

THE CITY OF



City of Kalamazoo, Michigan

Water Fund Department Plan

Based on FY 2016 Budgeted Expenditures



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2343 Delta Road, Bay City MI 48706

**City of Kalamazoo - Water Fund
Departmental Study**

2014
8/12/2015

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Summary Schedule

Department	101-441-00 Public Works General	101-630 Engineering	101-635 City Maintenance	101-640 City Fleet	101-721 Planning and Community Dev	202 Major Street Fund	203 Local Street Fund	209 Cemeteries	226 Solid Waste	590 Wastewater Admin
1 Building Depreciation	\$126	\$185	\$0	\$0	\$385	\$217	\$146	\$10	\$170	\$63
2 591-551 Administration	10,041	12,224	8,369	26,349	2,526	44,348	25,369	3,559	25,765	92,490
3 591-552 Accounting	17,228	21,105	15,464	64,788	3,252	34,650	17,765	3,683	12,898	160,767
4 591-563 Water Commercial Office	0	0	0	0	0	0	0	0	0	408,391
5 591-564 Water Building Services	32,272	47,343	0	152,198	98,580	55,674	37,433	2,506	43,447	16,186
6 City Wide Indirect Costs	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$59,666	\$80,858	\$23,834	\$243,334	\$104,743	\$134,888	\$80,713	\$9,758	\$82,279	\$677,897

**City of Kalamazoo - Water Fund
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Summary Schedule

Department	591 Water Fund Admin	Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$0	\$1,302
2 591-551 Administration	65,507	545,306	0	861,853
3 591-552 Accounting	113,997	0	0	465,597
4 591-563 Water Commercial Office	520,615	364,072	0	1,293,079
5 591-564 Water Building Services	0	0	0	485,637
6 City Wide Indirect Costs	0	927,249	0	927,249
Total Current Allocations	\$700,119	\$1,836,627	\$0	\$4,034,717

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**Building Depreciation
Nature and Extent of Services**

The Water Fund (591) operates and maintains the Stockbridge Public Services Building. Under the federal guidelines contained in *2 CFR, Part 200*, the costs of facilities can be recovered based on identified depreciation expenses. The City maintains detailed depreciation schedules with all capitalized improvements included. Identified depreciation charges for the Stockbridge building are allocated to all occupants based on their assigned square footage.

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 Building Depreciation

Description		Amount	General Admin	Depreciation
<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				
Depreciation - Stockbridge HVAC	P	1,302	0	1,302
Subtotal - Services & Supplies		<hr/> 1,302	<hr/> 0	<hr/> 1,302
Department Cost Total		1,302	0	1,302
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0
Total Costs After Adjustments		1,302	0	1,302
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$1,302	<hr/> <hr/> 0	<hr/> <hr/> \$1,302

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B. Incoming Costs - (Default Spread Custom%)

Dept:1 Building Depreciation

No Indirect Costs

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Depreciation Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 101-441-00 Public Works General	3,075.61	9.68%	\$126	\$0	\$126	\$0	\$126
8 101-630 Engineering	4,512.00	14.20%	185	0	185	0	185
11 101-721 Planning and Community Dev	9,395.00	29.56%	385	0	385	0	385
12 202 Major Street Fund	5,305.90	16.70%	217	0	217	0	217
13 203 Local Street Fund	3,567.51	11.23%	146	0	146	0	146
14 209 Cemeteries	238.79	0.75%	10	0	10	0	10
15 226 Solid Waste	4,140.61	13.03%	170	0	170	0	170
16 590 Wastewater Admin	1,542.58	4.85%	63	0	63	0	63
Subtotal	31,778.00	100.00%	1,302	0	1,302	0	1,302
Direct Bills					0		0
Total					\$1,302		\$1,302

Basis Units: Assigned Sq Footages
Source: Maintenance Records

City of Kalamazoo - Water Fund
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Allocation Summary

Dept:1 Building Depreciation

Department	Depreciation	Total
7 101-441-00 Public Works General	\$126	\$126
8 101-630 Engineering	185	185
11 101-721 Planning and Community Dev	385	385
12 202 Major Street Fund	217	217
13 203 Local Street Fund	146	146
14 209 Cemeteries	10	10
15 226 Solid Waste	170	170
16 590 Wastewater Admin	63	63
Total	<u>\$1,302</u>	<u>\$1,302</u>

**City of Kalamazoo - Water Fund
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**Administration 591-551
Nature and Extent of Services**

