



# City of Kalamazoo, Michigan

## Water Fund Department Plan Based on FY 2013 Actual Expenditures



© 2014 MGT of America, Inc.  
2343 Delta Road, Bay City MI 48706

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

2013  
7/17/2014

**Table of Contents**

Schedule Description	Allocation Basis Units	Allocation Basis Source	Page #
<b>Table of Contents</b>			1
<b>Summary Schedule</b>			2
<b>591-551 Administration</b>			4
1 Department Costs			5
1 Incoming Costs			7
1 Interfund Transfer	Departmental Expenditures Excluding Transfers	Financial Statemetns	8
1 Retiree Health Care	Wages by Division	Year End Expenditure Report	9
1 Allocation Summary			10
<b>591-552 Accounting</b>			11
2 Department Costs			12
2 Incoming Costs			13
2 Interfund Transfers	Accounting Transactions by Dept	General Ledger Detail	14
2 Allocation Summary			15
<b>591-563 Water Commercial Office</b>			16
3 Department Costs			17
3 Incoming Costs			18
3 Commercial Office (Treas)	Percentage of payments processed	Treasurer's Receipt Log	19
3 Other	Direct		20
3 Allocation Summary			21
<b>591-564 Water Building Services</b>			22
4 Department Costs			23
4 Incoming Costs			24
4 Building Maintenance Stockbridge	Assigned Sq Footages	Maintenace Records	25
4 Allocation Summary			26
<b>City Wide Indirect Costs</b>			27
5 Department Costs			28
5 Incoming Costs			29
5 City Wide Cost Allocation	Based on Expenditures (Excluding billings)	Financials	30
5 Allocation Summary			31

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

2013  
7/17/2014

**Summary Schedule**

<b>Department</b>	<b>101-441-00 Public Works General</b>	<b>101-630 Engineering</b>	<b>101-635 City Maintenance</b>	<b>101-640 City Fleet</b>	<b>101-721 Planning and Community Dev</b>	<b>202 Major Street Fund</b>	<b>203 Local Street Fund</b>	<b>209 Cemetaries</b>	<b>226 Solid Waste</b>	<b>590 Waste Water Admin</b>
1 591-551 Administration	\$16,735	\$15,612	\$11,341	\$34,616	\$0	\$61,942	\$35,648	\$5,431	\$34,265	\$124,024
2 591-552 Accounting	15,742	19,211	13,650	54,515	0	31,782	18,739	2,850	10,379	148,607
3 591-563 Water Commercial Office	0	0	0	0	0	0	0	0	0	402,724
4 591-564 Water Building Services	29,627	43,399	0	173,560	107,499	39,953	28,191	1,891	31,374	5,552
5 City Wide Indirect Costs	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>\$62,104</b>	<b>\$78,222</b>	<b>\$24,991</b>	<b>\$262,691</b>	<b>\$107,499</b>	<b>\$133,677</b>	<b>\$82,577</b>	<b>\$10,171</b>	<b>\$76,017</b>	<b>\$680,907</b>

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

2013  
7/17/2014

**Summary Schedule**

Department	591 Water Fund Admin	Other	2nd Allocation Orphans	Total
1 591-551 Administration	\$85,041	\$446,577	\$0	\$871,231
2 591-552 Accounting	99,231	0	0	414,705
3 591-563 Water Commercial Office	514,017	334,698	0	1,251,439
4 591-564 Water Building Services	0	0	0	461,045
5 City Wide Indirect Costs	0	588,378	0	588,378
<b>Total Current Allocations</b>	<b>\$698,289</b>	<b>\$1,369,653</b>	<b>\$0</b>	<b>\$3,586,798</b>

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

2013  
7/17/2014

The Water Fund (591) operates and 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:

- **Inter-fund 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.
  
