



City of Ann Arbor, MI
Central Services
Cost Allocation Plan

Fiscal Year 2022 Actual Expenditures

**City of Ann Arbor, Michigan
Central Services
Cost Allocation Plan**

Fiscal Year 2022 Actual Expenditures

Final Report – September 2022

Based on Actual Expenditures for the
Fiscal Year ended June 30, 2022

MAXIMUS

110 W. MICHIGAN AVENUE • SUITE 200 • LANSING, MI 48933 • 517.484.4240

**City of Ann Arbor, Michigan
Central Services
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Executive Summary**

Introduction

This cost allocation plan for indirect services provided by the central services departments of the City of Ann Arbor, Michigan is based on actual expenditures for Fiscal Year 2022.

Methodology

A consistent approach has been followed in the treatment of direct or indirect costs; in that costs charged directly to programs are not allocated as indirect costs in any circumstance. Actual expenditure information was obtained from the financial statements for the fiscal year ended June 30, 2022. Statistics used to allocate costs were taken from Fiscal Year 2022 data by performing one hundred percent counts or, if necessary, conducting a representative sample period count.

A double step-down allocation procedure was used to distribute costs among central services and to other departments that receive benefits. The double step-down procedure initially requires a sequential ordering of departments. Department indirect cost allocations are then made in the order selected to all benefiting departments, including cross allocations to other central services departments. To insure that the cross-benefit of services among central services departments is fully recognized, a second step-down allocation for each central services department is made. Costs allocated from each central services department consist of the following:

- **First Allocation** – the actual operating expenditures for the department, exclusive of unallowable items; plus all allocated costs from the other central services departments that have been previously identified.
- **Second Allocation** – costs for other indirect services that have been allocated subsequent to each central services department's original (first) allocation.

With respect to the double step-down methodology, an important point should be noted: After the second allocation of each central services department, that department is "closed" and could not receive any additional allocations from other central services.

To ease comprehension and avoid unnecessary bulk in the plan, the first and second allocations of each cost plan section are shown on the same schedule (Schedule .5 – Allocation Summary) within the plan.

Cost Allocation Plan Format

This cost allocation plan has been prepared using MAXCAP, which is a proprietary software of Maximus. A table of contents is included at the beginning of the cost plan. The allocation of costs has been accomplished in the same order as shown in the table of contents. The table of contents also permits the identification of the following summary schedules; as well as the detail schedules from each section of the cost plan:

- **Summary Schedules** – the following three summary schedules are provided at the beginning of the plan:
 1. **Allocated Costs by Department (Schedule A)** – provides the costs allocated from each central services department to each operating, grantee, department. The central services departments are listed on the left side of the page and the operating departments detailed in the plan are listed across the top with the total allocated costs summed at the end of each column.
 2. **Summary of Allocated Costs (Schedule C)** – summarizes the total costs allocated from each central services department to each grantee department. The central services and grantee departments are listed along the left side of the page. Two line spaces distinguish the two department groups from each other.
 3. **Summary of Allocation Basis (Schedule E)** – provides the basis used to allocate the costs for each function of every central services department. The table of contents lists the department allocation methodologies in the same order as they appear in the cost allocation plan detail schedules.
- **Detail Schedules** – sections for each central services department are presented with the following five schedules:
 1. **Nature and Extent of Services** – describes the central services department and each functional activity identified. In addition, the allocation basis used for each function, is identified, along with any other pertinent information.
 2. **Detail Costs to be Allocated** – presents the total costs to be allocated based on actual expenditures from the financial statements and allocated additional costs. Allocated additions represent costs allocated to a central services department from other central services departments. The allocated additional costs are distributed in the second allocation step, which is explained in the Methodology section of this Executive Summary.
 3. **Costs to be Allocated by Activity** – costs for each central services department are functionalized to the extent deemed necessary to ensure

the application of an allocation basis which most closely correlates to the benefits dispersed to receiving departments. Functions, or activities, of the department are listed across the top of the page with the total costs for each activity summed at the end of each column. Activities considered to be non-administrative in nature are not allocated and, therefore, a detailed allocation schedule is unnecessary and not presented.

4. **Detail Activity Allocations** – a schedule detailing the allocation of each activity is provided for all allocated functions, except for General Administration. Costs in the General Administration activity are reallocated to all other departmental activities based on functional costs, unless otherwise directed.
5. **Allocation Summary** – the final schedule for each central services department provides a summary of the costs allocated by function. The departments that received allocations are listed on the left side of the page and the central services activities are listed across the top.

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Table of Contents**

Section A: Cost Allocation Methodology and Process	A-1
Section C: Cost Allocation Plan	C-1
Summary Data	C-2
Schedule A - Allocated Costs By Department.....	C-2
Schedule C - Summary Of Allocated Costs	C-20
Schedule E - Summary Of Allocation Basis	C-23
Building Depreciation.....	C-26
Schedule .1 - Nature and Extent of Services	C-26
Schedule .2 - Detail Costs To Be Allocated	C-27
Schedule .3 - Costs To Be Allocated By Activity.....	C-28
Schedule .4 - Detail Activity Allocations	C-29
Schedule .5 - Allocation Summary	C-32
Equipment Depreciation	C-33
Schedule .1 - Nature and Extent of Services	C-33
Schedule .2 - Detail Costs To Be Allocated	C-34
Schedule .3 - Costs To Be Allocated By Activity.....	C-35
Schedule .4 - Detail Activity Allocations	C-36
Schedule .5 - Allocation Summary	C-39
Mayor & Council	C-40
Schedule .1 - Nature and Extent of Services	C-40
Schedule .2 - Detail Costs To Be Allocated	C-41
Schedule .3 - Costs To Be Allocated By Activity.....	C-42
Schedule .4 - Detail Activity Allocations	C-43
Schedule .5 - Allocation Summary	C-45
City Administrator	C-47
Schedule .1 - Nature and Extent of Services	C-47
Schedule .2 - Detail Costs To Be Allocated	C-48
Schedule .3 - Costs To Be Allocated By Activity.....	C-49
Schedule .4 - Detail Activity Allocations	C-50
Schedule .5 - Allocation Summary	C-54
Facility Management	C-56
Schedule .1 - Nature and Extent of Services	C-56
Schedule .2 - Detail Costs To Be Allocated	C-57
Schedule .3 - Costs To Be Allocated By Activity.....	C-58
Schedule .4 - Detail Activity Allocations	C-62
Schedule .5 - Allocation Summary	C-64
Human Resources.....	C-65
Schedule .1 - Nature and Extent of Services	C-65
Schedule .2 - Detail Costs To Be Allocated	C-66
Schedule .3 - Costs To Be Allocated By Activity.....	C-67
Schedule .4 - Detail Activity Allocations	C-69
Schedule .5 - Allocation Summary	C-76
Procurement.....	C-78
Schedule .1 - Nature and Extent of Services	C-78
Schedule .2 - Detail Costs To Be Allocated	C-79

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Table of Contents**

Schedule .3 - Costs To Be Allocated By Activity	C-80
Schedule .4 - Detail Activity Allocations	C-81
Schedule .5 - Allocation Summary	C-83
City Attorney	C-85
Schedule .1 - Nature and Extent of Services	C-85
Schedule .2 - Detail Costs To Be Allocated	C-86
Schedule .3 - Costs To Be Allocated By Activity	C-87
Schedule .4 - Detail Activity Allocations	C-89
Schedule .5 - Allocation Summary	C-97
City Clerk	C-101
Schedule .1 - Nature and Extent of Services	C-101
Schedule .2 - Detail Costs To Be Allocated	C-102
Schedule .3 - Costs To Be Allocated By Activity	C-103
Schedule .4 - Detail Activity Allocations	C-104
Schedule .5 - Allocation Summary	C-106
Finance Administration	C-108
Schedule .1 - Nature and Extent of Services	C-108
Schedule .2 - Detail Costs To Be Allocated	C-109
Schedule .3 - Costs To Be Allocated By Activity	C-110
Schedule .4 - Detail Activity Allocations	C-112
Schedule .5 - Allocation Summary	C-118
Accounting	C-120
Schedule .1 - Nature and Extent of Services	C-120
Schedule .2 - Detail Costs To Be Allocated	C-121
Schedule .3 - Costs To Be Allocated By Activity	C-122
Schedule .4 - Detail Activity Allocations	C-125
Schedule .5 - Allocation Summary	C-142
Assessor	C-148
Schedule .1 - Nature and Extent of Services	C-148
Schedule .2 - Detail Costs To Be Allocated	C-149
Schedule .3 - Costs To Be Allocated By Activity	C-150
Schedule .4 - Detail Activity Allocations	C-151
Schedule .5 - Allocation Summary	C-153
Treasurer	C-154
Schedule .1 - Nature and Extent of Services	C-154
Schedule .2 - Detail Costs To Be Allocated	C-156
Schedule .3 - Costs To Be Allocated By Activity	C-157
Schedule .4 - Detail Activity Allocations	C-161
Schedule .5 - Allocation Summary	C-171
Non-Department Expenses	C-175
Schedule .1 - Nature and Extent of Services	C-175
Schedule .2 - Detail Costs To Be Allocated	C-176
Schedule .3 - Costs To Be Allocated By Activity	C-177
Schedule .4 - Detail Activity Allocations	C-179
Schedule .5 - Allocation Summary	C-186

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Table of Contents**

Public Svcs Redistribution	C-190
Schedule .1 - Nature and Extent of Services	C-190
Schedule .2 - Detail Costs To Be Allocated	C-191
Schedule .3 - Costs To Be Allocated By Activity	C-192
Schedule .4 - Detail Activity Allocations	C-193
Schedule .5 - Allocation Summary	C-195
Public Svcs Gen Fund Retiree	C-196
Schedule .1 - Nature and Extent of Services	C-196
Schedule .2 - Detail Costs To Be Allocated	C-197
Schedule .3 - Costs To Be Allocated By Activity	C-198
Schedule .4 - Detail Activity Allocations	C-199
Schedule .5 - Allocation Summary	C-200
Parks & Recreation Admin	C-201
Schedule .1 - Nature and Extent of Services	C-201
Schedule .2 - Detail Costs To Be Allocated	C-202
Schedule .3 - Costs To Be Allocated By Activity	C-203
Schedule .4 - Detail Activity Allocations	C-204
Schedule .5 - Allocation Summary	C-207
CSA Redistribution	C-208
Schedule .1 - Nature and Extent of Services	C-208
Schedule .2 - Detail Costs To Be Allocated	C-209
Schedule .3 - Costs To Be Allocated By Activity	C-210
Schedule .4 - Detail Activity Allocations	C-211
Schedule .5 - Allocation Summary	C-213
Building Dept Admin	C-214
Schedule .1 - Nature and Extent of Services	C-214
Schedule .2 - Detail Costs To Be Allocated	C-215
Schedule .3 - Costs To Be Allocated By Activity	C-216
Schedule .4 - Detail Activity Allocations	C-217
Schedule .5 - Allocation Summary	C-220
Utilities Redistribution	C-221
Schedule .1 - Nature and Extent of Services	C-221
Schedule .2 - Detail Costs To Be Allocated	C-222
Schedule .3 - Costs To Be Allocated By Activity	C-223
Schedule .4 - Detail Activity Allocations	C-224
Schedule .5 - Allocation Summary	C-225
Customer Service	C-226
Schedule .1 - Nature and Extent of Services	C-226
Schedule .2 - Detail Costs To Be Allocated	C-227
Schedule .3 - Costs To Be Allocated By Activity	C-228
Schedule .4 - Detail Activity Allocations	C-229
Schedule .5 - Allocation Summary	C-233
Sustnblty & Innvton	C-235
Schedule .1 - Nature and Extent of Services	C-235
Schedule .2 - Detail Costs To Be Allocated	C-236

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Table of Contents**

Schedule .3 - Costs To Be Allocated By Activity	C-237
Schedule .4 - Detail Activity Allocations	C-239
Schedule .5 - Allocation Summary	C-242

Section A: Cost Allocation Methodology and Process

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Cost Allocation Methodology and Process

A. Cost Allocation Methodology and Process

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by Maximus Consulting Services, Inc. (Maximus) for City of Ann Arbor, MI. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, Maximus used cost data and allocation statistics to allocate the costs to departments/division/programs for Fiscal Year (FY) 2022.

MAXCAP uses a double step-down allocation procedure to distribute costs among Central Services and to departments that receive benefits. Using MAXCAP, costs are input by cost center identifications consistent with the entity's accounting code structure, which allows for efficient balancing with the entity's financial reporting systems. Additionally, MAXCAP provides for the inputting of allocation statistics appropriate for the distribution of the identified indirect cost pools. Credits for direct-billed payments, cost adjustments, and other valid and applicable costing factors are also facilitated within the software.

In this section, we provide an overview of our cost allocation methodology and process used to develop the CAP.

A.1 Cost Allocation Methodology

Maximus employs a double step-down procedure that allows all Central Service Departments to allocate costs to all other Central Service Departments. Since Central Service Departments' costs are not simultaneously allocated, the process must be performed sequentially, one department after another. The second step-down allows for the equitable allocation of the costs the Central Service Departments receive from one another.

Typically, CAPs are compiled using a single step down or "waterfall" methodology in which the costs of Central Service Departments are allocated in an ordinal sequence with emphasis placed on ordering non-departmental and departmental cost groupings to optimize the flow of costs to recoverable program areas. Although this is an acceptable method resulting in accurate program allocations, it provides only partial information as to the costs of individual Central Service Departments and their significant activities.

To demonstrate the potential inequity of a single step-down, consider the costs of the Facilities Management and Purchasing activities. Facilities Management manages and maintains the office space that Purchasing uses to serve departments. Facilities costs are rightfully allocable to all the departments that have space in government buildings. If Facilities Management costs are allocated after Purchasing, the cost of Purchasing's space will be allocated to the other departments in the building. It could be argued that this method then allocates costs to departments disproportionate to the benefit received from those costs.

Maximus' double step-down approach mitigates potential allocation inequities and has been widely accepted by federal cognizant agencies for more than 30 years.

A.1.1 First Step-Down

The first step-down allows each Central Service Department to allocate to any other department, regardless of the sequence of the departments. The department also can allocate to itself providing the statistical measurements indicate a basis for the allocations.

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Cost Allocation Methodology and Process

Process

The process of allocating during this round is achieved sequentially, consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates:

- Costs from entity financial records
- Cost adjustments
- Credits
- Costs received from other Central Service Departments that have completed their first round allocations
- Results

At the completion of the first step-down, each Central Service Department has the allocated costs from itself and from the Central Service Departments sequenced before it.

A.1.2 Second Step-Down

The rule for the second step-down is that each Central Service Department can allocate only to another department sequenced after the allocating department; provided that the statistical measurements indicate a basis for the allocations.

Process

The process of allocating during the second step-down is achieved sequentially and consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations, it allocates:

- Costs received from other Central Service Departments that have completed their second round allocations
- Costs received in the first step-down from itself and from the Central Service Departments sequenced after the allocating department

Results

At the completion of the second step-down, each Central Service Department has completed all allocations and all Central Service Departments have been cleared of all costs. The costs have either been adjusted out of the cycle or sent to Receiving Departments based on the allocation statistics.

A.1.3 Supplemental Comments

When the relationship between and among the Central Service Departments is greatly intertwined, it may be prudent to implement three or more step-downs. Typically, the double step-down is sufficient to accomplish an equitable allocation of all costs.

If more than two step-downs are required the rules for all rounds of allocation — except the final round — are the same as defined above for the first step-down. The final round always follows the rules, as defined above, for the second step-down.

A.2 Cost Allocation Process

The process utilized by Maximus in developing the CAP and tracking costs within it is discussed below.

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Cost Allocation Methodology and Process

A.2.1 Initiating the Process

Working in conjunction with the entity, Maximus determines data to be included within the cost allocation process based on:

- Application of federal cost principles or full costing principles, as applicable
- Interviews
- Review of financial documents
- Review of organizational structure
- Analysis of statistical data relative to benefit of services provided

A.2.2 Establishing the Cost Pools to be Allocated

Maximus analyzes the organizational structure of the entity to determine which departments or cost pools provide services to other departments/divisions/programs. These cost pools become the “Central Service Departments” in the CAP.

Next, each cost pool is evaluated to determine the activities or services provided. The costs are then broken into subparts or activities such that each activity can be allocated on a statistical measure that is relevant to the service provided and the benefit received.

Line items of expenditures are analyzed to determine which activities receive the benefit of the costs. Distributions of these costs are made according to the determined benefit of each activity.

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

Maximus evaluates available statistical measurements to establish the most equitable and meaningful basis for allocating each activity within each Central Service Department. Consideration is given to determining the measurement that most appropriately demonstrates its relationship to the receiving units. For example, an activity that is driven by the number of employees within the benefiting departments can be allocated by number of employees. Similarly, an activity that is driven by the number of transactions for each benefiting department can be allocated by the number of transactions.

A.2.4 Accommodating Exceptions and Adjustments

Applicable cost adjustments for unallowable costs and/or capitalized assets are incorporated into the appropriate schedules. Credits for direct billings, special revenues, etc. are entered into the computation.

A.2.5 Developing the CAP

The Maximus Cost Allocation Plan typically is organized as follows:

- Cover
- Certification, if required
- Table of Contents
- Cost Allocation Methodology and Process
- Organizational Chart

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Cost Allocation Methodology and Process

- CAP: Summary and Detail Schedules
- Supplemental Materials

Below, we discuss each of the summary and detail schedules included in a CAP.

Summary Schedules

The summary schedules provide a recap of the results of the cost allocation process. The following explanations define the purposes of each of the typical schedules included in the cost allocation plan.

Schedule A – Allocated Costs by Department: Schedule A demonstrates for each Receiving Department the costs received from each Central Service Department. This schedule answers the question: Which Central Service Department actually allocated the costs to each Receiving Department?

This schedule does not necessarily demonstrate the Central Service Department from which the costs originated. For example, costs sent from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule A as being from Accounting.

Schedule C – Summary of Allocated Costs: Schedule C is the simplest report to use when balancing to the financials. It demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the allocations. This schedule demonstrates the full sequence of all departments with the Central Service Departments listed first and in the order of their allocating sequence.

The Receiving departments follow the Central Service Departments with the total allocations received from all Central Service Departments.

Schedule E – Summary of Allocation Basis: Schedule E demonstrates, for each Central Service Department, the services or activities of the Central Service Department and the basis for the allocation of each activity. This schedule is a convenient reference for reviewing the activities identified for each Central Service Department. This is particularly important when preparing a new plan and incorporating organizational and services changes.

Detail Schedules

The detail schedules demonstrate the original costs being allocated by each Central Service Department. In these schedules, the adjustments are applied; the activities are defined; the incoming costs from other Central Service Departments are detailed; the allocation calculations for both step-downs are documented; and the results for each Central Service Department are summarized.

When tracking costs, typically the schedules are reviewed in reverse order tracking from summary information back to detail information. This is discussed further in *Section A.2.6: Tracking Costs within the CAP*.

Schedule __.1 – Nature and Extent of Services: Schedule __.1 is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments. The narrative also describes the allocation basis used for each activity and any other relevant information on expenditures.

Schedule __.2 – Costs to be Allocated: Schedule __.2 provides an overview of the total costs allocated by each Central Service Department including:

- Expenditures from the financial reports — balances to Schedule C
- Adjustments to financial reports — balances to Schedule C

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Cost Allocation Methodology and Process

- Incoming costs from other Central Service Departments

The incoming costs are presented in columns that represent when these costs are allocated by the Central Service Department, not when the costs are received. As explained in *Section A.1: Cost Allocation Methodology*, the costs that are received from Central Service Departments sequenced after the given department are held for allocation in the second step-down.

Schedule _.3 – Costs to be Allocated by Activity: Schedule _.3 provides the following:

- Expenditures from the financials are defined by type of expenditure and by activities (to the extent deemed necessary) to ensure the application of allocation bases that closely correlate to the benefits derived by the Receiving departments. Each activity is represented in its own column. The totals balance with both Schedule C and Schedule _.2 expenditure amounts.
- Adjustments to the financial reports are applied to expenditures and the results spread to the appropriate activities.
- Incoming costs are demonstrated first in total and then spread to the appropriate activities for allocation for each step-down. The totals for each step-down balance to the totals on Schedule _.2. It should be noted that incoming costs may be coded to spread to only the activities that receive benefit from the services.

Schedule _.4 – Detail Activity Allocations: Schedule _.4 represents the allocation results by activity. Each activity defined on Schedule _.3 is demonstrated on a Detail Allocation Schedule. Because the number of activities varies, the number of the last of these schedules varies.

Schedule _.4 includes:

- Statistical measurement used as a basis for allocation
- Identification of statistical measurement
- Source of the statistical measurement
- Percent relationship of each statistical measurement to the whole or total statistical measurement base
- Results of the first step-down — balances to functional total after first additions on Schedule_.3
- Results of the second step-down — balances to functional total of second additions on Schedule_.3

The totals allocated from both step-downs balances to the functional grand total from Schedule _.3. Note the results of the second step-down. This schedule clearly demonstrates how the second step-down allocates only to departments sequenced after the allocating department.

Schedule _.5 – Allocation Summary for each Central Service Department: Schedule _.5 provides a summary of costs allocated by each activity. The activity totals balance to the totals from each Detail Activities Allocation schedule defined above.

The totals allocated to the Receiving Departments will balance to Schedule A for the allocating department.

A.2.6 Tracking Costs within the CAP

When costs are questioned, Maximus utilizes our standard tracking process in order to resolve any issues with Schedule A where the questioned cost is usually identified.

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Cost Allocation Methodology and Process

From Schedule A, we identify the allocating Central Service Department. From the CAP Table of Contents the appropriate detail schedules for the allocating department are identified. Tracking begins with the last detail schedule. Once the questioned amount is located, our analysis of the summary amounts by activities indicates which detail allocation schedules to review.

Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

At this point, any remaining questions are typically in regard to the incoming costs. If these costs are questioned, we can use Schedule __.2 to identify which department allocated the questioned incoming costs. Referring again to the CAP Table of Contents, the detail schedules for the sending Central Service Department can be located. Tracking continues by repeating these steps until all issues have been resolved.

Section C: Cost Allocation Plan

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule A - Allocated Costs By Department**

Central Service Departments	A2 Housing Commission GF	District Court	Communications Office	Police	Police Commission
Building Depreciation	0	837,522	0	826,554	625
Equipment Depreciation	0	0	0	1,675	44
Mayor & Council	8,610	7,377	802	48,489	179
City Administrator	30,558	28,376	3,773	191,218	738
Facility Management	0	523,654	0	583,808	2,147
Human Resources	45,067	71,002	7,413	496,115	2,547
Procurement	439	1,684	0	4,321	73
City Attorney	113,505	178,826	18,672	830,389	6,416
City Clerk	22,083	18,921	2,057	124,360	458
Finance Administration	7,081	6,192	656	40,055	153
Accounting	8,157	26,871	1,083	97,315	1,214
Assessor	10,902	9,341	1,016	61,397	226
Treasurer	2,993	2,669	279	17,390	62
Non-Department Expenses	5,081	8,005	836	37,144	287
Public Svcs Redistribution	0	0	0	0	0
Public Svcs Gen Fund Retiree	0	0	0	0	0
Parks & Recreation Admin	0	0	0	0	0
CSA Redistribution	52,330	0	0	0	0
Building Dept Admin	0	0	0	0	0
Utilities Redistribution	0	0	0	0	0
Customer Service	6,067	5,379	565	35,078	126
Sustnblty & Innvton	0	0	0	1,593	0
Allocated Costs for Fiscal 2022	312,874	1,725,820	37,151	3,396,901	15,296

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule A - Allocated Costs By Department**

Central Service Departments	Police Parking Enforcement	Fire	Planning - Historic Preservation	Bldg & Rent Svcs - Housing	Bldg & Rent Svcs - Appeals
Building Depreciation	39,921	9,874	0	0	0
Equipment Depreciation	293	0	0	0	0
Mayor & Council	523	27,003	176	926	143
City Administrator	8,903	112,193	822	3,810	660
Facility Management	36,669	0	0	0	0
Human Resources	28,413	351,079	1,350	6,012	1,095
Procurement	0	4,468	146	0	0
City Attorney	37,311	640,541	3,401	15,143	2,759
City Clerk	1,341	69,255	451	2,374	367
Finance Administration	427	22,503	158	757	117
Accounting	5,652	90,873	585	10,025	319
Assessor	662	34,191	222	1,172	181
Treasurer	469,939	9,428	170	367	53
Non-Department Expenses	2,329	28,655	152	678	123
Public Svcs Redistribution	0	0	0	0	0
Public Svcs Gen Fund Retiree	0	0	0	0	0
Parks & Recreation Admin	0	0	0	0	0
CSA Redistribution	0	0	1,583	6,991	1,264
Building Dept Admin	0	0	17,192	375,799	67,943
Utilities Redistribution	0	0	0	0	0
Customer Service	138,921	19,094	313	732	107
Sustnblty & Innvton	0	43,691	0	0	0
Allocated Costs for Fiscal 2022	771,304	1,462,847	26,720	424,784	75,133

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule A - Allocated Costs By Department**

Central Service Departments	Planning	Engineering	Systems Planning - GF	DPW (Field Ops) General Fund	Parks & Recreation General Fund
Building Depreciation	0	2,047,945	15	115,694	1,284,992
Equipment Depreciation	0	0	1	0	0
Mayor & Council	2,004	4,040	121	9	13,983
City Administrator	8,557	5,553	373	11	44,095
Facility Management	0	0	50	0	0
Human Resources	13,731	4,968	688	840	60,786
Procurement	0	293	1,611	73	3,076
City Attorney	34,585	12,511	1,732	2,117	153,096
City Clerk	5,139	10,361	309	23	35,862
Finance Administration	1,638	3,331	252	14	11,725
Accounting	5,078	8,179	104	635	71,308
Assessor	2,537	5,115	153	11	17,704
Treasurer	1,290	1,540	42	3	13,990
Non-Department Expenses	1,548	560	77	95	6,853
Public Svcs Redistribution	0	0	0	0	0
Public Svcs Gen Fund Retiree	0	0	0	0	0
Parks & Recreation Admin	0	0	0	0	1,301,222
CSA Redistribution	15,937	0	0	0	63,266
Building Dept Admin	628	0	0	0	0
Utilities Redistribution	0	0	0	0	0
Customer Service	2,441	3,083	85	6	25,656
Sustnblty & Innvton	0	0	0	21,287	196,936
Allocated Costs for Fiscal 2022	95,113	2,107,478	5,612	140,819	3,304,548

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule A - Allocated Costs By Department**

Central Service Departments	Utilities General Fund	Fund 0002 Energy Projects	Fund 0003 DDA Oper	Fund 0004 Maintenance Facility	Fund 0009 Smart Zone LDFA
Building Depreciation	138,863	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Mayor & Council	1,139	151	16	32	11,371
City Administrator	2,308	325	80	43	13,775
Facility Management	0	0	0	0	0
Human Resources	2,777	433	13,451	25	0
Procurement	2,856	0	0	0	73
City Attorney	6,993	10,759	3,294	1	65
City Clerk	2,921	387	41	81	29,163
Finance Administration	1,203	123	13	26	9,303
Accounting	9,140	180	1,539	10	7,545
Assessor	1,442	0	28,692	0	17,058
Treasurer	398	23	4,403	6	4,364
Non-Department Expenses	313	49	1,516	3	0
Public Svcs Redistribution	26,546	187	0	7	0
Public Svcs Gen Fund Retiree	9,320	0	0	0	0
Parks & Recreation Admin	0	0	0	0	0
CSA Redistribution	0	0	0	0	0
Building Dept Admin	0	0	0	0	0
Utilities Redistribution	0	0	0	0	0
Customer Service	807	0	0	2	2
Sustnblty & Innvton	18,289	0	0	0	0
Allocated Costs for Fiscal 2022	225,314	12,617	53,046	235	92,720

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule A - Allocated Costs By Department**

Central Service Departments	Fund 0011 Central Stores	Fund 0012 Fleet Services	Fund 0014 Info Technology	Fund 0016 Community TV	Fund 0021 Major Street
Building Depreciation	0	0	286,236	1,099	1,455
Equipment Depreciation	0	0	174	35	102
Mayor & Council	1,793	10,968	15,164	2,778	17,824
City Administrator	3,168	20,448	42,723	8,320	42,147
Facility Management	0	0	86,514	1,718	5,002
Human Resources	0	21,476	54,417	17,459	61,626
Procurement	2,856	12,597	15,454	439	6,811
City Attorney	0	2,302	88,902	592	36,217
City Clerk	4,599	28,130	38,891	7,124	45,713
Finance Administration	1,738	10,168	222,952	2,313	15,222
Accounting	7,142	46,939	30,014	10,032	46,104
Assessor	0	0	0	0	0
Treasurer	275	1,695	2,333	443	2,980
Non-Department Expenses	0	2,421	6,135	1,094	6,948
Public Svcs Redistribution	0	9,396	0	0	26,968
Public Svcs Gen Fund Retiree	0	0	0	0	0
Parks & Recreation Admin	0	0	0	0	0
CSA Redistribution	0	0	0	0	0
Building Dept Admin	0	0	0	0	0
Utilities Redistribution	0	0	0	0	0
Customer Service	0	18	6	29	419
Sustnblty & Innvton	0	30,251	0	8,152	62,904
Allocated Costs for Fiscal 2022	21,572	196,812	889,915	61,627	378,443

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule A - Allocated Costs By Department**

Central Service Departments	Fund 0022 Local Street	Fund 0023 Court Facilities	Fund 0024 Open Space & Park Acq	Fund 0025 Bandemer Prop	Fund 0026 Construction Code
Building Depreciation	320	0	0	0	0
Equipment Depreciation	22	0	0	0	0
Mayor & Council	6,174	341	7,161	2	7,235
City Administrator	12,006	413	9,037	4	26,383
Facility Management	1,099	0	0	0	0
Human Resources	13,579	0	815	0	39,437
Procurement	1,904	0	952	0	879
City Attorney	893	0	50,142	0	2,283
City Clerk	15,833	875	18,365	6	18,557
Finance Administration	5,229	279	5,945	2	5,999
Accounting	8,734	73	5,802	2,693	29,537
Assessor	0	0	10,208	0	0
Treasurer	949	62	2,666	7	3,174
Non-Department Expenses	1,531	0	92	0	4,446
Public Svcs Redistribution	5,940	0	0	0	0
Public Svcs Gen Fund Retiree	0	0	0	0	0
Parks & Recreation Admin	0	0	0	0	0
CSA Redistribution	0	0	0	0	45,805
Building Dept Admin	0	0	0	0	1,806
Utilities Redistribution	0	0	0	0	0
Customer Service	2	18	2	11	3,573
Sustnblty & Innvton	0	0	0	0	0
Allocated Costs for Fiscal 2022	74,213	2,060	111,186	2,725	189,114

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule A - Allocated Costs By Department**

Central Service Departments	Fund 0027 Drug Enforcement	Fund 0028 Federal Forfeit	Fund 0034 Parks Memorials & Contrib	Fund 0035 General Debt Service	Fund 0036 Metro Expansion
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Mayor & Council	5	80	66	15,038	518
City Administrator	5	97	79	18,216	1,640
Facility Management	0	0	0	0	0
Human Resources	0	0	0	0	3,031
Procurement	220	220	146	0	220
City Attorney	0	0	0	555	11,689
City Clerk	12	206	168	38,566	1,329
Finance Administration	25	86	67	12,294	445
Accounting	66	82	374	3,210	1,998
Assessor	0	0	0	8	0
Treasurer	6	12	268	2,312	80
Non-Department Expenses	0	0	0	0	342
Public Svcs Redistribution	0	0	0	0	1,328
Public Svcs Gen Fund Retiree	0	0	0	0	0
Parks & Recreation Admin	0	0	0	0	0
CSA Redistribution	0	0	0	0	0
Building Dept Admin	0	0	0	0	0
Utilities Redistribution	0	0	0	0	0
Customer Service	10	0	448	0	2
Sustnbly & Innvton	0	0	0	0	0
Allocated Costs for Fiscal 2022	348	784	1,618	90,198	22,623

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule A - Allocated Costs By Department**

Central Service Departments	Fund 0038 Special Assistance	Fund 0041 Open Space Endowmt	Fund 0042 Water Supply System	Fund 0043 Sewage Disposal System	Fund 0044 Parking System
Building Depreciation	0	0	3,255	2,300	0
Equipment Depreciation	0	0	229	162	0
Mayor & Council	36	6	38,597	40,775	2,617
City Administrator	44	7	85,269	81,839	3,170
Facility Management	0	0	11,191	7,907	0
Human Resources	0	0	115,483	97,293	0
Procurement	0	146	19,995	12,964	0
City Attorney	952	0	(123,180)	113,071	0
City Clerk	93	14	98,989	104,575	6,712
Finance Administration	30	18	33,462	34,572	2,139
Accounting	40	99	107,561	85,265	1,851
Assessor	0	0	0	0	0
Treasurer	236	1	5,988	6,272	404
Non-Department Expenses	0	0	13,019	10,969	0
Public Svcs Redistribution	0	0	50,531	42,568	0
Public Svcs Gen Fund Retiree	0	0	0	0	0
Parks & Recreation Admin	0	0	0	0	0
CSA Redistribution	0	0	0	0	0
Building Dept Admin	0	0	0	0	0
Utilities Redistribution	0	0	0	0	0
Customer Service	399	0	99	11	3
Sustnblty & Innvton	0	0	0	0	0
Allocated Costs for Fiscal 2022	1,830	291	460,487	640,542	16,896

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule A - Allocated Costs By Department**

Central Service Departments	Fund 0048 Airport	Fund 0049 Project Management	Fund 0052 VEBA Trust	Fund 0054 Cemetery Perp Care	Fund 0055 Elizabeth Dean Trust
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Mayor & Council	1,426	6,573	521	0	84
City Administrator	4,007	22,502	857	0	165
Facility Management	0	0	0	0	0
Human Resources	6,827	43,589	0	0	204
Procurement	5,273	24,246	0	0	293
City Attorney	1,123	2,988	0	0	12
City Clerk	3,656	16,856	1,336	0	214
Finance Administration	1,668	7,690	426	0	96
Accounting	23,082	31,422	111	0	795
Assessor	0	0	0	0	0
Treasurer	246	1,424	80	5	13
Non-Department Expenses	770	4,914	0	0	23
Public Svcs Redistribution	2,992	19,076	0	0	84
Public Svcs Gen Fund Retiree	0	0	0	0	0
Parks & Recreation Admin	0	0	0	0	0
CSA Redistribution	0	0	0	0	0
Building Dept Admin	0	0	0	0	0
Utilities Redistribution	0	0	0	0	0
Customer Service	47	718	0	8	0
Sustnblty & Innvton	33,045	0	415	0	0
Allocated Costs for Fiscal 2022	84,163	181,999	3,747	13	1,982

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule A - Allocated Costs By Department**

Central Service Departments	Fund 0056 Art in Public Places	Fund 0057 Insurance	Fund 0058 Wheeler Center	Fund 0059 Pension Trust	Fund 0061 Alternative Transportation
Building Depreciation	0	1,242	0	0	121
Equipment Depreciation	0	87	0	0	9
Mayor & Council	0	51,431	803	1,019	693
City Administrator	0	67,298	1,253	3,662	2,546
Facility Management	0	4,269	0	0	417
Human Resources	0	7,643	0	10,190	5,121
Procurement	0	4,175	1,392	0	513
City Attorney	1,190	18,509	65	1,649	296
City Clerk	0	131,900	2,059	2,612	1,777
Finance Administration	0	85,335	789	833	615
Accounting	0	25,753	9,440	2,596	2,503
Assessor	0	0	0	0	0
Treasurer	0	7,973	125	158	106
Non-Department Expenses	0	862	0	1,149	577
Public Svcs Redistribution	0	0	0	0	2,239
Public Svcs Gen Fund Retiree	0	0	0	0	0
Parks & Recreation Admin	0	0	0	0	0
CSA Redistribution	0	0	0	0	0
Building Dept Admin	0	0	0	0	0
Utilities Redistribution	0	0	0	0	0
Customer Service	0	85	3	3	0
Sustnblty & Innvton	0	0	105,856	1,085	0
Allocated Costs for Fiscal 2022	1,190	406,561	121,785	24,955	17,532

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule A - Allocated Costs By Department**

Central Service Departments	Fund 0062 Street Millage	Fund 0064 Mich Justice Training	Fund 0069 Stormwater Sewer System	Fund 0070 Affordable Housing	Fund 0071 Park Maint & Cap Imp
Building Depreciation	0	0	1,069	0	0
Equipment Depreciation	0	0	75	0	0
Mayor & Council	22,867	48	16,235	80	10,139
City Administrator	33,589	58	34,745	97	28,724
Facility Management	0	0	3,676	0	0
Human Resources	17,655	0	45,220	0	49,296
Procurement	5,493	0	12,158	220	9,082
City Attorney	3,537	0	13,848	0	26,664
City Clerk	58,646	124	41,637	205	26,004
Finance Administration	19,219	39	14,432	86	9,156
Accounting	21,540	1,191	52,436	214	48,550
Assessor	45,831	0	0	22,573	24,408
Treasurer	10,544	8	2,621	3,476	5,314
Non-Department Expenses	1,990	0	5,098	0	5,558
Public Svcs Redistribution	7,726	0	19,783	0	0
Public Svcs Gen Fund Retiree	0	0	0	0	0
Parks & Recreation Admin	0	0	0	0	0
CSA Redistribution	0	0	0	0	0
Building Dept Admin	0	0	0	0	0
Utilities Redistribution	0	0	0	0	0
Customer Service	2	2	220	3	23
Sustnblty & Innvton	0	0	115	0	0
Allocated Costs for Fiscal 2022	248,637	1,471	263,369	26,954	242,917

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule A - Allocated Costs By Department**

Central Service Departments	Fund 0072 Solid Waste	Fund 0074 Sewer Rev Bonds-08	Fund 0075 Sewer Revenue Bonds	Fund 0076 Sewer Bonds XIX-04	Fund 0077 Sewer Bonds XX-04 SRF
Building Depreciation	1,190	0	0	0	0
Equipment Depreciation	84	0	0	0	0
Mayor & Council	25,182	0	4,488	0	0
City Administrator	47,319	0	5,975	0	0
Facility Management	4,093	0	0	0	0
Human Resources	50,417	0	1,605	0	0
Procurement	11,206	0	2,417	0	0
City Attorney	8,214	0	93	0	0
City Clerk	64,583	0	11,511	0	0
Finance Administration	21,656	0	3,900	0	0
Accounting	46,261	145	4,125	1,311	197
Assessor	57,242	0	0	0	0
Treasurer	12,670	0	689	0	0
Non-Department Expenses	5,684	0	181	0	0
Public Svcs Redistribution	22,060	0	706	0	0
Public Svcs Gen Fund Retiree	0	0	0	0	0
Parks & Recreation Admin	0	0	0	0	0
CSA Redistribution	0	0	0	0	0
Building Dept Admin	0	0	0	0	0
Utilities Redistribution	0	0	0	0	0
Customer Service	34	0	0	0	0
Sustnblty & Innvton	13,994	0	0	0	0
Allocated Costs for Fiscal 2022	391,887	145	35,689	1,311	197

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule A - Allocated Costs By Department**

Central Service Departments	Fund 0081 Storm Sewer Rev Bonds	Fund 0082 Storm Sewer Rev Bonds- 05	Fund 0084 Dev Offset Mitigation	Fund 0087 2012 SRF WWTP Renovations	Fund 0092 Water Bond-08
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Mayor & Council	0	0	466	0	567
City Administrator	0	0	669	0	899
Facility Management	0	0	0	0	0
Human Resources	0	0	305	0	637
Procurement	0	0	439	0	293
City Attorney	0	0	18	0	37
City Clerk	0	0	1,195	0	1,453
Finance Administration	0	0	423	0	491
Accounting	34	7	1,249	2,107	557
Assessor	0	0	0	0	0
Treasurer	0	0	76	0	87
Non-Department Expenses	0	0	34	0	72
Public Svcs Redistribution	0	0	137	0	279
Public Svcs Gen Fund Retiree	0	0	0	0	0
Parks & Recreation Admin	0	0	0	0	0
CSA Redistribution	0	0	0	0	0
Building Dept Admin	0	0	0	0	0
Utilities Redistribution	0	0	0	0	0
Customer Service	0	0	8	0	0
Sustnblty & Innvton	0	0	0	0	0
Allocated Costs for Fiscal 2022	34	7	5,019	2,107	5,371

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule A - Allocated Costs By Department**

Central Service Departments	Fund 0093 Water Revenue Bonds	Fund 0095 Water Bond Future 2019 Series	Fund 0096 Water Pend'g Bond Series	Fund 0098 Water Bond 09-10 DWRP	Fund 0099 Investment Pooled
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Mayor & Council	13,370	0	7,472	0	490
City Administrator	16,196	2,248	10,100	0	594
Facility Management	0	0	0	0	0
Human Resources	0	6,751	3,133	0	0
Procurement	0	4,175	2,124	0	0
City Attorney	0	391	181	0	0
City Clerk	34,289	0	19,162	0	1,258
Finance Administration	10,930	398	6,311	0	401
Accounting	3,277	10,522	12,057	730	334
Assessor	0	0	0	0	0
Treasurer	2,054	0	1,148	0	75
Non-Department Expenses	0	761	353	0	0
Public Svcs Redistribution	0	2,949	1,376	0	0
Public Svcs Gen Fund Retiree	0	0	0	0	0
Parks & Recreation Admin	0	0	0	0	0
CSA Redistribution	0	0	0	0	0
Building Dept Admin	0	0	0	0	0
Utilities Redistribution	0	0	0	0	0
Customer Service	0	0	0	0	0
Sustnblty & Innvton	0	0	0	0	0
Allocated Costs for Fiscal 2022	80,116	28,194	63,417	730	3,152

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule A - Allocated Costs By Department**

Central Service Departments	Fund 0100 County Mntl Hlth Millage	Fund 0101 Capital Sinking Fund	Fund 0102 Sidewalk Const Millage	Fund 0103 Afford Housing Millage	Fund 0105 Major St Road Bond
Building Depreciation	1,995	0	0	0	0
Equipment Depreciation	140	0	0	0	0
Mayor & Council	3,217	335	1,729	1,744	16
City Administrator	5,877	406	2,641	3,001	20
Facility Management	6,859	0	0	0	0
Human Resources	5,936	0	1,630	1,477	0
Procurement	2,783	952	513	513	0
City Attorney	343	0	94	85	0
City Clerk	8,250	859	4,433	4,474	42
Finance Administration	2,895	364	1,462	1,475	13
Accounting	5,426	1,318	1,703	1,557	3
Assessor	0	0	0	0	0
Treasurer	502	51	265	268	2
Non-Department Expenses	669	0	184	166	0
Public Svcs Redistribution	2,598	0	718	0	0
Public Svcs Gen Fund Retiree	0	0	0	0	0
Parks & Recreation Admin	0	0	0	0	0
CSA Redistribution	0	0	0	0	0
Building Dept Admin	0	0	0	0	0
Utilities Redistribution	0	0	0	0	0
Customer Service	15	0	0	0	0
Sustnblty & Innvton	0	0	0	0	0
Allocated Costs for Fiscal 2022	47,505	4,285	15,372	14,762	98

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule A - Allocated Costs By Department**

Central Service Departments	Fund 0106 Local St Road Bond	Fund 0107 St, Bridge, Sidewalk Bonds	Fund 00CP General Capital	Fund 00MG Major Grants	All Others
Building Depreciation	0	0	11	0	0
Equipment Depreciation	0	0	1	0	0
Mayor & Council	8	16	5,049	1,627	0
City Administrator	10	20	6,259	2,283	0
Facility Management	0	0	38	0	0
Human Resources	0	0	433	942	0
Procurement	0	0	1,172	1,977	0
City Attorney	0	0	356	3,681	0
City Clerk	21	42	12,949	4,174	0
Finance Administration	7	13	4,240	1,519	0
Accounting	2	3	4,974	11,049	0
Assessor	0	0	0	0	0
Treasurer	1	2	775	254	0
Non-Department Expenses	0	0	49	106	0
Public Svcs Redistribution	0	0	187	408	0
Public Svcs Gen Fund Retiree	0	0	0	0	0
Parks & Recreation Admin	0	0	0	0	0
CSA Redistribution	0	0	0	0	0
Building Dept Admin	0	0	0	0	0
Utilities Redistribution	0	0	0	0	0
Customer Service	0	0	0	8	0
Sustnbly & Innvton	0	0	0	0	0
Allocated Costs for Fiscal 2022	49	98	36,491	28,029	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule A - Allocated Costs By Department**

Central Service Departments	Total Allocated	Direct Billed	Unallocated	Cost Adjustments	Disallowed
Building Depreciation	5,602,298	0	0	(5,770,842)	
Equipment Depreciation	3,132	0	0	(50,674)	
Mayor & Council	471,964	0	0	0	
City Administrator	1,115,206	0	0	0	
Facility Management	1,279,111	0	1,975,954	0	33,072
Human Resources	1,791,419	0	400,184	0	
Procurement	186,323	0	0	0	0
City Attorney	2,339,910	257,508	0	0	0
City Clerk	1,210,434	0	233,715	0	21,954
Finance Administration	655,593	0	46,728	0	0
Accounting	1,062,009	0	0	0	
Assessor	352,292	0	1,002,585	0	
Treasurer	610,588	0	153,776	0	0
Non-Department Expenses	170,499	0	1,196	0	15,346,398
Public Svcs Redistribution	246,789	0	0	0	
Public Svcs Gen Fund Retiree	9,320	0	0	0	
Parks & Recreation Admin	1,301,222	0	0	0	60,015
CSA Redistribution	187,176	0	0	0	
Building Dept Admin	463,368	0	0	0	
Utilities Redistribution	0	0	0	0	
Customer Service	244,692	0	0	0	
Sustnblty & Innvton	537,614	0	662,552	0	425,598
Allocated Costs for Fiscal 2022	19,840,959	257,508	4,476,690	(5,821,516)	15,887,037

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule A - Allocated Costs By Department**

Central Service Departments	Total Expenditures
Building Depreciation	
Equipment Depreciation	
Mayor & Council	
City Administrator	
Facility Management	
Human Resources	
Procurement	
City Attorney	
City Clerk	
Finance Administration	
Accounting	
Assessor	
Treasurer	
Non-Department Expenses	
Public Svcs Redistribution	
Public Svcs Gen Fund Retiree	
Parks & Recreation Admin	
CSA Redistribution	
Building Dept Admin	
Utilities Redistribution	
Customer Service	
Sustnblty & Innvton	
Allocated Costs for Fiscal 2022	<hr/> 34,640,678

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule C - Summary of Allocated Costs**

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Building Depreciation	0		5,770,842		0	
Equipment Depreciation	0		50,674		0	
Mayor & Council	475,333		0		0	
City Administrator	1,135,470		0		0	
Facility Management	3,447,080	(33,072)	0	(1,975,954)	0	
Human Resources	2,313,893		0	(400,184)	0	
Procurement	148,930	0	0		0	
City Attorney	2,843,222	0	0		(257,508)	
City Clerk	1,268,652	(21,954)	0	(233,715)	0	
Finance Administration	987,519	0	0	(46,728)	0	
Accounting	889,724		0		0	
Assessor	1,107,117		0	(1,002,585)	0	
Treasurer	766,900	0	0	(153,776)	0	
Non-Department Expenses	15,596,706	(15,346,398)	0	(1,196)	0	
Public Svcs Redistribution	0		0		0	
Public Svcs Gen Fund Retiree	73,620		0		0	
Parks & Recreation Admin	1,321,176	(60,015)	0		0	
CSA Redistribution	0		0		0	
Building Dept Admin	442,832		0		0	
Utilities Redistribution	0		0		0	
Customer Service	117,091		0		0	
Sustnblty & Innvton	1,705,413	(425,598)	0	(662,552)	0	
A2 Housing Commission GF						312,874
District Court						1,725,820
Communications Office						37,151
Police						3,396,901
Police Commission						15,296
Police Parking Enforcement						771,304
Fire						1,462,847
Planning - Historic Preservation						26,720
Bldg & Rent Svcs - Housing						424,784
Bldg & Rent Svcs - Appeals						75,133
Planning						95,113
Engineering						2,107,478
Systems Planning - GF						5,612
DPW (Field Ops) General Fund						140,819
Parks & Recreation General Fund						3,304,548
Utilities General Fund						225,314
Fund 0002 Energy Projects						12,617
Fund 0003 DDA Oper						53,046
Fund 0004 Maintenance Facility						235
Fund 0009 Smart Zone LDFA						92,720
Fund 0011 Central Stores						21,572
Fund 0012 Fleet Services						196,812
Fund 0014 Info Technology						889,915
Fund 0016 Community TV						61,627
Fund 0021 Major Street						378,443
Fund 0022 Local Street						74,213
Fund 0023 Court Facilities						2,060
Fund 0024 Open Space & Park Acq						111,186
Fund 0025 Bandemer Prop						2,725
Fund 0026 Construction Code						189,114

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule C - Summary of Allocated Costs**

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Fund 0027 Drug Enforcement						348
Fund 0028 Federal Forfeit						784
Fund 0034 Parks Memorials & Contrib						1,618
Fund 0035 General Debt Service						90,198
Fund 0036 Metro Expansion						22,623
Fund 0038 Special Assistance						1,830
Fund 0041 Open Space Endowmt						291
Fund 0042 Water Supply System						460,487
Fund 0043 Sewage Disposal System						640,542
Fund 0044 Parking System						16,896
Fund 0048 Airport						84,163
Fund 0049 Project Management						181,999
Fund 0052 VEBA Trust						3,747
Fund 0054 Cemetery Perp Care						13
Fund 0055 Elizabeth Dean Trust						1,982
Fund 0056 Art in Public Places						1,190
Fund 0057 Insurance						406,561
Fund 0058 Wheeler Center						121,785
Fund 0059 Pension Trust						24,955
Fund 0061 Alternative Transportation						17,532
Fund 0062 Street Millage						248,637
Fund 0064 Mich Justice Training						1,471
Fund 0069 Stormwater Sewer System						263,369
Fund 0070 Affordable Housing						26,954
Fund 0071 Park Maint & Cap Imp						242,917
Fund 0072 Solid Waste						391,887
Fund 0074 Sewer Rev Bonds-08						145
Fund 0075 Sewer Revenue Bonds						35,689
Fund 0076 Sewer Bonds XIX-04						1,311
Fund 0077 Sewer Bonds XX-04 SRF						197
Fund 0081 Storm Sewer Rev Bonds						34
Fund 0082 Storm Sewer Rev Bonds-05						7
Fund 0084 Dev Offset Mitigation						5,019
Fund 0087 2012 SRF WWTP Renovations						2,107
Fund 0092 Water Bond-08						5,371
Fund 0093 Water Revenue Bonds						80,116
Fund 0095 Water Bond Future 2019 Series						28,194
Fund 0096 Water Pend'g Bond Series						63,417
Fund 0098 Water Bond 09-10 DWRP						730
Fund 0099 Investment Pooled						3,152
Fund 0100 County Mntl Hlth Millage						47,505
Fund 0101 Capital Sinking Fund						4,285
Fund 0102 Sidewalk Const Millage						15,372
Fund 0103 Afford Housing Millage						14,762
Fund 0105 Major St Road Bond						98
Fund 0106 Local St Road Bond						49
Fund 0107 St, Bridge, Sidewalk Bonds						98
Fund 00CP General Capital						36,491
Fund 00MG Major Grants						28,029
All Others						0
Totals	34,640,678	(15,887,037)	5,821,516	(4,476,690)	(257,508)	19,840,959

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule C - Summary of Allocated Costs**

Deviation: 0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
Building Depreciation		
1.4.1 City Hall	Assigned Sq Footage - City Hall	Facilities Management Report
1.4.2 Justice Center	Assigned Sq Footage - Justice Center	Facilities Management Report
1.4.3 Dept Specific	Dollar Amount of Building Depreciation by Specific Department	Fixed Asset Report - Finance
Equipment Depreciation		
2.4.1 Equip Deprec	Dollar Amount of Equipment Depreciation by Department	Fixed Asset Report - Finance
2.4.2 Vehicle Deprec	Dollar Amount of Vehicle Depreciation by Department	Fixed Asset Report - Finance
2.4.3 City Hall Equip	Assigned Sq Footage - City Hall	Facilities Management Report
Mayor & Council		
3.4.1 Mayor & Council	Dollar Amount of Expenditures by Program	Financial Report
City Administrator		
4.4.1 Personnel Issues	Dollar Amount of Personnel Expenses by Program	Financial Report
4.4.2 Financial Issues	Dollar Amount of Expenditures by Program	Financial Report
Facility Management		
5.4.1 Municipal Center	Assigned Square Footage - Municipal Center	Facilities Management Report
5.4.2 City Services	Full-Time Employees by Department - General Fund	Budget Report
Human Resources		
6.4.1 Personnel	Full-Time Employees by Department	Budget Report
6.4.2 Labor Relations	Union Employees by Department	Human Resources
6.4.3 Human Rights	Full-Time Employees by Department	Budget Report
6.4.4 Employee Benefits	Full-Time Employees by Department	Budget Report
Procurement		
7.4.1 Purchasing	Purchase Orders by Department	Finance
City Attorney		
8.4.1 City-wide Svcs	Dollar Amount of Expenditures by Program	Financial Report
8.4.2 Personnel Support	Full-Time Employees by Department	Budget Report
8.4.3 Labor Relations	Union Employees by Department	Human Resources
8.4.4 Contracted Svcs	Percent of Effort of Attorney Contracted Services Staff	Attorney Time Distribution Report
8.4.5 All Other Svcs	Number of Direct Attorney Time Hours by Dept	Attorney Time Distribution Report
City Clerk		
9.4.1 City-Wide Svcs	Dollar Amount of Expenditures by Program	Financial Report
Finance Administration		
10.4.1 Finance Admin	Dollar Amount of Personnel Expenses by Finance Organization	Financial Report
10.4.2 Budget	Dollar Amount of Expenditures by Program	Financial Report
10.4.3 Retiree Benefit	Dollar Amt of Personnel Exps by Finance Org (excl. Cust Svc, IT, Risk)	Financial Report
10.4.4 Procurement	Purchase Orders by Department	Finance
Accounting		
11.4.1 1820 Accounting	Total Transactions by Department (A/P & A/R)	Finance
11.4.2 1821 Payroll	Full-Time Employees by Department	Budget Report
11.4.3 1822 A/P	Expenditure Transactions by Department (A/P)	Finance
11.4.4 1823 A/R	Revenue Transactions by Department (A/R)	Finance

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
11.4.5 1824 Budget	Dollar Amount of Expenditures by Program	Financial Report
11.4.6 1825 Financial Reports	Dollar Amount of Expenditures by Program	Financial Report
11.4.7 1826 Fixed Assets	Dollar Amount of Actual Depreciation by Department	Fixed Asset Report - Accounting Division
11.4.8 1827 Grant Mgt	Federal Grant Expenditures by Fund	SEFA
11.4.9 1828 Investment Mgt	Dollar Amount of Expenditures by Program	Financial Report
11.4.10 1829 Systems Admin	Total Transactions by Department (A/P & A/R)	Finance
Assessor		
12.4.1 Tax Adm-Gen Op	Dollar Amount of General Fund Expenditures by Program	Financial Report
12.4.2 Tax Adm-Special	Dollar Amount of Special Millages Collected	Tax Year Distribution Report - Treasurer
Treasurer		
13.4.1 Investments	Dollar Amount of Expenditures by Program	Financial Report
13.4.2 Audit Support	Dollar Amount of Expenditures by Program	Financial Report
13.4.3 Parking Enforcement	Direct Allocation to Parking Enforcement	N/A
13.4.4 Misc Receipting	Cash Receipts by Department	General Ledger
13.4.5 Tax Adm-Gen Op	Dollar Amount of General Fund Expenditures by Program	Financial Report
13.4.6 Tax Adm-Special	Dollar Amount of Special Millages Collected	Tax Year Distribution Report - Treasurer
13.4.7 Customer Service	Direct Allocation to Customer Service	N/A
Non-Department Expenses		
14.4.1 City-wide Svcs	Full-Time Employees by Department	Budget Report
14.4.2 AFSCME Settlements	Percentage of AFSCME Settlement Payments by Department	Finance Report
14.4.3 Retiree Medical	Retiree Health Costs by Department	Finance Report
14.4.4 Insurance	Full-Time Employees by Department	Budget Report
14.4.5 Human Resources	Direct Allocation to Human Resources	N/A
Public Svcs Redistribution		
15.4.1 P.S. Redistr	Dollar Amount of Public Services Personnel Expenses by Prog	Financial Report
15.4.2 P.S. General	Dollar Amount of P.S. Personnel Expenses by Prog - Gen Fund	Financial Report
Public Svcs Gen Fund Retiree		
16.4.1 PS GF Retiree	Dollar Amount of P.S. Personnel Expenses by Prog - Gen Fund	Financial Report
Parks & Recreation Admin		
17.4.1 P&R Admin	Dollar Amount of P & R Personnel Expenses by Program	Financial Report
17.4.2 P&R Gen Fund	Dollar Amount of Personnel Expenses by P & R Prog - Gen Fund	Financial Report
17.4.3 P&R GF Retiree	Dollar Amount of Personnel Expenses by P & R Prog - Gen Fund	Financial Report
CSA Redistribution		
18.4.1 CSA Gen Fund	Dollar Amount of Personnel Expenses by CSA Prog - Gen Fund	Financial Report
18.4.2 CSA Redistr	Dollar Amount of Personnel Expenses by CSA Program	Financial Report
Building Dept Admin		
19.4.1 Bldg Dept G.F. Admin	Dollar Amount of Personnel Expenses by Building Org - G.F.	Financial Report
19.4.2 Bldg Retiree Benefits	Dollar Amount of Personnel Exps by Building Org - Retiree G.F	Financial Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
19.4.3 Bldg Dept Redistr	Dollar Amount of Personnel Expenses by Building Dept Org	Financial Report
Utilities Redistribution		
20.4.1 Utility Redistr	Dollar Amount of Personnel Expenses by Utilities Program	Financial Report
Customer Service		
21.4.1 Parking Collections	Direct Allocation to Parking Enforcement	N/A
21.4.2 Misc Receipting	Cash Receipts by Department	General Ledger
21.4.3 Gen Tax Collect	Dollar Amount of General Fund Expenditures by Program	Financial Report
Sustnbly & Innvton		
22.4.1 Program Management	Percent of Energy Consumption by Dept (excl. Water & Wastewater)	Budget Office
22.4.2 Planning	Percent of Energy Consumption by Dept (excl. Water & Wastewater)	Budget Office
22.4.3 Asset Management	Direct Allocation to DPW (Field Ops) General Fund	N/A

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .1 - Nature and Extent of Services
For Department Building Depreciation

Building depreciation is a portion of the total cost for the office and operational space needs of the City of Ann Arbor. Depreciation calculations are maintained by the Finance Department within the Fixed Asset System. This cost allocation plan section includes all general fund depreciation identified in the fixed asset report as Building Depreciation and Building Improvements Depreciation.

