41
5 Allocation Summary		42



**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

**10719**  
**09/18/24**

<b>City Wide Indirect Costs</b>		43
6 Department Costs		44
6 Incoming Costs		45
6 Administrative Indirect	\$ Operating Expenditures, Water Fund Divisions, Excluding Transfers, Debt Service, Indirect, and Capital Outlay	46
6 Accounting Services	# Accounting Transactions	47
6 Personnel Services	# FTEs	48
6 Purchasing Support	# Purchase Orders	49
6 IT Support	# PCs	50
6 Allocation Summary		51

**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
 09/18/24

**Summary Schedule**

Dept#	Department Name	101-265 City Maintenance	101-441 Public Works General	101-443 Forestry	101-448 Street Lights	101-580 City Equipment	202 Major Street Fund	203 Local Street Fund	209 Cemeteries	226 Solid Waste
1	Building Depreciation	\$0.00	\$46.44	\$0.00	\$0.00	\$0.00	\$719.08	\$478.45	\$140.72	\$157.61
2	591-536 Administration	\$32,076.90	\$6,242.60	\$9,612.05	\$27,483.63	\$54,213.72	\$208,189.28	\$67,526.54	\$33,053.95	\$101,433.47
3	591-538 Water Building Services	\$0.00	\$6,000.11	\$0.00	\$0.00	\$173,268.88	\$92,910.34	\$61,819.04	\$18,181.99	\$20,363.84
4	591-539 Utility Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	591-562-05 Utility Staking	\$0.00	\$0.00	\$0.00	\$20,902.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6	City Wide Indirect Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Current Allocations</b>		<b>\$32,076.90</b>	<b>\$12,289.15</b>	<b>\$9,612.05</b>	<b>\$48,385.65</b>	<b>\$227,482.61</b>	<b>\$301,818.71</b>	<b>\$129,824.04</b>	<b>\$51,376.66</b>	<b>\$121,954.92</b>

**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
09/18/24

**Summary Schedule**

Dept#	Department Name	232-585 PW Grants	590 Wastewater	591 Water Fund	County Road Commission	Comstock Township	Kalamazoo Township	Oshtemo Township	Parchment Township	Pavilion Township
1	Building Depreciation	\$0.00	\$520.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	591-536 Administration	\$1,634.37	\$631,277.07	\$146,579.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	591-538 Water Building Services	\$0.00	\$67,273.61	\$118,880.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4	591-539 Utility Support Services	\$0.00	\$109,164.59	\$141,903.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	591-562-05 Utility Staking	\$0.00	\$239,816.10	\$484,222.61	\$4,323.02	\$19,609.57	\$30,171.99	\$23,397.78	\$3,966.48	\$6,595.95
6	City Wide Indirect Costs	\$0.00	\$0.00	\$1,321,579.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Current Allocations</b>		<b>\$1,634.37</b>	<b>\$1,048,052.03</b>	<b>\$2,213,166.44</b>	<b>\$4,323.02</b>	<b>\$19,609.57</b>	<b>\$30,171.99</b>	<b>\$23,397.78</b>	<b>\$3,966.48</b>	<b>\$6,595.95</b>

**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
09/18/24

**Summary Schedule**

Dept#	Department Name	Texas Township	Bronson Utilities	Other	Residual Costs	Total
1	Building Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$2,062.97
2	591-536 Administration	\$0.00	\$0.00	\$1,786,383.23	-\$0.00	\$3,105,706.33
3	591-538 Water Building Services	\$0.00	\$0.00	\$0.00	\$0.00	\$558,698.58
4	591-539 Utility Support Services	\$0.00	\$0.00	\$0.00	\$0.00	\$251,068.51
5	591-562-05 Utility Staking	\$58,962.40	\$891.34	\$445.67	\$0.00	\$893,304.93
6	City Wide Indirect Costs	\$0.00	\$0.00	\$365,464.97	\$0.00	\$1,687,044.60
<b>Total Current Allocations</b>		<b>\$58,962.40</b>	<b>\$891.34</b>	<b>\$2,152,293.87</b>	<b>-\$0.00</b>	<b>\$6,497,885.92</b>

**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719

09/18/24

**Building Depreciation**

**Nature and Extent of Services**

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

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

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

**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
09/18/24

**A. Department Costs**

**Dept. 1: Building Depreciation**

Description	Type	Amount	General Admin	Depreciation
<b>Personnel Costs</b>				
Salaries		\$0.00	\$0.00	\$0.00
Fringe Benefits		\$0.00	\$0.00	\$0.00
<b>Subtotal - Personnel Costs</b>		<b>\$0.00</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>				
<b>Subtotal - Services &amp; Supplies</b>		<b>\$0.00</b>	<b>0</b>	<b>0</b>
<b>Department Cost Total</b>				
		<b>\$0.00</b>	<b>0</b>	<b>0</b>
<b>Adjustments to Cost</b>				
Stockbridge Building Depreciation	P	\$4,845.31	\$0.00	\$4,845.31
<b>Subtotal - Adjustments</b>		<b>\$4,845.31</b>	<b>\$0.00</b>	<b>\$4,845.31</b>
<b>Total Costs After Adjustments</b>		<b>\$4,845.31</b>	<b>\$0.00</b>	<b>\$4,845.31</b>
General Admin Distribution			\$0.00	\$0.00
<b>Grand Total</b>		<b>\$4,845.31</b>	<b>\$0.00</b>	<b>\$4,845.31</b>

**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
09/18/24

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

**Dept. 1: Building Depreciation**

**No Incoming Costs**

**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
 09/18/24

**Allocation Details**

Cost Pool 1: Depreciation

Dept. 1: Building Depreciation

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	591-536 Administration	10,369.12	38.92%	\$1,885.66	\$0.00	\$1,885.66	\$0.00	\$1,885.66
3	591-538 Water Building Services	143	0.54%	\$26.01	\$0.00	\$26.01	\$0.00	\$26.01
4	591-539 Utility Support Services	3,257.76	12.23%	\$592.44	\$0.00	\$592.44	\$0.00	\$592.44
6	City Wide Indirect Costs	1,530	5.74%	\$278.24	\$0.00	\$278.24	\$0.00	\$278.24
8	101-441 Public Works General	255.36	0.96%	\$46.44	\$0.00	\$46.44	\$0.00	\$46.44
12	202 Major Street Fund	3,954.19	14.84%	\$719.08	\$0.00	\$719.08	\$0.00	\$719.08
13	203 Local Street Fund	2,630.97	9.87%	\$478.45	\$0.00	\$478.45	\$0.00	\$478.45
14	209 Cemeteries	773.81	2.9%	\$140.72	\$0.00	\$140.72	\$0.00	\$140.72
15	226 Solid Waste	866.67	3.25%	\$157.61	\$0.00	\$157.61	\$0.00	\$157.61
17	590 Wastewater	2,863.11	10.75%	\$520.67	\$0.00	\$520.67	\$0.00	\$520.67
<b>SubTotal</b>		<b>26,643.99</b>	<b>100%</b>	<b>\$4,845.31</b>	<b>\$0.00</b>	<b>\$4,845.31</b>	<b>\$0.00</b>	<b>\$4,845.31</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$4,845.31</b>		<b>\$4,845.31</b>

Allocation Basis Units: Assigned Square Footage, Stockbridge Building



**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
09/18/24

**Allocation Summary**

**Dept. 1: Building Depreciation**

Dept#	Department Name	Depreciation	Total
2	591-536 Administration	\$1,885.66	\$1,885.66
3	591-538 Water Building Services	\$26.01	\$26.01
4	591-539 Utility Support Services	\$592.44	\$592.44
6	City Wide Indirect Costs	\$278.24	\$278.24
8	101-441 Public Works General	\$46.44	\$46.44
12	202 Major Street Fund	\$719.08	\$719.08
13	203 Local Street Fund	\$478.45	\$478.45
14	209 Cemeteries	\$140.72	\$140.72
15	226 Solid Waste	\$157.61	\$157.61
17	590 Wastewater	\$520.67	\$520.67
<b>Direct Bills</b>		<b>\$0.00</b>	<b>\$0.00</b>
<b>Total</b>		<b>\$4,845.31</b>	<b>\$4,845.31</b>

**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719

09/18/24

**591-536 Administration**

**Nature and Extent of Services**

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

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

**Administrative Costs** - The administrative positions in 591-536 identified the relative share of time spent on administration of the various activities of Public Services:

Costs related to the time & effort of administration of the **Water, Wastewater (Sewer), Streets, and Cemeteries** funds are identified and allocated directly to the benefitting fund.

The remaining costs of administrative activities are pooled in the **Public Services Other Admin** function and are allocated to the various activities on their total operating expenses.

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

NOTE: The Utility Billing salaries reported in the Treasurer's office are not included in this statistic, as their share of costs were reported in the General Fund in FY2023.

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

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

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

**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
09/18/24

**A. Department Costs**

**Dept. 2: 591-536 Administration**

Description	Type	Amount	General Admin	Water Admin	Wastewater Admin	Streets Admin	Cemeteries Admin	Solid Waste Admin	Other PW Admin
<b>Personnel Costs</b>									
Salaries	S1	\$1,124,527.71	\$0.00	\$566,255.53	\$218,136.56	\$0.00	\$7,196.26	\$10,794.39	\$169,112.06
Fringe Benefits	S	\$313,925.17	\$0.00	\$158,076.91	\$60,895.39	\$0.00	\$2,008.92	\$3,013.38	\$47,209.62
<b>Subtotal - Personnel Costs</b>		<b>\$1,438,452.88</b>	<b>\$0.00</b>	<b>\$724,332.44</b>	<b>\$279,031.96</b>	<b>\$0.00</b>	<b>\$9,205.18</b>	<b>\$13,807.77</b>	<b>\$216,321.68</b>
<b>Services &amp; Supplies Cost</b>									
724.002 Employer OPEB Contribution - PY Adj	P	\$23,345.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
727.001 Office Supplies and Forms	S	\$344.09	\$0.00	\$173.27	\$66.75	\$0.00	\$2.20	\$3.30	\$51.75
724.100 OPEB Expense (GASB Adj)	D	-\$4,609,984.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
815.000 Software and Applications	S	\$93,964.83	\$0.00	\$47,315.96	\$18,227.35	\$0.00	\$601.31	\$901.97	\$14,130.90
811.000 Professional Development	S	\$37,770.85	\$0.00	\$19,019.50	\$7,326.81	\$0.00	\$241.71	\$362.56	\$5,680.17
801.000 Professional and Contractual Services	S	\$224,229.44	\$0.00	\$112,910.65	\$43,496.16	\$0.00	\$1,434.92	\$2,152.39	\$33,720.74
810.001 Business and Emergency Meals	S	\$1,357.88	\$0.00	\$683.76	\$263.40	\$0.00	\$8.69	\$13.03	\$204.20
830.003 Payment In Lieu Of Taxes	S	\$300,000.00	\$0.00	\$151,064.89	\$58,194.18	\$0.00	\$1,919.81	\$2,879.71	\$45,115.49
729.000 Operating Supplies	S	\$45,001.02	\$0.00	\$22,660.25	\$8,729.32	\$0.00	\$287.98	\$431.97	\$6,767.48
829.001 Interest on Deposits	D	\$36,742.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
790.001 Office Furniture & Equip Under \$5000	S	\$386.68	\$0.00	\$194.71	\$75.01	\$0.00	\$2.47	\$3.71	\$58.15
968.201 Amortization - Right To Use Leased Asset	P	\$72,418.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
801.005 Contract Retainage	P	-\$99,706.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
801.001 Bank Fees	S	\$1,887.93	\$0.00	\$950.67	\$366.22	\$0.00	\$12.08	\$18.12	\$283.92
829.002 Property Tax Expense	D	\$3,467.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
724.001 Employer OPEB Contribution	P	\$194,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
968.001 Depreciation	D	\$5,887,332.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
816.000 SBITA Contra (GASB 96)	S	-\$101,181.33	\$0.00	-\$50,949.82	-\$19,627.22	\$0.00	-\$647.50	-\$971.24	-\$15,216.15
830.001 Administrative Fees	D	\$2,135,496.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
810.003 Memberships and Subscriptions	P	\$19,662.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
850.000 Communication and Network Services	S	\$54,709.02	\$0.00	\$27,548.71	\$10,612.49	\$0.00	\$350.10	\$525.15	\$8,227.41
991.006 Principal Payments-DWRF Bonds	D	\$860,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
991.906 DWRF Principal - Contra	D	-\$860,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
729.001 Clothing/Uniforms	P	\$1,226.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
09/18/24