  - **Retiree Health Care** – The costs associated with the water fund’s share of the retiree health care liability is identified and is allocated to “Other”. The other funds and programs pay their own portion and there for no allocation for the retiree health care is distributed. 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**

2013  
7/17/2014

**A. Department Costs**

**Dept:1 591-551 Administration**

Description		Amount	General Admin	Interfund Transfer	Retiree Health Care
<b>Personnel Costs</b>					
Salaries	S1	200,139	0	200,139	0
<i>Salary % Split</i>			<i>.00%</i>	<i>44.67%</i>	<i>373.00%</i>
Benefits	P	835,928	0	89,408	746,520
Subtotal - Personnel Costs		1,036,067	0	289,547	746,520
<b>Services &amp; Supplies Cost</b>					
728 Office Supplies	P	8,279	0	8,279	0
729 Operating Expenses	P	16,860	0	16,860	0
805 Travel	P	20,184	0	20,184	0
810 Fees	P	75	0	75	0
815 Utilities	P	4,578	0	4,578	0
840.005 Paying Agent Fees	D	2,845	0	0	0
840.007 Bad Debt Expense	D	5,139	0	0	0
840.011 Depreciation	D	3,091,274	0	0	0
840.015 Overhead Administration	D	179	0	0	0
845 Outside Contractual Services	D	56,950	0	0	0
850 Charges for Services	D	1,010,561	0	0	0
860 Memberships and Dues	D	8,927	0	0	0
870 Post Employment Retirement Ben	D	65,523	0	0	0
872 OPEB Contribution	D	500,000	0	0	0
880 Property Taxes	D	2,014	0	0	0
995 Interest Exp	D	968,231	0	0	0
998 Interest on Deposits	D	25,681	0	0	0
850.006 City Equipment Use	D	116	0	0	0
Subtotal - Services & Supplies		5,787,416	0	49,976	0
<b>Department Cost Total</b>		<b>6,823,483</b>	<b>0</b>	<b>339,523</b>	<b>746,520</b>
<b>Adjustments to Cost</b>					
840.005 Paying Agent Fees	D	(2,845)	0	0	0
840.007 Bad Debt Expense	D	(5,139)	0	0	0
840.011 Depreciation	D	(3,091,274)	0	0	0
840.015 Overhead Administration	D	(179)	0	0	0
845 Outside Contractual Services	D	(56,950)	0	0	0

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

2013  
7/17/2014

**A. Department Costs**

**Dept:1 591-551 Administration**

Description	Amount	General Admin	Interfund Transfer	Retiree Health Care
850 Charges for Services D	(1,010,561)	0	0	0
860 Memberships and Dues D	(8,927)	0	0	0
870 Post Employment Retirement Ben D	(65,523)	0	0	0
872 OPEB Contribution D	(500,000)	0	0	0
880 Property Taxes D	(2,014)	0	0	0
995 Interest Exp D	(968,231)	0	0	0
998 Interest on Deposits D	(25,681)	0	0	0
850.006 City Equipment Use D	(116)	0	0	0
Subtotal - Adjustments	(5,737,440)	0	0	0
<b>Total Costs After Adjustments</b>	1,086,043	0	339,523	746,520
General Admin Distribution		0	0	0
<b>Grand Total</b>	<b>\$1,086,043</b>		<b>\$339,523</b>	<b>\$746,520</b>

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

2013  
7/17/2014

**B. Incoming Costs - (Default Spread Custom%)**

**Dept:1 591-551 Administration**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Interfund Transfer</b>	<b>Retiree Health Care</b>
1 Retiree Health Care	\$0	\$67,950	\$67,950	\$0
Subtotal - 591-551 Administration	0	67,950	67,950	0
5 City Wide Cost Allocation	0	17,181	17,181	0
Subtotal - City Wide Indirect Costs	0	17,181	17,181	0
<b>Total Incoming</b>	<b>0</b>	<b>85,132</b>	<b>85,132</b> 36.26%	<b>0</b> 63.74%
<b>C. Total Allocated</b>		<b>\$1,171,175</b>	<b>\$424,655</b>	<b>\$746,520</b>