In addition to depreciation costs, this section also includes the interest expense associated with the construction of the Justice Center.

The depreciation and interest amounts have been further segregated into the following functional groupings for allocation purposes:

City Hall – All depreciation costs associated with the City Hall has been allocated to occupant departments based upon assigned square footage.

Justice Center – All depreciation costs and interest expense associated with the Justice Center has been allocated to occupant departments based upon assigned square footage.

Department Specific – The costs for depreciation of buildings and building improvements associated with specific departments have been allocated directly to the benefiting City department.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .2 - Costs To Be Allocated
For Department Building Depreciation**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Cost Adjustments:				
City Hall Depreciation	213,986			
Dept Specific Depreciation	3,756,993			
City Hall Deprec - Renovations	0			
Justice Center Depreciation	1,178,344			
Justice Ctr Annual Interest	621,519			
Total Departmental Cost Adjustments:	5,770,842			5,770,842
Inbound Costs:				
Accounting		1,054	1,054	
Total Allocated Additions:		1,054	1,054	1,054
Total To Be Allocated:	5,770,842	1,054		5,771,896

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation**

	Total	G&A	City Hall	Justice Center	Dept Specific
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
City Hall Depreciation	213,986	0	213,986	0	0
Dept Specific Depreciation	3,756,993	0	0	0	3,756,993
City Hall Deprec - Renovations	0	0	0	0	0
Justice Center Depreciation	1,178,344	0	0	1,178,344	0
Justice Ctr Annual Interest	621,519	0	0	621,519	0
Functional Cost	5,770,842	0	213,986	1,799,863	3,756,993
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	5,770,842	0	213,986	1,799,863	3,756,993
Allocation Step 2					
Inbound - Accounting: 1826 Fixed Assets	1,054	0	172	883	0
2nd Allocation	1,054	0	172	883	0
Total For Building Depreciation					
Schedule .3 Total	5,771,896	0	214,158	1,800,746	3,756,993

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation**

Activity - City Hall

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	651	1.116772	2,390		2,390	2	2,392
City Administrator	1,829	3.137598	6,714		6,714	5	6,719
Human Resources	3,953	6.781260	14,511		14,511	12	14,523
Procurement	348	0.596984	1,277		1,277	1	1,278
City Attorney	4,825	8.277152	17,712		17,712	14	17,726
City Clerk	7,714	13.233150	28,317		28,317	23	28,340
Finance Administration	1,354	2.322749	4,970		4,970	4	4,974
Accounting	1,947	3.340024	7,147		7,147	6	7,153
Assessor	2,241	3.844372	8,226		8,226	7	8,233
Treasurer	758	1.300328	2,783		2,783	2	2,785
Public Svcs Redistribution	10,802	18.530529	39,653		39,653	32	39,685
CSA Redistribution	7,066	12.121524	25,938		25,938	21	25,959
Customer Service	2,391	4.101693	8,777		8,777	7	8,784
Sustnblty & Innvton	285	0.488909	1,046		1,046	1	1,047
Police	6,484	11.123119	23,802		23,802	19	23,821
Police Commission	170	0.291630	624		624	0	625
Police Parking Enforcement	1,133	1.943630	4,159		4,159	3	4,162
Systems Planning - GF	4	0.006862	15		15	0	15
Fund 0014 Info Technology	675	1.157943	2,478		2,478	2	2,480
Fund 0016 Community TV	136	0.233304	499		499	0	500
Fund 0021 Major Street	396	0.679327	1,454		1,454	1	1,455
Fund 0022 Local Street	87	0.149246	319		319	0	320
Fund 0042 Water Supply System	886	1.519908	3,252		3,252	3	3,255
Fund 0043 Sewage Disposal System	626	1.073885	2,298		2,298	2	2,300
Fund 0057 Insurance	338	0.579829	1,241		1,241	1	1,242
Fund 0061 Alternative Transportation	33	0.056611	121		121	0	121
Fund 0069 Stormwater Sewer System	291	0.499202	1,068		1,068	1	1,069
Fund 0072 Solid Waste	324	0.555813	1,189		1,189	1	1,190
Fund 0100 County Mntl Hlth Millage	543	0.931501	1,993		1,993	2	1,995
Fund 00CP General Capital	3	0.005146	11		11	0	11
Schedule .4 Total for City Hall	58,293	100.000000	213,986		213,986	172	214,158

Allocation Basis: Assigned Sq Footage - City Hall

Allocation Source: Facilities Management Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation**

Activity - Justice Center

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
District Court	41,456	46.509749	837,112		837,112	411	837,522
Police	39,734	44.577827	802,340		802,340	393	802,733
Police Parking Enforcement	1,770	1.985774	35,741		35,741	18	35,759
Fund 0014 Info Technology	6,174	6.926650	124,670		124,670	61	124,731
Schedule .4 Total for Justice Center	89,134	100.000000	1,799,863		1,799,863	883	1,800,746

Allocation Basis: Assigned Sq Footage - Justice Center

Allocation Source: Facilities Management Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation**

Activity - Dept Specific

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fire	9,873.72	0.262809	9,874		9,874		9,874
Engineering	2,047,945.50	54.510227	2,047,945		2,047,945		2,047,945
DPW (Field Ops) General Fund	115,693.57	3.079419	115,694		115,694		115,694
Parks & Recreation General Fund	1,284,991.95	34.202670	1,284,992		1,284,992		1,284,992
Utilities General Fund	138,863.44	3.696132	138,863		138,863		138,863
Fund 0014 Info Technology	159,025.20	4.232779	159,025		159,025		159,025
Fund 0016 Community TV	599.76	0.015964	600		600		600
Schedule .4 Total for Dept Specific	3,756,993.14	100.000000	3,756,993		3,756,993	0	3,756,993

Allocation Basis: Dollar Amount of Building Depreciation by Specific Department

Allocation Source: Fixed Asset Report - Finance

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Building Depreciation**

Receiving Department	Total	City Hall	Justice Center	Dept Specific
Mayor & Council	2,392	2,392	0	0
City Administrator	6,719	6,719	0	0
Human Resources	14,523	14,523	0	0
Procurement	1,278	1,278	0	0
City Attorney	17,726	17,726	0	0
City Clerk	28,340	28,340	0	0
Finance Administration	4,974	4,974	0	0
Accounting	7,153	7,153	0	0
Assessor	8,233	8,233	0	0
Treasurer	2,785	2,785	0	0
Public Svcs Redistribution	39,685	39,685	0	0
CSA Redistribution	25,959	25,959	0	0
Customer Service	8,784	8,784	0	0
District Court	837,522	0	837,522	0
Sustnbly & Innvton	1,047	1,047	0	0
Police	826,554	23,821	802,733	0
Police Commission	625	625	0	0
Police Parking Enforcement	39,921	4,162	35,759	0
Fire	9,874	0	0	9,874
Engineering	2,047,945	0	0	2,047,945
Systems Planning - GF	15	15	0	0
DPW (Field Ops) General Fund	115,694	0	0	115,694
Parks & Recreation General Fund	1,284,992	0	0	1,284,992
Utilities General Fund	138,863	0	0	138,863
Fund 0014 Info Technology	286,236	2,480	124,731	159,025
Fund 0016 Community TV	1,099	500	0	600
Fund 0021 Major Street	1,455	1,455	0	0
Fund 0022 Local Street	320	320	0	0
Fund 0042 Water Supply System	3,255	3,255	0	0
Fund 0043 Sewage Disposal System	2,300	2,300	0	0
Fund 0057 Insurance	1,242	1,242	0	0
Fund 0061 Alternative Transportation	121	121	0	0
Fund 0069 Stormwater Sewer System	1,069	1,069	0	0
Fund 0072 Solid Waste	1,190	1,190	0	0
Fund 0100 County Mntl Hlth Millage	1,995	1,995	0	0
Fund 00CP General Capital	11	11	0	0
Direct Bill	0	0	0	0
Total	5,771,896	214,158	1,800,746	3,756,993

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .1 - Nature and Extent of Services
For Department Equipment Depreciation

The City tracks equipment depreciation within the Fixed Asset System using generally accepted methods for calculating depreciation consistently for any specific asset or class of assets. This cost allocation plan section includes all general fund depreciation identified in the fixed asset report as:

- Equipment Depreciation
- Vehicle Depreciation

Equipment Depreciation – Equipment depreciation costs are allocated to benefiting departments based on the current period actual dollar amount of depreciation calculated for all assigned equipment assets.

Vehicle Depreciation – Vehicle depreciation costs are allocated to benefiting departments based on the current period actual dollar amount of depreciation calculated for all assigned vehicles.

City Hall Equipment – The equipment depreciation accounted for in the fixed asset report as miscellaneous equipment within City Hall has been separately identified and allocated to City Hall occupant departments based upon assigned square footage for each.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .2 - Costs To Be Allocated
For Department Equipment Depreciation

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Cost Adjustments:				
City Hall Equip Deprec	15,055			
Equipment Depreciation	35,619			
Vehicle Depreciation	0			
Total Departmental Cost Adjustments:	<u>50,674</u>			50,674
Total To Be Allocated:	<u>50,674</u>			<u>50,674</u>

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department Equipment Depreciation**

	Total	G&A	Equip Deprec	Vehicle Deprec	City Hall Equip
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
City Hall Equip Deprec	15,055	0	0	0	15,055
Equipment Depreciation	35,619	0	35,619	0	0
Vehicle Depreciation	0	0	0	0	0
 Functional Cost	 50,674	 0	 35,619	 0	 15,055
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	50,674	0	35,619	0	15,055
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Equipment Depreciation					
Schedule .3 Total	50,674	0	35,619	0	15,055

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Equipment Depreciation**

Activity - Equip Deprec

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Clerk	35,618.82	100.000000	35,619		35,619		35,619
Schedule .4 Total for Equip Deprec	35,618.82	100.000000	35,619		35,619	0	35,619

Allocation Basis: Dollar Amount of Equipment Depreciation by Department
Allocation Source: Fixed Asset Report - Finance

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Equipment Depreciation**

Activity - Vehicle Deprec

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Building Dept Admin	100.00	100.000000	0		0		0
Schedule .4 Total for Vehicle Deprec	100.00	100.000000	0		0	0	0

Allocation Basis: Dollar Amount of Vehicle Depreciation by Department
Allocation Source: Fixed Asset Report - Finance

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Equipment Depreciation**

Activity - City Hall Equip

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	651	1.116772	168		168		168
City Administrator	1,829	3.137598	472		472		472
Human Resources	3,953	6.781260	1,021		1,021		1,021
Procurement	348	0.596984	90		90		90
City Attorney	4,825	8.277152	1,246		1,246		1,246
City Clerk	7,714	13.233150	1,992		1,992		1,992
Finance Administration	1,354	2.322749	350		350		350
Accounting	1,947	3.340024	503		503		503
Assessor	2,241	3.844372	579		579		579
Treasurer	758	1.300328	196		196		196
Public Svcs Redistribution	10,802	18.530529	2,790		2,790		2,790
CSA Redistribution	7,066	12.121524	1,825		1,825		1,825
Customer Service	2,391	4.101693	618		618		618
Sustnblty & Innvton	285	0.488909	74		74		74
Police	6,484	11.123119	1,675		1,675		1,675
Police Commission	170	0.291630	44		44		44
Police Parking Enforcement	1,133	1.943630	293		293		293
Systems Planning - GF	4	0.006862	1		1		1
Fund 0014 Info Technology	675	1.157943	174		174		174
Fund 0016 Community TV	136	0.233304	35		35		35
Fund 0021 Major Street	396	0.679327	102		102		102
Fund 0022 Local Street	87	0.149246	22		22		22
Fund 0042 Water Supply System	886	1.519908	229		229		229
Fund 0043 Sewage Disposal System	626	1.073885	162		162		162
Fund 0057 Insurance	338	0.579829	87		87		87
Fund 0061 Alternative Transportation	33	0.056611	9		9		9
Fund 0069 Stormwater Sewer System	291	0.499202	75		75		75
Fund 0072 Solid Waste	324	0.555813	84		84		84
Fund 0100 County Mntl Hlth Millage	543	0.931501	140		140		140
Fund 00CP General Capital	3	0.005146	1		1		1
Schedule .4 Total for City Hall Equip	58,293	100.000000	15,055		15,055	0	15,055

Allocation Basis: Assigned Sq Footage - City Hall

Allocation Source: Facilities Management Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Equipment Depreciation**

Receiving Department	Total	Equip Deprec	Vehicle Deprec	City Hall Equip
Mayor & Council	168	0	0	168
City Administrator	472	0	0	472
Human Resources	1,021	0	0	1,021
Procurement	90	0	0	90
City Attorney	1,246	0	0	1,246
City Clerk	37,611	35,619	0	1,992
Finance Administration	350	0	0	350
Accounting	503	0	0	503
Assessor	579	0	0	579
Treasurer	196	0	0	196
Public Svcs Redistribution	2,790	0	0	2,790
CSA Redistribution	1,825	0	0	1,825
Customer Service	618	0	0	618
Sustnblty & Invntn	74	0	0	74
Police	1,675	0	0	1,675
Police Commission	44	0	0	44
Police Parking Enforcement	293	0	0	293
Systems Planning - GF	1	0	0	1
Fund 0014 Info Technology	174	0	0	174
Fund 0016 Community TV	35	0	0	35
Fund 0021 Major Street	102	0	0	102
Fund 0022 Local Street	22	0	0	22
Fund 0042 Water Supply System	229	0	0	229
Fund 0043 Sewage Disposal System	162	0	0	162
Fund 0057 Insurance	87	0	0	87
Fund 0061 Alternative Transportation	9	0	0	9
Fund 0069 Stormwater Sewer System	75	0	0	75
Fund 0072 Solid Waste	84	0	0	84
Fund 0100 County Mntl Hlth Millage	140	0	0	140
Fund 00CP General Capital	1	0	0	1
Direct Bill	0	0	0	0
Total	50,674	35,619	0	15,055

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .1 - Nature and Extent of Services
For Department Mayor & Council

The City Council, as the policy making arm of City government, is entrusted by the City Charter in meeting all the obligations and responsibilities of the City by use of its general legislative powers. Under this provision, the Council appoints a City Administrator to serve as chief administrative officer of the City, responsible to the Council for the proper administration and coordination of all departments, boards, commissions, and affairs of the City, as designated in the Charter, or by Council ordinances, resolutions, or other formal actions.

For the purpose of this cost allocation plan, costs related to the Mayor and City Council are allocated to all City departments based upon actual expenditures for the fiscal year.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .2 - Costs To Be Allocated
For Department Mayor & Council**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	475,333			475,333
Inbound Costs:				
Building Depreciation	2,390	2	2,392	
Equipment Depreciation	168		168	
Mayor & Council		695	695	
City Administrator		2,859	2,859	
Facility Management		6,515	6,515	
Human Resources		686	686	
City Attorney		1,974	1,974	
City Clerk		1,784	1,784	
Finance Administration		515	515	
Accounting		915	915	
Assessor		895	895	
Treasurer		248	248	
Non-Department Expenses		92	92	
Customer Service		488	488	
Total Allocated Additions:	2,558	17,666	20,224	20,224
Total To Be Allocated:	477,891	17,666		495,557

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department Mayor & Council

	Total	G&A	Mayor & Council
Other Expense & Cost			
Personnel Services	23,071	0	23,071
Personnel Svcs-Other	284,716	0	284,716
Payroll Fringes	64,228	0	64,228
Other Services	617	0	617
Other Charges	101,954	0	101,954
1100 Fringe Benefits	0	0	0
Materials & Supplies	746	0	746
Rounding Adjustment	1	0	1
Departmental Total			
Expenditures Per Financial Statement	475,333		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	475,333	0	475,333
Allocation Step 1			
Inbound - All Others	2,558	2,558	0
Reallocate Admin Costs		(2,558)	2,558
Unallocated Costs	0	0	0
1st Allocation	477,891	0	477,891
Allocation Step 2			
Inbound - All Others	17,666	17,666	0
Reallocate Admin Costs		(17,666)	17,666
Unallocated Costs	0	0	0
2nd Allocation	17,666	0	17,666
Total For Mayor & Council			
Schedule .3 Total	495,557	0	495,557

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Mayor & Council**

Activity - Mayor & Council

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	475,333	0.145369	695		695		695
City Administrator	1,135,470	0.347255	1,660		1,660	61	1,721
Facility Management	1,796,486	0.549410	2,626		2,626	97	2,723
Human Resources	1,914,429	0.585480	2,798		2,798	104	2,901
Procurement	148,930	0.045547	218		218	8	226
City Attorney	2,843,222	0.869528	4,155		4,155	154	4,309
City Clerk	1,268,652	0.387985	1,854		1,854	69	1,923
Finance Administration	987,519	0.302008	1,443		1,443	53	1,497
Accounting	889,724	0.272100	1,300		1,300	48	1,348
Assessor	1,107,117	0.338584	1,618		1,618	60	1,678
Treasurer	538,982	0.164834	788		788	29	817
Non-Department Expenses	250,308	0.076550	366		366	13	379
Public Svcs Gen Fund Retiree	79,766	0.024394	117		117	4	121
Building Dept Admin	442,832	0.135429	647		647	24	671
A2 Housing Commission GF	5,681,036	1.737403	8,303		8,303	307	8,610
District Court	4,867,654	1.488650	7,114		7,114	263	7,377
Sustnblty & Innvton	1,705,413	0.521558	2,492		2,492	92	2,585
Communications Office	529,360	0.161892	774		774	29	802
Police	31,993,177	9.784312	46,758		46,758	1,731	48,489
Police Commission	117,973	0.036079	172		172	6	179
Police Parking Enforcement	345,008	0.105512	504		504	19	523
Fire	17,816,834	5.448833	26,039		26,039	964	27,003
Planning - Historic Preservation	116,011	0.035479	170		170	6	176
Bldg & Rent Svcs - Housing	610,800	0.186798	893		893	33	926
Bldg & Rent Svcs - Appeals	94,540	0.028913	138		138	5	143
Planning	1,321,983	0.404295	1,932		1,932	71	2,004
Engineering	2,665,457	0.815163	3,896		3,896	144	4,040
Systems Planning - GF	79,630	0.024353	116		116	4	121
DPW (Field Ops) General Fund	6,003	0.001836	9		9	0	9
Parks & Recreation General Fund	9,225,871	2.821502	13,484		13,484	499	13,983
Utilities General Fund	751,375	0.229789	1,098		1,098	41	1,139
Fund 0002 Energy Projects	99,713	0.030495	146		146	5	151
Fund 0003 DDA Oper	10,634	0.003252	16		16	1	16
Fund 0004 Maintenance Facility	20,906	0.006394	31		31	1	32
Fund 0009 Smart Zone LDFA	7,502,644	2.294496	10,965		10,965	406	11,371
Fund 0011 Central Stores	1,183,127	0.361830	1,729		1,729	64	1,793
Fund 0012 Fleet Services	7,236,909	2.213227	10,577		10,577	392	10,968
Fund 0014 Info Technology	10,005,201	3.059840	14,623		14,623	541	15,164
Fund 0016 Community TV	1,832,713	0.560489	2,679		2,679	99	2,778
Fund 0021 Major Street	11,760,404	3.596625	17,188		17,188	636	17,824
Fund 0022 Local Street	4,073,339	1.245729	5,953		5,953	220	6,174
Fund 0023 Court Facilities	225,000	0.068811	329		329	12	341
Fund 0024 Open Space & Park Acq	4,724,643	1.444914	6,905		6,905	256	7,161
Fund 0025 Bandemer Prop	1,516	0.000464	2		2	0	2
Fund 0026 Construction Code	4,773,932	1.459988	6,977		6,977	258	7,235
Fund 0027 Drug Enforcement	3,000	0.000917	4		4	0	5
Fund 0028 Federal Forfeit	53,000	0.016209	77		77	3	80
Fund 0034 Parks Memorials & Contrib	43,307	0.013244	63		63	2	66
Fund 0035 General Debt Service	9,921,705	3.034305	14,501		14,501	537	15,038
Fund 0036 Metro Expansion	342,042	0.104605	500		500	18	518
Fund 0038 Special Assistance	24,000	0.007340	35		35	1	36
Fund 0041 Open Space Endowmt	3,667	0.001121	5		5	0	6

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Mayor & Council**

Activity - Mayor & Council

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fund 0042 Water Supply System	25,466,165	7.788189	37,219		37,219	1,378	38,597
Fund 0043 Sewage Disposal System	26,903,274	8.227693	39,319		39,319	1,456	40,775
Fund 0044 Parking System	1,726,652	0.528053	2,524		2,524	93	2,617
Fund 0048 Airport	940,607	0.287661	1,375		1,375	51	1,426
Fund 0049 Project Management	4,336,558	1.326228	6,338		6,338	235	6,573
Fund 0052 VEBA Trust	343,839	0.105155	503		503	19	521
Fund 0055 Elizabeth Dean Trust	55,163	0.016870	81		81	3	84
Fund 0057 Insurance	33,931,814	10.377196	49,592		49,592	1,839	51,431
Fund 0058 Wheeler Center	529,664	0.161984	774		774	29	803
Fund 0059 Pension Trust	672,036	0.205525	982		982	36	1,019
Fund 0061 Alternative Transportation	457,204	0.139824	668		668	25	693
Fund 0062 Street Millage	15,087,342	4.614086	22,050		22,050	816	22,867
Fund 0064 Mich Justice Training	31,884	0.009751	47		47	2	48
Fund 0069 Stormwater Sewer System	10,711,766	3.275925	15,655		15,655	580	16,235
Fund 0070 Affordable Housing	52,841	0.016160	77		77	3	80
Fund 0071 Park Maint & Cap Imp	6,689,972	2.045960	9,777		9,777	362	10,139
Fund 0072 Solid Waste	16,614,752	5.081206	24,283		24,283	899	25,182
Fund 0075 Sewer Revenue Bonds	2,961,381	0.905664	4,328		4,328	160	4,488
Fund 0084 Dev Offset Mitigation	307,386	0.094006	449		449	17	466
Fund 0092 Water Bond-08	373,891	0.114345	546		546	20	567
Fund 0093 Water Revenue Bonds	8,821,304	2.697775	12,892		12,892	477	13,370
Fund 0096 Water Pend'g Bond Series	4,929,719	1.507631	7,205		7,205	267	7,472
Fund 0099 Investment Pooled	323,577	0.098958	473		473	17	490
Fund 0100 County Mntl Hlth Millage	2,122,494	0.649112	3,102		3,102	115	3,217
Fund 0101 Capital Sinking Fund	221,015	0.067592	323		323	12	335
Fund 0102 Sidewalk Const Millage	1,140,534	0.348804	1,667		1,667	62	1,729
Fund 0103 Afford Housing Millage	1,151,017	0.352010	1,682		1,682	62	1,744
Fund 0105 Major St Road Bond	10,861	0.003322	16		16	1	16
Fund 0106 Local St Road Bond	5,431	0.001661	8		8	0	8
Fund 0107 St, Bridge, Sidewalk Bonds	10,861	0.003322	16		16	1	16
Fund 00CP General Capital	3,331,378	1.018819	4,869		4,869	180	5,049
Fund 00MG Major Grants	1,073,744	0.328378	1,569		1,569	58	1,627
Schedule .4 Total for Mayor & Council	326,984,423	100.000000	477,891		477,891	17,666	495,557

Allocation Basis: Dollar Amount of Expenditures by Program

Allocation Source: Financial Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Mayor & Council**

Receiving Department	Total	Mayor & Council
Mayor & Council	695	695
City Administrator	1,721	1,721
Facility Management	2,723	2,723
Human Resources	2,901	2,901
Procurement	226	226
City Attorney	4,309	4,309
City Clerk	1,923	1,923
Finance Administration	1,497	1,497
Accounting	1,348	1,348
Assessor	1,678	1,678
Treasurer	817	817
Non-Department Expenses	379	379
Public Svcs Gen Fund Retiree	121	121
Building Dept Admin	671	671
A2 Housing Commission GF	8,610	8,610
District Court	7,377	7,377
Sustnblty & Innvton	2,585	2,585
Communications Office	802	802
Police	48,489	48,489
Police Commission	179	179
Police Parking Enforcement	523	523
Fire	27,003	27,003
Planning - Historic Preservation	176	176
Bldg & Rent Svcs - Housing	926	926
Bldg & Rent Svcs - Appeals	143	143
Planning	2,004	2,004
Engineering	4,040	4,040
Systems Planning - GF	121	121
DPW (Field Ops) General Fund	9	9
Parks & Recreation General Fund	13,983	13,983
Utilities General Fund	1,139	1,139
Fund 0002 Energy Projects	151	151
Fund 0003 DDA Oper	16	16
Fund 0004 Maintenance Facility	32	32
Fund 0009 Smart Zone LDFA	11,371	11,371
Fund 0011 Central Stores	1,793	1,793
Fund 0012 Fleet Services	10,968	10,968
Fund 0014 Info Technology	15,164	15,164
Fund 0016 Community TV	2,778	2,778
Fund 0021 Major Street	17,824	17,824
Fund 0022 Local Street	6,174	6,174
Fund 0023 Court Facilities	341	341
Fund 0024 Open Space & Park Acq	7,161	7,161
Fund 0025 Bandemer Prop	2	2
Fund 0026 Construction Code	7,235	7,235
Fund 0027 Drug Enforcement	5	5
Fund 0028 Federal Forfeit	80	80
Fund 0034 Parks Memorials & Contrib	66	66
Fund 0035 General Debt Service	15,038	15,038
Fund 0036 Metro Expansion	518	518
Fund 0038 Special Assistance	36	36
Fund 0041 Open Space Endowmt	6	6

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Mayor & Council**

Receiving Department	Total	Mayor & Council
Fund 0042 Water Supply System	38,597	38,597
Fund 0043 Sewage Disposal System	40,775	40,775
Fund 0044 Parking System	2,617	2,617
Fund 0048 Airport	1,426	1,426
Fund 0049 Project Management	6,573	6,573
Fund 0052 VEBA Trust	521	521
Fund 0055 Elizabeth Dean Trust	84	84
Fund 0057 Insurance	51,431	51,431
Fund 0058 Wheeler Center	803	803
Fund 0059 Pension Trust	1,019	1,019
Fund 0061 Alternative Transportation	693	693
Fund 0062 Street Millage	22,867	22,867
Fund 0064 Mich Justice Training	48	48
Fund 0069 Stormwater Sewer System	16,235	16,235
Fund 0070 Affordable Housing	80	80
Fund 0071 Park Maint & Cap Imp	10,139	10,139
Fund 0072 Solid Waste	25,182	25,182
Fund 0075 Sewer Revenue Bonds	4,488	4,488
Fund 0084 Dev Offset Mitigation	466	466
Fund 0092 Water Bond-08	567	567
Fund 0093 Water Revenue Bonds	13,370	13,370
Fund 0096 Water Pend'g Bond Series	7,472	7,472
Fund 0099 Investment Pooled	490	490
Fund 0100 County Mntl Hlth Millage	3,217	3,217
Fund 0101 Capital Sinking Fund	335	335
Fund 0102 Sidewalk Const Millage	1,729	1,729
Fund 0103 Afford Housing Millage	1,744	1,744
Fund 0105 Major St Road Bond	16	16
Fund 0106 Local St Road Bond	8	8
Fund 0107 St, Bridge, Sidewalk Bonds	16	16
Fund 00CP General Capital	5,049	5,049
Fund 00MG Major Grants	1,627	1,627
Direct Bill	0	0
Total	495,557	495,557

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .1 - Nature and Extent of Services
For Department City Administrator

The City Administrator's Office directs the operations of all City Departments. The City Administrator is appointed by the City Council and is responsible for the implementation of all policies set by the Council.

Based upon discussions with the City Administrator, it was determined that the most equitable approach for the allocation of the office would be to separate costs into two activity pools. The Office's fiscal year expenditures were distributed equally to each of these cost pools and allocated as follows:

Personnel Issues – The Administrator is involved with a variety of activities for which effort tends to be proportionate to the number of employees within any given department. These activities include labor relations, hiring, benefits, and general oversight of the operations of each department. This cost pool has been allocated based upon the personnel costs by City department.

Financial Issues – The Office is also responsible for various activities that are more closely related to expenditures rather than personnel costs by department. These include matters pertaining to budgeting, funding sources, capital outlay, etc. This cost pool has been distributed based upon the total expenditures by City department.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .2 - Costs To Be Allocated
For Department City Administrator**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,135,470			1,135,470
Inbound Costs:				
Building Depreciation	6,714	5	6,719	
Equipment Depreciation	472		472	
Mayor & Council	1,660	61	1,721	
City Administrator		6,365	6,365	
Facility Management		18,304	18,304	
Human Resources		4,587	4,587	
Procurement		424	424	
City Attorney		13,204	13,204	
City Clerk		4,261	4,261	
Finance Administration		1,274	1,274	
Accounting		3,118	3,118	
Assessor		2,137	2,137	
Treasurer		590	590	
Non-Department Expenses		613	613	
Customer Service		1,164	1,164	
Total Allocated Additions:	8,846	56,107	64,952	64,952
Total To Be Allocated:	1,144,316	56,107		1,200,422

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department City Administrator**

	Total	G&A	Personnel Issues	Financial Issues
Other Expense & Cost				
Personnel Services	495,473	0	247,737	247,736
Personnel Svcs-Other	41,284	0	20,642	20,642
Payroll Fringes	266,614	0	133,307	133,307
Other Services	153,772	0	76,886	76,886
Other Charges	173,760	0	86,880	86,880
Materials & Supplies	2,160	0	1,080	1,080
Employee Allowances	2,405	0	1,203	1,202
1100 Fringe Benefit	0	0	0	0
Rounding Adjustment	2	0	1	1
Departmental Total				
Expenditures Per Financial Statement	1,135,470			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	1,135,470	0	567,736	567,734
Allocation Step 1				
Inbound - All Others	8,846	8,846	0	0
Reallocate Admin Costs		(8,846)	4,423	4,423
Unallocated Costs	0	0	0	0
1st Allocation	1,144,316	0	572,159	572,157
Allocation Step 2				
Inbound - All Others	56,107	56,107	0	0
Reallocate Admin Costs		(56,107)	28,054	28,053
Unallocated Costs	0	0	0	0
2nd Allocation	56,107	0	28,054	28,053
Total For City Administrator				
Schedule .3 Total	1,200,422	0	600,213	600,210

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department City Administrator**

Activity - Personnel Issues

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	372,015	0.354338	2,027		2,027		2,027
City Administrator	803,372	0.765198	4,378		4,378		4,378
Facility Management	597,213	0.568835	3,255		3,255	161	3,416
Human Resources	1,525,148	1.452678	8,312		8,312	412	8,724
Procurement	142,233	0.135475	775		775	38	814
City Attorney	2,368,412	2.255872	12,907		12,907	640	13,547
City Clerk	801,984	0.763876	4,371		4,371	217	4,587
Finance Administration	551,408	0.525207	3,005		3,005	149	3,154
Accounting	791,482	0.753873	4,313		4,313	214	4,527
Assessor	911,224	0.867926	4,966		4,966	246	5,212
Treasurer	308,217	0.293572	1,680		1,680	83	1,763
Building Dept Admin	177,996	0.169538	970		970	48	1,018
Customer Service	83,893	0.079907	457		457	23	480
A2 Housing Commission GF	3,518,781	3.351579	19,176		19,176	951	20,127
District Court	3,398,470	3.236986	18,521		18,521	918	19,439
Sustnblty & Innvton	541,284	0.515564	2,950		2,950	146	3,096
Communications Office	489,677	0.466410	2,669		2,669	132	2,801
Police	23,160,248	22.059744	126,217		126,217	6,261	132,478
Police Commission	91,171	0.086839	497		497	25	521
Police Parking Enforcement	1,445,688	1.376994	7,879		7,879	391	8,269
Fire	13,895,350	13.235086	75,726		75,726	3,755	79,481
Planning - Historic Preservation	106,444	0.101386	580		580	29	609
Bldg & Rent Svcs - Housing	470,064	0.447728	2,562		2,562	127	2,689
Bldg & Rent Svcs - Appeals	84,986	0.080948	463		463	23	486
Planning	1,071,633	1.020713	5,840		5,840	290	6,130
Engineering	115,209	0.109734	628		628	31	659
Systems Planning - GF	39,630	0.037747	216		216	11	227
Parks & Recreation General Fund	4,747,536	4.521948	25,873		25,873	1,283	27,156
Utilities General Fund	162,290	0.154578	884		884	44	928
Fund 0002 Energy Projects	24,893	0.023710	136		136	7	142
Fund 0003 DDA Oper	10,653	0.010147	58		58	3	61
Fund 0004 Maintenance Facility	897	0.000855	5		5	0	5
Fund 0011 Central Stores	174,155	0.165880	949		949	47	996
Fund 0012 Fleet Services	1,251,945	1.192457	6,823		6,823	338	7,161
Fund 0014 Info Technology	4,257,625	4.055316	23,203		23,203	1,150	24,353
Fund 0016 Community TV	866,347	0.825181	4,721		4,721	234	4,955
Fund 0021 Major Street	3,593,479	3.422728	19,583		19,583	971	20,555
Fund 0022 Local Street	791,469	0.753861	4,313		4,313	214	4,527
Fund 0024 Open Space & Park Acq	63,442	0.060428	346		346	17	363
Fund 0025 Bandemer Prop	148	0.000141	1		1	0	1
Fund 0026 Construction Code	3,080,050	2.933696	16,785		16,785	832	17,618
Fund 0036 Metro Expansion	177,017	0.168606	965		965	48	1,012
Fund 0042 Water Supply System	6,733,092	6.413156	36,693		36,693	1,819	38,513
Fund 0043 Sewage Disposal System	5,672,121	5.402600	30,911		30,911	1,533	32,444
Fund 0048 Airport	398,650	0.379707	2,173		2,173	108	2,280
Fund 0049 Project Management	2,541,914	2.421130	13,853		13,853	687	14,540
Fund 0052 VEBA Trust	39,539	0.037660	215		215	11	226
Fund 0055 Elizabeth Dean Trust	11,159	0.010629	61		61	3	64
Fund 0057 Insurance	873,336	0.831837	4,759		4,759	236	4,995
Fund 0058 Wheeler Center	49,137	0.046802	268		268	13	281
Fund 0059 Pension Trust	424,465	0.404296	2,313		2,313	115	2,428
Fund 0061 Alternative Transportation	298,325	0.284150	1,626		1,626	81	1,706

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department City Administrator

Activity - Personnel Issues

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fund 0062 Street Millage	1,029,419	0.980504	5,610		5,610	278	5,888
Fund 0069 Stormwater Sewer System	2,636,038	2.510782	14,366		14,366	712	15,078
Fund 0071 Park Maint & Cap Imp	2,874,417	2.737834	15,665		15,665	777	16,442
Fund 0072 Solid Waste	2,939,517	2.799841	16,020		16,020	794	16,814
Fund 0075 Sewer Revenue Bonds	94,089	0.089618	513		513	25	538
Fund 0084 Dev Offset Mitigation	18,320	0.017449	100		100	5	105
Fund 0092 Water Bond-08	37,230	0.035461	203		203	10	213
Fund 0095 Water Bond Future 2019 Series	392,990	0.374316	2,142		2,142	106	2,248
Fund 0096 Water Pend'g Bond Series	183,355	0.174642	999		999	49	1,049
Fund 0100 County Mntl Hlth Millage	346,173	0.329724	1,887		1,887	93	1,980
Fund 0102 Sidewalk Const Millage	95,693	0.091146	522		522	26	547
Fund 0103 Afford Housing Millage	155,243	0.147867	846		846	42	888
Fund 00CP General Capital	24,906	0.023722	136		136	7	142
Fund 00MG Major Grants	54,428	0.051842	297		297	15	311
Schedule .4 Total for Personnel Issues	104,988,739	100.000000	572,159		572,159	28,054	600,213

Allocation Basis: Dollar Amount of Personnel Expenses by Program

Allocation Source: Financial Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department City Administrator**

Activity - Financial Issues

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	475,333	0.145369	832		832		832
City Administrator	1,135,470	0.347255	1,987		1,987		1,987
Facility Management	1,796,486	0.549410	3,143		3,143	155	3,298
Human Resources	1,914,429	0.585480	3,350		3,350	165	3,515
Procurement	148,930	0.045547	261		261	13	273
City Attorney	2,843,222	0.869528	4,975		4,975	245	5,220
City Clerk	1,268,652	0.387985	2,220		2,220	109	2,329
Finance Administration	987,519	0.302008	1,728		1,728	85	1,813
Accounting	889,724	0.272100	1,557		1,557	77	1,633
Assessor	1,107,117	0.338584	1,937		1,937	95	2,033
Treasurer	538,982	0.164834	943		943	46	990
Non-Department Expenses	250,308	0.076550	438		438	21	459
Public Svcs Gen Fund Retiree	79,766	0.024394	140		140	7	146
Building Dept Admin	442,832	0.135429	775		775	38	813
A2 Housing Commission GF	5,681,036	1.737403	9,941		9,941	490	10,430
District Court	4,867,654	1.488650	8,517		8,517	420	8,937
Sustnblty & Innvton	1,705,413	0.521558	2,984		2,984	147	3,131
Communications Office	529,360	0.161892	926		926	46	972
Police	31,993,177	9.784312	55,982		55,982	2,758	58,740
Police Commission	117,973	0.036079	206		206	10	217
Police Parking Enforcement	345,008	0.105512	604		604	30	633
Fire	17,816,834	5.448833	31,176		31,176	1,536	32,712
Planning - Historic Preservation	116,011	0.035479	203		203	10	213
Bldg & Rent Svcs - Housing	610,800	0.186798	1,069		1,069	53	1,121
Bldg & Rent Svcs - Appeals	94,540	0.028913	165		165	8	174
Planning	1,321,983	0.404295	2,313		2,313	114	2,427
Engineering	2,665,457	0.815163	4,664		4,664	230	4,894
Systems Planning - GF	79,630	0.024353	139		139	7	146
DPW (Field Ops) General Fund	6,003	0.001836	11		11	0	11
Parks & Recreation General Fund	9,225,871	2.821502	16,143		16,143	795	16,939
Utilities General Fund	751,375	0.229789	1,315		1,315	65	1,379
Fund 0002 Energy Projects	99,713	0.030495	174		174	9	183
Fund 0003 DDA Oper	10,634	0.003252	19		19	1	20
Fund 0004 Maintenance Facility	20,906	0.006394	37		37	2	38
Fund 0009 Smart Zone LDFA	7,502,644	2.294496	13,128		13,128	647	13,775
Fund 0011 Central Stores	1,183,127	0.361830	2,070		2,070	102	2,172
Fund 0012 Fleet Services	7,236,909	2.213227	12,663		12,663	624	13,287
Fund 0014 Info Technology	10,005,201	3.059840	17,507		17,507	863	18,370
Fund 0016 Community TV	1,832,713	0.560489	3,207		3,207	158	3,365
Fund 0021 Major Street	11,760,404	3.596625	20,578		20,578	1,014	21,592
Fund 0022 Local Street	4,073,339	1.245729	7,128		7,128	351	7,479
Fund 0023 Court Facilities	225,000	0.068811	394		394	19	413
Fund 0024 Open Space & Park Acq	4,724,643	1.444914	8,267		8,267	407	8,674
Fund 0025 Bandemer Prop	1,516	0.000464	3		3	0	3
Fund 0026 Construction Code	4,773,932	1.459988	8,353		8,353	412	8,765
Fund 0027 Drug Enforcement	3,000	0.000917	5		5	0	5
Fund 0028 Federal Forfeit	53,000	0.016209	93		93	5	97
Fund 0034 Parks Memorials & Contrib	43,307	0.013244	76		76	4	79
Fund 0035 General Debt Service	9,921,705	3.034305	17,361		17,361	855	18,216
Fund 0036 Metro Expansion	342,042	0.104605	599		599	29	628
Fund 0038 Special Assistance	24,000	0.007340	42		42	2	44
Fund 0041 Open Space Endowmt	3,667	0.001121	6		6	0	7

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department City Administrator**

Activity - Financial Issues

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fund 0042 Water Supply System	25,466,165	7.788189	44,561		44,561	2,196	46,756
Fund 0043 Sewage Disposal System	26,903,274	8.227693	47,075		47,075	2,319	49,395
Fund 0044 Parking System	1,726,652	0.528053	3,021		3,021	149	3,170
Fund 0048 Airport	940,607	0.287661	1,646		1,646	81	1,727
Fund 0049 Project Management	4,336,558	1.326228	7,588		7,588	374	7,962
Fund 0052 VEBA Trust	343,839	0.105155	602		602	30	631
Fund 0055 Elizabeth Dean Trust	55,163	0.016870	97		97	5	101
Fund 0057 Insurance	33,931,814	10.377196	59,374		59,374	2,929	62,303
Fund 0058 Wheeler Center	529,664	0.161984	927		927	46	972
Fund 0059 Pension Trust	672,036	0.205525	1,176		1,176	58	1,234
Fund 0061 Alternative Transportation	457,204	0.139824	800		800	39	839
Fund 0062 Street Millage	15,087,342	4.614086	26,400		26,400	1,301	27,701
Fund 0064 Mich Justice Training	31,884	0.009751	56		56	3	58
Fund 0069 Stormwater Sewer System	10,711,766	3.275925	18,743		18,743	924	19,667
Fund 0070 Affordable Housing	52,841	0.016160	92		92	4	97
Fund 0071 Park Maint & Cap Imp	6,689,972	2.045960	11,706		11,706	577	12,283
Fund 0072 Solid Waste	16,614,752	5.081206	29,072		29,072	1,432	30,505
Fund 0075 Sewer Revenue Bonds	2,961,381	0.905664	5,182		5,182	255	5,437
Fund 0084 Dev Offset Mitigation	307,386	0.094006	538		538	26	564
Fund 0092 Water Bond-08	373,891	0.114345	654		654	32	686
Fund 0093 Water Revenue Bonds	8,821,304	2.697775	15,436		15,436	761	16,196
Fund 0096 Water Pend'g Bond Series	4,929,719	1.507631	8,626		8,626	425	9,051
Fund 0099 Investment Pooled	323,577	0.098958	566		566	28	594
Fund 0100 County Mntl Hlth Millage	2,122,494	0.649112	3,714		3,714	183	3,897
Fund 0101 Capital Sinking Fund	221,015	0.067592	387		387	19	406
Fund 0102 Sidewalk Const Millage	1,140,534	0.348804	1,996		1,996	98	2,094
Fund 0103 Afford Housing Millage	1,151,017	0.352010	2,014		2,014	99	2,113
Fund 0105 Major St Road Bond	10,861	0.003322	19		19	1	20
Fund 0106 Local St Road Bond	5,431	0.001661	10		10	0	10
Fund 0107 St, Bridge, Sidewalk Bonds	10,861	0.003322	19		19	1	20
Fund 00CP General Capital	3,331,378	1.018819	5,829		5,829	287	6,116
Fund 00MG Major Grants	1,073,744	0.328378	1,879		1,879	92	1,971
Schedule .4 Total for Financial Issues	326,984,423	100.000000	572,157		572,157	28,053	600,210

Allocation Basis: Dollar Amount of Expenditures by Program

Allocation Source: Financial Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .5 - Allocation Summary
For Department City Administrator**

Receiving Department	Total	Personnel Issues	Financial Issues
Mayor & Council	2,859	2,027	832
City Administrator	6,365	4,378	1,987
Facility Management	6,714	3,416	3,298
Human Resources	12,239	8,724	3,515
Procurement	1,087	814	273
City Attorney	18,767	13,547	5,220
City Clerk	6,916	4,587	2,329
Finance Administration	4,967	3,154	1,813
Accounting	6,161	4,527	1,633
Assessor	7,245	5,212	2,033
Treasurer	2,752	1,763	990
Non-Department Expenses	459	0	459
Public Svcs Gen Fund Retiree	146	0	146
Building Dept Admin	1,831	1,018	813
Customer Service	480	480	0
A2 Housing Commission GF	30,558	20,127	10,430
District Court	28,376	19,439	8,937
Sustnblty & Innvton	6,227	3,096	3,131
Communications Office	3,773	2,801	972
Police	191,218	132,478	58,740
Police Commission	738	521	217
Police Parking Enforcement	8,903	8,269	633
Fire	112,193	79,481	32,712
Planning - Historic Preservation	822	609	213
Bldg & Rent Svcs - Housing	3,810	2,689	1,121
Bldg & Rent Svcs - Appeals	660	486	174
Planning	8,557	6,130	2,427
Engineering	5,553	659	4,894
Systems Planning - GF	373	227	146
DPW (Field Ops) General Fund	11	0	11
Parks & Recreation General Fund	44,095	27,156	16,939
Utilities General Fund	2,308	928	1,379
Fund 0002 Energy Projects	325	142	183
Fund 0003 DDA Oper	80	61	20
Fund 0004 Maintenance Facility	43	5	38
Fund 0009 Smart Zone LDFA	13,775	0	13,775
Fund 0011 Central Stores	3,168	996	2,172
Fund 0012 Fleet Services	20,448	7,161	13,287
Fund 0014 Info Technology	42,723	24,353	18,370
Fund 0016 Community TV	8,320	4,955	3,365
Fund 0021 Major Street	42,147	20,555	21,592
Fund 0022 Local Street	12,006	4,527	7,479
Fund 0023 Court Facilities	413	0	413
Fund 0024 Open Space & Park Acq	9,037	363	8,674
Fund 0025 Bandemer Prop	4	1	3
Fund 0026 Construction Code	26,383	17,618	8,765
Fund 0027 Drug Enforcement	5	0	5
Fund 0028 Federal Forfeit	97	0	97
Fund 0034 Parks Memorials & Contrib	79	0	79
Fund 0035 General Debt Service	18,216	0	18,216
Fund 0036 Metro Expansion	1,640	1,012	628
Fund 0038 Special Assistance	44	0	44

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .5 - Allocation Summary
For Department City Administrator**

Receiving Department	Total	Personnel Issues	Financial Issues
Fund 0041 Open Space Endowmt	7	0	7
Fund 0042 Water Supply System	85,269	38,513	46,756
Fund 0043 Sewage Disposal System	81,839	32,444	49,395
Fund 0044 Parking System	3,170	0	3,170
Fund 0048 Airport	4,007	2,280	1,727
Fund 0049 Project Management	22,502	14,540	7,962
Fund 0052 VEBA Trust	857	226	631
Fund 0055 Elizabeth Dean Trust	165	64	101
Fund 0057 Insurance	67,298	4,995	62,303
Fund 0058 Wheeler Center	1,253	281	972
Fund 0059 Pension Trust	3,662	2,428	1,234
Fund 0061 Alternative Transportation	2,546	1,706	839
Fund 0062 Street Millage	33,589	5,888	27,701
Fund 0064 Mich Justice Training	58	0	58
Fund 0069 Stormwater Sewer System	34,745	15,078	19,667
Fund 0070 Affordable Housing	97	0	97
Fund 0071 Park Maint & Cap Imp	28,724	16,442	12,283
Fund 0072 Solid Waste	47,319	16,814	30,505
Fund 0075 Sewer Revenue Bonds	5,975	538	5,437
Fund 0084 Dev Offset Mitigation	669	105	564
Fund 0092 Water Bond-08	899	213	686
Fund 0093 Water Revenue Bonds	16,196	0	16,196
Fund 0095 Water Bond Future 2019 Series	2,248	2,248	0
Fund 0096 Water Pend'g Bond Series	10,100	1,049	9,051
Fund 0099 Investment Pooled	594	0	594
Fund 0100 County Mntl Hlth Millage	5,877	1,980	3,897
Fund 0101 Capital Sinking Fund	406	0	406
Fund 0102 Sidewalk Const Millage	2,641	547	2,094
Fund 0103 Afford Housing Millage	3,001	888	2,113
Fund 0105 Major St Road Bond	20	0	20
Fund 0106 Local St Road Bond	10	0	10
Fund 0107 St, Bridge, Sidewalk Bonds	20	0	20
Fund 00CP General Capital	6,259	142	6,116
Fund 00MG Major Grants	2,283	311	1,971
Direct Bill	0	0	0
Total	1,200,422	600,213	600,210

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .1 - Nature and Extent of Services
For Department Facility Management

The Facility Management Division is responsible for the maintenance and upkeep of various City facilities. This cost plan section identifies and distributes facility operations costs associated with the following City facilities:

Municipal Center – Costs associated with maintaining and operating the Municipal Center are accounted for in Activity 1381. Costs are allocated to all occupant departments based on the assigned square footage for each.