The Water Fund (591) operates an administrative division which oversees much of the public works activities funded from multiple sources. For plan purposes the costs of the operation have been identified and these costs are functionalized and allocated as described below:

- **Interfund Transfer** – The costs associated with the oversight of the various public works activities is allocated to all benefitting funds and programs based on the dollar values of the expenditures recorded. NOTE: Only the Administrative Costs for the Water (591) and Wastewater (590) Funds are included for allocation purposes.
- **Retiree Health Care** – The costs associated with the Water Fund's share of the retiree health care liability is identified and is allocated to the benefitting departments based on the wages for each division. The other funds and programs pay their own portion and therefore no further allocation for the retiree health care is included.

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:2 591-551 Administration

Description		Amount	General Admin	Interfund Transfer	Retiree Health Care
Personnel Costs					
Salaries	S1	161,857	0	161,857	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	P	867,169	0	60,937	806,232
Subtotal - Personnel Costs		1,029,025	0	222,793	806,232
Services & Supplies Cost					
728 Office Supplies	P	721	0	721	0
729 Operating Expenses	P	4,007	0	4,007	0
805 Travel	P	18,165	0	18,165	0
810 Fees	P	75	0	75	0
815 Utilities	P	2,726	0	2,726	0
840 Bonds, Fees, Depreciation	D	3,005,034	0	0	0
845 Outside Contractual Services	D	72,555	0	0	0
850 Charges for Services	D	1,061,024	0	0	0
860 Memberships and Dues	D	3,191	0	0	0
870 Post Employment Retirement Ben	D	177,422	0	0	0
872 OPEB Contribution	D	250,000	0	0	0
880 Property Taxes	D	2,132	0	0	0
991 Principal Payments	D	1,675,000	0	0	0
992 Bond Principal	D	(1,675,000)	0	0	0
995 Interest / Amortization	D	775,370	0	0	0
998 Interest on Deposits	D	26,897	0	0	0
Subtotal - Services & Supplies		5,399,319	0	25,694	0
Department Cost Total		6,428,344	0	248,487	806,232
Adjustments to Cost					
840 Bonds, Fees, Depreciation	D	(3,005,034)	0	0	0
845 Outside Contractual Services	D	(72,555)	0	0	0

**City of Kalamazoo - Water Fund
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A. Department Costs

Dept:2 591-551 Administration

Description		Amount	General Admin	Interfund Transfer	Retiree Health Care
850 Charges for Services	D	(1,061,024)	0	0	0
860 Memberships and Dues	D	(3,191)	0	0	0
870 Post Employment Retirement Ben	D	(177,422)	0	0	0
872 OPEB Contribution	D	(250,000)	0	0	0
880 Property Taxes	D	(2,132)	0	0	0
991 Principal Payments	D	(1,675,000)	0	0	0
992 Bond Principal	D	1,675,000	0	0	0
995 Interest / Amortization	D	(775,370)	0	0	0
998 Interest on Deposits	D	(26,897)	0	0	0
Subtotal - Adjustments		<u>(5,373,625)</u>	0	0	0
Total Costs After Adjustments		1,054,719	0	248,487	806,232
General Admin Distribution			0	0	0
Grand Total		<u><u>\$1,054,719</u></u>		<u><u>\$248,487</u></u>	<u><u>\$806,232</u></u>

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B. Incoming Costs - (Default Spread Custom%)

Dept:2 591-551 Administration

Department	First Incoming	Second Incoming	Interfund Transfer	Retiree Health Care
2 Retiree Health Care	\$0	\$49,288	\$49,288	\$0
Subtotal - 591-551 Administration	0	49,288	49,288	0
6 City Wide Cost Allocation	0	18,772	18,772	0
Subtotal - City Wide Indirect Costs	0	18,772	18,772	0
Total Incoming	0	68,060	68,060	0
C. Total Allocated		\$1,122,779	\$316,547	\$806,232
			28.19%	71.81%