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

2013  
7/17/2014

**Interfund Transfer Allocations**

**Dept:1 591-551 Administration**

<b>Department</b>	<b>Units</b>	<b>Allocation Percent</b>	<b>First Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
6 101-441-00 Public Works General	1,225,073	3.94%	\$13,380	\$0	\$13,380	\$3,355	\$16,735
7 101-630 Engineering	1,142,874	3.68%	12,483	0	12,483	3,130	15,612
8 101-635 City Maintenance	830,170	2.67%	9,067	0	9,067	2,273	11,341
9 101-640 City Fleet	2,533,960	8.15%	27,676	0	27,676	6,939	34,616
11 202 Major Street Fund	4,534,356	14.59%	49,524	0	49,524	12,418	61,942
12 203 Local Street Fund	2,609,518	8.39%	28,501	0	28,501	7,146	35,648
13 209 Cemeteries	397,535	1.28%	4,342	0	4,342	1,089	5,431
14 226 Solid Waste	2,508,302	8.07%	27,396	0	27,396	6,869	34,265
15 590 Waste Water Admin	9,078,921	29.21%	99,160	0	99,160	24,863	124,024
16 591 Water Fund Admin	6,225,292	20.03%	67,993	0	67,993	17,049	85,041
<b>Subtotal</b>	<b>31,086,001</b>	<b>100.00%</b>	<b>339,523</b>	<b>0</b>	<b>339,523</b>	<b>85,132</b>	<b>424,655</b>
Direct Bills					0		0
<b>Total</b>					<b>\$339,523</b>		<b>\$424,655</b>

Basis Units: Departmental Expenditures Excluding Transfers

Source: Financial Statemetns

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

2013  
7/17/2014

**Retiree Health Care Allocations**

**Dept:1 591-551 Administration**

<b>Department</b>	<b>Units</b>	<b>Allocation Percent</b>	<b>First Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
1 591-551 Administration	200,139	9.10%	\$67,950	\$0	\$67,950	\$0	\$67,950
2 591-552 Accounting	172,092	7.83%	58,428	0	58,428	0	58,428
3 591-563 Water Commercial Office	451,055	20.51%	153,141	0	153,141	0	153,141
4 591-564 Water Building Services	60,157	2.74%	20,424	0	20,424	0	20,424
17 Other	1,315,332	59.82%	446,577	0	446,577	0	446,577
<b>Subtotal</b>	<b>2,198,775</b>	<b>100.00%</b>	<b>746,520</b>	<b>0</b>	<b>746,520</b>	<b>0</b>	<b>746,520</b>
Direct Bills					0		0
<b>Total</b>					<b>\$746,520</b>		<b>\$746,520</b>

Basis Units: Wages by Division  
Source: Year End Expenditure Report

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

2013  
7/17/2014

**Allocation Summary**

**Dept:1 591-551 Administration**

<b>Department</b>	<b>Interfund Transfer</b>	<b>Retiree Health Care</b>	<b>Total</b>
0 Direct Billed	\$0	\$0	\$0
1 591-551 Administration	0	67,950	67,950
2 591-552 Accounting	0	58,428	58,428
3 591-563 Water Commercial Office	0	153,141	153,141
4 591-564 Water Building Services	0	20,424	20,424
6 101-441-00 Public Works General	16,735	0	16,735
7 101-630 Engineering	15,612	0	15,612
8 101-635 City Maintenance	11,341	0	11,341
9 101-640 City Fleet	34,616	0	34,616
11 202 Major Street Fund	61,942	0	61,942
12 203 Local Street Fund	35,648	0	35,648
13 209 Cemeteries	5,431	0	5,431
14 226 Solid Waste	34,265	0	34,265
15 590 Waste Water Admin	124,024	0	124,024
16 591 Water Fund Admin	85,041	0	85,041
17 Other	0	446,577	446,577
<b>Total</b>	<b>\$424,655</b>	<b>\$746,520</b>	<b>\$1,171,175</b>