**A. Department Costs**

**Dept. 2: 591-536 Administration**

Description	Type	Amount	General Admin	Water Admin	Wastewater Admin	Streets Admin	Cemeteries Admin	Solid Waste Admin	Other PW Admin
790.002 Machinery & Equipment Under \$5000	P	\$18,779.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
949.000 Rental/Lease Contra (GASB 87)	S	-\$5,456.16	\$0.00	-\$2,747.45	-\$1,058.39	\$0.00	-\$34.92	-\$52.37	-\$820.52
993.006 Interest Expense - DWRF Bonds	D	\$395,824.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
941.000 Rental/Lease Equipment	S	\$4,193.75	\$0.00	\$2,111.76	\$813.51	\$0.00	\$26.84	\$40.26	\$630.68
727.002 Meeting Supplies	S	\$11,750.28	\$0.00	\$5,916.85	\$2,279.33	\$0.00	\$75.19	\$112.79	\$1,767.07
723.100 Pension Expense (GASB Adj)	D	-\$332,661.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
965.001 Bad Debts Expense	D	-\$42,082.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
968.202 Amortization - Right To Use SBITA Asset	P	\$93,325.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
727.003 Postage	S	\$9,444.86	\$0.00	\$4,755.96	\$1,832.12	\$0.00	\$60.44	\$90.66	\$1,420.36
<b>Subtotal - Services &amp; Supplies</b>		<b>\$4,475,789.31</b>	<b>\$0.00</b>	<b>\$341,609.66</b>	<b>\$131,597.05</b>	<b>\$0.00</b>	<b>\$4,341.35</b>	<b>\$6,512.02</b>	<b>\$102,021.63</b>
<b>Department Cost Total</b>		<b>\$5,914,242.19</b>	<b>\$0.00</b>	<b>\$1,065,942.10</b>	<b>\$410,629.00</b>	<b>\$0.00</b>	<b>\$13,546.52</b>	<b>\$20,319.79</b>	<b>\$318,343.31</b>
<b>Adjustments to Cost</b>									
829.002 Property Tax Expense	D	-\$3,467.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
968.001 Depreciation	D	-\$5,887,332.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
723.100 Pension Expense (GASB Adj)	D	\$332,661.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
965.001 Bad Debts Expense	D	\$42,082.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
724.100 OPEB Expense (GASB Adj)	D	\$4,609,984.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
829.001 Interest on Deposits	D	-\$36,742.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
830.001 Administrative Fees	D	-\$2,135,496.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
991.006 Principal Payments-DWRF Bonds	D	-\$860,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
991.906 DWRF Principal - Contra	D	\$860,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
993.006 Interest Expense - DWRF Bonds	D	-\$395,824.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Subtotal - Adjustments</b>		<b>-\$3,474,136.22</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>\$2,440,105.97</b>	<b>\$0.00</b>	<b>\$1,065,942.10</b>	<b>\$410,629.00</b>	<b>\$0.00</b>	<b>\$13,546.52</b>	<b>\$20,319.79</b>	<b>\$318,343.31</b>
General Admin Distribution			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Grand Total</b>		<b>\$2,440,105.97</b>	<b>\$0.00</b>	<b>\$1,065,942.10</b>	<b>\$410,629.00</b>	<b>\$0.00</b>	<b>\$13,546.52</b>	<b>\$20,319.79</b>	<b>\$318,343.31</b>

**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
09/18/24

**A. Department Costs**

**Dept. 2: 591-536 Administration**

Description	Type	Amount	Retiree Health Care	Non-Admin
<b>Personnel Costs</b>				
Salaries	S1	\$1,124,527.71	\$0.00	\$153,032.92
Fringe Benefits	S	\$313,925.17	\$0.00	\$42,720.94
<b>Subtotal - Personnel Costs</b>		<b>\$1,438,452.88</b>	<b>\$0.00</b>	<b>\$195,753.86</b>
<b>Services &amp; Supplies Cost</b>				
724.002 Employer OPEB Contribution - PY Adj	P	\$23,345.00	\$23,345.00	\$0.00
727.001 Office Supplies and Forms	S	\$344.09	\$0.00	\$46.83
724.100 OPEB Expense (GASB Adj)	D	-\$4,609,984.00	\$0.00	\$0.00
815.000 Software and Applications	S	\$93,964.83	\$0.00	\$12,787.33
811.000 Professional Development	S	\$37,770.85	\$0.00	\$5,140.10
801.000 Professional and Contractual Services	S	\$224,229.44	\$0.00	\$30,514.58
810.001 Business and Emergency Meals	S	\$1,357.88	\$0.00	\$184.79
830.003 Payment In Lieu Of Taxes	S	\$300,000.00	\$0.00	\$40,825.92
729.000 Operating Supplies	S	\$45,001.02	\$0.00	\$6,124.03
829.001 Interest on Deposits	D	\$36,742.77	\$0.00	\$0.00
790.001 Office Furniture & Equip Under \$5000	S	\$386.68	\$0.00	\$52.62
968.201 Amortization - Right To Use Leased Asset	P	\$72,418.54	\$0.00	\$72,418.54
801.005 Contract Retainage	P	-\$99,706.27	\$0.00	-\$99,706.27
801.001 Bank Fees	S	\$1,887.93	\$0.00	\$256.92
829.002 Property Tax Expense	D	\$3,467.49	\$0.00	\$0.00
724.001 Employer OPEB Contribution	P	\$194,200.00	\$194,200.00	\$0.00
968.001 Depreciation	D	\$5,887,332.85	\$0.00	\$0.00
816.000 SBITA Contra (GASB 96)	S	-\$101,181.33	\$0.00	-\$13,769.40
830.001 Administrative Fees	D	\$2,135,496.00	\$0.00	\$0.00
810.003 Memberships and Subscriptions	P	\$19,662.00	\$0.00	\$19,662.00
850.000 Communication and Network Services	S	\$54,709.02	\$0.00	\$7,445.15
991.006 Principal Payments-DWRF Bonds	D	\$860,000.00	\$0.00	\$0.00
991.906 DWRF Principal - Contra	D	-\$860,000.00	\$0.00	\$0.00
729.001 Clothing/Uniforms	P	\$1,226.00	\$0.00	\$1,226.00

**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
 09/18/24

**A. Department Costs**

**Dept. 2: 591-536 Administration**

Description	Type	Amount	Retiree Health Care	Non-Admin
790.002 Machinery & Equipment Under \$5000	P	\$18,779.20	\$0.00	\$18,779.20
949.000 Rental/Lease Contra (GASB 87)	S	-\$5,456.16	\$0.00	-\$742.51
993.006 Interest Expense - DWRF Bonds	D	\$395,824.83	\$0.00	\$0.00
941.000 Rental/Lease Equipment	S	\$4,193.75	\$0.00	\$570.71
727.002 Meeting Supplies	S	\$11,750.28	\$0.00	\$1,599.05
723.100 Pension Expense (GASB Adj)	D	-\$332,661.00	\$0.00	\$0.00
965.001 Bad Debts Expense	D	-\$42,082.72	\$0.00	\$0.00
968.202 Amortization - Right To Use SBITA Asset	P	\$93,325.48	\$0.00	\$93,325.48
727.003 Postage	S	\$9,444.86	\$0.00	\$1,285.32
<b>Subtotal - Services &amp; Supplies</b>		<b>\$4,475,789.31</b>	<b>\$217,545.00</b>	<b>\$198,026.39</b>
<b>Department Cost Total</b>		<b>\$5,914,242.19</b>	<b>\$217,545.00</b>	<b>\$393,780.25</b>
<b>Adjustments to Cost</b>				
829.002 Property Tax Expense	D	-\$3,467.49	\$0.00	\$0.00
968.001 Depreciation	D	-\$5,887,332.85	\$0.00	\$0.00
723.100 Pension Expense (GASB Adj)	D	\$332,661.00	\$0.00	\$0.00
965.001 Bad Debts Expense	D	\$42,082.72	\$0.00	\$0.00
724.100 OPEB Expense (GASB Adj)	D	\$4,609,984.00	\$0.00	\$0.00
829.001 Interest on Deposits	D	-\$36,742.77	\$0.00	\$0.00
830.001 Administrative Fees	D	-\$2,135,496.00	\$0.00	\$0.00
991.006 Principal Payments-DWRF Bonds	D	-\$860,000.00	\$0.00	\$0.00
991.906 DWRF Principal - Contra	D	\$860,000.00	\$0.00	\$0.00
993.006 Interest Expense - DWRF Bonds	D	-\$395,824.83	\$0.00	\$0.00
<b>Subtotal - Adjustments</b>		<b>-\$3,474,136.22</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>\$2,440,105.97</b>	<b>\$217,545.00</b>	<b>\$393,780.25</b>
General Admin Distribution			\$0.00	\$0.00
<b>Grand Total</b>		<b>\$2,440,105.97</b>	<b>\$217,545.00</b>	<b>\$393,780.25</b>

**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
 09/18/24

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

**Dept. 2: 591-536 Administration**

Dept#	Department/Cost Pool	First Incoming	Second Incoming	Water Admin	Wastewater Admin	Streets Admin	Cemeteries Admin	Solid Waste Admin	Other PW Admin
1	Depreciation	\$1,885.66	\$0.00	\$949.53	\$365.78	\$0.00	\$12.07	\$18.10	\$283.58
<b>1</b>	<b>Subtotal - Building Depreciation</b>	<b>\$1,885.66</b>	<b>\$0.00</b>	<b>\$949.53</b>	<b>\$365.78</b>	<b>\$0.00</b>	<b>\$12.07</b>	<b>\$18.10</b>	<b>\$283.58</b>
1	Water Admin	\$0.00	\$166,159.32	\$83,669.47	\$32,231.68	\$0.00	\$1,063.31	\$1,594.97	\$24,987.86
7	Retiree Health Care	\$0.00	\$47,004.19	\$23,668.94	\$9,117.90	\$0.00	\$300.80	\$451.20	\$7,068.72
<b>2</b>	<b>Subtotal - 591-536 Administration</b>	<b>\$0.00</b>	<b>\$213,163.51</b>	<b>\$107,338.41</b>	<b>\$41,349.59</b>	<b>\$0.00</b>	<b>\$1,364.11</b>	<b>\$2,046.17</b>	<b>\$32,056.59</b>
1	Building Maintenance	\$0.00	\$91,484.54	\$46,067.01	\$17,746.23	\$0.00	\$585.44	\$878.16	\$13,757.90
<b>3</b>	<b>Subtotal - 591-538 Water Building Services</b>	<b>\$0.00</b>	<b>\$91,484.54</b>	<b>\$46,067.01</b>	<b>\$17,746.23</b>	<b>\$0.00</b>	<b>\$585.44</b>	<b>\$878.16</b>	<b>\$13,757.90</b>
1	Administrative Indirect	\$0.00	\$374,712.28	\$188,686.24	\$72,686.91	\$0.00	\$2,397.92	\$3,596.88	\$56,351.09
2	Accounting Services	\$0.00	\$68,572.50	\$34,529.66	\$13,301.73	\$0.00	\$438.82	\$658.23	\$10,312.27
3	Personnel Services	\$0.00	\$80,203.58	\$40,386.48	\$15,557.94	\$0.00	\$513.25	\$769.88	\$12,061.41
4	Purchasing Support	\$0.00	\$3,734.72	\$1,880.62	\$724.46	\$0.00	\$23.90	\$35.85	\$561.65
5	IT Support	\$0.00	\$303,718.10	\$152,937.14	\$58,915.42	\$0.00	\$1,943.60	\$2,915.40	\$45,674.63
<b>6</b>	<b>Subtotal - City Wide Indirect Costs</b>	<b>\$0.00</b>	<b>\$830,941.18</b>	<b>\$418,420.14</b>	<b>\$161,186.47</b>	<b>\$0.00</b>	<b>\$5,317.49</b>	<b>\$7,976.24</b>	<b>\$124,961.06</b>
<b>Total Incoming</b>		<b>\$1,885.66</b>	<b>\$1,135,589.22</b>	<b>\$572,775.08</b>	<b>\$220,648.06</b>	<b>\$0.00</b>	<b>\$7,279.11</b>	<b>\$10,918.67</b>	<b>\$171,059.12</b>
<b>C. Total Allocated</b>			<b>\$3,577,580.86</b>	<b>\$1,638,717.17</b>	<b>\$631,277.07</b>	<b>\$0.00</b>	<b>\$20,825.64</b>	<b>\$31,238.45</b>	<b>\$489,402.43</b>
				45.81%	17.65%	0%	0.58%	0.87%	13.68%