**City of Kalamazoo - Water Fund
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Interfund Transfer Allocations

Dept:2 591-551 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 101-441-00 Public Works General	985,350	3.17%	\$7,882	\$0	\$7,882	\$2,159	\$10,041
8 101-630 Engineering	1,199,608	3.86%	9,596	0	9,596	2,628	12,224
9 101-635 City Maintenance	821,321	2.64%	6,570	0	6,570	1,800	8,369
10 101-640 City Fleet	2,585,657	8.32%	20,683	0	20,683	5,665	26,349
11 101-721 Planning and Community Dev	247,928	0.80%	1,983	0	1,983	543	2,526
12 202 Major Street Fund	4,351,938	14.01%	34,812	0	34,812	9,535	44,348
13 203 Local Street Fund	2,489,497	8.01%	19,914	0	19,914	5,454	25,369
14 209 Cemeteries	349,277	1.12%	2,794	0	2,794	765	3,559
15 226 Solid Waste	2,528,412	8.14%	20,226	0	20,226	5,540	25,765
16 590 Wastewater Admin	9,076,276	29.22%	72,604	0	72,604	19,886	92,490
17 591 Water Fund Admin	6,428,344	20.69%	51,422	0	51,422	14,084	65,507
Subtotal	31,063,608	100.00%	248,487	0	248,487	68,060	316,547
Direct Bills					0		0
Total					\$248,487		\$316,547

Basis Units: Departmental Expenditures Excluding Transfers
Source: Financial Statements

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Retiree Health Care Allocations

Dept:2 591-551 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 591-551 Administration	161,856.74	6.11%	\$49,288	\$0	\$49,288	\$0	\$49,288
3 591-552 Accounting	196,372.11	7.42%	59,798	0	59,798	0	59,798
4 591-563 Water Commercial Office	444,701.07	16.80%	135,418	0	135,418	0	135,418
5 591-564 Water Building Services	53,927.79	2.04%	16,422	0	16,422	0	16,422
18 Other	1,790,738.05	67.64%	545,306	0	545,306	0	545,306
Subtotal	2,647,595.76	100.00%	806,232	0	806,232	0	806,232
Direct Bills					0		0
Total					\$806,232		\$806,232

Basis Units: Wages by Division

Source: Year End Expenditure Report

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Allocation Summary

Dept:2 591-551 Administration

Department	Interfund Transfer	Retiree Health Care	Total
2 591-551 Administration	\$0	\$49,288	\$49,288
3 591-552 Accounting	0	59,798	59,798
4 591-563 Water Commercial Office	0	135,418	135,418
5 591-564 Water Building Services	0	16,422	16,422
7 101-441-00 Public Works General	10,041	0	10,041
8 101-630 Engineering	12,224	0	12,224
9 101-635 City Maintenance	8,369	0	8,369
10 101-640 City Fleet	26,349	0	26,349
11 101-721 Planning and Community Dev	2,526	0	2,526
12 202 Major Street Fund	44,348	0	44,348
13 203 Local Street Fund	25,369	0	25,369
14 209 Cemeteries	3,559	0	3,559
15 226 Solid Waste	25,765	0	25,765
16 590 Wastewater Admin	92,490	0	92,490
17 591 Water Fund Admin	65,507	0	65,507
18 Other	0	545,306	545,306
Total	\$316,547	\$806,232	\$1,122,779

**City of Kalamazoo - Water Fund
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**Accounting Water Fund 591-552
Nature and Extent of Services**

The accounting function of the Water Fund (591-552) provides assistance for the financial records management of the various public works activities overseen by the Water fund's administration. For plan purposes the costs associated with the accounting function are allocated to all benefitting funds and activities based on the number of transactions posted during the year.

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.

**City of Kalamazoo - Water Fund
Departmental Study**

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A. Department Costs

Dept:3 591-552 Accounting

Description		Amount	General Admin	Interfund Transfers
Personnel Costs				
Salaries	S1	196,372	0	196,372
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	P	68,925	0	68,925
Subtotal - Personnel Costs		<u>265,297</u>	0	<u>265,297</u>
Services & Supplies Cost				
729 Operating Expenses	P	579	0	579
850.003 Computer Services	P	111,420	0	111,420
850.005 Charges for Services	D	(490,284)	0	0
Subtotal - Services & Supplies		<u>(378,285)</u>	0	<u>111,999</u>
Department Cost Total		(112,989)	0	377,295
Adjustments to Cost				
850.005 Charges for Services	D	490,284	0	0
Subtotal - Adjustments		<u>490,284</u>	0	<u>0</u>
Total Costs After Adjustments		377,295	0	377,295
General Admin Distribution			0	0
Grand Total		<u><u>\$377,295</u></u>		<u><u>\$377,295</u></u>

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B. Incoming Costs - (Default Spread Expense%)