City Services – Any general contracted services and materials and supplies accounted for in Activity 7048 are included in the City Services function. All costs accounted for in this activity benefit the general operations of the City. Therefore, all costs have been allocated based on the number of general fund full-time employees by department.

Dental Center – Costs associated with the Community Dental Center are accounted for in Activity 1383. These costs have been unallocated in this plan

Fire Station – Costs associated with the Fire Station Museum accounted for in Activity 3231 have been unallocated in this plan.

Other Unallocated – All other costs accounted for in Agency 091 have been unallocated in this plan.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .2 - Costs To Be Allocated
For Department Facility Management**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,447,080			3,447,080
Deductions:				
Fac Mgt-Admin-2423-Deprec	-27,024			
Fac Mgt-Admin-4420-Transfer	-5,532			
Fac Mgt-Muni Ctr-2423-Deprec	-516			
Fac Mgt Muni Ctr-4420-Transfer	0			
Fac Mgt-Muni Ctr-5120-Struct & Imp	0			
Fac Mgt-Fire St 1-5190-Construction	0			
Total Deductions:	<u>-33,072</u>			-33,072
Inbound Costs:				
Mayor & Council	2,626	97	2,723	
City Administrator	6,398	316	6,714	
Human Resources		8,616	8,616	
City Attorney		24,800	24,800	
City Clerk		6,742	6,742	
Finance Administration		1,947	1,947	
Accounting		1,711	1,711	
Assessor		3,381	3,381	
Treasurer		933	933	
Non-Department Expenses		1,151	1,151	
Public Svcs Redistribution		73,176	73,176	
Public Svcs Gen Fund Retiree		34,194	34,194	
Customer Service		1,840	1,840	
Sustnbly & Innvton		<u>249,742</u>	<u>249,742</u>	
Total Allocated Additions:	<u>9,024</u>	<u>408,648</u>	417,672	417,672
Total To Be Allocated:	<u>3,423,032</u>	<u>408,648</u>		<u>3,831,680</u>

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department Facility Management**

	Total	G&A	Municipal Center	City Services	Dental Center**
Other Expense & Cost					
Fac Mgt-Admin	339,730	339,730	0	0	0
Fac Mgt-Admin-2423	(27,024)	(27,024)	0	0	0
Fac Mgt-Admin-4420	(5,532)	(5,532)	0	0	0
Fac Mgt-Municipal Center	1,336,311	0	1,336,311	0	0
Fac Mgt-Muni Ctr-2423	(516)	0	(516)	0	0
Fac Mgt-Muni Ctr-4420	0	0	0	0	0
Fac Mgt-Muni Ctr-5120	0	0	0	0	0
Fac Mgt-Dental Ctr	4,882	0	0	0	4,882
Fac Mgt-Fire St 1	108,186	0	0	0	0
Fac Mgt-City Svcs	0	0	0	0	0
Airport	398,659	0	0	0	0
Fleet Services	1,259,313	0	0	0	0
*Fac Mgt-Admin-2423-Deprec	27,024	0	0	0	0
*Fac Mgt-Admin-4420-Transfer	5,532	0	0	0	0
*Fac Mgt-Muni Ctr-2423-Deprec	516	0	0	0	0
*Fac Mgt Muni Ctr-4420-Transfer	0	0	0	0	0
*Fac Mgt-Muni Ctr-5120-Struct & Imp	0	0	0	0	0
*Fac Mgt-Fire St 1-5190-Construction	0	0	0	0	0
Rounding Adjustment	(1)	(1)	0	0	0
Departmental Total					
Expenditures Per Financial Statement	3,447,080				
Deductions					
*Total Disallowed Costs	(33,072)	0	0	0	0
Functional Cost	3,414,008	307,173	1,335,795	0	4,882
Allocation Step 1					
Inbound - City Administrator: Personnel Issues	3,255	703	2,093	0	0
Inbound - All Others	5,769	1,095	4,309	0	16
Reallocate Admin Costs		(308,971)	133,170	0	486
Unallocated Costs	(1,947,665)	0	0	0	(5,384)
1st Allocation	1,475,367	0	1,475,367	0	0
Allocation Step 2					
Inbound - City Administrator: Personnel Issues	161	35	104	0	0
Inbound - Human Resources: Personnel	4,587	990	2,949	0	0
Inbound - Human Resources: Human Rights	2,680	579	1,723	0	0
Inbound - Human Resources: Employee Benefits	1,350	291	868	0	0
Inbound - City Attorney: Personnel Support	571	123	367	0	0
Inbound - Accounting: 1821 Payroll	1,143	247	735	0	0
Inbound - Non-Department Expenses: City-wide Svcs	1,151	249	740	0	0
Inbound - Sustnbly & Innvton: Program Management	226,772	0	226,772	0	0
Inbound - Sustnbly & Innvton: Planning	22,970	0	22,970	0	0
Inbound - All Others	147,263	27,963	109,994	0	402

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department Facility Management**

	Total	G&A	Municipal Center	City Services	Dental Center**
Reallocate Admin Costs		(30,477)	13,136	0	48
Unallocated Costs	(28,289)	0	0	0	(449)
2nd Allocation	380,359	0	380,359	0	0
Total For Facility Management					
Schedule .3 Total	1,855,726	0	1,855,726	0	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department Facility Management**

	Fire St #1**	Other Unallocated**
<hr/>		
Other Expense & Cost		
Fac Mgt-Admin	0	0
Fac Mgt-Admin-2423	0	0
Fac Mgt-Admin-4420	0	0
Fac Mgt-Municipal Center	0	0
Fac Mgt-Muni Ctr-2423	0	0
Fac Mgt-Muni Ctr-4420	0	0
Fac Mgt-Muni Ctr-5120	0	0
Fac Mgt-Dental Ctr	0	0
Fac Mgt-Fire St 1	108,186	0
Fac Mgt-City Svcs	0	0
Airport	0	398,659
Fleet Services	0	1,259,313
*Fac Mgt-Admin-2423-Deprec	0	0
*Fac Mgt-Admin-4420-Transfer	0	0
*Fac Mgt-Muni Ctr-2423-Deprec	0	0
*Fac Mgt Muni Ctr-4420-Transfer	0	0
*Fac Mgt-Muni Ctr-5120-Struct & Imp	0	0
*Fac Mgt-Fire St 1-5190-Construction	0	0
Rounding Adjustment	0	0
Departmental Total		
<hr/>		
Expenditures Per Financial Statement		
Deductions		
<hr/>		
*Total Disallowed Costs	0	0
Functional Cost	108,186	1,657,972
Allocation Step 1		
<hr/>		
Inbound - City Administrator: Personnel Issues	459	0
Inbound - All Others	349	0
Reallocate Admin Costs	10,814	164,501
Unallocated Costs	(119,808)	(1,822,473)
1st Allocation	0	0
Allocation Step 2		
<hr/>		
Inbound - City Administrator: Personnel Issues	23	0
Inbound - Human Resources: Personnel	647	0
Inbound - Human Resources: Human Rights	378	0
Inbound - Human Resources: Employee Benefits	190	0
Inbound - City Attorney: Personnel Support	81	0
Inbound - Accounting: 1821 Payroll	161	0
Inbound - Non-Department Expenses: City-wide Svcs	162	0
Inbound - Sustnbly & Innvton: Program Management	0	0
Inbound - Sustnbly & Innvton: Planning	0	0
Inbound - All Others	8,905	0

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department Facility Management

	Fire St #1**	Other Unallocated**
Reallocate Admin Costs	1,067	16,226
Unallocated Costs	(11,614)	(16,226)
2nd Allocation	0	0
Total For Facility Management		
Schedule .3 Total	0	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Facility Management**

Activity - Municipal Center

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	651	0.441574	6,515		6,515		6,515
City Administrator	1,829	1.240614	18,304		18,304		18,304
Human Resources	3,953	2.681327	39,559		39,559	10,373	49,933
Procurement	348	0.236049	3,483		3,483	913	4,396
City Attorney	4,825	3.272806	48,286		48,286	12,661	60,947
City Clerk	7,714	5.232420	77,197		77,197	20,242	97,440
Finance Administration	1,354	0.918421	13,550		13,550	3,553	17,103
Accounting	1,947	1.320654	19,484		19,484	5,109	24,594
Assessor	2,241	1.520074	22,427		22,427	5,881	28,307
Treasurer	758	0.514153	7,586		7,586	1,989	9,575
Public Svcs Redistribution	10,802	7.327016	108,100		108,100	28,346	136,446
CSA Redistribution	7,066	4.792881	70,713		70,713	18,542	89,255
Customer Service	2,391	1.621820	23,928		23,928	6,274	30,202
District Court	41,456	28.119680	414,868		414,868	108,786	523,654
Sustnblty & Innvton	285	0.193316	2,852		2,852	748	3,600
Police	46,218	31.349752	462,524		462,524	121,284	583,808
Police Commission	170	0.115311	1,701		1,701	446	2,147
Police Parking Enforcement	2,903	1.969110	29,052		29,052	7,618	36,669
Systems Planning - GF	4	0.002713	40		40	10	50
Fund 0014 Info Technology	6,849	4.645689	68,541		68,541	17,973	86,514
Fund 0016 Community TV	136	0.092249	1,361		1,361	357	1,718
Fund 0021 Major Street	396	0.268608	3,963		3,963	1,039	5,002
Fund 0022 Local Street	87	0.059012	871		871	228	1,099
Fund 0042 Water Supply System	886	0.600975	8,867		8,867	2,325	11,191
Fund 0043 Sewage Disposal System	626	0.424617	6,265		6,265	1,643	7,907
Fund 0057 Insurance	338	0.229266	3,382		3,382	887	4,269
Fund 0061 Alternative Transportation	33	0.022384	330		330	86	417
Fund 0069 Stormwater Sewer System	291	0.197386	2,912		2,912	763	3,676
Fund 0072 Solid Waste	324	0.219770	3,242		3,242	850	4,093
Fund 0100 County Mntl Hlth Millage	543	0.368318	5,434		5,434	1,425	6,859
Fund 00CP General Capital	3	0.002035	30		30	8	38
Schedule .4 Total for Municipal Center	147,427	100.000000	1,475,367		1,475,367	380,359	1,855,726

Allocation Basis: Assigned Square Footage - Municipal Center
Allocation Source: Facilities Management Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Facility Management**

Activity - City Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	0.32	0.084448	0		0		0
City Administrator	2.14	0.564748	0		0		0
Facility Management	4.02	1.060882	0		0		0
Human Resources	13.92	3.673502	0		0		0
Procurement	0.97	0.255984	0		0		0
City Attorney	8.96	2.364553	0		0		0
City Clerk	6.08	1.604518	0		0		0
Finance Administration	3.77	0.994907	0		0		0
Accounting	5.42	1.430343	0		0		0
Assessor	6.24	1.646742	0		0		0
Treasurer	2.11	0.556831	0		0		0
Building Dept Admin	0.89	0.234872	0		0		0
A2 Housing Commission GF	17.69	4.668408	0		0		0
District Court	27.87	7.354920	0		0		0
Sustnbly & Invntn	1.22	0.321959	0		0		0
Communications Office	2.91	0.767952	0		0		0
Police	129.31	34.125039	0		0		0
Police Commission	1.00	0.263901	0		0		0
Police Parking Enforcement	8.11	2.140237	0		0		0
Fire	99.77	26.329401	0		0		0
Planning - Historic Preservation	0.53	0.139868	0		0		0
Bldg & Rent Svcs - Housing	2.36	0.622806	0		0		0
Bldg & Rent Svcs - Appeals	0.43	0.113477	0		0		0
Planning	5.39	1.422426	0		0		0
Engineering	1.95	0.514607	0		0		0
Systems Planning - GF	0.27	0.071253	0		0		0
DPW (Field Ops) General Fund	0.33	0.087087	0		0		0
Parks & Recreation General Fund	23.86	6.296677	0		0		0
Utilities General Fund	1.09	0.287652	0		0		0
Schedule .4 Total for City Services	378.93	100.000000	0		0	0	0

Allocation Basis: Full-Time Employees by Department - General Fund
Allocation Source: Budget Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Facility Management**

Receiving Department	Total	Municipal Center	City Services
Mayor & Council	6,515	6,515	0
City Administrator	18,304	18,304	0
Human Resources	49,933	49,933	0
Procurement	4,396	4,396	0
City Attorney	60,947	60,947	0
City Clerk	97,440	97,440	0
Finance Administration	17,103	17,103	0
Accounting	24,594	24,594	0
Assessor	28,307	28,307	0
Treasurer	9,575	9,575	0
Public Svcs Redistribution	136,446	136,446	0
CSA Redistribution	89,255	89,255	0
Customer Service	30,202	30,202	0
District Court	523,654	523,654	0
Sustnbilty & Innvton	3,600	3,600	0
Police	583,808	583,808	0
Police Commission	2,147	2,147	0
Police Parking Enforcement	36,669	36,669	0
Systems Planning - GF	50	50	0
Fund 0014 Info Technology	86,514	86,514	0
Fund 0016 Community TV	1,718	1,718	0
Fund 0021 Major Street	5,002	5,002	0
Fund 0022 Local Street	1,099	1,099	0
Fund 0042 Water Supply System	11,191	11,191	0
Fund 0043 Sewage Disposal System	7,907	7,907	0
Fund 0057 Insurance	4,269	4,269	0
Fund 0061 Alternative Transportation	417	417	0
Fund 0069 Stormwater Sewer System	3,676	3,676	0
Fund 0072 Solid Waste	4,093	4,093	0
Fund 0100 County Mntl Hlth Millage	6,859	6,859	0
Fund 00CP General Capital	38	38	0
Direct Bill	0	0	0
Total	1,855,726	1,855,726	0

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .1 - Nature and Extent of Services
For Department Human Resources

The Human Resources Department provides a full range of personnel related services for all City departments. These services include recruitment, selection, testing and training of employees, employment record maintenance, and many civil rights programs.

These services assist all departments by providing a uniform set of records that eliminate the need for each department to maintain its own records. Monitoring of employee benefits and implementation of bargaining unit agreements are all centralized, thereby, minimizing the time and involvement of individual department supervisors.

Based upon an analysis of staff assignments, costs for this department have been grouped into the following activities: Personnel Services, Labor Relations, Human Rights, and Employee Benefits Administration. Below is a description of each category and the allocation method used to distribute the associated costs:

Personnel Services – Those costs that relate to the general functions of the department have been included in this category. These include recruitment, selection, training, compensation, and the maintenance of all required personnel files and documents. Costs for this activity have been allocated to all City departments based on the number of full-time employees by department.

Labor Relations – Costs related to collective bargaining unit activities, such as negotiations, are allocated based on the number of full-time union employees by department.

Human Rights – Costs related to the functions of internal civil rights, affirmative action, and equal employment opportunity have been allocated based on the number of full-time employees by department.

Employee Benefits Administration – Staff effort costs related to employee benefits administration have been allocated based on the number of full-time employees by department.

Benefits (2300) – All expenditures charged to Organization Code 2300 - Benefits have been unallocated for the purposes of the cost allocation plan.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .2 - Costs To Be Allocated
For Department Human Resources**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,313,893			2,313,893
Inbound Costs:				
Building Depreciation	14,511	12	14,523	
Equipment Depreciation	1,021		1,021	
Mayor & Council	2,798	104	2,901	
City Administrator	11,661	577	12,239	
Facility Management	39,559	10,373	49,933	
Human Resources		31,007	31,007	
Procurement		666	666	
City Attorney		174,695	174,695	
City Clerk		7,184	7,184	
Finance Administration		2,143	2,143	
Accounting		7,932	7,932	
Assessor		3,603	3,603	
Treasurer		994	994	
Non-Department Expenses		73,474	73,474	
Customer Service		1,960	1,960	
Total Allocated Additions:	69,551	314,724	384,275	384,275
Total To Be Allocated:	2,383,444	314,724		2,698,168

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department Human Resources**

	Total	G&A	Personnel	Labor Relations	Human Rights
Other Expense & Cost					
Personnel Services	826,887	0	331,003	205,068	193,409
Personnel Svcs-Other	67,176	0	26,891	16,660	15,712
Payroll Fringes	499,717	0	200,036	123,930	116,884
Other Services	119,658	0	47,899	29,675	27,988
2604-Training	0	0	0	0	0
2909-Medical Serv	0	0	0	0	0
Other Charges	262,009	0	104,882	64,978	61,284
Materials & Supplies	358	0	143	89	84
Employee Allowances	6,387	0	2,557	1,584	1,494
1100 Fringe Benefit	0	0	0	0	0
1216 Emp Dev/Inf	0	0	0	0	0
1217 Un Business	131,517	0	0	131,517	0
2300 Benefits	400,183	0	0	0	0
Rounding Adjustment	1	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	2,313,893				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	2,313,893	0	713,411	573,501	416,855
Allocation Step 1					
Inbound - All Others	69,551	0	27,841	17,249	16,268
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(400,184)	0	0	0	0
1st Allocation	1,983,260	0	741,252	590,750	433,123
Allocation Step 2					
Inbound - City Attorney: Personnel Support	1,978	0	1,978	0	0
Inbound - City Attorney: Labor Relations	5	0	0	5	0
Inbound - Non-Department Expenses: Human Resources	69,487	0	69,487	0	0
Inbound - All Others	243,254	0	97,378	60,326	56,896
2nd Allocation	314,724	0	168,843	60,330	56,896
Total For Human Resources					
Schedule .3 Total	2,297,984	0	910,095	651,080	490,019

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department Human Resources**

	Employee Benefits	Benefits (2300)**
<hr/>		
Other Expense & Cost		

Personnel Services	97,407	0
Personnel Svcs-Other	7,913	0
Payroll Fringes	58,867	0
Other Services	14,096	0
2604-Training	0	0
2909-Medical Serv	0	0
Other Charges	30,865	0
Materials & Supplies	42	0
Employee Allowances	752	0
1100 Fringe Benefit	0	0
1216 Emp Dev/Inf	0	0
1217 Un Business	0	0
2300 Benefits	0	400,183
Rounding Adjustment	0	1
Departmental Total		

Expenditures Per Financial Statement		
Deductions		

*Total Disallowed Costs	0	0
Functional Cost	209,942	400,184
Allocation Step 1		

Inbound - All Others	8,193	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	(400,184)
1st Allocation	218,135	0
Allocation Step 2		

Inbound - City Attorney: Personnel Support	0	0
Inbound - City Attorney: Labor Relations	0	0
Inbound - Non-Department Expenses: Human Resources	0	0
Inbound - All Others	28,654	0
2nd Allocation	28,654	0
Total For Human Resources		

Schedule .3 Total	246,790	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Human Resources**

Activity - Personnel

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	0.32	0.049254	365		365		365
City Administrator	2.14	0.329388	2,442		2,442		2,442
Facility Management	4.02	0.618757	4,587		4,587		4,587
Human Resources	13.92	2.142560	15,882		15,882		15,882
Procurement	0.97	0.149302	1,107		1,107	260	1,367
City Attorney	8.96	1.379119	10,223		10,223	2,404	12,627
City Clerk	6.08	0.935831	6,937		6,937	1,631	8,568
Finance Administration	3.77	0.580277	4,301		4,301	1,011	5,313
Accounting	5.42	0.834244	6,184		6,184	1,454	7,638
Assessor	6.24	0.960458	7,119		7,119	1,674	8,794
Treasurer	2.11	0.324770	2,407		2,407	566	2,973
Building Dept Admin	0.89	0.136988	1,015		1,015	239	1,254
A2 Housing Commission GF	17.69	2.722837	20,183		20,183	4,746	24,929
District Court	27.87	4.289738	31,798		31,798	7,478	39,276
Sustnbilty & Invnton	1.22	0.187782	1,392		1,392	327	1,719
Communications Office	2.91	0.447906	3,320		3,320	781	4,101
Police	129.31	19.903341	147,534		147,534	34,697	182,231
Police Commission	1.00	0.153920	1,141		1,141	268	1,409
Police Parking Enforcement	8.11	1.248288	9,253		9,253	2,176	11,429
Fire	99.77	15.356555	113,831		113,831	26,769	140,600
Planning - Historic Preservation	0.53	0.081577	605		605	142	747
Bldg & Rent Svcs - Housing	2.36	0.363250	2,693		2,693	633	3,326
Bldg & Rent Svcs - Appeals	0.43	0.066185	491		491	115	606
Planning	5.39	0.829626	6,150		6,150	1,446	7,596
Engineering	1.95	0.300143	2,225		2,225	523	2,748
Systems Planning - GF	0.27	0.041558	308		308	72	380
DPW (Field Ops) General Fund	0.33	0.050793	376		376	88	465
Parks & Recreation General Fund	23.86	3.672521	27,223		27,223	6,402	33,624
Utilities General Fund	1.09	0.167772	1,244		1,244	292	1,536
Fund 0002 Energy Projects	0.17	0.026166	194		194	46	240
Fund 0003 DDA Oper	5.28	0.812695	6,024		6,024	1,417	7,441
Fund 0004 Maintenance Facility	0.01	0.001539	11		11	3	14
Fund 0012 Fleet Services	8.43	1.297542	9,618		9,618	2,262	11,880
Fund 0014 Info Technology	21.36	3.287722	24,370		24,370	5,731	30,101
Fund 0016 Community TV	3.81	0.586434	4,347		4,347	1,022	5,369
Fund 0021 Major Street	24.19	3.723314	27,599		27,599	6,490	34,089
Fund 0022 Local Street	5.33	0.820391	6,081		6,081	1,430	7,511
Fund 0024 Open Space & Park Acq	0.32	0.049254	365		365	86	451
Fund 0026 Construction Code	15.48	2.382675	17,662		17,662	4,153	21,815
Fund 0036 Metro Expansion	1.19	0.183164	1,358		1,358	319	1,677
Fund 0042 Water Supply System	45.33	6.977174	51,718		51,718	12,162	63,881
Fund 0043 Sewage Disposal System	38.19	5.878188	43,572		43,572	10,247	53,819
Fund 0048 Airport	2.68	0.412504	3,058		3,058	719	3,777
Fund 0049 Project Management	17.11	2.633564	19,521		19,521	4,591	24,112
Fund 0055 Elizabeth Dean Trust	0.08	0.012314	91		91	21	113
Fund 0057 Insurance	3.00	0.461759	3,423		3,423	805	4,228
Fund 0059 Pension Trust	4.00	0.615678	4,564		4,564	1,073	5,637
Fund 0061 Alternative Transportation	2.01	0.309378	2,293		2,293	539	2,833
Fund 0062 Street Millage	6.93	1.066663	7,907		7,907	1,859	9,766
Fund 0069 Stormwater Sewer System	17.75	2.732072	20,252		20,252	4,762	25,014
Fund 0071 Park Maint & Cap Imp	19.35	2.978344	22,077		22,077	5,192	27,269
Fund 0072 Solid Waste	19.79	3.046068	22,579		22,579	5,310	27,889

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Human Resources**

Activity - Personnel

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fund 0075 Sewer Revenue Bonds	0.63	0.096969	719		719	169	888
Fund 0084 Dev Offset Mitigation	0.12	0.018470	137		137	32	169
Fund 0092 Water Bond-08	0.25	0.038480	285		285	67	352
Fund 0095 Water Bond Future 2019 Series	2.65	0.407887	3,023		3,023	711	3,735
Fund 0096 Water Pend'g Bond Series	1.23	0.189321	1,403		1,403	330	1,733
Fund 0100 County Mntl Hlth Millage	2.33	0.358633	2,658		2,658	625	3,284
Fund 0102 Sidewalk Const Millage	0.64	0.098509	730		730	172	902
Fund 0103 Afford Housing Millage	0.58	0.089273	662		662	156	817
Fund 00CP General Capital	0.17	0.026166	194		194	46	240
Fund 00MG Major Grants	0.37	0.056950	422		422	99	521
Schedule .4 Total for Personnel	649.69	100.000000	741,252		741,252	168,843	910,095

Allocation Basis: Full-Time Employees by Department
Allocation Source: Budget Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Human Resources**

Activity - Labor Relations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Human Resources	1	0.198413	1,172		1,172		1,172
City Clerk	3	0.595238	3,516		3,516	360	3,876
Accounting	4	0.793651	4,688		4,688	480	5,168
Assessor	6	1.190476	7,033		7,033	720	7,752
Public Svcs Redistribution	177	35.119048	207,466		207,466	21,230	228,695
Parks & Recreation Admin	26	5.158730	30,475		30,475	3,118	33,594
CSA Redistribution	61	12.103175	71,499		71,499	7,316	78,816
Customer Service	10	1.984127	11,721		11,721	1,199	12,921
Police	129	25.595238	151,204		151,204	15,472	166,676
Police Parking Enforcement	6	1.190476	7,033		7,033	720	7,752
Fire	75	14.880952	87,909		87,909	8,996	96,905
Fund 0016 Community TV	6	1.190476	7,033		7,033	720	7,752
Schedule .4 Total for Labor Relations	504	100.000000	590,750		590,750	60,330	651,080

Allocation Basis: Union Employees by Department
Allocation Source: Human Resources

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Human Resources**

Activity - Human Rights

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	0.32	0.049254	213		213		213
City Administrator	2.14	0.329388	1,427		1,427		1,427
Facility Management	4.02	0.618757	2,680		2,680		2,680
Human Resources	13.92	2.142560	9,280		9,280		9,280
Procurement	0.97	0.149302	647		647	88	734
City Attorney	8.96	1.379119	5,973		5,973	810	6,783
City Clerk	6.08	0.935831	4,053		4,053	550	4,603
Finance Administration	3.77	0.580277	2,513		2,513	341	2,854
Accounting	5.42	0.834244	3,613		3,613	490	4,103
Assessor	6.24	0.960458	4,160		4,160	564	4,724
Treasurer	2.11	0.324770	1,407		1,407	191	1,597
Building Dept Admin	0.89	0.136988	593		593	80	674
A2 Housing Commission GF	17.69	2.722837	11,793		11,793	1,599	13,393
District Court	27.87	4.289738	18,580		18,580	2,520	21,100
Sustnbilty & Invnton	1.22	0.187782	813		813	110	924
Communications Office	2.91	0.447906	1,940		1,940	263	2,203
Police	129.31	19.903341	86,206		86,206	11,694	97,900
Police Commission	1.00	0.153920	667		667	90	757
Police Parking Enforcement	8.11	1.248288	5,407		5,407	733	6,140
Fire	99.77	15.356555	66,513		66,513	9,021	75,533
Planning - Historic Preservation	0.53	0.081577	353		353	48	401
Bldg & Rent Svcs - Housing	2.36	0.363250	1,573		1,573	213	1,787
Bldg & Rent Svcs - Appeals	0.43	0.066185	287		287	39	325
Planning	5.39	0.829626	3,593		3,593	487	4,081
Engineering	1.95	0.300143	1,300		1,300	176	1,476
Systems Planning - GF	0.27	0.041558	180		180	24	204
DPW (Field Ops) General Fund	0.33	0.050793	220		220	30	250
Parks & Recreation General Fund	23.86	3.672521	15,907		15,907	2,157	18,064
Utilities General Fund	1.09	0.167772	727		727	99	825
Fund 0002 Energy Projects	0.17	0.026166	113		113	15	129
Fund 0003 DDA Oper	5.28	0.812695	3,520		3,520	477	3,997
Fund 0004 Maintenance Facility	0.01	0.001539	7		7	1	8
Fund 0012 Fleet Services	8.43	1.297542	5,620		5,620	762	6,382
Fund 0014 Info Technology	21.36	3.287722	14,240		14,240	1,931	16,171
Fund 0016 Community TV	3.81	0.586434	2,540		2,540	344	2,884
Fund 0021 Major Street	24.19	3.723314	16,127		16,127	2,187	18,314
Fund 0022 Local Street	5.33	0.820391	3,553		3,553	482	4,035
Fund 0024 Open Space & Park Acq	0.32	0.049254	213		213	29	242
Fund 0026 Construction Code	15.48	2.382675	10,320		10,320	1,400	11,719
Fund 0036 Metro Expansion	1.19	0.183164	793		793	108	901
Fund 0042 Water Supply System	45.33	6.977174	30,220		30,220	4,098	34,318
Fund 0043 Sewage Disposal System	38.19	5.878188	25,460		25,460	3,453	28,913
Fund 0048 Airport	2.68	0.412504	1,787		1,787	242	2,029
Fund 0049 Project Management	17.11	2.633564	11,407		11,407	1,547	12,954
Fund 0055 Elizabeth Dean Trust	0.08	0.012314	53		53	7	61
Fund 0057 Insurance	3.00	0.461759	2,000		2,000	271	2,271
Fund 0059 Pension Trust	4.00	0.615678	2,667		2,667	362	3,028
Fund 0061 Alternative Transportation	2.01	0.309378	1,340		1,340	182	1,522
Fund 0062 Street Millage	6.93	1.066663	4,620		4,620	627	5,246
Fund 0069 Stormwater Sewer System	17.75	2.732072	11,833		11,833	1,605	13,438
Fund 0071 Park Maint & Cap Imp	19.35	2.978344	12,900		12,900	1,749	14,649
Fund 0072 Solid Waste	19.79	3.046068	13,193		13,193	1,789	14,983

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Human Resources**

Activity - Human Rights

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fund 0075 Sewer Revenue Bonds	0.63	0.096969	420		420	57	477
Fund 0084 Dev Offset Mitigation	0.12	0.018470	80		80	11	91
Fund 0092 Water Bond-08	0.25	0.038480	167		167	23	189
Fund 0095 Water Bond Future 2019 Series	2.65	0.407887	1,767		1,767	240	2,006
Fund 0096 Water Pend'g Bond Series	1.23	0.189321	820		820	111	931
Fund 0100 County Mntl Hlth Millage	2.33	0.358633	1,553		1,553	211	1,764
Fund 0102 Sidewalk Const Millage	0.64	0.098509	427		427	58	484
Fund 0103 Afford Housing Millage	0.58	0.089273	387		387	52	439
Fund 00CP General Capital	0.17	0.026166	113		113	15	129
Fund 00MG Major Grants	0.37	0.056950	247		247	33	280
Schedule .4 Total for Human Rights	649.69	100.000000	433,123		433,123	56,896	490,019

Allocation Basis: Full-Time Employees by Department
Allocation Source: Budget Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Human Resources**

Activity - Employee Benefits

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	0.32	0.049254	107		107		107
City Administrator	2.14	0.329388	719		719		719
Facility Management	4.02	0.618757	1,350		1,350		1,350
Human Resources	13.92	2.142560	4,674		4,674		4,674
Procurement	0.97	0.149302	326		326	44	370
City Attorney	8.96	1.379119	3,008		3,008	408	3,416
City Clerk	6.08	0.935831	2,041		2,041	277	2,318
Finance Administration	3.77	0.580277	1,266		1,266	172	1,437
Accounting	5.42	0.834244	1,820		1,820	247	2,067
Assessor	6.24	0.960458	2,095		2,095	284	2,379
Treasurer	2.11	0.324770	708		708	96	805
Building Dept Admin	0.89	0.136988	299		299	40	339
A2 Housing Commission GF	17.69	2.722837	5,939		5,939	805	6,745
District Court	27.87	4.289738	9,357		9,357	1,269	10,626
Sustnblty & Innvton	1.22	0.187782	410		410	55	465
Communications Office	2.91	0.447906	977		977	132	1,109
Police	129.31	19.903341	43,416		43,416	5,891	49,308
Police Commission	1.00	0.153920	336		336	45	381
Police Parking Enforcement	8.11	1.248288	2,723		2,723	369	3,092
Fire	99.77	15.356555	33,498		33,498	4,543	38,041
Planning - Historic Preservation	0.53	0.081577	178		178	24	202
Bldg & Rent Svcs - Housing	2.36	0.363250	792		792	107	900
Bldg & Rent Svcs - Appeals	0.43	0.066185	144		144	20	164
Planning	5.39	0.829626	1,810		1,810	245	2,055
Engineering	1.95	0.300143	655		655	89	743
Systems Planning - GF	0.27	0.041558	91		91	12	103
DPW (Field Ops) General Fund	0.33	0.050793	111		111	15	126
Parks & Recreation General Fund	23.86	3.672521	8,011		8,011	1,086	9,097
Utilities General Fund	1.09	0.167772	366		366	50	415
Fund 0002 Energy Projects	0.17	0.026166	57		57	8	65
Fund 0003 DDA Oper	5.28	0.812695	1,773		1,773	240	2,013
Fund 0004 Maintenance Facility	0.01	0.001539	3		3	0	4
Fund 0012 Fleet Services	8.43	1.297542	2,830		2,830	384	3,214
Fund 0014 Info Technology	21.36	3.287722	7,172		7,172	973	8,144
Fund 0016 Community TV	3.81	0.586434	1,279		1,279	173	1,453
Fund 0021 Major Street	24.19	3.723314	8,122		8,122	1,101	9,223
Fund 0022 Local Street	5.33	0.820391	1,790		1,790	243	2,032
Fund 0024 Open Space & Park Acq	0.32	0.049254	107		107	14	122
Fund 0026 Construction Code	15.48	2.382675	5,197		5,197	705	5,902
Fund 0036 Metro Expansion	1.19	0.183164	400		400	54	454
Fund 0042 Water Supply System	45.33	6.977174	15,220		15,220	2,064	17,284
Fund 0043 Sewage Disposal System	38.19	5.878188	12,822		12,822	1,739	14,561
Fund 0048 Airport	2.68	0.412504	900		900	122	1,022
Fund 0049 Project Management	17.11	2.633564	5,745		5,745	779	6,524
Fund 0055 Elizabeth Dean Trust	0.08	0.012314	27		27	4	30
Fund 0057 Insurance	3.00	0.461759	1,007		1,007	137	1,144
Fund 0059 Pension Trust	4.00	0.615678	1,343		1,343	182	1,525
Fund 0061 Alternative Transportation	2.01	0.309378	675		675	91	766
Fund 0062 Street Millage	6.93	1.066663	2,327		2,327	316	2,642
Fund 0069 Stormwater Sewer System	17.75	2.732072	5,960		5,960	808	6,768
Fund 0071 Park Maint & Cap Imp	19.35	2.978344	6,497		6,497	881	7,378
Fund 0072 Solid Waste	19.79	3.046068	6,645		6,645	901	7,546

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Human Resources**

Activity - Employee Benefits

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fund 0075 Sewer Revenue Bonds	0.63	0.096969	212		212	29	240
Fund 0084 Dev Offset Mitigation	0.12	0.018470	40		40	5	46
Fund 0092 Water Bond-08	0.25	0.038480	84		84	11	95
Fund 0095 Water Bond Future 2019 Series	2.65	0.407887	890		890	121	1,010
Fund 0096 Water Pend'g Bond Series	1.23	0.189321	413		413	56	469
Fund 0100 County Mntl Hlth Millage	2.33	0.358633	782		782	106	888
Fund 0102 Sidewalk Const Millage	0.64	0.098509	215		215	29	244
Fund 0103 Afford Housing Millage	0.58	0.089273	195		195	26	221
Fund 00CP General Capital	0.17	0.026166	57		57	8	65
Fund 00MG Major Grants	0.37	0.056950	124		124	17	141
Schedule .4 Total for Employee Benefits	649.69	100.000000	218,135		218,135	28,654	246,790

Allocation Basis: Full-Time Employees by Department
Allocation Source: Budget Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Human Resources**

Receiving Department	Total	Personnel	Labor Relations	Human Rights	Employee Benefits
Mayor & Council	686	365	0	213	107
City Administrator	4,587	2,442	0	1,427	719
Facility Management	8,616	4,587	0	2,680	1,350
Human Resources	31,007	15,882	1,172	9,280	4,674
Procurement	2,471	1,367	0	734	370
City Attorney	22,827	12,627	0	6,783	3,416
City Clerk	19,366	8,568	3,876	4,603	2,318
Finance Administration	9,604	5,313	0	2,854	1,437
Accounting	18,976	7,638	5,168	4,103	2,067
Assessor	23,649	8,794	7,752	4,724	2,379
Treasurer	5,375	2,973	0	1,597	805
Public Svcs Redistribution	228,695	0	228,695	0	0
Parks & Recreation Admin	33,594	0	33,594	0	0
CSA Redistribution	78,816	0	78,816	0	0
Building Dept Admin	2,267	1,254	0	674	339
Customer Service	12,921	0	12,921	0	0
A2 Housing Commission GF	45,067	24,929	0	13,393	6,745
District Court	71,002	39,276	0	21,100	10,626
Sustnbly & Innvton	3,108	1,719	0	924	465
Communications Office	7,413	4,101	0	2,203	1,109
Police	496,115	182,231	166,676	97,900	49,308
Police Commission	2,547	1,409	0	757	381
Police Parking Enforcement	28,413	11,429	7,752	6,140	3,092
Fire	351,079	140,600	96,905	75,533	38,041
Planning - Historic Preservation	1,350	747	0	401	202
Bldg & Rent Svcs - Housing	6,012	3,326	0	1,787	900
Bldg & Rent Svcs - Appeals	1,095	606	0	325	164
Planning	13,731	7,596	0	4,081	2,055
Engineering	4,968	2,748	0	1,476	743
Systems Planning - GF	688	380	0	204	103
DPW (Field Ops) General Fund	840	465	0	250	126
Parks & Recreation General Fund	60,786	33,624	0	18,064	9,097
Utilities General Fund	2,777	1,536	0	825	415
Fund 0002 Energy Projects	433	240	0	129	65
Fund 0003 DDA Oper	13,451	7,441	0	3,997	2,013
Fund 0004 Maintenance Facility	25	14	0	8	4
Fund 0012 Fleet Services	21,476	11,880	0	6,382	3,214
Fund 0014 Info Technology	54,417	30,101	0	16,171	8,144
Fund 0016 Community TV	17,459	5,369	7,752	2,884	1,453
Fund 0021 Major Street	61,626	34,089	0	18,314	9,223
Fund 0022 Local Street	13,579	7,511	0	4,035	2,032
Fund 0024 Open Space & Park Acq	815	451	0	242	122
Fund 0026 Construction Code	39,437	21,815	0	11,719	5,902
Fund 0036 Metro Expansion	3,031	1,677	0	901	454
Fund 0042 Water Supply System	115,483	63,881	0	34,318	17,284
Fund 0043 Sewage Disposal System	97,293	53,819	0	28,913	14,561
Fund 0048 Airport	6,827	3,777	0	2,029	1,022
Fund 0049 Project Management	43,589	24,112	0	12,954	6,524
Fund 0055 Elizabeth Dean Trust	204	113	0	61	30
Fund 0057 Insurance	7,643	4,228	0	2,271	1,144
Fund 0059 Pension Trust	10,190	5,637	0	3,028	1,525
Fund 0061 Alternative Transportation	5,121	2,833	0	1,522	766

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Human Resources**

Receiving Department	Total	Personnel	Labor Relations	Human Rights	Employee Benefits
Fund 0062 Street Millage	17,655	9,766	0	5,246	2,642
Fund 0069 Stormwater Sewer System	45,220	25,014	0	13,438	6,768
Fund 0071 Park Maint & Cap Imp	49,296	27,269	0	14,649	7,378
Fund 0072 Solid Waste	50,417	27,889	0	14,983	7,546
Fund 0075 Sewer Revenue Bonds	1,605	888	0	477	240
Fund 0084 Dev Offset Mitigation	305	169	0	91	46
Fund 0092 Water Bond-08	637	352	0	189	95
Fund 0095 Water Bond Future 2019 Series	6,751	3,735	0	2,006	1,010
Fund 0096 Water Pend'g Bond Series	3,133	1,733	0	931	469
Fund 0100 County Mntl Hlth Millage	5,936	3,284	0	1,764	888
Fund 0102 Sidewalk Const Millage	1,630	902	0	484	244
Fund 0103 Afford Housing Millage	1,477	817	0	439	221
Fund 00CP General Capital	433	240	0	129	65
Fund 00MG Major Grants	942	521	0	280	141
Direct Bill	0	0	0	0	0
Total	2,297,984	910,095	651,080	490,019	246,790

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .1 - Nature and Extent of Services
For Department Procurement

The Procurement Division provides specialized support services for all City departments. Responsibilities include purchasing City services, creating and managing contracts, managing the City's telecommunications systems, processing incoming and outgoing mail, and providing some printing and duplicating services. This plan section has been functionalized as follows:

Purchasing – Purchasing related costs are accounted for in Activity 1371. This function is responsible for receiving and processing purchase requisitions from all departments, soliciting competitive bids, and processing purchase orders. Related costs are allocated based on the number of purchase orders processed by department. The costs allocated in the Purchasing function exclude the following line items:

- 2320 Equipment Maintenance – The equipment maintenance costs relate to maintenance agreements for fax and copy machines throughout the City. These costs are directly billed back to benefiting departments. Therefore, these costs have not been allocated.
- 3900 Inventory – Inventory costs are directly billed back to benefiting departments; therefore, these costs have not been allocated.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .2 - Costs To Be Allocated
For Department Procurement

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	148,930			148,930
Deductions:				
2320-Equip Maint	0			
Capital Outlay	0			
3900-Inventory	0			
Total Deductions:	0			0
Inbound Costs:				
Building Depreciation	1,277	1	1,278	
Equipment Depreciation	90		90	
Mayor & Council	218	8	226	
City Administrator	1,036	51	1,087	
Facility Management	3,483	913	4,396	
Human Resources	2,079	392	2,471	
City Attorney		6,751	6,751	
City Clerk		559	559	
Finance Administration		22,121	22,121	
Accounting		1,061	1,061	
Assessor		280	280	
Treasurer		77	77	
Non-Department Expenses		278	278	
Customer Service		152	152	
Total Allocated Additions:	8,182	32,644	40,827	40,827
Total To Be Allocated:	157,112	32,644		189,757

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department Procurement

	Total	G&A	Purchasing
Other Expense & Cost			
Personnel Services	92,049	0	92,049
Personnel Svcs-Other	0	0	0
Payroll Fringes	50,184	0	50,184
Other Services	378	0	378
Other Charges	3,421	0	3,421
*2320-Equip Maint	0	0	0
Materials & Supplies	2,897	0	2,897
Employee Allowances	0	0	0
*Capital Outlay	0	0	0
*3900-Inventory	0	0	0
Rounding Adjustment	1	0	1
Departmental Total			
Expenditures Per Financial Statement	148,930		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	148,930	0	148,930
Allocation Step 1			
Inbound - All Others	8,182	0	8,182
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	157,112	0	157,112
Allocation Step 2			
Inbound - All Others	32,644	0	32,644
2nd Allocation	32,644	0	32,644
Total For Procurement			
Schedule .3 Total	189,757	0	189,757

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Procurement**

Activity - Purchasing

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Administrator	7	0.269854	424		424		424
Human Resources	11	0.424056	666		666		666
City Attorney	8	0.308404	485		485	101	586
City Clerk	10	0.385505	606		606	127	732
Finance Administration	13	0.501157	787		787	165	952
Non-Department Expenses	1	0.038551	61		61	13	73
A2 Housing Commission GF	6	0.231303	363		363	76	439
District Court	23	0.886662	1,393		1,393	291	1,684
Police	59	2.274480	3,573		3,573	748	4,321
Police Commission	1	0.038551	61		61	13	73
Fire	61	2.351581	3,695		3,695	773	4,468
Planning - Historic Preservation	2	0.077101	121		121	25	146
Engineering	4	0.154202	242		242	51	293
Systems Planning - GF	22	0.848111	1,332		1,332	279	1,611
DPW (Field Ops) General Fund	1	0.038551	61		61	13	73
Parks & Recreation General Fund	42	1.619121	2,544		2,544	532	3,076
Utilities General Fund	39	1.503470	2,362		2,362	494	2,856
Fund 0009 Smart Zone LDFA	1	0.038551	61		61	13	73
Fund 0011 Central Stores	39	1.503470	2,362		2,362	494	2,856
Fund 0012 Fleet Services	172	6.630686	10,418		10,418	2,180	12,597
Fund 0014 Info Technology	211	8.134156	12,780		12,780	2,674	15,454
Fund 0016 Community TV	6	0.231303	363		363	76	439
Fund 0021 Major Street	93	3.585197	5,633		5,633	1,179	6,811
Fund 0022 Local Street	26	1.002313	1,575		1,575	329	1,904
Fund 0024 Open Space & Park Acq	13	0.501157	787		787	165	952
Fund 0026 Construction Code	12	0.462606	727		727	152	879
Fund 0027 Drug Enforcement	3	0.115652	182		182	38	220
Fund 0028 Federal Forfeit	3	0.115652	182		182	38	220
Fund 0034 Parks Memorials & Contrib	2	0.077101	121		121	25	146
Fund 0036 Metro Expansion	3	0.115652	182		182	38	220
Fund 0041 Open Space Endowmt	2	0.077101	121		121	25	146
Fund 0042 Water Supply System	273	10.524287	16,535		16,535	3,460	19,995
Fund 0043 Sewage Disposal System	177	6.823439	10,720		10,720	2,243	12,964
Fund 0048 Airport	72	2.775636	4,361		4,361	912	5,273
Fund 0049 Project Management	331	12.760202	20,048		20,048	4,198	24,246
Fund 0055 Elizabeth Dean Trust	4	0.154202	242		242	51	293
Fund 0057 Insurance	57	2.197379	3,452		3,452	722	4,175
Fund 0058 Wheeler Center	19	0.732460	1,151		1,151	241	1,392
Fund 0061 Alternative Transportation	7	0.269854	424		424	89	513
Fund 0062 Street Millage	75	2.891288	4,543		4,543	950	5,493
Fund 0069 Stormwater Sewer System	166	6.399383	10,054		10,054	2,104	12,158
Fund 0070 Affordable Housing	3	0.115652	182		182	38	220
Fund 0071 Park Maint & Cap Imp	124	4.780262	7,510		7,510	1,571	9,082
Fund 0072 Solid Waste	153	5.898227	9,267		9,267	1,939	11,206
Fund 0075 Sewer Revenue Bonds	33	1.272167	1,999		1,999	418	2,417
Fund 0084 Dev Offset Mitigation	6	0.231303	363		363	76	439
Fund 0092 Water Bond-08	4	0.154202	242		242	51	293
Fund 0095 Water Bond Future 2019 Series	57	2.197379	3,452		3,452	722	4,175
Fund 0096 Water Pend'g Bond Series	29	1.117965	1,756		1,756	367	2,124
Fund 0100 County Mntl Hlth Millage	38	1.464919	2,302		2,302	482	2,783
Fund 0101 Capital Sinking Fund	13	0.501157	787		787	165	952

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Procurement**

Activity - Purchasing

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fund 0102 Sidewalk Const Millage	7	0.269854	424		424	89	513
Fund 0103 Afford Housing Millage	7	0.269854	424		424	89	513
Fund 00CP General Capital	16	0.616808	969		969	203	1,172
Fund 00MG Major Grants	27	1.040864	1,635		1,635	342	1,977
Schedule .4 Total for Purchasing	2,594	100.000000	157,112		157,112	32,644	189,757

Allocation Basis: Purchase Orders by Department
Allocation Source: Finance

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Procurement**

Receiving Department	Total	Purchasing
City Administrator	424	424
Human Resources	666	666
City Attorney	586	586
City Clerk	732	732
Finance Administration	952	952
Non-Department Expenses	73	73
A2 Housing Commission GF	439	439
District Court	1,684	1,684
Police	4,321	4,321
Police Commission	73	73
Fire	4,468	4,468
Planning - Historic Preservation	146	146
Engineering	293	293
Systems Planning - GF	1,611	1,611
DPW (Field Ops) General Fund	73	73
Parks & Recreation General Fund	3,076	3,076
Utilities General Fund	2,856	2,856
Fund 0009 Smart Zone LDFA	73	73
Fund 0011 Central Stores	2,856	2,856
Fund 0012 Fleet Services	12,597	12,597
Fund 0014 Info Technology	15,454	15,454
Fund 0016 Community TV	439	439
Fund 0021 Major Street	6,811	6,811
Fund 0022 Local Street	1,904	1,904
Fund 0024 Open Space & Park Acq	952	952
Fund 0026 Construction Code	879	879
Fund 0027 Drug Enforcement	220	220
Fund 0028 Federal Forfeit	220	220
Fund 0034 Parks Memorials & Contrib	146	146
Fund 0036 Metro Expansion	220	220
Fund 0041 Open Space Endowmt	146	146
Fund 0042 Water Supply System	19,995	19,995
Fund 0043 Sewage Disposal System	12,964	12,964
Fund 0048 Airport	5,273	5,273
Fund 0049 Project Management	24,246	24,246
Fund 0055 Elizabeth Dean Trust	293	293
Fund 0057 Insurance	4,175	4,175
Fund 0058 Wheeler Center	1,392	1,392
Fund 0061 Alternative Transportation	513	513
Fund 0062 Street Millage	5,493	5,493
Fund 0069 Stormwater Sewer System	12,158	12,158
Fund 0070 Affordable Housing	220	220
Fund 0071 Park Maint & Cap Imp	9,082	9,082
Fund 0072 Solid Waste	11,206	11,206
Fund 0075 Sewer Revenue Bonds	2,417	2,417
Fund 0084 Dev Offset Mitigation	439	439
Fund 0092 Water Bond-08	293	293
Fund 0095 Water Bond Future 2019 Series	4,175	4,175
Fund 0096 Water Pend'g Bond Series	2,124	2,124
Fund 0100 County Mntl Hlth Millage	2,783	2,783
Fund 0101 Capital Sinking Fund	952	952
Fund 0102 Sidewalk Const Millage	513	513

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Procurement**

Receiving Department	Total	Purchasing
Fund 0103 Afford Housing Millage	513	513
Fund 00CP General Capital	1,172	1,172
Fund 00MG Major Grants	1,977	1,977
Direct Bill	0	0
Total	<u>189,757</u>	<u>189,757</u>

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .1 - Nature and Extent of Services
For Department City Attorney

The Attorney's Office performs legal services for the City; such as, providing legal advice to City officials, preparation and review of legal documents, representation of the City and City officials in lawsuits, and the drafting and enforcement of all City ordinances.