**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
09/18/24

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

**Dept. 2: 591-536 Administration**

Dept#	Department/Cost Pool	First Incoming	Second Incoming	Retiree Health Care	Non-Admin
1	Depreciation	\$1,885.66	\$0.00	\$0.00	\$256.61
<b>1</b>	<b>Subtotal - Building Depreciation</b>	<b>\$1,885.66</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$256.61</b>
1	Water Admin	\$0.00	\$166,159.32	\$0.00	\$22,612.02
7	Retiree Health Care	\$0.00	\$47,004.19	\$0.00	\$6,396.63
<b>2</b>	<b>Subtotal - 591-536 Administration</b>	<b>\$0.00</b>	<b>\$213,163.51</b>	<b>\$0.00</b>	<b>\$29,008.65</b>
1	Building Maintenance	\$0.00	\$91,484.54	\$0.00	\$12,449.80
<b>3</b>	<b>Subtotal - 591-538 Water Building Services</b>	<b>\$0.00</b>	<b>\$91,484.54</b>	<b>\$0.00</b>	<b>\$12,449.80</b>
1	Administrative Indirect	\$0.00	\$374,712.28	\$0.00	\$50,993.24
2	Accounting Services	\$0.00	\$68,572.50	\$0.00	\$9,331.78
3	Personnel Services	\$0.00	\$80,203.58	\$0.00	\$10,914.62
4	Purchasing Support	\$0.00	\$3,734.72	\$0.00	\$508.24
5	IT Support	\$0.00	\$303,718.10	\$0.00	\$41,331.90
<b>6</b>	<b>Subtotal - City Wide Indirect Costs</b>	<b>\$0.00</b>	<b>\$830,941.18</b>	<b>\$0.00</b>	<b>\$113,079.79</b>
<b>Total Incoming</b>		<b>\$1,885.66</b>	<b>\$1,135,589.22</b>	<b>\$0.00</b>	<b>\$154,794.85</b>
<b>C. Total Allocated</b>			<b>\$3,577,580.86</b>	<b>\$217,545.00</b>	<b>\$548,575.10</b>
				<b>6.08%</b>	<b>15.33%</b>



**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
 09/18/24

**Allocation Details**

Cost Pool 1: Water Admin

Dept. 2: 591-536 Administration

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	591-536 Administration	13.4	15.57%	\$166,159.32	\$0.00	\$166,159.32	\$0.00	\$166,159.32
3	591-538 Water Building Services	1.34	1.56%	\$16,615.93	\$0.00	\$16,615.93	\$10,548.54	\$27,164.48
4	591-539 Utility Support Services	4.21	4.89%	\$52,203.79	\$0.00	\$52,203.79	\$33,141.32	\$85,345.11
5	591-562-05 Utility Staking	6.03	7.01%	\$74,771.69	\$0.00	\$74,771.69	\$47,468.45	\$122,240.14
27	Other	61.06	70.97%	\$757,140.89	\$0.00	\$757,140.89	\$480,667.24	\$1,237,808.13
<b>SubTotal</b>		<b>86.04</b>	<b>100%</b>	<b>\$1,066,891.62</b>	<b>\$0.00</b>	<b>\$1,066,891.62</b>	<b>\$571,825.55</b>	<b>\$1,638,717.17</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$1,066,891.62</b>		<b>\$1,638,717.17</b>

Allocation Basis Units: FTEs, inc Utility Billing Staff

**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
 09/18/24

**Allocation Details**

Cost Pool 2: Wastewater Admin

Dept. 2: 591-536 Administration

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17	590 Wastewater	100	100%	\$410,994.79	\$0.00	\$410,994.79	\$220,282.28	\$631,277.07
<b>SubTotal</b>		<b>100</b>	<b>100%</b>	<b>\$410,994.79</b>	<b>\$0.00</b>	<b>\$410,994.79</b>	<b>\$220,282.28</b>	<b>\$631,277.07</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$410,994.79</b>		<b>\$631,277.07</b>

Allocation Basis Units: Direct to 590 Wastewater

**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
 09/18/24

**Allocation Details**

Cost Pool 3: Streets Admin

Dept. 2: 591-536 Administration

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12	202 Major Street Fund	9,446,689.36	75.51%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
13	203 Local Street Fund	3,064,049.66	24.49%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>SubTotal</b>		<b>12,510,739.02</b>	<b>100%</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$0.00</b>		<b>\$0.00</b>

Allocation Basis Units: \$ Operating Expenses, Streets Funds

**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
 09/18/24

**Allocation Details**

Cost Pool 4: Cemeteries Admin

Dept. 2: 591-536 Administration

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14	209 Cemeteries	100	100%	\$13,558.59	\$0.00	\$13,558.59	\$7,267.04	\$20,825.64
<b>SubTotal</b>		<b>100</b>	<b>100%</b>	<b>\$13,558.59</b>	<b>\$0.00</b>	<b>\$13,558.59</b>	<b>\$7,267.04</b>	<b>\$20,825.64</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$13,558.59</b>		<b>\$20,825.64</b>

Allocation Basis Units: Direct to 209 Cemeteries

**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
 09/18/24

**Allocation Details**

Cost Pool 5: Solid Waste Admin

Dept. 2: 591-536 Administration

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15	226 Solid Waste	100	100%	\$20,337.89	\$0.00	\$20,337.89	\$10,900.57	\$31,238.45
<b>SubTotal</b>		<b>100</b>	<b>100%</b>	<b>\$20,337.89</b>	<b>\$0.00</b>	<b>\$20,337.89</b>	<b>\$10,900.57</b>	<b>\$31,238.45</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$20,337.89</b>		<b>\$31,238.45</b>

Allocation Basis Units: Direct to 226 Solid Waste

**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
09/18/24

**Allocation Details**

Cost Pool 6: Other PW Admin

Dept. 2: 591-536 Administration

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7	101-265 City Maintenance	1,455,504.73	6.55%	\$20,883.76	\$0.00	\$20,883.76	\$11,193.14	\$32,076.90
8	101-441 Public Works General	283,261.18	1.28%	\$4,064.27	\$0.00	\$4,064.27	\$2,178.34	\$6,242.60
9	101-443 Forestry	436,151.52	1.96%	\$6,257.95	\$0.00	\$6,257.95	\$3,354.10	\$9,612.05
10	101-448 Street Lights	1,247,083.09	5.62%	\$17,893.30	\$0.00	\$17,893.30	\$9,590.33	\$27,483.63
11	101-580 City Equipment	2,459,974.03	11.08%	\$35,296.00	\$0.00	\$35,296.00	\$18,917.72	\$54,213.72
12	202 Major Street Fund	9,446,689.36	42.54%	\$135,542.24	\$0.00	\$135,542.24	\$72,647.04	\$208,189.28
13	203 Local Street Fund	3,064,049.66	13.8%	\$43,963.35	\$0.00	\$43,963.35	\$23,563.19	\$67,526.54
14	209 Cemeteries	554,865.66	2.5%	\$7,961.28	\$0.00	\$7,961.28	\$4,267.03	\$12,228.31
15	226 Solid Waste	3,185,132.78	14.34%	\$45,700.67	\$0.00	\$45,700.67	\$24,494.34	\$70,195.01
16	232-585 PW Grants	74,160.27	0.33%	\$1,064.06	\$0.00	\$1,064.06	\$570.31	\$1,634.37
<b>SubTotal</b>		<b>22,206,872.28</b>	<b>100%</b>	<b>\$318,626.89</b>	<b>\$0.00</b>	<b>\$318,626.89</b>	<b>\$170,775.54</b>	<b>\$489,402.43</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$318,626.89</b>		<b>\$489,402.43</b>

Allocation Basis Units: \$ Operating Expenditures, Public Works Funds & Departments, exc. Water and WasteWater

**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
09/18/24

**Allocation Details**

Cost Pool 7: Retiree Health Care

Dept. 2: 591-536 Administration

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	591-536 Administration	1,124,527.71	21.61%	\$47,004.19	\$0.00	\$47,004.19	\$0.00	\$47,004.19
3	591-538 Water Building Services	89,870.05	1.73%	\$3,756.48	\$0.00	\$3,756.48	\$0.00	\$3,756.48
4	591-539 Utility Support Services	29,813.35	0.57%	\$1,246.17	\$0.00	\$1,246.17	\$0.00	\$1,246.17
5	591-562-05 Utility Staking	453,566.42	8.71%	\$18,958.64	\$0.00	\$18,958.64	\$0.00	\$18,958.64
18	591 Water Fund	3,506,766.89	67.38%	\$146,579.52	\$0.00	\$146,579.52	\$0.00	\$146,579.52
<b>SubTotal</b>		<b>5,204,544.42</b>	<b>100%</b>	<b>\$217,545.00</b>	<b>\$0.00</b>	<b>\$217,545.00</b>	<b>\$0.00</b>	<b>\$217,545.00</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$217,545.00</b>		<b>\$217,545.00</b>

Allocation Basis Units: \$ Wages, Water Fund Divisions

**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
 09/18/24

**Allocation Details**

Cost Pool 8: Non-Admin

Dept. 2: 591-536 Administration

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
27	Other	100	100%	\$394,036.86	\$0.00	\$394,036.86	\$154,538.24	\$548,575.10
<b>SubTotal</b>		<b>100</b>	<b>100%</b>	<b>\$394,036.86</b>	<b>\$0.00</b>	<b>\$394,036.86</b>	<b>\$154,538.24</b>	<b>\$548,575.10</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$394,036.86</b>		<b>\$548,575.10</b>

Allocation Basis Units: Direct to Other



**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
09/18/24

**Allocation Summary**

**Dept. 2: 591-536 Administration**

Dept#	Department Name	Water Admin	Wastewater Admin	Streets Admin	Cemeteries Admin	Solid Waste Admin	Other PW Admin	Retiree Health Care	Non-Admin
R	Residual Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	591-536 Administration	\$166,159.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,004.19	\$0.00
3	591-538 Water Building Services	\$27,164.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,756.48	\$0.00
4	591-539 Utility Support Services	\$85,345.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,246.17	\$0.00
5	591-562-05 Utility Staking	\$122,240.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,958.64	\$0.00
7	101-265 City Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$32,076.90	\$0.00	\$0.00
8	101-441 Public Works General	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,242.60	\$0.00	\$0.00
9	101-443 Forestry	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,612.05	\$0.00	\$0.00
10	101-448 Street Lights	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27,483.63	\$0.00	\$0.00
11	101-580 City Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$54,213.72	\$0.00	\$0.00
12	202 Major Street Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$208,189.28	\$0.00	\$0.00
13	203 Local Street Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$67,526.54	\$0.00	\$0.00
14	209 Cemeteries	\$0.00	\$0.00	\$0.00	\$20,825.64	\$0.00	\$12,228.31	\$0.00	\$0.00
15	226 Solid Waste	\$0.00	\$0.00	\$0.00	\$0.00	\$31,238.45	\$70,195.01	\$0.00	\$0.00
16	232-585 PW Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,634.37	\$0.00	\$0.00
17	590 Wastewater	\$0.00	\$631,277.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
18	591 Water Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$146,579.52	\$0.00
27	Other	\$1,237,808.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$548,575.10
<b>Direct Bills</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total</b>		<b>\$1,638,717.17</b>	<b>\$631,277.07</b>	<b>\$0.00</b>	<b>\$20,825.64</b>	<b>\$31,238.45</b>	<b>\$489,402.43</b>	<b>\$217,545.00</b>	<b>\$548,575.10</b>

