



City of Ann Arbor, MI Central Services Cost Allocation Plan

Fiscal Year 2018 Actual Expenditures

Final Report – November 2018

Based on Actual Expenditures for the
Fiscal Year ended June 30, 2018

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

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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 2018 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 2018.

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, 2018. Statistics used to allocate costs were taken from Fiscal Year 2018 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.

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Section A: Cost Allocation Methodology and Process

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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/divisions/programs for Fiscal Year (FY) 2018.

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.

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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.

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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

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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

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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.

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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 2018 Actual Expenditures
Schedule A - Allocated Costs By Department**

Central Service Departments	Community Development Gen Fund	District Court	Police	Police Parking Enforcement	Fire
Building Depreciation	0	796,557	812,181	41,286	47,008
Equipment Depreciation	0	0	4,651	614	0
Mayor & Council	10,267	10,553	60,386	3,433	36,832
City Administrator	18,003	22,364	135,517	8,709	83,664
Facility Management	0	403,730	449,925	25,925	0
Human Resources	31,391	56,253	453,574	20,127	310,360
Procurement	620	932	4,575	0	2,597
City Attorney	27,947	159,275	395,999	17,897	89,730
City Clerk	19,481	20,026	114,596	6,518	69,889
Finance Administration	10,313	10,602	60,690	3,446	37,009
Accounting	8,991	26,309	92,436	3,435	73,943
Assessor	11,533	11,856	68,062	3,852	41,382
Treasurer	3,047	3,204	19,010	398,088	11,026
Non-Department Expenses	6,321	11,338	52,612	2,377	39,594
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	55,732	0	0	0	0
Building Dept Admin	0	0	0	0	0
Utilities Redistribution	0	0	0	0	0
Customer Service	8,112	8,521	50,016	212,130	29,197
Sustnblty & Innvton (Systems Planning)	0	0	0	0	4,961
Allocated Costs for Fiscal 2018	211,758	1,541,520	2,774,230	747,837	877,192

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Schedule A - Allocated Costs By Department

Central Service Departments	Planning - Historic Preservation	Bldg & Rent Svcs - Housing	Bldg & Rent Svcs - Appeals	Bldg & Rent Svcs - Plan Review	Bldg & Rent Svcs - Deer Mgt
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Mayor & Council	223	2,351	172	0	678
City Administrator	550	5,476	428	0	709
Facility Management	0	0	0	0	0
Human Resources	1,146	11,137	909	0	670
Procurement	0	101	0	0	1,246
City Attorney	84	837	67	0	50
City Clerk	424	4,453	325	0	1,283
Finance Administration	224	2,354	171	0	676
Accounting	803	13,269	192	25	1,671
Assessor	247	2,631	194	0	757
Treasurer	189	795	50	21	196
Non-Department Expenses	230	2,244	181	0	134
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	2,050	19,798	1,613	0	1,205
Building Dept Admin	11,685	540,735	44,142	0	32
Utilities Redistribution	0	0	0	0	0
Customer Service	503	2,126	141	59	529
Sustnblty & Innvton (Systems Planning)	0	0	0	0	0
Allocated Costs for Fiscal 2018	18,358	608,307	48,585	105	9,836

**City of Ann Arbor, MI
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Schedule A - Allocated Costs By Department**

Central Service Departments	Planning	Engineering	DPW (Field Ops) General Fund	Parks & Recreation General Fund	Utilities General Fund
Building Depreciation	0	2,018,717	63,567	1,084,836	81,147
Equipment Depreciation	0	0	0	0	0
Mayor & Council	2,641	191	10,621	14,522	1,959
City Administrator	6,123	134	11,077	27,918	2,191
Facility Management	0	0	0	0	0
Human Resources	12,423	0	10,899	51,535	2,462
Procurement	205	101	2,492	4,370	3,853
City Attorney	203,261	167,376	819	56,367	36,408
City Clerk	5,015	358	20,157	27,547	3,713
Finance Administration	2,648	189	10,669	14,586	1,964
Accounting	6,091	1,654	17,223	68,693	7,564
Assessor	2,960	213	11,935	16,310	2,190
Treasurer	1,033	53	3,287	14,420	574
Non-Department Expenses	2,502	0	2,197	10,387	497
Public Svcs Redistribution	0	0	116,631	0	26,469
Public Svcs Gen Fund Retiree	0	0	59,092	0	13,399
Parks & Recreation Admin	0	0	0	1,280,657	0
CSA Redistribution	22,072	0	0	76,067	0
Building Dept Admin	623	0	0	0	0
Utilities Redistribution	0	0	0	0	0
Customer Service	2,751	147	8,742	37,600	1,542
Sustnbly & Innvton (Systems Planning)	0	0	144,845	15,628	1,004
Allocated Costs for Fiscal 2018	270,348	2,189,133	494,253	2,801,443	186,936

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule A - Allocated Costs By Department**

Central Service Departments	Fund 0002 Energy Projects	Fund 0003 DDA Oper	Fund 0004 Maintenance Facility	Fund 0009 Smart Zone LDFA	Fund 0011 Central Stores
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Mayor & Council	167	29	47	7,178	2,772
City Administrator	116	77	98	5,051	3,227
Facility Management	0	0	0	0	0
Human Resources	0	9,430	195	0	3,878
Procurement	0	0	205	205	1,763
City Attorney	5,773	50,658	14	3,823	289
City Clerk	318	53	89	13,633	5,264
Finance Administration	167	26	48	7,212	2,781
Accounting	308	1,099	196	3,258	7,932
Assessor	0	32,201	0	17,775	0
Treasurer	22	4,861	5	3,594	347
Non-Department Expenses	0	1,899	39	0	780
Public Svcs Redistribution	0	0	124	0	2,451
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	7	0	0	1	0
Sustnbly & Innvton (Systems Planning)	0	0	0	0	0
Allocated Costs for Fiscal 2018	6,878	100,333	1,060	61,730	31,484

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule A - Allocated Costs By Department**

Central Service Departments	Fund 0012 Fleet Services	Fund 0014 Info Technology	Fund 0016 Community TV	Fund 0021 Major Street	Fund 0022 Local Street
Building Depreciation	0	123,784	4,578	0	0
Equipment Depreciation	0	485	98	0	0
Mayor & Council	16,622	17,093	4,739	29,954	5,876
City Administrator	18,270	28,897	9,316	36,612	7,900
Facility Management	0	66,691	1,314	0	0
Human Resources	19,899	44,633	28,154	47,072	11,417
Procurement	7,911	7,491	1,246	8,014	3,222
City Attorney	2,055	52,136	6,655	4,224	6,225
City Clerk	31,537	32,423	8,993	56,836	11,150
Finance Administration	16,701	261,669	4,759	30,098	5,900
Accounting	41,640	25,740	16,176	43,394	9,014
Assessor	0	0	0	0	0
Treasurer	2,130	2,197	609	4,083	744
Non-Department Expenses	4,007	8,991	3,993	9,483	2,299
Public Svcs Redistribution	12,586	0	0	29,743	7,226
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	24	50	35	661	5
Sustnbly & Innvton (Systems Planning)	384	0	816	4,661	0
Allocated Costs for Fiscal 2018	173,766	672,280	91,481	304,835	70,978

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule A - Allocated Costs By Department**

Central Service Departments	Fund 0023 Court Facilities	Fund 0024 Open Space & Park Acq	Fund 0025 Bandemer Prop	Fund 0026 Construction Code	Fund 0027 Drug Enforcement
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Mayor & Council	517	6,781	3	8,114	160
City Administrator	361	4,970	3	17,050	112
Facility Management	0	0	0	0	0
Human Resources	0	562	0	33,039	0
Procurement	0	412	0	725	932
City Attorney	0	120,344	0	15,537	0
City Clerk	982	12,874	6	15,399	305
Finance Administration	517	6,813	4	8,149	160
Accounting	192	7,219	1,249	22,063	808
Assessor	0	12,080	0	0	0
Treasurer	69	2,682	6	2,728	21
Non-Department Expenses	0	113	0	6,655	0
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	1,022	0	58,639	0
Building Dept Admin	0	0	0	1,678	0
Utilities Redistribution	0	0	0	0	0
Customer Service	20	5	16	4,433	7
Sustnbly & Innvton (Systems Planning)	0	0	0	0	0
Allocated Costs for Fiscal 2018	2,658	175,877	1,287	194,209	2,505

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule A - Allocated Costs By Department**

Central Service Departments	Fund 0028 Federal Forfeit	Fund 0034 Parks Memorials & Contrib	Fund 0035 General Debt Service	Fund 0036 Metro Expansion	Fund 0038 Special Assistance
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Mayor & Council	185	283	20,234	482	11
City Administrator	129	196	14,242	772	8
Facility Management	0	0	0	0	0
Human Resources	0	0	0	1,314	0
Procurement	515	205	0	725	101
City Attorney	0	0	0	12,497	0
City Clerk	348	532	38,392	915	21
Finance Administration	183	279	20,331	480	11
Accounting	467	709	7,692	1,163	55
Assessor	0	0	9	0	0
Treasurer	22	114	2,584	58	1
Non-Department Expenses	0	0	0	264	0
Public Svcs Redistribution	0	0	0	838	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	221	0	1	0
Sustnbly & Innvton (Systems Planning)	0	0	0	0	0
Allocated Costs for Fiscal 2018	1,849	2,539	103,484	19,509	208

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule A - Allocated Costs By Department**

Central Service Departments	Fund 0041 Open Space Endowmt	Fund 0042 Water Supply System	Fund 0043 Sewage Disposal System	Fund 0044 Parking System	Fund 0048 Airport
Building Depreciation	0	1,092	0	0	0
Equipment Depreciation	0	103	0	0	0
Mayor & Council	10	49,095	47,349	4,234	1,763
City Administrator	8	65,693	59,353	2,974	2,348
Facility Management	0	1,385	0	0	0
Human Resources	0	94,397	78,893	0	3,362
Procurement	0	21,871	11,871	0	1,972
City Attorney	0	(125,125)	143,493	1,941	2,809
City Clerk	20	93,159	89,853	8,028	3,340
Finance Administration	10	49,339	47,584	4,246	1,766
Accounting	28	102,005	78,871	2,543	8,585
Assessor	0	0	0	0	0
Treasurer	1	6,395	6,076	534	269
Non-Department Expenses	0	19,023	15,900	0	677
Public Svcs Redistribution	0	59,654	49,840	0	2,128
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	273	20	0	130
Sustnbly & Innvton (Systems Planning)	0	0	0	0	2,754
Allocated Costs for Fiscal 2018	77	438,359	629,103	24,500	31,903

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule A - Allocated Costs By Department

Central Service Departments	Fund 0049 Project Management	Fund 0052 VEBA Trust	Fund 0054 Cemetery Perp Care	Fund 0055 Elizabeth Dean Trust	Fund 0056 Art in Public Places
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Mayor & Council	7,484	742	0	34	0
City Administrator	15,117	703	0	55	0
Facility Management	0	0	0	0	0
Human Resources	29,869	0	0	107	0
Procurement	24,707	0	0	307	101
City Attorney	4,100	29	0	7	1,261
City Clerk	14,204	1,405	0	63	1
Finance Administration	7,517	739	0	31	0
Accounting	24,732	278	0	209	0
Assessor	0	0	0	0	0
Treasurer	1,303	90	1	4	0
Non-Department Expenses	6,016	0	0	21	0
Public Svcs Redistribution	18,869	0	0	65	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	931	0	4	1	0
Sustnblty & Innvton (Systems Planning)	0	46	0	0	0
Allocated Costs for Fiscal 2018	154,849	4,032	5	904	1,363

City of Ann Arbor, MI
Cost Allocation Plan
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Schedule A - Allocated Costs By Department

Central Service Departments	Fund 0057 Insurance	Fund 0058 Wheeler Center	Fund 0059 Pension Trust	Fund 0061 Alternative Transportation	Fund 0062 Street Millage
Building Depreciation	4,161	0	0	0	0
Equipment Depreciation	391	0	0	0	0
Mayor & Council	67,757	893	1,491	868	45,575
City Administrator	51,843	821	3,086	1,466	37,476
Facility Management	5,292	0	0	0	0
Human Resources	4,464	579	7,469	2,589	16,351
Procurement	5,199	2,076	0	830	12,076
City Attorney	127,504	43	4,604	193	4,804
City Clerk	128,607	1,689	2,824	1,644	86,480
Finance Administration	126,757	891	1,494	865	45,799
Accounting	39,908	8,359	1,886	1,967	31,220
Assessor	0	0	0	0	54,939
Treasurer	9,451	110	187	106	14,154
Non-Department Expenses	898	117	1,506	522	3,294
Public Svcs Redistribution	0	370	0	1,639	10,344
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	106	1	10	1	5
Sustnblty & Innvton (Systems Planning)	0	8,310	143	0	0
Allocated Costs for Fiscal 2018	572,338	24,259	24,700	12,690	362,517

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule A - Allocated Costs By Department

Central Service Departments	Fund 0064 Mich Justice Training	Fund 0069 Stormwater Sewer System	Fund 0070 Affordable Housing	Fund 0071 Park Maint & Cap Imp	Fund 0072 Solid Waste
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Mayor & Council	47	16,564	0	13,940	37,382
City Administrator	32	21,649	0	21,775	38,693
Facility Management	0	0	0	0	0
Human Resources	0	30,289	0	47,127	37,527
Procurement	101	7,491	0	13,225	16,350
City Attorney	0	68,724	60	16,348	42,643
City Clerk	90	31,426	0	26,447	70,924
Finance Administration	48	16,641	0	13,999	37,566
Accounting	955	30,943	0	50,135	53,190
Assessor	0	0	0	27,811	62,450
Treasurer	6	2,261	0	5,979	14,442
Non-Department Expenses	0	6,102	0	9,494	7,563
Public Svcs Redistribution	0	19,136	0	22,908	23,718
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	1	386	0	22	419
Sustnbly & Innvton (Systems Planning)	0	6	0	0	2,583
Allocated Costs for Fiscal 2018	1,280	251,618	60	269,210	445,450

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule A - Allocated Costs By Department

Central Service Departments	Fund 0074 Sewer Rev Bonds-08	Fund 0075 Sewer Revenue Bonds	Fund 0076 Sewer Bonds XIX-04	Fund 0077 Sewer Bonds XX-04 SRF	Fund 0081 Storm Sewer Rev Bonds
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Mayor & Council	8	337	0	0	36
City Administrator	6	235	0	0	25
Facility Management	0	0	0	0	0
Human Resources	0	0	0	0	0
Procurement	0	2,282	0	0	0
City Attorney	0	0	0	0	0
City Clerk	18	636	0	0	69
Finance Administration	9	333	0	0	34
Accounting	103	2,932	856	137	126
Assessor	0	0	0	0	0
Treasurer	1	40	0	0	3
Non-Department Expenses	0	0	0	0	0
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	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
Sustnbly & Innvton (Systems Planning)	0	0	0	0	0
Allocated Costs for Fiscal 2018	145	6,795	856	137	293

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule A - Allocated Costs By Department**

Central Service Departments	Fund 0082 Storm Sewer Rev Bonds- 05	Fund 0087 2012 SRF WWTP Renovations	Fund 0092 Water Bond-08	Fund 0093 Water Revenue Bonds	Fund 0095 Water Bond Future 2019 Series
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Mayor & Council	0	0	7	21	1,239
City Administrator	0	0	17	15	872
Facility Management	0	0	0	0	0
Human Resources	0	0	34	0	0
Procurement	0	0	0	830	1,035
City Attorney	0	0	2	0	0
City Clerk	0	0	13	42	2,343
Finance Administration	0	0	7	21	1,240
Accounting	5	2,885	52	1,855	1,270
Assessor	0	0	0	0	0
Treasurer	0	0	0	2	153
Non-Department Expenses	0	0	7	0	0
Public Svcs Redistribution	0	0	25	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
Sustnbly & Innvton (Systems Planning)	0	0	0	0	0
Allocated Costs for Fiscal 2018	5	2,885	164	2,786	8,152

City of Ann Arbor, MI
Cost Allocation Plan
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Schedule A - Allocated Costs By Department

Central Service Departments	Fund 0096 Water Pend'g Bond Series	Fund 0098 Water Bond 09-10 DWRP	Fund 0099 Investment Pooled	Fund 00CP General Capital	Fund 00MG Major Grants
Building Depreciation	0	0	0	0	0
Equipment Depreciation	0	0	0	0	0
Mayor & Council	945	0	442	9,553	3,126
City Administrator	665	0	308	6,877	3,021
Facility Management	0	0	0	0	0
Human Resources	0	0	0	453	2,481
Procurement	6,140	0	0	5,720	2,492
City Attorney	120	0	0	769	2,096
City Clerk	1,790	0	835	18,134	5,928
Finance Administration	948	0	441	9,598	3,139
Accounting	6,713	517	165	8,483	15,882
Assessor	0	0	0	0	0
Treasurer	117	0	54	1,217	395
Non-Department Expenses	0	0	0	90	501
Public Svcs Redistribution	0	0	0	288	1,576
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	1	0	0	1	4
Sustnbly & Innvton (Systems Planning)	0	0	0	0	0
Allocated Costs for Fiscal 2018	17,439	517	2,245	61,183	40,641

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule A - Allocated Costs By Department

Central Service Departments	All Others	Total Allocated	Direct Billed	Unallocated	Cost Adjustments
Building Depreciation	0	5,078,914	0	0	(5,455,844)
Equipment Depreciation	0	6,342	0	0	(66,329)
Mayor & Council	0	587,018	0	0	0
City Administrator	0	805,403	0	0	0
Facility Management	0	954,262	0	2,025,927	0
Human Resources	0	1,518,470	0	222,321	0
Procurement	0	191,440	0	0	0
City Attorney	0	1,732,772	253,284	0	0
City Clerk	0	1,113,867	0	268,598	0
Finance Administration	0	892,891	0	0	0
Accounting	0	990,468	0	0	0
Assessor	0	381,387	0	1,076,995	0
Treasurer	0	545,221	0	163,064	0
Non-Department Expenses	0	240,868	0	848	0
Public Svcs Redistribution	0	406,628	0	0	0
Public Svcs Gen Fund Retiree	0	72,491	0	0	0
Parks & Recreation Admin	0	1,280,657	0	0	0
CSA Redistribution	0	238,198	0	0	0
Building Dept Admin	0	598,895	0	0	0
Utilities Redistribution	0	0	0	0	0
Customer Service	0	369,918	0	0	0
Sustnbly & Innvton (Systems Planning)	0	186,141	0	87,356	0
Allocated Costs for Fiscal 2018	0	18,192,251	253,284	3,845,109	(5,522,173)

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule A - Allocated Costs By Department**

Central Service Departments	Disallowed	Total Expenditures
Building Depreciation		
Equipment Depreciation		
Mayor & Council		
City Administrator		
Facility Management	318,652	
Human Resources		
Procurement	0	
City Attorney	6,429	
City Clerk	5,755	
Finance Administration	0	
Accounting		
Assessor		
Treasurer	0	
Non-Department Expenses	17,465,944	
Public Svcs Redistribution		
Public Svcs Gen Fund Retiree		
Parks & Recreation Admin		
CSA Redistribution		
Building Dept Admin		
Utilities Redistribution		
Customer Service		
Sustnbly & Innvton (Systems Planning)		
Allocated Costs for Fiscal 2018	17,796,780	34,565,251

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule C - Summary of Allocated Costs**

