

THE CITY OF



City of Kalamazoo, Michigan

Wastewater Fund Department Plan

Based on FY 2014 Actual Expenditures



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2343 Delta Road, Bay City MI 48706

**City of Kalamazoo
Wastewater IT Department Plan**

2014
8/12/2015

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Summary Schedule

Department	590 WW Administratio n	591 Water Administratio n	101-441-00 Public Works General	202 Major Streets	203 Local Streets	Other	2nd Allocation Orphans	Total
1 590-532 WW Computer & Info Manage	\$70,629	\$50,123	\$3,418	\$3,418	\$0	\$0	\$0	\$127,587
2 City Wide Indirect Costs	0	0	0	0	0	731,404	0	731,404
Total Current Allocations	\$70,629	\$50,123	\$3,418	\$3,418	\$0	\$731,404	\$0	\$858,991

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**Computer and Information Technology
Nature and Extent of Services**

The Waste Water Fund operates a Computer and Information Technology operation which assists various public works divisions with the maintenance on operation of their computers and infrastructure. The division direct charges for various services provided. At year end there are expenditures including the division's share of the City Wide Overhead that remains on the financials. For plan purposes these costs are allocated to all users of the service based on the number of computes assigned.

For plan purposes the cost of the Assessor's Office has been allocated to all programs and funds receiving property tax revenues based on their expenditures.

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

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

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A. Department Costs

Dept:1 590-532 WW Computer & Info Management

Description		Amount	General Admin	Interfund Transfers
Personnel Costs				
Salaries	S1	149,430	0	149,430
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	13,545	0	13,545
Subtotal - Personnel Costs		162,975	0	162,975
Services & Supplies Cost				
729 Operating Expenses	S	436	0	436
805 Travel	S	664	0	664
815 Utilities	S	1,366	0	1,366
845 Outside Contractual Services	S	27,643	0	27,643
850 Charges for Services	S	(80,136)	0	(80,136)
Subtotal - Services & Supplies		(50,027)	0	(50,027)
Department Cost Total		112,949	0	112,949
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		112,949	0	112,949
General Admin Distribution			0	0
Grand Total		\$112,949		\$112,949

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B. Incoming Costs - (Default Spread Salary%)

Dept:1 590-532 WW Computer & Info Management

Department	First Incoming	Second Incoming	Interfund Transfers
2 City Wide Indirect	\$0	\$14,638	\$14,638
Subtotal - City Wide Indirect Costs	0	14,638	14,638
Total Incoming	0	14,638	14,638
C. Total Allocated		<u>\$127,587</u>	<u>\$127,587</u>
			100.00%

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Interfund Transfers Allocations

Dept:1 590-532 WW Computer & Info Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 590 WW Administration	62	55.36%	\$62,525	\$0	\$62,525	\$8,103	\$70,629
4 591 Water Administration	44	39.29%	44,373	0	44,373	5,751	50,123
5 101-441-00 Public Works General	3	2.68%	3,025	0	3,025	392	3,418
6 202 Major Streets	3	2.68%	3,025	0	3,025	392	3,418
Subtotal	112	100.00%	112,949	0	112,949	14,638	127,587
Direct Bills					0		0
Total					\$112,949		\$127,587

Basis Units: Number of Computers
Source: IT Log

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Allocation Summary

Dept:1 590-532 WW Computer & Info Management

Department	Interfund Transfers	Total
3 590 WW Administration	\$70,629	\$70,629
4 591 Water Administration	50,123	50,123
5 101-441-00 Public Works General	3,418	3,418
6 202 Major Streets	3,418	3,418
Total	\$127,587	\$127,587

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**City-Wide Indirect Costs
Nature and Extent of Services**

A portion of the costs of the Waste Water Computer and Information Technology Division is the indirect costs identified in the City's Cost Allocation Plan. For this plan the costs for the Waste Water identified in the City-Wide Plan are added. The costs are split between the WW Comp & Info Tech and the balance of the Waste Water administrative expenses based on the recorded expenditures (Note: The revenues recorded within the WW Comp & IT function have been added back to the expenditures).

590 Wastewater Administrative Expenses

590-532 WW Computer & Info Mgt (w/850.005 added in)	\$ 193,084.77
All Other:	
590-531 WW Admin	\$ 9,076,276.49
590-544-850.005 Process Controls	\$ 188,418.35
590-545-850.005 Environmental Services	\$ 382,860.44
Total Administrative Expenditures	\$ 9,840,640.05

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

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A. Department Costs

Dept:2 City Wide Indirect Costs

Description		Amount	General Admin	City Wide Indirect
<hr/>				
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		<hr/> 0	<hr/> 0	<hr/> 0
Services & Supplies Cost				
City Wide Indirect	P	746,042	0	746,042
Subtotal - Services & Supplies		<hr/> 746,042	<hr/> 0	<hr/> 746,042
Department Cost Total		746,042	0	746,042
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0
Total Costs After Adjustments		746,042	0	746,042
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$746,042		<hr/> <hr/> \$746,042

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B. Incoming Costs - (Default Spread Expense%)

Dept:2 City Wide Indirect Costs

No Indirect Costs

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City Wide Indirect Allocations

Dept:2 City Wide Indirect Costs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 590-532 WW Computer & Info Manage	193,084.77	1.96%	\$14,638	\$0	\$14,638	\$0	\$14,638
8 Other	9,647,555.28	98.04%	731,404	0	731,404	0	731,404
Subtotal	9,840,640.05	100.00%	746,042	0	746,042	0	746,042
Direct Bills					0		0
Total					\$746,042		\$746,042

Basis Units: Administrative Expenditures
Source: Financials

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Allocation Summary

Dept:2 City Wide Indirect Costs

Department	City Wide Indirect	Total
1 590-532 WW Computer & Info Manage	\$14,638	\$14,638
8 Other	731,404	731,404
Total	\$746,042	\$746,042