During the year the Office's employees completed time sheets in order to record effort by benefiting department. Some activities, however, did not relate to specific departments. For such instances, the effort was accounted for in general activity pools. The result was the Office's costs being distributed into the following six activity pools:

- General Office Support and Administration
- City-wide Services
- Personnel Support
- Labor Relations
- Contracted Services
- All Other Services

Below is a description of the allocation methodology for each function:

General Office Support and Administration – This category includes time associated with office supervision, reception duties, and various management activities within the Office. These costs have been distributed to all of the other activity pools for reallocation.

City-wide Services – This category includes time associated with general City-wide related issues. These costs have been distributed to all programs based upon the dollar amount of expenditures by program.

Personnel Support – This category includes time associated with assisting the Human Resources Department with personnel matters. These costs have been distributed to all programs based upon the number of full-time employees by department.

Labor Relations – This category includes time associated with assisting the Human Resources Department with collective bargaining matters. These costs have been distributed based on the number of full-time union employees by department.

Contracted Services – The City occasionally contracts with outside legal firms for assistance with certain legal issues. These costs are accounted for in object code 2100 (Professional Services). The cost of contracted legal services has been separately identified and allocated based upon the percent of effort of contracted services staff by department.

All Other Services – The effort for all other activities are directly assignable to specific City departments. The costs associated with this category have been allocated based upon the ratio of direct attorney time by department.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .2 - Costs To Be Allocated
For Department City Attorney**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,843,222			2,843,222
Deductions:				
2150-Legal Expenses	0			
2830-Jury Expense	0			
5130-Equipment	0			
Total Deductions:	<u>0</u>			0
Inbound Costs:				
Building Depreciation	17,712	14	17,726	
Equipment Depreciation	1,246		1,246	
Mayor & Council	4,155	154	4,309	
City Administrator	17,882	885	18,767	
Facility Management	48,286	12,661	60,947	
Human Resources	19,204	3,622	22,827	
Procurement	485	101	586	
City Attorney		55,278	55,278	
City Clerk		10,670	10,670	
Finance Administration		3,131	3,131	
Accounting		8,196	8,196	
Assessor		5,351	5,351	
Treasurer		1,478	1,478	
Non-Department Expenses		2,567	2,567	
Customer Service		2,915	2,915	
Total Allocated Additions:	<u>108,971</u>	<u>107,023</u>	215,994	215,994
Total To Be Allocated:	<u>2,952,193</u>	<u>107,023</u>		<u>3,059,216</u>

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department City Attorney**

	Total	G&A	City-wide Svcs	Personnel Support	Labor Relations
Other Expense & Cost					
Personnel Services	1,514,950	47,115	0	45,903	1,212
Personnel Svcs-Other	132,956	4,135	0	4,029	106
Payroll Fringes	720,506	22,408	0	21,831	576
2100-Professional Svcs	81,571	2,537	0	2,472	65
2100-Prof Svcs - Contract Emp	0	0	0	0	0
*2150-Legal Expenses	0	0	0	0	0
2430-Contract Svcs	3,332	3,332	0	0	0
*2830-Jury Expense	0	0	0	0	0
Other Services	10,100	314	0	306	8
Other Charges	368,662	11,465	0	11,170	295
Materials & Supplies	8,480	264	0	257	7
*5130-Equipment	0	0	0	0	0
Employee Allowances	2,665	83	0	81	2
1100 Fringe Benefit	0	0	0	0	0
Rounding Adjustment	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	2,843,222				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	2,843,222	91,653	0	86,049	2,271
Allocation Step 1					
Inbound - All Others	108,971	3,389	0	3,302	87
Reallocate Admin Costs		(95,042)	0	2,972	78
Unallocated Costs	0	0	0	0	0
1st Allocation	2,952,193	0	0	92,323	2,437
Allocation Step 2					
Inbound - All Others	107,023	3,327	0	3,242	85
Reallocate Admin Costs		(3,327)	0	104	3
Unallocated Costs	0	0	0	0	0
2nd Allocation	107,023	0	0	3,346	88
Total For City Attorney					
Schedule .3 Total	3,059,216	0	0	95,669	2,524

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department City Attorney

	Contracted Svcs	All Other Svcs
Other Expense & Cost		
Personnel Services	0	1,420,720
Personnel Svcs-Other	0	124,686
Payroll Fringes	0	675,691
2100-Professional Svcs	0	76,497
2100-Prof Svcs - Contract Emp	0	0
*2150-Legal Expenses	0	0
2430-Contract Svcs	0	0
*2830-Jury Expense	0	0
Other Services	0	9,472
Other Charges	0	345,732
Materials & Supplies	0	7,952
*5130-Equipment	0	0
Employee Allowances	0	2,499
1100 Fringe Benefit	0	0
Rounding Adjustment	0	0
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Functional Cost	0	2,663,249
Allocation Step 1		
Inbound - All Others	0	102,193
Reallocate Admin Costs	0	91,991
Unallocated Costs	0	0
1st Allocation	0	2,857,433
Allocation Step 2		
Inbound - All Others	0	100,369
Reallocate Admin Costs	0	3,221
Unallocated Costs	0	0
2nd Allocation	0	103,589
Total For City Attorney		
Schedule .3 Total	0	2,961,022

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department City Attorney**

Activity - City-wide Svcs

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	475,333	0.145369	0		0		0
City Administrator	1,135,470	0.347255	0		0		0
Facility Management	1,796,486	0.549410	0		0		0
Human Resources	1,914,429	0.585480	0		0		0
Procurement	148,930	0.045547	0		0		0
City Attorney	2,843,222	0.869528	0		0		0
City Clerk	1,268,652	0.387985	0		0		0
Finance Administration	987,519	0.302008	0		0		0
Accounting	889,724	0.272100	0		0		0
Assessor	1,107,117	0.338584	0		0		0
Treasurer	538,982	0.164834	0		0		0
Non-Department Expenses	250,308	0.076550	0		0		0
Public Svcs Gen Fund Retiree	79,766	0.024394	0		0		0
Building Dept Admin	442,832	0.135429	0		0		0
A2 Housing Commission GF	5,681,036	1.737403	0		0		0
District Court	4,867,654	1.488650	0		0		0
Sustnblty & Innvton	1,705,413	0.521558	0		0		0
Communications Office	529,360	0.161892	0		0		0
Police	31,993,177	9.784312	0		0		0
Police Commission	117,973	0.036079	0		0		0
Police Parking Enforcement	345,008	0.105512	0		0		0
Fire	17,816,834	5.448833	0		0		0
Planning - Historic Preservation	116,011	0.035479	0		0		0
Bldg & Rent Svcs - Housing	610,800	0.186798	0		0		0
Bldg & Rent Svcs - Appeals	94,540	0.028913	0		0		0
Planning	1,321,983	0.404295	0		0		0
Engineering	2,665,457	0.815163	0		0		0
Systems Planning - GF	79,630	0.024353	0		0		0
DPW (Field Ops) General Fund	6,003	0.001836	0		0		0
Parks & Recreation General Fund	9,225,871	2.821502	0		0		0
Utilities General Fund	751,375	0.229789	0		0		0
Fund 0002 Energy Projects	99,713	0.030495	0		0		0
Fund 0003 DDA Oper	10,634	0.003252	0		0		0
Fund 0004 Maintenance Facility	20,906	0.006394	0		0		0
Fund 0009 Smart Zone LDFA	7,502,644	2.294496	0		0		0
Fund 0011 Central Stores	1,183,127	0.361830	0		0		0
Fund 0012 Fleet Services	7,236,909	2.213227	0		0		0
Fund 0014 Info Technology	10,005,201	3.059840	0		0		0
Fund 0016 Community TV	1,832,713	0.560489	0		0		0
Fund 0021 Major Street	11,760,404	3.596625	0		0		0
Fund 0022 Local Street	4,073,339	1.245729	0		0		0
Fund 0023 Court Facilities	225,000	0.068811	0		0		0
Fund 0024 Open Space & Park Acq	4,724,643	1.444914	0		0		0
Fund 0025 Bandemer Prop	1,516	0.000464	0		0		0
Fund 0026 Construction Code	4,773,932	1.459988	0		0		0
Fund 0027 Drug Enforcement	3,000	0.000917	0		0		0
Fund 0028 Federal Forfeit	53,000	0.016209	0		0		0
Fund 0034 Parks Memorials & Contrib	43,307	0.013244	0		0		0
Fund 0035 General Debt Service	9,921,705	3.034305	0		0		0
Fund 0036 Metro Expansion	342,042	0.104605	0		0		0
Fund 0038 Special Assistance	24,000	0.007340	0		0		0
Fund 0041 Open Space Endowmt	3,667	0.001121	0		0		0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department City Attorney**

Activity - City-wide Svcs

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fund 0042 Water Supply System	25,466,165	7.788189	0		0		0
Fund 0043 Sewage Disposal System	26,903,274	8.227693	0		0		0
Fund 0044 Parking System	1,726,652	0.528053	0		0		0
Fund 0048 Airport	940,607	0.287661	0		0		0
Fund 0049 Project Management	4,336,558	1.326228	0		0		0
Fund 0052 VEBA Trust	343,839	0.105155	0		0		0
Fund 0055 Elizabeth Dean Trust	55,163	0.016870	0		0		0
Fund 0057 Insurance	33,931,814	10.377196	0		0		0
Fund 0058 Wheeler Center	529,664	0.161984	0		0		0
Fund 0059 Pension Trust	672,036	0.205525	0		0		0
Fund 0061 Alternative Transportation	457,204	0.139824	0		0		0
Fund 0062 Street Millage	15,087,342	4.614086	0		0		0
Fund 0064 Mich Justice Training	31,884	0.009751	0		0		0
Fund 0069 Stormwater Sewer System	10,711,766	3.275925	0		0		0
Fund 0070 Affordable Housing	52,841	0.016160	0		0		0
Fund 0071 Park Maint & Cap Imp	6,689,972	2.045960	0		0		0
Fund 0072 Solid Waste	16,614,752	5.081206	0		0		0
Fund 0075 Sewer Revenue Bonds	2,961,381	0.905664	0		0		0
Fund 0084 Dev Offset Mitigation	307,386	0.094006	0		0		0
Fund 0092 Water Bond-08	373,891	0.114345	0		0		0
Fund 0093 Water Revenue Bonds	8,821,304	2.697775	0		0		0
Fund 0096 Water Pend'g Bond Series	4,929,719	1.507631	0		0		0
Fund 0099 Investment Pooled	323,577	0.098958	0		0		0
Fund 0100 County Mntl Hlth Millage	2,122,494	0.649112	0		0		0
Fund 0101 Capital Sinking Fund	221,015	0.067592	0		0		0
Fund 0102 Sidewalk Const Millage	1,140,534	0.348804	0		0		0
Fund 0103 Afford Housing Millage	1,151,017	0.352010	0		0		0
Fund 0105 Major St Road Bond	10,861	0.003322	0		0		0
Fund 0106 Local St Road Bond	5,431	0.001661	0		0		0
Fund 0107 St, Bridge, Sidewalk Bonds	10,861	0.003322	0		0		0
Fund 00CP General Capital	3,331,378	1.018819	0		0		0
Fund 00MG Major Grants	1,073,744	0.328378	0		0		0
Schedule .4 Total for City-wide Svcs	326,984,423	100.000000	0		0	0	0

Allocation Basis: Dollar Amount of Expenditures by Program

Allocation Source: Financial Report

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department City Attorney

Activity - Personnel Support

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	0.32	0.049254	45		45		45
City Administrator	2.14	0.329388	304		304		304
Facility Management	4.02	0.618757	571		571		571
Human Resources	13.92	2.142560	1,978		1,978		1,978
Procurement	0.97	0.149302	138		138		138
City Attorney	8.96	1.379119	1,273		1,273		1,273
City Clerk	6.08	0.935831	864		864	33	897
Finance Administration	3.77	0.580277	536		536	20	556
Accounting	5.42	0.834244	770		770	29	799
Assessor	6.24	0.960458	887		887	34	920
Treasurer	2.11	0.324770	300		300	11	311
Building Dept Admin	0.89	0.136988	126		126	5	131
A2 Housing Commission GF	17.69	2.722837	2,514		2,514	95	2,609
District Court	27.87	4.289738	3,960		3,960	150	4,111
Sustnbilty & Invnton	1.22	0.187782	173		173	6	180
Communications Office	2.91	0.447906	414		414	16	429
Police	129.31	19.903341	18,377		18,377	705	19,082
Police Commission	1.00	0.153920	142		142	5	147
Police Parking Enforcement	8.11	1.248288	1,152		1,152	44	1,196
Fire	99.77	15.356555	14,178		14,178	539	14,716
Planning - Historic Preservation	0.53	0.081577	75		75	3	78
Bldg & Rent Svcs - Housing	2.36	0.363250	335		335	13	348
Bldg & Rent Svcs - Appeals	0.43	0.066185	61		61	2	63
Planning	5.39	0.829626	766		766	29	795
Engineering	1.95	0.300143	277		277	10	287
Systems Planning - GF	0.27	0.041558	38		38	1	40
DPW (Field Ops) General Fund	0.33	0.050793	47		47	2	49
Parks & Recreation General Fund	23.86	3.672521	3,391		3,391	129	3,519
Utilities General Fund	1.09	0.167772	155		155	6	161
Fund 0002 Energy Projects	0.17	0.026166	24		24	1	25
Fund 0003 DDA Oper	5.28	0.812695	750		750	28	779
Fund 0004 Maintenance Facility	0.01	0.001539	1		1	0	1
Fund 0012 Fleet Services	8.43	1.297542	1,198		1,198	45	1,243
Fund 0014 Info Technology	21.36	3.287722	3,035		3,035	115	3,151
Fund 0016 Community TV	3.81	0.586434	541		541	20	562
Fund 0021 Major Street	24.19	3.723314	3,437		3,437	131	3,568
Fund 0022 Local Street	5.33	0.820391	757		757	29	786
Fund 0024 Open Space & Park Acq	0.32	0.049254	45		45	2	47
Fund 0026 Construction Code	15.48	2.382675	2,200		2,200	83	2,283
Fund 0036 Metro Expansion	1.19	0.183164	169		169	6	175
Fund 0042 Water Supply System	45.33	6.977174	6,441		6,441	245	6,686
Fund 0043 Sewage Disposal System	38.19	5.878188	5,427		5,427	206	5,633
Fund 0048 Airport	2.68	0.412504	381		381	14	395
Fund 0049 Project Management	17.11	2.633564	2,431		2,431	92	2,524
Fund 0055 Elizabeth Dean Trust	0.08	0.012314	11		11	0	12
Fund 0057 Insurance	3.00	0.461759	426		426	16	442
Fund 0059 Pension Trust	4.00	0.615678	568		568	21	590
Fund 0061 Alternative Transportation	2.01	0.309378	286		286	11	296
Fund 0062 Street Millage	6.93	1.066663	985		985	37	1,022
Fund 0069 Stormwater Sewer System	17.75	2.732072	2,522		2,522	96	2,618
Fund 0071 Park Maint & Cap Imp	19.35	2.978344	2,750		2,750	104	2,854
Fund 0072 Solid Waste	19.79	3.046068	2,812		2,812	107	2,919

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department City Attorney**

Activity - Personnel Support

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fund 0075 Sewer Revenue Bonds	0.63	0.096969	90		90	3	93
Fund 0084 Dev Offset Mitigation	0.12	0.018470	17		17	1	18
Fund 0092 Water Bond-08	0.25	0.038480	36		36	1	37
Fund 0095 Water Bond Future 2019 Series	2.65	0.407887	377		377	14	391
Fund 0096 Water Pend'g Bond Series	1.23	0.189321	175		175	6	181
Fund 0100 County Mntl Hlth Millage	2.33	0.358633	331		331	12	343
Fund 0102 Sidewalk Const Millage	0.64	0.098509	91		91	3	94
Fund 0103 Afford Housing Millage	0.58	0.089273	82		82	3	85
Fund 00CP General Capital	0.17	0.026166	24		24	1	25
Fund 00MG Major Grants	0.37	0.056950	53		53	2	55
Schedule .4 Total for Personnel Support	649.69	100.000000	92,323		92,323	3,346	95,669

Allocation Basis: Full-Time Employees by Department
Allocation Source: Budget Report

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department City Attorney

Activity - Labor Relations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Human Resources	1	0.198413	5		5		5
City Clerk	3	0.595238	14		14	0	15
Accounting	4	0.793651	19		19	1	20
Assessor	6	1.190476	29		29	1	30
Public Svcs Redistribution	177	35.119048	856		856	32	887
Parks & Recreation Admin	26	5.158730	126		126	4	130
CSA Redistribution	61	12.103175	295		295	10	305
Customer Service	10	1.984127	48		48	2	50
Police	129	25.595238	624		624	23	646
Police Parking Enforcement	6	1.190476	29		29	1	30
Fire	75	14.880952	363		363	13	376
Fund 0016 Community TV	6	1.190476	29		29	1	30
Schedule .4 Total for Labor Relations	504	100.000000	2,437		2,437	88	2,524

Allocation Basis: Union Employees by Department
Allocation Source: Human Resources

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department City Attorney**

Activity - Contracted Svcs

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Police	100.00	100.000000	0		0		0
Schedule .4 Total for Contracted Svcs	100.00	100.000000	0		0	0	0

Allocation Basis: Percent of Effort of Attorney Contracted Services Staff

Allocation Source: Attorney Time Distribution Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department City Attorney**

Activity - All Other Svcs

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	10.11	0.067485	1,928		1,928		1,928
City Administrator	67.63	0.451437	12,900		12,900		12,900
Facility Management	127.03	0.847937	24,229		24,229		24,229
Human Resources	905.50	6.044299	172,712		172,712		172,712
Procurement	34.67	0.231426	6,613		6,613		6,613
City Attorney	283.14	1.889986	54,005		54,005		54,005
City Clerk	192.13	1.282486	36,646		36,646	1,468	38,115
Finance Administration	134.40	0.897133	25,635		25,635	1,027	26,662
Accounting	192.91	1.287693	36,795		36,795	1,474	38,269
Assessor	222.09	1.482472	42,361		42,361	1,697	44,058
Treasurer	75.12	0.501433	14,328		14,328	574	14,902
Building Dept Admin	28.12	0.187704	5,364		5,364	215	5,578
A2 Housing Commission GF	559.01	3.731445	106,624		106,624	4,273	110,896
District Court	880.71	5.878823	167,983		167,983	6,731	174,715
Sustnblty & Innvton	61.90	0.413188	11,807		11,807	473	12,280
Communications Office	91.96	0.613842	17,540		17,540	703	18,243
Police	4,086.38	27.276972	779,422		779,422	31,239	810,661
Police Commission	31.60	0.210933	6,027		6,027	241	6,269
Police Parking Enforcement	181.90	1.214200	34,695		34,695	1,390	36,085
Fire	3,152.79	21.045173	601,352		601,352	24,098	625,449
Planning - Historic Preservation	16.75	0.111808	3,195		3,195	128	3,323
Bldg & Rent Svcs - Housing	74.58	0.497829	14,225		14,225	570	14,795
Bldg & Rent Svcs - Appeals	13.59	0.090715	2,592		2,592	104	2,696
Planning	170.33	1.136969	32,488		32,488	1,302	33,790
Engineering	61.62	0.411319	11,753		11,753	471	12,224
Systems Planning - GF	8.53	0.056939	1,627		1,627	65	1,692
DPW (Field Ops) General Fund	10.43	0.069621	1,989		1,989	80	2,069
Parks & Recreation General Fund	753.99	5.032955	143,813		143,813	5,763	149,576
Utilities General Fund	34.44	0.229890	6,569		6,569	263	6,832
Fund 0002 Energy Projects	54.11	0.361189	10,321		10,321	413	10,734
Fund 0003 DDA Oper	12.68	0.084640	2,418		2,418	97	2,515
Fund 0009 Smart Zone LDFA	0.33	0.002203	63		63	2	65
Fund 0012 Fleet Services	5.34	0.035645	1,019		1,019	41	1,059
Fund 0014 Info Technology	432.26	2.885377	82,448		82,448	3,304	85,752
Fund 0021 Major Street	164.58	1.098587	31,391		31,391	1,258	32,649
Fund 0022 Local Street	0.54	0.003605	103		103	4	107
Fund 0024 Open Space & Park Acq	252.52	1.685595	48,165		48,165	1,930	50,095
Fund 0035 General Debt Service	2.80	0.018690	534		534	21	555
Fund 0036 Metro Expansion	58.04	0.387423	11,070		11,070	444	11,514
Fund 0038 Special Assistance	4.80	0.032040	915		915	37	952
Fund 0042 Water Supply System	643.42	4.294890	122,724	(257,508)	(134,784)	4,918	(129,867)
Fund 0043 Sewage Disposal System	541.58	3.615098	103,299		103,299	4,139	107,438
Fund 0048 Airport	3.67	0.024498	700		700	28	728
Fund 0049 Project Management	2.34	0.015620	446		446	18	464
Fund 0056 Art in Public Places	6.00	0.040051	1,144		1,144	46	1,190
Fund 0057 Insurance	91.07	0.607901	17,370		17,370	696	18,066
Fund 0058 Wheeler Center	0.33	0.002203	63		63	2	65
Fund 0059 Pension Trust	5.34	0.035645	1,019		1,019	41	1,059
Fund 0062 Street Millage	12.68	0.084640	2,418		2,418	97	2,515
Fund 0069 Stormwater Sewer System	56.61	0.377877	10,798		10,798	433	11,230
Fund 0071 Park Maint & Cap Imp	120.02	0.801145	22,892		22,892	917	23,809
Fund 0072 Solid Waste	26.69	0.178158	5,091		5,091	204	5,295

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department City Attorney**

Activity - All Other Svcs

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fund 00CP General Capital	1.67	0.011147	318		318	13	331
Fund 00MG Major Grants	18.28	0.122021	3,487		3,487	140	3,626
Schedule .4 Total for All Other Svcs	14,981.06	100.000000	2,857,433	(257,508)	2,599,925	103,589	2,703,514
Direct Billed				257,508	257,508		257,508
Schedule .3 Total for All Other Svcs	14,981.06	100.000000		0	2,857,433	103,589	2,961,022

Allocation Basis: Number of Direct Attorney Time Hours by Dept

Allocation Source: Attorney Time Distribution Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .5 - Allocation Summary
For Department City Attorney**

Receiving Department	Total	City-wide Svcs	Personnel Support	Labor Relations	Contracted Svcs
Mayor & Council	1,974	0	45	0	0
City Administrator	13,204	0	304	0	0
Facility Management	24,800	0	571	0	0
Human Resources	174,695	0	1,978	5	0
Procurement	6,751	0	138	0	0
City Attorney	55,278	0	1,273	0	0
City Clerk	39,026	0	897	15	0
Finance Administration	27,218	0	556	0	0
Accounting	39,089	0	799	20	0
Assessor	45,008	0	920	30	0
Treasurer	15,213	0	311	0	0
Public Svcs Redistribution	887	0	0	887	0
Parks & Recreation Admin	130	0	0	130	0
CSA Redistribution	305	0	0	305	0
Building Dept Admin	5,709	0	131	0	0
Customer Service	50	0	0	50	0
A2 Housing Commission GF	113,505	0	2,609	0	0
District Court	178,826	0	4,111	0	0
Sustnbly & Innvton	12,459	0	180	0	0
Communications Office	18,672	0	429	0	0
Police	830,389	0	19,082	646	0
Police Commission	6,416	0	147	0	0
Police Parking Enforcement	37,311	0	1,196	30	0
Fire	640,541	0	14,716	376	0
Planning - Historic Preservation	3,401	0	78	0	0
Bldg & Rent Svcs - Housing	15,143	0	348	0	0
Bldg & Rent Svcs - Appeals	2,759	0	63	0	0
Planning	34,585	0	795	0	0
Engineering	12,511	0	287	0	0
Systems Planning - GF	1,732	0	40	0	0
DPW (Field Ops) General Fund	2,117	0	49	0	0
Parks & Recreation General Fund	153,096	0	3,519	0	0
Utilities General Fund	6,993	0	161	0	0
Fund 0002 Energy Projects	10,759	0	25	0	0
Fund 0003 DDA Oper	3,294	0	779	0	0
Fund 0004 Maintenance Facility	1	0	1	0	0
Fund 0009 Smart Zone LDFA	65	0	0	0	0
Fund 0012 Fleet Services	2,302	0	1,243	0	0
Fund 0014 Info Technology	88,902	0	3,151	0	0
Fund 0016 Community TV	592	0	562	30	0
Fund 0021 Major Street	36,217	0	3,568	0	0
Fund 0022 Local Street	893	0	786	0	0
Fund 0024 Open Space & Park Acq	50,142	0	47	0	0
Fund 0026 Construction Code	2,283	0	2,283	0	0
Fund 0035 General Debt Service	555	0	0	0	0
Fund 0036 Metro Expansion	11,689	0	175	0	0
Fund 0038 Special Assistance	952	0	0	0	0
Fund 0042 Water Supply System	(123,180)	0	6,686	0	0
Fund 0043 Sewage Disposal System	113,071	0	5,633	0	0
Fund 0048 Airport	1,123	0	395	0	0
Fund 0049 Project Management	2,988	0	2,524	0	0
Fund 0055 Elizabeth Dean Trust	12	0	12	0	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .5 - Allocation Summary
For Department City Attorney**

Receiving Department	Total	City-wide Svcs	Personnel Support	Labor Relations	Contracted Svcs
Fund 0056 Art in Public Places	1,190	0	0	0	0
Fund 0057 Insurance	18,509	0	442	0	0
Fund 0058 Wheeler Center	65	0	0	0	0
Fund 0059 Pension Trust	1,649	0	590	0	0
Fund 0061 Alternative Transportation	296	0	296	0	0
Fund 0062 Street Millage	3,537	0	1,022	0	0
Fund 0069 Stormwater Sewer System	13,848	0	2,618	0	0
Fund 0071 Park Maint & Cap Imp	26,664	0	2,854	0	0
Fund 0072 Solid Waste	8,214	0	2,919	0	0
Fund 0075 Sewer Revenue Bonds	93	0	93	0	0
Fund 0084 Dev Offset Mitigation	18	0	18	0	0
Fund 0092 Water Bond-08	37	0	37	0	0
Fund 0095 Water Bond Future 2019 Series	391	0	391	0	0
Fund 0096 Water Pend'g Bond Series	181	0	181	0	0
Fund 0100 County Mntl Hlth Millage	343	0	343	0	0
Fund 0102 Sidewalk Const Millage	94	0	94	0	0
Fund 0103 Afford Housing Millage	85	0	85	0	0
Fund 00CP General Capital	356	0	25	0	0
Fund 00MG Major Grants	3,681	0	55	0	0
Direct Bill	257,508	0	0	0	0
Total	3,059,216	0	95,669	2,524	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .5 - Allocation Summary
For Department City Attorney**

Receiving Department	All Other Svcs
Mayor & Council	1,928
City Administrator	12,900
Facility Management	24,229
Human Resources	172,712
Procurement	6,613
City Attorney	54,005
City Clerk	38,115
Finance Administration	26,662
Accounting	38,269
Assessor	44,058
Treasurer	14,902
Public Svcs Redistribution	0
Parks & Recreation Admin	0
CSA Redistribution	0
Building Dept Admin	5,578
Customer Service	0
A2 Housing Commission GF	110,896
District Court	174,715
Sustnbly & Innvton	12,280
Communications Office	18,243
Police	810,661
Police Commission	6,269
Police Parking Enforcement	36,085
Fire	625,449
Planning - Historic Preservation	3,323
Bldg & Rent Svcs - Housing	14,795
Bldg & Rent Svcs - Appeals	2,696
Planning	33,790
Engineering	12,224
Systems Planning - GF	1,692
DPW (Field Ops) General Fund	2,069
Parks & Recreation General Fund	149,576
Utilities General Fund	6,832
Fund 0002 Energy Projects	10,734
Fund 0003 DDA Oper	2,515
Fund 0004 Maintenance Facility	0
Fund 0009 Smart Zone LDFA	65
Fund 0012 Fleet Services	1,059
Fund 0014 Info Technology	85,752
Fund 0016 Community TV	0
Fund 0021 Major Street	32,649
Fund 0022 Local Street	107
Fund 0024 Open Space & Park Acq	50,095
Fund 0026 Construction Code	0
Fund 0035 General Debt Service	555
Fund 0036 Metro Expansion	11,514
Fund 0038 Special Assistance	952
Fund 0042 Water Supply System	(129,867)
Fund 0043 Sewage Disposal System	107,438
Fund 0048 Airport	728
Fund 0049 Project Management	464
Fund 0055 Elizabeth Dean Trust	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .5 - Allocation Summary
For Department City Attorney**

Receiving Department	All Other Svcs
Fund 0056 Art in Public Places	1,190
Fund 0057 Insurance	18,066
Fund 0058 Wheeler Center	65
Fund 0059 Pension Trust	1,059
Fund 0061 Alternative Transportation	0
Fund 0062 Street Millage	2,515
Fund 0069 Stormwater Sewer System	11,230
Fund 0071 Park Maint & Cap Imp	23,809
Fund 0072 Solid Waste	5,295
Fund 0075 Sewer Revenue Bonds	0
Fund 0084 Dev Offset Mitigation	0
Fund 0092 Water Bond-08	0
Fund 0095 Water Bond Future 2019 Series	0
Fund 0096 Water Pend'g Bond Series	0
Fund 0100 County Mntl Hlth Millage	0
Fund 0102 Sidewalk Const Millage	0
Fund 0103 Afford Housing Millage	0
Fund 00CP General Capital	331
Fund 00MG Major Grants	3,626
Direct Bill	257,508
Total	<u>2,961,022</u>

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .1 - Nature and Extent of Services
For Department City Clerk

The City Clerk serves as secretary to the City Council. The Office is responsible for the maintenance of all Council agendas and proceedings, the dissemination of Council-related information, and the preservation and storage of all City records. In addition, the Clerk is responsible for the administering of all elections and voter registration within the City.

Costs associated with the Clerk's Office have been accounted for, and therefore functionalized, in the following manner:

City-wide Services – Costs associated with support for the City's operations have been allocated to all City programs based on the total dollar amount of actual expenditures for each.

Elections – Costs associated with the administration of elections and the registration of voters within the City are not considered to be central service functions. Therefore, these costs are unallocated within this cost plan.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .2 - Costs To Be Allocated
For Department City Clerk**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,268,652			1,268,652
Deductions:				
Capital Outlay	0			
Clerk-Fairview-1130	-21,954			
Total Deductions:	-21,954			-21,954
Inbound Costs:				
Building Depreciation	28,317	23	28,340	
Equipment Depreciation	37,611		37,611	
Mayor & Council	1,854	69	1,923	
City Administrator	6,590	326	6,916	
Facility Management	77,197	20,242	97,440	
Human Resources	16,548	2,818	19,366	
Procurement	606	127	732	
City Attorney	37,525	1,502	39,026	
City Clerk		4,761	4,761	
Finance Administration		1,436	1,436	
Accounting		11,008	11,008	
Assessor		2,387	2,387	
Treasurer		1,211	1,211	
Non-Department Expenses		1,742	1,742	
Customer Service		2,232	2,232	
Sustnbly & Innvton		609	609	
Total Allocated Additions:	206,249	50,492	256,741	256,741
Total To Be Allocated:	1,452,947	50,492		1,503,439

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department City Clerk**

	Total	G&A	City-Wide Svcs	Elections**
Other Expense & Cost				
Personnel Services	409,456	0	409,456	0
Personnel Svcs-Other	59,174	0	59,174	0
Payroll Fringes	269,874	0	269,874	0
Other Services	26,389	0	26,389	0
Other Charges	297,032	0	297,032	0
Materials & Supplies	18,990	0	18,990	0
Employee Allowances	2,080	0	2,080	0
*Capital Outlay	0	0	0	0
Clerk-Elections-1400	163,703	0	0	163,703
*Clerk-Fairview-1130	21,954	0	0	0
Rounding Adjustment	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement	1,268,652			
Deductions				
*Total Disallowed Costs	(21,954)	0	0	0
Functional Cost	1,246,698	0	1,082,995	163,703
Allocation Step 1				
Inbound - Equipment Depreciation: Equip Deprec	35,619	0	0	35,619
Inbound - All Others	170,630	170,630	0	0
Reallocate Admin Costs		(170,630)	144,107	26,522
Unallocated Costs	(225,844)	0	0	(225,844)
1st Allocation	1,227,102	0	1,227,102	0
Allocation Step 2				
Inbound - Accounting: 1826 Fixed Assets	27	0	0	27
Inbound - All Others	50,465	50,465	0	0
Reallocate Admin Costs		(50,465)	42,621	7,844
Unallocated Costs	(7,871)	0	0	(7,871)
2nd Allocation	42,621	0	42,621	0
Total For City Clerk				
Schedule .3 Total	1,269,723	0	1,269,723	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department City Clerk**

Activity - City-Wide Svcs

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	475,333	0.145369	1,784		1,784		1,784
City Administrator	1,135,470	0.347255	4,261		4,261		4,261
Facility Management	1,796,486	0.549410	6,742		6,742		6,742
Human Resources	1,914,429	0.585480	7,184		7,184		7,184
Procurement	148,930	0.045547	559		559		559
City Attorney	2,843,222	0.869528	10,670		10,670		10,670
City Clerk	1,268,652	0.387985	4,761		4,761		4,761
Finance Administration	987,519	0.302008	3,706		3,706	133	3,839
Accounting	889,724	0.272100	3,339		3,339	119	3,458
Assessor	1,107,117	0.338584	4,155		4,155	149	4,303
Treasurer	538,982	0.164834	2,023		2,023	72	2,095
Non-Department Expenses	250,308	0.076550	939		939	34	973
Public Svcs Gen Fund Retiree	79,766	0.024394	299		299	11	310
Building Dept Admin	442,832	0.135429	1,662		1,662	59	1,721
A2 Housing Commission GF	5,681,036	1.737403	21,320		21,320	763	22,083
District Court	4,867,654	1.488650	18,267		18,267	654	18,921
Sustnblty & Innvton	1,705,413	0.521558	6,400		6,400	229	6,629
Communications Office	529,360	0.161892	1,987		1,987	71	2,057
Police	31,993,177	9.784312	120,064		120,064	4,296	124,360
Police Commission	117,973	0.036079	443		443	16	458
Police Parking Enforcement	345,008	0.105512	1,295		1,295	46	1,341
Fire	17,816,834	5.448833	66,863		66,863	2,392	69,255
Planning - Historic Preservation	116,011	0.035479	435		435	15	451
Bldg & Rent Svcs - Housing	610,800	0.186798	2,292		2,292	82	2,374
Bldg & Rent Svcs - Appeals	94,540	0.028913	355		355	13	367
Planning	1,321,983	0.404295	4,961		4,961	177	5,139
Engineering	2,665,457	0.815163	10,003		10,003	358	10,361
Systems Planning - GF	79,630	0.024353	299		299	11	309
DPW (Field Ops) General Fund	6,003	0.001836	23		23	1	23
Parks & Recreation General Fund	9,225,871	2.821502	34,623		34,623	1,239	35,862
Utilities General Fund	751,375	0.229789	2,820		2,820	101	2,921
Fund 0002 Energy Projects	99,713	0.030495	374		374	13	387
Fund 0003 DDA Oper	10,634	0.003252	40		40	1	41
Fund 0004 Maintenance Facility	20,906	0.006394	78		78	3	81
Fund 0009 Smart Zone LDFA	7,502,644	2.294496	28,156		28,156	1,008	29,163
Fund 0011 Central Stores	1,183,127	0.361830	4,440		4,440	159	4,599
Fund 0012 Fleet Services	7,236,909	2.213227	27,159		27,159	972	28,130
Fund 0014 Info Technology	10,005,201	3.059840	37,547		37,547	1,343	38,891
Fund 0016 Community TV	1,832,713	0.560489	6,878		6,878	246	7,124
Fund 0021 Major Street	11,760,404	3.596625	44,134		44,134	1,579	45,713
Fund 0022 Local Street	4,073,339	1.245729	15,286		15,286	547	15,833
Fund 0023 Court Facilities	225,000	0.068811	844		844	30	875
Fund 0024 Open Space & Park Acq	4,724,643	1.444914	17,731		17,731	634	18,365
Fund 0025 Bandemer Prop	1,516	0.000464	6		6	0	6
Fund 0026 Construction Code	4,773,932	1.459988	17,916		17,916	641	18,557
Fund 0027 Drug Enforcement	3,000	0.000917	11		11	0	12
Fund 0028 Federal Forfeit	53,000	0.016209	199		199	7	206
Fund 0034 Parks Memorials & Contrib	43,307	0.013244	163		163	6	168
Fund 0035 General Debt Service	9,921,705	3.034305	37,234		37,234	1,332	38,566
Fund 0036 Metro Expansion	342,042	0.104605	1,284		1,284	46	1,329
Fund 0038 Special Assistance	24,000	0.007340	90		90	3	93
Fund 0041 Open Space Endowmt	3,667	0.001121	14		14	0	14

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department City Clerk**

Activity - City-Wide Svcs

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fund 0042 Water Supply System	25,466,165	7.788189	95,569		95,569	3,420	98,989
Fund 0043 Sewage Disposal System	26,903,274	8.227693	100,962		100,962	3,613	104,575
Fund 0044 Parking System	1,726,652	0.528053	6,480		6,480	232	6,712
Fund 0048 Airport	940,607	0.287661	3,530		3,530	126	3,656
Fund 0049 Project Management	4,336,558	1.326228	16,274		16,274	582	16,856
Fund 0052 VEBA Trust	343,839	0.105155	1,290		1,290	46	1,336
Fund 0055 Elizabeth Dean Trust	55,163	0.016870	207		207	7	214
Fund 0057 Insurance	33,931,814	10.377196	127,339		127,339	4,560	131,900
Fund 0058 Wheeler Center	529,664	0.161984	1,988		1,988	71	2,059
Fund 0059 Pension Trust	672,036	0.205525	2,522		2,522	90	2,612
Fund 0061 Alternative Transportation	457,204	0.139824	1,716		1,716	61	1,777
Fund 0062 Street Millage	15,087,342	4.614086	56,620		56,620	2,026	58,646
Fund 0064 Mich Justice Training	31,884	0.009751	120		120	4	124
Fund 0069 Stormwater Sewer System	10,711,766	3.275925	40,199		40,199	1,438	41,637
Fund 0070 Affordable Housing	52,841	0.016160	198		198	7	205
Fund 0071 Park Maint & Cap Imp	6,689,972	2.045960	25,106		25,106	898	26,004
Fund 0072 Solid Waste	16,614,752	5.081206	62,352		62,352	2,231	64,583
Fund 0075 Sewer Revenue Bonds	2,961,381	0.905664	11,113		11,113	398	11,511
Fund 0084 Dev Offset Mitigation	307,386	0.094006	1,154		1,154	41	1,195
Fund 0092 Water Bond-08	373,891	0.114345	1,403		1,403	50	1,453
Fund 0093 Water Revenue Bonds	8,821,304	2.697775	33,104		33,104	1,184	34,289
Fund 0096 Water Pend'g Bond Series	4,929,719	1.507631	18,500		18,500	662	19,162
Fund 0099 Investment Pooled	323,577	0.098958	1,214		1,214	43	1,258
Fund 0100 County Mntl Hlth Millage	2,122,494	0.649112	7,965		7,965	285	8,250
Fund 0101 Capital Sinking Fund	221,015	0.067592	829		829	30	859
Fund 0102 Sidewalk Const Millage	1,140,534	0.348804	4,280		4,280	153	4,433
Fund 0103 Afford Housing Millage	1,151,017	0.352010	4,320		4,320	155	4,474
Fund 0105 Major St Road Bond	10,861	0.003322	41		41	1	42
Fund 0106 Local St Road Bond	5,431	0.001661	20		20	1	21
Fund 0107 St, Bridge, Sidewalk Bonds	10,861	0.003322	41		41	1	42
Fund 00CP General Capital	3,331,378	1.018819	12,502		12,502	447	12,949
Fund 00MG Major Grants	1,073,744	0.328378	4,030		4,030	144	4,174
Schedule .4 Total for City-Wide Svcs	326,984,423	100.000000	1,227,102		1,227,102	42,621	1,269,723

Allocation Basis: Dollar Amount of Expenditures by Program

Allocation Source: Financial Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .5 - Allocation Summary
For Department City Clerk**

Receiving Department	Total	City-Wide Svcs
Mayor & Council	1,784	1,784
City Administrator	4,261	4,261
Facility Management	6,742	6,742
Human Resources	7,184	7,184
Procurement	559	559
City Attorney	10,670	10,670
City Clerk	4,761	4,761
Finance Administration	3,839	3,839
Accounting	3,458	3,458
Assessor	4,303	4,303
Treasurer	2,095	2,095
Non-Department Expenses	973	973
Public Svcs Gen Fund Retiree	310	310
Building Dept Admin	1,721	1,721
A2 Housing Commission GF	22,083	22,083
District Court	18,921	18,921
Sustnbly & Innvton	6,629	6,629
Communications Office	2,057	2,057
Police	124,360	124,360
Police Commission	458	458
Police Parking Enforcement	1,341	1,341
Fire	69,255	69,255
Planning - Historic Preservation	451	451
Bldg & Rent Svcs - Housing	2,374	2,374
Bldg & Rent Svcs - Appeals	367	367
Planning	5,139	5,139
Engineering	10,361	10,361
Systems Planning - GF	309	309
DPW (Field Ops) General Fund	23	23
Parks & Recreation General Fund	35,862	35,862
Utilities General Fund	2,921	2,921
Fund 0002 Energy Projects	387	387
Fund 0003 DDA Oper	41	41
Fund 0004 Maintenance Facility	81	81
Fund 0009 Smart Zone LDFA	29,163	29,163
Fund 0011 Central Stores	4,599	4,599
Fund 0012 Fleet Services	28,130	28,130
Fund 0014 Info Technology	38,891	38,891
Fund 0016 Community TV	7,124	7,124
Fund 0021 Major Street	45,713	45,713
Fund 0022 Local Street	15,833	15,833
Fund 0023 Court Facilities	875	875
Fund 0024 Open Space & Park Acq	18,365	18,365
Fund 0025 Bandemer Prop	6	6
Fund 0026 Construction Code	18,557	18,557
Fund 0027 Drug Enforcement	12	12
Fund 0028 Federal Forfeit	206	206
Fund 0034 Parks Memorials & Contrib	168	168
Fund 0035 General Debt Service	38,566	38,566
Fund 0036 Metro Expansion	1,329	1,329
Fund 0038 Special Assistance	93	93
Fund 0041 Open Space Endowmt	14	14

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .5 - Allocation Summary
For Department City Clerk**

Receiving Department	Total	City-Wide Svcs
Fund 0042 Water Supply System	98,989	98,989
Fund 0043 Sewage Disposal System	104,575	104,575
Fund 0044 Parking System	6,712	6,712
Fund 0048 Airport	3,656	3,656
Fund 0049 Project Management	16,856	16,856
Fund 0052 VEBA Trust	1,336	1,336
Fund 0055 Elizabeth Dean Trust	214	214
Fund 0057 Insurance	131,900	131,900
Fund 0058 Wheeler Center	2,059	2,059
Fund 0059 Pension Trust	2,612	2,612
Fund 0061 Alternative Transportation	1,777	1,777
Fund 0062 Street Millage	58,646	58,646
Fund 0064 Mich Justice Training	124	124
Fund 0069 Stormwater Sewer System	41,637	41,637
Fund 0070 Affordable Housing	205	205
Fund 0071 Park Maint & Cap Imp	26,004	26,004
Fund 0072 Solid Waste	64,583	64,583
Fund 0075 Sewer Revenue Bonds	11,511	11,511
Fund 0084 Dev Offset Mitigation	1,195	1,195
Fund 0092 Water Bond-08	1,453	1,453
Fund 0093 Water Revenue Bonds	34,289	34,289
Fund 0096 Water Pend'g Bond Series	19,162	19,162
Fund 0099 Investment Pooled	1,258	1,258
Fund 0100 County Mntl Hlth Millage	8,250	8,250
Fund 0101 Capital Sinking Fund	859	859
Fund 0102 Sidewalk Const Millage	4,433	4,433
Fund 0103 Afford Housing Millage	4,474	4,474
Fund 0105 Major St Road Bond	42	42
Fund 0106 Local St Road Bond	21	21
Fund 0107 St, Bridge, Sidewalk Bonds	42	42
Fund 00CP General Capital	12,949	12,949
Fund 00MG Major Grants	4,174	4,174
Direct Bill	0	0
Total	1,269,723	1,269,723

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .1 - Nature and Extent of Services
For Department Finance Administration

The Finance Department is responsible for a wide range of services, including: Budgeting, Accounting, Assessing, Purchasing, Treasury, Customer Service, Risk Management, and Information Technology. This cost allocation plan section allocates the costs associated with the Administrative Office of the Finance Department, along with the Budget staff. Allocated costs include those accounted for in Organization 1000 (Administration).

For plan purposes, costs have been functionalized and allocated as follows:

Finance Administration – The Finance Administration Office provides oversight and support to the various divisions of the Department. Costs associated with the general administration of the Finance Department have been allocated to the supervised divisions according to the actual dollar amount of personnel costs for each.

Budget – Costs associated with the development and monitoring of the City’s annual budget have been allocated based upon total expenditures for all City programs.

Retiree Benefits – The City accounts for general fund Finance Department retiree benefits and self-insurance expenditures in separate object codes, 4239 and 4260. These costs are related to all divisions of the Finance Department; with the exception of Customer Service, Risk Management, and Information Technology, which have been directly assessed retiree benefits costs. Therefore, costs included in this function were allocated to all other Finance Divisions (Administration/Budget, Accounting, Assessing, and Treasury) based upon the dollar amount of personnel costs for each.

Procurement – Any costs associated with the Procurement Department that were accounted for within the Finance Administration Office account have been allocated based on the number of purchase orders by department.