**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
09/18/24

**Allocation Summary**

**Dept. 2: 591-536 Administration**

Dept#	Department Name	Total
R	Residual Costs	\$0.00
2	591-536 Administration	\$213,163.51
3	591-538 Water Building Services	\$30,920.96
4	591-539 Utility Support Services	\$86,591.28
5	591-562-05 Utility Staking	\$141,198.79
7	101-265 City Maintenance	\$32,076.90
8	101-441 Public Works General	\$6,242.60
9	101-443 Forestry	\$9,612.05
10	101-448 Street Lights	\$27,483.63
11	101-580 City Equipment	\$54,213.72
12	202 Major Street Fund	\$208,189.28
13	203 Local Street Fund	\$67,526.54
14	209 Cemeteries	\$33,053.95
15	226 Solid Waste	\$101,433.47
16	232-585 PW Grants	\$1,634.37
17	590 Wastewater	\$631,277.07
18	591 Water Fund	\$146,579.52
27	Other	\$1,786,383.23
<b>Direct Bills</b>		<b>\$0.00</b>
<b>Total</b>		<b>\$3,577,580.86</b>

**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719

09/18/24

**591-538 Water Building Services**

**Nature and Extent of Services**

The Water Building Services activity (591-538) identifies the costs of the maintenance of the Stockbridge Public Services Building and the Fleet Building. Costs associated with the operations and maintenance of these buildings are allocated to occupants based on their assigned square footages and weighted by FTEs for multi-use spaces.

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

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

**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
09/18/24

Dept. 3: 591-538 Water Building  
Services

**A. Department Costs**

Description	Type	Amount	General Admin	Building Maintenance
<b>Personnel Costs</b>				
Salaries	S1	\$89,870.05	\$0.00	\$89,870.05
Fringe Benefits	S	\$26,819.92	\$0.00	\$26,819.92
<b>Subtotal - Personnel Costs</b>		<b>\$116,689.97</b>	<b>\$0.00</b>	<b>\$116,689.97</b>
<b>Services &amp; Supplies Cost</b>				
920.003 Water and Sewer	S	\$1,925.88	\$0.00	\$1,925.88
830.004 General Insurance Fund	S	\$105,696.00	\$0.00	\$105,696.00
920.002 Natural Gas	S	\$49,102.87	\$0.00	\$49,102.87
930.000 Repairs and Maintenance Services	S	\$19,485.38	\$0.00	\$19,485.38
850.000 Communication and Network Services	S	\$7,116.12	\$0.00	\$7,116.12
920.001 Electricity	S	\$95,243.31	\$0.00	\$95,243.31
801.000 Professional and Contractual Services	S	\$137,309.00	\$0.00	\$137,309.00
729.000 Operating Supplies	S	\$61,096.74	\$0.00	\$61,096.74
810.002 Uniforms/Laundry	S	\$939.80	\$0.00	\$939.80
750.000 Repair and Maintenance Supplies	S	\$227.00	\$0.00	\$227.00
974.000 Bldgs, Additions & Improvements	D	\$6,024.00	\$0.00	\$0.00
<b>Subtotal - Services &amp; Supplies</b>		<b>\$484,166.10</b>	<b>\$0.00</b>	<b>\$478,142.10</b>
<b>Department Cost Total</b>		<b>\$600,856.07</b>	<b>\$0.00</b>	<b>\$594,832.07</b>
<b>Adjustments to Cost</b>				
974.000 Bldgs, Additions & Improvements	D	-\$6,024.00	\$0.00	\$0.00
<b>Subtotal - Adjustments</b>		<b>-\$6,024.00</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>\$594,832.07</b>	<b>\$0.00</b>	<b>\$594,832.07</b>
General Admin Distribution			\$0.00	\$0.00
<b>Grand Total</b>		<b>\$594,832.07</b>	<b>\$0.00</b>	<b>\$594,832.07</b>

**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
09/18/24

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

**Dept. 3: 591-538 Water Building  
Services**

Dept#	Department/Cost Pool	First Incoming	Second Incoming	Building Maintenance
1	Depreciation	\$26.01	\$0.00	\$26.01
<b>1</b>	<b>Subtotal - Building Depreciation</b>	<b>\$26.01</b>	<b>\$0.00</b>	<b>\$26.01</b>
1	Water Admin	\$16,615.93	\$10,548.54	\$27,164.48
7	Retiree Health Care	\$3,756.48	\$0.00	\$3,756.48
<b>2</b>	<b>Subtotal - 591-536 Administration</b>	<b>\$20,372.41</b>	<b>\$10,548.54</b>	<b>\$30,920.96</b>
1	Building Maintenance	\$0.00	\$1,261.66	\$1,261.66
<b>3</b>	<b>Subtotal - 591-538 Water Building Services</b>	<b>\$0.00</b>	<b>\$1,261.66</b>	<b>\$1,261.66</b>
1	Administrative Indirect	\$0.00	\$23,106.95	\$23,106.95
2	Accounting Services	\$0.00	\$12,050.66	\$12,050.66
3	Personnel Services	\$0.00	\$8,020.36	\$8,020.36
4	Purchasing Support	\$0.00	\$8,674.18	\$8,674.18
5	IT Support	\$0.00	\$21,694.15	\$21,694.15
<b>6</b>	<b>Subtotal - City Wide Indirect Costs</b>	<b>\$0.00</b>	<b>\$73,546.31</b>	<b>\$73,546.31</b>
<b>Total Incoming</b>		<b>\$20,398.42</b>	<b>\$85,356.51</b>	<b>\$105,754.93</b>
<b>C. Total Allocated</b>			<b>\$700,587.00</b>	<b>\$700,587.00</b>

100%

**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
09/18/24

**Allocation Details**

Cost Pool 1: Building Maintenance

Dept. 3: 591-538 Water Building Services

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	591-536 Administration	10,369.12	14.87%	\$91,484.54	\$0.00	\$91,484.54	\$0.00	\$91,484.54
3	591-538 Water Building Services	143	0.21%	\$1,261.66	\$0.00	\$1,261.66	\$0.00	\$1,261.66
4	591-539 Utility Support Services	3,257.76	4.67%	\$28,742.52	\$0.00	\$28,742.52	\$4,695.57	\$33,438.09
6	City Wide Indirect Costs	1,530	2.19%	\$13,498.86	\$0.00	\$13,498.86	\$2,205.26	\$15,704.13
8	101-441 Public Works General	584.57	0.84%	\$5,157.54	\$0.00	\$5,157.54	\$842.57	\$6,000.11
11	101-580 City Equipment	16,881	24.21%	\$148,937.47	\$0.00	\$148,937.47	\$24,331.41	\$173,268.88
12	202 Major Street Fund	9,051.94	12.98%	\$79,863.34	\$0.00	\$79,863.34	\$13,047.01	\$92,910.34
13	203 Local Street Fund	6,022.82	8.64%	\$53,138.06	\$0.00	\$53,138.06	\$8,680.99	\$61,819.04
14	209 Cemeteries	1,771.41	2.54%	\$15,628.77	\$0.00	\$15,628.77	\$2,553.22	\$18,181.99
15	226 Solid Waste	1,983.98	2.85%	\$17,504.23	\$0.00	\$17,504.23	\$2,859.61	\$20,363.84
17	590 Wastewater	6,554.24	9.4%	\$57,826.66	\$0.00	\$57,826.66	\$9,446.95	\$67,273.61
18	591 Water Fund	11,582.15	16.61%	\$102,186.84	\$0.00	\$102,186.84	\$16,693.92	\$118,880.76
<b>SubTotal</b>		<b>69,731.99</b>	<b>100%</b>	<b>\$615,230.49</b>	<b>\$0.00</b>	<b>\$615,230.49</b>	<b>\$85,356.51</b>	<b>\$700,587.00</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$615,230.49</b>		<b>\$700,587.00</b>

Allocation Basis Units: Assigned Square Footage: Stockbridge, Fleet, and Sign Shop

**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
09/18/24

**Allocation Summary**

**Dept. 3: 591-538 Water Building  
Services**

Dept#	Department Name	Building Maintenance	Total
2	591-536 Administration	\$91,484.54	\$91,484.54
3	591-538 Water Building Services	\$1,261.66	\$1,261.66
4	591-539 Utility Support Services	\$33,438.09	\$33,438.09
6	City Wide Indirect Costs	\$15,704.13	\$15,704.13
8	101-441 Public Works General	\$6,000.11	\$6,000.11
11	101-580 City Equipment	\$173,268.88	\$173,268.88
12	202 Major Street Fund	\$92,910.34	\$92,910.34
13	203 Local Street Fund	\$61,819.04	\$61,819.04
14	209 Cemeteries	\$18,181.99	\$18,181.99
15	226 Solid Waste	\$20,363.84	\$20,363.84
17	590 Wastewater	\$67,273.61	\$67,273.61
18	591 Water Fund	\$118,880.76	\$118,880.76
<b>Direct Bills</b>		<b>\$0.00</b>	<b>\$0.00</b>
<b>Total</b>		<b>\$700,587.00</b>	<b>\$700,587.00</b>

**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719

09/18/24

**591-539 Utility Support Services**

**Nature and Extent of Services**

The Utility Support Services division of the Water Fund (591-539) is responsible for Water and Sewer billings, collection of payments, and coordination of meter reading. The costs related to this function were split between this division and the General Fund Treasurer's office (101-253) in Fiscal Year 2023, though the staff are located within the Stockbridge building and are a division of Public Services.

The costs identified here for allocation are those costs reported in the Water Fund and are allocated based on the percentage of Water and Sewer bills processed.