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

2013  
7/17/2014

**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 transaction 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**

2013  
7/17/2014

**A. Department Costs**

**Dept:2 591-552 Accounting**

Description		Amount	General Admin	Interfund Transfers
<b>Personnel Costs</b>				
Salaries	S1	172,092	0	172,092
<i>Salary % Split</i>			<i>.00%</i>	<i>33.54%</i>
Benefits	P	57,723	0	57,723
Subtotal - Personnel Costs		<u>229,815</u>	0	<u>229,815</u>
<b>Services &amp; Supplies Cost</b>				
729 Operating Expenses	P	65	0	65
850 Charges for Services	D	(476,016)	0	0
850.003 Computer Services	P	109,236	0	109,236
Subtotal - Services & Supplies		<u>(366,715)</u>	0	<u>109,301</u>
<b>Department Cost Total</b>		<b>(136,900)</b>	<b>0</b>	<b>339,116</b>
<b>Adjustments to Cost</b>				
850 Charges for Services	D	476,016	0	0
Subtotal - Adjustments		<u>476,016</u>	0	<u>0</u>
<b>Total Costs After Adjustments</b>		<b>339,116</b>	<b>0</b>	<b>339,116</b>
General Admin Distribution			0	0
<b>Grand Total</b>		<u><u>\$339,116</u></u>		<u><u>\$339,116</u></u>

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

2013  
7/17/2014

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

**Dept:2 591-552 Accounting**

Department	First Incoming	Second Incoming	Interfund Transfers
1 Retiree Health Care	\$58,428	\$0	\$58,428
Subtotal - 591-551 Administration	58,428	0	58,428
5 City Wide Cost Allocation	0	17,161	17,161
Subtotal - City Wide Indirect Costs	0	17,161	17,161
<b>Total Incoming</b>	<b>58,428</b>	<b>17,161</b>	<b>75,589</b> 100.00%
<b>C. Total Allocated</b>	<b>\$414,705</b>		<b>\$414,705</b>

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

2013  
7/17/2014

**Interfund Transfers Allocations**

**Dept:2 591-552 Accounting**

<b>Department</b>	<b>Units</b>	<b>Allocation Percent</b>	<b>First Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
6 101-441-00 Public Works General	4,071	3.80%	\$15,091	\$0	\$15,091	\$651	\$15,742
7 101-630 Engineering	4,968	4.63%	18,416	0	18,416	795	19,211
8 101-635 City Maintenance	3,530	3.29%	13,085	0	13,085	565	13,650
9 101-640 City Fleet	14,098	13.15%	52,259	0	52,259	2,256	54,515
11 202 Major Street Fund	8,219	7.66%	30,467	0	30,467	1,315	31,782
12 203 Local Street Fund	4,846	4.52%	17,963	0	17,963	775	18,739
13 209 Cemeteries	737	0.69%	2,732	0	2,732	118	2,850
14 226 Solid Waste	2,684	2.50%	9,949	0	9,949	429	10,379
15 590 Waste Water Admin	38,431	35.83%	142,458	0	142,458	6,149	148,607
16 591 Water Fund Admin	25,662	23.93%	95,125	0	95,125	4,106	99,231
<b>Subtotal</b>	<b>107,246</b>	<b>100.00%</b>	<b>397,544</b>	<b>0</b>	<b>397,544</b>	<b>17,161</b>	<b>414,705</b>
Direct Bills					0		0
<b>Total</b>					<b>\$397,544</b>		<b>\$414,705</b>