General Government – All other costs have been identified as General Government in nature and are unallocated for the purposes of this cost allocation plan.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .2 - Costs To Be Allocated
For Department Finance Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	987,519			987,519
Deductions:				
5110-Land Imprvmts	0			
Total Deductions:	<u>0</u>			0
Inbound Costs:				
Building Depreciation	4,970	4	4,974	
Equipment Depreciation	350		350	
Mayor & Council	1,443	53	1,497	
City Administrator	4,733	234	4,967	
Facility Management	13,550	3,553	17,103	
Human Resources	8,080	1,524	9,604	
Procurement	787	165	952	
City Attorney	26,171	1,047	27,218	
City Clerk	3,706	133	3,839	
Finance Administration		86,283	86,283	
Accounting		6,149	6,149	
Assessor		1,858	1,858	
Treasurer		539	539	
Non-Department Expenses		1,080	1,080	
Customer Service		1,057	1,057	
Total Allocated Additions:	<u>63,791</u>	<u>103,680</u>	167,470	167,470
Total To Be Allocated:	<u>1,051,310</u>	<u>103,680</u>		<u>1,154,989</u>

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department Finance Administration**

	Total	G&A	Finance Admin	Budget	Retiree Benefit
Other Expense & Cost					
Personnel Services	360,619	0	162,567	170,645	0
Personnel Svcs-Other	31,627	0	14,257	14,967	0
Payroll Fringes	159,162	0	71,750	75,316	0
Other Services	85,289	0	38,448	40,359	0
Other Charges	46,081	0	20,773	21,806	0
Materials & Supplies	1,357	0	612	642	0
Employee Allowances	1,140	0	514	540	0
*5110-Land Imprvmts	0	0	0	0	0
4239 Retiree Medical Ins	280,692	0	0	0	280,692
4260 Ins Premiums	21,552	0	0	0	21,552
Rounding Adjustment	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	987,519				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
Functional Cost	987,519	0	308,921	324,275	302,244
Allocation Step 1					
Inbound - All Others	63,791	0	28,757	30,186	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(41,048)	0	0	0	0
1st Allocation	1,010,262	0	337,678	354,461	302,244
Allocation Step 2					
Inbound - All Others	103,680	0	46,737	49,066	0
Unallocated Costs	(5,680)	0	0	0	0
2nd Allocation	97,999	0	46,737	49,066	0
Total For Finance Administration					
Schedule .3 Total	1,108,261	0	384,414	403,527	302,244

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department Finance Administration

	Procurement	Gen Gov't**
Other Expense & Cost		
Personnel Services	7,645	19,762
Personnel Svcs-Other	670	1,733
Payroll Fringes	3,374	8,722
Other Services	1,808	4,674
Other Charges	977	2,525
Materials & Supplies	29	74
Employee Allowances	24	62
*5110-Land Imprvmts	0	0
4239 Retiree Medical Ins	0	0
4260 Ins Premiums	0	0
Rounding Adjustment	0	0
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Functional Cost		
	14,527	37,552
Allocation Step 1		
Inbound - All Others	1,352	3,496
Reallocate Admin Costs	0	0
Unallocated Costs	0	(41,048)
1st Allocation	15,879	0
Allocation Step 2		
Inbound - All Others	2,197	5,680
Unallocated Costs	0	(5,680)
2nd Allocation	2,197	0
Total For Finance Administration		
Schedule .3 Total	18,076	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Finance Administration**

Activity - Finance Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Procurement	142,233.41	1.796008	6,065		6,065		6,065
Finance Administration	551,407.97	6.962732	23,512		23,512		23,512
Accounting	791,482.12	9.994194	33,748		33,748	5,119	38,867
Assessor	911,224.47	11.506203	38,854		38,854	5,894	44,748
Treasurer	308,217.37	3.891919	13,142		13,142	1,994	15,136
Customer Service	83,893.33	1.059337	3,577		3,577	543	4,120
Fund 0014 Info Technology	4,257,625.21	53.761834	181,542		181,542	27,539	209,081
Fund 0057 Insurance	873,335.57	11.027773	37,238		37,238	5,649	42,887
Schedule .4 Total for Finance Admin	7,919,419.45	100.000000	337,678		337,678	46,737	384,414

Allocation Basis: Dollar Amount of Personnel Expenses by Finance Organization

Allocation Source: Financial Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Finance Administration**

Activity - Budget

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	475,333	0.145369	515		515		515
City Administrator	1,135,470	0.347255	1,231		1,231		1,231
Facility Management	1,796,486	0.549410	1,947		1,947		1,947
Human Resources	1,914,429	0.585480	2,075		2,075		2,075
Procurement	148,930	0.045547	161		161		161
City Attorney	2,843,222	0.869528	3,082		3,082		3,082
City Clerk	1,268,652	0.387985	1,375		1,375		1,375
Finance Administration	987,519	0.302008	1,071		1,071		1,071
Accounting	889,724	0.272100	965		965	138	1,102
Assessor	1,107,117	0.338584	1,200		1,200	172	1,372
Treasurer	538,982	0.164834	584		584	84	668
Non-Department Expenses	250,308	0.076550	271		271	39	310
Public Svcs Gen Fund Retiree	79,766	0.024394	86		86	12	99
Building Dept Admin	442,832	0.135429	480		480	69	549
A2 Housing Commission GF	5,681,036	1.737403	6,158		6,158	881	7,039
District Court	4,867,654	1.488650	5,277		5,277	755	6,031
Sustnblty & Innvton	1,705,413	0.521558	1,849		1,849	264	2,113
Communications Office	529,360	0.161892	574		574	82	656
Police	31,993,177	9.784312	34,682		34,682	4,961	39,643
Police Commission	117,973	0.036079	128		128	18	146
Police Parking Enforcement	345,008	0.105512	374		374	53	427
Fire	17,816,834	5.448833	19,314		19,314	2,763	22,077
Planning - Historic Preservation	116,011	0.035479	126		126	18	144
Bldg & Rent Svcs - Housing	610,800	0.186798	662		662	95	757
Bldg & Rent Svcs - Appeals	94,540	0.028913	102		102	15	117
Planning	1,321,983	0.404295	1,433		1,433	205	1,638
Engineering	2,665,457	0.815163	2,889		2,889	413	3,303
Systems Planning - GF	79,630	0.024353	86		86	12	99
DPW (Field Ops) General Fund	6,003	0.001836	6		6	1	7
Parks & Recreation General Fund	9,225,871	2.821502	10,001		10,001	1,431	11,432
Utilities General Fund	751,375	0.229789	815		815	116	931
Fund 0002 Energy Projects	99,713	0.030495	108		108	15	123
Fund 0003 DDA Oper	10,634	0.003252	12		12	2	13
Fund 0004 Maintenance Facility	20,906	0.006394	23		23	3	26
Fund 0009 Smart Zone LDFA	7,502,644	2.294496	8,133		8,133	1,163	9,296
Fund 0011 Central Stores	1,183,127	0.361830	1,283		1,283	183	1,466
Fund 0012 Fleet Services	7,236,909	2.213227	7,845		7,845	1,122	8,967
Fund 0014 Info Technology	10,005,201	3.059840	10,846		10,846	1,551	12,397
Fund 0016 Community TV	1,832,713	0.560489	1,987		1,987	284	2,271
Fund 0021 Major Street	11,760,404	3.596625	12,749		12,749	1,824	14,572
Fund 0022 Local Street	4,073,339	1.245729	4,416		4,416	632	5,047
Fund 0023 Court Facilities	225,000	0.068811	244		244	35	279
Fund 0024 Open Space & Park Acq	4,724,643	1.444914	5,122		5,122	733	5,854
Fund 0025 Bandemer Prop	1,516	0.000464	2		2	0	2
Fund 0026 Construction Code	4,773,932	1.459988	5,175		5,175	740	5,915
Fund 0027 Drug Enforcement	3,000	0.000917	3		3	0	4
Fund 0028 Federal Forfeit	53,000	0.016209	57		57	8	66
Fund 0034 Parks Memorials & Contrib	43,307	0.013244	47		47	7	54
Fund 0035 General Debt Service	9,921,705	3.034305	10,755		10,755	1,539	12,294
Fund 0036 Metro Expansion	342,042	0.104605	371		371	53	424
Fund 0038 Special Assistance	24,000	0.007340	26		26	4	30
Fund 0041 Open Space Endowmt	3,667	0.001121	4		4	1	4

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Finance Administration**

Activity - Budget

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fund 0042 Water Supply System	25,466,165	7.788189	27,606		27,606	3,949	31,555
Fund 0043 Sewage Disposal System	26,903,274	8.227693	29,164		29,164	4,172	33,336
Fund 0044 Parking System	1,726,652	0.528053	1,872		1,872	268	2,139
Fund 0048 Airport	940,607	0.287661	1,020		1,020	146	1,165
Fund 0049 Project Management	4,336,558	1.326228	4,701		4,701	672	5,373
Fund 0052 VEBA Trust	343,839	0.105155	373		373	53	426
Fund 0055 Elizabeth Dean Trust	55,163	0.016870	60		60	8	68
Fund 0057 Insurance	33,931,814	10.377196	36,784		36,784	5,266	42,050
Fund 0058 Wheeler Center	529,664	0.161984	574		574	82	656
Fund 0059 Pension Trust	672,036	0.205525	729		729	104	833
Fund 0061 Alternative Transportation	457,204	0.139824	496		496	71	566
Fund 0062 Street Millage	15,087,342	4.614086	16,355		16,355	2,340	18,695
Fund 0064 Mich Justice Training	31,884	0.009751	35		35	5	39
Fund 0069 Stormwater Sewer System	10,711,766	3.275925	11,612		11,612	1,661	13,273
Fund 0070 Affordable Housing	52,841	0.016160	57		57	8	65
Fund 0071 Park Maint & Cap Imp	6,689,972	2.045960	7,252		7,252	1,037	8,290
Fund 0072 Solid Waste	16,614,752	5.081206	18,011		18,011	2,576	20,587
Fund 0075 Sewer Revenue Bonds	2,961,381	0.905664	3,210		3,210	459	3,669
Fund 0084 Dev Offset Mitigation	307,386	0.094006	333		333	48	381
Fund 0092 Water Bond-08	373,891	0.114345	405		405	58	463
Fund 0093 Water Revenue Bonds	8,821,304	2.697775	9,563		9,563	1,368	10,930
Fund 0096 Water Pend'g Bond Series	4,929,719	1.507631	5,344		5,344	764	6,108
Fund 0099 Investment Pooled	323,577	0.098958	351		351	50	401
Fund 0100 County Mntl Hlth Millage	2,122,494	0.649112	2,301		2,301	329	2,630
Fund 0101 Capital Sinking Fund	221,015	0.067592	240		240	34	274
Fund 0102 Sidewalk Const Millage	1,140,534	0.348804	1,236		1,236	177	1,413
Fund 0103 Afford Housing Millage	1,151,017	0.352010	1,248		1,248	178	1,426
Fund 0105 Major St Road Bond	10,861	0.003322	12		12	2	13
Fund 0106 Local St Road Bond	5,431	0.001661	6		6	1	7
Fund 0107 St, Bridge, Sidewalk Bonds	10,861	0.003322	12		12	2	13
Fund 00CP General Capital	3,331,378	1.018819	3,611		3,611	517	4,128
Fund 00MG Major Grants	1,073,744	0.328378	1,164		1,164	166	1,330
Schedule .4 Total for Budget	326,984,423	100.000000	354,461		354,461	49,066	403,527

Allocation Basis: Dollar Amount of Expenditures by Program

Allocation Source: Financial Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Finance Administration**

Activity - Retiree Benefit

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Procurement	142,233.41	5.259012	15,895		15,895		15,895
Finance Administration	551,407.97	20.388044	61,622		61,622		61,622
Accounting	791,482.12	29.264670	88,451		88,451		88,451
Assessor	911,224.47	33.692085	101,832		101,832		101,832
Treasurer	308,217.37	11.396189	34,444		34,444		34,444
Schedule .4 Total for Retiree Benefit	2,704,565.34	100.000000	302,244		302,244	0	302,244

Allocation Basis: Dollar Amt of Personnel Exps by Finance Org (excl. Cust Svc, IT, Risk)

Allocation Source: Financial Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Finance Administration**

Activity - Procurement

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Administrator	7	0.269854	43		43		43
Human Resources	11	0.424056	67		67		67
City Attorney	8	0.308404	49		49		49
City Clerk	10	0.385505	61		61		61
Finance Administration	13	0.501157	80		80		80
Non-Department Expenses	1	0.038551	6		6	1	7
A2 Housing Commission GF	6	0.231303	37		37	5	42
District Court	23	0.886662	141		141	20	161
Police	59	2.274480	361		361	51	412
Police Commission	1	0.038551	6		6	1	7
Fire	61	2.351581	373		373	53	426
Planning - Historic Preservation	2	0.077101	12		12	2	14
Engineering	4	0.154202	24		24	3	28
Systems Planning - GF	22	0.848111	135		135	19	154
DPW (Field Ops) General Fund	1	0.038551	6		6	1	7
Parks & Recreation General Fund	42	1.619121	257		257	36	293
Utilities General Fund	39	1.503470	239		239	34	272
Fund 0009 Smart Zone LDFA	1	0.038551	6		6	1	7
Fund 0011 Central Stores	39	1.503470	239		239	34	272
Fund 0012 Fleet Services	172	6.630686	1,053		1,053	148	1,201
Fund 0014 Info Technology	211	8.134156	1,292		1,292	182	1,474
Fund 0016 Community TV	6	0.231303	37		37	5	42
Fund 0021 Major Street	93	3.585197	569		569	80	650
Fund 0022 Local Street	26	1.002313	159		159	22	182
Fund 0024 Open Space & Park Acq	13	0.501157	80		80	11	91
Fund 0026 Construction Code	12	0.462606	73		73	10	84
Fund 0027 Drug Enforcement	3	0.115652	18		18	3	21
Fund 0028 Federal Forfeit	3	0.115652	18		18	3	21
Fund 0034 Parks Memorials & Contrib	2	0.077101	12		12	2	14
Fund 0036 Metro Expansion	3	0.115652	18		18	3	21
Fund 0041 Open Space Endowmt	2	0.077101	12		12	2	14
Fund 0042 Water Supply System	273	10.524287	1,671		1,671	236	1,907
Fund 0043 Sewage Disposal System	177	6.823439	1,084		1,084	153	1,236
Fund 0048 Airport	72	2.775636	441		441	62	503
Fund 0049 Project Management	331	12.760202	2,027		2,027	289	2,317
Fund 0055 Elizabeth Dean Trust	4	0.154202	24		24	3	28
Fund 0057 Insurance	57	2.197379	349		349	49	398
Fund 0058 Wheeler Center	19	0.732460	116		116	16	133
Fund 0061 Alternative Transportation	7	0.269854	43		43	6	49
Fund 0062 Street Millage	75	2.891288	459		459	65	524
Fund 0069 Stormwater Sewer System	166	6.399383	1,016		1,016	143	1,159
Fund 0070 Affordable Housing	3	0.115652	18		18	3	21
Fund 0071 Park Maint & Cap Imp	124	4.780262	759		759	107	866
Fund 0072 Solid Waste	153	5.898227	937		937	132	1,069
Fund 0075 Sewer Revenue Bonds	33	1.272167	202		202	28	230
Fund 0084 Dev Offset Mitigation	6	0.231303	37		37	5	42
Fund 0092 Water Bond-08	4	0.154202	24		24	3	28
Fund 0095 Water Bond Future 2019 Series	57	2.197379	349		349	49	398
Fund 0096 Water Pend'g Bond Series	29	1.117965	178		178	25	202
Fund 0100 County Mntl Hlth Millage	38	1.464919	233		233	33	265
Fund 0101 Capital Sinking Fund	13	0.501157	80		80	11	91

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Finance Administration

Activity - Procurement

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fund 0102 Sidewalk Const Millage	7	0.269854	43		43	6	49
Fund 0103 Afford Housing Millage	7	0.269854	43		43	6	49
Fund 00CP General Capital	16	0.616808	98		98	14	112
Fund 00MG Major Grants	27	1.040864	165		165	23	189
Schedule .4 Total for Procurement	2,594	100.000000	15,879		15,879	2,197	18,076

Allocation Basis: Purchase Orders by Department

Allocation Source: Finance

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Finance Administration**

Receiving Department	Total	Finance Admin	Budget	Retiree Benefit	Procurement
Mayor & Council	515	0	515	0	0
City Administrator	1,274	0	1,231	0	43
Facility Management	1,947	0	1,947	0	0
Human Resources	2,143	0	2,075	0	67
Procurement	22,121	6,065	161	15,895	0
City Attorney	3,131	0	3,082	0	49
City Clerk	1,436	0	1,375	0	61
Finance Administration	86,283	23,512	1,071	61,622	80
Accounting	128,421	38,867	1,102	88,451	0
Assessor	147,952	44,748	1,372	101,832	0
Treasurer	50,248	15,136	668	34,444	0
Non-Department Expenses	317	0	310	0	7
Public Svcs Gen Fund Retiree	99	0	99	0	0
Building Dept Admin	549	0	549	0	0
Customer Service	4,120	4,120	0	0	0
A2 Housing Commission GF	7,081	0	7,039	0	42
District Court	6,192	0	6,031	0	161
Sustnblty & Innvton	2,113	0	2,113	0	0
Communications Office	656	0	656	0	0
Police	40,055	0	39,643	0	412
Police Commission	153	0	146	0	7
Police Parking Enforcement	427	0	427	0	0
Fire	22,503	0	22,077	0	426
Planning - Historic Preservation	158	0	144	0	14
Bldg & Rent Svcs - Housing	757	0	757	0	0
Bldg & Rent Svcs - Appeals	117	0	117	0	0
Planning	1,638	0	1,638	0	0
Engineering	3,331	0	3,303	0	28
Systems Planning - GF	252	0	99	0	154
DPW (Field Ops) General Fund	14	0	7	0	7
Parks & Recreation General Fund	11,725	0	11,432	0	293
Utilities General Fund	1,203	0	931	0	272
Fund 0002 Energy Projects	123	0	123	0	0
Fund 0003 DDA Oper	13	0	13	0	0
Fund 0004 Maintenance Facility	26	0	26	0	0
Fund 0009 Smart Zone LDFA	9,303	0	9,296	0	7
Fund 0011 Central Stores	1,738	0	1,466	0	272
Fund 0012 Fleet Services	10,168	0	8,967	0	1,201
Fund 0014 Info Technology	222,952	209,081	12,397	0	1,474
Fund 0016 Community TV	2,313	0	2,271	0	42
Fund 0021 Major Street	15,222	0	14,572	0	650
Fund 0022 Local Street	5,229	0	5,047	0	182
Fund 0023 Court Facilities	279	0	279	0	0
Fund 0024 Open Space & Park Acq	5,945	0	5,854	0	91
Fund 0025 Bandemer Prop	2	0	2	0	0
Fund 0026 Construction Code	5,999	0	5,915	0	84
Fund 0027 Drug Enforcement	25	0	4	0	21
Fund 0028 Federal Forfeit	86	0	66	0	21
Fund 0034 Parks Memorials & Contrib	67	0	54	0	14
Fund 0035 General Debt Service	12,294	0	12,294	0	0
Fund 0036 Metro Expansion	445	0	424	0	21
Fund 0038 Special Assistance	30	0	30	0	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Finance Administration**

Receiving Department	Total	Finance Admin	Budget	Retiree Benefit	Procurement
Fund 0041 Open Space Endowmt	18	0	4	0	14
Fund 0042 Water Supply System	33,462	0	31,555	0	1,907
Fund 0043 Sewage Disposal System	34,572	0	33,336	0	1,236
Fund 0044 Parking System	2,139	0	2,139	0	0
Fund 0048 Airport	1,668	0	1,165	0	503
Fund 0049 Project Management	7,690	0	5,373	0	2,317
Fund 0052 VEBA Trust	426	0	426	0	0
Fund 0055 Elizabeth Dean Trust	96	0	68	0	28
Fund 0057 Insurance	85,335	42,887	42,050	0	398
Fund 0058 Wheeler Center	789	0	656	0	133
Fund 0059 Pension Trust	833	0	833	0	0
Fund 0061 Alternative Transportation	615	0	566	0	49
Fund 0062 Street Millage	19,219	0	18,695	0	524
Fund 0064 Mich Justice Training	39	0	39	0	0
Fund 0069 Stormwater Sewer System	14,432	0	13,273	0	1,159
Fund 0070 Affordable Housing	86	0	65	0	21
Fund 0071 Park Maint & Cap Imp	9,156	0	8,290	0	866
Fund 0072 Solid Waste	21,656	0	20,587	0	1,069
Fund 0075 Sewer Revenue Bonds	3,900	0	3,669	0	230
Fund 0084 Dev Offset Mitigation	423	0	381	0	42
Fund 0092 Water Bond-08	491	0	463	0	28
Fund 0093 Water Revenue Bonds	10,930	0	10,930	0	0
Fund 0095 Water Bond Future 2019 Series	398	0	0	0	398
Fund 0096 Water Pend'g Bond Series	6,311	0	6,108	0	202
Fund 0099 Investment Pooled	401	0	401	0	0
Fund 0100 County Mntl Hlth Millage	2,895	0	2,630	0	265
Fund 0101 Capital Sinking Fund	364	0	274	0	91
Fund 0102 Sidewalk Const Millage	1,462	0	1,413	0	49
Fund 0103 Afford Housing Millage	1,475	0	1,426	0	49
Fund 0105 Major St Road Bond	13	0	13	0	0
Fund 0106 Local St Road Bond	7	0	7	0	0
Fund 0107 St, Bridge, Sidewalk Bonds	13	0	13	0	0
Fund 00CP General Capital	4,240	0	4,128	0	112
Fund 00MG Major Grants	1,519	0	1,330	0	189
Direct Bill	0	0	0	0	0
Total	1,108,261	384,414	403,527	302,244	18,076

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .1 - Nature and Extent of Services
For Department Accounting

The primary responsibility of the Accounting Division of the Finance Department is to maintain and improve the integrity of the accounting, financial reporting, and control systems to provide City Council, City Administration, and the public with accurate and timely reports of the financial condition of the City.

Costs of the Accounting Division have been functionalized in the following manner:

Accounting – This cost pool represents costs associated with general accounting activities such as preparing financial statements, preparing the chart of accounts, determining accounting procedures and controls, etc. Costs are allocated based upon the total number of transactions, both expenditures and revenues, posted to the general ledger during the fiscal year.

Payroll Services – The Division is also responsible for overseeing the preparation of the City's bi-weekly payroll. These responsibilities include editing, balancing, withholdings processing, and master file maintenance. Related costs are allocated based on the number of full-time employees by department.

Accounts Payable – Costs associated with staff members assigned to accounts payable functions are allocated according to the total number of expenditure transactions posted to the general ledger during the fiscal year.

Accounts Receivable – Costs associated with staff members assigned to accounts receivable functions are allocated according to the total number of revenue transactions posted to the general ledger during the fiscal year.

Budget – Costs associated with assisting in the development and monitoring of the City's annual budget are allocated based upon total expenditures for all City programs.

Financial Reports – Costs associated with preparing financial reports in conformance with accounting procedures and principles are allocated to all City programs based upon total expenditures.

Fixed Assets – The Division is responsible for maintaining the fixed asset reporting system for buildings and equipment. The costs associated with this duty are allocated based upon the annual dollar amount of depreciation expense reported by program. The depreciation expense attributable to general fixed assets for City Hall has been allocated to the Building Depreciation section of this cost plan and redirected to the City Hall function, where it was allocated according to allocation statistics for that function (assigned square footage by occupant department).

Grants Management – The Division is responsible for specialized reporting for all federal grants administered by the City. Costs are allocated according to the dollar amount of federal grant expenditures by benefited fund.

Investment Management – Costs associated with assisting in managing and investing City funds are allocated across all City programs based upon total expenditures for the fiscal year.

Systems Administration – Costs associated with administration of the City's financial reporting systems are allocated to all City programs based upon the total number of accounting transactions, both expenditures and revenues, posted to the general ledger during the fiscal year.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges. All applicable credits for direct-billed charges are accounted for in the initial allocation.

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .2 - Costs To Be Allocated
For Department Accounting**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	889,724			889,724
Inbound Costs:				
Building Depreciation	7,147	6	7,153	
Equipment Depreciation	503		503	
Mayor & Council	1,300	48	1,348	
City Administrator	5,870	290	6,161	
Facility Management	19,484	5,109	24,594	
Human Resources	16,305	2,671	18,976	
City Attorney	37,584	1,504	39,089	
City Clerk	3,339	119	3,458	
Finance Administration	123,163	5,257	128,421	
Accounting		4,133	4,133	
Assessor		1,674	1,674	
Treasurer		463	463	
Non-Department Expenses		1,553	1,553	
Customer Service		913	913	
Total Allocated Additions:	214,697	23,740	238,437	238,437
Total To Be Allocated:	1,104,421	23,740		1,128,161

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department Accounting**

	Total	G&A	1820 Accounting	1821 Payroll	1822 A/P
Other Expense & Cost					
Personnel Services	455,344	0	171,300	76,134	120,211
Personnel Svcs-Other	21,210	0	7,981	3,546	5,599
Payroll Fringes	314,928	0	118,475	52,656	83,141
Other Services	7,360	0	2,768	1,231	1,943
Other Charges	85,614	0	32,208	14,315	22,602
Materials & Supplies	5,267	0	1,980	881	1,390
Employee Allowances	0	0	0	0	0
Rounding Adjustment	1	0	1	0	0
Departmental Total					
Expenditures Per Financial Statement	889,724				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	889,724	0	334,713	148,763	234,886
Allocation Step 1					
Inbound - All Others	214,697	214,697	0	0	0
Reallocate Admin Costs		(214,697)	80,769	35,898	56,680
Unallocated Costs	0	0	0	0	0
1st Allocation	1,104,421	0	415,482	184,661	291,566
Allocation Step 2					
Inbound - All Others	23,740	23,740	0	0	0
Reallocate Admin Costs		(23,740)	8,931	3,969	6,267
Unallocated Costs	0	0	0	0	0
2nd Allocation	23,740	0	8,931	3,969	6,267
Total For Accounting					
Schedule .3 Total	1,128,161	0	424,413	188,630	297,833

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department Accounting**

	1823 A/R	1824 Budget	1825 Financial Reports	1826 Fixed Assets	1827 Grant Mgt
Other Expense & Cost					
Personnel Services	31,282	0	38,795	8,196	4,645
Personnel Svcs-Other	1,457	0	1,807	382	216
Payroll Fringes	21,636	0	26,832	5,669	3,212
Other Services	506	0	627	132	75
Other Charges	5,882	0	7,294	1,541	873
Materials & Supplies	362	0	449	95	54
Employee Allowances	0	0	0	0	0
Rounding Adjustment	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
Functional Cost	61,125	0	75,804	16,015	9,075
Allocation Step 1					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	14,750	0	18,292	3,865	2,190
Unallocated Costs	0	0	0	0	0
1st Allocation	75,875	0	94,096	19,880	11,265
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	1,631	0	2,023	427	242
Unallocated Costs	0	0	0	0	0
2nd Allocation	1,631	0	2,023	427	242
Total For Accounting					
Schedule .3 Total	77,506	0	96,119	20,307	11,507

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department Accounting**

1828 Investment Mgt 1829 Systems Admin

<hr/>		
Other Expense & Cost		
Personnel Services	3,870	911
Personnel Svcs-Other	180	42
Payroll Fringes	2,677	630
Other Services	63	15
Other Charges	728	171
Materials & Supplies	45	11
Employee Allowances	0	0
Rounding Adjustment	0	0
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Functional Cost	7,563	1,780
Allocation Step 1		
Inbound - All Others	0	0
Reallocate Admin Costs	1,825	430
Unallocated Costs	0	0
1st Allocation	9,388	2,210
Allocation Step 2		
Inbound - All Others	0	0
Reallocate Admin Costs	202	47
Unallocated Costs	0	0
2nd Allocation	202	47
Total For Accounting		
Schedule .3 Total	9,590	2,257

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Accounting**

Activity - 1820 Accounting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	21	0.093533	389		389		389
City Administrator	67	0.298414	1,240		1,240		1,240
Human Resources	105	0.467664	1,943		1,943		1,943
Procurement	23	0.102441	426		426		426
City Attorney	148	0.659184	2,739		2,739		2,739
City Clerk	271	1.207019	5,015		5,015		5,015
Finance Administration	117	0.521112	2,165		2,165		2,165
Accounting	72	0.320684	1,332		1,332		1,332
Assessor	117	0.521112	2,165		2,165	48	2,213
Treasurer	14	0.062355	259		259	6	265
Non-Department Expenses	71	0.316230	1,314		1,314	29	1,343
Building Dept Admin	67	0.298414	1,240		1,240	28	1,267
Customer Service	3	0.013362	55		55	1	57
A2 Housing Commission GF	31	0.138072	574		574	13	586
District Court	524	2.333868	9,697		9,697	216	9,913
Sustnblty & Innvton	179	0.797256	3,312		3,312	74	3,386
Communications Office	2	0.008908	37		37	1	38
Police	1,163	5.179939	21,522		21,522	480	22,002
Police Commission	27	0.120257	500		500	11	511
Police Parking Enforcement	97	0.432033	1,795		1,795	40	1,835
Fire	1,318	5.870301	24,390		24,390	544	24,934
Planning - Historic Preservation	12	0.053447	222		222	5	227
Bldg & Rent Svcs - Housing	131	0.583467	2,424		2,424	54	2,478
Bldg & Rent Svcs - Appeals	5	0.022270	93		93	2	94
Planning	94	0.418671	1,739		1,739	39	1,778
Engineering	120	0.534474	2,221		2,221	50	2,270
DPW (Field Ops) General Fund	12	0.053447	222		222	5	227
Parks & Recreation General Fund	1,764	7.856761	32,643		32,643	728	33,372
Utilities General Fund	222	0.988776	4,108		4,108	92	4,200
Fund 0002 Energy Projects	3	0.013362	55		55	1	57
Fund 0009 Smart Zone LDFA	156	0.694816	2,887		2,887	64	2,951
Fund 0011 Central Stores	206	0.917513	3,812		3,812	85	3,897
Fund 0012 Fleet Services	1,222	5.442722	22,613		22,613	505	23,118
Fund 0014 Info Technology	587	2.614466	10,863		10,863	242	11,105
Fund 0016 Community TV	253	1.126848	4,682		4,682	104	4,786
Fund 0021 Major Street	891	3.968466	16,488		16,488	368	16,856
Fund 0022 Local Street	174	0.774987	3,220		3,220	72	3,292
Fund 0024 Open Space & Park Acq	42	0.187066	777		777	17	794
Fund 0025 Bandemer Prop	24	0.106895	444		444	10	454
Fund 0026 Construction Code	445	1.982006	8,235		8,235	184	8,419
Fund 0027 Drug Enforcement	2	0.008908	37		37	1	38
Fund 0028 Federal Forfeit	2	0.008908	37		37	1	38
Fund 0034 Parks Memorials & Contrib	11	0.048993	204		204	4	208
Fund 0036 Metro Expansion	47	0.209335	870		870	19	889
Fund 0038 Special Assistance	1	0.004454	18		18	0	19
Fund 0041 Open Space Endowmt	3	0.013362	55		55	1	57
Fund 0042 Water Supply System	2,428	10.814182	44,931		44,931	1,007	45,938
Fund 0043 Sewage Disposal System	1,907	8.493675	35,290		35,290	787	36,077
Fund 0048 Airport	647	2.881703	11,973		11,973	267	12,240
Fund 0049 Project Management	637	2.837164	11,788		11,788	263	12,051
Fund 0055 Elizabeth Dean Trust	23	0.102441	426		426	9	435
Fund 0057 Insurance	421	1.875111	7,791		7,791	174	7,965

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Accounting**

Activity - 1820 Accounting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fund 0058 Wheeler Center	268	1.193658	4,959		4,959	111	5,070
Fund 0059 Pension Trust	15	0.066809	278		278	6	284
Fund 0061 Alternative Transportation	54	0.240513	999		999	22	1,022
Fund 0062 Street Millage	372	1.656868	6,884		6,884	154	7,038
Fund 0064 Mich Justice Training	36	0.160342	666		666	15	681
Fund 0069 Stormwater Sewer System	1,307	5.821308	24,186		24,186	540	24,726
Fund 0070 Affordable Housing	6	0.026724	111		111	2	113
Fund 0071 Park Maint & Cap Imp	1,240	5.522893	22,947		22,947	512	23,459
Fund 0072 Solid Waste	1,044	4.649920	19,320		19,320	431	19,751
Fund 0075 Sewer Revenue Bonds	77	0.342954	1,425		1,425	32	1,457
Fund 0084 Dev Offset Mitigation	32	0.142526	592		592	13	605
Fund 0092 Water Bond-08	9	0.040086	167		167	4	170
Fund 0095 Water Bond Future 2019 Series	278	1.238197	5,144		5,144	115	5,259
Fund 0096 Water Pend'g Bond Series	291	1.296098	5,385		5,385	120	5,505
Fund 0099 Investment Pooled	7	0.031178	130		130	3	132
Fund 0100 County Mntl Hlth Millage	119	0.530020	2,202		2,202	49	2,251
Fund 0101 Capital Sinking Fund	38	0.169250	703		703	16	719
Fund 0102 Sidewalk Const Millage	35	0.155888	648		648	14	662
Fund 0103 Afford Housing Millage	31	0.138072	574		574	13	586
Fund 00CP General Capital	110	0.489934	2,036		2,036	45	2,081
Fund 00MG Major Grants	154	0.685908	2,850		2,850	64	2,913
Schedule .4 Total for 1820 Accounting	22,452	100.000000	415,482		415,482	8,931	424,413

Allocation Basis: Total Transactions by Department (A/P & A/R)
Allocation Source: Finance

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Accounting**

Activity - 1821 Payroll

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	0.32	0.049254	91		91		91
City Administrator	2.14	0.329388	608		608		608
Facility Management	4.02	0.618757	1,143		1,143		1,143
Human Resources	13.92	2.142560	3,956		3,956		3,956
Procurement	0.97	0.149302	276		276		276
City Attorney	8.96	1.379119	2,547		2,547		2,547
City Clerk	6.08	0.935831	1,728		1,728		1,728
Finance Administration	3.77	0.580277	1,072		1,072		1,072
Accounting	5.42	0.834244	1,541		1,541		1,541
Assessor	6.24	0.960458	1,774		1,774	41	1,815
Treasurer	2.11	0.324770	600		600	14	614
Building Dept Admin	0.89	0.136988	253		253	6	259
A2 Housing Commission GF	17.69	2.722837	5,028		5,028	116	5,144
District Court	27.87	4.289738	7,921		7,921	183	8,105
Sustnbilty & Innvton	1.22	0.187782	347		347	8	355
Communications Office	2.91	0.447906	827		827	19	846
Police	129.31	19.903341	36,754		36,754	853	37,608
Police Commission	1.00	0.153920	284		284	7	291
Police Parking Enforcement	8.11	1.248288	2,305		2,305	53	2,358
Fire	99.77	15.356555	28,358		28,358	656	29,013
Planning - Historic Preservation	0.53	0.081577	151		151	3	154
Bldg & Rent Svcs - Housing	2.36	0.363250	671		671	15	686
Bldg & Rent Svcs - Appeals	0.43	0.066185	122		122	3	125
Planning	5.39	0.829626	1,532		1,532	35	1,567
Engineering	1.95	0.300143	554		554	13	567
Systems Planning - GF	0.27	0.041558	77		77	2	78
DPW (Field Ops) General Fund	0.33	0.050793	94		94	2	96
Parks & Recreation General Fund	23.86	3.672521	6,782		6,782	157	6,938
Utilities General Fund	1.09	0.167772	310		310	7	317
Fund 0002 Energy Projects	0.17	0.026166	48		48	1	49
Fund 0003 DDA Oper	5.28	0.812695	1,501		1,501	35	1,535
Fund 0004 Maintenance Facility	0.01	0.001539	3		3	0	3
Fund 0012 Fleet Services	8.43	1.297542	2,396		2,396	55	2,451
Fund 0014 Info Technology	21.36	3.287722	6,071		6,071	140	6,212
Fund 0016 Community TV	3.81	0.586434	1,083		1,083	25	1,108
Fund 0021 Major Street	24.19	3.723314	6,876		6,876	159	7,034
Fund 0022 Local Street	5.33	0.820391	1,515		1,515	35	1,550
Fund 0024 Open Space & Park Acq	0.32	0.049254	91		91	2	93
Fund 0026 Construction Code	15.48	2.382675	4,400		4,400	102	4,501
Fund 0036 Metro Expansion	1.19	0.183164	338		338	8	346
Fund 0042 Water Supply System	45.33	6.977174	12,884		12,884	298	13,182
Fund 0043 Sewage Disposal System	38.19	5.878188	10,855		10,855	251	11,106
Fund 0048 Airport	2.68	0.412504	762		762	18	779
Fund 0049 Project Management	17.11	2.633564	4,863		4,863	112	4,976
Fund 0055 Elizabeth Dean Trust	0.08	0.012314	23		23	0	23
Fund 0057 Insurance	3.00	0.461759	853		853	20	872
Fund 0059 Pension Trust	4.00	0.615678	1,137		1,137	26	1,163
Fund 0061 Alternative Transportation	2.01	0.309378	571		571	13	584
Fund 0062 Street Millage	6.93	1.066663	1,970		1,970	46	2,015
Fund 0069 Stormwater Sewer System	17.75	2.732072	5,045		5,045	117	5,162
Fund 0071 Park Maint & Cap Imp	19.35	2.978344	5,500		5,500	127	5,627
Fund 0072 Solid Waste	19.79	3.046068	5,625		5,625	130	5,755

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Accounting**

Activity - 1821 Payroll

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fund 0075 Sewer Revenue Bonds	0.63	0.096969	179		179	4	183
Fund 0084 Dev Offset Mitigation	0.12	0.018470	34		34	1	35
Fund 0092 Water Bond-08	0.25	0.038480	71		71	2	73
Fund 0095 Water Bond Future 2019 Series	2.65	0.407887	753		753	17	771
Fund 0096 Water Pend'g Bond Series	1.23	0.189321	350		350	8	358
Fund 0100 County Mntl Hlth Millage	2.33	0.358633	662		662	15	677
Fund 0102 Sidewalk Const Millage	0.64	0.098509	182		182	4	186
Fund 0103 Afford Housing Millage	0.58	0.089273	165		165	4	169
Fund 00CP General Capital	0.17	0.026166	48		48	1	49
Fund 00MG Major Grants	0.37	0.056950	105		105	2	107
Schedule .4 Total for 1821 Payroll	649.69	100.000000	184,661		184,661	3,969	188,630

Allocation Basis: Full-Time Employees by Department
Allocation Source: Budget Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Accounting**

Activity - 1822 A/P

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	21	0.097132	283		283		283
City Administrator	67	0.309898	904		904		904
Human Resources	105	0.485661	1,416		1,416		1,416
Procurement	23	0.106383	310		310		310
City Attorney	148	0.684551	1,996		1,996		1,996
City Clerk	269	1.244218	3,628		3,628		3,628
Finance Administration	104	0.481036	1,403		1,403		1,403
Accounting	72	0.333025	971		971		971
Assessor	116	0.536540	1,564		1,564	35	1,599
Treasurer	13	0.060130	175		175	4	179
Non-Department Expenses	68	0.314524	917		917	20	937
Building Dept Admin	66	0.305273	890		890	20	910
Customer Service	3	0.013876	40		40	1	41
A2 Housing Commission GF	29	0.134135	391		391	9	400
District Court	524	2.423682	7,067		7,067	158	7,224
Sustnblty & Innvton	179	0.827937	2,414		2,414	54	2,468
Communications Office	2	0.009251	27		27	1	27
Police	1,022	4.727105	13,783		13,783	308	14,090
Police Commission	27	0.124884	364		364	8	372
Police Parking Enforcement	97	0.448659	1,308		1,308	29	1,337
Fire	1,157	5.351526	15,603		15,603	348	15,952
Planning - Historic Preservation	12	0.055504	162		162	4	165
Bldg & Rent Svcs - Housing	70	0.323774	944		944	21	965
Bldg & Rent Svcs - Appeals	5	0.023127	67		67	1	69
Planning	94	0.434783	1,268		1,268	28	1,296
Engineering	105	0.485661	1,416		1,416	32	1,448
DPW (Field Ops) General Fund	12	0.055504	162		162	4	165
Parks & Recreation General Fund	1,733	8.015726	23,371		23,371	522	23,893
Utilities General Fund	207	0.957447	2,792		2,792	62	2,854
Fund 0002 Energy Projects	3	0.013876	40		40	1	41
Fund 0009 Smart Zone LDFA	156	0.721554	2,104		2,104	47	2,151
Fund 0011 Central Stores	206	0.952821	2,778		2,778	62	2,840
Fund 0012 Fleet Services	1,218	5.633673	16,426		16,426	367	16,793
Fund 0014 Info Technology	574	2.654949	7,741		7,741	173	7,914
Fund 0016 Community TV	253	1.170213	3,412		3,412	76	3,488
Fund 0021 Major Street	815	3.769658	10,991		10,991	245	11,236
Fund 0022 Local Street	172	0.795560	2,320		2,320	52	2,371
Fund 0024 Open Space & Park Acq	42	0.194265	566		566	13	579
Fund 0026 Construction Code	333	1.540241	4,491		4,491	100	4,591
Fund 0027 Drug Enforcement	2	0.009251	27		27	1	27
Fund 0028 Federal Forfeit	2	0.009251	27		27	1	27
Fund 0034 Parks Memorials & Contrib	11	0.050879	148		148	3	151
Fund 0036 Metro Expansion	47	0.217391	634		634	14	648
Fund 0038 Special Assistance	1	0.004625	13		13	0	14
Fund 0041 Open Space Endowmt	3	0.013876	40		40	1	41
Fund 0042 Water Supply System	2,389	11.049954	32,219		32,219	723	32,942
Fund 0043 Sewage Disposal System	1,891	8.746531	25,502		25,502	569	26,071
Fund 0048 Airport	641	2.964847	8,645		8,645	193	8,838
Fund 0049 Project Management	585	2.705828	7,889		7,889	176	8,065
Fund 0055 Elizabeth Dean Trust	23	0.106383	310		310	7	317
Fund 0057 Insurance	420	1.942646	5,664		5,664	126	5,791
Fund 0058 Wheeler Center	262	1.211841	3,533		3,533	79	3,612

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Accounting**

Activity - 1822 A/P

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fund 0059 Pension Trust	6	0.027752	81		81	2	83
Fund 0061 Alternative Transportation	54	0.249769	728		728	16	744
Fund 0062 Street Millage	361	1.669750	4,868		4,868	109	4,977
Fund 0064 Mich Justice Training	36	0.166512	485		485	11	496
Fund 0069 Stormwater Sewer System	1,303	6.026827	17,572		17,572	392	17,965
Fund 0070 Affordable Housing	6	0.027752	81		81	2	83
Fund 0071 Park Maint & Cap Imp	1,239	5.730805	16,709		16,709	373	17,082
Fund 0072 Solid Waste	1,042	4.819611	14,052		14,052	314	14,366
Fund 0075 Sewer Revenue Bonds	77	0.356152	1,038		1,038	23	1,062
Fund 0084 Dev Offset Mitigation	32	0.148011	432		432	10	441
Fund 0092 Water Bond-08	9	0.041628	121		121	3	124
Fund 0095 Water Bond Future 2019 Series	278	1.285846	3,749		3,749	84	3,833
Fund 0096 Water Pend'g Bond Series	291	1.345976	3,924		3,924	88	4,012
Fund 0099 Investment Pooled	7	0.032377	94		94	2	96
Fund 0100 County Mntl Hlth Millage	117	0.541166	1,578		1,578	35	1,613
Fund 0101 Capital Sinking Fund	38	0.175763	512		512	11	524
Fund 0102 Sidewalk Const Millage	35	0.161887	472		472	10	482
Fund 0103 Afford Housing Millage	31	0.143386	418		418	9	427
Fund 00CP General Capital	107	0.494912	1,443		1,443	32	1,475
Fund 00MG Major Grants	152	0.703053	2,050		2,050	46	2,096
Schedule .4 Total for 1822 A/P	21,620	100.000000	291,566		291,566	6,267	297,833

Allocation Basis: Expenditure Transactions by Department (A/P)
Allocation Source: Finance

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Accounting

Activity - 1823 A/R

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Clerk	2	0.240385	182		182		182
Finance Administration	13	1.562500	1,186		1,186		1,186
Assessor	1	0.120192	91		91	2	93
Treasurer	1	0.120192	91		91	2	93
Non-Department Expenses	3	0.360577	274		274	6	279
Building Dept Admin	1	0.120192	91		91	2	93
A2 Housing Commission GF	2	0.240385	182		182	4	186
Police	141	16.947115	12,859		12,859	281	13,140
Fire	161	19.350961	14,683		14,683	324	15,006
Bldg & Rent Svcs - Housing	61	7.331731	5,563		5,563	122	5,685
Engineering	15	1.802885	1,368		1,368	30	1,398
Parks & Recreation General Fund	31	3.725962	2,827		2,827	62	2,889
Utilities General Fund	15	1.802885	1,368		1,368	30	1,398
Fund 0012 Fleet Services	4	0.480769	365		365	8	373
Fund 0014 Info Technology	13	1.562500	1,186		1,186	26	1,211
Fund 0021 Major Street	76	9.134615	6,931		6,931	152	7,083
Fund 0022 Local Street	2	0.240385	182		182	4	186
Fund 0025 Bandemer Prop	24	2.884615	2,189		2,189	48	2,237
Fund 0026 Construction Code	112	13.461538	10,214		10,214	224	10,438
Fund 0042 Water Supply System	39	4.687500	3,557		3,557	78	3,634
Fund 0043 Sewage Disposal System	16	1.923077	1,459		1,459	32	1,491
Fund 0048 Airport	6	0.721154	547		547	12	559
Fund 0049 Project Management	52	6.250000	4,742		4,742	104	4,846
Fund 0057 Insurance	1	0.120192	91		91	2	93
Fund 0058 Wheeler Center	6	0.721154	547		547	12	559
Fund 0059 Pension Trust	9	1.081731	821		821	18	839
Fund 0062 Street Millage	11	1.322115	1,003		1,003	22	1,025
Fund 0069 Stormwater Sewer System	4	0.480769	365		365	8	373
Fund 0071 Park Maint & Cap Imp	1	0.120192	91		91	2	93
Fund 0072 Solid Waste	2	0.240385	182		182	4	186
Fund 0100 County Mntl Hlth Millage	2	0.240385	182		182	4	186
Fund 00CP General Capital	3	0.360577	274		274	6	279
Fund 00MG Major Grants	2	0.240385	182		182	4	186
Schedule .4 Total for 1823 A/R	832	100.000000	75,875		75,875	1,631	77,506

Allocation Basis: Revenue Transactions by Department (A/R)
Allocation Source: Finance

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Accounting**

Activity - 1824 Budget

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	475,333	0.145369	0		0		0
City Administrator	1,135,470	0.347255	0		0		0
Facility Management	1,796,486	0.549410	0		0		0
Human Resources	1,914,429	0.585480	0		0		0
Procurement	148,930	0.045547	0		0		0
City Attorney	2,843,222	0.869528	0		0		0
City Clerk	1,268,652	0.387985	0		0		0
Finance Administration	987,519	0.302008	0		0		0
Accounting	889,724	0.272100	0		0		0
Assessor	1,107,117	0.338584	0		0		0
Treasurer	538,982	0.164834	0		0		0
Non-Department Expenses	250,308	0.076550	0		0		0
Public Svcs Gen Fund Retiree	79,766	0.024394	0		0		0
Building Dept Admin	442,832	0.135429	0		0		0
A2 Housing Commission GF	5,681,036	1.737403	0		0		0
District Court	4,867,654	1.488650	0		0		0
Sustnblty & Innvton	1,705,413	0.521558	0		0		0
Communications Office	529,360	0.161892	0		0		0
Police	31,993,177	9.784312	0		0		0
Police Commission	117,973	0.036079	0		0		0
Police Parking Enforcement	345,008	0.105512	0		0		0
Fire	17,816,834	5.448833	0		0		0
Planning - Historic Preservation	116,011	0.035479	0		0		0
Bldg & Rent Svcs - Housing	610,800	0.186798	0		0		0
Bldg & Rent Svcs - Appeals	94,540	0.028913	0		0		0
Planning	1,321,983	0.404295	0		0		0
Engineering	2,665,457	0.815163	0		0		0
Systems Planning - GF	79,630	0.024353	0		0		0
DPW (Field Ops) General Fund	6,003	0.001836	0		0		0
Parks & Recreation General Fund	9,225,871	2.821502	0		0		0
Utilities General Fund	751,375	0.229789	0		0		0
Fund 0002 Energy Projects	99,713	0.030495	0		0		0
Fund 0003 DDA Oper	10,634	0.003252	0		0		0
Fund 0004 Maintenance Facility	20,906	0.006394	0		0		0
Fund 0009 Smart Zone LDFA	7,502,644	2.294496	0		0		0
Fund 0011 Central Stores	1,183,127	0.361830	0		0		0
Fund 0012 Fleet Services	7,236,909	2.213227	0		0		0
Fund 0014 Info Technology	10,005,201	3.059840	0		0		0
Fund 0016 Community TV	1,832,713	0.560489	0		0		0
Fund 0021 Major Street	11,760,404	3.596625	0		0		0
Fund 0022 Local Street	4,073,339	1.245729	0		0		0
Fund 0023 Court Facilities	225,000	0.068811	0		0		0
Fund 0024 Open Space & Park Acq	4,724,643	1.444914	0		0		0
Fund 0025 Bandemer Prop	1,516	0.000464	0		0		0
Fund 0026 Construction Code	4,773,932	1.459988	0		0		0
Fund 0027 Drug Enforcement	3,000	0.000917	0		0		0
Fund 0028 Federal Forfeit	53,000	0.016209	0		0		0
Fund 0034 Parks Memorials & Contrib	43,307	0.013244	0		0		0
Fund 0035 General Debt Service	9,921,705	3.034305	0		0		0
Fund 0036 Metro Expansion	342,042	0.104605	0		0		0
Fund 0038 Special Assistance	24,000	0.007340	0		0		0
Fund 0041 Open Space Endowmt	3,667	0.001121	0		0		0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Accounting**

Activity - 1824 Budget

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fund 0042 Water Supply System	25,466,165	7.788189	0		0		0
Fund 0043 Sewage Disposal System	26,903,274	8.227693	0		0		0
Fund 0044 Parking System	1,726,652	0.528053	0		0		0
Fund 0048 Airport	940,607	0.287661	0		0		0
Fund 0049 Project Management	4,336,558	1.326228	0		0		0
Fund 0052 VEBA Trust	343,839	0.105155	0		0		0
Fund 0055 Elizabeth Dean Trust	55,163	0.016870	0		0		0
Fund 0057 Insurance	33,931,814	10.377196	0		0		0
Fund 0058 Wheeler Center	529,664	0.161984	0		0		0
Fund 0059 Pension Trust	672,036	0.205525	0		0		0
Fund 0061 Alternative Transportation	457,204	0.139824	0		0		0
Fund 0062 Street Millage	15,087,342	4.614086	0		0		0
Fund 0064 Mich Justice Training	31,884	0.009751	0		0		0
Fund 0069 Stormwater Sewer System	10,711,766	3.275925	0		0		0
Fund 0070 Affordable Housing	52,841	0.016160	0		0		0
Fund 0071 Park Maint & Cap Imp	6,689,972	2.045960	0		0		0
Fund 0072 Solid Waste	16,614,752	5.081206	0		0		0
Fund 0075 Sewer Revenue Bonds	2,961,381	0.905664	0		0		0
Fund 0084 Dev Offset Mitigation	307,386	0.094006	0		0		0
Fund 0092 Water Bond-08	373,891	0.114345	0		0		0
Fund 0093 Water Revenue Bonds	8,821,304	2.697775	0		0		0
Fund 0096 Water Pend'g Bond Series	4,929,719	1.507631	0		0		0
Fund 0099 Investment Pooled	323,577	0.098958	0		0		0
Fund 0100 County Mntl Hlth Millage	2,122,494	0.649112	0		0		0
Fund 0101 Capital Sinking Fund	221,015	0.067592	0		0		0
Fund 0102 Sidewalk Const Millage	1,140,534	0.348804	0		0		0
Fund 0103 Afford Housing Millage	1,151,017	0.352010	0		0		0
Fund 0105 Major St Road Bond	10,861	0.003322	0		0		0
Fund 0106 Local St Road Bond	5,431	0.001661	0		0		0
Fund 0107 St, Bridge, Sidewalk Bonds	10,861	0.003322	0		0		0
Fund 00CP General Capital	3,331,378	1.018819	0		0		0
Fund 00MG Major Grants	1,073,744	0.328378	0		0		0
Schedule .4 Total for 1824 Budget	326,984,423	100.000000	0		0	0	0

Allocation Basis: Dollar Amount of Expenditures by Program

Allocation Source: Financial Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Accounting**

Activity - 1825 Financial Reports

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	475,333	0.145369	137		137		137
City Administrator	1,135,470	0.347255	327		327		327
Facility Management	1,796,486	0.549410	517		517		517
Human Resources	1,914,429	0.585480	551		551		551
Procurement	148,930	0.045547	43		43		43
City Attorney	2,843,222	0.869528	818		818		818
City Clerk	1,268,652	0.387985	365		365		365
Finance Administration	987,519	0.302008	284		284		284
Accounting	889,724	0.272100	256		256		256
Assessor	1,107,117	0.338584	319		319	7	326
Treasurer	538,982	0.164834	155		155	3	158
Non-Department Expenses	250,308	0.076550	72		72	2	74
Public Svcs Gen Fund Retiree	79,766	0.024394	23		23	0	23
Building Dept Admin	442,832	0.135429	127		127	3	130
A2 Housing Commission GF	5,681,036	1.737403	1,635		1,635	36	1,671
District Court	4,867,654	1.488650	1,401		1,401	31	1,432
Sustnblty & Innvton	1,705,413	0.521558	491		491	11	502
Communications Office	529,360	0.161892	152		152	3	156
Police	31,993,177	9.784312	9,207		9,207	205	9,412
Police Commission	117,973	0.036079	34		34	1	35
Police Parking Enforcement	345,008	0.105512	99		99	2	101
Fire	17,816,834	5.448833	5,127		5,127	114	5,241
Planning - Historic Preservation	116,011	0.035479	33		33	1	34
Bldg & Rent Svcs - Housing	610,800	0.186798	176		176	4	180
Bldg & Rent Svcs - Appeals	94,540	0.028913	27		27	1	28
Planning	1,321,983	0.404295	380		380	8	389
Engineering	2,665,457	0.815163	767		767	17	784
Systems Planning - GF	79,630	0.024353	23		23	0	23
DPW (Field Ops) General Fund	6,003	0.001836	2		2	0	2
Parks & Recreation General Fund	9,225,871	2.821502	2,655		2,655	59	2,714
Utilities General Fund	751,375	0.229789	216		216	5	221
Fund 0002 Energy Projects	99,713	0.030495	29		29	1	29
Fund 0003 DDA Oper	10,634	0.003252	3		3	0	3
Fund 0004 Maintenance Facility	20,906	0.006394	6		6	0	6
Fund 0009 Smart Zone LDFA	7,502,644	2.294496	2,159		2,159	48	2,207
Fund 0011 Central Stores	1,183,127	0.361830	340		340	7	348
Fund 0012 Fleet Services	7,236,909	2.213227	2,083		2,083	46	2,129
Fund 0014 Info Technology	10,005,201	3.059840	2,879		2,879	64	2,943
Fund 0016 Community TV	1,832,713	0.560489	527		527	12	539
Fund 0021 Major Street	11,760,404	3.596625	3,384		3,384	75	3,460
Fund 0022 Local Street	4,073,339	1.245729	1,172		1,172	26	1,198
Fund 0023 Court Facilities	225,000	0.068811	65		65	1	66
Fund 0024 Open Space & Park Acq	4,724,643	1.444914	1,360		1,360	30	1,390
Fund 0025 Bandemer Prop	1,516	0.000464	0		0		0
Fund 0026 Construction Code	4,773,932	1.459988	1,374		1,374	31	1,404
Fund 0027 Drug Enforcement	3,000	0.000917	1		1		1
Fund 0028 Federal Forfeit	53,000	0.016209	15		15	0	16
Fund 0034 Parks Memorials & Contrib	43,307	0.013244	12		12	0	13
Fund 0035 General Debt Service	9,921,705	3.034305	2,855		2,855	64	2,919
Fund 0036 Metro Expansion	342,042	0.104605	98		98	2	100
Fund 0038 Special Assistance	24,000	0.007340	7		7	0	7
Fund 0041 Open Space Endowmt	3,667	0.001121	1		1		1