Dept:3 591-552 Accounting

Department	First Incoming	Second Incoming	Interfund Transfers
2 Retiree Health Care	\$59,798	\$0	\$59,798
Subtotal - 591-551 Administration	59,798	0	59,798
6 City Wide Cost Allocation	0	28,503	28,503
Subtotal - City Wide Indirect Costs	0	28,503	28,503
Total Incoming	59,798	28,503	88,301
C. Total Allocated		\$465,597	\$465,597
			100.00%

**City of Kalamazoo - Water Fund
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Interfund Transfers Allocations

Dept:3 591-552 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 101-441-00 Public Works General	4,074	3.70%	\$16,173	\$0	\$16,173	\$1,055	\$17,228
8 101-630 Engineering	4,991	4.53%	19,813	0	19,813	1,292	21,105
9 101-635 City Maintenance	3,657	3.32%	14,518	0	14,518	947	15,464
10 101-640 City Fleet	15,321	13.92%	60,822	0	60,822	3,966	64,788
11 101-721 Planning and Community Dev	769	0.70%	3,053	0	3,053	199	3,252
12 202 Major Street Fund	8,194	7.44%	32,529	0	32,529	2,121	34,650
13 203 Local Street Fund	4,201	3.82%	16,677	0	16,677	1,088	17,765
14 209 Cemeteries	871	0.79%	3,458	0	3,458	225	3,683
15 226 Solid Waste	3,050	2.77%	12,108	0	12,108	790	12,898
16 590 Wastewater Admin	38,018	34.53%	150,925	0	150,925	9,842	160,767
17 591 Water Fund Admin	26,958	24.48%	107,019	0	107,019	6,979	113,997
Subtotal	110,104	100.00%	437,094	0	437,094	28,503	465,597
Direct Bills					0		0
Total					\$437,094		\$465,597

Basis Units: Accounting Transactions by Dept
Source: General Ledger Detail

**City of Kalamazoo - Water Fund
Departmental Study**

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Allocation Summary

Dept:3 591-552 Accounting

Department	Interfund Transfers	Total
7 101-441-00 Public Works General	\$17,228	\$17,228
8 101-630 Engineering	21,105	21,105
9 101-635 City Maintenance	15,464	15,464
10 101-640 City Fleet	64,788	64,788
11 101-721 Planning and Community Dev	3,252	3,252
12 202 Major Street Fund	34,650	34,650
13 203 Local Street Fund	17,765	17,765
14 209 Cemeteries	3,683	3,683
15 226 Solid Waste	12,898	12,898
16 590 Wastewater Admin	160,767	160,767
17 591 Water Fund Admin	113,997	113,997
Total	\$465,597	\$465,597

**City of Kalamazoo - Water Fund
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**Commercial Office Water Fund (591-563)
Nature and Extent of Services**

The Commercial Office of the Water Fund (591-563) works within the City Treasurer's office and provides support for the collection of Water and Waste Water accounts. For plan purposes the costs associated with the Commercial Office have been separated and the costs allocated as follows:

- **Commercial Office – (Treasurer)** – Costs associated with the Treasurer's Office staff are allocated to all benefitting funds based on the percentage of payments processed for each fund.
- **Other** – This portion of the expenses relate to meter reading and maintenance activities and are not allocated.

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.

**City of Kalamazoo - Water Fund
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A. Department Costs

Dept:4 591-563 Water Commercial Office

Description		Amount	General Admin	Commercial Office (Treas)	Other
Personnel Costs					
Salaries	S1	444,701	0	324,120	120,581
<i>Salary % Split</i>			<i>.00%</i>	<i>72.88%</i>	<i>27.12%</i>
Benefits	P	199,512	0	139,280	60,231
Subtotal - Personnel Costs		644,213	0	463,401	180,812
Services & Supplies Cost					
728 Office Supplies	P	111,467	0	111,467	0
729 Operating Supplies	P	24,410	0	24,401	8
810 fees	P	144,814	0	144,814	0
840 Fees / Bad Debts	P	(9,654)	0	(9,654)	0
845 Outside Contractual Services	P	140,024	0	23,728	116,296
850.003 Computer Charges	D	300,024	0	0	0
850.005 Charges for Services	D	(717,900)	0	0	0
Subtotal - Services & Supplies		(6,815)	0	294,756	116,304
Department Cost Total		637,398	0	758,157	297,117
Adjustments to Cost					
850.003 Computer Charges	D	(300,024)	0	0	0
850.005 Charges for Services	D	717,900	0	0	0
Subtotal - Adjustments		417,876	0	0	0
Total Costs After Adjustments		1,055,274	0	758,157	297,117
General Admin Distribution			0	0	0
Grand Total		\$1,055,274		\$758,157	\$297,117