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Building Depreciation	0		5,455,844		0	
Equipment Depreciation	0		66,329		0	
Mayor & Council	353,870		0		0	
City Administrator	763,863		0		0	
Facility Management	3,566,278	(318,652)	0	(2,025,927)	0	
Human Resources	2,019,034		0	(222,321)	0	
Procurement	164,651	0	0		0	
City Attorney	2,718,098	(6,429)	0		(253,284)	
City Clerk	1,202,901	(5,755)	0	(268,598)	0	
Finance Administration	1,054,688	0	0		0	
Accounting	854,109		0		0	
Assessor	1,186,371		0	(1,076,995)	0	
Treasurer	637,918	0	0	(163,064)	0	
Non-Department Expenses	17,799,757	(17,465,944)	0	(848)	0	
Public Svcs Gen Fund Retiree	131,664		0		0	
Parks & Recreation Admin	1,221,088		0		0	
Building Dept Admin	413,843		0		0	
Customer Service	250,550		0		0	
Sustnblty & Invvton (Systems Planning)	226,568		0	(87,356)	0	
Community Development Gen Fund						211,758
District Court						1,541,520
Police						2,774,230
Police Parking Enforcement						747,837
Fire						877,192
Planning - Historic Preservation						18,358
Bldg & Rent Svcs - Housing						608,307
Bldg & Rent Svcs - Appeals						48,585
Bldg & Rent Svcs - Plan Review						105
Bldg & Rent Svcs - Deer Mgt						9,836
Planning						270,348
Engineering						2,189,133
DPW (Field Ops) General Fund						494,253
Parks & Recreation General Fund						2,801,443
Utilities General Fund						186,936
Fund 0002 Energy Projects						6,878
Fund 0003 DDA Oper						100,333
Fund 0004 Maintenance Facility						1,060
Fund 0009 Smart Zone LDFA						61,730
Fund 0011 Central Stores						31,484
Fund 0012 Fleet Services						173,766
Fund 0014 Info Technology						672,280
Fund 0016 Community TV						91,481
Fund 0021 Major Street						304,835
Fund 0022 Local Street						70,978
Fund 0023 Court Facilities						2,658
Fund 0024 Open Space & Park Acq						175,877
Fund 0025 Bandemer Prop						1,287
Fund 0026 Construction Code						194,209
Fund 0027 Drug Enforcement						2,505
Fund 0028 Federal Forfeit						1,849
Fund 0034 Parks Memorials & Contrib						2,539
Fund 0035 General Debt Service						103,484

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule C - Summary of Allocated Costs**

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Fund 0036 Metro Expansion						19,509
Fund 0038 Special Assistance						208
Fund 0041 Open Space Endowmt						77
Fund 0042 Water Supply System						438,359
Fund 0043 Sewage Disposal System						629,103
Fund 0044 Parking System						24,500
Fund 0048 Airport						31,903
Fund 0049 Project Management						154,849
Fund 0052 VEBA Trust						4,032
Fund 0054 Cemetery Perp Care						5
Fund 0055 Elizabeth Dean Trust						904
Fund 0056 Art in Public Places						1,363
Fund 0057 Insurance						572,338
Fund 0058 Wheeler Center						24,259
Fund 0059 Pension Trust						24,700
Fund 0061 Alternative Transportation						12,690
Fund 0062 Street Millage						362,517
Fund 0064 Mich Justice Training						1,280
Fund 0069 Stormwater Sewer System						251,618
Fund 0070 Affordable Housing						60
Fund 0071 Park Maint & Cap Imp						269,210
Fund 0072 Solid Waste						445,450
Fund 0074 Sewer Rev Bonds-08						145
Fund 0075 Sewer Revenue Bonds						6,795
Fund 0076 Sewer Bonds XIX-04						856
Fund 0077 Sewer Bonds XX-04 SRF						137
Fund 0081 Storm Sewer Rev Bonds						293
Fund 0082 Storm Sewer Rev Bonds-05						5
Fund 0087 2012 SRF WWTP Renovations						2,885
Fund 0092 Water Bond-08						164
Fund 0093 Water Revenue Bonds						2,786
Fund 0095 Water Bond Future 2019 Series						8,152
Fund 0096 Water Pend'g Bond Series						17,439
Fund 0098 Water Bond 09-10 DWRF						517
Fund 0099 Investment Pooled						2,245
Fund 00CP General Capital						61,183
Fund 00MG Major Grants						40,641
All Others						0
Totals	34,565,251	(17,796,780)	5,522,173	(3,845,109)	(253,284)	18,192,251

Deviation: 0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	Ratio of Direct Attorney Time by Department	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 2018 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 2018 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 (Systems Planning)		
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 2018 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 2018 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	150,251			
Dept Specific Depreciation	3,298,815			
City Hall Deprec - Renovations	294,586			
Justice Center Depreciation	883,758			
Justice Ctr Annual Interest	828,434			
Total Departmental Cost Adjustments:	5,455,844			5,455,844
Inbound Costs:				
Accounting		730	730	
Total Allocated Additions:		730	730	730
Total To Be Allocated:	5,455,844	730		5,456,574

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	150,251	0	150,251	0	0
Dept Specific Depreciation	3,298,815	0	0	0	3,298,815
City Hall Deprec - Renovations	294,586	0	294,586	0	0
Justice Center Depreciation	883,758	0	0	883,758	0
Justice Ctr Annual Interest	828,434	0	0	828,434	0
Functional Cost	5,455,844	0	444,837	1,712,192	3,298,815
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	5,455,844	0	444,837	1,712,192	3,298,815
Allocation Step 2					
Inbound - Accounting: 1826 Fixed Assets	730	0	257	473	0
2nd Allocation	730	0	257	473	0
Total For Building Depreciation					
Schedule .3 Total	5,456,574	0	445,094	1,712,665	3,298,815

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	1,299	2.228398	9,913		9,913	6	9,919
City Administrator	1,394	2.391368	10,638		10,638	6	10,644
Human Resources	3,953	6.781260	30,166		30,166	16	30,182
Procurement	378	0.648448	2,885		2,885	1	2,886
City Attorney	5,004	8.584221	38,186		38,186	20	38,206
City Clerk	6,932	11.891651	52,898		52,898	29	52,927
Finance Administration	1,608	2.758479	12,271		12,271	7	12,278
Accounting	2,074	3.557889	15,827		15,827	9	15,836
Assessor	2,709	4.647213	20,673		20,673	11	20,684
Treasurer	796	1.365516	6,074		6,074	3	6,077
Public Svcs Redistribution	13,857	23.771294	105,741		105,741	73	105,814
CSA Redistribution	7,066	12.121524	53,921		53,921	30	53,951
Customer Service	2,391	4.101693	18,246		18,246	10	18,256
Police	6,478	11.112827	49,434		49,434	28	49,462
Police Parking Enforcement	855	1.466728	6,525		6,525	3	6,528
Fund 0014 Info Technology	675	1.157943	5,151		5,151	2	5,153
Fund 0016 Community TV	136	0.233304	1,038		1,038		1,038
Fund 0042 Water Supply System	143	0.245312	1,091		1,091	1	1,092
Fund 0057 Insurance	545	0.934932	4,159		4,159	2	4,161
Schedule .4 Total for City Hall	58,293	100.000000	444,837		444,837	257	445,094

Allocation Basis: Assigned Sq Footage - City Hall
Allocation Source: Facilities Management Report

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	796,336		796,336	221	796,557
Police	39,695	44.534072	762,509		762,509	210	762,719
Police Parking Enforcement	1,809	2.029529	34,749		34,749	9	34,758
Fund 0014 Info Technology	6,174	6.926650	118,598		118,598	33	118,631
Schedule .4 Total for Justice Center	89,134	100.000000	1,712,192		1,712,192	473	1,712,665

Allocation Basis: Assigned Sq Footage - Justice Center

Allocation Source: Facilities Management Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	47,007.79	1.424990	47,008		47,008		47,008
Engineering	2,018,718.00	61.195249	2,018,717		2,018,717		2,018,717
DPW (Field Ops) General Fund	63,567.48	1.926979	63,567		63,567		63,567
Parks & Recreation General Fund	1,084,835.48	32.885612	1,084,836		1,084,836		1,084,836
Utilities General Fund	81,146.58	2.459871	81,147		81,147		81,147
Fund 0016 Community TV	3,539.58	0.107299	3,540		3,540		3,540
Schedule .4 Total for Dept Specific	3,298,814.91	100.000000	3,298,815		3,298,815	0	3,298,815

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 2018 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Building Depreciation**

Receiving Department	Total	City Hall	Justice Center	Dept Specific
Mayor & Council	9,919	9,919	0	0
City Administrator	10,644	10,644	0	0
Human Resources	30,182	30,182	0	0
Procurement	2,886	2,886	0	0
City Attorney	38,206	38,206	0	0
City Clerk	52,927	52,927	0	0
Finance Administration	12,278	12,278	0	0
Accounting	15,836	15,836	0	0
Assessor	20,684	20,684	0	0
Treasurer	6,077	6,077	0	0
Public Svcs Redistribution	105,814	105,814	0	0
CSA Redistribution	53,951	53,951	0	0
Customer Service	18,256	18,256	0	0
District Court	796,557	0	796,557	0
Police	812,181	49,462	762,719	0
Police Parking Enforcement	41,286	6,528	34,758	0
Fire	47,008	0	0	47,008
Engineering	2,018,717	0	0	2,018,717
DPW (Field Ops) General Fund	63,567	0	0	63,567
Parks & Recreation General Fund	1,084,836	0	0	1,084,836
Utilities General Fund	81,147	0	0	81,147
Fund 0014 Info Technology	123,784	5,153	118,631	0
Fund 0016 Community TV	4,578	1,038	0	3,540
Fund 0042 Water Supply System	1,092	1,092	0	0
Fund 0057 Insurance	4,161	4,161	0	0
Direct Bill	0	0	0	0
Total	5,456,574	445,094	1,712,665	3,298,815

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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 2018 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	41,853			
Equipment Depreciation	7,042			
Vehicle Depreciation	17,434			
Total Departmental Cost Adjustments:	<u>66,329</u>		66,329	
Total To Be Allocated:	<u>66,329</u>		<u>66,329</u>	

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	41,853	0	0	0	41,853
Equipment Depreciation	7,042	0	7,042	0	0
Vehicle Depreciation	17,434	0	0	17,434	0
 Functional Cost	 66,329	 0	 7,042	 17,434	 41,853
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	66,329	0	7,042	17,434	41,853
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Equipment Depreciation					
Schedule .3 Total	66,329	0	7,042	17,434	41,853

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	2,500.20	35.505228	2,500		2,500		2,500
Finance Administration	2,307.60	32.770123	2,308		2,308		2,308
Building Dept Admin	2,233.98	31.724649	2,234		2,234		2,234
Schedule .4 Total for Equip Deprec	7,041.78	100.000000	7,042		7,042	0	7,042

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 2018 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	17,434.32	100.000000	17,434		17,434		17,434
Schedule .4 Total for Vehicle Deprec	17,434.32	100.000000	17,434		17,434	0	17,434

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 2018 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	1,299	2.228398	933		933		933
City Administrator	1,394	2.391368	1,001		1,001		1,001
Human Resources	3,953	6.781260	2,838		2,838		2,838
Procurement	378	0.648448	271		271		271
City Attorney	5,004	8.584221	3,593		3,593		3,593
City Clerk	6,932	11.891651	4,977		4,977		4,977
Finance Administration	1,608	2.758479	1,155		1,155		1,155
Accounting	2,074	3.557889	1,489		1,489		1,489
Assessor	2,709	4.647213	1,945		1,945		1,945
Treasurer	796	1.365516	572		572		572
Public Svcs Redistribution	13,857	23.771294	9,947		9,947		9,947
CSA Redistribution	7,066	12.121524	5,073		5,073		5,073
Customer Service	2,391	4.101693	1,717		1,717		1,717
Police	6,478	11.112827	4,651		4,651		4,651
Police Parking Enforcement	855	1.466728	614		614		614
Fund 0014 Info Technology	675	1.157943	485		485		485
Fund 0016 Community TV	136	0.233304	98		98		98
Fund 0042 Water Supply System	143	0.245312	103		103		103
Fund 0057 Insurance	545	0.934932	391		391		391
Schedule .4 Total for City Hall Equip	58,293	100.000000	41,853		41,853	0	41,853

Allocation Basis: Assigned Sq Footage - City Hall
Allocation Source: Facilities Management Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Equipment Depreciation**

Receiving Department	Total	Equip Deprec	Vehicle Deprec	City Hall Equip
Mayor & Council	933	0	0	933
City Administrator	1,001	0	0	1,001
Human Resources	2,838	0	0	2,838
Procurement	271	0	0	271
City Attorney	3,593	0	0	3,593
City Clerk	7,477	2,500	0	4,977
Finance Administration	3,463	2,308	0	1,155
Accounting	1,489	0	0	1,489
Assessor	1,945	0	0	1,945
Treasurer	572	0	0	572
Public Svcs Redistribution	9,947	0	0	9,947
CSA Redistribution	5,073	0	0	5,073
Building Dept Admin	19,668	2,234	17,434	0
Customer Service	1,717	0	0	1,717
Police	4,651	0	0	4,651
Police Parking Enforcement	614	0	0	614
Fund 0014 Info Technology	485	0	0	485
Fund 0016 Community TV	98	0	0	98
Fund 0042 Water Supply System	103	0	0	103
Fund 0057 Insurance	391	0	0	391
Direct Bill	0	0	0	0
Total	66,329	7,042	17,434	41,853

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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 2018 Actual Expenditures
Schedule .2 - Costs To Be Allocated
For Department Mayor & Council**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	353,870			353,870
Inbound Costs:				
Building Depreciation	9,913	6	9,919	
Equipment Depreciation	933		933	
Mayor & Council		482	482	
City Administrator		1,768	1,768	
Facility Management		11,275	11,275	
Human Resources		1,280	1,280	
City Attorney		232,600	232,600	
City Clerk		1,505	1,505	
Finance Administration		720	720	
Accounting		2,074	2,074	
Assessor		899	899	
Treasurer		235	235	
Non-Department Expenses		283	283	
Customer Service		632	632	
Total Allocated Additions:	10,846	253,759	264,605	264,605
Total To Be Allocated:	364,716	253,759		618,475

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department Mayor & Council

	Total	G&A	Mayor & Council
Other Expense & Cost			
Personnel Services	40,174	0	40,174
Personnel Svcs-Other	207,411	0	207,411
Payroll Fringes	54,077	0	54,077
Other Services	8,400	0	8,400
Other Charges	41,804	0	41,804
1100 Fringe Benefits	0	0	0
Materials & Supplies	2,004	0	2,004
Rounding Adjustment	0	0	0
Departmental Total			
Expenditures Per Financial Statement	353,870		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost			
Functional Cost	353,870	0	353,870
Allocation Step 1			
Inbound - All Others	10,846	10,846	0
Reallocate Admin Costs		(10,846)	10,846
Unallocated Costs	0	0	0
1st Allocation	364,716	0	364,716
Allocation Step 2			
Inbound - All Others	253,759	253,759	0
Reallocate Admin Costs		(253,759)	253,759
Unallocated Costs	0	0	0
2nd Allocation	253,759	0	253,759
Total For Mayor & Council			
Schedule .3 Total	618,475	0	618,475

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	353,870	0.132310	482		482		482
City Administrator	763,863	0.285605	1,042		1,042	723	1,765
Facility Management	1,918,916	0.717474	2,617		2,617	1,817	4,434
Human Resources	1,796,714	0.671783	2,450		2,450	1,703	4,153
Procurement	164,651	0.061562	225		225	154	379
City Attorney	2,718,098	1.016285	3,706		3,706	2,574	6,280
City Clerk	1,202,901	0.449759	1,641		1,641	1,138	2,779
Finance Administration	1,054,688	0.394343	1,438		1,438	999	2,437
Accounting	854,109	0.319348	1,165		1,165	808	1,973
Assessor	1,186,371	0.443579	1,618		1,618	1,122	2,740
Treasurer	391,861	0.146515	534		534	371	905
Non-Department Expenses	333,813	0.124811	455		455	315	770
Public Svcs Gen Fund Retiree	131,664	0.049229	179		179	126	305
Building Dept Admin	413,843	0.154734	564		564	391	955
Customer Service	250,550	0.093679	342		342	236	578
Community Development Gen Fund	4,439,666	1.659971	6,054		6,054	4,213	10,267
District Court	4,564,257	1.706555	6,224		6,224	4,329	10,553
Sustnblty & Innvton (Systems Planning)	226,568	0.084713	309		309	213	522
Police	26,102,670	9.759668	35,595		35,595	24,791	60,386
Police Parking Enforcement	1,485,862	0.555557	2,026		2,026	1,407	3,433
Fire	15,921,592	5.953010	21,712		21,712	15,120	36,832
Planning - Historic Preservation	97,439	0.036432	133		133	90	223
Bldg & Rent Svcs - Housing	1,016,681	0.380132	1,387		1,387	964	2,351
Bldg & Rent Svcs - Appeals	75,341	0.028170	103		103	69	172
Bldg & Rent Svcs - Deer Mgt	293,881	0.109881	401		401	277	678
Planning	1,143,765	0.427648	1,559		1,559	1,082	2,641
Engineering	83,314	0.031151	113		113	78	191
DPW (Field Ops) General Fund	4,593,728	1.717574	6,264		6,264	4,357	10,621
Parks & Recreation General Fund	6,278,146	2.347370	8,562		8,562	5,960	14,522
Utilities General Fund	848,145	0.317117	1,156		1,156	803	1,959
Fund 0002 Energy Projects	73,646	0.027536	100		100	67	167
Fund 0003 DDA Oper	12,694	0.004746	17		17	12	29
Fund 0004 Maintenance Facility	20,906	0.007817	29		29	18	47
Fund 0009 Smart Zone LDFA	3,105,885	1.161276	4,235		4,235	2,943	7,178
Fund 0011 Central Stores	1,200,725	0.448946	1,638		1,638	1,134	2,772
Fund 0012 Fleet Services	7,185,733	2.686712	9,798		9,798	6,824	16,622
Fund 0014 Info Technology	7,388,940	2.762690	10,076		10,076	7,017	17,093
Fund 0016 Community TV	2,051,216	0.766940	2,797		2,797	1,942	4,739
Fund 0021 Major Street	12,947,337	4.840950	17,656		17,656	12,298	29,954
Fund 0022 Local Street	2,541,938	0.950419	3,466		3,466	2,410	5,876
Fund 0023 Court Facilities	225,000	0.084126	307		307	210	517
Fund 0024 Open Space & Park Acq	2,934,709	1.097274	4,002		4,002	2,779	6,781
Fund 0025 Bandemer Prop	1,776	0.000664	2		2	1	3
Fund 0026 Construction Code	3,509,910	1.312339	4,786		4,786	3,328	8,114
Fund 0027 Drug Enforcement	70,579	0.026389	96		96	64	160
Fund 0028 Federal Forfeit	80,701	0.030174	110		110	75	185
Fund 0034 Parks Memorials & Contrib	122,067	0.045640	167		167	116	283
Fund 0035 General Debt Service	8,747,566	3.270675	11,929		11,929	8,305	20,234
Fund 0036 Metro Expansion	209,670	0.078394	286		286	196	482
Fund 0038 Special Assistance	5,000	0.001869	7		7	4	11
Fund 0041 Open Space Endowmt	4,591	0.001717	6		6	4	10
Fund 0042 Water Supply System	21,220,647	7.934302	28,938		28,938	20,157	49,095