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Accounting**

Activity - 1825 Financial Reports

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fund 0042 Water Supply System	25,466,165	7.788189	7,328		7,328	163	7,492
Fund 0043 Sewage Disposal System	26,903,274	8.227693	7,742		7,742	172	7,914
Fund 0044 Parking System	1,726,652	0.528053	497		497	11	508
Fund 0048 Airport	940,607	0.287661	271		271	6	277
Fund 0049 Project Management	4,336,558	1.326228	1,248		1,248	28	1,276
Fund 0052 VEBA Trust	343,839	0.105155	99		99	2	101
Fund 0055 Elizabeth Dean Trust	55,163	0.016870	16		16	0	16
Fund 0057 Insurance	33,931,814	10.377196	9,765		9,765	223	9,988
Fund 0058 Wheeler Center	529,664	0.161984	152		152	3	156
Fund 0059 Pension Trust	672,036	0.205525	193		193	4	198
Fund 0061 Alternative Transportation	457,204	0.139824	132		132	3	134
Fund 0062 Street Millage	15,087,342	4.614086	4,342		4,342	97	4,438
Fund 0064 Mich Justice Training	31,884	0.009751	9		9	0	9
Fund 0069 Stormwater Sewer System	10,711,766	3.275925	3,083		3,083	69	3,151
Fund 0070 Affordable Housing	52,841	0.016160	15		15	0	15
Fund 0071 Park Maint & Cap Imp	6,689,972	2.045960	1,925		1,925	43	1,968
Fund 0072 Solid Waste	16,614,752	5.081206	4,781		4,781	106	4,888
Fund 0075 Sewer Revenue Bonds	2,961,381	0.905664	852		852	19	871
Fund 0084 Dev Offset Mitigation	307,386	0.094006	88		88	2	90
Fund 0092 Water Bond-08	373,891	0.114345	108		108	2	110
Fund 0093 Water Revenue Bonds	8,821,304	2.697775	2,539		2,539	56	2,595
Fund 0096 Water Pend'g Bond Series	4,929,719	1.507631	1,419		1,419	32	1,450
Fund 0099 Investment Pooled	323,577	0.098958	93		93	2	95
Fund 0100 County Mntl Hlth Millage	2,122,494	0.649112	611		611	14	624
Fund 0101 Capital Sinking Fund	221,015	0.067592	64		64	1	65
Fund 0102 Sidewalk Const Millage	1,140,534	0.348804	328		328	7	335
Fund 0103 Afford Housing Millage	1,151,017	0.352010	331		331	7	339
Fund 0105 Major St Road Bond	10,861	0.003322	3		3	0	3
Fund 0106 Local St Road Bond	5,431	0.001661	2		2	0	2
Fund 0107 St, Bridge, Sidewalk Bonds	10,861	0.003322	3		3	0	3
Fund 00CP General Capital	3,331,378	1.018819	959		959	21	980
Fund 00MG Major Grants	1,073,744	0.328378	309		309	7	316
Schedule .4 Total for 1825 Financial Reports	326,984,423	100.000000	94,096		94,096	2,023	96,119

Allocation Basis: Dollar Amount of Expenditures by Program
Allocation Source: Financial Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Accounting**

Activity - 1826 Fixed Assets

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Building Depreciation	1,407,385.21	5.302992	1,054		1,054		1,054
City Clerk	35,618.82	0.134211	27		27		27
Non-Department Expenses	1,561,824.75	5.884917	1,170		1,170	27	1,196
District Court	2,698.98	0.010170	2		2	0	2
Sustnbly & Innvton	46,312.25	0.174503	35		35	1	35
Police	9,202.24	0.034674	7		7	0	7
Fire	92,290.90	0.347750	69		69	1	71
Engineering	2,117,434.16	7.978439	1,586		1,586	36	1,622
DPW (Field Ops) General Fund	188,190.84	0.709098	141		141	3	144
Parks & Recreation General Fund	1,375,838.54	5.184125	1,031		1,031	23	1,054
Utilities General Fund	138,863.44	0.523234	104		104	2	106
Fund 0011 Central Stores	2,253.54	0.008491	2		2	0	2
Fund 0012 Fleet Services	2,271,849.31	8.560271	1,702		1,702	39	1,740
Fund 0014 Info Technology	361,693.94	1.362854	271		271	6	277
Fund 0016 Community TV	41,804.25	0.157517	31		31	1	32
Fund 0042 Water Supply System	2,436,754.54	9.181630	1,825		1,825	41	1,867
Fund 0043 Sewage Disposal System	2,119,713.94	7.987029	1,588		1,588	36	1,624
Fund 0044 Parking System	1,687,835.94	6.359724	1,264		1,264	29	1,293
Fund 0048 Airport	69,657.71	0.262469	52		52	1	53
Fund 0049 Project Management	22,979.63	0.086587	17		17	0	17
Fund 0058 Wheeler Center	1,490.22	0.005615	1		1		1
Fund 0059 Pension Trust	11,852.16	0.044659	9		9	0	9
Fund 0069 Stormwater Sewer System	802,040.17	3.022067	601		601	14	614
Fund 0072 Solid Waste	943,984.18	3.556909	707		707	16	723
Fund 0074 Sewer Rev Bonds-08	188,970.12	0.712035	142		142	3	145
Fund 0075 Sewer Revenue Bonds	597,680.79	2.252046	448		448	10	458
Fund 0076 Sewer Bonds XIX-04	1,711,691.70	6.449611	1,282		1,282	29	1,311
Fund 0077 Sewer Bonds XX-04 SRF	257,488.20	0.970209	193		193	4	197
Fund 0081 Storm Sewer Rev Bonds	44,166.72	0.166419	33		33	1	34
Fund 0082 Storm Sewer Rev Bonds-05	9,632.11	0.036294	7		7	0	7
Fund 0084 Dev Offset Mitigation	85,152.96	0.320854	64		64	1	65
Fund 0087 2012 SRF WWTP Renovations	2,747,195.28	10.351362	2,058		2,058	49	2,107
Fund 0092 Water Bond-08	89,749.02	0.338172	67		67	1	69
Fund 0093 Water Revenue Bonds	552,192.42	2.080647	414		414	9	423
Fund 0095 Water Bond Future 2019 Series	824,045.52	3.104983	617		617	14	631
Fund 0096 Water Pend'g Bond Series	729,133.86	2.747358	546		546	12	558
Fund 0098 Water Bond 09-10 DWRF	952,786.32	3.590075	714		714	16	730
Schedule .4 Total for 1826 Fixed Assets	26,539,454.68	100.000000	19,880		19,880	427	20,307

Allocation Basis: Dollar Amount of Actual Depreciation by Department
Allocation Source: Fixed Asset Report - Accounting Division

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Accounting**

Activity - 1827 Grant Mgt

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fund 0024 Open Space & Park Acq	264,250	24.357241	2,744		2,744	59	2,803
Fund 0042 Water Supply System	142,378	13.123691	1,478		1,478	32	1,510
Fund 0048 Airport	23,000	2.120025	239		239	5	244
Fund 0062 Street Millage	147,733	13.617288	1,534		1,534	33	1,567
Fund 00MG Major Grants	507,532	46.781755	5,270		5,270	114	5,384
Schedule .4 Total for 1827 Grant Mgt	1,084,893	100.000000	11,265		11,265	242	11,507

Allocation Basis: Federal Grant Expenditures by Fund

Allocation Source: SEFA

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Accounting**

Activity - 1828 Investment Mgt

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	475,333	0.145369	14		14		14
City Administrator	1,135,470	0.347255	33		33		33
Facility Management	1,796,486	0.549410	52		52		52
Human Resources	1,914,429	0.585480	55		55		55
Procurement	148,930	0.045547	4		4		4
City Attorney	2,843,222	0.869528	82		82		82
City Clerk	1,268,652	0.387985	36		36		36
Finance Administration	987,519	0.302008	28		28		28
Accounting	889,724	0.272100	26		26		26
Assessor	1,107,117	0.338584	32		32	1	32
Treasurer	538,982	0.164834	15		15	0	16
Non-Department Expenses	250,308	0.076550	7		7	0	7
Public Svcs Gen Fund Retiree	79,766	0.024394	2		2	0	2
Building Dept Admin	442,832	0.135429	13		13	0	13
A2 Housing Commission GF	5,681,036	1.737403	163		163	4	167
District Court	4,867,654	1.488650	140		140	3	143
Sustnblty & Innvton	1,705,413	0.521558	49		49	1	50
Communications Office	529,360	0.161892	15		15	0	15
Police	31,993,177	9.784312	919		919	20	939
Police Commission	117,973	0.036079	3		3	0	3
Police Parking Enforcement	345,008	0.105512	10		10	0	10
Fire	17,816,834	5.448833	512		512	11	523
Planning - Historic Preservation	116,011	0.035479	3		3	0	3
Bldg & Rent Svcs - Housing	610,800	0.186798	18		18	0	18
Bldg & Rent Svcs - Appeals	94,540	0.028913	3		3	0	3
Planning	1,321,983	0.404295	38		38	1	39
Engineering	2,665,457	0.815163	77		77	2	78
Systems Planning - GF	79,630	0.024353	2		2	0	2
DPW (Field Ops) General Fund	6,003	0.001836	0		0		0
Parks & Recreation General Fund	9,225,871	2.821502	265		265	6	271
Utilities General Fund	751,375	0.229789	22		22	0	22
Fund 0002 Energy Projects	99,713	0.030495	3		3	0	3
Fund 0003 DDA Oper	10,634	0.003252	0		0		0
Fund 0004 Maintenance Facility	20,906	0.006394	1		1		1
Fund 0009 Smart Zone LDFA	7,502,644	2.294496	215		215	5	220
Fund 0011 Central Stores	1,183,127	0.361830	34		34	1	35
Fund 0012 Fleet Services	7,236,909	2.213227	208		208	5	212
Fund 0014 Info Technology	10,005,201	3.059840	287		287	6	294
Fund 0016 Community TV	1,832,713	0.560489	53		53	1	54
Fund 0021 Major Street	11,760,404	3.596625	338		338	7	345
Fund 0022 Local Street	4,073,339	1.245729	117		117	3	119
Fund 0023 Court Facilities	225,000	0.068811	6		6	0	7
Fund 0024 Open Space & Park Acq	4,724,643	1.444914	136		136	3	139
Fund 0025 Bandemer Prop	1,516	0.000464	0		0		0
Fund 0026 Construction Code	4,773,932	1.459988	137		137	3	140
Fund 0027 Drug Enforcement	3,000	0.000917	0		0		0
Fund 0028 Federal Forfeit	53,000	0.016209	2		2	0	2
Fund 0034 Parks Memorials & Contrib	43,307	0.013244	1		1	0	1
Fund 0035 General Debt Service	9,921,705	3.034305	285		285	6	291
Fund 0036 Metro Expansion	342,042	0.104605	10		10	0	10
Fund 0038 Special Assistance	24,000	0.007340	1		1		1
Fund 0041 Open Space Endowmt	3,667	0.001121	0		0		0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Accounting**

Activity - 1828 Investment Mgt

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fund 0042 Water Supply System	25,466,165	7.788189	731		731	16	747
Fund 0043 Sewage Disposal System	26,903,274	8.227693	772		772	17	790
Fund 0044 Parking System	1,726,652	0.528053	50		50	1	51
Fund 0048 Airport	940,607	0.287661	27		27	1	28
Fund 0049 Project Management	4,336,558	1.326228	125		125	3	127
Fund 0052 VEBA Trust	343,839	0.105155	10		10	0	10
Fund 0055 Elizabeth Dean Trust	55,163	0.016870	2		2	0	2
Fund 0057 Insurance	33,931,814	10.377196	976		976	27	1,002
Fund 0058 Wheeler Center	529,664	0.161984	15		15	0	15
Fund 0059 Pension Trust	672,036	0.205525	19		19	0	20
Fund 0061 Alternative Transportation	457,204	0.139824	13		13	0	13
Fund 0062 Street Millage	15,087,342	4.614086	433		433	10	443
Fund 0064 Mich Justice Training	31,884	0.009751	1		1		1
Fund 0069 Stormwater Sewer System	10,711,766	3.275925	308		308	7	314
Fund 0070 Affordable Housing	52,841	0.016160	2		2	0	2
Fund 0071 Park Maint & Cap Imp	6,689,972	2.045960	192		192	4	196
Fund 0072 Solid Waste	16,614,752	5.081206	477		477	11	488
Fund 0075 Sewer Revenue Bonds	2,961,381	0.905664	85		85	2	87
Fund 0084 Dev Offset Mitigation	307,386	0.094006	9		9	0	9
Fund 0092 Water Bond-08	373,891	0.114345	11		11	0	11
Fund 0093 Water Revenue Bonds	8,821,304	2.697775	253		253	6	259
Fund 0096 Water Pend'g Bond Series	4,929,719	1.507631	142		142	3	145
Fund 0099 Investment Pooled	323,577	0.098958	9		9	0	9
Fund 0100 County Mntl Hlth Millage	2,122,494	0.649112	61		61	1	62
Fund 0101 Capital Sinking Fund	221,015	0.067592	6		6	0	6
Fund 0102 Sidewalk Const Millage	1,140,534	0.348804	33		33	1	33
Fund 0103 Afford Housing Millage	1,151,017	0.352010	33		33	1	34
Fund 0105 Major St Road Bond	10,861	0.003322	0		0		0
Fund 0106 Local St Road Bond	5,431	0.001661	0		0		0
Fund 0107 St, Bridge, Sidewalk Bonds	10,861	0.003322	0		0		0
Fund 00CP General Capital	3,331,378	1.018819	96		96	2	98
Fund 00MG Major Grants	1,073,744	0.328378	31		31	1	31
Schedule .4 Total for 1828 Investment Mgt	326,984,423	100.000000	9,388		9,388	202	9,590

Allocation Basis: Dollar Amount of Expenditures by Program
Allocation Source: Financial Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Accounting**

Activity - 1829 Systems Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	21	0.093533	2		2		2
City Administrator	67	0.298414	7		7		7
Human Resources	105	0.467664	10		10		10
Procurement	23	0.102441	2		2		2
City Attorney	148	0.659184	15		15		15
City Clerk	271	1.207019	27		27		27
Finance Administration	117	0.521112	11		11		11
Accounting	72	0.320684	7		7		7
Assessor	117	0.521112	11		11	0	12
Treasurer	14	0.062355	1		1	0	1
Non-Department Expenses	71	0.316230	7		7	0	7
Building Dept Admin	67	0.298414	7		7	0	7
Customer Service	3	0.013362	0		0		0
A2 Housing Commission GF	31	0.138072	3		3	0	3
District Court	524	2.333868	52		52	1	53
Sustnblty & Innvton	179	0.797256	18		18	0	18
Communications Office	2	0.008908	0		0		0
Police	1,163	5.179939	114		114	3	117
Police Commission	27	0.120257	3		3	0	3
Police Parking Enforcement	97	0.432033	10		10	0	10
Fire	1,318	5.870301	130		130	3	132
Planning - Historic Preservation	12	0.053447	1		1		1
Bldg & Rent Svcs - Housing	131	0.583467	13		13	0	13
Bldg & Rent Svcs - Appeals	5	0.022270	0		0		0
Planning	94	0.418671	9		9	0	9
Engineering	120	0.534474	12		12	0	12
DPW (Field Ops) General Fund	12	0.053447	1		1		1
Parks & Recreation General Fund	1,764	7.856761	174		174	4	177
Utilities General Fund	222	0.988776	22		22	0	22
Fund 0002 Energy Projects	3	0.013362	0		0		0
Fund 0009 Smart Zone LDFA	156	0.694816	15		15	0	16
Fund 0011 Central Stores	206	0.917513	20		20	0	21
Fund 0012 Fleet Services	1,222	5.442722	120		120	3	123
Fund 0014 Info Technology	587	2.614466	58		58	1	59
Fund 0016 Community TV	253	1.126848	25		25	0	25
Fund 0021 Major Street	891	3.968466	88		88	2	90
Fund 0022 Local Street	174	0.774987	17		17	0	17
Fund 0024 Open Space & Park Acq	42	0.187066	4		4	0	4
Fund 0025 Bandemer Prop	24	0.106895	2		2	0	2
Fund 0026 Construction Code	445	1.982006	44		44	1	45
Fund 0027 Drug Enforcement	2	0.008908	0		0		0
Fund 0028 Federal Forfeit	2	0.008908	0		0		0
Fund 0034 Parks Memorials & Contrib	11	0.048993	1		1		1
Fund 0036 Metro Expansion	47	0.209335	5		5	0	5
Fund 0038 Special Assistance	1	0.004454	0		0		0
Fund 0041 Open Space Endowmt	3	0.013362	0		0		0
Fund 0042 Water Supply System	2,428	10.814182	240		240	9	249
Fund 0043 Sewage Disposal System	1,907	8.493675	188		188	4	192
Fund 0048 Airport	647	2.881703	64		64	1	65
Fund 0049 Project Management	637	2.837164	63		63	1	64
Fund 0055 Elizabeth Dean Trust	23	0.102441	2		2	0	2
Fund 0057 Insurance	421	1.875111	41		41	1	42

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Accounting**

Activity - 1829 Systems Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fund 0058 Wheeler Center	268	1.193658	26		26	1	27
Fund 0059 Pension Trust	15	0.066809	1		1	0	1
Fund 0061 Alternative Transportation	54	0.240513	5		5	0	5
Fund 0062 Street Millage	372	1.656868	37		37	1	37
Fund 0064 Mich Justice Training	36	0.160342	4		4	0	4
Fund 0069 Stormwater Sewer System	1,307	5.821308	129		129	3	131
Fund 0070 Affordable Housing	6	0.026724	1		1		1
Fund 0071 Park Maint & Cap Imp	1,240	5.522893	122		122	3	125
Fund 0072 Solid Waste	1,044	4.649920	103		103	2	105
Fund 0075 Sewer Revenue Bonds	77	0.342954	8		8	0	8
Fund 0084 Dev Offset Mitigation	32	0.142526	3		3	0	3
Fund 0092 Water Bond-08	9	0.040086	1		1		1
Fund 0095 Water Bond Future 2019 Series	278	1.238197	27		27	1	28
Fund 0096 Water Pend'g Bond Series	291	1.296098	29		29	1	29
Fund 0099 Investment Pooled	7	0.031178	1		1		1
Fund 0100 County Mntl Hlth Millage	119	0.530020	12		12	0	12
Fund 0101 Capital Sinking Fund	38	0.169250	4		4	0	4
Fund 0102 Sidewalk Const Millage	35	0.155888	3		3	0	3
Fund 0103 Afford Housing Millage	31	0.138072	3		3	0	3
Fund 00CP General Capital	110	0.489934	11		11	0	11
Fund 00MG Major Grants	154	0.685908	15		15	0	15
Schedule .4 Total for 1829 Systems Admin	22,452	100.000000	2,210		2,210	47	2,257

Allocation Basis: Total Transactions by Department (A/P & A/R)

Allocation Source: Finance

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Accounting**

Receiving Department	Total	1820 Accounting	1821 Payroll	1822 A/P	1823 A/R
Building Depreciation	1,054	0	0	0	0
Mayor & Council	915	389	91	283	0
City Administrator	3,118	1,240	608	904	0
Facility Management	1,711	0	1,143	0	0
Human Resources	7,932	1,943	3,956	1,416	0
Procurement	1,061	426	276	310	0
City Attorney	8,196	2,739	2,547	1,996	0
City Clerk	11,008	5,015	1,728	3,628	182
Finance Administration	6,149	2,165	1,072	1,403	1,186
Accounting	4,133	1,332	1,541	971	0
Assessor	6,090	2,213	1,815	1,599	93
Treasurer	1,326	265	614	179	93
Non-Department Expenses	3,844	1,343	0	937	279
Public Svcs Gen Fund Retiree	26	0	0	0	0
Building Dept Admin	2,679	1,267	259	910	93
Customer Service	98	57	0	41	0
A2 Housing Commission GF	8,157	586	5,144	400	186
District Court	26,871	9,913	8,105	7,224	0
Sustnbly & Innvton	6,814	3,386	355	2,468	0
Communications Office	1,083	38	846	27	0
Police	97,315	22,002	37,608	14,090	13,140
Police Commission	1,214	511	291	372	0
Police Parking Enforcement	5,652	1,835	2,358	1,337	0
Fire	90,873	24,934	29,013	15,952	15,006
Planning - Historic Preservation	585	227	154	165	0
Bldg & Rent Svcs - Housing	10,025	2,478	686	965	5,685
Bldg & Rent Svcs - Appeals	319	94	125	69	0
Planning	5,078	1,778	1,567	1,296	0
Engineering	8,179	2,270	567	1,448	1,398
Systems Planning - GF	104	0	78	0	0
DPW (Field Ops) General Fund	635	227	96	165	0
Parks & Recreation General Fund	71,308	33,372	6,938	23,893	2,889
Utilities General Fund	9,140	4,200	317	2,854	1,398
Fund 0002 Energy Projects	180	57	49	41	0
Fund 0003 DDA Oper	1,539	0	1,535	0	0
Fund 0004 Maintenance Facility	10	0	3	0	0
Fund 0009 Smart Zone LDFA	7,545	2,951	0	2,151	0
Fund 0011 Central Stores	7,142	3,897	0	2,840	0
Fund 0012 Fleet Services	46,939	23,118	2,451	16,793	373
Fund 0014 Info Technology	30,014	11,105	6,212	7,914	1,211
Fund 0016 Community TV	10,032	4,786	1,108	3,488	0
Fund 0021 Major Street	46,104	16,856	7,034	11,236	7,083
Fund 0022 Local Street	8,734	3,292	1,550	2,371	186
Fund 0023 Court Facilities	73	0	0	0	0
Fund 0024 Open Space & Park Acq	5,802	794	93	579	0
Fund 0025 Bandemer Prop	2,693	454	0	0	2,237
Fund 0026 Construction Code	29,537	8,419	4,501	4,591	10,438
Fund 0027 Drug Enforcement	66	38	0	27	0
Fund 0028 Federal Forfeit	82	38	0	27	0
Fund 0034 Parks Memorials & Contrib	374	208	0	151	0
Fund 0035 General Debt Service	3,210	0	0	0	0
Fund 0036 Metro Expansion	1,998	889	346	648	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Accounting**

Receiving Department	Total	1820 Accounting	1821 Payroll	1822 A/P	1823 A/R
Fund 0038 Special Assistance	40	19	0	14	0
Fund 0041 Open Space Endowmt	99	57	0	41	0
Fund 0042 Water Supply System	107,561	45,938	13,182	32,942	3,634
Fund 0043 Sewage Disposal System	85,265	36,077	11,106	26,071	1,491
Fund 0044 Parking System	1,851	0	0	0	0
Fund 0048 Airport	23,082	12,240	779	8,838	559
Fund 0049 Project Management	31,422	12,051	4,976	8,065	4,846
Fund 0052 VEBA Trust	111	0	0	0	0
Fund 0055 Elizabeth Dean Trust	795	435	23	317	0
Fund 0057 Insurance	25,753	7,965	872	5,791	93
Fund 0058 Wheeler Center	9,440	5,070	0	3,612	559
Fund 0059 Pension Trust	2,596	284	1,163	83	839
Fund 0061 Alternative Transportation	2,503	1,022	584	744	0
Fund 0062 Street Millage	21,540	7,038	2,015	4,977	1,025
Fund 0064 Mich Justice Training	1,191	681	0	496	0
Fund 0069 Stormwater Sewer System	52,436	24,726	5,162	17,965	373
Fund 0070 Affordable Housing	214	113	0	83	0
Fund 0071 Park Maint & Cap Imp	48,550	23,459	5,627	17,082	93
Fund 0072 Solid Waste	46,261	19,751	5,755	14,366	186
Fund 0074 Sewer Rev Bonds-08	145	0	0	0	0
Fund 0075 Sewer Revenue Bonds	4,125	1,457	183	1,062	0
Fund 0076 Sewer Bonds XIX-04	1,311	0	0	0	0
Fund 0077 Sewer Bonds XX-04 SRF	197	0	0	0	0
Fund 0081 Storm Sewer Rev Bonds	34	0	0	0	0
Fund 0082 Storm Sewer Rev Bonds-05	7	0	0	0	0
Fund 0084 Dev Offset Mitigation	1,249	605	35	441	0
Fund 0087 2012 SRF WWTP Renovations	2,107	0	0	0	0
Fund 0092 Water Bond-08	557	170	73	124	0
Fund 0093 Water Revenue Bonds	3,277	0	0	0	0
Fund 0095 Water Bond Future 2019 Series	10,522	5,259	771	3,833	0
Fund 0096 Water Pend'g Bond Series	12,057	5,505	358	4,012	0
Fund 0098 Water Bond 09-10 DWRF	730	0	0	0	0
Fund 0099 Investment Pooled	334	132	0	96	0
Fund 0100 County Mntl Hlth Millage	5,426	2,251	677	1,613	186
Fund 0101 Capital Sinking Fund	1,318	719	0	524	0
Fund 0102 Sidewalk Const Millage	1,703	662	186	482	0
Fund 0103 Afford Housing Millage	1,557	586	169	427	0
Fund 0105 Major St Road Bond	3	0	0	0	0
Fund 0106 Local St Road Bond	2	0	0	0	0
Fund 0107 St, Bridge, Sidewalk Bonds	3	0	0	0	0
Fund 00CP General Capital	4,974	2,081	49	1,475	279
Fund 00MG Major Grants	11,049	2,913	107	2,096	186
Direct Bill	0	0	0	0	0
Total	1,128,161	424,413	188,630	297,833	77,506

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Accounting**

Receiving Department	1824 Budget	1825 Financial Reports	1826 Fixed Assets	1827 Grant Mgt	1828 Investment Mgt
Building Depreciation	0	0	1,054	0	0
Mayor & Council	0	137	0	0	14
City Administrator	0	327	0	0	33
Facility Management	0	517	0	0	52
Human Resources	0	551	0	0	55
Procurement	0	43	0	0	4
City Attorney	0	818	0	0	82
City Clerk	0	365	27	0	36
Finance Administration	0	284	0	0	28
Accounting	0	256	0	0	26
Assessor	0	326	0	0	32
Treasurer	0	158	0	0	16
Non-Department Expenses	0	74	1,196	0	7
Public Svcs Gen Fund Retiree	0	23	0	0	2
Building Dept Admin	0	130	0	0	13
Customer Service	0	0	0	0	0
A2 Housing Commission GF	0	1,671	0	0	167
District Court	0	1,432	2	0	143
Sustnbly & Innvton	0	502	35	0	50
Communications Office	0	156	0	0	15
Police	0	9,412	7	0	939
Police Commission	0	35	0	0	3
Police Parking Enforcement	0	101	0	0	10
Fire	0	5,241	71	0	523
Planning - Historic Preservation	0	34	0	0	3
Bldg & Rent Svcs - Housing	0	180	0	0	18
Bldg & Rent Svcs - Appeals	0	28	0	0	3
Planning	0	389	0	0	39
Engineering	0	784	1,622	0	78
Systems Planning - GF	0	23	0	0	2
DPW (Field Ops) General Fund	0	2	144	0	0
Parks & Recreation General Fund	0	2,714	1,054	0	271
Utilities General Fund	0	221	106	0	22
Fund 0002 Energy Projects	0	29	0	0	3
Fund 0003 DDA Oper	0	3	0	0	0
Fund 0004 Maintenance Facility	0	6	0	0	1
Fund 0009 Smart Zone LDFA	0	2,207	0	0	220
Fund 0011 Central Stores	0	348	2	0	35
Fund 0012 Fleet Services	0	2,129	1,740	0	212
Fund 0014 Info Technology	0	2,943	277	0	294
Fund 0016 Community TV	0	539	32	0	54
Fund 0021 Major Street	0	3,460	0	0	345
Fund 0022 Local Street	0	1,198	0	0	119
Fund 0023 Court Facilities	0	66	0	0	7
Fund 0024 Open Space & Park Acq	0	1,390	0	2,803	139
Fund 0025 Bandemer Prop	0	0	0	0	0
Fund 0026 Construction Code	0	1,404	0	0	140
Fund 0027 Drug Enforcement	0	1	0	0	0
Fund 0028 Federal Forfeit	0	16	0	0	2
Fund 0034 Parks Memorials & Contrib	0	13	0	0	1
Fund 0035 General Debt Service	0	2,919	0	0	291
Fund 0036 Metro Expansion	0	100	0	0	10

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Accounting**

Receiving Department	1824 Budget	1825 Financial Reports	1826 Fixed Assets	1827 Grant Mgt	1828 Investment Mgt
Fund 0038 Special Assistance	0	7	0	0	1
Fund 0041 Open Space Endowmt	0	1	0	0	0
Fund 0042 Water Supply System	0	7,492	1,867	1,510	747
Fund 0043 Sewage Disposal System	0	7,914	1,624	0	790
Fund 0044 Parking System	0	508	1,293	0	51
Fund 0048 Airport	0	277	53	244	28
Fund 0049 Project Management	0	1,276	17	0	127
Fund 0052 VEBA Trust	0	101	0	0	10
Fund 0055 Elizabeth Dean Trust	0	16	0	0	2
Fund 0057 Insurance	0	9,988	0	0	1,002
Fund 0058 Wheeler Center	0	156	1	0	15
Fund 0059 Pension Trust	0	198	9	0	20
Fund 0061 Alternative Transportation	0	134	0	0	13
Fund 0062 Street Millage	0	4,438	0	1,567	443
Fund 0064 Mich Justice Training	0	9	0	0	1
Fund 0069 Stormwater Sewer System	0	3,151	614	0	314
Fund 0070 Affordable Housing	0	15	0	0	2
Fund 0071 Park Maint & Cap Imp	0	1,968	0	0	196
Fund 0072 Solid Waste	0	4,888	723	0	488
Fund 0074 Sewer Rev Bonds-08	0	0	145	0	0
Fund 0075 Sewer Revenue Bonds	0	871	458	0	87
Fund 0076 Sewer Bonds XIX-04	0	0	1,311	0	0
Fund 0077 Sewer Bonds XX-04 SRF	0	0	197	0	0
Fund 0081 Storm Sewer Rev Bonds	0	0	34	0	0
Fund 0082 Storm Sewer Rev Bonds-05	0	0	7	0	0
Fund 0084 Dev Offset Mitigation	0	90	65	0	9
Fund 0087 2012 SRF WWTP Renovations	0	0	2,107	0	0
Fund 0092 Water Bond-08	0	110	69	0	11
Fund 0093 Water Revenue Bonds	0	2,595	423	0	259
Fund 0095 Water Bond Future 2019 Series	0	0	631	0	0
Fund 0096 Water Pend'g Bond Series	0	1,450	558	0	145
Fund 0098 Water Bond 09-10 DWRF	0	0	730	0	0
Fund 0099 Investment Pooled	0	95	0	0	9
Fund 0100 County Mntl Hlth Millage	0	624	0	0	62
Fund 0101 Capital Sinking Fund	0	65	0	0	6
Fund 0102 Sidewalk Const Millage	0	335	0	0	33
Fund 0103 Afford Housing Millage	0	339	0	0	34
Fund 0105 Major St Road Bond	0	3	0	0	0
Fund 0106 Local St Road Bond	0	2	0	0	0
Fund 0107 St, Bridge, Sidewalk Bonds	0	3	0	0	0
Fund 00CP General Capital	0	980	0	0	98
Fund 00MG Major Grants	0	316	0	5,384	31
Direct Bill	0	0	0	0	0
Total	0	96,119	20,307	11,507	9,590

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Accounting**

Receiving Department	1829 Systems Admin
Building Depreciation	0
Mayor & Council	2
City Administrator	7
Facility Management	0
Human Resources	10
Procurement	2
City Attorney	15
City Clerk	27
Finance Administration	11
Accounting	7
Assessor	12
Treasurer	1
Non-Department Expenses	7
Public Svcs Gen Fund Retiree	0
Building Dept Admin	7
Customer Service	0
A2 Housing Commission GF	3
District Court	53
Sustnbly & Innvton	18
Communications Office	0
Police	117
Police Commission	3
Police Parking Enforcement	10
Fire	132
Planning - Historic Preservation	1
Bldg & Rent Svcs - Housing	13
Bldg & Rent Svcs - Appeals	0
Planning	9
Engineering	12
Systems Planning - GF	0
DPW (Field Ops) General Fund	1
Parks & Recreation General Fund	177
Utilities General Fund	22
Fund 0002 Energy Projects	0
Fund 0003 DDA Oper	0
Fund 0004 Maintenance Facility	0
Fund 0009 Smart Zone LDFA	16
Fund 0011 Central Stores	21
Fund 0012 Fleet Services	123
Fund 0014 Info Technology	59
Fund 0016 Community TV	25
Fund 0021 Major Street	90
Fund 0022 Local Street	17
Fund 0023 Court Facilities	0
Fund 0024 Open Space & Park Acq	4
Fund 0025 Bandemer Prop	2
Fund 0026 Construction Code	45
Fund 0027 Drug Enforcement	0
Fund 0028 Federal Forfeit	0
Fund 0034 Parks Memorials & Contrib	1
Fund 0035 General Debt Service	0
Fund 0036 Metro Expansion	5

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Accounting**

Receiving Department	1829 Systems Admin
Fund 0038 Special Assistance	0
Fund 0041 Open Space Endowmt	0
Fund 0042 Water Supply System	249
Fund 0043 Sewage Disposal System	192
Fund 0044 Parking System	0
Fund 0048 Airport	65
Fund 0049 Project Management	64
Fund 0052 VEBA Trust	0
Fund 0055 Elizabeth Dean Trust	2
Fund 0057 Insurance	42
Fund 0058 Wheeler Center	27
Fund 0059 Pension Trust	1
Fund 0061 Alternative Transportation	5
Fund 0062 Street Millage	37
Fund 0064 Mich Justice Training	4
Fund 0069 Stormwater Sewer System	131
Fund 0070 Affordable Housing	1
Fund 0071 Park Maint & Cap Imp	125
Fund 0072 Solid Waste	105
Fund 0074 Sewer Rev Bonds-08	0
Fund 0075 Sewer Revenue Bonds	8
Fund 0076 Sewer Bonds XIX-04	0
Fund 0077 Sewer Bonds XX-04 SRF	0
Fund 0081 Storm Sewer Rev Bonds	0
Fund 0082 Storm Sewer Rev Bonds-05	0
Fund 0084 Dev Offset Mitigation	3
Fund 0087 2012 SRF WWTP Renovations	0
Fund 0092 Water Bond-08	1
Fund 0093 Water Revenue Bonds	0
Fund 0095 Water Bond Future 2019 Series	28
Fund 0096 Water Pend'g Bond Series	29
Fund 0098 Water Bond 09-10 DWRF	0
Fund 0099 Investment Pooled	1
Fund 0100 County Mntl Hlth Millage	12
Fund 0101 Capital Sinking Fund	4
Fund 0102 Sidewalk Const Millage	3
Fund 0103 Afford Housing Millage	3
Fund 0105 Major St Road Bond	0
Fund 0106 Local St Road Bond	0
Fund 0107 St, Bridge, Sidewalk Bonds	0
Fund 00CP General Capital	11
Fund 00MG Major Grants	15
Direct Bill	0
Total	2,257

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .1 - Nature and Extent of Services
For Department Assessor

The City Assessor is in charge of appraising all property, real and personal, for ad valorem tax purposes. The office is responsible for recording and detailing each property transfer, property description change, and value change. The primary goal of the office is to maintain compliance with state law in the assessment of property.

The responsibilities of the Assessing Division are a component of the City's Tax Administration responsibilities. The assessing of properties directly relates to the City's ability to levy and collect real and personal property taxes. Costs associated with Tax Administration have been allocated to City programs to the extent that they receive funding for operations from real and personal property taxes levied and collected by the City.

Tax Administration costs have been allocated into three functional groupings. The percent of total costs allocated to each of these groupings is based upon the relative amount of tax dollars collected for each. The Tax Administration categories include the following:

General Operations – Costs associated with the collection of the City's general operating millage have been allocated to all general fund programs based upon actual expenditures for the fiscal year.

Special City Millages – Costs associated with the collection of special millages for non-general fund operations, i.e. DDA, Street Millage, Park Maintenance and Capital Improvement, etc., have been allocated to those City funds based upon the amount of actual tax dollars collected for each.

Other Units of Government – Costs associated with the collection of taxes for schools, colleges, and other non-city programs do not benefit City programs. As such, these costs have not been allocated within this cost allocation plan section.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .2 - Costs To Be Allocated
For Department Assessor**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,107,117			1,107,117
Inbound Costs:				
Building Depreciation	8,226	7	8,233	
Equipment Depreciation	579		579	
Mayor & Council	1,618	60	1,678	
City Administrator	6,903	342	7,245	
Facility Management	22,427	5,881	28,307	
Human Resources	20,407	3,242	23,649	
City Attorney	43,276	1,732	45,008	
City Clerk	4,155	149	4,303	
Finance Administration	141,886	6,065	147,952	
Accounting	5,956	134	6,090	
Assessor		2,083	2,083	
Treasurer		576	576	
Non-Department Expenses		1,787	1,787	
Customer Service		1,135	1,135	
Total Allocated Additions:	<u>255,434</u>	<u>23,192</u>	278,626	278,626
Total To Be Allocated:	<u>1,362,551</u>	<u>23,192</u>		<u>1,385,743</u>

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department Assessor**

	Total	G&A	Tax Adm-Gen Op	Tax Adm-Special	Tax Adm-Others**
Other Expense & Cost					
Personnel Services	529,880	0	67,189	79,323	383,368
Personnel Svcs-Other	46,325	0	5,874	6,935	33,516
Payroll Fringes	335,019	0	42,480	50,152	242,387
Other Services	15,786	0	2,002	2,363	11,421
Other Charges	144,212	0	18,286	21,589	104,337
Materials & Supplies	21,895	0	2,776	3,278	15,841
Employee Allowance	14,000	0	1,775	2,096	10,129
Rounding Adjustment	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	1,107,117				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	1,107,117	0	140,382	165,736	800,999
Allocation Step 1					
Inbound - All Others	255,434	255,434	0	0	0
Reallocate Admin Costs		(255,434)	32,389	38,239	184,806
Unallocated Costs	(985,805)	0	0	0	(985,805)
1st Allocation	376,746	0	172,771	203,975	0
Allocation Step 2					
Inbound - All Others	23,192	23,192	0	0	0
Reallocate Admin Costs		(23,192)	2,941	3,472	16,780
Unallocated Costs	(16,780)	0	0	0	(16,780)
2nd Allocation	6,413	0	2,941	3,472	0
Total For Assessor					
Schedule .3 Total	383,158	0	175,712	207,446	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Assessor**

Activity - Tax Adm-Gen Op

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	475,333.17	0.517753	895		895		895
City Administrator	1,135,469.62	1.236802	2,137		2,137		2,137
Facility Management	1,796,486.41	1.956810	3,381		3,381		3,381
Human Resources	1,914,429.29	2.085278	3,603		3,603		3,603
Procurement	148,929.69	0.162221	280		280		280
City Attorney	2,843,221.78	3.096959	5,351		5,351		5,351
City Clerk	1,268,652.35	1.381870	2,387		2,387		2,387
Finance Administration	987,518.98	1.075648	1,858		1,858		1,858
Accounting	889,723.62	0.969125	1,674		1,674		1,674
Assessor	1,107,117.46	1.205920	2,083		2,083		2,083
Treasurer	538,982.36	0.587083	1,014		1,014	20	1,034
Non-Department Expenses	250,307.83	0.272646	471		471	9	480
Public Svcs Gen Fund Retiree	79,766.42	0.086885	150		150	3	153
Building Dept Admin	442,832.07	0.482352	833		833	16	850
A2 Housing Commission GF	5,681,035.59	6.188027	10,691		10,691	211	10,902
District Court	4,867,654.20	5.302057	9,160		9,160	181	9,341
Sustnblty & Innvton	1,705,413.09	1.857609	3,209		3,209	63	3,273
Communications Office	529,359.65	0.576601	996		996	20	1,016
Police	31,993,176.56	34.848336	60,208		60,208	1,189	61,397
Police Commission	117,972.64	0.128501	222		222	4	226
Police Parking Enforcement	345,008.26	0.375798	649		649	13	662
Fire	17,816,834.39	19.406859	33,529		33,529	661	34,191
Planning - Historic Preservation	116,011.30	0.126364	218		218	4	222
Bldg & Rent Svcs - Housing	610,799.50	0.665309	1,149		1,149	23	1,172
Bldg & Rent Svcs - Appeals	94,539.84	0.102977	178		178	3	181
Planning	1,321,983.41	1.439961	2,488		2,488	49	2,537
Engineering	2,665,456.65	2.903329	5,016		5,016	99	5,115
Systems Planning - GF	79,630.45	0.086737	150		150	3	153
DPW (Field Ops) General Fund	6,003.00	0.006539	11		11	0	11
Parks & Recreation General Fund	9,225,871.09	10.049214	17,362		17,362	342	17,704
Utilities General Fund	751,374.82	0.818430	1,414		1,414	28	1,442
Schedule .4 Total for Tax Adm-Gen Op	91,806,895.49	100.000000	172,771		172,771	2,941	175,712

Allocation Basis: Dollar Amount of General Fund Expenditures by Program
Allocation Source: Financial Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Assessor**

Activity - Tax Adm-Special

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Treasurer	394,418.55	0.688036	1,403		1,403	24	1,427
Fund 0003 DDA Oper	7,928,708.71	13.831079	28,212		28,212	480	28,692
Fund 0009 Smart Zone LDFA	4,713,749.58	8.222807	16,772		16,772	285	17,058
Fund 0024 Open Space & Park Acq	2,820,898.81	4.920861	10,037		10,037	171	10,208
Fund 0035 General Debt Service	2,128.76	0.003713	8		8	0	8
Fund 0062 Street Millage	12,664,884.32	22.093007	45,064		45,064	767	45,831
Fund 0070 Affordable Housing	6,237,685.19	10.881207	22,195		22,195	378	22,573
Fund 0071 Park Maint & Cap Imp	6,744,827.38	11.765881	23,999		23,999	408	24,408
Fund 0072 Solid Waste	15,818,006.30	27.593409	56,284		56,284	959	57,242
Schedule .4 Total for Tax Adm-Special	57,325,307.60	100.000000	203,975		203,975	3,472	207,446

Allocation Basis: Dollar Amount of Special Millages Collected

Allocation Source: Tax Year Distribution Report - Treasurer

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Assessor**

Receiving Department	Total	Tax Adm-Gen Op	Tax Adm-Special
Mayor & Council	895	895	0
City Administrator	2,137	2,137	0
Facility Management	3,381	3,381	0
Human Resources	3,603	3,603	0
Procurement	280	280	0
City Attorney	5,351	5,351	0
City Clerk	2,387	2,387	0
Finance Administration	1,858	1,858	0
Accounting	1,674	1,674	0
Assessor	2,083	2,083	0
Treasurer	2,461	1,034	1,427
Non-Department Expenses	480	480	0
Public Svcs Gen Fund Retiree	153	153	0
Building Dept Admin	850	850	0
A2 Housing Commission GF	10,902	10,902	0
District Court	9,341	9,341	0
Sustnblty & Innvton	3,273	3,273	0
Communications Office	1,016	1,016	0
Police	61,397	61,397	0
Police Commission	226	226	0
Police Parking Enforcement	662	662	0
Fire	34,191	34,191	0
Planning - Historic Preservation	222	222	0
Bldg & Rent Svcs - Housing	1,172	1,172	0
Bldg & Rent Svcs - Appeals	181	181	0
Planning	2,537	2,537	0
Engineering	5,115	5,115	0
Systems Planning - GF	153	153	0
DPW (Field Ops) General Fund	11	11	0
Parks & Recreation General Fund	17,704	17,704	0
Utilities General Fund	1,442	1,442	0
Fund 0003 DDA Oper	28,692	0	28,692
Fund 0009 Smart Zone LDFA	17,058	0	17,058
Fund 0024 Open Space & Park Acq	10,208	0	10,208
Fund 0035 General Debt Service	8	0	8
Fund 0062 Street Millage	45,831	0	45,831
Fund 0070 Affordable Housing	22,573	0	22,573
Fund 0071 Park Maint & Cap Imp	24,408	0	24,408
Fund 0072 Solid Waste	57,242	0	57,242
Direct Bill	0	0	0
Total	383,158	175,712	207,446

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .1 - Nature and Extent of Services
For Department Treasurer

The Treasury Division of the Finance Department is responsible for keeping account of all City funds. The Office collects taxes for the City and a variety of other units, such as schools and the county. The Office handles the revenues from parking ticket fines and other miscellaneous payments made to the City. The Office is also responsible for providing Parking Referees to resolve parking disputes that arise. Costs of these services have been distributed to all City departments using the following methodology.

First, an analysis of staff assignments was performed to initially allocate effort and associated salaries into the following activity pools:

- Office Administration and Support
- Cash Receipting and Banking
- Investments
- Audit Support
- Tax Administration
- Parking Referees
- Customer Service

The Cash Receipting and Banking activity was further broken down into three sub-groupings, based upon the ratio of receipts collected:

- Tax Receipting
- Parking Violations
- Other Miscellaneous Receipts

Total Parking Enforcement – Costs associated with the collection of parking violations by the cash receipts unit was combined with the actual expenditures for the Parking Referees to arrive at the total costs associated with Parking Enforcement.

Total Tax Administration – The original Tax Administration category captured effort related to the generation of tax billings and related meetings, hearings, and administrative functions. This category was combined with costs associated with the collection and receipting of tax bills by the cash receipts unit to arrive at the total cost associated with Tax Administration.

The total Tax Administration effort was further broken down based upon the relative tax dollars collected, into the following three sub-groups:

- General Operations – This category represents taxes collected for the operation of general City programs.
- Special City Millages – This category includes taxes levied for special City functions, such as streets, debt, DDA, parks, etc.
- Non-City Programs – This category includes taxes collected for schools, the county, and other non-City programs.

Once the above analysis was complete, effort was accumulated for each of the final cost pools and allocated as follows:

General & Administrative – Costs associated with the general and administrative duties of the office are distributed proportionately across the other cost pools for reallocation.

Investments – Costs associated with the managing and investing of all City funds have been allocated across all City programs based upon total expenditures for the fiscal year.

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .1 - Nature and Extent of Services
For Department Treasurer

Audit Support – Costs associated with assisting outside auditors in preparation of the annual City-wide audit have been allocated across all City programs based upon total expenditures for the fiscal year.

Parking Enforcement – Costs associated with the Parking Referees and the collection of parking violation fines have been allocated directly to the Parking Enforcement cost pool.

Miscellaneous Receipting – Besides taxes and parking violations, the Treasurer's Office also collects a variety of revenues for City departments. Costs have been allocated based upon the total number of cash receipts by department.

Customer Service – Costs associated with supporting Customer Service has been distributed directly to the Customer Service cost plan section for reallocation according to that section's allocation statistics.

Tax Administration General Operations – Costs associated with the generation and collection of taxes for operating general City programs have been allocated to general fund programs based upon total expenditures for the fiscal year.

Tax Administration Special Millages – Costs associated with the generation and collection of taxes for special City functions have been allocated to the benefited funds based upon the amount of actual tax dollars collected for each.