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

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

2013  
7/17/2014

**Allocation Summary**

**Dept:2 591-552 Accounting**

<b>Department</b>	<b>Interfund Transfers</b>	<b>Total</b>
0 Direct Billed	\$0	\$0
6 101-441-00 Public Works General	15,742	15,742
7 101-630 Engineering	19,211	19,211
8 101-635 City Maintenance	13,650	13,650
9 101-640 City Fleet	54,515	54,515
11 202 Major Street Fund	31,782	31,782
12 203 Local Street Fund	18,739	18,739
13 209 Cemeteries	2,850	2,850
14 226 Solid Waste	10,379	10,379
15 590 Waste Water Admin	148,607	148,607
16 591 Water Fund Admin	99,231	99,231
<b>Total</b>	<b>\$414,705</b>	<b>\$414,705</b>

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

2013  
7/17/2014

**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** – A portion of the expenses relate to meter reading and maintenance activities 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  
Departmental Study**

2013  
7/17/2014

**A. Department Costs**

Dept:3 591-563 Water Commercial Office

Description		Amount	General Admin	Commercial Office (Treas)	Other
<b>Personnel Costs</b>					
Salaries	S1	451,055	0	344,522	106,533
<i>Salary % Split</i>			<i>.00%</i>	<i>30.97%</i>	<i>10.92%</i>
Benefits	P	188,945	0	139,673	49,272
<b>Subtotal - Personnel Costs</b>		<b>640,000</b>	<b>0</b>	<b>484,195</b>	<b>155,805</b>
<b>Services &amp; Supplies Cost</b>					
728 Office Supplies	P	95,850	0	95,850	0
729 Operating Supplies	P	19,774	0	19,428	346
810 fees	P	129,585	0	129,585	0
840.005 Paying Agent Fees	P	752	0	752	0
840.007 Bad Debt Expense	P	30,126	0	30,126	0
845 Outside Contractual Services	P	149,721	0	20,821	128,900
850 Charges for Services	D	(717,900)	0	0	0
850 Computer Charges	D	294,144	0	0	0
Deduct Direct Costs	P	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>2,052</b>	<b>0</b>	<b>296,562</b>	<b>129,246</b>
<b>Department Cost Total</b>		<b>642,052</b>	<b>0</b>	<b>780,757</b>	<b>285,051</b>
<b>Adjustments to Cost</b>					
850 Charges for Services	D	717,900	0	0	0
850 Computer Charges	D	(294,144)	0	0	0
<b>Subtotal - Adjustments</b>		<b>423,756</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>1,065,808</b>	<b>0</b>	<b>780,757</b>	<b>285,051</b>
General Admin Distribution			0	0	0
<b>Grand Total</b>		<b>\$1,065,808</b>		<b>\$780,757</b>	<b>\$285,051</b>

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

2013  
7/17/2014

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

Dept:3 591-563 Water Commercial Office

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Commercial Office (Treas)</b>	<b>Other</b>
1 Retiree Health Care	\$153,141	\$0	\$112,183	\$40,958
Subtotal - 591-551 Administration	153,141	0	112,183	40,958
5 City Wide Cost Allocation	0	32,491	23,801	8,690
Subtotal - City Wide Indirect Costs	0	32,491	23,801	8,690
<b>Total Incoming</b>	<b>153,141</b>	<b>32,491</b>	<b>135,984</b> 73.25%	<b>49,647</b> 26.75%
<b>C. Total Allocated</b>		<b>\$1,251,439</b>	<b>\$916,741</b>	<b>\$334,698</b>

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

2013  
7/17/2014

**Commercial Office (Treas) Allocations**

**Dept:3 591-563 Water Commercial Office**

<b>Department</b>	<b>Units</b>	<b>Allocation Percent</b>	<b>First Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
15 590 Waste Water Admin	43.93	43.93%	\$392,269	\$0	\$392,269	\$10,456	\$402,724
16 591 Water Fund Admin	56.07	56.07%	500,671	0	500,671	13,345	514,017
<b>Subtotal</b>	100.00	100.00%	892,940	0	892,940	23,801	916,741
Direct Bills					0		0
<b>Total</b>					<b>\$892,940</b>		<b>\$916,741</b>