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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 0043 Sewage Disposal System	20,467,844	7.652833	27,911		27,911	19,438	47,349
Fund 0044 Parking System	1,831,509	0.684793	2,497		2,497	1,737	4,234
Fund 0048 Airport	763,056	0.285303	1,041		1,041	722	1,763
Fund 0049 Project Management	3,237,332	1.210423	4,414		4,414	3,070	7,484
Fund 0052 VEBA Trust	321,738	0.120297	439		439	303	742
Fund 0055 Elizabeth Dean Trust	14,800	0.005534	21		21	13	34
Fund 0057 Insurance	29,171,946	10.907254	39,784		39,784	27,973	67,757
Fund 0058 Wheeler Center	386,864	0.144647	527		527	366	893
Fund 0059 Pension Trust	645,398	0.241311	880		880	611	1,491
Fund 0061 Alternative Transportation	376,254	0.140680	513		513	355	868
Fund 0062 Street Millage	19,699,794	7.365662	26,864		26,864	18,711	45,575
Fund 0064 Mich Justice Training	21,000	0.007852	29		29	18	47
Fund 0069 Stormwater Sewer System	7,159,956	2.677075	9,763		9,763	6,801	16,564
Fund 0071 Park Maint & Cap Imp	6,027,317	2.253586	8,219		8,219	5,721	13,940
Fund 0072 Solid Waste	16,157,890	6.041361	22,034		22,034	15,348	37,382
Fund 0074 Sewer Rev Bonds-08	4,057	0.001517	5		5	3	8
Fund 0075 Sewer Revenue Bonds	146,173	0.054654	199		199	138	337
Fund 0081 Storm Sewer Rev Bonds	16,035	0.005996	22		22	14	36
Fund 0092 Water Bond-08	3,020	0.001129	4		4	3	7
Fund 0093 Water Revenue Bonds	9,950	0.003720	13		13	8	21
Fund 0095 Water Bond Future 2019 Series	536,612	0.200637	732		732	507	1,239
Fund 0096 Water Pend'g Bond Series	409,945	0.153276	558		558	387	945
Fund 0099 Investment Pooled	191,975	0.071779	262		262	180	442
Fund 00CP General Capital	4,133,096	1.545346	5,636		5,636	3,917	9,553
Fund 00MG Major Grants	1,352,537	0.505707	1,845		1,845	1,281	3,126
Schedule .4 Total for Mayor & Council	267,454,301	99.999932	364,716		364,716	253,759	618,475

Allocation Basis: Dollar Amount of Expenditures by Program

Allocation Source: Financial Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Mayor & Council**

Receiving Department	Total	Mayor & Council
Mayor & Council	482	482
City Administrator	1,765	1,765
Facility Management	4,434	4,434
Human Resources	4,153	4,153
Procurement	379	379
City Attorney	6,280	6,280
City Clerk	2,779	2,779
Finance Administration	2,437	2,437
Accounting	1,973	1,973
Assessor	2,740	2,740
Treasurer	905	905
Non-Department Expenses	770	770
Public Svcs Gen Fund Retiree	305	305
Building Dept Admin	955	955
Customer Service	578	578
Community Development Gen Fund	10,267	10,267
District Court	10,553	10,553
Sustnblty & Innvton (Systems Planning)	522	522
Police	60,386	60,386
Police Parking Enforcement	3,433	3,433
Fire	36,832	36,832
Planning - Historic Preservation	223	223
Bldg & Rent Svcs - Housing	2,351	2,351
Bldg & Rent Svcs - Appeals	172	172
Bldg & Rent Svcs - Deer Mgt	678	678
Planning	2,641	2,641
Engineering	191	191
DPW (Field Ops) General Fund	10,621	10,621
Parks & Recreation General Fund	14,522	14,522
Utilities General Fund	1,959	1,959
Fund 0002 Energy Projects	167	167
Fund 0003 DDA Oper	29	29
Fund 0004 Maintenance Facility	47	47
Fund 0009 Smart Zone LDFA	7,178	7,178
Fund 0011 Central Stores	2,772	2,772
Fund 0012 Fleet Services	16,622	16,622
Fund 0014 Info Technology	17,093	17,093
Fund 0016 Community TV	4,739	4,739
Fund 0021 Major Street	29,954	29,954
Fund 0022 Local Street	5,876	5,876
Fund 0023 Court Facilities	517	517
Fund 0024 Open Space & Park Acq	6,781	6,781
Fund 0025 Bandemer Prop	3	3
Fund 0026 Construction Code	8,114	8,114
Fund 0027 Drug Enforcement	160	160
Fund 0028 Federal Forfeit	185	185
Fund 0034 Parks Memorials & Contrib	283	283
Fund 0035 General Debt Service	20,234	20,234
Fund 0036 Metro Expansion	482	482
Fund 0038 Special Assistance	11	11
Fund 0041 Open Space Endowmt	10	10
Fund 0042 Water Supply System	49,095	49,095

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Mayor & Council**

Receiving Department	Total	Mayor & Council
Fund 0043 Sewage Disposal System	47,349	47,349
Fund 0044 Parking System	4,234	4,234
Fund 0048 Airport	1,763	1,763
Fund 0049 Project Management	7,484	7,484
Fund 0052 VEBA Trust	742	742
Fund 0055 Elizabeth Dean Trust	34	34
Fund 0057 Insurance	67,757	67,757
Fund 0058 Wheeler Center	893	893
Fund 0059 Pension Trust	1,491	1,491
Fund 0061 Alternative Transportation	868	868
Fund 0062 Street Millage	45,575	45,575
Fund 0064 Mich Justice Training	47	47
Fund 0069 Stormwater Sewer System	16,564	16,564
Fund 0071 Park Maint & Cap Imp	13,940	13,940
Fund 0072 Solid Waste	37,382	37,382
Fund 0074 Sewer Rev Bonds-08	8	8
Fund 0075 Sewer Revenue Bonds	337	337
Fund 0081 Storm Sewer Rev Bonds	36	36
Fund 0092 Water Bond-08	7	7
Fund 0093 Water Revenue Bonds	21	21
Fund 0095 Water Bond Future 2019 Series	1,239	1,239
Fund 0096 Water Pend'g Bond Series	945	945
Fund 0099 Investment Pooled	442	442
Fund 00CP General Capital	9,553	9,553
Fund 00MG Major Grants	3,126	3,126
Direct Bill	0	0
Total	618,475	618,475

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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 2018 Actual Expenditures
Schedule .2 - Costs To Be Allocated
For Department City Administrator**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	763,863			763,863
Inbound Costs:				
Building Depreciation	10,638	6	10,644	
Equipment Depreciation	1,001		1,001	
Mayor & Council	1,042	723	1,765	
City Administrator		2,927	2,927	
Facility Management		12,101	12,101	
Human Resources		3,377	3,377	
Procurement		717	717	
City Attorney		60,844	60,844	
City Clerk		3,251	3,251	
Finance Administration		1,555	1,555	
Accounting		4,337	4,337	
Assessor		1,939	1,939	
Treasurer		514	514	
Non-Department Expenses		744	744	
Customer Service		1,370	1,370	
Total Allocated Additions:	12,681	94,405	107,086	107,086
Total To Be Allocated:	<u>776,544</u>	<u>94,405</u>		<u>870,949</u>

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department City Administrator**

	Total	G&A	Personnel Issues	Financial Issues
Other Expense & Cost				
Personnel Services	302,191	0	151,096	151,095
Personnel Svcs-Other	0	0	0	0
Payroll Fringes	135,549	0	67,775	67,774
Other Services	149,304	0	74,652	74,652
Other Charges	147,110	0	73,555	73,555
Materials & Supplies	28,149	0	14,075	14,074
Employee Allowances	1,560	0	780	780
1100 Fringe Benefit	0	0	0	0
Rounding Adjustment	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement	763,863			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost				
Functional Cost	763,863	0	381,933	381,930
Allocation Step 1				
Inbound - All Others	12,681	12,681	0	0
Reallocate Admin Costs		(12,681)	6,342	6,339
Unallocated Costs	0	0	0	0
1st Allocation	776,544	0	388,275	388,269
Allocation Step 2				
Inbound - All Others	94,405	94,405	0	0
Reallocate Admin Costs		(94,405)	47,234	47,171
Unallocated Costs	0	0	0	0
2nd Allocation	94,405	0	47,234	47,171
Total For City Administrator				
Schedule .3 Total	870,949	0	435,509	435,440

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	301,662.07	0.322892	1,254		1,254		1,254
City Administrator	437,739.56	0.468546	1,819		1,819		1,819
Facility Management	627,683.07	0.671856	2,608		2,608	313	2,921
Human Resources	1,481,790.40	1.586072	6,158		6,158	748	6,906
Procurement	141,697.78	0.151670	589		589	69	658
City Attorney	2,346,991.12	2.512161	9,755		9,755	1,193	10,948
City Clerk	856,470.86	0.916745	3,560		3,560	428	3,988
Finance Administration	603,781.12	0.646272	2,508		2,508	302	2,810
Accounting	779,004.39	0.833827	3,237		3,237	393	3,630
Assessor	1,018,231.10	1.089889	4,232		4,232	512	4,744
Treasurer	298,821.88	0.319852	1,243		1,243	149	1,392
Building Dept Admin	164,544.72	0.176125	684		684	82	766
Customer Service	155,470.65	0.166412	647		647	77	724
Community Development Gen Fund	2,311,118.58	2.473764	9,605		9,605	1,172	10,777
District Court	3,203,494.71	3.428941	13,312		13,312	1,621	14,933
Sustnblty & Innvton (Systems Planning)	177,127.51	0.189593	736		736	89	825
Police	19,878,955.81	21.277943	82,628		82,628	10,381	93,009
Police Parking Enforcement	1,350,990.86	1.446067	5,614		5,614	679	6,293
Fire	12,377,848.46	13.248942	51,442		51,442	6,298	57,740
Planning - Historic Preservation	84,987.95	0.090969	352		352	40	392
Bldg & Rent Svcs - Housing	821,056.34	0.878838	3,412		3,412	412	3,824
Bldg & Rent Svcs - Appeals	67,049.28	0.071768	278		278	30	308
Bldg & Rent Svcs - Deer Mgt	50,091.40	0.053617	208		208	23	231
Planning	915,533.58	0.979964	3,805		3,805	460	4,265
DPW (Field Ops) General Fund	771,903.62	0.826226	3,208		3,208	389	3,597
Parks & Recreation General Fund	3,793,809.31	4.060799	15,768		15,768	1,927	17,695
Utilities General Fund	175,203.13	0.187533	728		728	86	814
Fund 0003 DDA Oper	12,694.10	0.013587	53		53	5	58
Fund 0004 Maintenance Facility	14,421.69	0.015437	60		60	6	66
Fund 0011 Central Stores	274,677.40	0.294008	1,141		1,141	135	1,276
Fund 0012 Fleet Services	1,408,971.90	1.508129	5,856		5,856	715	6,571
Fund 0014 Info Technology	3,616,121.23	3.870606	15,029		15,029	1,835	16,864
Fund 0016 Community TV	1,283,751.68	1.374096	5,335		5,335	645	5,980
Fund 0021 Major Street	3,330,391.58	3.564769	13,841		13,841	1,690	15,531
Fund 0022 Local Street	808,936.33	0.865865	3,361		3,361	408	3,769
Fund 0024 Open Space & Park Acq	42,449.31	0.045437	176		176	20	196
Fund 0026 Construction Code	2,431,854.91	2.602997	10,106		10,106	1,235	11,341
Fund 0036 Metro Expansion	94,076.70	0.100697	392		392	44	436
Fund 0042 Water Supply System	6,675,160.34	7.144926	27,742		27,742	3,396	31,138
Fund 0043 Sewage Disposal System	5,579,898.05	5.972584	23,190		23,190	2,832	26,022
Fund 0048 Airport	238,389.61	0.255166	991		991	119	1,110
Fund 0049 Project Management	2,112,832.38	2.261523	8,780		8,780	1,072	9,852
Fund 0052 VEBA Trust	39,185.38	0.041943	162		162	19	181
Fund 0055 Elizabeth Dean Trust	7,310.98	0.007825	30		30	2	32
Fund 0057 Insurance	863,754.62	0.924542	3,590		3,590	431	4,021
Fund 0058 Wheeler Center	41,780.63	0.044721	173		173	20	193
Fund 0059 Pension Trust	438,000.57	0.468825	1,820		1,820	219	2,039
Fund 0061 Alternative Transportation	183,791.68	0.196726	763		763	92	855
Fund 0062 Street Millage	1,158,161.75	1.239668	4,813		4,813	580	5,393
Fund 0069 Stormwater Sewer System	2,142,566.88	2.293350	8,904		8,904	1,086	9,990
Fund 0071 Park Maint & Cap Imp	2,564,866.09	2.745369	10,659		10,659	1,304	11,963
Fund 0072 Solid Waste	2,655,666.05	2.842559	11,036		11,036	1,348	12,384

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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 0092 Water Bond-08	3,019.70	0.003232	12		12	1	13
Fund 00CP General Capital	32,480.20	0.034766	135		135	15	150
Fund 00MG Major Grants	176,913.86	0.189364	735		735	87	822
Schedule .4 Total for Personnel Issues	93,425,184.86	100.000000	388,275		388,275	47,234	435,509

Allocation Basis: Dollar Amount of Personnel Expenses by Program

Allocation Source: Financial Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	353,870	0.132310	514		514		514
City Administrator	763,863	0.285605	1,108		1,108		1,108
Facility Management	1,918,916	0.717474	2,786		2,786	333	3,119
Human Resources	1,796,714	0.671783	2,608		2,608	312	2,920
Procurement	164,651	0.061562	238		238	26	264
City Attorney	2,718,098	1.016285	3,945		3,945	474	4,419
City Clerk	1,202,901	0.449759	1,746		1,746	209	1,955
Finance Administration	1,054,688	0.394343	1,531		1,531	183	1,714
Accounting	854,109	0.319348	1,241		1,241	147	1,388
Assessor	1,186,371	0.443579	1,722		1,722	205	1,927
Treasurer	391,861	0.146515	570		570	67	637
Non-Department Expenses	333,813	0.124811	486		486	57	543
Public Svcs Gen Fund Retiree	131,664	0.049229	191		191	21	212
Building Dept Admin	413,843	0.154734	601		601	71	672
Customer Service	250,550	0.093679	363		363	41	404
Community Development Gen Fund	4,439,666	1.659971	6,444		6,444	782	7,226
District Court	4,564,257	1.706555	6,627		6,627	804	7,431
Sustnblty & Innvton (Systems Planning)	226,568	0.084713	329		329	36	365
Police	26,102,670	9.759668	37,893		37,893	4,615	42,508
Police Parking Enforcement	1,485,862	0.555557	2,158		2,158	258	2,416
Fire	15,921,592	5.953010	23,114		23,114	2,810	25,924
Planning - Historic Preservation	97,439	0.036432	141		141	17	158
Bldg & Rent Svcs - Housing	1,016,681	0.380132	1,476		1,476	176	1,652
Bldg & Rent Svcs - Appeals	75,341	0.028170	109		109	11	120
Bldg & Rent Svcs - Deer Mgt	293,881	0.109881	428		428	50	478
Planning	1,143,765	0.427648	1,660		1,660	198	1,858
Engineering	83,314	0.031151	121		121	13	134
DPW (Field Ops) General Fund	4,593,728	1.717574	6,669		6,669	811	7,480
Parks & Recreation General Fund	6,278,146	2.347370	9,114		9,114	1,109	10,223
Utilities General Fund	848,145	0.317117	1,232		1,232	145	1,377
Fund 0002 Energy Projects	73,646	0.027536	106		106	10	116
Fund 0003 DDA Oper	12,694	0.004746	18		18	1	19
Fund 0004 Maintenance Facility	20,906	0.007817	30		30	2	32
Fund 0009 Smart Zone LDFA	3,105,885	1.161276	4,509		4,509	542	5,051
Fund 0011 Central Stores	1,200,725	0.448946	1,743		1,743	208	1,951
Fund 0012 Fleet Services	7,185,733	2.686712	10,431		10,431	1,268	11,699
Fund 0014 Info Technology	7,388,940	2.762690	10,727		10,727	1,306	12,033
Fund 0016 Community TV	2,051,216	0.766940	2,978		2,978	358	3,336
Fund 0021 Major Street	12,947,337	4.840950	18,795		18,795	2,286	21,081
Fund 0022 Local Street	2,541,938	0.950419	3,691		3,691	440	4,131
Fund 0023 Court Facilities	225,000	0.084126	325		325	36	361
Fund 0024 Open Space & Park Acq	2,934,709	1.097274	4,260		4,260	514	4,774
Fund 0025 Bandemer Prop	1,776	0.000664	3		3		3
Fund 0026 Construction Code	3,509,910	1.312339	5,096		5,096	613	5,709
Fund 0027 Drug Enforcement	70,579	0.026389	102		102	10	112
Fund 0028 Federal Forfeit	80,701	0.030174	117		117	12	129
Fund 0034 Parks Memorials & Contrib	122,067	0.045640	176		176	20	196
Fund 0035 General Debt Service	8,747,566	3.270675	12,699		12,699	1,543	14,242
Fund 0036 Metro Expansion	209,670	0.078394	303		303	33	336
Fund 0038 Special Assistance	5,000	0.001869	7		7	1	8
Fund 0041 Open Space Endowmt	4,591	0.001717	7		7	1	8
Fund 0042 Water Supply System	21,220,647	7.934302	30,806		30,806	3,749	34,555

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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 0043 Sewage Disposal System	20,467,844	7.652833	29,713		29,713	3,618	33,331
Fund 0044 Parking System	1,831,509	0.684793	2,657		2,657	317	2,974
Fund 0048 Airport	763,056	0.285303	1,107		1,107	131	1,238
Fund 0049 Project Management	3,237,332	1.210423	4,699		4,699	566	5,265
Fund 0052 VEBA Trust	321,738	0.120297	467		467	55	522
Fund 0055 Elizabeth Dean Trust	14,800	0.005534	21		21	2	23
Fund 0057 Insurance	29,171,946	10.907254	42,362		42,362	5,460	47,822
Fund 0058 Wheeler Center	386,864	0.144647	562		562	66	628
Fund 0059 Pension Trust	645,398	0.241311	937		937	110	1,047
Fund 0061 Alternative Transportation	376,254	0.140680	546		546	65	611
Fund 0062 Street Millage	19,699,794	7.365662	28,599		28,599	3,484	32,083
Fund 0064 Mich Justice Training	21,000	0.007852	30		30	2	32
Fund 0069 Stormwater Sewer System	7,159,956	2.677075	10,394		10,394	1,265	11,659
Fund 0071 Park Maint & Cap Imp	6,027,317	2.253586	8,749		8,749	1,063	9,812
Fund 0072 Solid Waste	16,157,890	6.041361	23,457		23,457	2,852	26,309
Fund 0074 Sewer Rev Bonds-08	4,057	0.001517	6		6		6
Fund 0075 Sewer Revenue Bonds	146,173	0.054654	212		212	23	235
Fund 0081 Storm Sewer Rev Bonds	16,035	0.005996	23		23	2	25
Fund 0092 Water Bond-08	3,020	0.001129	4		4		4
Fund 0093 Water Revenue Bonds	9,950	0.003720	14		14	1	15
Fund 0095 Water Bond Future 2019 Series	536,612	0.200637	779		779	93	872
Fund 0096 Water Pend'g Bond Series	409,945	0.153276	595		595	70	665
Fund 0099 Investment Pooled	191,975	0.071779	278		278	30	308
Fund 00CP General Capital	4,133,096	1.545346	6,000		6,000	727	6,727
Fund 00MG Major Grants	1,352,537	0.505707	1,964		1,964	235	2,199
Schedule .4 Total for Financial Issues	267,454,301	99.999932	388,269		388,269	47,171	435,440