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

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



**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
09/18/24

Dept. 4: 591-539 Utility Support  
Services

**A. Department Costs**

Description	Type	Amount	General Admin	Utility Billings
<b>Personnel Costs</b>				
Salaries	S1	\$29,813.35	\$0.00	\$29,813.35
Fringe Benefits	S	\$11,486.58	\$0.00	\$11,486.58
<b>Subtotal - Personnel Costs</b>		<b>\$41,299.93</b>	<b>\$0.00</b>	<b>\$41,299.93</b>
<b>Services &amp; Supplies Cost</b>				
815.000 Software and Applications	S	\$66.32	\$0.00	\$66.32
<b>Subtotal - Services &amp; Supplies</b>		<b>\$66.32</b>	<b>\$0.00</b>	<b>\$66.32</b>
<b>Department Cost Total</b>		<b>\$41,366.25</b>	<b>\$0.00</b>	<b>\$41,366.25</b>
<b>Adjustments to Cost</b>				
<b>Subtotal - Adjustments</b>		<b>\$0.00</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>\$41,366.25</b>	<b>\$0.00</b>	<b>\$41,366.25</b>
General Admin Distribution			\$0.00	\$0.00
<b>Grand Total</b>		<b>\$41,366.25</b>	<b>\$0.00</b>	<b>\$41,366.25</b>

**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
09/18/24

Dept. 4: 591-539 Utility Support  
Services

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

Dept#	Department/Cost Pool	First Incoming	Second Incoming	Utility Billings
1	Depreciation	\$592.44	\$0.00	\$592.44
<b>1</b>	<b>Subtotal - Building Depreciation</b>	<b>\$592.44</b>	<b>\$0.00</b>	<b>\$592.44</b>
1	Water Admin	\$52,203.79	\$33,141.32	\$85,345.11
7	Retiree Health Care	\$1,246.17	\$0.00	\$1,246.17
<b>2</b>	<b>Subtotal - 591-536 Administration</b>	<b>\$53,449.96</b>	<b>\$33,141.32</b>	<b>\$86,591.28</b>
1	Building Maintenance	\$28,742.52	\$4,695.57	\$33,438.09
<b>3</b>	<b>Subtotal - 591-538 Water Building Services</b>	<b>\$28,742.52</b>	<b>\$4,695.57</b>	<b>\$33,438.09</b>
1	Administrative Indirect	\$0.00	\$32,731.92	\$32,731.92
2	Accounting Services	\$0.00	\$856.23	\$856.23
3	Personnel Services	\$0.00	\$1,256.92	\$1,256.92
5	IT Support	\$0.00	\$54,235.38	\$54,235.38
<b>6</b>	<b>Subtotal - City Wide Indirect Costs</b>	<b>\$0.00</b>	<b>\$89,080.45</b>	<b>\$89,080.45</b>
<b>Total Incoming</b>		<b>\$82,784.91</b>	<b>\$126,917.34</b>	<b>\$209,702.26</b>
<b>C. Total Allocated</b>			<b>\$251,068.51</b>	<b>\$251,068.51</b>

100%

**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
 09/18/24

**Allocation Details**

Cost Pool 1: Utility Billings

Dept. 4: 591-539 Utility Support  
 Services

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17	590 Wastewater	43.48	43.48%	\$53,980.93	\$0.00	\$53,980.93	\$55,183.66	\$109,164.59
18	591 Water Fund	56.52	56.52%	\$70,170.24	\$0.00	\$70,170.24	\$71,733.68	\$141,903.92
<b>SubTotal</b>		<b>100</b>	<b>100%</b>	<b>\$124,151.16</b>	<b>\$0.00</b>	<b>\$124,151.16</b>	<b>\$126,917.34</b>	<b>\$251,068.51</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$124,151.16</b>		<b>\$251,068.51</b>

Allocation Basis Units: % Utility Bills Processed

**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
09/18/24

**Allocation Summary**

**Dept. 4: 591-539 Utility Support  
Services**

<b>Dept#</b>	<b>Department Name</b>	<b>Utility Billings</b>	<b>Total</b>
17	590 Wastewater	\$109,164.59	\$109,164.59
18	591 Water Fund	\$141,903.92	\$141,903.92
<b>Direct Bills</b>		<b>\$0.00</b>	<b>\$0.00</b>
<b>Total</b>		<b>\$251,068.51</b>	<b>\$251,068.51</b>

**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719

09/18/24

**591-562-05 Utility Staking**

**Nature and Extent of Services**

Included in the costs of the Water Distribution division (591-562) are costs related to the personnel and supplies of the Utility Staking activity (591-562-05). Calls to the Miss Dig system are tracked through a ticketing system and the costs associated with identifying and marking underground utilities are identified here and allocated based on the number of tickets.

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

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

**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
09/18/24

Dept. 5: 591-562-05 Utility  
Staking

**A. Department Costs**

Description	Type	Amount	General Admin	Utilities Staking
<b>Personnel Costs</b>				
Salaries	S1	\$453,566.42	\$0.00	\$453,566.42
Fringe Benefits	S	\$137,437.55	\$0.00	\$137,437.55
<b>Subtotal - Personnel Costs</b>		<b>\$591,003.97</b>	<b>\$0.00</b>	<b>\$591,003.97</b>
<b>Services &amp; Supplies Cost</b>				
801.000 Professional and Contractual Services	S	\$20,596.00	\$0.00	\$20,596.00
729.000 Operating Supplies	S	\$17,325.13	\$0.00	\$17,325.13
975.000 Machinery and Equipment	D	\$13,450.00	\$0.00	\$0.00
815.000 Software and Applications	S	\$11,244.53	\$0.00	\$11,244.53
<b>Subtotal - Services &amp; Supplies</b>		<b>\$62,615.66</b>	<b>\$0.00</b>	<b>\$49,165.66</b>
<b>Department Cost Total</b>		<b>\$653,619.63</b>	<b>\$0.00</b>	<b>\$640,169.63</b>
<b>Adjustments to Cost</b>				
975.000 Machinery and Equipment	D	-\$13,450.00	\$0.00	\$0.00
<b>Subtotal - Adjustments</b>		<b>-\$13,450.00</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>\$640,169.63</b>	<b>\$0.00</b>	<b>\$640,169.63</b>
General Admin Distribution			\$0.00	\$0.00
<b>Grand Total</b>		<b>\$640,169.63</b>	<b>\$0.00</b>	<b>\$640,169.63</b>

**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
09/18/24

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

**Dept. 5: 591-562-05 Utility  
Staking**

Dept#	Department/Cost Pool	First Incoming	Second Incoming	Utilities Staking
1	Water Admin	\$74,771.69	\$47,468.45	\$122,240.14
7	Retiree Health Care	\$18,958.64	\$0.00	\$18,958.64
<b>2</b>	<b>Subtotal - 591-536 Administration</b>	<b>\$93,730.34</b>	<b>\$47,468.45</b>	<b>\$141,198.79</b>
1	Administrative Indirect	\$0.00	\$25,136.06	\$25,136.06
2	Accounting Services	\$0.00	\$4,429.15	\$4,429.15
3	Personnel Services	\$0.00	\$36,091.61	\$36,091.61
4	Purchasing Support	\$0.00	\$2,891.39	\$2,891.39
5	IT Support	\$0.00	\$43,388.30	\$43,388.30
<b>6</b>	<b>Subtotal - City Wide Indirect Costs</b>	<b>\$0.00</b>	<b>\$111,936.52</b>	<b>\$111,936.52</b>
<b>Total Incoming</b>		<b>\$93,730.34</b>	<b>\$159,404.96</b>	<b>\$253,135.30</b>
<b>C. Total Allocated</b>			<b>\$893,304.93</b>	<b>\$893,304.93</b>
				<b>100%</b>

**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
 09/18/24

**Allocation Details**

Cost Pool 1: Utilities Staking

Dept. 5: 591-562-05 Utility  
 Staking

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10	101-448 Street Lights	469	2.34%	\$17,172.18	\$0.00	\$17,172.18	\$3,729.84	\$20,902.02
17	590 Wastewater	5,381	26.85%	\$197,022.34	\$0.00	\$197,022.34	\$42,793.76	\$239,816.10
18	591 Water Fund	10,865	54.21%	\$397,815.96	\$0.00	\$397,815.96	\$86,406.65	\$484,222.61
19	County Road Commission	97	0.48%	\$3,551.60	\$0.00	\$3,551.60	\$771.42	\$4,323.02
20	Comstock Township	440	2.2%	\$16,110.36	\$0.00	\$16,110.36	\$3,499.21	\$19,609.57
21	Kalamazoo Township	677	3.38%	\$24,787.98	\$0.00	\$24,787.98	\$5,384.01	\$30,171.99
22	Oshtemo Township	525	2.62%	\$19,222.58	\$0.00	\$19,222.58	\$4,175.19	\$23,397.78
23	Parchment Township	89	0.44%	\$3,258.69	\$0.00	\$3,258.69	\$707.79	\$3,966.48
24	Pavilion Township	148	0.74%	\$5,418.94	\$0.00	\$5,418.94	\$1,177.01	\$6,595.95
25	Texas Township	1,323	6.6%	\$48,440.91	\$0.00	\$48,440.91	\$10,521.49	\$58,962.40
26	Bronson Utilities	20	0.1%	\$732.29	\$0.00	\$732.29	\$159.06	\$891.34
27	Other	10	0.05%	\$366.14	\$0.00	\$366.14	\$79.53	\$445.67
<b>SubTotal</b>		<b>20,044</b>	<b>100%</b>	<b>\$733,899.97</b>	<b>\$0.00</b>	<b>\$733,899.97</b>	<b>\$159,404.96</b>	<b>\$893,304.93</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$733,899.97</b>		<b>\$893,304.93</b>

Allocation Basis Units: # Miss Dig Work Order Tickets



**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
09/18/24

**Allocation Summary**

**Dept. 5: 591-562-05 Utility  
Staking**

Dept#	Department Name	Utilities Staking	Total
10	101-448 Street Lights	\$20,902.02	\$20,902.02
17	590 Wastewater	\$239,816.10	\$239,816.10
18	591 Water Fund	\$484,222.61	\$484,222.61
19	County Road Commission	\$4,323.02	\$4,323.02
20	Comstock Township	\$19,609.57	\$19,609.57
21	Kalamazoo Township	\$30,171.99	\$30,171.99
22	Oshtemo Township	\$23,397.78	\$23,397.78
23	Parchment Township	\$3,966.48	\$3,966.48
24	Pavilion Township	\$6,595.95	\$6,595.95
25	Texas Township	\$58,962.40	\$58,962.40
26	Bronson Utilities	\$891.34	\$891.34
27	Other	\$445.67	\$445.67
<b>Direct Bills</b>		<b>\$0.00</b>	<b>\$0.00</b>
<b>Total</b>		<b>\$893,304.93</b>	<b>\$893,304.93</b>

**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719

09/18/24

**City Wide Indirect Costs**

**Nature and Extent of Services**

A portion of the operational costs of the Water Fund are the indirect costs identified in the City-Wide Cost Allocation Plan.

The costs are identified and allocated as follows:

**Indirect Administrative** - Most of the costs allocated to the Water Fund are identified in this function and are allocated to all divisions based on their operating expenditures, excluding transfers, debt service, capital outlay, and indirect charges.

**Accounting Services** - Costs allocated to the Water Fund on a basis of transaction counts are allocated to the various Water Fund divisions on the number of transactions posted.

**Personnel Services** - Costs allocated to the Water Fund on the basis of FTEs are allocated to the various Water Fund divisions on the FTEs.

**Purchasing Services** - Costs allocated to the Water Fund on the basis of Purchase Orders are allocated to the various Water Fund divisions on the number of Purchase Orders.

**IT Support** - Incoming costs from the Building Depreciation and Building Services schedules are related to IT space in the Stockbridge building and are identified directly to this function. Additionally, costs allocated to the Water Fund on the basis of number of PCs or similar IT-related statistics are allocated to the various Water Fund divisions on the number of PCs.

For all allocations, those divisions of the Water Fund not identified as central service departments within this plan are grouped to "Other."