Tax Administration Other Units of Government – Effort related to the generation and collection of taxes for other units of government are not considered to be a benefit to City programs. Therefore, this cost pool has been unallocated in this cost allocation plan section.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges. All applicable credits for direct-billed charges are accounted for in the initial allocation.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .2 - Costs To Be Allocated
For Department Treasurer**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	766,900			766,900
Deductions:				
4560-Cash Short	0			
Total Deductions:	<u>0</u>			0
Inbound Costs:				
Building Depreciation	2,783	2	2,785	
Equipment Depreciation	196		196	
Mayor & Council	788	29	817	
City Administrator	2,623	130	2,752	
Facility Management	7,586	1,989	9,575	
Human Resources	4,522	853	5,375	
City Attorney	14,628	585	15,213	
City Clerk	2,023	72	2,095	
Finance Administration	48,171	2,077	50,248	
Accounting	1,297	29	1,326	
Assessor	2,418	44	2,461	
Treasurer		502	502	
Non-Department Expenses		604	604	
Customer Service		563	563	
Total Allocated Additions:	<u>87,033</u>	<u>7,479</u>	94,513	94,513
Total To Be Allocated:	<u>853,933</u>	<u>7,479</u>		<u>861,413</u>

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department Treasurer**

	Total	G&A	Investments	Audit Support	Parking Enforcement
Other Expense & Cost					
Personnel Services	182,529	5,348	16,756	11,189	33,385
Personnel Svcs-Other	0	0	0	0	0
Payroll Fringes	125,689	3,683	11,538	7,705	22,989
Other Services	30,069	881	2,760	1,843	5,500
*4560-Cash Short	0	0	0	0	0
Other Charges	53,660	1,572	4,926	3,289	9,814
Materials & Supplies	29,633	868	2,720	1,817	5,420
Employee Allowances	312	9	29	19	57
1820-Accounting	0	0	0	0	0
1860 Pkg Referees	345,008	0	0	0	345,008
Rounding Adjustment	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	766,900				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	766,900	12,361	38,729	25,862	422,173
Allocation Step 1					
Inbound - Building Depreciation: City Hall	2,783	100	313	209	0
Inbound - City Administrator: Personnel Issues	1,680	60	189	126	0
Inbound - City Administrator: Financial Issues	943	34	106	71	0
Inbound - Facility Management: Municipal Center	7,586	272	852	569	0
Inbound - City Clerk: City-Wide Svcs	2,023	73	227	152	0
Inbound - Finance Administration: Budget	584	21	66	44	0
Inbound - Accounting: 1820 Accounting	259	9	29	19	0
Inbound - Accounting: 1822 A/P	175	6	20	13	0
Inbound - Accounting: 1823 A/R	91	3	10	7	0
Inbound - Accounting: 1825 Financial Reports	155	6	17	12	0
Inbound - Accounting: 1828 Investment Mgt	15	1	2	1	0
Inbound - Accounting: 1829 Systems Admin	1	0	0	0	0
Inbound - Assessor: Tax Adm-Gen Op	1,014	36	114	76	0
Inbound - All Others	69,723	69,723	0	0	0
Reallocate Admin Costs		(82,705)	4,362	2,913	45,273
Unallocated Costs	(151,741)	0	0	0	0
1st Allocation	702,192	0	45,035	30,073	467,446
Allocation Step 2					
Inbound - Building Depreciation: City Hall	2	0	0	0	0
Inbound - City Administrator: Personnel Issues	83	3	9	6	0
Inbound - City Administrator: Financial Issues	46	2	5	3	0
Inbound - Facility Management: Municipal Center	1,989	71	223	149	0
Inbound - City Clerk: City-Wide Svcs	72	3	8	5	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department Treasurer**

	Total	G&A	Investments	Audit Support	Parking Enforcement
Inbound - Finance Administration: Budget	84	3	9	6	0
Inbound - Accounting: 1820 Accounting	6	0	1	0	0
Inbound - Accounting: 1822 A/P	4	0	0	0	0
Inbound - Accounting: 1823 A/R	2	0	0	0	0
Inbound - Accounting: 1825 Financial Reports	3	0	0	0	0
Inbound - Accounting: 1828 Investment Mgt	0	0	0	0	0
Inbound - Accounting: 1829 Systems Admin	0	0	0	0	0
Inbound - Assessor: Tax Adm-Gen Op	20	1	2	1	0
Inbound - Treasurer: Investments	74	3	8	6	0
Inbound - Treasurer: Audit Support	50	2	6	4	0
Inbound - Treasurer: Misc Receipting	6	0	1	0	0
Inbound - Treasurer: Tax Adm-Gen Op	156	6	17	12	0
Inbound - Treasurer: Tax Adm-Special	216	8	24	16	0
Inbound - Customer Service: Misc Receipting	11	0	1	1	0
Inbound - Customer Service: Gen Tax Collect	552	20	62	41	0
Inbound - All Others	4,103	4,103	0	0	0
Reallocate Admin Costs		(4,223)	223	149	2,312
Unallocated Costs	(2,035)	0	0	0	0
2nd Allocation	5,445	0	601	401	2,312
Total For Treasurer					
Schedule .3 Total	707,637	0	45,636	30,474	469,758

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department Treasurer**

	Misc Receiving	Tax Adm-Gen Op	Tax Adm-Special	Customer Service	Tax Adm-Others**
Other Expense & Cost					
Personnel Services	5,567	9,893	11,682	32,253	56,456
Personnel Svcs-Other	0	0	0	0	0
Payroll Fringes	3,834	6,812	8,044	22,209	38,875
Other Services	917	1,630	1,924	5,313	9,301
*4560-Cash Short	0	0	0	0	0
Other Charges	1,637	2,908	3,434	9,482	16,598
Materials & Supplies	904	1,606	1,897	5,236	9,165
Employee Allowances	10	17	20	55	96
1820-Accounting	0	0	0	0	0
1860 Pkg Referees	0	0	0	0	0
Rounding Adjustment	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	12,869	22,866	27,001	74,548	130,491
Allocation Step 1					
Inbound - Building Depreciation: City Hall	104	185	218	602	1,053
Inbound - City Administrator: Personnel Issues	63	111	132	363	636
Inbound - City Administrator: Financial Issues	35	63	74	204	357
Inbound - Facility Management: Municipal Center	283	503	594	1,640	2,871
Inbound - City Clerk: City-Wide Svcs	75	134	158	437	766
Inbound - Finance Administration: Budget	22	39	46	126	221
Inbound - Accounting: 1820 Accounting	10	17	20	56	98
Inbound - Accounting: 1822 A/P	7	12	14	38	67
Inbound - Accounting: 1823 A/R	3	6	7	20	35
Inbound - Accounting: 1825 Financial Reports	6	10	12	34	59
Inbound - Accounting: 1828 Investment Mgt	1	1	1	3	6
Inbound - Accounting: 1829 Systems Admin	0	0	0	0	1
Inbound - Assessor: Tax Adm-Gen Op	38	67	79	219	384
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	1,449	2,575	3,041	8,396	14,696
Unallocated Costs	0	0	0	0	(151,741)
1st Allocation	14,964	26,589	31,397	86,687	0
Allocation Step 2					
Inbound - Building Depreciation: City Hall	0	0	0	0	1
Inbound - City Administrator: Personnel Issues	3	5	6	18	32
Inbound - City Administrator: Financial Issues	2	3	4	10	18
Inbound - Facility Management: Municipal Center	74	132	156	430	754
Inbound - City Clerk: City-Wide Svcs	3	5	6	16	28

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department Treasurer**

	Misc Receipting	Tax Adm-Gen Op	Tax Adm-Special	Customer Service	Tax Adm-Others**
Inbound - Finance Administration: Budget	3	5	6	18	32
Inbound - Accounting: 1820 Accounting	0	0	0	1	3
Inbound - Accounting: 1822 A/P	0	0	0	1	2
Inbound - Accounting: 1823 A/R	0	0	0	0	1
Inbound - Accounting: 1825 Financial Reports	0	0	0	1	2
Inbound - Accounting: 1828 Investment Mgt	0	0	0	0	0
Inbound - Accounting: 1829 Systems Admin	0	0	0	0	0
Inbound - Assessor: Tax Adm-Gen Op	1	1	1	4	8
Inbound - Treasurer: Investments	3	5	6	16	28
Inbound - Treasurer: Audit Support	2	3	4	11	19
Inbound - Treasurer: Misc Receipting	0	0	1	1	3
Inbound - Treasurer: Tax Adm-Gen Op	6	10	12	34	59
Inbound - Treasurer: Tax Adm-Special	8	14	17	47	82
Inbound - Customer Service: Misc Receipting	0	1	1	2	4
Inbound - Customer Service: Gen Tax Collect	21	37	43	119	209
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	74	131	155	429	750
Unallocated Costs	0	0	0	0	(2,035)
2nd Allocation	199	354	419	1,158	0
Total For Treasurer					
Schedule .3 Total	15,163	26,944	31,816	87,845	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Treasurer**

Activity - Investments

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	475,333	0.145369	65		65		65
City Administrator	1,135,470	0.347255	156		156		156
Facility Management	1,796,486	0.549410	247		247		247
Human Resources	1,914,429	0.585480	264		264		264
Procurement	148,930	0.045547	20		20		20
City Attorney	2,843,222	0.869528	392		392		392
City Clerk	1,268,652	0.387985	175		175		175
Finance Administration	987,519	0.302008	136		136		136
Accounting	889,724	0.272100	122		122		122
Assessor	1,107,117	0.338584	152		152		152
Treasurer	538,982	0.164834	74		74		74
Non-Department Expenses	250,308	0.076550	34		34	0	35
Public Svcs Gen Fund Retiree	79,766	0.024394	11		11	0	11
Building Dept Admin	442,832	0.135429	61		61	1	62
A2 Housing Commission GF	5,681,036	1.737403	782		782	11	793
District Court	4,867,654	1.488650	670		670	9	680
Sustnblty & Innvton	1,705,413	0.521558	235		235	3	238
Communications Office	529,360	0.161892	73		73	1	74
Police	31,993,177	9.784312	4,406		4,406	61	4,468
Police Commission	117,973	0.036079	16		16	0	16
Police Parking Enforcement	345,008	0.105512	47		47	1	48
Fire	17,816,834	5.448833	2,454		2,454	34	2,488
Planning - Historic Preservation	116,011	0.035479	16		16	0	16
Bldg & Rent Svcs - Housing	610,800	0.186798	84		84	1	85
Bldg & Rent Svcs - Appeals	94,540	0.028913	13		13	0	13
Planning	1,321,983	0.404295	182		182	2	184
Engineering	2,665,457	0.815163	367		367	5	372
Systems Planning - GF	79,630	0.024353	11		11	0	11
DPW (Field Ops) General Fund	6,003	0.001836	1		1		1
Parks & Recreation General Fund	9,225,871	2.821502	1,271		1,271	18	1,288
Utilities General Fund	751,375	0.229789	103		103	1	105
Fund 0002 Energy Projects	99,713	0.030495	14		14	0	14
Fund 0003 DDA Oper	10,634	0.003252	1		1		1
Fund 0004 Maintenance Facility	20,906	0.006394	3		3	0	3
Fund 0009 Smart Zone LDFA	7,502,644	2.294496	1,033		1,033	14	1,048
Fund 0011 Central Stores	1,183,127	0.361830	163		163	2	165
Fund 0012 Fleet Services	7,236,909	2.213227	997		997	14	1,010
Fund 0014 Info Technology	10,005,201	3.059840	1,378		1,378	19	1,397
Fund 0016 Community TV	1,832,713	0.560489	252		252	3	256
Fund 0021 Major Street	11,760,404	3.596625	1,620		1,620	22	1,642
Fund 0022 Local Street	4,073,339	1.245729	561		561	8	569
Fund 0023 Court Facilities	225,000	0.068811	31		31	0	31
Fund 0024 Open Space & Park Acq	4,724,643	1.444914	651		651	9	660
Fund 0025 Bandemer Prop	1,516	0.000464	0		0		0
Fund 0026 Construction Code	4,773,932	1.459988	657		657	9	666
Fund 0027 Drug Enforcement	3,000	0.000917	0		0		0
Fund 0028 Federal Forfeit	53,000	0.016209	7		7	0	7
Fund 0034 Parks Memorials & Contrib	43,307	0.013244	6		6	0	6
Fund 0035 General Debt Service	9,921,705	3.034305	1,366		1,366	19	1,385
Fund 0036 Metro Expansion	342,042	0.104605	47		47	1	48
Fund 0038 Special Assistance	24,000	0.007340	3		3	0	3
Fund 0041 Open Space Endowmt	3,667	0.001121	0		0		0

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Investments

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fund 0042 Water Supply System	25,466,165	7.788189	3,507		3,507	49	3,556
Fund 0043 Sewage Disposal System	26,903,274	8.227693	3,705		3,705	51	3,757
Fund 0044 Parking System	1,726,652	0.528053	238		238	3	241
Fund 0048 Airport	940,607	0.287661	129		129	2	131
Fund 0049 Project Management	4,336,558	1.326228	597		597	8	605
Fund 0052 VEBA Trust	343,839	0.105155	47		47	1	48
Fund 0055 Elizabeth Dean Trust	55,163	0.016870	8		8	0	8
Fund 0057 Insurance	33,931,814	10.377196	4,677		4,677	72	4,749
Fund 0058 Wheeler Center	529,664	0.161984	73		73	1	74
Fund 0059 Pension Trust	672,036	0.205525	93		93	1	94
Fund 0061 Alternative Transportation	457,204	0.139824	63		63	1	64
Fund 0062 Street Millage	15,087,342	4.614086	2,078		2,078	29	2,107
Fund 0064 Mich Justice Training	31,884	0.009751	4		4	0	4
Fund 0069 Stormwater Sewer System	10,711,766	3.275925	1,475		1,475	20	1,496
Fund 0070 Affordable Housing	52,841	0.016160	7		7	0	7
Fund 0071 Park Maint & Cap Imp	6,689,972	2.045960	921		921	13	934
Fund 0072 Solid Waste	16,614,752	5.081206	2,288		2,288	32	2,320
Fund 0075 Sewer Revenue Bonds	2,961,381	0.905664	408		408	5	413
Fund 0084 Dev Offset Mitigation	307,386	0.094006	42		42	1	43
Fund 0092 Water Bond-08	373,891	0.114345	51		51	1	52
Fund 0093 Water Revenue Bonds	8,821,304	2.697775	1,215		1,215	17	1,232
Fund 0096 Water Pend'g Bond Series	4,929,719	1.507631	679		679	9	688
Fund 0099 Investment Pooled	323,577	0.098958	45		45	1	45
Fund 0100 County Mntl Hlth Millage	2,122,494	0.649112	292		292	4	296
Fund 0101 Capital Sinking Fund	221,015	0.067592	30		30	0	31
Fund 0102 Sidewalk Const Millage	1,140,534	0.348804	157		157	2	159
Fund 0103 Afford Housing Millage	1,151,017	0.352010	159		159	2	161
Fund 0105 Major St Road Bond	10,861	0.003322	1		1		1
Fund 0106 Local St Road Bond	5,431	0.001661	1		1		1
Fund 0107 St, Bridge, Sidewalk Bonds	10,861	0.003322	1		1		1
Fund 00CP General Capital	3,331,378	1.018819	459		459	6	465
Fund 00MG Major Grants	1,073,744	0.328378	148		148	2	150
Schedule .4 Total for Investments	326,984,423	100.000000	45,035		45,035	601	45,636

Allocation Basis: Dollar Amount of Expenditures by Program

Allocation Source: Financial Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Treasurer**

Activity - Audit Support

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	475,333	0.145369	44		44		44
City Administrator	1,135,470	0.347255	104		104		104
Facility Management	1,796,486	0.549410	165		165		165
Human Resources	1,914,429	0.585480	176		176		176
Procurement	148,930	0.045547	14		14		14
City Attorney	2,843,222	0.869528	261		261		261
City Clerk	1,268,652	0.387985	117		117		117
Finance Administration	987,519	0.302008	91		91		91
Accounting	889,724	0.272100	82		82		82
Assessor	1,107,117	0.338584	102		102		102
Treasurer	538,982	0.164834	50		50		50
Non-Department Expenses	250,308	0.076550	23		23	0	23
Public Svcs Gen Fund Retiree	79,766	0.024394	7		7	0	7
Building Dept Admin	442,832	0.135429	41		41	0	41
A2 Housing Commission GF	5,681,036	1.737403	522		522	7	530
District Court	4,867,654	1.488650	448		448	6	454
Sustnblty & Innvton	1,705,413	0.521558	157		157	2	159
Communications Office	529,360	0.161892	49		49	1	49
Police	31,993,177	9.784312	2,942		2,942	41	2,983
Police Commission	117,973	0.036079	11		11	0	11
Police Parking Enforcement	345,008	0.105512	32		32	0	32
Fire	17,816,834	5.448833	1,639		1,639	23	1,661
Planning - Historic Preservation	116,011	0.035479	11		11	0	11
Bldg & Rent Svcs - Housing	610,800	0.186798	56		56	1	57
Bldg & Rent Svcs - Appeals	94,540	0.028913	9		9	0	9
Planning	1,321,983	0.404295	122		122	2	123
Engineering	2,665,457	0.815163	245		245	3	248
Systems Planning - GF	79,630	0.024353	7		7	0	7
DPW (Field Ops) General Fund	6,003	0.001836	1		1		1
Parks & Recreation General Fund	9,225,871	2.821502	849		849	12	860
Utilities General Fund	751,375	0.229789	69		69	1	70
Fund 0002 Energy Projects	99,713	0.030495	9		9	0	9
Fund 0003 DDA Oper	10,634	0.003252	1		1		1
Fund 0004 Maintenance Facility	20,906	0.006394	2		2	0	2
Fund 0009 Smart Zone LDFA	7,502,644	2.294496	690		690	9	699
Fund 0011 Central Stores	1,183,127	0.361830	109		109	1	110
Fund 0012 Fleet Services	7,236,909	2.213227	666		666	9	675
Fund 0014 Info Technology	10,005,201	3.059840	920		920	13	933
Fund 0016 Community TV	1,832,713	0.560489	169		169	2	171
Fund 0021 Major Street	11,760,404	3.596625	1,082		1,082	15	1,097
Fund 0022 Local Street	4,073,339	1.245729	375		375	5	380
Fund 0023 Court Facilities	225,000	0.068811	21		21	0	21
Fund 0024 Open Space & Park Acq	4,724,643	1.444914	434		434	6	440
Fund 0025 Bandemer Prop	1,516	0.000464	0		0		0
Fund 0026 Construction Code	4,773,932	1.459988	439		439	6	445
Fund 0027 Drug Enforcement	3,000	0.000917	0		0		0
Fund 0028 Federal Forfeit	53,000	0.016209	5		5	0	5
Fund 0034 Parks Memorials & Contrib	43,307	0.013244	4		4	0	4
Fund 0035 General Debt Service	9,921,705	3.034305	912		912	13	925
Fund 0036 Metro Expansion	342,042	0.104605	31		31	0	32
Fund 0038 Special Assistance	24,000	0.007340	2		2	0	2
Fund 0041 Open Space Endowmt	3,667	0.001121	0		0		0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Treasurer**

Activity - Audit Support

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fund 0042 Water Supply System	25,466,165	7.788189	2,342		2,342	32	2,375
Fund 0043 Sewage Disposal System	26,903,274	8.227693	2,474		2,474	34	2,509
Fund 0044 Parking System	1,726,652	0.528053	159		159	2	161
Fund 0048 Airport	940,607	0.287661	86		86	1	88
Fund 0049 Project Management	4,336,558	1.326228	399		399	5	404
Fund 0052 VEBA Trust	343,839	0.105155	32		32	0	32
Fund 0055 Elizabeth Dean Trust	55,163	0.016870	5		5	0	5
Fund 0057 Insurance	33,931,814	10.377196	3,124		3,124	50	3,175
Fund 0058 Wheeler Center	529,664	0.161984	49		49	1	49
Fund 0059 Pension Trust	672,036	0.205525	62		62	1	62
Fund 0061 Alternative Transportation	457,204	0.139824	42		42	1	42
Fund 0062 Street Millage	15,087,342	4.614086	1,388		1,388	19	1,407
Fund 0064 Mich Justice Training	31,884	0.009751	3		3	0	3
Fund 0069 Stormwater Sewer System	10,711,766	3.275925	985		985	14	999
Fund 0070 Affordable Housing	52,841	0.016160	5		5	0	5
Fund 0071 Park Maint & Cap Imp	6,689,972	2.045960	615		615	8	624
Fund 0072 Solid Waste	16,614,752	5.081206	1,528		1,528	21	1,549
Fund 0075 Sewer Revenue Bonds	2,961,381	0.905664	272		272	4	276
Fund 0084 Dev Offset Mitigation	307,386	0.094006	28		28	0	29
Fund 0092 Water Bond-08	373,891	0.114345	34		34	0	35
Fund 0093 Water Revenue Bonds	8,821,304	2.697775	811		811	11	822
Fund 0096 Water Pend'g Bond Series	4,929,719	1.507631	453		453	6	459
Fund 0099 Investment Pooled	323,577	0.098958	30		30	0	30
Fund 0100 County Mntl Hlth Millage	2,122,494	0.649112	195		195	3	198
Fund 0101 Capital Sinking Fund	221,015	0.067592	20		20	0	21
Fund 0102 Sidewalk Const Millage	1,140,534	0.348804	105		105	1	106
Fund 0103 Afford Housing Millage	1,151,017	0.352010	106		106	1	107
Fund 0105 Major St Road Bond	10,861	0.003322	1		1		1
Fund 0106 Local St Road Bond	5,431	0.001661	0		0		0
Fund 0107 St, Bridge, Sidewalk Bonds	10,861	0.003322	1		1		1
Fund 00CP General Capital	3,331,378	1.018819	306		306	4	310
Fund 00MG Major Grants	1,073,744	0.328378	99		99	1	100
Schedule .4 Total for Audit Support	326,984,423	100.000000	30,073		30,073	401	30,474

Allocation Basis: Dollar Amount of Expenditures by Program

Allocation Source: Financial Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Treasurer**

Activity - Parking Enforcement

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Police Parking Enforcement	100	100.000000	467,446		467,446	2,312	469,758
Schedule .4 Total for Parking Enforcement	100	100.000000	467,446		467,446	2,312	469,758

Allocation Basis: Direct Allocation to Parking Enforcement
Allocation Source: N/A

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Treasurer**

Activity - Misc Receivinging

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	1	0.006200	1		1		1
City Administrator	1	0.006200	1		1		1
City Attorney	2	0.012400	2		2		2
City Clerk	595	3.689007	552		552		552
Finance Administration	29	0.179800	27		27		27
Accounting	1	0.006200	1		1		1
Assessor	1	0.006200	1		1		1
Treasurer	7	0.043400	6		6		6
Non-Department Expenses	8	0.049600	7		7	0	7
Building Dept Admin	267	1.655403	248		248	3	251
District Court	111	0.688201	103		103	1	104
Sustnblty & Innvton	32	0.198400	30		30	0	30
Police	559	3.465807	519		519	7	526
Fire	41	0.254201	38		38	0	38
Planning - Historic Preservation	116	0.719201	108		108	1	109
Bldg & Rent Svcs - Housing	49	0.303801	45		45	1	46
Bldg & Rent Svcs - Appeals	4	0.024800	4		4	0	4
Planning	632	3.918408	586		586	8	594
Engineering	145	0.899002	134		134	2	136
Parks & Recreation General Fund	9,699	60.133924	9,000		9,000	128	9,128
Utilities General Fund	3	0.018600	3		3	0	3
Fund 0004 Maintenance Facility	1	0.006200	1		1		1
Fund 0009 Smart Zone LDFA	1	0.006200	1		1		1
Fund 0012 Fleet Services	11	0.068200	10		10	0	10
Fund 0014 Info Technology	4	0.024800	4		4	0	4
Fund 0016 Community TV	18	0.111600	17		17	0	17
Fund 0021 Major Street	257	1.593403	238		238	3	242
Fund 0022 Local Street	1	0.006200	1		1		1
Fund 0023 Court Facilities	11	0.068200	10		10	0	10
Fund 0024 Open Space & Park Acq	1	0.006200	1		1		1
Fund 0025 Bandemer Prop	7	0.043400	6		6	0	7
Fund 0026 Construction Code	2,193	13.596627	2,035		2,035	28	2,063
Fund 0027 Drug Enforcement	6	0.037200	6		6	0	6
Fund 0034 Parks Memorials & Contrib	275	1.705003	255		255	3	258
Fund 0036 Metro Expansion	1	0.006200	1		1		1
Fund 0038 Special Assistance	245	1.519003	227		227	3	230
Fund 0042 Water Supply System	61	0.378201	57		57	1	57
Fund 0043 Sewage Disposal System	7	0.043400	6		6	0	7
Fund 0044 Parking System	2	0.012400	2		2	0	2
Fund 0048 Airport	29	0.179800	27		27	0	27
Fund 0049 Project Management	441	2.734205	409		409	5	415
Fund 0054 Cemetery Perp Care	5	0.031000	5		5	0	5
Fund 0057 Insurance	52	0.322401	48		48	1	49
Fund 0058 Wheeler Center	2	0.012400	2		2	0	2
Fund 0059 Pension Trust	2	0.012400	2		2	0	2
Fund 0062 Street Millage	1	0.006200	1		1		1
Fund 0064 Mich Justice Training	1	0.006200	1		1		1
Fund 0069 Stormwater Sewer System	135	0.837002	125		125	2	127
Fund 0070 Affordable Housing	2	0.012400	2		2	0	2
Fund 0071 Park Maint & Cap Imp	14	0.086800	13		13	0	13
Fund 0072 Solid Waste	21	0.130200	19		19	0	20
Fund 0084 Dev Offset Mitigation	5	0.031000	5		5	0	5

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Treasurer**

Activity - Misc Receipting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fund 0100 County Mntl Hlth Millage	9	0.055800	8		8	0	8
Fund 00MG Major Grants	5	0.031000	5		5	0	5
Schedule .4 Total for Misc Receipting	16,129	100.000000	14,964		14,964	199	15,163

Allocation Basis: Cash Receipts by Department

Allocation Source: General Ledger

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Treasurer**

Activity - Tax Adm-Gen Op

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	475,333.17	0.517753	138		138		138
City Administrator	1,135,469.62	1.236802	329		329		329
Facility Management	1,796,486.41	1.956810	520		520		520
Human Resources	1,914,429.29	2.085278	554		554		554
Procurement	148,929.69	0.162221	43		43		43
City Attorney	2,843,221.78	3.096959	823		823		823
City Clerk	1,268,652.35	1.381870	367		367		367
Finance Administration	987,518.98	1.075648	286		286		286
Accounting	889,723.62	0.969125	258		258		258
Assessor	1,107,117.46	1.205920	321		321		321
Treasurer	538,982.36	0.587083	156		156		156
Non-Department Expenses	250,307.83	0.272646	72		72	1	73
Public Svcs Gen Fund Retiree	79,766.42	0.086885	23		23	0	23
Building Dept Admin	442,832.07	0.482352	128		128	2	130
A2 Housing Commission GF	5,681,035.59	6.188027	1,645		1,645	26	1,671
District Court	4,867,654.20	5.302057	1,410		1,410	22	1,431
Sustnblty & Innvton	1,705,413.09	1.857609	494		494	8	501
Communications Office	529,359.65	0.576601	153		153	2	156
Police	31,993,176.56	34.848336	9,267		9,267	146	9,414
Police Commission	117,972.64	0.128501	34		34	0	35
Police Parking Enforcement	345,008.26	0.375798	100		100	1	101
Fire	17,816,834.39	19.406859	5,160		5,160	80	5,240
Planning - Historic Preservation	116,011.30	0.126364	34		34	0	34
Bldg & Rent Svcs - Housing	610,799.50	0.665309	177		177	3	179
Bldg & Rent Svcs - Appeals	94,539.84	0.102977	27		27	0	28
Planning	1,321,983.41	1.439961	383		383	6	389
Engineering	2,665,456.65	2.903329	772		772	12	784
Systems Planning - GF	79,630.45	0.086737	23		23	0	23
DPW (Field Ops) General Fund	6,003.00	0.006539	2		2	0	2
Parks & Recreation General Fund	9,225,871.09	10.049214	2,672		2,672	41	2,713
Utilities General Fund	751,374.82	0.818430	218		218	3	221
Schedule .4 Total for Tax Adm-Gen Op	91,806,895.49	100.000000	26,589		26,589	354	26,944

Allocation Basis: Dollar Amount of General Fund Expenditures by Program
Allocation Source: Financial Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Treasurer**

Activity - Tax Adm-Special

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Treasurer	394,418.55	0.688036	216		216		216
Fund 0003 DDA Oper	7,928,708.71	13.831079	4,343		4,343	58	4,401
Fund 0009 Smart Zone LDFA	4,713,749.58	8.222807	2,582		2,582	35	2,616
Fund 0024 Open Space & Park Acq	2,820,898.81	4.920861	1,545		1,545	21	1,566
Fund 0035 General Debt Service	2,128.76	0.003713	1		1		1
Fund 0062 Street Millage	12,664,884.32	22.093007	6,937		6,937	93	7,030
Fund 0070 Affordable Housing	6,237,685.19	10.881207	3,416		3,416	46	3,462
Fund 0071 Park Maint & Cap Imp	6,744,827.38	11.765881	3,694		3,694	50	3,744
Fund 0072 Solid Waste	15,818,006.30	27.593409	8,664		8,664	117	8,781
Schedule .4 Total for Tax Adm-Special	57,325,307.60	100.000000	31,397		31,397	419	31,816

Allocation Basis: Dollar Amount of Special Millages Collected

Allocation Source: Tax Year Distribution Report - Treasurer

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Treasurer**

Activity - Customer Service

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Customer Service	100	100.000000	86,687		86,687	1,158	87,845
Schedule .4 Total for Customer Service	100	100.000000	86,687		86,687	1,158	87,845

Allocation Basis: Direct Allocation to Customer Service

Allocation Source: N/A

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Treasurer**

Receiving Department	Total	Investments	Audit Support	Parking Enforcement	Misc Receipting
Mayor & Council	248	65	44	0	1
City Administrator	590	156	104	0	1
Facility Management	933	247	165	0	0
Human Resources	994	264	176	0	0
Procurement	77	20	14	0	0
City Attorney	1,478	392	261	0	2
City Clerk	1,211	175	117	0	552
Finance Administration	539	136	91	0	27
Accounting	463	122	82	0	1
Assessor	576	152	102	0	1
Treasurer	502	74	50	0	6
Non-Department Expenses	139	35	23	0	7
Public Svcs Gen Fund Retiree	42	11	7	0	0
Building Dept Admin	484	62	41	0	251
Customer Service	87,845	0	0	0	0
A2 Housing Commission GF	2,993	793	530	0	0
District Court	2,669	680	454	0	104
Sustnbilty & Innvton	928	238	159	0	30
Communications Office	279	74	49	0	0
Police	17,390	4,468	2,983	0	526
Police Commission	62	16	11	0	0
Police Parking Enforcement	469,939	48	32	469,758	0
Fire	9,428	2,488	1,661	0	38
Planning - Historic Preservation	170	16	11	0	109
Bldg & Rent Svcs - Housing	367	85	57	0	46
Bldg & Rent Svcs - Appeals	53	13	9	0	4
Planning	1,290	184	123	0	594
Engineering	1,540	372	248	0	136
Systems Planning - GF	42	11	7	0	0
DPW (Field Ops) General Fund	3	1	1	0	0
Parks & Recreation General Fund	13,990	1,288	860	0	9,128
Utilities General Fund	398	105	70	0	3
Fund 0002 Energy Projects	23	14	9	0	0
Fund 0003 DDA Oper	4,403	1	1	0	0
Fund 0004 Maintenance Facility	6	3	2	0	1
Fund 0009 Smart Zone LDFA	4,364	1,048	699	0	1
Fund 0011 Central Stores	275	165	110	0	0
Fund 0012 Fleet Services	1,695	1,010	675	0	10
Fund 0014 Info Technology	2,333	1,397	933	0	4
Fund 0016 Community TV	443	256	171	0	17
Fund 0021 Major Street	2,980	1,642	1,097	0	242
Fund 0022 Local Street	949	569	380	0	1
Fund 0023 Court Facilities	62	31	21	0	10
Fund 0024 Open Space & Park Acq	2,666	660	440	0	1
Fund 0025 Bandemer Prop	7	0	0	0	7
Fund 0026 Construction Code	3,174	666	445	0	2,063
Fund 0027 Drug Enforcement	6	0	0	0	6
Fund 0028 Federal Forfeit	12	7	5	0	0
Fund 0034 Parks Memorials & Contrib	268	6	4	0	258
Fund 0035 General Debt Service	2,312	1,385	925	0	0
Fund 0036 Metro Expansion	80	48	32	0	1
Fund 0038 Special Assistance	236	3	2	0	230

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Treasurer**

Receiving Department	Total	Investments	Audit Support	Parking Enforcement	Misc Receipting
Fund 0041 Open Space Endowmt	1	0	0	0	0
Fund 0042 Water Supply System	5,988	3,556	2,375	0	57
Fund 0043 Sewage Disposal System	6,272	3,757	2,509	0	7
Fund 0044 Parking System	404	241	161	0	2
Fund 0048 Airport	246	131	88	0	27
Fund 0049 Project Management	1,424	605	404	0	415
Fund 0052 VEBA Trust	80	48	32	0	0
Fund 0054 Cemetery Perp Care	5	0	0	0	5
Fund 0055 Elizabeth Dean Trust	13	8	5	0	0
Fund 0057 Insurance	7,973	4,749	3,175	0	49
Fund 0058 Wheeler Center	125	74	49	0	2
Fund 0059 Pension Trust	158	94	62	0	2
Fund 0061 Alternative Transportation	106	64	42	0	0
Fund 0062 Street Millage	10,544	2,107	1,407	0	1
Fund 0064 Mich Justice Training	8	4	3	0	1
Fund 0069 Stormwater Sewer System	2,621	1,496	999	0	127
Fund 0070 Affordable Housing	3,476	7	5	0	2
Fund 0071 Park Maint & Cap Imp	5,314	934	624	0	13
Fund 0072 Solid Waste	12,670	2,320	1,549	0	20
Fund 0075 Sewer Revenue Bonds	689	413	276	0	0
Fund 0084 Dev Offset Mitigation	76	43	29	0	5
Fund 0092 Water Bond-08	87	52	35	0	0
Fund 0093 Water Revenue Bonds	2,054	1,232	822	0	0
Fund 0096 Water Pend'g Bond Series	1,148	688	459	0	0
Fund 0099 Investment Pooled	75	45	30	0	0
Fund 0100 County Mntl Hlth Millage	502	296	198	0	8
Fund 0101 Capital Sinking Fund	51	31	21	0	0
Fund 0102 Sidewalk Const Millage	265	159	106	0	0
Fund 0103 Afford Housing Millage	268	161	107	0	0
Fund 0105 Major St Road Bond	2	1	1	0	0
Fund 0106 Local St Road Bond	1	1	0	0	0
Fund 0107 St, Bridge, Sidewalk Bonds	2	1	1	0	0
Fund 00CP General Capital	775	465	310	0	0
Fund 00MG Major Grants	254	150	100	0	5
Direct Bill	0	0	0	0	0
Total	707,637	45,636	30,474	469,758	15,163

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Treasurer**

Receiving Department	Tax Adm-Gen Op	Tax Adm-Special	Customer Service
Mayor & Council	138	0	0
City Administrator	329	0	0
Facility Management	520	0	0
Human Resources	554	0	0
Procurement	43	0	0
City Attorney	823	0	0
City Clerk	367	0	0
Finance Administration	286	0	0
Accounting	258	0	0
Assessor	321	0	0
Treasurer	156	216	0
Non-Department Expenses	73	0	0
Public Svcs Gen Fund Retiree	23	0	0
Building Dept Admin	130	0	0
Customer Service	0	0	87,845
A2 Housing Commission GF	1,671	0	0
District Court	1,431	0	0
Sustnbly & Innvton	501	0	0
Communications Office	156	0	0
Police	9,414	0	0
Police Commission	35	0	0
Police Parking Enforcement	101	0	0
Fire	5,240	0	0
Planning - Historic Preservation	34	0	0
Bldg & Rent Svcs - Housing	179	0	0
Bldg & Rent Svcs - Appeals	28	0	0
Planning	389	0	0
Engineering	784	0	0
Systems Planning - GF	23	0	0
DPW (Field Ops) General Fund	2	0	0
Parks & Recreation General Fund	2,713	0	0
Utilities General Fund	221	0	0
Fund 0002 Energy Projects	0	0	0
Fund 0003 DDA Oper	0	4,401	0
Fund 0004 Maintenance Facility	0	0	0
Fund 0009 Smart Zone LDFA	0	2,616	0
Fund 0011 Central Stores	0	0	0
Fund 0012 Fleet Services	0	0	0
Fund 0014 Info Technology	0	0	0
Fund 0016 Community TV	0	0	0
Fund 0021 Major Street	0	0	0
Fund 0022 Local Street	0	0	0
Fund 0023 Court Facilities	0	0	0
Fund 0024 Open Space & Park Acq	0	1,566	0
Fund 0025 Bandemer Prop	0	0	0
Fund 0026 Construction Code	0	0	0
Fund 0027 Drug Enforcement	0	0	0
Fund 0028 Federal Forfeit	0	0	0
Fund 0034 Parks Memorials & Contrib	0	0	0
Fund 0035 General Debt Service	0	1	0
Fund 0036 Metro Expansion	0	0	0
Fund 0038 Special Assistance	0	0	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Treasurer**

Receiving Department	Tax Adm-Gen Op	Tax Adm-Special	Customer Service
Fund 0041 Open Space Endowmt	0	0	0
Fund 0042 Water Supply System	0	0	0
Fund 0043 Sewage Disposal System	0	0	0
Fund 0044 Parking System	0	0	0
Fund 0048 Airport	0	0	0
Fund 0049 Project Management	0	0	0
Fund 0052 VEBA Trust	0	0	0
Fund 0054 Cemetery Perp Care	0	0	0
Fund 0055 Elizabeth Dean Trust	0	0	0
Fund 0057 Insurance	0	0	0
Fund 0058 Wheeler Center	0	0	0
Fund 0059 Pension Trust	0	0	0
Fund 0061 Alternative Transportation	0	0	0
Fund 0062 Street Millage	0	7,030	0
Fund 0064 Mich Justice Training	0	0	0
Fund 0069 Stormwater Sewer System	0	0	0
Fund 0070 Affordable Housing	0	3,462	0
Fund 0071 Park Maint & Cap Imp	0	3,744	0
Fund 0072 Solid Waste	0	8,781	0
Fund 0075 Sewer Revenue Bonds	0	0	0
Fund 0084 Dev Offset Mitigation	0	0	0
Fund 0092 Water Bond-08	0	0	0
Fund 0093 Water Revenue Bonds	0	0	0
Fund 0096 Water Pend'g Bond Series	0	0	0
Fund 0099 Investment Pooled	0	0	0
Fund 0100 County Mntl Hlth Millage	0	0	0
Fund 0101 Capital Sinking Fund	0	0	0
Fund 0102 Sidewalk Const Millage	0	0	0
Fund 0103 Afford Housing Millage	0	0	0
Fund 0105 Major St Road Bond	0	0	0
Fund 0106 Local St Road Bond	0	0	0
Fund 0107 St, Bridge, Sidewalk Bonds	0	0	0
Fund 00CP General Capital	0	0	0
Fund 00MG Major Grants	0	0	0
Direct Bill	0	0	0
Total	26,944	31,816	87,845

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .1 - Nature and Extent of Services
For Department Non-Department Expenses

The City accounts for a variety of expenditures as "Non-Departmental" within the General Fund. For the purposes of this plan, these expenses have been allocated as follows:

Citywide Services – Costs included in this function include: memberships dues, postage, contractual services, telecommunications, and training expenses. These costs have been allocated to all City programs based upon the total number of full-time employees.

AFSCME Settlement – If applicable, any additional personnel expenses incurred by the City related to the pay for union employees was separately accounted for in this agency. These costs have been allocated based on the percentage of actual settlement charges by department.

Retiree Medical – The excess contribution, if applicable, made by the City for retiree medical coverage has been allocated to all City programs based upon the actual dollar amount of retiree medical insurance (object code 4239) paid during the fiscal year.

Insurance – The excess premium, if any, for insurance paid by the City has been allocated based upon the number of full-time employees.

Human Resources – The costs accounted for in this function are related to the Human Resources department and, therefore, have been allocated directly to the Human Resources section of the cost plan for redistribution based upon that department's allocation statistics.

All Others – The balance of Non-Departmental expenditures has been unallocated in this cost plan section.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .2 - Costs To Be Allocated
For Department Non-Department Expenses**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	15,596,706			15,596,706
Deductions:				
All Others	-15,346,398			
Total Deductions:	-15,346,398			-15,346,398
Inbound Costs:				
Mayor & Council	366	13	379	
City Administrator	438	21	459	
Procurement	61	13	73	
City Clerk	939	34	973	
Finance Administration	277	39	317	
Accounting	3,760	84	3,844	
Assessor	471	9	480	
Treasurer	137	2	139	
Customer Service		269	269	
Total Allocated Additions:	6,450	484	6,934	6,934
Total To Be Allocated:	256,758	484		257,242

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department Non-Department Expenses**

	Total	G&A	City-wide Svcs	AFSCME Settlements	Retiree Medical
Other Expense & Cost					
AFSCME Settlement	0	0	0	0	0
Retiree Medical	0	0	0	0	0
Self Insure Transf	0	0	0	0	0
Insurance Premium	0	0	0	0	0
2100-Professional Svcs	21,900	0	21,900	0	0
2240-Telecommunications	10,574	0	10,574	0	0
2604-Training	1,596	0	1,596	0	0
2680-Parking Space Rent	69,487	0	0	0	0
2950-Governmental Svcs	0	0	0	0	0
3100-Postage	22,891	0	22,891	0	0
3400-Materials & Supplies	0	0	0	0	0
4300-Dues & Lic	123,860	0	123,860	0	0
*All Others	15,346,398	0	0	0	0
Rounding Adjustment	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	15,596,706				
Deductions					
*Total Disallowed Costs	(15,346,398)	0	0	0	0
Functional Cost	250,308	0	180,821	0	0
Allocation Step 1					
Inbound - Accounting: 1826 Fixed Assets	1,170	0	0	0	0
Inbound - All Others	5,280	0	5,280	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(1,170)	0	0	0	0
1st Allocation	255,588	0	186,101	0	0
Allocation Step 2					
Inbound - Accounting: 1826 Fixed Assets	27	0	0	0	0
Inbound - All Others	458	0	458	0	0
Unallocated Costs	(27)	0	0	0	0
2nd Allocation	458	0	458	0	0
Total For Non-Department Expenses					
Schedule .3 Total	256,046	0	186,559	0	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department Non-Department Expenses**

	Insurance	Human Resources	All Others**
Other Expense & Cost			
AFSCME Settlement	0	0	0
Retiree Medical	0	0	0
Self Insure Transf	0	0	0
Insurance Premium	0	0	0
2100-Professional Svcs	0	0	0
2240-Telecommunications	0	0	0
2604-Training	0	0	0
2680-Parking Space Rent	0	69,487	0
2950-Governmental Svcs	0	0	0
3100-Postage	0	0	0
3400-Materials & Supplies	0	0	0
4300-Dues & Lic	0	0	0
*All Others	0	0	0
Rounding Adjustment	0	0	0
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	0	69,487	0
Allocation Step 1			
Inbound - Accounting: 1826 Fixed Assets	0	0	1,170
Inbound - All Others	0	0	0
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	(1,170)
1st Allocation	0	69,487	0
Allocation Step 2			
Inbound - Accounting: 1826 Fixed Assets	0	0	27
Inbound - All Others	0	0	0
Unallocated Costs	0	0	(27)
2nd Allocation	0	0	0
Total For Non-Department Expenses			
Schedule .3 Total	0	69,487	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Non-Department Expenses**

Activity - City-wide Svcs

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	0.32	0.049254	92		92		92
City Administrator	2.14	0.329388	613		613		613
Facility Management	4.02	0.618757	1,151		1,151		1,151
Human Resources	13.92	2.142560	3,987		3,987		3,987
Procurement	0.97	0.149302	278		278		278
City Attorney	8.96	1.379119	2,567		2,567		2,567
City Clerk	6.08	0.935831	1,742		1,742		1,742
Finance Administration	3.77	0.580277	1,080		1,080		1,080
Accounting	5.42	0.834244	1,553		1,553		1,553
Assessor	6.24	0.960458	1,787		1,787		1,787
Treasurer	2.11	0.324770	604		604		604
Building Dept Admin	0.89	0.136988	255		255	1	255
A2 Housing Commission GF	17.69	2.722837	5,067		5,067	14	5,081
District Court	27.87	4.289738	7,983		7,983	21	8,005
Sustnblty & Invntn	1.22	0.187782	349		349	1	350
Communications Office	2.91	0.447906	834		834	2	836
Police	129.31	19.903341	37,042		37,042	102	37,144
Police Commission	1.00	0.153920	286		286	1	287
Police Parking Enforcement	8.11	1.248288	2,323		2,323	6	2,329
Fire	99.77	15.356555	28,579		28,579	77	28,655
Planning - Historic Preservation	0.53	0.081577	152		152	0	152
Bldg & Rent Svcs - Housing	2.36	0.363250	676		676	2	678
Bldg & Rent Svcs - Appeals	0.43	0.066185	123		123	0	123
Planning	5.39	0.829626	1,544		1,544	4	1,548
Engineering	1.95	0.300143	559		559	1	560
Systems Planning - GF	0.27	0.041558	77		77	0	77
DPW (Field Ops) General Fund	0.33	0.050793	94		94	0	95
Parks & Recreation General Fund	23.86	3.672521	6,835		6,835	18	6,853
Utilities General Fund	1.09	0.167772	312		312	1	313
Fund 0002 Energy Projects	0.17	0.026166	49		49	0	49
Fund 0003 DDA Oper	5.28	0.812695	1,512		1,512	4	1,516
Fund 0004 Maintenance Facility	0.01	0.001539	3		3		3
Fund 0012 Fleet Services	8.43	1.297542	2,415		2,415	6	2,421
Fund 0014 Info Technology	21.36	3.287722	6,118		6,118	16	6,135
Fund 0016 Community TV	3.81	0.586434	1,091		1,091	3	1,094
Fund 0021 Major Street	24.19	3.723314	6,929		6,929	19	6,948
Fund 0022 Local Street	5.33	0.820391	1,527		1,527	4	1,531
Fund 0024 Open Space & Park Acq	0.32	0.049254	92		92	0	92
Fund 0026 Construction Code	15.48	2.382675	4,434		4,434	12	4,446
Fund 0036 Metro Expansion	1.19	0.183164	341		341	1	342
Fund 0042 Water Supply System	45.33	6.977174	12,985		12,985	35	13,019
Fund 0043 Sewage Disposal System	38.19	5.878188	10,939		10,939	29	10,969
Fund 0048 Airport	2.68	0.412504	768		768	2	770
Fund 0049 Project Management	17.11	2.633564	4,901		4,901	13	4,914
Fund 0055 Elizabeth Dean Trust	0.08	0.012314	23		23	0	23
Fund 0057 Insurance	3.00	0.461759	859		859	2	862
Fund 0059 Pension Trust	4.00	0.615678	1,146		1,146	3	1,149
Fund 0061 Alternative Transportation	2.01	0.309378	576		576	1	577
Fund 0062 Street Millage	6.93	1.066663	1,985		1,985	5	1,990
Fund 0069 Stormwater Sewer System	17.75	2.732072	5,084		5,084	14	5,098
Fund 0071 Park Maint & Cap Imp	19.35	2.978344	5,543		5,543	15	5,558
Fund 0072 Solid Waste	19.79	3.046068	5,669		5,669	15	5,684

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Non-Department Expenses**

Activity - City-wide Svcs

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fund 0075 Sewer Revenue Bonds	0.63	0.096969	180		180	0	181
Fund 0084 Dev Offset Mitigation	0.12	0.018470	34		34	0	34
Fund 0092 Water Bond-08	0.25	0.038480	72		72	0	72
Fund 0095 Water Bond Future 2019 Series	2.65	0.407887	759		759	2	761
Fund 0096 Water Pend'g Bond Series	1.23	0.189321	352		352	1	353
Fund 0100 County Mntl Hlth Millage	2.33	0.358633	667		667	2	669
Fund 0102 Sidewalk Const Millage	0.64	0.098509	183		183	0	184
Fund 0103 Afford Housing Millage	0.58	0.089273	166		166	0	166
Fund 00CP General Capital	0.17	0.026166	49		49	0	49
Fund 00MG Major Grants	0.37	0.056950	106		106	0	106
Schedule .4 Total for City-wide Svcs	649.69	100.000000	186,101		186,101	458	186,559

Allocation Basis: Full-Time Employees by Department
Allocation Source: Budget Report

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Non-Department Expenses

Activity - AFSCME Settlements

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
All Others	100.00	100.000000	0		0		0
Schedule .4 Total for AFSCME Settlements	100.00	100.000000	0		0	0	0

Allocation Basis: Percentage of AFSCME Settlement Payments by Department
Allocation Source: Finance Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Non-Department Expenses**

Activity - Retiree Medical

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
All Others	100	100.000000	0		0		0
Schedule .4 Total for Retiree Medical	100	100.000000	0		0	0	0

Allocation Basis: Retiree Health Costs by Department
Allocation Source: Finance Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Non-Department Expenses**

Activity - Insurance

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	0.32	0.049254	0		0		0
City Administrator	2.14	0.329388	0		0		0
Facility Management	4.02	0.618757	0		0		0
Human Resources	13.92	2.142560	0		0		0
Procurement	0.97	0.149302	0		0		0
City Attorney	8.96	1.379119	0		0		0
City Clerk	6.08	0.935831	0		0		0
Finance Administration	3.77	0.580277	0		0		0
Accounting	5.42	0.834244	0		0		0
Assessor	6.24	0.960458	0		0		0
Treasurer	2.11	0.324770	0		0		0
Building Dept Admin	0.89	0.136988	0		0		0
A2 Housing Commission GF	17.69	2.722837	0		0		0
District Court	27.87	4.289738	0		0		0
Sustnbilty & Invnton	1.22	0.187782	0		0		0
Communications Office	2.91	0.447906	0		0		0
Police	129.31	19.903341	0		0		0
Police Commission	1.00	0.153920	0		0		0
Police Parking Enforcement	8.11	1.248288	0		0		0
Fire	99.77	15.356555	0		0		0
Planning - Historic Preservation	0.53	0.081577	0		0		0
Bldg & Rent Svcs - Housing	2.36	0.363250	0		0		0
Bldg & Rent Svcs - Appeals	0.43	0.066185	0		0		0
Planning	5.39	0.829626	0		0		0
Engineering	1.95	0.300143	0		0		0
Systems Planning - GF	0.27	0.041558	0		0		0
DPW (Field Ops) General Fund	0.33	0.050793	0		0		0
Parks & Recreation General Fund	23.86	3.672521	0		0		0
Utilities General Fund	1.09	0.167772	0		0		0
Fund 0002 Energy Projects	0.17	0.026166	0		0		0
Fund 0003 DDA Oper	5.28	0.812695	0		0		0
Fund 0004 Maintenance Facility	0.01	0.001539	0		0		0
Fund 0012 Fleet Services	8.43	1.297542	0		0		0
Fund 0014 Info Technology	21.36	3.287722	0		0		0
Fund 0016 Community TV	3.81	0.586434	0		0		0
Fund 0021 Major Street	24.19	3.723314	0		0		0
Fund 0022 Local Street	5.33	0.820391	0		0		0
Fund 0024 Open Space & Park Acq	0.32	0.049254	0		0		0
Fund 0026 Construction Code	15.48	2.382675	0		0		0
Fund 0036 Metro Expansion	1.19	0.183164	0		0		0
Fund 0042 Water Supply System	45.33	6.977174	0		0		0
Fund 0043 Sewage Disposal System	38.19	5.878188	0		0		0
Fund 0048 Airport	2.68	0.412504	0		0		0
Fund 0049 Project Management	17.11	2.633564	0		0		0
Fund 0055 Elizabeth Dean Trust	0.08	0.012314	0		0		0
Fund 0057 Insurance	3.00	0.461759	0		0		0
Fund 0059 Pension Trust	4.00	0.615678	0		0		0
Fund 0061 Alternative Transportation	2.01	0.309378	0		0		0
Fund 0062 Street Millage	6.93	1.066663	0		0		0
Fund 0069 Stormwater Sewer System	17.75	2.732072	0		0		0
Fund 0071 Park Maint & Cap Imp	19.35	2.978344	0		0		0
Fund 0072 Solid Waste	19.79	3.046068	0		0		0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Non-Department Expenses**

Activity - Insurance

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fund 0075 Sewer Revenue Bonds	0.63	0.096969	0		0		0
Fund 0084 Dev Offset Mitigation	0.12	0.018470	0		0		0
Fund 0092 Water Bond-08	0.25	0.038480	0		0		0
Fund 0095 Water Bond Future 2019 Series	2.65	0.407887	0		0		0
Fund 0096 Water Pend'g Bond Series	1.23	0.189321	0		0		0
Fund 0100 County Mntl Hlth Millage	2.33	0.358633	0		0		0
Fund 0102 Sidewalk Const Millage	0.64	0.098509	0		0		0
Fund 0103 Afford Housing Millage	0.58	0.089273	0		0		0
Fund 00CP General Capital	0.17	0.026166	0		0		0
Fund 00MG Major Grants	0.37	0.056950	0		0		0
Schedule .4 Total for Insurance	649.69	100.000000	0		0	0	0

Allocation Basis: Full-Time Employees by Department
Allocation Source: Budget Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Non-Department Expenses**

Activity - Human Resources

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Human Resources	100	100.000000	69,487		69,487		69,487
Schedule .4 Total for Human Resources	100	100.000000	69,487		69,487	0	69,487

Allocation Basis: Direct Allocation to Human Resources

Allocation Source: N/A

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Non-Department Expenses**

Receiving Department	Total	City-wide Svcs	AFSCME Settlements	Retiree Medical	Insurance
Mayor & Council	92	92	0	0	0
City Administrator	613	613	0	0	0
Facility Management	1,151	1,151	0	0	0
Human Resources	73,474	3,987	0	0	0
Procurement	278	278	0	0	0
City Attorney	2,567	2,567	0	0	0
City Clerk	1,742	1,742	0	0	0
Finance Administration	1,080	1,080	0	0	0
Accounting	1,553	1,553	0	0	0
Assessor	1,787	1,787	0	0	0
Treasurer	604	604	0	0	0
Building Dept Admin	255	255	0	0	0
A2 Housing Commission GF	5,081	5,081	0	0	0
District Court	8,005	8,005	0	0	0
Sustnbly & Innvton	350	350	0	0	0
Communications Office	836	836	0	0	0
Police	37,144	37,144	0	0	0
Police Commission	287	287	0	0	0
Police Parking Enforcement	2,329	2,329	0	0	0
Fire	28,655	28,655	0	0	0
Planning - Historic Preservation	152	152	0	0	0
Bldg & Rent Svcs - Housing	678	678	0	0	0
Bldg & Rent Svcs - Appeals	123	123	0	0	0
Planning	1,548	1,548	0	0	0
Engineering	560	560	0	0	0
Systems Planning - GF	77	77	0	0	0
DPW (Field Ops) General Fund	95	95	0	0	0
Parks & Recreation General Fund	6,853	6,853	0	0	0
Utilities General Fund	313	313	0	0	0
Fund 0002 Energy Projects	49	49	0	0	0
Fund 0003 DDA Oper	1,516	1,516	0	0	0
Fund 0004 Maintenance Facility	3	3	0	0	0
Fund 0012 Fleet Services	2,421	2,421	0	0	0
Fund 0014 Info Technology	6,135	6,135	0	0	0
Fund 0016 Community TV	1,094	1,094	0	0	0
Fund 0021 Major Street	6,948	6,948	0	0	0
Fund 0022 Local Street	1,531	1,531	0	0	0
Fund 0024 Open Space & Park Acq	92	92	0	0	0
Fund 0026 Construction Code	4,446	4,446	0	0	0
Fund 0036 Metro Expansion	342	342	0	0	0
Fund 0042 Water Supply System	13,019	13,019	0	0	0
Fund 0043 Sewage Disposal System	10,969	10,969	0	0	0
Fund 0048 Airport	770	770	0	0	0
Fund 0049 Project Management	4,914	4,914	0	0	0
Fund 0055 Elizabeth Dean Trust	23	23	0	0	0
Fund 0057 Insurance	862	862	0	0	0
Fund 0059 Pension Trust	1,149	1,149	0	0	0
Fund 0061 Alternative Transportation	577	577	0	0	0
Fund 0062 Street Millage	1,990	1,990	0	0	0
Fund 0069 Stormwater Sewer System	5,098	5,098	0	0	0
Fund 0071 Park Maint & Cap Imp	5,558	5,558	0	0	0
Fund 0072 Solid Waste	5,684	5,684	0	0	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Non-Department Expenses**

Receiving Department	Total	City-wide Svcs	AFSCME Settlements	Retiree Medical	Insurance
Fund 0075 Sewer Revenue Bonds	181	181	0	0	0
Fund 0084 Dev Offset Mitigation	34	34	0	0	0
Fund 0092 Water Bond-08	72	72	0	0	0
Fund 0095 Water Bond Future 2019 Series	761	761	0	0	0
Fund 0096 Water Pend'g Bond Series	353	353	0	0	0
Fund 0100 County Mntl Hlth Millage	669	669	0	0	0
Fund 0102 Sidewalk Const Millage	184	184	0	0	0
Fund 0103 Afford Housing Millage	166	166	0	0	0
Fund 00CP General Capital	49	49	0	0	0
Fund 00MG Major Grants	106	106	0	0	0
Direct Bill	0	0	0	0	0
Total	256,046	186,559	0	0	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Non-Department Expenses**

Receiving Department	Human Resources
Mayor & Council	0
City Administrator	0
Facility Management	0
Human Resources	69,487
Procurement	0
City Attorney	0
City Clerk	0
Finance Administration	0
Accounting	0
Assessor	0
Treasurer	0
Building Dept Admin	0
A2 Housing Commission GF	0
District Court	0
Sustnbly & Innvton	0
Communications Office	0
Police	0
Police Commission	0
Police Parking Enforcement	0
Fire	0
Planning - Historic Preservation	0
Bldg & Rent Svcs - Housing	0
Bldg & Rent Svcs - Appeals	0
Planning	0
Engineering	0
Systems Planning - GF	0
DPW (Field Ops) General Fund	0
Parks & Recreation General Fund	0
Utilities General Fund	0
Fund 0002 Energy Projects	0
Fund 0003 DDA Oper	0
Fund 0004 Maintenance Facility	0
Fund 0012 Fleet Services	0
Fund 0014 Info Technology	0
Fund 0016 Community TV	0
Fund 0021 Major Street	0
Fund 0022 Local Street	0
Fund 0024 Open Space & Park Acq	0
Fund 0026 Construction Code	0
Fund 0036 Metro Expansion	0
Fund 0042 Water Supply System	0
Fund 0043 Sewage Disposal System	0
Fund 0048 Airport	0
Fund 0049 Project Management	0
Fund 0055 Elizabeth Dean Trust	0
Fund 0057 Insurance	0
Fund 0059 Pension Trust	0
Fund 0061 Alternative Transportation	0
Fund 0062 Street Millage	0
Fund 0069 Stormwater Sewer System	0
Fund 0071 Park Maint & Cap Imp	0
Fund 0072 Solid Waste	0

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Non-Department Expenses

Receiving Department	Human Resources
Fund 0075 Sewer Revenue Bonds	0
Fund 0084 Dev Offset Mitigation	0
Fund 0092 Water Bond-08	0
Fund 0095 Water Bond Future 2019 Series	0
Fund 0096 Water Pend'g Bond Series	0
Fund 0100 County Mntl Hlth Millage	0
Fund 0102 Sidewalk Const Millage	0
Fund 0103 Afford Housing Millage	0
Fund 00CP General Capital	0
Fund 00MG Major Grants	0
 Direct Bill	 0
 Total	 <hr/> <hr/> 69,487

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .1 - Nature and Extent of Services
For Department Public Svcs Redistribution

The Public Services Department administers all street maintenance and construction, the City Airport, Central Stores, Fleet, Parking System, Engineering, Street Lighting, and Right of Way activities. All Administrative costs of the Department have been charged directly to the appropriate programs and funds. This cost plan section has been included solely for the purpose of reallocating any overhead costs associated with the Public Services Department that cannot be specifically assigned to the individual programs or funds. This plan section has been functionalized and allocated as follows:

Public Services Redistribution – Costs identified in this function are allocated to all Public Services programs and funds based upon the dollar amount of personnel expenses for each.