Allocation Basis: Dollar Amount of Expenditures by Program

Allocation Source: Financial Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .5 - Allocation Summary
For Department City Administrator**

Receiving Department	Total	Personnel Issues	Financial Issues
Mayor & Council	1,768	1,254	514
City Administrator	2,927	1,819	1,108
Facility Management	6,040	2,921	3,119
Human Resources	9,826	6,906	2,920
Procurement	922	658	264
City Attorney	15,367	10,948	4,419
City Clerk	5,943	3,988	1,955
Finance Administration	4,524	2,810	1,714
Accounting	5,018	3,630	1,388
Assessor	6,671	4,744	1,927
Treasurer	2,029	1,392	637
Non-Department Expenses	543	0	543
Public Svcs Gen Fund Retiree	212	0	212
Building Dept Admin	1,438	766	672
Customer Service	1,128	724	404
Community Development Gen Fund	18,003	10,777	7,226
District Court	22,364	14,933	7,431
Sustnblty & Innvton (Systems Planning)	1,190	825	365
Police	135,517	93,009	42,508
Police Parking Enforcement	8,709	6,293	2,416
Fire	83,664	57,740	25,924
Planning - Historic Preservation	550	392	158
Bldg & Rent Svcs - Housing	5,476	3,824	1,652
Bldg & Rent Svcs - Appeals	428	308	120
Bldg & Rent Svcs - Deer Mgt	709	231	478
Planning	6,123	4,265	1,858
Engineering	134	0	134
DPW (Field Ops) General Fund	11,077	3,597	7,480
Parks & Recreation General Fund	27,918	17,695	10,223
Utilities General Fund	2,191	814	1,377
Fund 0002 Energy Projects	116	0	116
Fund 0003 DDA Oper	77	58	19
Fund 0004 Maintenance Facility	98	66	32
Fund 0009 Smart Zone LDFA	5,051	0	5,051
Fund 0011 Central Stores	3,227	1,276	1,951
Fund 0012 Fleet Services	18,270	6,571	11,699
Fund 0014 Info Technology	28,897	16,864	12,033
Fund 0016 Community TV	9,316	5,980	3,336
Fund 0021 Major Street	36,612	15,531	21,081
Fund 0022 Local Street	7,900	3,769	4,131
Fund 0023 Court Facilities	361	0	361
Fund 0024 Open Space & Park Acq	4,970	196	4,774
Fund 0025 Bandemer Prop	3	0	3
Fund 0026 Construction Code	17,050	11,341	5,709
Fund 0027 Drug Enforcement	112	0	112
Fund 0028 Federal Forfeit	129	0	129
Fund 0034 Parks Memorials & Contrib	196	0	196
Fund 0035 General Debt Service	14,242	0	14,242
Fund 0036 Metro Expansion	772	436	336
Fund 0038 Special Assistance	8	0	8
Fund 0041 Open Space Endowmt	8	0	8
Fund 0042 Water Supply System	65,693	31,138	34,555

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .5 - Allocation Summary
For Department City Administrator**

Receiving Department	Total	Personnel Issues	Financial Issues
Fund 0043 Sewage Disposal System	59,353	26,022	33,331
Fund 0044 Parking System	2,974	0	2,974
Fund 0048 Airport	2,348	1,110	1,238
Fund 0049 Project Management	15,117	9,852	5,265
Fund 0052 VEBA Trust	703	181	522
Fund 0055 Elizabeth Dean Trust	55	32	23
Fund 0057 Insurance	51,843	4,021	47,822
Fund 0058 Wheeler Center	821	193	628
Fund 0059 Pension Trust	3,086	2,039	1,047
Fund 0061 Alternative Transportation	1,466	855	611
Fund 0062 Street Millage	37,476	5,393	32,083
Fund 0064 Mich Justice Training	32	0	32
Fund 0069 Stormwater Sewer System	21,649	9,990	11,659
Fund 0071 Park Maint & Cap Imp	21,775	11,963	9,812
Fund 0072 Solid Waste	38,693	12,384	26,309
Fund 0074 Sewer Rev Bonds-08	6	0	6
Fund 0075 Sewer Revenue Bonds	235	0	235
Fund 0081 Storm Sewer Rev Bonds	25	0	25
Fund 0092 Water Bond-08	17	13	4
Fund 0093 Water Revenue Bonds	15	0	15
Fund 0095 Water Bond Future 2019 Series	872	0	872
Fund 0096 Water Pend'g Bond Series	665	0	665
Fund 0099 Investment Pooled	308	0	308
Fund 00CP General Capital	6,877	150	6,727
Fund 00MG Major Grants	3,021	822	2,199
Direct Bill	0	0	0
Total	870,949	435,509	435,440

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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 2018 Actual Expenditures
Schedule .2 - Costs To Be Allocated
For Department Facility Management**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,566,278			3,566,278
Deductions:				
Fac Mgt-Admin-2423-Deprec	-14,484			
Fac Mgt-Admin-4420-Transfer	-300,292			
Fac Mgt-Muni Ctr-2423-Deprec	-3,876			
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>-318,652</u>			-318,652
Inbound Costs:				
Mayor & Council	2,617	1,817	4,434	
City Administrator	5,394	646	6,040	
Human Resources		8,049	8,049	
Procurement		4,755	4,755	
City Attorney		621	621	
City Clerk		8,164	8,164	
Finance Administration		3,914	3,914	
Accounting		11,510	11,510	
Assessor		4,876	4,876	
Treasurer		1,296	1,296	
Non-Department Expenses		1,778	1,778	
Public Svcs Redistribution		86,975	86,975	
Public Svcs Gen Fund Retiree		47,788	47,788	
Customer Service		3,435	3,435	
Sustnblty & Innvton (Systems Planning)		17,574	17,574	
Total Allocated Additions:	<u>8,011</u>	<u>203,198</u>	211,209	211,209
Total To Be Allocated:	<u>3,255,637</u>	<u>203,198</u>		<u>3,458,835</u>

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	569,834	569,834	0	0	0
Fac Mgt-Admin-2423	(14,484)	(14,484)	0	0	0
Fac Mgt-Admin-4420	(300,292)	(300,292)	0	0	0
Fac Mgt-Municipal Center	1,177,663	0	1,177,663	0	0
Fac Mgt-Muni Ctr-2423	(3,876)	0	(3,876)	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	276	0	0	0	276
Fac Mgt-Fire St 1	171,144	0	0	0	0
Fac Mgt-City Svcs	0	0	0	0	0
Airport	238,390	0	0	0	0
Fleet Services	1,408,972	0	0	0	0
*Fac Mgt-Admin-2423-Deprec	14,484	0	0	0	0
*Fac Mgt-Admin-4420-Transfer	300,292	0	0	0	0
*Fac Mgt-Muni Ctr-2423-Deprec	3,876	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	3,566,278				
Deductions					
*Total Disallowed Costs	(318,652)	0	0	0	0
Functional Cost	3,247,626	255,057	1,173,787	0	276
Allocation Step 1					
Inbound - City Administrator: Personnel Issues	2,608	474	1,646	0	0
Inbound - All Others	5,403	1,592	3,329	0	0
Reallocate Admin Costs		(257,123)	101,079	0	23
Unallocated Costs	(1,975,796)	0	0	0	(299)
1st Allocation	1,279,841	0	1,279,841	0	0
Allocation Step 2					
Inbound - Accounting: 1821 Payroll	1,001	182	632	0	0
Inbound - Non-Department Expenses: City-wide Svcs	1,778	323	1,123	0	0
Inbound - Sustnbly & Innvton (Systems Planning): Program Management	14,843	0	14,843	0	0
Inbound - Sustnbly & Innvton (Systems Planning): Planning	2,731	0	2,731	0	0
Inbound - City Administrator: Personnel Issues	313	56	199	0	0
Inbound - Human Resources: Personnel	4,140	751	2,617	0	0
Inbound - Human Resources: Human Rights	2,955	536	1,867	0	0
Inbound - Human Resources: Employee Benefits	954	172	604	0	0
Inbound - City Attorney: Personnel Support	621	112	394	0	0
Inbound - All Others	173,862	51,227	107,082	0	24

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department Facility Management**

	Total	G&A	Municipal Center	City Services	Dental Center**
Reallocate Admin Costs		(53,359)	20,975	0	3
Unallocated Costs	(50,131)	0	0	0	(27)
2nd Allocation	153,067	0	153,067	0	0
Total For Facility Management					
Schedule .3 Total	1,432,908	0	1,432,908	0	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	171,144	0
Fac Mgt-City Svcs	0	0
Airport	0	238,390
Fleet Services	0	1,408,972
*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	171,144	1,647,362
Allocation Step 1		
<hr/>		
Inbound - City Administrator: Personnel Issues	488	0
Inbound - All Others	482	0
Reallocate Admin Costs	14,758	141,263
Unallocated Costs	(186,872)	(1,788,625)
1st Allocation	0	0
Allocation Step 2		
<hr/>		
Inbound - Accounting: 1821 Payroll	187	0
Inbound - Non-Department Expenses: City-wide Svcs	332	0
Inbound - Sustnbly & Innvton (Systems Planning): Program Management	0	0
Inbound - Sustnbly & Innvton (Systems Planning): Planning	0	0
Inbound - City Administrator: Personnel Issues	58	0
Inbound - Human Resources: Personnel	772	0
Inbound - Human Resources: Human Rights	552	0
Inbound - Human Resources: Employee Benefits	178	0
Inbound - City Attorney: Personnel Support	115	0
Inbound - All Others	15,529	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department Facility Management**

	Fire St #1**	Other Unallocated**
Reallocate Admin Costs	3,048	29,333
Unallocated Costs	(20,771)	(29,333)
2nd Allocation	0	0
Total For Facility Management		
Schedule .3 Total	0	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	1,299	0.881114	11,275		11,275		11,275
City Administrator	1,394	0.945553	12,101		12,101		12,101
Human Resources	3,953	2.681327	34,315		34,315	4,156	38,471
Procurement	378	0.256398	3,281		3,281	388	3,669
City Attorney	5,004	3.394222	43,439		43,439	5,270	48,709
City Clerk	6,932	4.701988	60,178		60,178	7,317	67,495
Finance Administration	1,608	1.090709	13,959		13,959	1,684	15,643
Accounting	2,074	1.406798	18,006		18,006	2,181	20,187
Assessor	2,709	1.837520	23,517		23,517	2,847	26,364
Treasurer	796	0.539928	6,910		6,910	830	7,740
Public Svcs Redistribution	12,902	8.751450	112,005		112,005	13,637	125,642
CSA Redistribution	7,066	4.792881	61,340		61,340	7,457	68,797
Customer Service	2,391	1.621820	20,757		20,757	2,512	23,269
District Court	41,456	28.119680	359,886		359,886	43,844	403,730
Sustnbly & Innvton (Systems Planning)	955	0.647778	8,290		8,290	994	9,284
Police	46,173	31.319229	400,849		400,849	49,076	449,925
Police Parking Enforcement	2,664	1.806996	23,126		23,126	2,799	25,925
Fund 0014 Info Technology	6,849	4.645689	59,456		59,456	7,235	66,691
Fund 0016 Community TV	136	0.092249	1,179		1,179	135	1,314
Fund 0042 Water Supply System	143	0.096997	1,241		1,241	144	1,385
Fund 0057 Insurance	545	0.369674	4,731		4,731	561	5,292
Schedule .4 Total for Municipal Center	147,427	100.000000	1,279,841		1,279,841	153,067	1,432,908

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

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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
	0.00	0.000000					0
Schedule .4 Total for City Services	0.00	0.000000	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 2018 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Facility Management**

Receiving Department	Total	Municipal Center	City Services
Mayor & Council	11,275	11,275	0
City Administrator	12,101	12,101	0
Human Resources	38,471	38,471	0
Procurement	3,669	3,669	0
City Attorney	48,709	48,709	0
City Clerk	67,495	67,495	0
Finance Administration	15,643	15,643	0
Accounting	20,187	20,187	0
Assessor	26,364	26,364	0
Treasurer	7,740	7,740	0
Public Svcs Redistribution	125,642	125,642	0
CSA Redistribution	68,797	68,797	0
Customer Service	23,269	23,269	0
District Court	403,730	403,730	0
Sustnblty & Innvton (Systems Planning)	9,284	9,284	0
Police	449,925	449,925	0
Police Parking Enforcement	25,925	25,925	0
Fund 0014 Info Technology	66,691	66,691	0
Fund 0016 Community TV	1,314	1,314	0
Fund 0042 Water Supply System	1,385	1,385	0
Fund 0057 Insurance	5,292	5,292	0
Direct Bill	0	0	0
Total	1,432,908	1,432,908	0

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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.

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 2018 Actual Expenditures
Schedule .2 - Costs To Be Allocated
For Department Human Resources**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,019,034			2,019,034
Inbound Costs:				
Building Depreciation	30,166	16	30,182	
Equipment Depreciation	2,838		2,838	
Mayor & Council	2,450	1,703	4,153	
City Administrator	8,766	1,060	9,826	
Facility Management	34,315	4,156	38,471	
Human Resources		23,697	23,697	
Procurement		539	539	
City Attorney		1,986	1,986	
City Clerk		7,643	7,643	
Finance Administration		3,667	3,667	
Accounting		7,673	7,673	
Assessor		4,566	4,566	
Treasurer		1,214	1,214	
Non-Department Expenses		80,347	80,347	
Customer Service		3,224	3,224	
Total Allocated Additions:	<u>78,535</u>	<u>141,491</u>	220,026	220,026
Total To Be Allocated:	<u>2,097,569</u>	<u>141,491</u>		<u>2,239,060</u>

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	837,404	0	295,436	263,029	210,858
Personnel Svcs-Other	49,273	0	17,383	15,477	12,407
Payroll Fringes	470,831	0	166,109	147,888	118,555
Other Services	100,401	0	35,421	31,536	25,281
2604-Training	0	0	0	0	0
2909-Medical Serv	0	0	0	0	0
Other Charges	205,542	0	72,515	64,561	51,755
Materials & Supplies	5,080	0	1,792	1,596	1,279
Employee Allowances	3,900	0	1,376	1,225	982
1100 Fringe Benefit	0	0	0	0	0
1216 Emp Dev/Inf	0	0	0	0	0
1217 Un Business	124,282	0	0	124,282	0
2300 Benefits	222,320	0	0	0	0
Rounding Adjustment	1	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	2,019,034				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	2,019,034	0	590,032	649,594	421,117
Allocation Step 1					
Inbound - All Others	78,535	0	27,706	24,668	19,776
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(222,321)	0	0	0	0
1st Allocation	1,875,248	0	617,738	674,262	440,893
Allocation Step 2					
Inbound - Non-Department Expenses: Human Resources	75,404	0	75,404	0	0
Inbound - City Attorney: Personnel Support	1,727	0	1,727	0	0
Inbound - City Attorney: Labor Relations	259	0	0	259	0
Inbound - All Others	64,101	0	22,661	20,118	16,146
2nd Allocation	141,491	0	99,792	20,377	16,146
Total For Human Resources					
Schedule .3 Total	2,016,739	0	717,530	694,639	457,039

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department Human Resources**

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

Personnel Services	68,081	0
Personnel Svcs-Other	4,006	0
Payroll Fringes	38,279	0
Other Services	8,163	0
2604-Training	0	0
2909-Medical Serv	0	0
Other Charges	16,711	0
Materials & Supplies	413	0
Employee Allowances	317	0
1100 Fringe Benefit	0	0
1216 Emp Dev/Inf	0	0
1217 Un Business	0	0
2300 Benefits	0	222,320
Rounding Adjustment	0	1
Departmental Total		

Expenditures Per Financial Statement		
Deductions		

*Total Disallowed Costs	0	0
Functional Cost	135,970	222,321
Allocation Step 1		

Inbound - All Others	6,385	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	(222,321)
1st Allocation	142,355	0
Allocation Step 2		

Inbound - Non-Department Expenses:		
Human Resources	0	0
Inbound - City Attorney: Personnel Support	0	0
Inbound - City Attorney: Labor Relations	0	0
Inbound - All Others	5,176	0
2nd Allocation	5,176	0
Total For Human Resources		

Schedule .3 Total	147,531	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	0.77	0.106626	658		658		658
City Administrator	2.03	0.281105	1,737		1,737		1,737
Facility Management	4.84	0.670221	4,140		4,140		4,140
Human Resources	13.44	1.861109	11,497		11,497		11,497
Procurement	1.24	0.171709	1,060		1,060	172	1,232
City Attorney	14.03	1.942810	12,000		12,000	1,990	13,990
City Clerk	6.39	0.884858	5,465		5,465	899	6,364
Finance Administration	5.27	0.729765	4,507		4,507	740	5,247
Accounting	6.80	0.941633	5,815		5,815	957	6,772
Assessor	8.88	1.229661	7,594		7,594	1,256	8,850
Treasurer	2.61	0.361421	2,232		2,232	366	2,598
Building Dept Admin	1.22	0.168940	1,043		1,043	169	1,212
Customer Service	2.57	0.355882	2,199		2,199	360	2,559
Community Development Gen Fund	17.11	2.369314	14,637		14,637	2,426	17,063
District Court	30.66	4.245655	26,228		26,228	4,354	30,582
Sustnblty & Innvton (Systems Planning)	1.36	0.188327	1,164		1,164	189	1,353
Police	141.35	19.573494	120,930		120,930	20,482	141,412
Police Parking Enforcement	6.44	0.891781	5,507		5,507	905	6,412
Fire	107.02	14.819636	91,545		91,545	15,225	106,770
Planning - Historic Preservation	0.63	0.087239	540		540	84	624
Bldg & Rent Svcs - Housing	6.08	0.841930	5,200		5,200	853	6,053
Bldg & Rent Svcs - Appeals	0.50	0.069238	428		428	69	497
Bldg & Rent Svcs - Deer Mgt	0.37	0.051236	316		316	50	366
Planning	6.78	0.938863	5,799		5,799	954	6,753
DPW (Field Ops) General Fund	5.95	0.823929	5,088		5,088	835	5,923
Parks & Recreation General Fund	28.09	3.889774	24,029		24,029	3,987	28,016
Utilities General Fund	1.35	0.186942	1,156		1,156	186	1,342
Fund 0003 DDA Oper	5.15	0.713148	4,405		4,405	721	5,126
Fund 0004 Maintenance Facility	0.11	0.015232	94		94	13	107
Fund 0011 Central Stores	2.12	0.293568	1,812		1,812	295	2,107
Fund 0012 Fleet Services	10.85	1.502458	9,282		9,282	1,537	10,819
Fund 0014 Info Technology	24.33	3.369106	20,812		20,812	3,450	24,262
Fund 0016 Community TV	10.81	1.496919	9,247		9,247	1,531	10,778
Fund 0021 Major Street	25.66	3.553278	21,950		21,950	3,640	25,590
Fund 0022 Local Street	6.23	0.862702	5,328		5,328	878	6,206
Fund 0024 Open Space & Park Acq	0.31	0.042927	264		264	42	306
Fund 0026 Construction Code	18.01	2.493942	15,406		15,406	2,554	17,960
Fund 0036 Metro Expansion	0.72	0.099702	616		616	97	713
Fund 0042 Water Supply System	51.43	7.121789	43,994		43,994	7,314	51,308
Fund 0043 Sewage Disposal System	42.99	5.953057	36,774		36,774	6,109	42,883
Fund 0048 Airport	1.84	0.254795	1,574		1,574	255	1,829
Fund 0049 Project Management	16.28	2.254379	13,928		13,928	2,310	16,238
Fund 0055 Elizabeth Dean Trust	0.06	0.008309	51		51	8	59
Fund 0057 Insurance	2.44	0.337880	2,087		2,087	343	2,430
Fund 0058 Wheeler Center	0.32	0.044312	272		272	43	315
Fund 0059 Pension Trust	4.08	0.564980	3,490		3,490	575	4,065
Fund 0061 Alternative Transportation	1.42	0.196635	1,215		1,215	197	1,412
Fund 0062 Street Millage	8.92	1.235200	7,629		7,629	1,262	8,891
Fund 0069 Stormwater Sewer System	16.51	2.286229	14,123		14,123	2,342	16,465
Fund 0071 Park Maint & Cap Imp	25.69	3.557433	21,977		21,977	3,644	25,621
Fund 0072 Solid Waste	20.46	2.833206	17,501		17,501	2,900	20,401
Fund 0092 Water Bond-08	0.02	0.002770	16		16	2	18