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

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

**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
09/18/24

**A. Department Costs**

**Dept. 6: City Wide Indirect Costs**

Description	Type	Amount	General Admin	Administrative Indirect	Accounting Services	Personnel Services	Purchasing Support	IT Support
<b>Personnel Costs</b>								
Salaries		\$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
<b>Subtotal - Personnel Costs</b>		<b>\$0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>								
City-Wide Full Cost Allocation	P	\$2,776,566.69	\$0.00	\$1,347,219.83	\$286,710.64	\$491,037.44	\$79,633.83	\$571,964.95
<b>Subtotal - Services &amp; Supplies</b>		<b>\$2,776,566.69</b>	<b>\$0.00</b>	<b>\$1,347,219.83</b>	<b>\$286,710.64</b>	<b>\$491,037.44</b>	<b>\$79,633.83</b>	<b>\$571,964.95</b>
<b>Department Cost Total</b>		<b>\$2,776,566.69</b>	<b>\$0.00</b>	<b>\$1,347,219.83</b>	<b>\$286,710.64</b>	<b>\$491,037.44</b>	<b>\$79,633.83</b>	<b>\$571,964.95</b>
<b>Adjustments to Cost</b>								
<b>Subtotal - Adjustments</b>		<b>\$0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>\$2,776,566.69</b>	<b>\$0.00</b>	<b>\$1,347,219.83</b>	<b>\$286,710.64</b>	<b>\$491,037.44</b>	<b>\$79,633.83</b>	<b>\$571,964.95</b>
General Admin Distribution			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Grand Total</b>		<b>\$2,776,566.69</b>	<b>\$0.00</b>	<b>\$1,347,219.83</b>	<b>\$286,710.64</b>	<b>\$491,037.44</b>	<b>\$79,633.83</b>	<b>\$571,964.95</b>

**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
09/18/24

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

**Dept. 6: City Wide Indirect Costs**

Dept#	Department/Cost Pool	First Incoming	Second Incoming	Administrative Indirect	Accounting Services	Personnel Services	Purchasing Support	IT Support
1	Depreciation *	\$278.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$278.24
<b>1</b>	<b>Subtotal - Building Depreciation</b>	<b>\$278.24</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$278.24</b>
1	Building Maintenance *	\$13,498.86	\$2,205.26	\$0.00	\$0.00	\$0.00	\$0.00	\$15,704.13
<b>3</b>	<b>Subtotal - 591-538 Water Building Services</b>	<b>\$13,498.86</b>	<b>\$2,205.26</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15,704.13</b>
<b>Total Incoming</b>		<b>\$13,777.10</b>	<b>\$2,205.26</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15,982.36</b>
<b>C. Total Allocated</b>			<b>\$2,792,549.05</b>	<b>\$1,347,219.83</b>	<b>\$286,710.64</b>	<b>\$491,037.44</b>	<b>\$79,633.83</b>	<b>\$587,947.31</b>
				48.24%	10.27%	17.58%	2.85%	21.05%

**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
 09/18/24

**Allocation Details**

**Cost Pool 1: Administrative Indirect**

**Dept. 6: City Wide Indirect Costs**

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	591-536 Administration	9,743,741.53	27.81%	\$374,712.28	\$0.00	\$374,712.28	\$0.00	\$374,712.28
3	591-538 Water Building Services	600,856.07	1.72%	\$23,106.95	\$0.00	\$23,106.95	\$0.00	\$23,106.95
4	591-539 Utility Support Services	851,136.78	2.43%	\$32,731.92	\$0.00	\$32,731.92	\$0.00	\$32,731.92
5	591-562-05 Utility Staking	653,619.63	1.87%	\$25,136.06	\$0.00	\$25,136.06	\$0.00	\$25,136.06
18	591 Water Fund	23,182,755.56	66.18%	\$891,532.61	\$0.00	\$891,532.61	\$0.00	\$891,532.61
<b>SubTotal</b>		<b>35,032,109.57</b>	<b>100%</b>	<b>\$1,347,219.83</b>	<b>\$0.00</b>	<b>\$1,347,219.83</b>	<b>\$0.00</b>	<b>\$1,347,219.83</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$1,347,219.83</b>		<b>\$1,347,219.83</b>

Allocation Basis Units: \$ Operating Expenditures, Water Fund Divisions, Excluding Transfers, Debt Service, Indirect, and Capital Outlay

**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
 09/18/24

**Allocation Details**

**Cost Pool 2: Accounting Services**

**Dept. 6: City Wide Indirect Costs**

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	591-536 Administration	6,487	23.92%	\$68,572.50	\$0.00	\$68,572.50	\$0.00	\$68,572.50
3	591-538 Water Building Services	1,140	4.2%	\$12,050.66	\$0.00	\$12,050.66	\$0.00	\$12,050.66
4	591-539 Utility Support Services	81	0.3%	\$856.23	\$0.00	\$856.23	\$0.00	\$856.23
5	591-562-05 Utility Staking	419	1.54%	\$4,429.15	\$0.00	\$4,429.15	\$0.00	\$4,429.15
18	591 Water Fund	18,996	70.04%	\$200,802.10	\$0.00	\$200,802.10	\$0.00	\$200,802.10
<b>SubTotal</b>		<b>27,123</b>	<b>100%</b>	<b>\$286,710.64</b>	<b>\$0.00</b>	<b>\$286,710.64</b>	<b>\$0.00</b>	<b>\$286,710.64</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$286,710.64</b>		<b>\$286,710.64</b>

Allocation Basis Units: # Accounting Transactions

**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
 09/18/24

**Allocation Details**

Cost Pool 3: Personnel Services

Dept. 6: City Wide Indirect Costs

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	591-536 Administration	13.4	16.33%	\$80,203.58	\$0.00	\$80,203.58	\$0.00	\$80,203.58
3	591-538 Water Building Services	1.34	1.63%	\$8,020.36	\$0.00	\$8,020.36	\$0.00	\$8,020.36
4	591-539 Utility Support Services	0.21	0.26%	\$1,256.92	\$0.00	\$1,256.92	\$0.00	\$1,256.92
5	591-562-05 Utility Staking	6.03	7.35%	\$36,091.61	\$0.00	\$36,091.61	\$0.00	\$36,091.61
27	Other	61.06	74.43%	\$365,464.97	\$0.00	\$365,464.97	\$0.00	\$365,464.97
<b>SubTotal</b>		<b>82.04</b>	<b>100%</b>	<b>\$491,037.44</b>	<b>\$0.00</b>	<b>\$491,037.44</b>	<b>\$0.00</b>	<b>\$491,037.44</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$491,037.44</b>		<b>\$491,037.44</b>

Allocation Basis Units: # FTEs

**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
 09/18/24

**Allocation Details**

**Cost Pool 4: Purchasing Support**

**Dept. 6: City Wide Indirect Costs**

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	591-536 Administration	31	4.69%	\$3,734.72	\$0.00	\$3,734.72	\$0.00	\$3,734.72
3	591-538 Water Building Services	72	10.89%	\$8,674.18	\$0.00	\$8,674.18	\$0.00	\$8,674.18
5	591-562-05 Utility Staking	24	3.63%	\$2,891.39	\$0.00	\$2,891.39	\$0.00	\$2,891.39
18	591 Water Fund	534	80.79%	\$64,333.53	\$0.00	\$64,333.53	\$0.00	\$64,333.53
<b>SubTotal</b>		<b>661</b>	<b>100%</b>	<b>\$79,633.83</b>	<b>\$0.00</b>	<b>\$79,633.83</b>	<b>\$0.00</b>	<b>\$79,633.83</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$79,633.83</b>		<b>\$79,633.83</b>

Allocation Basis Units: # Purchase Orders



**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
 09/18/24

**Allocation Details**  
**Cost Pool 5: IT Support**

**Dept. 6: City Wide Indirect Costs**

Dept#	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2	591-536 Administration	28	51.85%	\$303,718.10	\$0.00	\$303,718.10	\$0.00	\$303,718.10
3	591-538 Water Building Services	2	3.7%	\$21,694.15	\$0.00	\$21,694.15	\$0.00	\$21,694.15
4	591-539 Utility Support Services	5	9.26%	\$54,235.38	\$0.00	\$54,235.38	\$0.00	\$54,235.38
5	591-562-05 Utility Staking	4	7.41%	\$43,388.30	\$0.00	\$43,388.30	\$0.00	\$43,388.30
18	591 Water Fund	15	27.78%	\$162,706.13	\$0.00	\$162,706.13	\$2,205.26	\$164,911.39
<b>SubTotal</b>		<b>54</b>	<b>100%</b>	<b>\$585,742.05</b>	<b>\$0.00</b>	<b>\$585,742.05</b>	<b>\$2,205.26</b>	<b>\$587,947.31</b>
Direct Bills						\$0.00		\$0.00
<b>Total</b>						<b>\$585,742.05</b>		<b>\$587,947.31</b>

Allocation Basis Units: # PCs

**City of Kalamazoo, MI**  
**Water Department CAP - FY2023 Actuals**

10719  
09/18/24

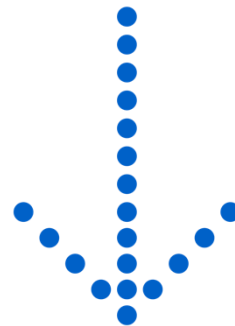
**Allocation Summary**

**Dept. 6: City Wide Indirect Costs**

Dept#	Department Name	Administrative Indirect	Accounting Services	Personnel Services	Purchasing Support	IT Support	Total
2	591-536 Administration	\$374,712.28	\$68,572.50	\$80,203.58	\$3,734.72	\$303,718.10	\$830,941.18
3	591-538 Water Building Services	\$23,106.95	\$12,050.66	\$8,020.36	\$8,674.18	\$21,694.15	\$73,546.31
4	591-539 Utility Support Services	\$32,731.92	\$856.23	\$1,256.92	\$0.00	\$54,235.38	\$89,080.45
5	591-562-05 Utility Staking	\$25,136.06	\$4,429.15	\$36,091.61	\$2,891.39	\$43,388.30	\$111,936.52
18	591 Water Fund	\$891,532.61	\$200,802.10	\$0.00	\$64,333.53	\$164,911.39	\$1,321,579.63
27	Other	\$0.00	\$0.00	\$365,464.97	\$0.00	\$0.00	\$365,464.97
<b>Direct Bills</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total</b>		<b>\$1,347,219.83</b>	<b>\$286,710.64</b>	<b>\$491,037.44</b>	<b>\$79,633.83</b>	<b>\$587,947.31</b>	<b>\$2,792,549.05</b>



# SECTION 7: Summary of Utility Billing Changes Scenario



CITY OF KALAMAZOO, MICHIGAN

Utility Billing Adjustment Calculations for FY25 Budget

Net Changes to Allocations and Recoveries for General Fund, Water Fund, and Sewer Fund

Actual Allocations & Recoveries, per the Full Cost & Water Plans, based on Actuals for FY2023

	F591 Water Fund	F590 Sewer Fund	General Fund	All Other	Reference
Indirect Costs Allocated from Full Cost Plan	2,776,567	2,410,832		24,690,200	A City Wide Full Cost Plan, FY23a
Indirect Costs Allocated from Water Fund Plan		1,048,052	275,868	808,505	B Water Fund Departmental Plan, FY23a
<b>Sub-total: Indirect Expenses</b>	<b>\$ 2,776,567</b>	<b>\$ 3,458,885</b>	<b>\$ 275,868</b>	<b>\$ 25,498,706</b>	C A+B
Recoveries from Water Fund	-	-	2,776,567	-	D A
Recoveries from Sewer Fund	1,048,052	-	2,410,832	-	E B, A
Recoveries from All Other Funds	1,084,374	-	24,690,200	-	F City-Wide and Water Fund Plans, FY23a
<b>Sub-total: Recoveries</b>	<b>\$ 2,132,426</b>	<b>\$ -</b>	<b>\$ 29,877,599</b>	<b>\$ -</b>	G D+E+F
<b>NET Costs (Recoveries)</b>	<b>\$ 644,141</b>	<b>\$ 3,458,885</b>	<b>\$ (29,601,731)</b>	<b>\$ 25,498,706</b>	H C+G

Adjusted Allocations & Recoveries, with relocation of Utility Billing staff & costs to 591-539

	F591 Water Fund	F590 Sewer Fund	General Fund	All Other	Reference
Indirect Costs Allocated from Full Cost Plan	2,271,519	2,000,763		24,933,707	I City Wide Full Cost Plan, FY25b
Indirect Costs Allocated from Water Fund Plan		1,310,869	268,989	781,403	J Water Fund Departmental Plan, FY25b
<b>Sub-total: Indirect Expenses</b>	<b>\$ 2,271,519</b>	<b>\$ 3,311,632</b>	<b>\$ 268,989</b>	<b>\$ 25,715,110</b>	K I+J
Recoveries from Water Fund	-	-	2,271,519	-	L I
Recoveries from Sewer Fund	1,310,869	-	2,000,763	-	M J, I
Recoveries from All Other Funds	1,050,393	-	24,933,707	-	N City-Wide and Water Fund Plans, FY25b
<b>Sub-total: Recoveries</b>	<b>\$ 2,361,262</b>	<b>\$ -</b>	<b>\$ 29,205,988</b>	<b>\$ -</b>	O L+M+N
<b>NET Costs (Recoveries)</b>	<b>\$ (89,743)</b>	<b>\$ 3,311,632</b>	<b>\$ (28,936,999)</b>	<b>\$ 25,715,110</b>	P K+O