Basis Units: Percentage of payments processed

Source: Treasurer's Receipt Log

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

2013  
7/17/2014

**Other Allocations**

Dept:3 591-563 Water Commercial Office

<b>Department</b>	<b>Units</b>	<b>Allocation Percent</b>	<b>First Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
17 Other	100	100.00%	\$326,008	\$0	\$326,008	\$8,690	\$334,698
<b>Subtotal</b>	100	100.00%	326,008	0	326,008	8,690	334,698
Direct Bills					0		0
<b>Total</b>					<b>\$326,008</b>		<b>\$334,698</b>

Basis Units: Direct  
Source:

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

2013  
7/17/2014

**Allocation Summary**

Dept:3 591-563 Water Commercial Office

<b>Department</b>	<b>Commercial Office (Treas)</b>	<b>Other</b>	<b>Total</b>
0 Direct Billed	\$0	\$0	\$0
15 590 Waste Water Admin	402,724	0	402,724
16 591 Water Fund Admin	514,017	0	514,017
17 Other	0	334,698	334,698
<b>Total</b>	<b>\$916,741</b>	<b>\$334,698</b>	<b>\$1,251,439</b>

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

2013  
7/17/2014

**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. Costs associated with the operations and maintenance of the building 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**

2013  
7/17/2014

**A. Department Costs**

**Dept:4 591-564 Water Building Services**

Description		Amount	General Admin	Building Maintenance Stockbridge
<b>Personnel Costs</b>				
Salaries	S1	60,157	0	60,157
<i>Salary % Split</i>			<i>.00%</i>	<i>36.78%</i>
Benefits	S	22,128	0	22,128
Subtotal - Personnel Costs		82,285	0	82,285
<b>Services &amp; Supplies Cost</b>				
729 Operating Supplies	S	30,743	0	30,743
815 Utilities	S	149,113	0	149,113
825 Insurance	S	114,156	0	114,156
845 Outside Contractual Services	S	59,211	0	59,211
850 Charges for Services	D	(361,356)	0	0
850.003 Computer Services	D	26,880	0	0
Subtotal - Services & Supplies		18,747	0	353,223
<b>Department Cost Total</b>		101,032	0	435,508
<b>Adjustments to Cost</b>				
850 Charges for Services	D	361,356	0	0
850.003 Computer Services	D	(26,880)	0	0
Subtotal - Adjustments		334,476	0	0
<b>Total Costs After Adjustments</b>		435,508	0	435,508
General Admin Distribution			0	0
<b>Grand Total</b>		<b>\$435,508</b>		<b>\$435,508</b>

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

2013  
7/17/2014

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

Dept:4 591-564 Water Building Services

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Building Maintenance Stockbridge</b>
1 Retiree Health Care	\$20,424	\$0	\$20,424
Subtotal - 591-551 Administration	20,424	0	20,424
5 City Wide Cost Allocation	0	5,113	5,113
Subtotal - City Wide Indirect Costs	0	5,113	5,113
<b>Total Incoming</b>	20,424	5,113	25,537 100.00%
<b>C. Total Allocated</b>		<b>\$461,045</b>	<b>\$461,045</b>