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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 00CP General Capital	0.25	0.034619	213		213	33	246
Fund 00MG Major Grants	1.36	0.188327	1,164		1,164	189	1,353
Schedule .4 Total for Personnel	722.15	100.000000	617,738		617,738	99,792	717,530

Allocation Basis: Full-Time Employees by Department

Allocation Source: Budget Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	0.200000	1,347		1,347		1,347
City Clerk	3	0.600000	4,044		4,044	116	4,160
Accounting	4	0.800000	5,394		5,394	153	5,547
Assessor	4	0.800000	5,394		5,394	153	5,547
Treasurer	1	0.200000	1,347		1,347	35	1,382
Public Svcs Redistribution	167	33.400000	225,211		225,211	6,903	232,114
Parks & Recreation Admin	27	5.400000	36,409		36,409	1,089	37,498
CSA Redistribution	51	10.200000	68,773		68,773	2,072	70,845
Customer Service	9	1.800000	12,137		12,137	360	12,497
Police	139	27.800000	187,445		187,445	5,683	193,128
Police Parking Enforcement	6	1.200000	8,091		8,091	239	8,330
Fire	82	16.400000	110,579		110,579	3,335	113,914
Fund 0016 Community TV	6	1.200000	8,091		8,091	239	8,330
Schedule .4 Total for Labor Relations	500	100.000000	674,262		674,262	20,377	694,639

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

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	0.77	0.106626	470		470		470
City Administrator	2.03	0.281105	1,239		1,239		1,239
Facility Management	4.84	0.670221	2,955		2,955		2,955
Human Resources	13.44	1.861109	8,203		8,203		8,203
Procurement	1.24	0.171709	757		757	23	780
City Attorney	14.03	1.942810	8,566		8,566	318	8,884
City Clerk	6.39	0.884858	3,899		3,899	138	4,037
Finance Administration	5.27	0.729765	3,216		3,216	116	3,332
Accounting	6.80	0.941633	4,151		4,151	147	4,298
Assessor	8.88	1.229661	5,420		5,420	194	5,614
Treasurer	2.61	0.361421	1,593		1,593	54	1,647
Building Dept Admin	1.22	0.168940	745		745	23	768
Customer Service	2.57	0.355882	1,570		1,570	53	1,623
Community Development Gen Fund	17.11	2.369314	10,446		10,446	389	10,835
District Court	30.66	4.245655	18,717		18,717	694	19,411
Sustnblty & Innvton (Systems Planning)	1.36	0.188327	829		829	24	853
Police	141.35	19.573494	86,326		86,326	3,577	89,903
Police Parking Enforcement	6.44	0.891781	3,930		3,930	140	4,070
Fire	107.02	14.819636	65,339		65,339	2,457	67,796
Planning - Historic Preservation	0.63	0.087239	386		386	10	396
Bldg & Rent Svcs - Housing	6.08	0.841930	3,711		3,711	133	3,844
Bldg & Rent Svcs - Appeals	0.50	0.069238	305		305	8	313
Bldg & Rent Svcs - Deer Mgt	0.37	0.051236	225		225	6	231
Planning	6.78	0.938863	4,139		4,139	147	4,286
DPW (Field Ops) General Fund	5.95	0.823929	3,633		3,633	129	3,762
Parks & Recreation General Fund	28.09	3.889774	17,149		17,149	635	17,784
Utilities General Fund	1.35	0.186942	823		823	24	847
Fund 0003 DDA Oper	5.15	0.713148	3,142		3,142	114	3,256
Fund 0004 Maintenance Facility	0.11	0.015232	66		66	1	67
Fund 0011 Central Stores	2.12	0.293568	1,293		1,293	46	1,339
Fund 0012 Fleet Services	10.85	1.502458	6,623		6,623	242	6,865
Fund 0014 Info Technology	24.33	3.369106	14,854		14,854	550	15,404
Fund 0016 Community TV	10.81	1.496919	6,599		6,599	241	6,840
Fund 0021 Major Street	25.66	3.553278	15,665		15,665	582	16,247
Fund 0022 Local Street	6.23	0.862702	3,803		3,803	137	3,940
Fund 0024 Open Space & Park Acq	0.31	0.042927	189		189	6	195
Fund 0026 Construction Code	18.01	2.493942	10,995		10,995	407	11,402
Fund 0036 Metro Expansion	0.72	0.099702	441		441	14	455
Fund 0042 Water Supply System	51.43	7.121789	31,400		31,400	1,176	32,576
Fund 0043 Sewage Disposal System	42.99	5.953057	26,246		26,246	980	27,226
Fund 0048 Airport	1.84	0.254795	1,124		1,124	37	1,161
Fund 0049 Project Management	16.28	2.254379	9,940		9,940	368	10,308
Fund 0055 Elizabeth Dean Trust	0.06	0.008309	37		37		37
Fund 0057 Insurance	2.44	0.337880	1,489		1,489	51	1,540
Fund 0058 Wheeler Center	0.32	0.044312	195		195	6	201
Fund 0059 Pension Trust	4.08	0.564980	2,490		2,490	86	2,576
Fund 0061 Alternative Transportation	1.42	0.196635	866		866	25	891
Fund 0062 Street Millage	8.92	1.235200	5,445		5,445	196	5,641
Fund 0069 Stormwater Sewer System	16.51	2.286229	10,081		10,081	373	10,454
Fund 0071 Park Maint & Cap Imp	25.69	3.557433	15,683		15,683	582	16,265
Fund 0072 Solid Waste	20.46	2.833206	12,491		12,491	459	12,950
Fund 0092 Water Bond-08	0.02	0.002770	12		12		12

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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 00CP General Capital	0.25	0.034619	153		153	4	157
Fund 00MG Major Grants	1.36	0.188327	829		829	24	853
Schedule .4 Total for Human Rights	722.15	100.000000	440,893		440,893	16,146	457,039

Allocation Basis: Full-Time Employees by Department

Allocation Source: Budget Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	0.77	0.106626	152		152		152
City Administrator	2.03	0.281105	401		401		401
Facility Management	4.84	0.670221	954		954		954
Human Resources	13.44	1.861109	2,650		2,650		2,650
Procurement	1.24	0.171709	243		243	7	250
City Attorney	14.03	1.942810	2,766		2,766	98	2,864
City Clerk	6.39	0.884858	1,260		1,260	45	1,305
Finance Administration	5.27	0.729765	1,038		1,038	35	1,073
Accounting	6.80	0.941633	1,340		1,340	47	1,387
Assessor	8.88	1.229661	1,750		1,750	60	1,810
Treasurer	2.61	0.361421	515		515	15	530
Building Dept Admin	1.22	0.168940	240		240	7	247
Customer Service	2.57	0.355882	507		507	15	522
Community Development Gen Fund	17.11	2.369314	3,373		3,373	120	3,493
District Court	30.66	4.245655	6,043		6,043	217	6,260
Sustnblty & Innvton (Systems Planning)	1.36	0.188327	267		267	8	275
Police	141.35	19.573494	27,885		27,885	1,246	29,131
Police Parking Enforcement	6.44	0.891781	1,270		1,270	45	1,315
Fire	107.02	14.819636	21,096		21,096	784	21,880
Planning - Historic Preservation	0.63	0.087239	124		124	2	126
Bldg & Rent Svcs - Housing	6.08	0.841930	1,199		1,199	41	1,240
Bldg & Rent Svcs - Appeals	0.50	0.069238	98		98	1	99
Bldg & Rent Svcs - Deer Mgt	0.37	0.051236	72		72	1	73
Planning	6.78	0.938863	1,337		1,337	47	1,384
DPW (Field Ops) General Fund	5.95	0.823929	1,173		1,173	41	1,214
Parks & Recreation General Fund	28.09	3.889774	5,536		5,536	199	5,735
Utilities General Fund	1.35	0.186942	265		265	8	273
Fund 0003 DDA Oper	5.15	0.713148	1,015		1,015	33	1,048
Fund 0004 Maintenance Facility	0.11	0.015232	21		21		21
Fund 0011 Central Stores	2.12	0.293568	418		418	14	432
Fund 0012 Fleet Services	10.85	1.502458	2,139		2,139	76	2,215
Fund 0014 Info Technology	24.33	3.369106	4,797		4,797	170	4,967
Fund 0016 Community TV	10.81	1.496919	2,131		2,131	75	2,206
Fund 0021 Major Street	25.66	3.553278	5,057		5,057	178	5,235
Fund 0022 Local Street	6.23	0.862702	1,228		1,228	43	1,271
Fund 0024 Open Space & Park Acq	0.31	0.042927	60		60	1	61
Fund 0026 Construction Code	18.01	2.493942	3,550		3,550	127	3,677
Fund 0036 Metro Expansion	0.72	0.099702	142		142	4	146
Fund 0042 Water Supply System	51.43	7.121789	10,138		10,138	375	10,513
Fund 0043 Sewage Disposal System	42.99	5.953057	8,473		8,473	311	8,784
Fund 0048 Airport	1.84	0.254795	362		362	10	372
Fund 0049 Project Management	16.28	2.254379	3,208		3,208	115	3,323
Fund 0055 Elizabeth Dean Trust	0.06	0.008309	11		11		11
Fund 0057 Insurance	2.44	0.337880	480		480	14	494
Fund 0058 Wheeler Center	0.32	0.044312	62		62	1	63
Fund 0059 Pension Trust	4.08	0.564980	804		804	24	828
Fund 0061 Alternative Transportation	1.42	0.196635	278		278	8	286
Fund 0062 Street Millage	8.92	1.235200	1,758		1,758	61	1,819
Fund 0069 Stormwater Sewer System	16.51	2.286229	3,254		3,254	116	3,370
Fund 0071 Park Maint & Cap Imp	25.69	3.557433	5,063		5,063	178	5,241
Fund 0072 Solid Waste	20.46	2.833206	4,032		4,032	144	4,176
Fund 0092 Water Bond-08	0.02	0.002770	4		4		4

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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 00CP General Capital	0.25	0.034619	49		49	1	50
Fund 00MG Major Grants	1.36	0.188327	267		267	8	275
Schedule .4 Total for Employee Benefits	722.15	100.000000	142,355		142,355	5,176	147,531

Allocation Basis: Full-Time Employees by Department

Allocation Source: Budget Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Human Resources**

Receiving Department	Total	Personnel	Labor Relations	Human Rights	Employee Benefits
Mayor & Council	1,280	658	0	470	152
City Administrator	3,377	1,737	0	1,239	401
Facility Management	8,049	4,140	0	2,955	954
Human Resources	23,697	11,497	1,347	8,203	2,650
Procurement	2,262	1,232	0	780	250
City Attorney	25,738	13,990	0	8,884	2,864
City Clerk	15,866	6,364	4,160	4,037	1,305
Finance Administration	9,652	5,247	0	3,332	1,073
Accounting	18,004	6,772	5,547	4,298	1,387
Assessor	21,821	8,850	5,547	5,614	1,810
Treasurer	6,157	2,598	1,382	1,647	530
Public Svcs Redistribution	232,114	0	232,114	0	0
Parks & Recreation Admin	37,498	0	37,498	0	0
CSA Redistribution	70,845	0	70,845	0	0
Building Dept Admin	2,227	1,212	0	768	247
Customer Service	17,201	2,559	12,497	1,623	522
Community Development Gen Fund	31,391	17,063	0	10,835	3,493
District Court	56,253	30,582	0	19,411	6,260
Sustnbilty & Innvton (Systems Planning)	2,481	1,353	0	853	275
Police	453,574	141,412	193,128	89,903	29,131
Police Parking Enforcement	20,127	6,412	8,330	4,070	1,315
Fire	310,360	106,770	113,914	67,796	21,880
Planning - Historic Preservation	1,146	624	0	396	126
Bldg & Rent Svcs - Housing	11,137	6,053	0	3,844	1,240
Bldg & Rent Svcs - Appeals	909	497	0	313	99
Bldg & Rent Svcs - Deer Mgt	670	366	0	231	73
Planning	12,423	6,753	0	4,286	1,384
DPW (Field Ops) General Fund	10,899	5,923	0	3,762	1,214
Parks & Recreation General Fund	51,535	28,016	0	17,784	5,735
Utilities General Fund	2,462	1,342	0	847	273
Fund 0003 DDA Oper	9,430	5,126	0	3,256	1,048
Fund 0004 Maintenance Facility	195	107	0	67	21
Fund 0011 Central Stores	3,878	2,107	0	1,339	432
Fund 0012 Fleet Services	19,899	10,819	0	6,865	2,215
Fund 0014 Info Technology	44,633	24,262	0	15,404	4,967
Fund 0016 Community TV	28,154	10,778	8,330	6,840	2,206
Fund 0021 Major Street	47,072	25,590	0	16,247	5,235
Fund 0022 Local Street	11,417	6,206	0	3,940	1,271
Fund 0024 Open Space & Park Acq	562	306	0	195	61
Fund 0026 Construction Code	33,039	17,960	0	11,402	3,677
Fund 0036 Metro Expansion	1,314	713	0	455	146
Fund 0042 Water Supply System	94,397	51,308	0	32,576	10,513
Fund 0043 Sewage Disposal System	78,893	42,883	0	27,226	8,784
Fund 0048 Airport	3,362	1,829	0	1,161	372
Fund 0049 Project Management	29,869	16,238	0	10,308	3,323
Fund 0055 Elizabeth Dean Trust	107	59	0	37	11
Fund 0057 Insurance	4,464	2,430	0	1,540	494
Fund 0058 Wheeler Center	579	315	0	201	63
Fund 0059 Pension Trust	7,469	4,065	0	2,576	828
Fund 0061 Alternative Transportation	2,589	1,412	0	891	286
Fund 0062 Street Millage	16,351	8,891	0	5,641	1,819
Fund 0069 Stormwater Sewer System	30,289	16,465	0	10,454	3,370

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Human Resources**

Receiving Department	Total	Personnel	Labor Relations	Human Rights	Employee Benefits
Fund 0071 Park Maint & Cap Imp	47,127	25,621	0	16,265	5,241
Fund 0072 Solid Waste	37,527	20,401	0	12,950	4,176
Fund 0092 Water Bond-08	34	18	0	12	4
Fund 00CP General Capital	453	246	0	157	50
Fund 00MG Major Grants	2,481	1,353	0	853	275
Direct Bill	0	0	0	0	0
Total	2,016,739	717,530	694,639	457,039	147,531

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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 2018 Actual Expenditures
Schedule .2 - Costs To Be Allocated
For Department Procurement**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	164,651			164,651
Deductions:				
2320-Equip Maint	0			
Capital Outlay	0			
3900-Inventory	0			
Total Deductions:	0			0
Inbound Costs:				
Building Depreciation	2,885	1	2,886	
Equipment Depreciation	271		271	
Mayor & Council	225	154	379	
City Administrator	827	95	922	
Facility Management	3,281	388	3,669	
Human Resources	2,060	202	2,262	
City Attorney		159	159	
City Clerk		698	698	
Finance Administration		23,024	23,024	
Accounting		1,080	1,080	
Assessor		418	418	
Treasurer		106	106	
Non-Department Expenses		455	455	
Customer Service		291	291	
Total Allocated Additions:	9,549	27,071	36,620	36,620
Total To Be Allocated:	174,200	27,071		201,271

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department Procurement

	Total	G&A	Purchasing
Other Expense & Cost			
Personnel Services	84,459	0	84,459
Personnel Svcs-Other	0	0	0
Payroll Fringes	57,239	0	57,239
Other Services	6,619	0	6,619
Other Charges	7,251	0	7,251
*2320-Equip Maint	0	0	0
Materials & Supplies	9,083	0	9,083
Employee Allowances	0	0	0
*Capital Outlay	0	0	0
*3900-Inventory	0	0	0
Rounding Adjustment	0	0	0
Departmental Total			
Expenditures Per Financial Statement	164,651		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	164,651	0	164,651
Allocation Step 1			
Inbound - All Others	9,549	0	9,549
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	174,200	0	174,200
Allocation Step 2			
Inbound - All Others	27,071	0	27,071
2nd Allocation	27,071	0	27,071
Total For Procurement			
Schedule .3 Total	201,271	0	201,271

