

THE CITY OF



City of Kalamazoo, Michigan

Wastewater Fund Department Plan

Based on FY 2013 Actual Expenditures



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2343 Delta Road, Bay City MI 48706

**City of Kalamazoo
Waste Water IT Department Plan**

2013
7/17/2014

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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	\$90,652	\$32,266	\$4,609	\$4,609	\$0	\$0	\$0	\$132,136
2 City Wide Indirect Costs	0	0	0	0	0	899,112	0	899,112
Total Current Allocations	<u>\$90,652</u>	<u>\$32,266</u>	<u>\$4,609</u>	<u>\$4,609</u>	<u>\$0</u>	<u>\$899,112</u>	<u>\$0</u>	<u>\$1,031,248</u>

City of Kalamazoo
Waste Water 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	122,231	0	122,231
<i>Salary % Split</i>			<i>.00%</i>	<i>30.27%</i>
Benefits	S	37,004	0	37,004
Subtotal - Personnel Costs		159,235	0	159,235
Services & Supplies Cost				
729 Operating Expenses	S	490	0	490
805 Travel	S	595	0	595
815 Utilities	S	1,305	0	1,305
845 Outside Contractual Services	S	29,614	0	29,614
850 Charges for Services	S	(77,808)	0	(77,808)
Subtotal - Services & Supplies		(45,804)	0	(45,804)
Department Cost Total		113,431	0	113,431
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		113,431	0	113,431
General Admin Distribution			0	0
Grand Total		\$113,431		\$113,431

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Dept:1 590-532 WW Computer & Info Management

B. Incoming Costs - (Default Spread Salary%)

Department	First Incoming	Second Incoming	Interfund Transfers
2 City Wide Indirect	\$0	\$18,705	\$18,705
Subtotal - City Wide Indirect Costs	0	18,705	18,705
Total Incoming	0	18,705	18,705 100.00%
C. Total Allocated		\$132,136	\$132,136

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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	59	68.60%	\$77,819	\$0	\$77,819	\$12,833	\$90,652
4 591 Water Administration	21	24.42%	27,698	0	27,698	4,568	32,266
5 101-441-00 Public Works General	3	3.49%	3,957	0	3,957	653	4,609
6 202 Major Streets	3	3.49%	3,957	0	3,957	653	4,609
Subtotal	86	100.00%	113,431	0	113,431	18,705	132,136
Direct Bills					0		0
Total					\$113,431		\$132,136

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
0 Direct Billed	\$0	\$0
3 590 WW Administration	90,652	90,652
4 591 Water Administration	32,266	32,266
5 101-441-00 Public Works General	4,609	4,609
6 202 Major Streets	4,609	4,609
Total	\$132,136	\$132,136

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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).

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	917,817	0	917,817
Subtotal - Services & Supplies		<hr/> 917,817	<hr/> 0	<hr/> 917,817
Department Cost Total		917,817	0	917,817
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0
Total Costs After Adjustments		917,817	0	917,817
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$917,817		<hr/> <hr/> \$917,817

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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	191,239	2.04%	\$18,705	\$0	\$18,705	\$0	\$18,705
8 Other	9,192,352	97.96%	899,112	0	899,112	0	899,112
Subtotal	9,383,591	100.00%	917,817	0	917,817	0	917,817
Direct Bills					0		0
Total					\$917,817		\$917,817

Basis Units: Administrative Expenditures
Source: Financials

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Allocation Summary

Dept:2 City Wide Indirect Costs

Department	City Wide Indirect	Total
0 Direct Billed	\$0	\$0
1 590-532 WW Computer & Info Manage	18,705	18,705
8 Other	899,112	899,112
Total	\$917,817	\$917,817