

THE CITY OF



City of Kalamazoo, Michigan

Wastewater Fund Department Plan

Based on FY 2016 Budgeted Expenditures

Run: 8/13/15



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2343 Delta Road, Bay City MI 48706

**City of Kalamazoo
Wastewater IT Department Plan**

2016 BUDGET
8/13/2015

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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	\$76,195	\$54,074	\$3,687	\$3,687	\$0	\$0	\$0	\$137,642
2 City Wide Indirect Costs	0	0	0	0	0	1,107,681	0	1,107,681
Total Current Allocations	\$76,195	\$54,074	\$3,687	\$3,687	\$0	\$1,107,681	\$0	\$1,245,323

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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	122,948	0	122,948
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	38,513	0	38,513
Subtotal - Personnel Costs		161,461	0	161,461
Services & Supplies Cost				
729 Operating Expenses	S	436	0	436
805 Travel	S	664	0	664
815 Utilities	S	1,393	0	1,393
845 Outside Contractual Services	S	27,643	0	27,643
850 Charges for Services	S	(80,136)	0	(80,136)
Subtotal - Services & Supplies		(49,999)	0	(49,999)
Department Cost Total		111,462	0	111,462
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		111,462	0	111,462
General Admin Distribution			0	0
Grand Total		\$111,462		\$111,462

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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	\$26,180	\$26,180
Subtotal - City Wide Indirect Costs	0	26,180	26,180
Total Incoming	0	26,180	26,180
C. Total Allocated		\$137,642	\$137,642
		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%	\$61,702	\$0	\$61,702	\$14,493	\$76,195
4 591 Water Administration	44	39.29%	43,788	0	43,788	10,285	54,074
5 101-441-00 Public Works General	3	2.68%	2,986	0	2,986	701	3,687
6 202 Major Streets	3	2.68%	2,986	0	2,986	701	3,687
Subtotal	112	100.00%	111,462	0	111,462	26,180	137,642
Direct Bills					0		0
Total					\$111,462		\$137,642

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	\$76,195	\$76,195
4 591 Water Administration	54,074	54,074
5 101-441-00 Public Works General	3,687	3,687
6 202 Major Streets	3,687	3,687
Total	<u>\$137,642</u>	<u>\$137,642</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)	\$ 191,597.62
All Other:	
590-531 WW Admin	\$ 7,535,189.15
590-544-850.005 Process Controls	\$ 188,418.35
590-545-850.005 Environmental Services	\$ 382,860.44
Total Administrative Expenditures	\$ 8,298,065.56

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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	1,133,861	0	1,133,861
Subtotal - Services & Supplies		<hr/> 1,133,861	<hr/> 0	<hr/> 1,133,861
Department Cost Total		1,133,861	0	1,133,861
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0
Total Costs After Adjustments		1,133,861	0	1,133,861
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$1,133,861	<hr/> <hr/> 0	<hr/> <hr/> \$1,133,861

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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	191,597.62	2.31%	\$26,180	\$0	\$26,180	\$0	\$26,180
8 Other	8,106,467.94	97.69%	1,107,681	0	1,107,681	0	1,107,681
Subtotal	8,298,065.56	100.00%	1,133,861	0	1,133,861	0	1,133,861
Direct Bills					0		0
Total					\$1,133,861		\$1,133,861

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	\$26,180	\$26,180
8 Other	1,107,681	1,107,681
Total	\$1,133,861	\$1,133,861