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	8	0.412159	717		717		717
Facility Management	53	2.730551	4,755		4,755		4,755
Human Resources	6	0.309119	539		539		539
City Attorney	3	0.154560	267		267	40	307
City Clerk	7	0.360639	628		628	97	725
Finance Administration	5	0.257599	448		448	67	515
Assessor	3	0.154560	267		267	40	307
Treasurer	10	0.515198	896		896	139	1,035
Non-Department Expenses	8	0.412159	717		717	113	830
Community Development Gen Fund	6	0.309119	539		539	81	620
District Court	9	0.463679	806		806	126	932
Sustnblty & Innvton (Systems Planning)	1	0.051520	89		89	12	101
Police	44	2.266873	3,947		3,947	628	4,575
Fire	25	1.287996	2,242		2,242	355	2,597
Bldg & Rent Svcs - Housing	1	0.051520	89		89	12	101
Bldg & Rent Svcs - Deer Mgt	12	0.618238	1,076		1,076	170	1,246
Planning	2	0.103040	179		179	26	205
Engineering	1	0.051520	89		89	12	101
DPW (Field Ops) General Fund	24	1.236476	2,153		2,153	339	2,492
Parks & Recreation General Fund	42	2.163833	3,770		3,770	600	4,370
Utilities General Fund	37	1.906234	3,321		3,321	532	3,853
Fund 0004 Maintenance Facility	2	0.103040	179		179	26	205
Fund 0009 Smart Zone LDFA	2	0.103040	179		179	26	205
Fund 0011 Central Stores	17	0.875837	1,524		1,524	239	1,763
Fund 0012 Fleet Services	76	3.915507	6,820		6,820	1,091	7,911
Fund 0014 Info Technology	72	3.709428	6,460		6,460	1,031	7,491
Fund 0016 Community TV	12	0.618238	1,076		1,076	170	1,246
Fund 0021 Major Street	77	3.967027	6,909		6,909	1,105	8,014
Fund 0022 Local Street	31	1.597115	2,781		2,781	441	3,222
Fund 0024 Open Space & Park Acq	4	0.206079	359		359	53	412
Fund 0026 Construction Code	7	0.360639	628		628	97	725
Fund 0027 Drug Enforcement	9	0.463679	806		806	126	932
Fund 0028 Federal Forfeit	5	0.257599	448		448	67	515
Fund 0034 Parks Memorials & Contrib	2	0.103040	179		179	26	205
Fund 0036 Metro Expansion	7	0.360639	628		628	97	725
Fund 0038 Special Assistance	1	0.051520	89		89	12	101
Fund 0042 Water Supply System	210	10.819165	18,846		18,846	3,025	21,871
Fund 0043 Sewage Disposal System	114	5.873261	10,231		10,231	1,640	11,871
Fund 0048 Airport	19	0.978877	1,704		1,704	268	1,972
Fund 0049 Project Management	234	12.055638	21,053		21,053	3,654	24,707
Fund 0055 Elizabeth Dean Trust	3	0.154560	267		267	40	307
Fund 0056 Art in Public Places	1	0.051520	89		89	12	101
Fund 0057 Insurance	50	2.575992	4,486		4,486	713	5,199
Fund 0058 Wheeler Center	20	1.030397	1,794		1,794	282	2,076
Fund 0061 Alternative Transportation	8	0.412159	717		717	113	830
Fund 0062 Street Millage	116	5.976301	10,410		10,410	1,666	12,076
Fund 0064 Mich Justice Training	1	0.051520	89		89	12	101
Fund 0069 Stormwater Sewer System	72	3.709428	6,460		6,460	1,031	7,491
Fund 0071 Park Maint & Cap Imp	127	6.543019	11,398		11,398	1,827	13,225
Fund 0072 Solid Waste	157	8.088614	14,089		14,089	2,261	16,350
Fund 0075 Sewer Revenue Bonds	22	1.133436	1,972		1,972	310	2,282
Fund 0093 Water Revenue Bonds	8	0.412159	717		717	113	830

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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 0095 Water Bond Future 2019 Series	10	0.515198	896		896	139	1,035
Fund 0096 Water Pend'g Bond Series	59	3.039670	5,294		5,294	846	6,140
Fund 00CP General Capital	55	2.833591	4,936		4,936	784	5,720
Fund 00MG Major Grants	24	1.236476	2,153		2,153	339	2,492
Schedule .4 Total for Purchasing	1,941	100.000000	174,200		174,200	27,071	201,271

Allocation Basis: Purchase Orders by Department
Allocation Source: Finance

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Procurement**

Receiving Department	Total	Purchasing
City Administrator	717	717
Facility Management	4,755	4,755
Human Resources	539	539
City Attorney	307	307
City Clerk	725	725
Finance Administration	515	515
Assessor	307	307
Treasurer	1,035	1,035
Non-Department Expenses	830	830
Community Development Gen Fund	620	620
District Court	932	932
Sustnblty & Innvton (Systems Planning)	101	101
Police	4,575	4,575
Fire	2,597	2,597
Bldg & Rent Svcs - Housing	101	101
Bldg & Rent Svcs - Deer Mgt	1,246	1,246
Planning	205	205
Engineering	101	101
DPW (Field Ops) General Fund	2,492	2,492
Parks & Recreation General Fund	4,370	4,370
Utilities General Fund	3,853	3,853
Fund 0004 Maintenance Facility	205	205
Fund 0009 Smart Zone LDFA	205	205
Fund 0011 Central Stores	1,763	1,763
Fund 0012 Fleet Services	7,911	7,911
Fund 0014 Info Technology	7,491	7,491
Fund 0016 Community TV	1,246	1,246
Fund 0021 Major Street	8,014	8,014
Fund 0022 Local Street	3,222	3,222
Fund 0024 Open Space & Park Acq	412	412
Fund 0026 Construction Code	725	725
Fund 0027 Drug Enforcement	932	932
Fund 0028 Federal Forfeit	515	515
Fund 0034 Parks Memorials & Contrib	205	205
Fund 0036 Metro Expansion	725	725
Fund 0038 Special Assistance	101	101
Fund 0042 Water Supply System	21,871	21,871
Fund 0043 Sewage Disposal System	11,871	11,871
Fund 0048 Airport	1,972	1,972
Fund 0049 Project Management	24,707	24,707
Fund 0055 Elizabeth Dean Trust	307	307
Fund 0056 Art in Public Places	101	101
Fund 0057 Insurance	5,199	5,199
Fund 0058 Wheeler Center	2,076	2,076
Fund 0061 Alternative Transportation	830	830
Fund 0062 Street Millage	12,076	12,076
Fund 0064 Mich Justice Training	101	101
Fund 0069 Stormwater Sewer System	7,491	7,491
Fund 0071 Park Maint & Cap Imp	13,225	13,225
Fund 0072 Solid Waste	16,350	16,350
Fund 0075 Sewer Revenue Bonds	2,282	2,282
Fund 0093 Water Revenue Bonds	830	830

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Procurement**

Receiving Department	Total	Purchasing
Fund 0095 Water Bond Future 2019 Series	1,035	1,035
Fund 0096 Water Pend'g Bond Series	6,140	6,140
Fund 00CP General Capital	5,720	5,720
Fund 00MG Major Grants	2,492	2,492
Direct Bill	0	0
Total	201,271	201,271

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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 2018 Actual Expenditures
Schedule .2 - Costs To Be Allocated
For Department City Attorney**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,718,098			2,718,098
Deductions:				
2100-Professional Svcs	-6,300			
2150-Legal Expenses	0			
2830-Jury Expense	-129			
5130-Equipment	0			
Total Deductions:	-6,429			-6,429
Inbound Costs:				
Building Depreciation	38,186	20	38,206	
Equipment Depreciation	3,593		3,593	
Mayor & Council	3,706	2,574	6,280	
City Administrator	13,700	1,667	15,367	
Facility Management	43,439	5,270	48,709	
Human Resources	23,332	2,406	25,738	
Procurement	267	40	307	
City Attorney		155,554	155,554	
City Clerk		11,566	11,566	
Finance Administration		5,543	5,543	
Accounting		9,924	9,924	
Assessor		6,909	6,909	
Treasurer		1,833	1,833	
Non-Department Expenses		5,160	5,160	
Customer Service		4,868	4,868	
Total Allocated Additions:	126,223	213,334	339,557	339,557
Total To Be Allocated:	2,837,892	213,334		3,051,226

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	1,473,063	41,393	0	46,843	65,699
Personnel Svcs-Other	108,287	3,043	0	3,444	4,830
Payroll Fringes	765,641	21,515	0	24,347	34,148
*2100-Professional Svcs	6,300	0	0	0	0
2100-Prof Svcs - Contract Emp	0	0	0	0	0
*2150-Legal Expenses	0	0	0	0	0
2430-Contract Svcs	8,141	8,141	0	0	0
*2830-Jury Expense	129	0	0	0	0
Other Services	53,330	1,499	0	1,696	2,379
Other Charges	265,986	7,474	0	8,458	11,863
Materials & Supplies	32,772	921	0	1,042	1,462
*5130-Equipment	0	0	0	0	0
Employee Allowances	4,450	125	0	142	198
1100 Fringe Benefit	0	0	0	0	0
Rounding Adjustment	(1)	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	2,718,098				
Deductions					
*Total Disallowed Costs	(6,429)	0	0	0	0
Functional Cost	2,711,669	84,111	0	85,972	120,579
Allocation Step 1					
Inbound - All Others	126,223	3,545	0	4,011	5,628
Reallocate Admin Costs		(87,656)	0	2,865	4,023
Unallocated Costs	0	0	0	0	0
1st Allocation	2,837,892	0	0	92,848	130,230
Allocation Step 2					
Inbound - All Others	213,334	5,954	0	6,741	9,469
Reallocate Admin Costs		(5,954)	0	188	266
Unallocated Costs	0	0	0	0	0
2nd Allocation	213,334	0	0	6,929	9,735
Total For City Attorney					
Schedule .3 Total	3,051,226	0	0	99,777	139,965

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department City Attorney

	Contracted Svcs	All Other Svcs
Other Expense & Cost		
Personnel Services	0	1,319,128
Personnel Svcs-Other	0	96,970
Payroll Fringes	0	685,631
*2100-Professional Svcs	0	0
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	47,756
Other Charges	0	238,191
Materials & Supplies	0	29,347
*5130-Equipment	0	0
Employee Allowances	0	3,985
1100 Fringe Benefit	0	0
Rounding Adjustment	0	(1)
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Functional Cost	0	2,421,007
Allocation Step 1		
Inbound - All Others	0	113,039
Reallocate Admin Costs	0	80,768
Unallocated Costs	0	0
1st Allocation	0	2,614,814
Allocation Step 2		
Inbound - All Others	0	191,170
Reallocate Admin Costs	0	5,500
Unallocated Costs	0	0
2nd Allocation	0	196,670
Total For City Attorney		
Schedule .3 Total	0	2,811,484

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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
	0	0.000000					0
Schedule .4 Total for City-wide Svcs	0	0.000000	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 2018 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	0.77	0.106626	98		98		98
City Administrator	2.03	0.281105	260		260		260
Facility Management	4.84	0.670221	621		621		621
Human Resources	13.44	1.861109	1,727		1,727		1,727
Procurement	1.24	0.171709	159		159		159
City Attorney	14.03	1.942810	1,802		1,802		1,802
City Clerk	6.39	0.884858	820		820	58	878
Finance Administration	5.27	0.729765	676		676	48	724
Accounting	6.80	0.941633	873		873	63	936
Assessor	8.88	1.229661	1,139		1,139	83	1,222
Treasurer	2.61	0.361421	335		335	23	358
Building Dept Admin	1.22	0.168940	156		156	9	165
Customer Service	2.57	0.355882	330		330	23	353
Community Development Gen Fund	17.11	2.369314	2,199		2,199	165	2,364
District Court	30.66	4.245655	3,942		3,942	299	4,241
Sustnblty & Innvton (Systems Planning)	1.36	0.188327	174		174	11	185
Police	141.35	19.573494	18,238		18,238	1,653	19,891
Police Parking Enforcement	6.44	0.891781	827		827	59	886
Fire	107.02	14.819636	13,758		13,758	1,069	14,827
Planning - Historic Preservation	0.63	0.087239	80		80	4	84
Bldg & Rent Svcs - Housing	6.08	0.841930	781		781	56	837
Bldg & Rent Svcs - Appeals	0.50	0.069238	64		64	3	67
Bldg & Rent Svcs - Deer Mgt	0.37	0.051236	47		47	3	50
Planning	6.78	0.938863	870		870	63	933
DPW (Field Ops) General Fund	5.95	0.823929	764		764	55	819
Parks & Recreation General Fund	28.09	3.889774	3,610		3,610	276	3,886
Utilities General Fund	1.35	0.186942	173		173	11	184
Fund 0003 DDA Oper	5.15	0.713148	662		662	47	709
Fund 0004 Maintenance Facility	0.11	0.015232	13		13	1	14
Fund 0011 Central Stores	2.12	0.293568	271		271	18	289
Fund 0012 Fleet Services	10.85	1.502458	1,395		1,395	108	1,503
Fund 0014 Info Technology	24.33	3.369106	3,125		3,125	239	3,364
Fund 0016 Community TV	10.81	1.496919	1,390		1,390	108	1,498
Fund 0021 Major Street	25.66	3.553278	3,296		3,296	253	3,549
Fund 0022 Local Street	6.23	0.862702	800		800	57	857
Fund 0024 Open Space & Park Acq	0.31	0.042927	40		40	2	42
Fund 0026 Construction Code	18.01	2.493942	2,314		2,314	176	2,490
Fund 0036 Metro Expansion	0.72	0.099702	92		92	5	97
Fund 0042 Water Supply System	51.43	7.121789	6,609		6,609	507	7,116
Fund 0043 Sewage Disposal System	42.99	5.953057	5,525		5,525	422	5,947
Fund 0048 Airport	1.84	0.254795	236		236	15	251
Fund 0049 Project Management	16.28	2.254379	2,092		2,092	158	2,250
Fund 0055 Elizabeth Dean Trust	0.06	0.008309	7		7		7
Fund 0057 Insurance	2.44	0.337880	311		311	21	332
Fund 0058 Wheeler Center	0.32	0.044312	41		41	2	43
Fund 0059 Pension Trust	4.08	0.564980	525		525	37	562
Fund 0061 Alternative Transportation	1.42	0.196635	181		181	12	193
Fund 0062 Street Millage	8.92	1.235200	1,144		1,144	83	1,227
Fund 0069 Stormwater Sewer System	16.51	2.286229	2,122		2,122	161	2,283
Fund 0071 Park Maint & Cap Imp	25.69	3.557433	3,299		3,299	253	3,552
Fund 0072 Solid Waste	20.46	2.833206	2,628		2,628	197	2,825
Fund 0092 Water Bond-08	0.02	0.002770	2		2		2

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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 00CP General Capital	0.25	0.034619	31		31	2	33
Fund 00MG Major Grants	1.36	0.188327	174		174	11	185
Schedule .4 Total for Personnel Support	722.15	100.000000	92,848		92,848	6,929	99,777

Allocation Basis: Full-Time Employees by Department

Allocation Source: Budget Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	0.200000	259		259		259
City Clerk	3	0.600000	780		780	53	833
Accounting	4	0.800000	1,040		1,040	73	1,113
Assessor	4	0.800000	1,040		1,040	73	1,113
Treasurer	1	0.200000	259		259	15	274
Public Svcs Redistribution	167	33.400000	43,513		43,513	3,331	46,844
Parks & Recreation Admin	27	5.400000	7,031		7,031	517	7,548
CSA Redistribution	51	10.200000	13,285		13,285	986	14,271
Customer Service	9	1.800000	2,343		2,343	170	2,513
Police	139	27.800000	36,202		36,202	2,704	38,906
Police Parking Enforcement	6	1.200000	1,561		1,561	113	1,674
Fire	82	16.400000	21,356		21,356	1,587	22,943
Fund 0016 Community TV	6	1.200000	1,561		1,561	113	1,674
Schedule .4 Total for Labor Relations	500	100.000000	130,230		130,230	9,735	139,965

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

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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
	0.00	0.000000					0
Schedule .4 Total for Contracted Svcs	0.00	0.000000	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 2018 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	81.93	8.891807	232,502		232,502		232,502
City Administrator	21.35	2.317101	60,584		60,584		60,584
City Attorney	54.18	5.880119	153,752		153,752		153,752
City Clerk	20.19	2.191207	57,296		57,296	5,186	62,482
Finance Administration	73.38	7.963881	208,236		208,236	18,881	227,117
Assessor	9.83	1.066843	27,894		27,894	2,515	30,409
Treasurer	5.80	0.629470	16,460		16,460	1,474	17,934
CSA Redistribution	14.14	1.534605	40,123		40,123	3,623	43,746
Building Dept Admin	47.30	5.133437	134,230		134,230	12,170	146,400
Community Development Gen Fund	8.27	0.897537	23,469		23,469	2,114	25,583
District Court	50.09	5.436234	142,146		142,146	12,888	155,034
Sustnblty & Innvton (Systems Planning)	1.94	0.210547	5,503		5,503	485	5,988
Police	108.77	11.804736	308,751		308,751	28,451	337,202
Police Parking Enforcement	4.96	0.538305	14,073		14,073	1,264	15,337
Fire	16.79	1.822207	47,648		47,648	4,312	51,960
Planning	65.37	7.094562	185,506		185,506	16,822	202,328
Engineering	54.08	5.869266	153,468		153,468	13,908	167,376
Parks & Recreation General Fund	16.96	1.840657	48,128		48,128	4,353	52,481
Utilities General Fund	11.71	1.270878	33,228		33,228	2,996	36,224
Fund 0002 Energy Projects	1.87	0.202950	5,305		5,305	468	5,773
Fund 0003 DDA Oper	16.14	1.751663	45,802		45,802	4,147	49,949
Fund 0009 Smart Zone LDFA	1.24	0.134576	3,516		3,516	307	3,823
Fund 0012 Fleet Services	0.18	0.019535	511		511	41	552
Fund 0014 Info Technology	15.76	1.710422	44,723		44,723	4,049	48,772
Fund 0016 Community TV	1.13	0.122638	3,204		3,204	279	3,483
Fund 0021 Major Street	0.22	0.023876	624		624	51	675
Fund 0022 Local Street	1.74	0.188841	4,937		4,937	431	5,368
Fund 0024 Open Space & Park Acq	38.87	4.218535	110,305		110,305	9,997	120,302
Fund 0026 Construction Code	4.22	0.457994	11,975		11,975	1,072	13,047
Fund 0036 Metro Expansion	4.01	0.435203	11,380		11,380	1,020	12,400
Fund 0042 Water Supply System	39.11	4.244582	110,986	(253,284)	(142,298)	10,057	(132,241)
Fund 0043 Sewage Disposal System	44.44	4.823043	126,111		126,111	11,435	137,546
Fund 0044 Parking System	0.63	0.068373	1,785		1,785	156	1,941
Fund 0048 Airport	0.83	0.090079	2,355		2,355	203	2,558
Fund 0049 Project Management	0.60	0.065118	1,701		1,701	149	1,850
Fund 0052 VEBA Trust	0.01	0.001085	27		27	2	29
Fund 0056 Art in Public Places	0.41	0.044497	1,159		1,159	102	1,261
Fund 0057 Insurance	41.09	4.459470	116,605		116,605	10,567	127,172
Fund 0059 Pension Trust	1.31	0.142173	3,717		3,717	325	4,042
Fund 0062 Street Millage	1.16	0.125894	3,290		3,290	287	3,577
Fund 0069 Stormwater Sewer System	21.47	2.330124	60,924		60,924	5,517	66,441
Fund 0070 Affordable Housing	0.02	0.002171	57		57	3	60
Fund 0071 Park Maint & Cap Imp	4.14	0.449311	11,747		11,747	1,049	12,796
Fund 0072 Solid Waste	12.87	1.396772	36,521		36,521	3,297	39,818
Fund 0096 Water Pend'g Bond Series	0.04	0.004341	113		113	7	120
Fund 00CP General Capital	0.24	0.026047	680		680	56	736
Fund 00MG Major Grants	0.62	0.067288	1,757		1,757	154	1,911
Schedule .4 Total for All Other Svcs	921.41	100.000000	2,614,814	(253,284)	2,361,530	196,670	2,558,200
Direct Billed				253,284	253,284		253,284
Schedule .3 Total for All Other Svcs	921.41	100.000000		0	2,614,814	196,670	2,811,484

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department City Attorney**

Activity - All Other Svcs

Allocation Basis: Ratio of Direct Attorney Time by Department

Allocation Source: Attorney Time Distribution Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .5 - Allocation Summary
For Department City Attorney**