Summary of Changes

	F591 Water Fund	F590 Sewer Fund	General Fund	Explanations
Direct Cost Adjustment	\$ 671,611		\$ (671,611)	Q General Fund will have lower direct costs; Water Fund direct costs will increase
Net Change in Allocated Indirect Costs from City-Wide Plan	(505,048)	(410,070)		R=I-A As the Direct Costs related to the Utility Billing team are no longer allocated to the Water or the Sewer Funds, Fund 590 and Fund 591 will both have lower allocations from the City Wide Full Cost Plan.
Net Change in Allocated Indirect Costs from Water Fund Plan		262,817	(6,879)	S=J-B The costs allocated to Fund 590 from the Water Fund plan will increase, as the costs for the UB team are now included in the allocation.
Net Decrease/(Increase) in Recoveries	\$ (228,836)		\$ 671,611	T=-(O-G) The General Fund will recover less through Indirect Costs. Water Fund will recover more.
<b>Summary - See Notes for Explanations</b>	<b>\$ (62,272)</b>	<b>\$ (147,253)</b>	<b>\$ (6,879)</b>	<b>Q+R+S+T Explanation by Fund:</b>

**Water Fund:** Increased direct costs, lower admin cost paid to General Fund, increased recoveries from Wastewater Fund = net small increase in recoveries

**Sewer Fund:** Increase in indirect owed to Water Fund is less than previously owed to GF for same services; net decrease in costs

**General Fund:** The loss in dollars recovered is negated by the transfer of direct costs from GF to Water. The indirect costs owed to Water Fund will be reduced; overall savings for GF



### Allocation Results Comparison - Level 1

City of Kalamazoo, MI  
City-Wide Cost Plan  
FY25 Budget v2

FY25 Budget v2				Full Cost - FY2023 Actuals					
Dept #	Index	Department Name	Allocation Results	Dept #	Index	Department Name	Allocation Results	Variance \$	Variance %
26	25	101-175 Diversity & Inclusion	\$ 51,308.36	26	25	101-175 Diversity & Inclusion	\$ 50,806.61	\$ 501.75	0.99%
27	107	101-180 Executive Programs	\$ 268.44	27	107	101-180 Executive Programs	\$ 260.21	\$ 8.23	3.16%
28	26	101-262 Elections	\$ 449,597.40	28	26	101-262 Elections	\$ 447,920.84	\$ 1,676.56	0.37%
29	27	101-272 Emergency Recovery	\$ 17,035.80	29	27	101-272 Emergency Recovery	\$ 16,491.81	\$ 543.99	3.30%
30	28	101-346 Public Safety COPS	\$ 1,303,827.08	30	28	101-346 Public Safety COPS	\$ 1,297,412.26	\$ 6,414.81	0.49%
31	29	101-347 Public Safety Ops	\$ 10,130,084.70	31	29	101-347 Public Safety Ops	\$ 10,082,546.86	\$ 47,537.84	0.47%
32	30	101-348 Criminal Invstgn Div	\$ 2,033,706.69	32	30	101-348 Criminal Invstgn Div	\$ 2,024,940.79	\$ 8,765.90	0.43%
33	31	101-371 Bldg Inspection Dept	\$ 346,386.27	33	31	101-371 Bldg Inspection Dept	\$ 341,298.42	\$ 5,087.85	1.49%
34	32	101-385 Code Enforcement	\$ 476,323.02	34	32	101-385 Code Enforcement	\$ 470,167.03	\$ 6,155.99	1.31%
35	33	101-400 PS Contracts	\$ 114,822.84	35	33	101-400 PS Contracts	\$ 114,258.62	\$ 564.22	0.49%
36	108	101-426 Emerg Mgmt Homeland	\$ 975.32	36	108	101-426 Emerg Mgmt Homeland	\$ 966.90	\$ 8.42	0.87%
37	34	101-441 PW General	\$ 132,254.31	37	34	101-441 PW General	\$ 131,104.53	\$ 1,149.78	0.88%
38	35	101-443 Forestry	\$ 221,445.58	38	35	101-443 Forestry	\$ 219,973.30	\$ 1,472.28	0.67%
39	36	101-448 Street Lights	\$ 35,269.91	39	36	101-448 Street Lights	\$ 34,024.50	\$ 1,245.41	3.66%
40	37	101-621 Pollution Control	\$ 6,242.00	40	37	101-621 Pollution Control	\$ 6,033.29	\$ 208.70	3.46%
41	38	101-701 Planning	\$ 326,886.99	41	38	101-701 Planning	\$ 324,953.13	\$ 1,933.86	0.60%
42	39	101-721 Shared Prosperity	\$ 143.48	42	39	101-721 Shared Prosperity	\$ 143.24	\$ 0.24	0.17%
43	40	101-724 Community Develop	\$ 60,644.60	43	40	101-724 Community Develop	\$ 60,499.71	\$ 144.89	0.24%
44	41	101-728 Econ Dev	\$ 220,750.27	44	41	101-728 Econ Dev	\$ 219,481.31	\$ 1,268.96	0.58%
45	42	101-75x Parks & Rec Activities	\$ 700,826.34	45	42	101-75x Parks & Rec Activities	\$ 697,176.30	\$ 3,650.04	0.52%
46	43	101-770 Parks Maint	\$ 607,598.55	46	43	101-770 Parks Maint	\$ 603,817.48	\$ 3,781.07	0.63%
47	44	151 Cemetery Trust	\$ 1,453.34	47	44	151 Cemetery Trust	\$ 1,369.89	\$ 83.44	6.09%
48	45	159 Recreation Endowment	\$ 320.09	48	45	159 Recreation Endowment	\$ 323.62	\$ (3.53)	-1.09%
49	46	160 Mayor's Riverfront Pk	\$ 21,627.56	49	46	160 Mayor's Riverfront Pk	\$ 21,622.57	\$ 4.99	0.02%
50	47	202 Major Streets	\$ 433,776.33	50	47	202 Major Streets	\$ 431,674.11	\$ 2,102.22	0.49%
51	48	203 Local Streets	\$ 277,413.14	51	48	203 Local Streets	\$ 275,227.39	\$ 2,185.75	0.79%
52	49	209 Cemeteries	\$ 46,937.35	52	49	209 Cemeteries	\$ 46,673.17	\$ 264.17	0.57%
53	50	211 Kzoo Muni Golf Assn	\$ 24,628.39	53	50	211 Kzoo Muni Golf Assn	\$ 24,978.39	\$ (349.99)	-1.40%
54	51	225 Blight Abatement	\$ 167.83	54	51	225 Blight Abatement	\$ 162.18	\$ 5.65	3.48%
55	52	226 Solid Waste / Rubbish	\$ 465,613.96	55	52	226 Solid Waste / Rubbish	\$ 454,065.53	\$ 11,548.44	2.54%
56	53	232-238 Grants - Gen Gov	\$ 2,598.71	56	53	232-238 Grants - Gen Gov	\$ 2,595.59	\$ 3.12	0.12%
57	54	232-40x PS Grants	\$ 3,250.03	57	54	232-40x PS Grants	\$ 3,234.77	\$ 15.25	0.47%
58	55	232-585 PW Grants	\$ 1,288.52	58	55	232-585 PW Grants	\$ 1,289.12	\$ (0.61)	-0.05%
59	56	232-697 HUD Grants - Other	\$ 15,221.12	59	56	232-697 HUD Grants - Other	\$ 15,317.41	\$ (96.30)	-0.63%
60	57	232-726 Community Dvlp Grants	\$ 2,263.55	60	57	232-726 Community Dvlp Grants	\$ 2,286.96	\$ (23.41)	-1.02%
61	59	232-733 Econ Dvlp Grants	\$ 6,734.97	61	59	232-733 Econ Dvlp Grants	\$ 6,740.27	\$ (5.30)	-0.08%
62	60	232-775 P&R Annual Grants	\$ 10,324.79	62	60	232-775 P&R Annual Grants	\$ 10,303.35	\$ 21.45	0.21%
63	61	232-776 P&R Grants	\$ 8,111.99	63	61	232-776 P&R Grants	\$ 8,089.67	\$ 22.33	0.28%
64	62	232-803 Historic Comm Grants	\$ -	64	62	232-803 Historic Comm Grants	\$ -	\$ -	n/a
65	63	233-180 Exec Programs	\$ 362.75	65	63	233-180 Exec Programs	\$ 354.79	\$ 7.97	2.25%
66	64	233-406 PS Donations	\$ 1,556.47	66	64	233-406 PS Donations	\$ 1,540.19	\$ 16.28	1.06%
67	65	233-586 PW Donations	\$ -	67	65	233-586 PW Donations	\$ -	\$ -	n/a
68	66	233-727 Comm Dvlp Donations	\$ 58.67	68	66	233-727 Comm Dvlp Donations	\$ 56.46	\$ 2.21	3.91%
69	67	233-740 Foundation for Excellence	\$ 9.71	69	67	233-740 Foundation for Excellence	\$ 9.70	\$ 0.02	0.16%
70	68	233-777 P&R Donations	\$ 7,503.50	70	68	233-777 P&R Donations	\$ 7,476.59	\$ 26.90	0.36%
71	69	233-803 Historic Comm	\$ 53.21	71	69	233-803 Historic Comm	\$ 51.58	\$ 1.63	3.15%
72	70	234 FFE Aspirational Projects	\$ (61,668.98)	72	70	234 FFE Aspirational Projects	\$ (61,353.05)	\$ (315.92)	0.51%
73	71	235 Recovery Programs & Grants	\$ 89,345.53	73	71	235 Recovery Programs & Grants	\$ 89,951.47	\$ (605.94)	-0.67%
74	72	236 Light Grant	\$ 1,388.78	74	72	236 Light Grant	\$ 1,405.30	\$ (16.52)	-1.18%
75	73	242 Local Brownfield Revolv	\$ 120.12	75	73	242 Local Brownfield Revolv	\$ 115.30	\$ 4.81	4.17%
76	74	243 Brownfield Redvlp Auth	\$ 39,263.60	76	74	243 Brownfield Redvlp Auth	\$ 39,194.55	\$ 69.04	0.18%
77	75	244 Econ Dvlp Corp	\$ 7,240.70	77	75	244 Econ Dvlp Corp	\$ 7,221.87	\$ 18.84	0.26%
78	76	248 Dtnw Dvlp Auth	\$ 7,076.89	78	76	248 Dtnw Dvlp Auth	\$ 7,022.62	\$ 54.27	0.77%
79	78	251 Dtnw Econ Growth	\$ 6,104.96	79	78	251 Dtnw Econ Growth	\$ 6,054.13	\$ 50.83	0.84%
80	79	265 Drug Law Enforce	\$ 18,363.00	80	79	265 Drug Law Enforce	\$ 18,276.41	\$ 86.59	0.47%
81	80	272 Econ Initiative	\$ 555.24	81	80	272 Econ Initiative	\$ 495.49	\$ 59.75	12.06%
82	81	273 Business Dvlp	\$ 364.78	82	81	273 Business Dvlp	\$ 334.53	\$ 30.25	9.04%
83	82	274 Small Business Revolv	\$ -	83	82	274 Small Business Revolv	\$ -	\$ -	n/a
84	83	275 Housing Programs	\$ 32.98	84	83	275 Housing Programs	\$ 30.29	\$ 2.69	8.88%
85	84	276 Facade Improv Program	\$ -	85	84	276 Facade Improv Program	\$ -	\$ -	n/a
86	85	296 HUD Grant Admin	\$ 61,142.27	86	85	296 HUD Grant Admin	\$ 61,067.99	\$ 74.28	0.12%
87	87	298 Home Grant	\$ 9,728.53	87	87	298 Home Grant	\$ 9,728.88	\$ (0.35)	0.00%
88	88	299 CDBG Grant	\$ 135,251.07	88	88	299 CDBG Grant	\$ 134,920.36	\$ 330.71	0.25%
89	89	300 Debt Service	\$ 636.63	89	89	300 Debt Service	\$ 618.65	\$ 17.97	2.91%
90	90	401 Capital Projects	\$ 13,980.07	90	90	401 Capital Projects	\$ 13,906.62	\$ 73.46	0.53%
91	91	514 Parking System	\$ 10,285.14	91	91	514 Parking System	\$ 10,103.13	\$ 182.01	1.80%
92	93	590 Sewer Fund	\$ 2,000,762.53	92	93	590 Sewer Fund	\$ 2,410,832.49	\$ (410,069.96)	-17.01%
93	94	591 Water Fund	\$ 2,271,518.95	93	94	591 Water Fund	\$ 2,776,566.69	\$ (505,047.74)	-18.19%
94	95	677 Insurance Fund	\$ 195,552.88	94	95	677 Insurance Fund	\$ 196,769.13	\$ (1,216.25)	-0.62%
95	96	731 Pension Fund	\$ 389,986.93	95	96	731 Pension Fund	\$ 389,626.49	\$ 360.44	0.09%
96	97	737 OPEB Fund	\$ 88,596.89	96	97	737 OPEB Fund	\$ 88,397.25	\$ 199.64	0.23%
97	98	756 General Trust Fund	\$ 2,884.91	97	98	756 General Trust Fund	\$ 2,889.60	\$ (4.69)	-0.16%
98	99	760 Foundation for Excellence	\$ 32,510.67	98	99	760 Foundation for Excellence	\$ 32,491.46	\$ 19.20	0.06%
99	100	761 Landfill Trust	\$ 20.37	99	100	761 Landfill Trust	\$ 19.57	\$ 0.80	4.10%
100	101	90x GASB 34 Govt	\$ 1,449.93	100	101	90x GASB 34 Govt	\$ 1,417.57	\$ 32.36	2.28%
101	102	CCTA	\$ 4,810.33	101	102	CCTA	\$ 4,800.15	\$ 10.18	0.21%
102	103	Kalamazoo County - Space	\$ 214,195.21	102	103	Kalamazoo County - Space	\$ 214,075.53	\$ 119.67	0.06%
103	104	All Other	\$ 443,568.69	103	104	All Other	\$ 314,657.90	\$ 128,910.79	40.97%
104	105	Unallowable	\$ 4,653,244.80	104	105	Unallowable	\$ 4,646,240.66	\$ 7,004.14	0.15%
R	109	Residual Costs	\$ 0.00	R	109	Residual Costs	\$ 0.00	\$ 0.00	7.14%
<b>Total</b>			<b>\$ 29,205,988.30</b>				<b>\$ 29,877,599.49</b>	<b>\$ (671,611.19)</b>	<b>-2.25%</b>