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

2013  
7/17/2014

**Building Maintenance Stockbridge Allocations**

**Dept:4 591-564 Water Building Services**

<b>Department</b>	<b>Units</b>	<b>Allocation Percent</b>	<b>First Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
6 101-441-00 Public Works General	2,476	6.43%	\$29,298	\$0	\$29,298	\$329	\$29,627
7 101-630 Engineering	3,627	9.41%	42,918	0	42,918	481	43,399
9 101-640 City Fleet	14,505	37.65%	171,636	0	171,636	1,925	173,560
10 101-721 Planning and Community Dev	8,984	23.32%	106,306	0	106,306	1,192	107,499
11 202 Major Street Fund	3,339	8.67%	39,510	0	39,510	443	39,953
12 203 Local Street Fund	2,356	6.11%	27,878	0	27,878	313	28,191
13 209 Cemeteries	158	0.41%	1,870	0	1,870	21	1,891
14 226 Solid Waste	2,622	6.80%	31,026	0	31,026	348	31,374
15 590 Waste Water Admin	464	1.20%	5,490	0	5,490	62	5,552
<b>Subtotal</b>	<b>38,531</b>	<b>100.00%</b>	<b>455,932</b>	<b>0</b>	<b>455,932</b>	<b>5,113</b>	<b>461,045</b>
Direct Bills					0		0
<b>Total</b>					<b>\$455,932</b>		<b>\$461,045</b>

Basis Units: Assigned Sq Footages  
Source: Maintenance Records

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

2013  
7/17/2014

**Allocation Summary**

**Dept:4 591-564 Water Building Services**

Department	Building Maintenance Stockbridge	Total
0 Direct Billed	\$0	\$0
6 101-441-00 Public Works General	29,627	29,627
7 101-630 Engineering	43,399	43,399
9 101-640 City Fleet	173,560	173,560
10 101-721 Planning and Community Dev	107,499	107,499
11 202 Major Street Fund	39,953	39,953
12 203 Local Street Fund	28,191	28,191
13 209 Cemeteries	1,891	1,891
14 226 Solid Waste	31,374	31,374
15 590 Waste Water Admin	5,552	5,552
<b>Total</b>	<b>\$461,045</b>	<b>\$461,045</b>

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

2013  
7/17/2014

**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**

2013  
7/17/2014

**A. Department Costs**

**Dept:5 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	660,323	0	660,323
Subtotal - Services & Supplies		<hr/> 660,323	<hr/> 0	<hr/> 660,323
<b>Department Cost Total</b>		660,323	0	660,323
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0
<b>Total Costs After Adjustments</b>		660,323	0	660,323
General Admin Distribution			0	0
<b>Grand Total</b>		<hr/> <hr/> \$660,323		<hr/> <hr/> \$660,323

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

2013  
7/17/2014

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

**Dept:5 City Wide Indirect Costs**

**No Indirect Costs**

Page Intentionally Left Blank

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

2013  
7/17/2014

**City Wide Cost Allocation Allocations**

**Dept:5 City Wide Indirect Costs**

<b>Department</b>	<b>Units</b>	<b>Allocation Percent</b>	<b>First Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
1 591-551 Administration	339,523	2.60%	\$17,181	\$0	\$17,181	\$0	\$17,181
2 591-552 Accounting	339,116	2.60%	17,161	0	17,161	0	17,161
3 591-563 Water Commercial Office	642,052	4.92%	32,491	0	32,491	0	32,491
4 591-564 Water Building Services	101,032	0.77%	5,113	0	5,113	0	5,113
17 Other	11,627,052	89.10%	588,378	0	588,378	0	588,378
<b>Subtotal</b>	<b>13,048,775</b>	<b>100.00%</b>	<b>660,323</b>	<b>0</b>	<b>660,323</b>	<b>0</b>	<b>660,323</b>
Direct Bills					0		0
<b>Total</b>					<b>\$660,323</b>		<b>\$660,323</b>

Basis Units: Based on Expenditures (Excluding billings)

Source: Financials

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

2013  
7/17/2014

**Allocation Summary**

Dept:5 City Wide Indirect Costs

Department	City Wide Cost Allocation	Total
0 Direct Billed	\$0	\$0
1 591-551 Administration	17,181	17,181
2 591-552 Accounting	17,161	17,161
3 591-563 Water Commercial Office	32,491	32,491
4 591-564 Water Building Services	5,113	5,113
17 Other	588,378	588,378
<b>Total</b>	<b>\$660,323</b>	<b>\$660,323</b>