Receiving Department	Total	City-wide Svcs	Personnel Support	Labor Relations	Contracted Svcs
Mayor & Council	232,600	0	98	0	0
City Administrator	60,844	0	260	0	0
Facility Management	621	0	621	0	0
Human Resources	1,986	0	1,727	259	0
Procurement	159	0	159	0	0
City Attorney	155,554	0	1,802	0	0
City Clerk	64,193	0	878	833	0
Finance Administration	227,841	0	724	0	0
Accounting	2,049	0	936	1,113	0
Assessor	32,744	0	1,222	1,113	0
Treasurer	18,566	0	358	274	0
Public Svcs Redistribution	46,844	0	0	46,844	0
Parks & Recreation Admin	7,548	0	0	7,548	0
CSA Redistribution	58,017	0	0	14,271	0
Building Dept Admin	146,565	0	165	0	0
Customer Service	2,866	0	353	2,513	0
Community Development Gen Fund	27,947	0	2,364	0	0
District Court	159,275	0	4,241	0	0
Sustnbilty & Innvton (Systems Planning)	6,173	0	185	0	0
Police	395,999	0	19,891	38,906	0
Police Parking Enforcement	17,897	0	886	1,674	0
Fire	89,730	0	14,827	22,943	0
Planning - Historic Preservation	84	0	84	0	0
Bldg & Rent Svcs - Housing	837	0	837	0	0
Bldg & Rent Svcs - Appeals	67	0	67	0	0
Bldg & Rent Svcs - Deer Mgt	50	0	50	0	0
Planning	203,261	0	933	0	0
Engineering	167,376	0	0	0	0
DPW (Field Ops) General Fund	819	0	819	0	0
Parks & Recreation General Fund	56,367	0	3,886	0	0
Utilities General Fund	36,408	0	184	0	0
Fund 0002 Energy Projects	5,773	0	0	0	0
Fund 0003 DDA Oper	50,658	0	709	0	0
Fund 0004 Maintenance Facility	14	0	14	0	0
Fund 0009 Smart Zone LDFA	3,823	0	0	0	0
Fund 0011 Central Stores	289	0	289	0	0
Fund 0012 Fleet Services	2,055	0	1,503	0	0
Fund 0014 Info Technology	52,136	0	3,364	0	0
Fund 0016 Community TV	6,655	0	1,498	1,674	0
Fund 0021 Major Street	4,224	0	3,549	0	0
Fund 0022 Local Street	6,225	0	857	0	0
Fund 0024 Open Space & Park Acq	120,344	0	42	0	0
Fund 0026 Construction Code	15,537	0	2,490	0	0
Fund 0036 Metro Expansion	12,497	0	97	0	0
Fund 0042 Water Supply System	(125,125)	0	7,116	0	0
Fund 0043 Sewage Disposal System	143,493	0	5,947	0	0
Fund 0044 Parking System	1,941	0	0	0	0
Fund 0048 Airport	2,809	0	251	0	0
Fund 0049 Project Management	4,100	0	2,250	0	0
Fund 0052 VEBA Trust	29	0	0	0	0
Fund 0055 Elizabeth Dean Trust	7	0	7	0	0
Fund 0056 Art in Public Places	1,261	0	0	0	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .5 - Allocation Summary
For Department City Attorney**

Receiving Department	Total	City-wide Svcs	Personnel Support	Labor Relations	Contracted Svcs
Fund 0057 Insurance	127,504	0	332	0	0
Fund 0058 Wheeler Center	43	0	43	0	0
Fund 0059 Pension Trust	4,604	0	562	0	0
Fund 0061 Alternative Transportation	193	0	193	0	0
Fund 0062 Street Millage	4,804	0	1,227	0	0
Fund 0069 Stormwater Sewer System	68,724	0	2,283	0	0
Fund 0070 Affordable Housing	60	0	0	0	0
Fund 0071 Park Maint & Cap Imp	16,348	0	3,552	0	0
Fund 0072 Solid Waste	42,643	0	2,825	0	0
Fund 0092 Water Bond-08	2	0	2	0	0
Fund 0096 Water Pend'g Bond Series	120	0	0	0	0
Fund 00CP General Capital	769	0	33	0	0
Fund 00MG Major Grants	2,096	0	185	0	0
Direct Bill	253,284	0	0	0	0
Total	3,051,226	0	99,777	139,965	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .5 - Allocation Summary
For Department City Attorney**

Receiving Department	All Other Svcs
Mayor & Council	232,502
City Administrator	60,584
Facility Management	0
Human Resources	0
Procurement	0
City Attorney	153,752
City Clerk	62,482
Finance Administration	227,117
Accounting	0
Assessor	30,409
Treasurer	17,934
Public Svcs Redistribution	0
Parks & Recreation Admin	0
CSA Redistribution	43,746
Building Dept Admin	146,400
Customer Service	0
Community Development Gen Fund	25,583
District Court	155,034
Sustnbilty & Innvton (Systems Planning)	5,988
Police	337,202
Police Parking Enforcement	15,337
Fire	51,960
Planning - Historic Preservation	0
Bldg & Rent Svcs - Housing	0
Bldg & Rent Svcs - Appeals	0
Bldg & Rent Svcs - Deer Mgt	0
Planning	202,328
Engineering	167,376
DPW (Field Ops) General Fund	0
Parks & Recreation General Fund	52,481
Utilities General Fund	36,224
Fund 0002 Energy Projects	5,773
Fund 0003 DDA Oper	49,949
Fund 0004 Maintenance Facility	0
Fund 0009 Smart Zone LDFA	3,823
Fund 0011 Central Stores	0
Fund 0012 Fleet Services	552
Fund 0014 Info Technology	48,772
Fund 0016 Community TV	3,483
Fund 0021 Major Street	675
Fund 0022 Local Street	5,368
Fund 0024 Open Space & Park Acq	120,302
Fund 0026 Construction Code	13,047
Fund 0036 Metro Expansion	12,400
Fund 0042 Water Supply System	(132,241)
Fund 0043 Sewage Disposal System	137,546
Fund 0044 Parking System	1,941
Fund 0048 Airport	2,558
Fund 0049 Project Management	1,850
Fund 0052 VEBA Trust	29
Fund 0055 Elizabeth Dean Trust	0
Fund 0056 Art in Public Places	1,261

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .5 - Allocation Summary
For Department City Attorney**

Receiving Department	All Other Svcs
Fund 0057 Insurance	127,172
Fund 0058 Wheeler Center	0
Fund 0059 Pension Trust	4,042
Fund 0061 Alternative Transportation	0
Fund 0062 Street Millage	3,577
Fund 0069 Stormwater Sewer System	66,441
Fund 0070 Affordable Housing	60
Fund 0071 Park Maint & Cap Imp	12,796
Fund 0072 Solid Waste	39,818
Fund 0092 Water Bond-08	0
Fund 0096 Water Pend'g Bond Series	120
Fund 00CP General Capital	736
Fund 00MG Major Grants	1,911
Direct Bill	253,284
Total	<u>2,811,484</u>

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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 2018 Actual Expenditures
Schedule .2 - Costs To Be Allocated
For Department City Clerk**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,202,901			1,202,901
Deductions:				
Capital Outlay	-5,735			
Clerk-Animal Control-3172	-20			
Total Deductions:	<u>-5,755</u>			-5,755
Inbound Costs:				
Building Depreciation	52,898	29	52,927	
Equipment Depreciation	7,477		7,477	
Mayor & Council	1,641	1,138	2,779	
City Administrator	5,306	637	5,943	
Facility Management	60,178	7,317	67,495	
Human Resources	14,668	1,198	15,866	
Procurement	628	97	725	
City Attorney	58,896	5,297	64,193	
City Clerk		5,117	5,117	
Finance Administration		2,450	2,450	
Accounting		10,435	10,435	
Assessor		3,055	3,055	
Treasurer		974	974	
Non-Department Expenses		2,348	2,348	
Customer Service		2,585	2,585	
Sustnbly & Innvton (Systems Planning)		89	89	
Total Allocated Additions:	<u>201,692</u>	<u>42,766</u>	244,458	244,458
Total To Be Allocated:	<u>1,398,838</u>	<u>42,766</u>		<u>1,441,604</u>

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department City Clerk**

	Total	G&A	City-Wide Svcs	Elections**
Other Expense & Cost				
Personnel Services	409,700	0	409,700	0
Personnel Svcs-Other	23,565	0	23,565	0
Payroll Fringes	298,140	0	298,140	0
Other Services	28,024	0	28,024	0
Other Charges	188,643	0	188,643	0
Materials & Supplies	26,103	0	26,103	0
Employee Allowances	1,955	0	1,955	0
*Capital Outlay	5,735	0	0	0
Clerk-Elections-1400	221,016	0	0	221,016
*Clerk-Animal Control-3172	20	0	0	0
Rounding Adjustment	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement	1,202,901			
Deductions				
*Total Disallowed Costs	(5,755)	0	0	0
Functional Cost	1,197,146	0	976,130	221,016
Allocation Step 1				
Inbound - Equipment Depreciation: Equip Deprec	2,500	0	0	2,500
Inbound - All Others	199,192	199,192	0	0
Reallocate Admin Costs		(199,192)	162,079	37,113
Unallocated Costs	(260,629)	0	0	(260,629)
1st Allocation	1,138,209	0	1,138,209	0
Allocation Step 2				
Inbound - Accounting: 1826 Fixed Assets	1	0	0	1
Inbound - All Others	42,765	42,765	0	0
Reallocate Admin Costs		(42,765)	34,797	7,968
Unallocated Costs	(7,969)	0	0	(7,969)
2nd Allocation	34,797	0	34,797	0
Total For City Clerk				
Schedule .3 Total	1,173,006	0	1,173,006	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	353,870	0.132310	1,505		1,505		1,505
City Administrator	763,863	0.285605	3,251		3,251		3,251
Facility Management	1,918,916	0.717474	8,164		8,164		8,164
Human Resources	1,796,714	0.671783	7,643		7,643		7,643
Procurement	164,651	0.061562	698		698		698
City Attorney	2,718,098	1.016285	11,566		11,566		11,566
City Clerk	1,202,901	0.449759	5,117		5,117		5,117
Finance Administration	1,054,688	0.394343	4,488		4,488	136	4,624
Accounting	854,109	0.319348	3,634		3,634	107	3,741
Assessor	1,186,371	0.443579	5,048		5,048	153	5,201
Treasurer	391,861	0.146515	1,666		1,666	45	1,711
Non-Department Expenses	333,813	0.124811	1,419		1,419	38	1,457
Public Svcs Gen Fund Retiree	131,664	0.049229	560		560	15	575
Building Dept Admin	413,843	0.154734	1,760		1,760	46	1,806
Customer Service	250,550	0.093679	1,065		1,065	27	1,092
Community Development Gen Fund	4,439,666	1.659971	18,890		18,890	591	19,481
District Court	4,564,257	1.706555	19,421		19,421	605	20,026
Sustnblty & Innvton (Systems Planning)	226,568	0.084713	963		963	25	988
Police	26,102,670	9.759668	111,085		111,085	3,511	114,596
Police Parking Enforcement	1,485,862	0.555557	6,322		6,322	196	6,518
Fire	15,921,592	5.953010	67,756		67,756	2,133	69,889
Planning - Historic Preservation	97,439	0.036432	414		414	10	424
Bldg & Rent Svcs - Housing	1,016,681	0.380132	4,325		4,325	128	4,453
Bldg & Rent Svcs - Appeals	75,341	0.028170	319		319	6	325
Bldg & Rent Svcs - Deer Mgt	293,881	0.109881	1,250		1,250	33	1,283
Planning	1,143,765	0.427648	4,866		4,866	149	5,015
Engineering	83,314	0.031151	352		352	6	358
DPW (Field Ops) General Fund	4,593,728	1.717574	19,548		19,548	609	20,157
Parks & Recreation General Fund	6,278,146	2.347370	26,712		26,712	835	27,547
Utilities General Fund	848,145	0.317117	3,607		3,607	106	3,713
Fund 0002 Energy Projects	73,646	0.027536	312		312	6	318
Fund 0003 DDA Oper	12,694	0.004746	53		53		53
Fund 0004 Maintenance Facility	20,906	0.007817	88		88	1	89
Fund 0009 Smart Zone LDFA	3,105,885	1.161276	13,220		13,220	413	13,633
Fund 0011 Central Stores	1,200,725	0.448946	5,108		5,108	156	5,264
Fund 0012 Fleet Services	7,185,733	2.686712	30,579		30,579	958	31,537
Fund 0014 Info Technology	7,388,940	2.762690	31,442		31,442	981	32,423
Fund 0016 Community TV	2,051,216	0.766940	8,728		8,728	265	8,993
Fund 0021 Major Street	12,947,337	4.840950	55,099		55,099	1,737	56,836
Fund 0022 Local Street	2,541,938	0.950419	10,817		10,817	333	11,150
Fund 0023 Court Facilities	225,000	0.084126	957		957	25	982
Fund 0024 Open Space & Park Acq	2,934,709	1.097274	12,488		12,488	386	12,874
Fund 0025 Bandemer Prop	1,776	0.000664	6		6		6
Fund 0026 Construction Code	3,509,910	1.312339	14,938		14,938	461	15,399
Fund 0027 Drug Enforcement	70,579	0.026389	299		299	6	305
Fund 0028 Federal Forfeit	80,701	0.030174	342		342	6	348
Fund 0034 Parks Memorials & Contrib	122,067	0.045640	519		519	13	532
Fund 0035 General Debt Service	8,747,566	3.270675	37,224		37,224	1,168	38,392
Fund 0036 Metro Expansion	209,670	0.078394	891		891	24	915
Fund 0038 Special Assistance	5,000	0.001869	21		21		21
Fund 0041 Open Space Endowmt	4,591	0.001717	20		20		20
Fund 0042 Water Supply System	21,220,647	7.934302	90,306		90,306	2,853	93,159

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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 0043 Sewage Disposal System	20,467,844	7.652833	87,104		87,104	2,749	89,853
Fund 0044 Parking System	1,831,509	0.684793	7,792		7,792	236	8,028
Fund 0048 Airport	763,056	0.285303	3,248		3,248	92	3,340
Fund 0049 Project Management	3,237,332	1.210423	13,777		13,777	427	14,204
Fund 0052 VEBA Trust	321,738	0.120297	1,369		1,369	36	1,405
Fund 0055 Elizabeth Dean Trust	14,800	0.005534	63		63		63
Fund 0056 Art in Public Places	181	0.000068	1		1		1
Fund 0057 Insurance	29,171,946	10.907254	124,241		124,241	4,366	128,607
Fund 0058 Wheeler Center	386,864	0.144647	1,646		1,646	43	1,689
Fund 0059 Pension Trust	645,398	0.241311	2,748		2,748	76	2,824
Fund 0061 Alternative Transportation	376,254	0.140680	1,601		1,601	43	1,644
Fund 0062 Street Millage	19,699,794	7.365662	83,833		83,833	2,647	86,480
Fund 0064 Mich Justice Training	21,000	0.007852	89		89	1	90
Fund 0069 Stormwater Sewer System	7,159,956	2.677075	30,470		30,470	956	31,426
Fund 0071 Park Maint & Cap Imp	6,027,317	2.253586	25,647		25,647	800	26,447
Fund 0072 Solid Waste	16,157,890	6.041361	68,763		68,763	2,161	70,924
Fund 0074 Sewer Rev Bonds-08	4,057	0.001517	18		18		18
Fund 0075 Sewer Revenue Bonds	146,173	0.054654	620		620	16	636
Fund 0081 Storm Sewer Rev Bonds	16,035	0.005996	69		69		69
Fund 0092 Water Bond-08	3,020	0.001129	13		13		13
Fund 0093 Water Revenue Bonds	9,950	0.003720	42		42		42
Fund 0095 Water Bond Future 2019 Series	536,612	0.200637	2,281		2,281	62	2,343
Fund 0096 Water Pend'g Bond Series	409,945	0.153276	1,744		1,744	46	1,790
Fund 0099 Investment Pooled	191,975	0.071779	816		816	19	835
Fund 00CP General Capital	4,133,096	1.545346	17,589		17,589	545	18,134
Fund 00MG Major Grants	1,352,537	0.505707	5,754		5,754	174	5,928
Schedule .4 Total for City-Wide Svcs	267,454,483	100.000000	1,138,209		1,138,209	34,797	1,173,006

Allocation Basis: Dollar Amount of Expenditures by Program

Allocation Source: Financial Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .5 - Allocation Summary
For Department City Clerk**

Receiving Department	Total	City-Wide Svcs
Mayor & Council	1,505	1,505
City Administrator	3,251	3,251
Facility Management	8,164	8,164
Human Resources	7,643	7,643
Procurement	698	698
City Attorney	11,566	11,566
City Clerk	5,117	5,117
Finance Administration	4,624	4,624
Accounting	3,741	3,741
Assessor	5,201	5,201
Treasurer	1,711	1,711
Non-Department Expenses	1,457	1,457
Public Svcs Gen Fund Retiree	575	575
Building Dept Admin	1,806	1,806
Customer Service	1,092	1,092
Community Development Gen Fund	19,481	19,481
District Court	20,026	20,026
Sustnblty & Innvton (Systems Planning)	988	988
Police	114,596	114,596
Police Parking Enforcement	6,518	6,518
Fire	69,889	69,889
Planning - Historic Preservation	424	424
Bldg & Rent Svcs - Housing	4,453	4,453
Bldg & Rent Svcs - Appeals	325	325
Bldg & Rent Svcs - Deer Mgt	1,283	1,283
Planning	5,015	5,015
Engineering	358	358
DPW (Field Ops) General Fund	20,157	20,157
Parks & Recreation General Fund	27,547	27,547
Utilities General Fund	3,713	3,713
Fund 0002 Energy Projects	318	318
Fund 0003 DDA Oper	53	53
Fund 0004 Maintenance Facility	89	89
Fund 0009 Smart Zone LDFA	13,633	13,633
Fund 0011 Central Stores	5,264	5,264
Fund 0012 Fleet Services	31,537	31,537
Fund 0014 Info Technology	32,423	32,423
Fund 0016 Community TV	8,993	8,993
Fund 0021 Major Street	56,836	56,836
Fund 0022 Local Street	11,150	11,150
Fund 0023 Court Facilities	982	982
Fund 0024 Open Space & Park Acq	12,874	12,874
Fund 0025 Bandemer Prop	6	6
Fund 0026 Construction Code	15,399	15,399
Fund 0027 Drug Enforcement	305	305
Fund 0028 Federal Forfeit	348	348
Fund 0034 Parks Memorials & Contrib	532	532
Fund 0035 General Debt Service	38,392	38,392
Fund 0036 Metro Expansion	915	915
Fund 0038 Special Assistance	21	21
Fund 0041 Open Space Endowmt	20	20
Fund 0042 Water Supply System	93,159	93,159

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .5 - Allocation Summary
For Department City Clerk**

Receiving Department	Total	City-Wide Svcs
Fund 0043 Sewage Disposal System	89,853	89,853
Fund 0044 Parking System	8,028	8,028
Fund 0048 Airport	3,340	3,340
Fund 0049 Project Management	14,204	14,204
Fund 0052 VEBA Trust	1,405	1,405
Fund 0055 Elizabeth Dean Trust	63	63
Fund 0056 Art in Public Places	1	1
Fund 0057 Insurance	128,607	128,607
Fund 0058 Wheeler Center	1,689	1,689
Fund 0059 Pension Trust	2,824	2,824
Fund 0061 Alternative Transportation	1,644	1,644
Fund 0062 Street Millage	86,480	86,480
Fund 0064 Mich Justice Training	90	90
Fund 0069 Stormwater Sewer System	31,426	31,426
Fund 0071 Park Maint & Cap Imp	26,447	26,447
Fund 0072 Solid Waste	70,924	70,924
Fund 0074 Sewer Rev Bonds-08	18	18
Fund 0075 Sewer Revenue Bonds	636	636
Fund 0081 Storm Sewer Rev Bonds	69	69
Fund 0092 Water Bond-08	13	13
Fund 0093 Water Revenue Bonds	42	42
Fund 0095 Water Bond Future 2019 Series	2,343	2,343
Fund 0096 Water Pend'g Bond Series	1,790	1,790
Fund 0099 Investment Pooled	835	835
Fund 00CP General Capital	18,134	18,134
Fund 00MG Major Grants	5,928	5,928
Direct Bill	0	0
Total	1,173,006	1,173,006

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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.

