

THE CITY OF



City of Kalamazoo, Michigan

Wastewater Fund Department Plan

Based on FY 2015 Actual Expenditures

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2343 Delta Road
Bay City, Michigan 48706



**City of Kalamazoo
Wastewater IT Department Plan**

CY2015
8/9/2016

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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	\$139,645	\$72,150	\$9,310	\$6,982	\$2,327	\$0	\$0	\$230,414
2 City Wide Indirect Costs	0	0	0	0	0	1,197,365	0	1,197,365
Total Current Allocations	\$139,645	\$72,150	\$9,310	\$6,982	\$2,327	\$1,197,365	\$0	\$1,427,779

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Wastewater IT Department Plan
Computer and Information Technology
Nature and Extent of Services

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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	123,545	0	123,545
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	33,844	0	33,844
Subtotal - Personnel Costs		157,390	0	157,390
Services & Supplies Cost				
729 Operating Expenses	S	276	0	276
805 Travel	S	714	0	714
815 Utilities	S	1,837	0	1,837
845 Outside Contractual Services	S	44,040	0	44,040
850 Charges for Services	S	0	0	0
Subtotal - Services & Supplies		46,866	0	46,866
Department Cost Total		204,256	0	204,256
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		204,256	0	204,256
General Admin Distribution			0	0
Grand Total		\$204,256		\$204,256

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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	\$26,158	\$26,158
Subtotal - City Wide Indirect Costs	0	26,158	26,158
Total Incoming	0	26,158	26,158
C. Total Allocated		<u>\$230,414</u>	<u>\$230,414</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	60	60.61%	\$123,792	\$0	\$123,792	\$15,853	\$139,645
4 591 Water Administration	31	31.31%	63,959	0	63,959	8,191	72,150
5 101-441-00 Public Works General	4	4.04%	8,253	0	8,253	1,057	9,310
6 202 Major Streets	3	3.03%	6,190	0	6,190	793	6,982
7 203 Local Streets	1	1.01%	2,063	0	2,063	264	2,327
Subtotal	99	100.00%	204,256	0	204,256	26,158	230,414
Direct Bills					0		0
Total					\$204,256		\$230,414

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	\$139,645	\$139,645
4 591 Water Administration	72,150	72,150
5 101-441-00 Public Works General	9,310	9,310
6 202 Major Streets	6,982	6,982
7 203 Local Streets	2,327	2,327
Total	<u>\$230,414</u>	<u>\$230,414</u>

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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)	\$ 204,256
All Other:	
590-531 WW Admin	8,759,404
590-544-850.005 Expense Transfer	228,473
590-545-850.005 Expense Transfer	361,870
Total Administrative Expenditures	\$ 9,554,002

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 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	1,223,523	0	1,223,523
Subtotal - Services & Supplies		<hr/> 1,223,523	<hr/> 0	<hr/> 1,223,523
Department Cost Total		1,223,523	0	1,223,523
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0
Total Costs After Adjustments		1,223,523	0	1,223,523
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$1,223,523	<hr/> <hr/> \$1,223,523	

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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	204,256	2.14%	\$26,158	\$0	\$26,158	\$0	\$26,158
8 Other	9,349,746	97.86%	1,197,365	0	1,197,365	0	1,197,365
Subtotal	9,554,002	100.00%	1,223,523	0	1,223,523	0	1,223,523
Direct Bills					0		0
Total					\$1,223,523		\$1,223,523

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	\$26,158	\$26,158
8 Other	1,197,365	1,197,365
Total	\$1,223,523	\$1,223,523