Public Services General Fund – Costs identified in this function are only allocated to the Public Services General Fund programs based upon the dollar amount of personnel expenses for each.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .2 - Costs To Be Allocated
For Department Public Svcs Redistribution

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Inbound Costs:				
Building Depreciation	39,653	32	39,685	
Equipment Depreciation	2,790		2,790	
Facility Management	108,100	28,346	136,446	
Human Resources	207,466	21,230	228,695	
City Attorney	856	32	887	
Total Allocated Additions:	358,864	49,639	408,503	408,503
Total To Be Allocated:	358,864	49,639		408,503

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department Public Svcs Redistribution**

	Total	G&A	P.S. Redistr	P.S. General
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	0	0	0	0
Allocation Step 1				
Inbound - Building Depreciation: City Hall	39,653	0	0	39,653
Inbound - Equipment Depreciation	2,790	0	0	2,790
Inbound - Facility Management: Municipal Center	108,100	0	0	108,100
Inbound - All Others	208,321	0	208,321	0
1st Allocation	358,864	0	208,321	150,543
Allocation Step 2				
Inbound - Building Depreciation: City Hall	32	0	0	32
Inbound - Facility Management: Municipal Center	28,346	0	0	28,346
Inbound - All Others	21,261	0	21,261	0
2nd Allocation	49,639	0	21,261	28,378
Total For Public Svcs Redistribution				
Schedule .3 Total	408,503	0	229,583	178,921

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Public Svcs Redistribution**

Activity - P.S. Redistr

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facility Management	597,212.68	1.948625	4,059		4,059		4,059
Sustnblty & Innvton	541,283.63	1.766136	3,679		3,679	383	4,062
Utilities General Fund	162,289.64	0.529529	1,103		1,103	115	1,218
Fund 0002 Energy Projects	24,893.14	0.081223	169		169	18	187
Fund 0004 Maintenance Facility	897.24	0.002928	6		6	1	7
Fund 0012 Fleet Services	1,251,945.19	4.084929	8,510		8,510	886	9,396
Fund 0021 Major Street	3,593,479.28	11.725041	24,426		24,426	2,542	26,968
Fund 0022 Local Street	791,468.70	2.582456	5,380		5,380	560	5,940
Fund 0036 Metro Expansion	177,017.04	0.577583	1,203		1,203	125	1,328
Fund 0042 Water Supply System	6,733,091.95	21.969176	45,767		45,767	4,764	50,531
Fund 0043 Sewage Disposal System	5,672,121.45	18.507371	38,555		38,555	4,013	42,568
Fund 0048 Airport	398,649.64	1.300740	2,710		2,710	282	2,992
Fund 0049 Project Management	2,541,913.82	8.293924	17,278		17,278	1,798	19,076
Fund 0055 Elizabeth Dean Trust	11,158.99	0.036410	76		76	8	84
Fund 0061 Alternative Transportation	298,325.46	0.973396	2,028		2,028	211	2,239
Fund 0062 Street Millage	1,029,418.80	3.358855	6,997		6,997	728	7,726
Fund 0069 Stormwater Sewer System	2,636,038.13	8.601039	17,918		17,918	1,865	19,783
Fund 0072 Solid Waste	2,939,517.29	9.591250	19,981		19,981	2,080	22,060
Fund 0075 Sewer Revenue Bonds	94,088.53	0.306998	640		640	67	706
Fund 0084 Dev Offset Mitigation	18,319.80	0.059775	125		125	13	137
Fund 0092 Water Bond-08	37,229.57	0.121475	253		253	26	279
Fund 0095 Water Bond Future 2019 Series	392,990.05	1.282274	2,671		2,671	278	2,949
Fund 0096 Water Pend'g Bond Series	183,354.72	0.598262	1,246		1,246	130	1,376
Fund 0100 County Mntl Hlth Millage	346,172.91	1.129516	2,353		2,353	245	2,598
Fund 0102 Sidewalk Const Millage	95,693.17	0.312234	650		650	68	718
Fund 00CP General Capital	24,905.52	0.081263	169		169	18	187
Fund 00MG Major Grants	54,428.26	0.177592	370		370	39	408
Schedule .4 Total for P.S. Redistr	30,647,904.60	100.000000	208,321		208,321	21,261	229,583

Allocation Basis: Dollar Amount of Public Services Personnel Expenses by Prog
Allocation Source: Financial Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Public Svcs Redistribution**

Activity - P.S. General

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facility Management	597,212.68	45.911679	69,117		69,117		69,117
Sustnbly & Innvton	541,283.63	41.612045	62,644		62,644	21,832	84,476
Utilities General Fund	162,289.64	12.476276	18,782		18,782	6,546	25,328
Schedule .4 Total for P.S. General	1,300,785.95	100.000000	150,543		150,543	28,378	178,921

Allocation Basis: Dollar Amount of P.S. Personnel Expenses by Prog - Gen Fund

Allocation Source: Financial Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Public Svcs Redistribution**

Receiving Department	Total	P.S. Redistr	P.S. General
Facility Management	73,176	4,059	69,117
Sustnblty & Innvton	88,538	4,062	84,476
Utilities General Fund	26,546	1,218	25,328
Fund 0002 Energy Projects	187	187	0
Fund 0004 Maintenance Facility	7	7	0
Fund 0012 Fleet Services	9,396	9,396	0
Fund 0021 Major Street	26,968	26,968	0
Fund 0022 Local Street	5,940	5,940	0
Fund 0036 Metro Expansion	1,328	1,328	0
Fund 0042 Water Supply System	50,531	50,531	0
Fund 0043 Sewage Disposal System	42,568	42,568	0
Fund 0048 Airport	2,992	2,992	0
Fund 0049 Project Management	19,076	19,076	0
Fund 0055 Elizabeth Dean Trust	84	84	0
Fund 0061 Alternative Transportation	2,239	2,239	0
Fund 0062 Street Millage	7,726	7,726	0
Fund 0069 Stormwater Sewer System	19,783	19,783	0
Fund 0072 Solid Waste	22,060	22,060	0
Fund 0075 Sewer Revenue Bonds	706	706	0
Fund 0084 Dev Offset Mitigation	137	137	0
Fund 0092 Water Bond-08	279	279	0
Fund 0095 Water Bond Future 2019 Series	2,949	2,949	0
Fund 0096 Water Pend'g Bond Series	1,376	1,376	0
Fund 0100 County Mntl Hlth Millage	2,598	2,598	0
Fund 0102 Sidewalk Const Millage	718	718	0
Fund 00CP General Capital	187	187	0
Fund 00MG Major Grants	408	408	0
Direct Bill	0	0	0
Total	408,503	229,583	178,921

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .1 - Nature and Extent of Services
For Department Public Svcs Gen Fund Retiree

The City separately accounts for general fund Public Service Department retiree benefits and self-insurance expenditures within Activity 1100 (Fringe Benefits). These costs relate only to retired general fund Public Service employees, including DPW. Costs have been allocated to the Public Services General Fund programs based on the dollar amount of personnel expenses for each. All non-general fund retiree costs have been accounted for in the appropriate non-general funds and, therefore, are excluded from this allocation.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .2 - Costs To Be Allocated
For Department Public Svcs Gen Fund Retiree

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	73,620			73,620
Inbound Costs:				
Mayor & Council	117	4	121	
City Administrator	140	7	146	
City Clerk	299	11	310	
Finance Administration	86	12	99	
Accounting	25	0	26	
Assessor	150	3	153	
Treasurer	41	0	42	
Customer Service		82	82	
Total Allocated Additions:	<u>859</u>	<u>119</u>	978	978
Total To Be Allocated:	<u>74,479</u>	<u>119</u>		<u>74,598</u>

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department Public Svcs Gen Fund Retiree

	Total	G&A	PS GF Retiree
Other Expense & Cost			
4200 Self Ins Trn	0	0	0
4229 Ret Life Ins	0	0	0
4239 Retiree Medical Ins	73,620	0	73,620
4240 Workers Comp	0	0	0
4260 Ins Premiums	0	0	0
Departmental Total			
Expenditures Per Financial Statement	73,620		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	73,620	0	73,620
Allocation Step 1			
Inbound - All Others	859	859	0
Reallocate Admin Costs		(859)	859
Unallocated Costs	0	0	0
1st Allocation	74,479	0	74,479
Allocation Step 2			
Inbound - All Others	119	119	0
Reallocate Admin Costs		(119)	119
Unallocated Costs	0	0	0
2nd Allocation	119	0	119
Total For Public Svcs Gen Fund Retiree			
Schedule .3 Total	74,598	0	74,598

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Public Svcs Gen Fund Retiree

Activity - PS GF Retiree

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facility Management	597,212.68	45.911679	34,194		34,194		34,194
Sustnbly & Innvton	541,283.63	41.612045	30,992		30,992	92	31,084
Utilities General Fund	162,289.64	12.476276	9,292		9,292	27	9,320
Schedule .4 Total for PS GF Retiree	1,300,785.95	100.000000	74,479		74,479	119	74,598

Allocation Basis: Dollar Amount of P.S. Personnel Expenses by Prog - Gen Fund

Allocation Source: Financial Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Public Svcs Gen Fund Retiree**

Receiving Department	Total	PS GF Retiree
Facility Management	34,194	34,194
Sustnblty & Innvton	31,084	31,084
Utilities General Fund	9,320	9,320
Direct Bill	0	0
Total	74,598	74,598

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .1 - Nature and Extent of Services
For Department Parks & Recreation Admin

The Parks and Recreation Department administers all recreation activities at the parks facilities for the City, including the Golf Course and Market. This plan section has been functionalized and allocated as follows:

Parks and Recreation General Fund – Any administrative costs of the Department incurred on behalf of non-general fund programs have been charged directly to those appropriate funds. Therefore, all costs identified in this function are only allocated to the Parks and Recreation General Fund programs based upon the dollar amount of personnel expenses for each.

Parks and Recreation Administration – This function has been included solely for the purpose of reallocating any overhead costs associated with the Parks and Recreation Department that cannot be specifically assigned to the individual programs or funds. Therefore, all allocated additions benefit all administered divisions and are allocated to all programs and funds based upon the dollar amount of personnel expenses for each.

Parks and Recreation General Fund Retiree Benefits – The City accounts for general fund Parks and Recreation Department retiree benefits and self-insurance expenditures in separate object codes, 4239 and 4260. These costs only relate to general fund retirees; therefore, all costs have been allocated directly to the Parks and Recreation General Fund programs based on the dollar amount of personnel expenses for each. All non-general fund retiree costs have been directly accounted for in the appropriate non-general programs, which are excluded from this allocation.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .2 - Costs To Be Allocated
For Department Parks & Recreation Admin

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,321,176			1,321,176
Deductions:				
Pass Throughs	-60,015			
Total Deductions:	<u>-60,015</u>			<u>-60,015</u>
Inbound Costs:				
Human Resources	30,475	3,118	33,594	
City Attorney	126	4	130	
Parks & Recreation Admin		134,249	134,249	
CSA Redistribution		6,337	6,337	
Total Allocated Additions:	<u>30,601</u>	<u>143,708</u>	<u>174,309</u>	<u>174,309</u>
Total To Be Allocated:	<u>1,291,762</u>	<u>143,708</u>		<u>1,435,470</u>

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department Parks & Recreation Admin**

	Total	G&A	P&R Admin	P&R Gen Fund	P&R GF Retiree
Other Expense & Cost					
Personnel Services	253,743	0	0	253,743	0
Personnel Svcs-Other	64,498	0	0	64,498	0
Payroll Fringes	175,155	0	0	175,155	0
*Pass Throughs	60,015	0	0	0	0
Other Services	242,263	0	0	242,263	0
Other Charges	250,873	0	0	250,873	0
4239 Retiree Medical Ins	165,648	0	0	0	165,648
4260 Ins Premiums	92,676	0	0	0	92,676
Materials & Supplies	13,475	0	0	13,475	0
Employee Allowances	2,830	0	0	2,830	0
Rounding Adjustment	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	1,321,176				
Deductions					
*Total Disallowed Costs	(60,015)	0	0	0	0
Functional Cost	1,261,161	0	0	1,002,837	258,324
Allocation Step 1					
Inbound - All Others	30,601	0	0	30,601	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	1,291,762	0	0	1,033,438	258,324
Allocation Step 2					
Inbound - All Others	143,708	0	0	143,708	0
2nd Allocation	143,708	0	0	143,708	0
Total For Parks & Recreation Admin					
Schedule .3 Total	1,435,470	0	0	1,177,146	258,324

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Parks & Recreation Admin

Activity - P&R Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Parks & Recreation Admin	493,396.17	10.392678	0		0		0
Parks & Recreation General Fund	4,254,140.27	89.607322	0		0		0
Schedule .4 Total for P&R Admin	4,747,536.44	100.000000	0		0	0	0

Allocation Basis: Dollar Amount of P & R Personnel Expenses by Program

Allocation Source: Financial Report

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Parks & Recreation Admin

Activity - P&R Gen Fund

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Parks & Recreation Admin	493,396.17	10.392678	107,402		107,402		107,402
Parks & Recreation General Fund	4,254,140.27	89.607322	926,036		926,036	143,708	1,069,744
Schedule .4 Total for P&R Gen Fund	4,747,536.44	100.000000	1,033,438		1,033,438	143,708	1,177,146

Allocation Basis: Dollar Amount of Personnel Expenses by P & R Prog - Gen Fund

Allocation Source: Financial Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Parks & Recreation Admin**

Activity - P&R GF Retiree

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Parks & Recreation Admin	493,396.17	10.392678	26,847		26,847		26,847
Parks & Recreation General Fund	4,254,140.27	89.607322	231,477		231,477		231,477
Schedule .4 Total for P&R GF Retiree	4,747,536.44	100.000000	258,324		258,324	0	258,324

Allocation Basis: Dollar Amount of Personnel Expenses by P & R Prog - Gen Fund

Allocation Source: Financial Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Parks & Recreation Admin**

Receiving Department	Total	P&R Admin	P&R Gen Fund	P&R GF Retiree
Parks & Recreation Admin	134,249	0	107,402	26,847
Parks & Recreation General Fund	1,301,222	0	1,069,744	231,477
Direct Bill	0	0	0	0
Total	1,435,470	0	1,177,146	258,324

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .1 - Nature and Extent of Services
For Department CSA Redistribution

The Community Services Area is responsible for supervising the Parks and Recreation Department, Community Development Office, Building Department, including Construction Codes, and the Planning Office. All Administrative costs of the Department have been charged directly to the appropriate programs and funds. This cost plan section has been included solely for the purpose of reallocating any overhead costs associated with the Community Services Area that cannot be specifically assigned to the individual programs or funds. This plan section has been functionalized and allocated as follows:

Community Services Area General Fund – Costs identified in this function are only allocated to the Community Services Area General Fund programs based upon the dollar amount of personnel expenses for each.

Community Services Area Redistribution – Costs identified in this function are allocated to all Community Services Area programs and funds based upon the dollar amount of personnel expenses for each.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .2 - Costs To Be Allocated
For Department CSA Redistribution**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Inbound Costs:				
Building Depreciation	25,938	21	25,959	
Equipment Depreciation	1,825		1,825	
Facility Management	70,713	18,542	89,255	
Human Resources	71,499	7,316	78,816	
City Attorney	295	10	305	
Total Allocated Additions:	170,270	25,890	196,160	196,160
Total To Be Allocated:	170,270	25,890		196,160

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department CSA Redistribution

	Total	G&A	CSA Gen Fund	CSA Redistr
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	0	0	0	0
Allocation Step 1				
Inbound - All Others	170,270	0	0	170,270
1st Allocation	170,270	0	0	170,270
Allocation Step 2				
Inbound - All Others	25,890	0	0	25,890
2nd Allocation	25,890	0	0	25,890
Total For CSA Redistribution				
Schedule .3 Total	196,160	0	0	196,160

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department CSA Redistribution

Activity - CSA Gen Fund

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Parks & Recreation Admin	493,396.17	4.847940	0		0		0
Building Dept Admin	177,996.01	1.748927	0		0		0
A2 Housing Commission GF	3,518,780.69	34.574318	0		0		0
Planning - Historic Preservation	106,444.38	1.045886	0		0		0
Bldg & Rent Svcs - Housing	470,063.77	4.618683	0		0		0
Bldg & Rent Svcs - Appeals	84,985.95	0.835042	0		0		0
Planning	1,071,633.40	10.529498	0		0		0
Parks & Recreation General Fund	4,254,140.27	41.799706	0		0		0
Schedule .4 Total for CSA Gen Fund	10,177,440.64	100.000000	0		0	0	0

Allocation Basis: Dollar Amount of Personnel Expenses by CSA Prog - Gen Fund
Allocation Source: Financial Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department CSA Redistribution**

Activity - CSA Redistr

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Parks & Recreation Admin	493,396.17	3.721641	6,337		6,337		6,337
Building Dept Admin	177,996.01	1.342607	2,286		2,286	361	2,647
A2 Housing Commission GF	3,518,780.69	26.541830	45,193		45,193	7,137	52,330
Planning - Historic Preservation	106,444.38	0.802900	1,367		1,367	216	1,583
Bldg & Rent Svcs - Housing	470,063.77	3.545647	6,037		6,037	953	6,991
Bldg & Rent Svcs - Appeals	84,985.95	0.641041	1,091		1,091	172	1,264
Planning	1,071,633.40	8.083229	13,763		13,763	2,174	15,937
Parks & Recreation General Fund	4,254,140.27	32.088576	54,637		54,637	8,629	63,266
Fund 0026 Construction Code	3,080,050.39	23.232529	39,558		39,558	6,247	45,805
Schedule .4 Total for CSA Redistr	13,257,491.03	100.000000	170,270		170,270	25,890	196,160

Allocation Basis: Dollar Amount of Personnel Expenses by CSA Program
Allocation Source: Financial Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .5 - Allocation Summary
For Department CSA Redistribution**

Receiving Department	Total	CSA Gen Fund	CSA Redistr
Parks & Recreation Admin	6,337	0	6,337
Building Dept Admin	2,647	0	2,647
A2 Housing Commission GF	52,330	0	52,330
Planning - Historic Preservation	1,583	0	1,583
Bldg & Rent Svcs - Housing	6,991	0	6,991
Bldg & Rent Svcs - Appeals	1,264	0	1,264
Planning	15,937	0	15,937
Parks & Recreation General Fund	63,266	0	63,266
Fund 0026 Construction Code	45,805	0	45,805
Direct Bill	0	0	0
Total	196,160	0	196,160

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .1 - Nature and Extent of Services
For Department Building Dept Admin

The Building Department includes the Administrative, Housing, and Appeals Divisions, as well as the Construction Code Fund. Administrative costs for the Building Department general fund programs are allocated in this cost plan section. This section also allocates the general fund Building Department retiree benefits and self-insurance expenditures accounted for within object codes 4239 and 4260. Lastly, this section reallocates any overhead costs associated with the Building Department that cannot be specifically assigned to the individual programs or funds. This plan section has been functionalized and allocated as follows:

Building Department General Fund Administration – Any administrative costs of the Department incurred on behalf of non-general fund programs have been charged directly to those appropriate funds. Therefore, all costs identified in this function are only allocated to the Building Department General Fund programs based upon the dollar amount of personnel expenses for each.

Building Department General Fund Retiree Benefits – These costs relate only to retired general fund Building Department employees, including those from Historic Preservation. Costs have been allocated to the appropriate General Fund programs based on the dollar amount of personnel expenses for each. All non-general fund retiree costs have been accounted for in the appropriate non-general funds and, therefore, are excluded from this allocation.

Building Department Redistribution – This function has been included to reallocate any overhead costs associated with the Building Department that could not be specifically assigned to the individual programs or funds. Therefore, all allocated additions benefit all administered divisions and are allocated to all programs and funds based upon the dollar amount of personnel expenses for each.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .2 - Costs To Be Allocated
For Department Building Dept Admin**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	442,832			442,832
Inbound Costs:				
Mayor & Council	647	24	671	
City Administrator	1,745	86	1,831	
Human Resources	1,908	360	2,267	
City Attorney	5,490	219	5,709	
City Clerk	1,662	59	1,721	
Finance Administration	480	69	549	
Accounting	2,621	58	2,679	
Assessor	833	16	850	
Treasurer	477	6	484	
Non-Department Expenses	255	1	255	
CSA Redistribution	2,286	361	2,647	
Building Dept Admin		107,310	107,310	
Customer Service		872	872	
Total Allocated Additions:	<u>18,404</u>	<u>109,442</u>	127,846	127,846
Total To Be Allocated:	<u>461,236</u>	<u>109,442</u>		<u>570,678</u>

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department Building Dept Admin**

	Total	G&A	Bldg Dept G.F. Admin	Bldg Retiree Benefits	Bldg Dept Redistr
Other Expense & Cost					
Personnel Services	110,200	0	110,200	0	0
Personnel Svcs-Other	1,002	0	1,002	0	0
Payroll Fringes	66,794	0	66,794	0	0
Other Services	4,925	0	4,925	0	0
Other Charges	119,962	0	119,962	0	0
Materials & Supplies	4,541	0	4,541	0	0
Employee Allowances	312	0	312	0	0
4239 Retiree Medical Ins	128,844	0	0	128,844	0
4260 Ins Premiums	6,252	0	0	6,252	0
Rounding Adjustment	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	442,832				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	442,832	0	307,736	135,096	0
Allocation Step 1					
Inbound - Human Resources	1,908	0	0	0	1,908
Inbound - City Attorney: Personnel Support	126	0	0	0	126
Inbound - Accounting: 1821 Payroll	253	0	0	0	253
Inbound - Non-Department Expenses: City-wide Svcs	255	0	0	0	255
Inbound - All Others	15,862	0	15,862	0	0
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	461,236	0	323,598	135,096	2,542
Allocation Step 2					
Inbound - Human Resources	360	0	0	0	360
Inbound - City Attorney: Personnel Support	5	0	0	0	5
Inbound - Accounting: 1821 Payroll	6	0	0	0	6
Inbound - Non-Department Expenses: City-wide Svcs	1	0	0	0	1
Inbound - Building Dept Admin	107,310	0	107,310	0	0
Inbound - All Others	1,761	0	1,761	0	0
2nd Allocation	109,442	0	109,071	0	371
Total For Building Dept Admin					
Schedule .3 Total	570,678	0	432,669	135,096	2,912

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Building Dept Admin**

Activity - Bldg Dept G.F. Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Building Dept Admin	177,996.01	24.281706	78,575		78,575		78,575
Bldg & Rent Svcs - Housing	470,063.77	64.124754	207,506		207,506	92,371	299,877
Bldg & Rent Svcs - Appeals	84,985.95	11.593540	37,516		37,516	16,700	54,217
Schedule .4 Total for Bldg Dept G.F. Admin	733,045.73	100.000000	323,598		323,598	109,071	432,669

Allocation Basis: Dollar Amount of Personnel Expenses by Building Org - G.F.

Allocation Source: Financial Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Building Dept Admin**

Activity - Bldg Retiree Benefits

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Building Dept Admin	177,996.01	21.202872	28,644		28,644		28,644
Planning - Historic Preservation	106,444.38	12.679647	17,130		17,130		17,130
Bldg & Rent Svcs - Housing	470,063.77	55.993961	75,646		75,646		75,646
Bldg & Rent Svcs - Appeals	84,985.95	10.123520	13,676		13,676		13,676
Schedule .4 Total for Bldg Retiree Benefits	839,490.11	100.000000	135,096		135,096	0	135,096

Allocation Basis: Dollar Amount of Personnel Exps by Building Org - Retiree G.F
Allocation Source: Financial Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Building Dept Admin**

Activity - Bldg Dept Redistr

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Building Dept Admin	177,996.01	3.566215	91		91		91
Planning - Historic Preservation	106,444.38	2.132652	54		54	8	62
Bldg & Rent Svcs - Housing	470,063.77	9.417900	239		239	36	276
Bldg & Rent Svcs - Appeals	84,985.95	1.702725	43		43	7	50
Planning	1,071,633.40	21.470568	546		546	82	628
Fund 0026 Construction Code	3,080,050.39	61.709940	1,569		1,569	237	1,806
Schedule .4 Total for Bldg Dept Redistr	4,991,173.90	100.000000	2,542		2,542	371	2,912

Allocation Basis: Dollar Amount of Personnel Expenses by Building Dept Org
Allocation Source: Financial Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Building Dept Admin**

Receiving Department	Total	Bldg Dept G.F.		Bldg Dept Redistr
		Admin	Bldg Retiree Benefits	
Building Dept Admin	107,310	78,575	28,644	91
Planning - Historic Preservation	17,192	0	17,130	62
Bldg & Rent Svcs - Housing	375,799	299,877	75,646	276
Bldg & Rent Svcs - Appeals	67,943	54,217	13,676	50
Planning	628	0	0	628
Fund 0026 Construction Code	1,806	0	0	1,806
Direct Bill	0	0	0	0
Total	570,678	432,669	135,096	2,912

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .1 - Nature and Extent of Services
For Department Utilities Redistribution

The Utilities Department includes the City's Water, Sewer, and Stormwater utility funds. All administrative costs of the Department have been charged directly to the appropriate funds. This cost plan section has been included solely for the purpose of reallocating any overhead costs associated with the Utilities Department that are not specifically assigned to the individual utility funds. Such costs are allocated to this section of the cost plan and, then, reallocated to the individual utilities according to the dollar amount of personnel expenses for each.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .2 - Costs To Be Allocated
For Department Utilities Redistribution

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	<u>0</u>			
Total To Be Allocated:	<u>0</u>			<u>0</u>

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department Utilities Redistribution**

	Total	G&A	Utility Redistr
<hr/>			
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	0	0	0
Allocation Step 1			
1st Allocation	0	0	0
Allocation Step 2			
2nd Allocation	0	0	0
Total For Utilities Redistribution			
Schedule .3 Total	0	0	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Utilities Redistribution**

Activity - Utility Redistr

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Utilities General Fund	162,289.64	1.026038	0		0		0
Fund 0042 Water Supply System	6,733,091.95	42.568395	0		0		0
Fund 0043 Sewage Disposal System	5,672,121.45	35.860656	0		0		0
Fund 0069 Stormwater Sewer System	2,636,038.13	16.665732	0		0		0
Fund 0092 Water Bond-08	37,229.57	0.235375	0		0		0
Fund 0095 Water Bond Future 2019 Series	392,990.05	2.484587	0		0		0
Fund 0096 Water Pend'g Bond Series	183,354.72	1.159217	0		0		0
Schedule .4 Total for Utility Redistr	15,817,115.51	100.000000	0		0	0	0

Allocation Basis: Dollar Amount of Personnel Expenses by Utilities Program
Allocation Source: Financial Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Utilities Redistribution**

Receiving Department	Total	Utility Redistr
Direct Bill	0	0
Total	0	0

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .1 - Nature and Extent of Services
For Department Customer Service

The Customer Service Call Center, accounted for in Activity 7011, is responsible for routing City calls and requests associated with City Switchboard, Project Management, Solid Waste, Street Maintenance, Water Utilities, Traffic Control, and Residential Parking. The Center processes payments for water and solid waste services, and also is responsible for water utility meter reading, installation, repair, and billing.

Most costs associated with these services have been directly accounted for in the budgets of the appropriate funds the unit assists. However, some costs are accounted for in the general fund. Such costs predominantly relate to general cash receipting and banking activities. These costs were distributed into the following three categories based upon the ratio of receipts collected for each:

- Parking Collections
- Miscellaneous Receipts
- General Tax Collections

These costs categories were then allocated as follows:

Parking Collections – Costs associated with the collection of parking violation fines have been allocated directly to the Parking Enforcement cost pool.

Miscellaneous Receipts – Besides taxes and parking violations, the Call Center also collects a variety of revenues for various City departments. Costs have been allocated based upon the total number of cash receipts by department.

General Tax Collections – Costs associated with the collection of taxes for operating general City programs have been allocated to general fund programs based upon total expenditures for the fiscal year.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .2 - Costs To Be Allocated
For Department Customer Service**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	117,091			117,091
Inbound Costs:				
Building Depreciation	8,777	7	8,784	
Equipment Depreciation	618		618	
City Administrator	457	23	480	
Facility Management	23,928	6,274	30,202	
Human Resources	11,721	1,199	12,921	
City Attorney	48	2	50	
Finance Administration	3,577	543	4,120	
Accounting	96	2	98	
Treasurer	86,687	1,158	87,845	
Total Allocated Additions:	<u>135,909</u>	<u>9,207</u>	145,117	145,117
Total To Be Allocated:	<u>253,000</u>	<u>9,207</u>		<u>262,208</u>

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department Customer Service**

	Total	G&A	Parking Collections	Misc Receiving	Gen Tax Collect
Other Expense & Cost					
Personnel Services	62,084	0	32,806	6,208	23,070
Personnel Svcs-Other	0	0	0	0	0
Payroll Fringes	21,809	0	11,524	2,181	8,104
Pass Throughs	7,632	0	4,033	763	2,836
Other Services	6	0	3	1	2
Other Charges	25,560	0	13,506	2,556	9,498
Materials & Supplies	0	0	0	0	0
Rounding Adjustment	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	117,091				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
Functional Cost	117,091	0	61,872	11,709	43,510
Allocation Step 1					
Inbound - All Others	135,909	0	71,815	13,591	50,504
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	253,000	0	133,687	25,300	94,014
Allocation Step 2					
Inbound - All Others	9,207	0	4,866	921	3,421
2nd Allocation	9,207	0	4,866	921	3,421
Total For Customer Service					
Schedule .3 Total	262,208	0	138,552	26,221	97,435

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Customer Service**

Activity - Parking Collections

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Police Parking Enforcement	100	100.000000	133,687		133,687	4,866	138,552
Schedule .4 Total for Parking Collections	100	100.000000	133,687		133,687	4,866	138,552

Allocation Basis: Direct Allocation to Parking Enforcement

Allocation Source: N/A

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Customer Service**

Activity - Misc Receiving

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	1	0.006200	2		2		2
City Administrator	1	0.006200	2		2		2
City Attorney	2	0.012400	3		3		3
City Clerk	595	3.689007	933		933		933
Finance Administration	29	0.179800	45		45		45
Accounting	1	0.006200	2		2		2
Assessor	1	0.006200	2		2		2
Treasurer	7	0.043400	11		11		11
Non-Department Expenses	8	0.049600	13		13		13
Building Dept Admin	267	1.655403	419		419		419
District Court	111	0.688201	174		174	7	181
Sustnblty & Innvton	32	0.198400	50		50	2	52
Police	559	3.465807	877		877	34	911
Fire	41	0.254201	64		64	2	67
Planning - Historic Preservation	116	0.719201	182		182	7	189
Bldg & Rent Svcs - Housing	49	0.303801	77		77	3	80
Bldg & Rent Svcs - Appeals	4	0.024800	6		6	0	6
Planning	632	3.918408	991		991	38	1,030
Engineering	145	0.899002	227		227	9	236
Parks & Recreation General Fund	9,699	60.133924	15,215		15,215	588	15,803
Utilities General Fund	3	0.018600	5		5	0	5
Fund 0004 Maintenance Facility	1	0.006200	2		2	0	2
Fund 0009 Smart Zone LDFA	1	0.006200	2		2	0	2
Fund 0012 Fleet Services	11	0.068200	17		17	1	18
Fund 0014 Info Technology	4	0.024800	6		6	0	6
Fund 0016 Community TV	18	0.111600	28		28	1	29
Fund 0021 Major Street	257	1.593403	403		403	15	419
Fund 0022 Local Street	1	0.006200	2		2	0	2
Fund 0023 Court Facilities	11	0.068200	17		17	1	18
Fund 0024 Open Space & Park Acq	1	0.006200	2		2	0	2
Fund 0025 Bandemer Prop	7	0.043400	11		11	0	11
Fund 0026 Construction Code	2,193	13.596627	3,440		3,440	133	3,573
Fund 0027 Drug Enforcement	6	0.037200	9		9	0	10
Fund 0034 Parks Memorials & Contrib	275	1.705003	431		431	17	448
Fund 0036 Metro Expansion	1	0.006200	2		2	0	2
Fund 0038 Special Assistance	245	1.519003	384		384	15	399
Fund 0042 Water Supply System	61	0.378201	96		96	4	99
Fund 0043 Sewage Disposal System	7	0.043400	11		11	0	11
Fund 0044 Parking System	2	0.012400	3		3	0	3
Fund 0048 Airport	29	0.179800	45		45	2	47
Fund 0049 Project Management	441	2.734205	692		692	27	718
Fund 0054 Cemetery Perp Care	5	0.031000	8		8	0	8
Fund 0057 Insurance	52	0.322401	82		82	3	85
Fund 0058 Wheeler Center	2	0.012400	3		3	0	3
Fund 0059 Pension Trust	2	0.012400	3		3	0	3
Fund 0062 Street Millage	1	0.006200	2		2	0	2
Fund 0064 Mich Justice Training	1	0.006200	2		2	0	2
Fund 0069 Stormwater Sewer System	135	0.837002	212		212	8	220
Fund 0070 Affordable Housing	2	0.012400	3		3	0	3
Fund 0071 Park Maint & Cap Imp	14	0.086800	22		22	1	23
Fund 0072 Solid Waste	21	0.130200	33		33	1	34
Fund 0084 Dev Offset Mitigation	5	0.031000	8		8	0	8

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Customer Service**

Activity - Misc Receipting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Fund 0100 County Mntl Hlth Millage	9	0.055800	14		14	1	15
Fund 00MG Major Grants	5	0.031000	8		8	0	8
Schedule .4 Total for Misc Receipting	16,129	100.000000	25,300		25,300	921	26,221

Allocation Basis: Cash Receipts by Department

Allocation Source: General Ledger

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Customer Service**

Activity - Gen Tax Collect

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Mayor & Council	475,333.17	0.517753	487		487		487
City Administrator	1,135,469.62	1.236802	1,163		1,163		1,163
Facility Management	1,796,486.41	1.956810	1,840		1,840		1,840
Human Resources	1,914,429.29	2.085278	1,960		1,960		1,960
Procurement	148,929.69	0.162221	152		152		152
City Attorney	2,843,221.78	3.096959	2,912		2,912		2,912
City Clerk	1,268,652.35	1.381870	1,299		1,299		1,299
Finance Administration	987,518.98	1.075648	1,011		1,011		1,011
Accounting	889,723.62	0.969125	911		911		911
Assessor	1,107,117.46	1.205920	1,134		1,134		1,134
Treasurer	538,982.36	0.587083	552		552		552
Non-Department Expenses	250,307.83	0.272646	256		256		256
Public Svcs Gen Fund Retiree	79,766.42	0.086885	82		82		82
Building Dept Admin	442,832.07	0.482352	453		453		453
A2 Housing Commission GF	5,681,035.59	6.188027	5,818		5,818	249	6,067
District Court	4,867,654.20	5.302057	4,985		4,985	214	5,198
Sustnblty & Innvton	1,705,413.09	1.857609	1,746		1,746	75	1,821
Communications Office	529,359.65	0.576601	542		542	23	565
Police	31,993,176.56	34.848336	32,763		32,763	1,405	34,168
Police Commission	117,972.64	0.128501	121		121	5	126
Police Parking Enforcement	345,008.26	0.375798	353		353	15	368
Fire	17,816,834.39	19.406859	18,245		18,245	782	19,027
Planning - Historic Preservation	116,011.30	0.126364	119		119	5	124
Bldg & Rent Svcs - Housing	610,799.50	0.665309	625		625	27	652
Bldg & Rent Svcs - Appeals	94,539.84	0.102977	97		97	4	101
Planning	1,321,983.41	1.439961	1,354		1,354	58	1,412
Engineering	2,665,456.65	2.903329	2,730		2,730	117	2,846
Systems Planning - GF	79,630.45	0.086737	82		82	3	85
DPW (Field Ops) General Fund	6,003.00	0.006539	6		6	0	6
Parks & Recreation General Fund	9,225,871.09	10.049214	9,448		9,448	405	9,853
Utilities General Fund	751,374.82	0.818430	769		769	33	802
Schedule .4 Total for Gen Tax Collect	91,806,895.49	100.000000	94,014		94,014	3,421	97,435

Allocation Basis: Dollar Amount of General Fund Expenditures by Program
Allocation Source: Financial Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Customer Service**

Receiving Department	Total	Parking Collections	Misc Receipting	Gen Tax Collect
Mayor & Council	488	0	2	487
City Administrator	1,164	0	2	1,163
Facility Management	1,840	0	0	1,840
Human Resources	1,960	0	0	1,960
Procurement	152	0	0	152
City Attorney	2,915	0	3	2,912
City Clerk	2,232	0	933	1,299
Finance Administration	1,057	0	45	1,011
Accounting	913	0	2	911
Assessor	1,135	0	2	1,134
Treasurer	563	0	11	552
Non-Department Expenses	269	0	13	256
Public Svcs Gen Fund Retiree	82	0	0	82
Building Dept Admin	872	0	419	453
A2 Housing Commission GF	6,067	0	0	6,067
District Court	5,379	0	181	5,198
Sustnblty & Innvton	1,873	0	52	1,821
Communications Office	565	0	0	565
Police	35,078	0	911	34,168
Police Commission	126	0	0	126
Police Parking Enforcement	138,921	138,552	0	368
Fire	19,094	0	67	19,027
Planning - Historic Preservation	313	0	189	124
Bldg & Rent Svcs - Housing	732	0	80	652
Bldg & Rent Svcs - Appeals	107	0	6	101
Planning	2,441	0	1,030	1,412
Engineering	3,083	0	236	2,846
Systems Planning - GF	85	0	0	85
DPW (Field Ops) General Fund	6	0	0	6
Parks & Recreation General Fund	25,656	0	15,803	9,853
Utilities General Fund	807	0	5	802
Fund 0004 Maintenance Facility	2	0	2	0
Fund 0009 Smart Zone LDFA	2	0	2	0
Fund 0012 Fleet Services	18	0	18	0
Fund 0014 Info Technology	6	0	6	0
Fund 0016 Community TV	29	0	29	0
Fund 0021 Major Street	419	0	419	0
Fund 0022 Local Street	2	0	2	0
Fund 0023 Court Facilities	18	0	18	0
Fund 0024 Open Space & Park Acq	2	0	2	0
Fund 0025 Bandemer Prop	11	0	11	0
Fund 0026 Construction Code	3,573	0	3,573	0
Fund 0027 Drug Enforcement	10	0	10	0
Fund 0034 Parks Memorials & Contrib	448	0	448	0
Fund 0036 Metro Expansion	2	0	2	0
Fund 0038 Special Assistance	399	0	399	0
Fund 0042 Water Supply System	99	0	99	0
Fund 0043 Sewage Disposal System	11	0	11	0
Fund 0044 Parking System	3	0	3	0
Fund 0048 Airport	47	0	47	0
Fund 0049 Project Management	718	0	718	0
Fund 0054 Cemetery Perp Care	8	0	8	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Customer Service**

Receiving Department	Total	Parking Collections	Misc Receipting	Gen Tax Collect
Fund 0057 Insurance	85	0	85	0
Fund 0058 Wheeler Center	3	0	3	0
Fund 0059 Pension Trust	3	0	3	0
Fund 0062 Street Millage	2	0	2	0
Fund 0064 Mich Justice Training	2	0	2	0
Fund 0069 Stormwater Sewer System	220	0	220	0
Fund 0070 Affordable Housing	3	0	3	0
Fund 0071 Park Maint & Cap Imp	23	0	23	0
Fund 0072 Solid Waste	34	0	34	0
Fund 0084 Dev Offset Mitigation	8	0	8	0
Fund 0100 County Mntl Hlth Millage	15	0	15	0
Fund 00MG Major Grants	8	0	8	0
Direct Bill	0	0	0	0
Total	262,208	138,552	26,221	97,435

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .1 - Nature and Extent of Services
For Department Sustainability & Innovation

The Sustainability and Innovation Department is responsible for the oversight of various environmental and energy issues within the City; and advises the City Council, Mayor, and Administrator regarding environmental policies and programs. The costs indicated within this section derive from the Systems Planning Agency within the provided Financial Report. In subsequent years, these costs will be identified in the Sustainability and Innovation Agency.

An analysis of staff effort was performed in order to separate costs into the following functional groupings:

Program Management – Costs associated with the Office's management of sustainability programs have been allocated across all departments based on their percent of total energy consumption, excluding the Water and Wastewater Funds. Those Funds directly subsidize the portion of Program Management related to them and, thus, do not receive an allocation from this activity in order to avoid being overburdened with redundant administrative costs.

Planning – Costs associated with the Office's planning responsibilities have been allocated across all departments based on their percent of total energy consumption, excluding the Water and Wastewater Funds. Those Funds directly subsidize the portion of Planning related to them and, thus, do not receive an allocation from this activity in order to avoid being overburdened with redundant administrative costs.

Asset Management – The Office is responsible for managing the City's street lighting infrastructure in order to minimize operating costs. Costs associated with these responsibilities have been directly assigned to Field Operations within the Department of Public Works.

Public Engagement – The Office is also responsible for communicating information regarding sustainability programs within the community. Since this activity is benefiting the residents of the City, this cost has not been allocated as a City central service.

Partnerships – The Office devotes a portion of its time to establishing and building relationships with the City's private and other public entities. Since this activity is benefiting the residents of the City, this cost has not been allocated as a City central service.

Development – The balance of time spent within the Office is devoted to occasional Brownfield development or planning review work. Since this activity is benefiting the residents of the City, this cost has not been allocated as a City central service.

General Government – All other costs are identified in this activity and are unallocated for the purposes of the cost allocation plan.

This department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .2 - Costs To Be Allocated
For Department Sustnbly & Innvton

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,705,413			1,705,413
Deductions:				
7023-2100 Prof Svcs	-314,080			
7023-4420 Trnsfr to Funds	-27,743			
7023-Capital Outlay	-83,775			
Total Deductions:	-425,598			-425,598
Inbound Costs:				
Building Depreciation	1,046	1	1,047	
Equipment Depreciation	74		74	
Mayor & Council	2,492	92	2,585	
City Administrator	5,934	293	6,227	
Facility Management	2,852	748	3,600	
Human Resources	2,615	493	3,108	
City Attorney	11,980	479	12,459	
City Clerk	6,400	229	6,629	
Finance Administration	1,849	264	2,113	
Accounting	6,665	149	6,814	
Assessor	3,209	63	3,273	
Treasurer	915	13	928	
Non-Department Expenses	349	1	350	
Public Svcs Redistribution	66,323	22,215	88,538	
Public Svcs Gen Fund Retiree	30,992	92	31,084	
Customer Service	1,797	77	1,873	
Total Allocated Additions:	145,493	25,209	170,702	170,702
Total To Be Allocated:	1,425,308	25,209		1,450,517

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department Sustnbly & Innvton**

	Total	G&A	Program Management	Planning	Asset Management
Other Expense & Cost					
1000-Administration	631,919	0	240,823	56,430	10,427
7019-Public Engagement	198,226	0	0	0	0
7021-Partnerships	52,500	0	0	0	0
*7023-2100 Prof Svcs	314,080	0	0	0	0
*7023-4420 Trnsfr to Funds	27,743	0	0	0	0
*7023-Capital Outlay	83,775	0	0	0	0
7023-Pgm Mgt Balance	389,127	0	389,127	0	0
7024-Asset Management	8,043	0	0	0	8,043
Rounding Adjustment	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	1,705,413				
Deductions					
*Total Disallowed Costs	(425,598)	0	0	0	0
Functional Cost	1,279,815	0	629,950	56,430	18,470
Allocation Step 1					
Inbound - All Others	145,493	145,493	0	0	0
Reallocate Admin Costs		(145,493)	55,447	12,993	2,401
Unallocated Costs	(649,617)	0	0	0	0
1st Allocation	775,690	0	685,397	69,423	20,871
Allocation Step 2					
Inbound - All Others	25,209	25,209	0	0	0
Reallocate Admin Costs		(25,209)	9,607	2,251	416
Unallocated Costs	(12,935)	0	0	0	0
2nd Allocation	12,274	0	9,607	2,251	416
Total For Sustnbly & Innvton					
Schedule .3 Total	787,965	0	695,005	71,674	21,287

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department Sustnbly & Innvton**

	Public Engagement**	Partnerships**	Development**	General Gov't**
Other Expense & Cost				
1000-Administration	146,732	133,904	41,707	1,896
7019-Public Engagement	198,226	0	0	0
7021-Partnerships	0	52,500	0	0
*7023-2100 Prof Svcs	0	0	0	0
*7023-4420 Trnsfr to Funds	0	0	0	0
*7023-Capital Outlay	0	0	0	0
7023-Pgm Mgt Balance	0	0	0	0
7024-Asset Management	0	0	0	0
Rounding Adjustment	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	344,958	186,404	41,707	1,896
Allocation Step 1				
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	33,783	30,830	9,603	436
Unallocated Costs	(378,741)	(217,234)	(51,310)	(2,332)
1st Allocation	0	0	0	0
Allocation Step 2				
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	5,854	5,342	1,664	75
Unallocated Costs	(5,854)	(5,342)	(1,664)	(75)
2nd Allocation	0	0	0	0
Total For Sustnbly & Innvton				
Schedule .3 Total	0	0	0	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Sustnblty & Innvton**

Activity - Program Management

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facility Management	11.069	33.086235	226,772		226,772		226,772
City Clerk	0.027	0.080705	553		553		553
Police	0.069	0.206247	1,414		1,414	30	1,443
Fire	1.892	5.655358	38,762		38,762	813	39,575
Parks & Recreation General Fund	8.528	25.490958	174,714		174,714	3,665	178,380
Utilities General Fund	0.792	2.367359	16,226		16,226	340	16,566
Fund 0012 Fleet Services	1.310	3.915708	26,838		26,838	563	27,401
Fund 0016 Community TV	0.353	1.055149	7,232		7,232	152	7,384
Fund 0021 Major Street	2.724	8.142281	55,807		55,807	1,170	56,977
Fund 0048 Airport	1.431	4.277388	29,317		29,317	615	29,932
Fund 0052 VEBA Trust	0.018	0.053804	369		369	8	376
Fund 0058 Wheeler Center	4.584	13.701988	93,913		93,913	1,970	95,883
Fund 0059 Pension Trust	0.047	0.140487	963		963	20	983
Fund 0069 Stormwater Sewer System	0.005	0.014945	102		102	2	104
Fund 0072 Solid Waste	0.606	1.811388	12,415		12,415	260	12,676
Schedule .4 Total for Program Management	33.455	100.000000	685,397		685,397	9,607	695,005

Allocation Basis: Percent of Energy Consumption by Dept (excl. Water & Wastewater)
Allocation Source: Budget Office

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Sustnblty & Innvton

Activity - Planning

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facility Management	11.069	33.086235	22,970		22,970		22,970
City Clerk	0.027	0.080705	56		56		56
Police	0.069	0.206247	143		143	7	150
Fire	1.892	5.655358	3,926		3,926	190	4,117
Parks & Recreation General Fund	8.528	25.490958	17,696		17,696	859	18,556
Utilities General Fund	0.792	2.367359	1,643		1,643	80	1,723
Fund 0012 Fleet Services	1.310	3.915708	2,718		2,718	132	2,850
Fund 0016 Community TV	0.353	1.055149	732		732	35	768
Fund 0021 Major Street	2.724	8.142281	5,653		5,653	274	5,927
Fund 0048 Airport	1.431	4.277388	2,969		2,969	144	3,114
Fund 0052 VEBA Trust	0.018	0.053804	37		37	2	39
Fund 0058 Wheeler Center	4.584	13.701988	9,512		9,512	462	9,974
Fund 0059 Pension Trust	0.047	0.140487	97		97	5	102
Fund 0069 Stormwater Sewer System	0.005	0.014945	10		10	0	11
Fund 0072 Solid Waste	0.606	1.811388	1,257		1,257	61	1,318
Schedule .4 Total for Planning	33.455	100.000000	69,423		69,423	2,251	71,674

Allocation Basis: Percent of Energy Consumption by Dept (excl. Water & Wastewater)
Allocation Source: Budget Office

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Sustnbly & Innvton**

Activity - Asset Management

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
DPW (Field Ops) General Fund	100	100.000000	20,871		20,871	416	21,287
Schedule .4 Total for Asset Management	100	100.000000	20,871		20,871	416	21,287

Allocation Basis: Direct Allocation to DPW (Field Ops) General Fund

Allocation Source: N/A

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2022 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Sustnblty & Innvton**

Receiving Department	Total	Program Management	Planning	Asset Management
Facility Management	249,742	226,772	22,970	0
City Clerk	609	553	56	0
Police	1,593	1,443	150	0
Fire	43,691	39,575	4,117	0
DPW (Field Ops) General Fund	21,287	0	0	21,287
Parks & Recreation General Fund	196,936	178,380	18,556	0
Utilities General Fund	18,289	16,566	1,723	0
Fund 0012 Fleet Services	30,251	27,401	2,850	0
Fund 0016 Community TV	8,152	7,384	768	0
Fund 0021 Major Street	62,904	56,977	5,927	0
Fund 0048 Airport	33,045	29,932	3,114	0
Fund 0052 VEBA Trust	415	376	39	0
Fund 0058 Wheeler Center	105,856	95,883	9,974	0
Fund 0059 Pension Trust	1,085	983	102	0
Fund 0069 Stormwater Sewer System	115	104	11	0
Fund 0072 Solid Waste	13,994	12,676	1,318	0
Direct Bill	0	0	0	0
Total	787,965	695,005	71,674	21,287

MAXIMUS[®]



808 Moorefield Park Drive, Suite 205 | Richmond, VA 23236 | (804) 323-3535

Helping Government Serve the People[®]