**City of Kalamazoo - Water Fund
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B. Incoming Costs - (Default Spread Expense%)

Dept:4 591-563 Water Commercial Office

Department	First Incoming	Second Incoming	Commercial Office (Treas)	Other
2 Retiree Health Care	\$135,418	\$0	\$97,291	\$38,128
Subtotal - 591-551 Administration	135,418	0	97,291	38,128
6 City Wide Cost Allocation	0	102,387	73,559	28,827
Subtotal - City Wide Indirect Costs	0	102,387	73,559	28,827
Total Incoming	135,418	102,387	170,850	66,955
C. Total Allocated		\$1,293,079	\$929,007	\$364,072
			71.84%	28.16%

**City of Kalamazoo - Water Fund
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Commercial Office (Treas) Allocations

Dept:4 591-563 Water Commercial Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 590 Wastewater Admin	43.96	43.96%	\$376,055	\$0	\$376,055	\$32,337	\$408,391
17 591 Water Fund Admin	56.04	56.04%	479,393	0	479,393	41,223	520,615
Subtotal	100.00	100.00%	855,447	0	855,447	73,559	929,007
Direct Bills					0		0
Total					\$855,447		\$929,007

Basis Units: Percentage of payments processed
Source: Treasurer's Receipt Log

**City of Kalamazoo - Water Fund
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Other Allocations

Dept:4 591-563 Water Commercial Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 Other	100	100.00%	\$335,244	\$0	\$335,244	\$28,827	\$364,072
Subtotal	100	100.00%	335,244	0	335,244	28,827	364,072
Direct Bills					0		0
Total					\$335,244		\$364,072

Basis Units: Direct
Source:

**City of Kalamazoo - Water Fund
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Allocation Summary

Dept:4 591-563 Water Commercial Office

Department	Commercial Office (Treas)	Other	Total
16 590 Wastewater Admin	\$408,391	\$0	\$408,391
17 591 Water Fund Admin	520,615	0	520,615
18 Other	0	364,072	364,072
Total	\$929,007	\$364,072	\$1,293,079

**City of Kalamazoo - Water Fund
Departmental Study**

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**Water Building Services - Water Fund (591-564)
Nature and Extent of Services**

The Water Building Services activity **(591-564)** identifies the cost 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.

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.

**City of Kalamazoo - Water Fund
Departmental Study**

2014
8/12/2015

A. Department Costs

Dept:5 591-564 Water Building Services

Description		Amount	General Admin	Building Maintenance
<hr/>				
Personnel Costs				
Salaries	S1	53,928	0	53,928
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	20,959	0	20,959
Subtotal - Personnel Costs		<hr/> 74,887	0	<hr/> 74,887
Services & Supplies Cost				
729 Operating Supplies	S	24,320	0	24,320
815 Utilities	S	160,031	0	160,031
825 Insurance	S	114,156	0	114,156
845 Outside Contractual Services	S	60,938	0	60,938
850.003 Computer Services	D	27,420	0	0
850.005 Charges for Services	D	(370,176)	0	0
Subtotal - Services & Supplies		<hr/> 16,689	0	<hr/> 359,445
Department Cost Total		91,576	0	434,332
Adjustments to Cost				
850.003 Computer Services	D	(27,420)	0	0
850.005 Charges for Services	D	370,176	0	0
Subtotal - Adjustments		<hr/> 342,756	0	<hr/> 0
Total Costs After Adjustments		434,332	0	434,332
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$434,332		<hr/> <hr/> \$434,332

**City of Kalamazoo - Water Fund
Departmental Study**

2014
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B. Incoming Costs - (Default Spread Salary%)

Dept:5 591-564 Water Building Services

Department	First Incoming	Second Incoming	Building Maintenance
2 Retiree Health Care	\$16,422	\$0	\$16,422
Subtotal - 591-551 Administration	16,422	0	16,422
6 City Wide Cost Allocation	0	34,883	34,883
Subtotal - City Wide Indirect Costs	0	34,883	34,883
Total Incoming	16,422	34,883	51,305
C. Total Allocated		\$485,637	\$485,637
			100.00%

**City of Kalamazoo - Water Fund
Departmental Study**

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Building Maintenance Allocations