Total Allocations to General Fund Departments	17,236,397.94	17,144,277.13	92,120.80	0.54%
Total Allocations to Water/Wastewater	4,272,281.48	5,187,399.18	(915,117.70)	-17.64%
Total Allocations to all other non-GF	7,697,308.88	7,545,923.18	151,385.71	2.01%



## Allocation Results Comparison - Level 1

City of Kalamazoo, MI  
 Water Department CAP  
 FY25 Budget - UB Adj

FY25 Budget - UB Adj				FY2023 Actuals					
Dept #	Index	Department Name	Allocation Results	Dept #	Index	Department Name.	Allocation Results.	Variance \$	Variance %
7	9	101-265 City Maintenance	\$ 30,601.02	7	9	101-265 City Maintenance	\$ 32,076.90	\$ (1,475.88)	-4.60%
8	7	101-441 Public Works General	\$ 11,907.67	8	7	101-441 Public Works General	\$ 12,289.15	\$ (381.48)	-3.10%
9	27	101-443 Forestry	\$ 9,169.80	9	27	101-443 Forestry	\$ 9,612.05	\$ (442.26)	-4.60%
10	8	101-448 Street Lights	\$ 46,722.96	10	8	101-448 Street Lights	\$ 48,385.65	\$ (1,662.69)	-3.44%
11	10	101-580 City Equipment	\$ 222,266.40	11	10	101-580 City Equipment	\$ 227,482.61	\$ (5,216.20)	-2.29%
12	11	202 Major Street Fund	\$ 290,780.32	12	11	202 Major Street Fund	\$ 301,818.71	\$ (11,038.39)	-3.66%
13	12	203 Local Street Fund	\$ 125,746.02	13	12	203 Local Street Fund	\$ 129,824.04	\$ (4,078.02)	-3.14%
14	13	209 Cemeteries	\$ 49,570.22	14	13	209 Cemeteries	\$ 51,376.66	\$ (1,806.44)	-3.52%
15	14	226 Solid Waste	\$ 116,968.02	15	14	226 Solid Waste	\$ 121,954.92	\$ (4,986.90)	-4.09%
16	28	232-585 PW Grants	\$ 1,559.17	16	28	232-585 PW Grants	\$ 1,634.37	\$ (75.20)	-4.60%
17	15	590 Wastewater	\$ 1,310,869.02	17	15	590 Wastewater	\$ 1,048,052.03	\$ 262,816.99	25.08%
18	16	591 Water Fund	\$ 2,236,986.36	18	16	591 Water Fund	\$ 2,213,166.44	\$ 23,819.92	1.08%
19	17	County Road Commission	\$ 4,240.67	19	17	County Road Commission	\$ 4,323.02	\$ (82.35)	-1.90%
20	18	Comstock Township	\$ 19,236.04	20	18	Comstock Township	\$ 19,609.57	\$ (373.53)	-1.90%
21	19	Kalamazoo Township	\$ 29,597.27	21	19	Kalamazoo Township	\$ 30,171.99	\$ (574.73)	-1.90%
22	20	Oshtemo Township	\$ 22,952.09	22	20	Oshtemo Township	\$ 23,397.78	\$ (445.69)	-1.90%
23	21	Parchment Township	\$ 3,890.93	23	21	Parchment Township	\$ 3,966.48	\$ (75.55)	-1.90%
24	22	Pavilion Township	\$ 6,470.30	24	22	Pavilion Township	\$ 6,595.95	\$ (125.64)	-1.90%
25	23	Texas Township	\$ 57,839.27	25	23	Texas Township	\$ 58,962.40	\$ (1,123.14)	-1.90%
26	24	Bronson Utilities	\$ 874.37	26	24	Bronson Utilities	\$ 891.34	\$ (16.98)	-1.90%
27	25	Other	\$ 2,066,201.47	27	25	Other	\$ 2,152,293.87	\$ (86,092.40)	-4.00%
R	26	Residual Costs	\$ (0.00)	R	26	Residual Costs	\$ (0.00)	\$ -	0.00%
<b>Total</b>			<b>\$ 6,664,449.37</b>				<b>\$ 6,497,885.92</b>	<b>\$ 166,563.45</b>	<b>2.56%</b>

Total Allocations to General Fund Departments	\$268,989.36	\$275,868.25
Total Allocations to Water (inc. Other)	\$4,303,187.83	\$4,365,460.31
Total Allocations to Wastewater	\$1,310,869.02	\$1,048,052.03
Total Allocations to All Other	\$781,403.16	\$808,505.32

**FY2023 Actual Department Costs**  
 101-253 Treasury

Description	Amount	Type	General Admin	Non-Tax Revenue	Tax Collection - General Fund	Tax Collection - Solid Waste	Cashier	Utility Billing	Assessing	Move to Water Fund	New City-Wide Totals
<b>Personnel Cost</b>											
Salaries	\$613,644.44	S1	\$105,178.66	\$35,836.84	\$109,658.26	\$16,445.67	\$121,072.05	\$219,684.71	\$5,768.26	\$ 180,904.47	\$ 432,739.97
Fringe Benefits	\$230,101.55	S	\$39,439.41	\$13,437.93	\$41,119.15	\$6,166.72	\$45,399.04	\$82,376.35	\$2,162.95	\$ 67,834.72	\$ 162,266.83
<b>Subtotal - Personnel Costs</b>	<b>\$843,745.99</b>		<b>\$144,618.06</b>	<b>\$49,274.77</b>	<b>\$150,777.41</b>	<b>\$22,612.39</b>	<b>\$166,471.08</b>	<b>\$302,061.06</b>	<b>\$7,931.21</b>		
<b>Services &amp; Supplies Cost</b>											
949.000 Rental/Lease Contra (GASB 87)	(\$1,251.36)	D	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$ (1,251.36)
801.001 Bank Fees	\$208,183.59	S	\$35,682.67	\$12,157.92	\$37,202.41	\$5,579.32	\$41,074.62	\$74,529.73	\$1,956.93		\$ 208,183.59
830.004 General Insurance Fund	\$13,104.00	S	\$2,246.03	\$765.27	\$2,341.68	\$351.19	\$2,585.42	\$4,691.23	\$123.18		\$ 13,104.00
850.000 Comms & Network Svcs	\$1,634.80	S	\$280.20	\$95.47	\$292.14	\$43.81	\$322.55	\$585.26	\$15.37		\$ 1,634.80
941.000 Rental/Lease Equipment	\$248.40	S	\$42.58	\$14.51	\$44.39	\$6.66	\$49.01	\$88.93	\$2.33		\$ 248.40
811.000 Professional Development	\$9,476.94	S	\$1,624.35	\$553.45	\$1,693.53	\$253.98	\$1,869.80	\$3,392.74	\$89.08		\$ 9,476.94
727.001 Office Supplies & Forms	\$1,617.10	S	\$277.17	\$94.44	\$288.98	\$43.34	\$319.05	\$578.92	\$15.20		\$ 1,617.10
941.000 Copier Lease	\$1,319.91	D	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$ 1,319.91
810.000 Other Operational	\$60.00	S	\$10.28	\$3.50	\$10.72	\$1.61	\$11.84	\$21.48	\$0.56		\$ 60.00
727.003 Postage	\$159,685.69	P	\$0.00	\$0.00	\$34,637.10	\$5,193.97	\$0.00	\$119,854.62	\$0.00	\$119,854.62	\$ 39,831.07
790 Furniture, Equip, Machinery <\$5,000	\$1,705.33	S	\$292.29	\$99.59	\$304.74	\$45.70	\$336.46	\$610.51	\$16.03		\$ 1,705.33
801.000 Prof. & Contractual Svcs	\$317,250.29	P	\$2,125.23	\$0.00	\$10,528.84	\$1,578.84	\$0.00	\$303,017.38	\$0.00	\$303,017.38	\$ 14,232.91
810.003 Memberships & Subscriptions	\$946.00	S	\$162.14	\$55.25	\$169.05	\$25.35	\$186.65	\$338.67	\$8.89		\$ 946.00
<b>Subtotal - Services &amp; Supplies</b>	<b>\$713,980.69</b>		<b>\$42,742.94</b>	<b>\$13,839.41</b>	<b>\$87,513.58</b>	<b>\$13,123.77</b>	<b>\$46,755.40</b>	<b>\$507,709.47</b>	<b>\$2,227.58</b>		
<b>Department Cost Total</b>	<b>\$1,557,726.68</b>		<b>\$187,361.01</b>	<b>\$63,114.17</b>	<b>\$238,290.99</b>	<b>\$35,736.16</b>	<b>\$213,226.48</b>	<b>\$809,770.53</b>	<b>\$10,158.79</b>	<b>\$ 671,611.19</b>	<b>\$ 886,115.49</b>