Dept:5 591-564 Water Building Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 101-441-00 Public Works General	3,075.61	6.65%	\$29,954	\$0	\$29,954	\$2,318	\$32,272
8 101-630 Engineering	4,512.00	9.75%	43,943	0	43,943	3,401	47,343
10 101-640 City Fleet	14,505.00	31.34%	141,265	0	141,265	10,932	152,198
11 101-721 Planning and Community Dev	9,395.00	20.30%	91,499	0	91,499	7,081	98,580
12 202 Major Street Fund	5,305.90	11.46%	51,675	0	51,675	3,999	55,674
13 203 Local Street Fund	3,567.51	7.71%	34,744	0	34,744	2,689	37,433
14 209 Cemeteries	238.79	0.52%	2,326	0	2,326	180	2,506
15 226 Solid Waste	4,140.61	8.95%	40,326	0	40,326	3,121	43,447
16 590 Wastewater Admin	1,542.58	3.33%	15,023	0	15,023	1,163	16,186
Subtotal	46,283.00	100.00%	450,754	0	450,754	34,883	485,637
Direct Bills					0		0
Total					\$450,754		\$485,637

Basis Units: Assigned Sq Footages
Source: Maintenance Records

City of Kalamazoo - Water Fund
Departmental Study

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Allocation Summary

Dept:5 591-564 Water Building Services

Department	Building Maintenance	Total
7 101-441-00 Public Works General	\$32,272	\$32,272
8 101-630 Engineering	47,343	47,343
10 101-640 City Fleet	152,198	152,198
11 101-721 Planning and Community Dev	98,580	98,580
12 202 Major Street Fund	55,674	55,674
13 203 Local Street Fund	37,433	37,433
14 209 Cemeteries	2,506	2,506
15 226 Solid Waste	43,447	43,447
16 590 Wastewater Admin	16,186	16,186
Total	\$485,637	\$485,637

**City of Kalamazoo - Water Fund
Departmental Study**

2014
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**City-Wide Indirect Costs
Nature and Extent of Services**

A portion of the costs of the Water Fund (591) is the indirect costs identified in the City's Cost Allocation Plan. For this plan the costs for the Water Fund identified in the City-Wide Plan are added. The costs are allocated to each of the identified Water Divisions identified in this plan based on the dollars of operating expenditures with the balance going to the "Other" category based on the level of expenditures recorded for the year.

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.

**City of Kalamazoo - Water Fund
Departmental Study**

2014
8/12/2015

A. Department Costs

Dept:6 City Wide Indirect Costs

Description		Amount	General Admin	City Wide Cost Allocation
<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	1,111,795	0	1,111,795
Subtotal - Services & Supplies		<hr/> 1,111,795	<hr/> 0	<hr/> 1,111,795
Department Cost Total		1,111,795	0	1,111,795
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0
Total Costs After Adjustments		1,111,795	0	1,111,795
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$1,111,795	<hr/> <hr/> \$1,111,795	

**City of Kalamazoo - Water Fund
Departmental Study**

2014
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B. Incoming Costs - (Default Spread Expense%)

Dept:6 City Wide Indirect Costs

No Indirect Costs

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**City of Kalamazoo - Water Fund
Departmental Study**

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City Wide Cost Allocation Allocations

Dept:6 City Wide Indirect Costs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 591-551 Administration	248,487.28	1.69%	\$18,772	\$0	\$18,772	\$0	\$18,772
3 591-552 Accounting	377,295.49	2.56%	28,503	0	28,503	0	28,503
4 591-563 Water Commercial Office	1,355,297.53	9.21%	102,387	0	102,387	0	102,387
5 591-564 Water Building Services	461,752.11	3.14%	34,883	0	34,883	0	34,883
18 Other	12,274,011.55	83.40%	927,249	0	927,249	0	927,249
Subtotal	14,716,843.96	100.00%	1,111,795	0	1,111,795	0	1,111,795
Direct Bills					0		0
Total					\$1,111,795		\$1,111,795

Basis Units: Based on Expenditures (Excluding billings)

Source: Financials

City of Kalamazoo - Water Fund
Departmental Study

2014
8/12/2015

Allocation Summary

Dept:6 City Wide Indirect Costs

Department	City Wide Cost Allocation	Total
2 591-551 Administration	\$18,772	\$18,772
3 591-552 Accounting	28,503	28,503
4 591-563 Water Commercial Office	102,387	102,387
5 591-564 Water Building Services	34,883	34,883
18 Other	927,249	927,249
Total	\$1,111,795	\$1,111,795