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 2018 Actual Expenditures
Schedule .2 - Costs To Be Allocated
For Department Finance Administration**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,054,688			1,054,688
Deductions:				
5110-Land Imprvmts	0			
Total Deductions:	<u>0</u>			0
Inbound Costs:				
Building Depreciation	12,271	7	12,278	
Equipment Depreciation	3,463		3,463	
Mayor & Council	1,438	999	2,437	
City Administrator	4,039	485	4,524	
Facility Management	13,959	1,684	15,643	
Human Resources	8,761	891	9,652	
Procurement	448	67	515	
City Attorney	208,912	18,929	227,841	
City Clerk	4,488	136	4,624	
Finance Administration		98,839	98,839	
Accounting		5,178	5,178	
Assessor		2,680	2,680	
Treasurer		746	746	
Non-Department Expenses		1,935	1,935	
Customer Service		1,984	1,984	
Total Allocated Additions:	<u>257,779</u>	<u>134,560</u>	392,339	392,339
Total To Be Allocated:	<u>1,312,467</u>	<u>134,560</u>		<u>1,447,027</u>

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	369,382	0	167,847	201,535	0
Payroll Fringes	231,332	0	105,117	126,215	0
Personnel Svcs-Other	3,067	0	1,394	1,673	0
Other Services	106,759	0	48,511	58,248	0
Other Charges	28,799	0	13,086	15,713	0
Materials & Supplies	2,029	0	922	1,107	0
Employee Allowances	780	0	354	426	0
*5110-Land Imprvmts	0	0	0	0	0
4239 Retiree Medical Ins	303,840	0	0	0	303,840
4260 Ins Premiums	8,700	0	0	0	8,700
Rounding Adjustment	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	1,054,688				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	1,054,688	0	337,231	404,917	312,540
Allocation Step 1					
Inbound - All Others	257,779	0	117,123	140,656	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	1,312,467	0	454,354	545,573	312,540
Allocation Step 2					
Inbound - All Others	134,560	0	61,047	73,513	0
2nd Allocation	134,560	0	61,047	73,513	0
Total For Finance Administration					
Schedule .3 Total	1,447,027	0	515,401	619,086	312,540

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department Finance Administration

Procurement

<hr/>	
Other Expense & Cost	
Personnel Services	0
Payroll Fringes	0
Personnel Svcs-Other	0
Other Services	0
Other Charges	0
Materials & Supplies	0
Employee Allowances	0
*5110-Land Imprvmts	0
4239 Retiree Medical Ins	0
4260 Ins Premiums	0
Rounding Adjustment	0
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Functional Cost	0
Allocation Step 1	
Inbound - All Others	0
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	0
Allocation Step 2	
Inbound - All Others	0
2nd Allocation	0
Total For Finance Administration	
Schedule .3 Total	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	141,697.78	1.835290	8,336		8,336		8,336
Finance Administration	603,781.12	7.820260	35,529		35,529		35,529
Accounting	779,004.39	10.089776	45,842		45,842	6,815	52,657
Assessor	1,018,231.10	13.188275	59,921		59,921	8,904	68,825
Treasurer	542,669.00	7.028727	31,933		31,933	4,740	36,673
Customer Service	155,470.65	2.013678	9,147		9,147	1,354	10,501
Fund 0014 Info Technology	3,616,121.23	46.836520	212,816		212,816	31,683	244,499
Fund 0057 Insurance	863,754.62	11.187474	50,830		50,830	7,551	58,381
Schedule .4 Total for Finance Admin	7,720,729.89	100.000000	454,354		454,354	61,047	515,401

Allocation Basis: Dollar Amount of Personnel Expenses by Finance Organization
Allocation Source: Financial Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	353,870	0.132310	720		720		720
City Administrator	763,863	0.285605	1,555		1,555		1,555
Facility Management	1,918,916	0.717474	3,914		3,914		3,914
Human Resources	1,796,714	0.671783	3,667		3,667		3,667
Procurement	164,651	0.061562	334		334		334
City Attorney	2,718,098	1.016285	5,543		5,543		5,543
City Clerk	1,202,901	0.449759	2,450		2,450		2,450
Finance Administration	1,054,688	0.394343	2,149		2,149		2,149
Accounting	854,109	0.319348	1,740		1,740	238	1,978
Assessor	1,186,371	0.443579	2,417		2,417	328	2,745
Treasurer	391,861	0.146515	798		798	104	902
Non-Department Expenses	333,813	0.124811	679		679	88	767
Public Svcs Gen Fund Retiree	131,664	0.049229	267		267	34	301
Building Dept Admin	413,843	0.154734	842		842	115	957
Customer Service	250,550	0.093679	510		510	63	573
Community Development Gen Fund	4,439,666	1.659971	9,054		9,054	1,259	10,313
District Court	4,564,257	1.706555	9,309		9,309	1,293	10,602
Sustnblty & Innvton (Systems Planning)	226,568	0.084713	461		461	59	520
Police	26,102,670	9.759668	53,245		53,245	7,445	60,690
Police Parking Enforcement	1,485,862	0.555557	3,031		3,031	415	3,446
Fire	15,921,592	5.953010	32,477		32,477	4,532	37,009
Planning - Historic Preservation	97,439	0.036432	200		200	24	224
Bldg & Rent Svcs - Housing	1,016,681	0.380132	2,071		2,071	283	2,354
Bldg & Rent Svcs - Appeals	75,341	0.028170	153		153	18	171
Bldg & Rent Svcs - Deer Mgt	293,881	0.109881	598		598	78	676
Planning	1,143,765	0.427648	2,332		2,332	316	2,648
Engineering	83,314	0.031151	169		169	20	189
DPW (Field Ops) General Fund	4,593,728	1.717574	9,368		9,368	1,301	10,669
Parks & Recreation General Fund	6,278,146	2.347370	12,805		12,805	1,781	14,586
Utilities General Fund	848,145	0.317117	1,727		1,727	237	1,964
Fund 0002 Energy Projects	73,646	0.027536	149		149	18	167
Fund 0003 DDA Oper	12,694	0.004746	24		24	2	26
Fund 0004 Maintenance Facility	20,906	0.007817	43		43	5	48
Fund 0009 Smart Zone LDFA	3,105,885	1.161276	6,332		6,332	880	7,212
Fund 0011 Central Stores	1,200,725	0.448946	2,446		2,446	335	2,781
Fund 0012 Fleet Services	7,185,733	2.686712	14,657		14,657	2,044	16,701
Fund 0014 Info Technology	7,388,940	2.762690	15,071		15,071	2,099	17,170
Fund 0016 Community TV	2,051,216	0.766940	4,182		4,182	577	4,759
Fund 0021 Major Street	12,947,337	4.840950	26,410		26,410	3,688	30,098
Fund 0022 Local Street	2,541,938	0.950419	5,183		5,183	717	5,900
Fund 0023 Court Facilities	225,000	0.084126	459		459	58	517
Fund 0024 Open Space & Park Acq	2,934,709	1.097274	5,984		5,984	829	6,813
Fund 0025 Bandemer Prop	1,776	0.000664	4		4		4
Fund 0026 Construction Code	3,509,910	1.312339	7,156		7,156	993	8,149
Fund 0027 Drug Enforcement	70,579	0.026389	143		143	17	160
Fund 0028 Federal Forfeit	80,701	0.030174	164		164	19	183
Fund 0034 Parks Memorials & Contrib	122,067	0.045640	248		248	31	279
Fund 0035 General Debt Service	8,747,566	3.270675	17,843		17,843	2,488	20,331
Fund 0036 Metro Expansion	209,670	0.078394	426		426	54	480
Fund 0038 Special Assistance	5,000	0.001869	10		10	1	11
Fund 0041 Open Space Endowmt	4,591	0.001717	9		9	1	10
Fund 0042 Water Supply System	21,220,647	7.934302	43,287		43,287	6,052	49,339

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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 0043 Sewage Disposal System	20,467,844	7.652833	41,750		41,750	5,834	47,584
Fund 0044 Parking System	1,831,509	0.684793	3,737		3,737	509	4,246
Fund 0048 Airport	763,056	0.285303	1,554		1,554	212	1,766
Fund 0049 Project Management	3,237,332	1.210423	6,600		6,600	917	7,517
Fund 0052 VEBA Trust	321,738	0.120297	655		655	84	739
Fund 0055 Elizabeth Dean Trust	14,800	0.005534	28		28	3	31
Fund 0057 Insurance	29,171,946	10.907254	59,621		59,621	8,755	68,376
Fund 0058 Wheeler Center	386,864	0.144647	789		789	102	891
Fund 0059 Pension Trust	645,398	0.241311	1,314		1,314	180	1,494
Fund 0061 Alternative Transportation	376,254	0.140680	765		765	100	865
Fund 0062 Street Millage	19,699,794	7.365662	40,184		40,184	5,615	45,799
Fund 0064 Mich Justice Training	21,000	0.007852	43		43	5	48
Fund 0069 Stormwater Sewer System	7,159,956	2.677075	14,605		14,605	2,036	16,641
Fund 0071 Park Maint & Cap Imp	6,027,317	2.253586	12,292		12,292	1,707	13,999
Fund 0072 Solid Waste	16,157,890	6.041361	32,958		32,958	4,608	37,566
Fund 0074 Sewer Rev Bonds-08	4,057	0.001517	8		8	1	9
Fund 0075 Sewer Revenue Bonds	146,173	0.054654	296		296	37	333
Fund 0081 Storm Sewer Rev Bonds	16,035	0.005996	31		31	3	34
Fund 0092 Water Bond-08	3,020	0.001129	6		6	1	7
Fund 0093 Water Revenue Bonds	9,950	0.003720	19		19	2	21
Fund 0095 Water Bond Future 2019 Series	536,612	0.200637	1,092		1,092	148	1,240
Fund 0096 Water Pend'g Bond Series	409,945	0.153276	834		834	114	948
Fund 0099 Investment Pooled	191,975	0.071779	391		391	50	441
Fund 00CP General Capital	4,133,096	1.545346	8,426		8,426	1,172	9,598
Fund 00MG Major Grants	1,352,537	0.505707	2,760		2,760	379	3,139
Schedule .4 Total for Budget	267,454,301	99.999932	545,573		545,573	73,513	619,086

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

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	141,697.78	4.592550	14,354		14,354		14,354
Finance Administration	603,781.12	19.569079	61,161		61,161		61,161
Accounting	779,004.39	25.248220	78,911		78,911		78,911
Assessor	1,018,231.10	33.001770	103,143		103,143		103,143
Treasurer	542,669.00	17.588381	54,971		54,971		54,971
Schedule .4 Total for Retiree Benefit	3,085,383.39	100.000000	312,540		312,540	0	312,540

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 2018 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
	0	0.000000					0
Schedule .4 Total for Procurement	0	0.000000	0		0	0	0

Allocation Basis: Purchase Orders by Department
Allocation Source: Finance

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Finance Administration**

Receiving Department	Total	Finance Admin	Budget	Retiree Benefit	Procurement
Mayor & Council	720	0	720	0	0
City Administrator	1,555	0	1,555	0	0
Facility Management	3,914	0	3,914	0	0
Human Resources	3,667	0	3,667	0	0
Procurement	23,024	8,336	334	14,354	0
City Attorney	5,543	0	5,543	0	0
City Clerk	2,450	0	2,450	0	0
Finance Administration	98,839	35,529	2,149	61,161	0
Accounting	133,546	52,657	1,978	78,911	0
Assessor	174,713	68,825	2,745	103,143	0
Treasurer	92,546	36,673	902	54,971	0
Non-Department Expenses	767	0	767	0	0
Public Svcs Gen Fund Retiree	301	0	301	0	0
Building Dept Admin	957	0	957	0	0
Customer Service	11,074	10,501	573	0	0
Community Development Gen Fund	10,313	0	10,313	0	0
District Court	10,602	0	10,602	0	0
Sustnblty & Innvton (Systems Planning)	520	0	520	0	0
Police	60,690	0	60,690	0	0
Police Parking Enforcement	3,446	0	3,446	0	0
Fire	37,009	0	37,009	0	0
Planning - Historic Preservation	224	0	224	0	0
Bldg & Rent Svcs - Housing	2,354	0	2,354	0	0
Bldg & Rent Svcs - Appeals	171	0	171	0	0
Bldg & Rent Svcs - Deer Mgt	676	0	676	0	0
Planning	2,648	0	2,648	0	0
Engineering	189	0	189	0	0
DPW (Field Ops) General Fund	10,669	0	10,669	0	0
Parks & Recreation General Fund	14,586	0	14,586	0	0
Utilities General Fund	1,964	0	1,964	0	0
Fund 0002 Energy Projects	167	0	167	0	0
Fund 0003 DDA Oper	26	0	26	0	0
Fund 0004 Maintenance Facility	48	0	48	0	0
Fund 0009 Smart Zone LDFA	7,212	0	7,212	0	0
Fund 0011 Central Stores	2,781	0	2,781	0	0
Fund 0012 Fleet Services	16,701	0	16,701	0	0
Fund 0014 Info Technology	261,669	244,499	17,170	0	0
Fund 0016 Community TV	4,759	0	4,759	0	0
Fund 0021 Major Street	30,098	0	30,098	0	0
Fund 0022 Local Street	5,900	0	5,900	0	0
Fund 0023 Court Facilities	517	0	517	0	0
Fund 0024 Open Space & Park Acq	6,813	0	6,813	0	0
Fund 0025 Bandemer Prop	4	0	4	0	0
Fund 0026 Construction Code	8,149	0	8,149	0	0
Fund 0027 Drug Enforcement	160	0	160	0	0
Fund 0028 Federal Forfeit	183	0	183	0	0
Fund 0034 Parks Memorials & Contrib	279	0	279	0	0
Fund 0035 General Debt Service	20,331	0	20,331	0	0
Fund 0036 Metro Expansion	480	0	480	0	0
Fund 0038 Special Assistance	11	0	11	0	0
Fund 0041 Open Space Endowmt	10	0	10	0	0
Fund 0042 Water Supply System	49,339	0	49,339	0	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Finance Administration**

Receiving Department	Total	Finance Admin	Budget	Retiree Benefit	Procurement
Fund 0043 Sewage Disposal System	47,584	0	47,584	0	0
Fund 0044 Parking System	4,246	0	4,246	0	0
Fund 0048 Airport	1,766	0	1,766	0	0
Fund 0049 Project Management	7,517	0	7,517	0	0
Fund 0052 VEBA Trust	739	0	739	0	0
Fund 0055 Elizabeth Dean Trust	31	0	31	0	0
Fund 0057 Insurance	126,757	58,381	68,376	0	0
Fund 0058 Wheeler Center	891	0	891	0	0
Fund 0059 Pension Trust	1,494	0	1,494	0	0
Fund 0061 Alternative Transportation	865	0	865	0	0
Fund 0062 Street Millage	45,799	0	45,799	0	0
Fund 0064 Mich Justice Training	48	0	48	0	0
Fund 0069 Stormwater Sewer System	16,641	0	16,641	0	0
Fund 0071 Park Maint & Cap Imp	13,999	0	13,999	0	0
Fund 0072 Solid Waste	37,566	0	37,566	0	0
Fund 0074 Sewer Rev Bonds-08	9	0	9	0	0
Fund 0075 Sewer Revenue Bonds	333	0	333	0	0
Fund 0081 Storm Sewer Rev Bonds	34	0	34	0	0
Fund 0092 Water Bond-08	7	0	7	0	0
Fund 0093 Water Revenue Bonds	21	0	21	0	0
Fund 0095 Water Bond Future 2019 Series	1,240	0	1,240	0	0
Fund 0096 Water Pend'g Bond Series	948	0	948	0	0
Fund 0099 Investment Pooled	441	0	441	0	0
Fund 00CP General Capital	9,598	0	9,598	0	0
Fund 00MG Major Grants	3,139	0	3,139	0	0
Direct Bill	0	0	0	0	0
Total	1,447,027	515,401	619,086	312,540	0

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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 2018 Actual Expenditures
Schedule .2 - Costs To Be Allocated
For Department Accounting**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	854,109			854,109
Inbound Costs:				
Building Depreciation	15,827	9	15,836	
Equipment Depreciation	1,489		1,489	
Mayor & Council	1,165	808	1,973	
City Administrator	4,478	540	5,018	
Facility Management	18,006	2,181	20,187	
Human Resources	16,700	1,304	18,004	
City Attorney	1,913	136	2,049	
City Clerk	3,634	107	3,741	
Finance Administration	126,493	7,053	133,546	
Accounting		5,242	5,242	
Assessor		2,168	2,168	
Treasurer		573	573	
Non-Department Expenses		2,499	2,499	
Customer Service		1,528	1,528	
Total Allocated Additions:	189,705	24,148	213,853	213,853
Total To Be Allocated:	1,043,814	24,148		1,067,962

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	445,656	0	162,173	63,996	90,736
Personnel Svcs-Other	12,092	0	4,401	1,736	2,462
Payroll Fringes	321,256	0	116,906	46,132	65,408
Other Services	13,568	0	4,939	1,948	2,762
Other Charges	50,892	0	18,520	7,308	10,362
Materials & Supplies	10,284	0	3,741	1,477	2,094
Employee Allowances	360	0	130	52	73
Rounding Adjustment	1	0	1	0	0
Departmental Total					
Expenditures Per Financial Statement	854,109				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	854,109	0	310,811	122,649	173,897
Allocation Step 1					
Inbound - All Others	189,705	189,705	0	0	0
Reallocate Admin Costs		(189,705)	69,048	27,241	38,621
Unallocated Costs	0	0	0	0	0
1st Allocation	1,043,814	0	379,859	149,890	212,518
Allocation Step 2					
Inbound - All Others	24,148	24,148	0	0	0
Reallocate Admin Costs		(24,148)	8,856	3,465	4,912
Unallocated Costs	0	0	0	0	0
2nd Allocation	24,148	0	8,856	3,465	4,912
Total For Accounting					
Schedule .3 Total	1,067,962	0	388,715	153,355	217,430

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	18,539	59,005	36,677	4,769	5,883
Personnel Svcs-Other	503	1,601	995	129	160
Payroll Fringes	13,364	42,534	26,439	3,437	4,241
Other Services	564	1,796	1,117	145	179
Other Charges	2,117	6,738	4,188	545	672
Materials & Supplies	428	1,362	846	110	136
Employee Allowances	15	48	30	4	5
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	35,530	113,084	70,292	9,139	11,276
Allocation Step 1					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	7,892	25,116	15,611	2,028	2,502
Unallocated Costs	0	0	0	0	0
1st Allocation	43,422	138,200	85,903	11,167	13,778
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	989	3,191	1,975	254	313
Unallocated Costs	0	0	0	0	0
2nd Allocation	989	3,191	1,975	254	313
Total For Accounting					
Schedule .3 Total	44,411	141,391	87,878	11,421	14,091

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department Accounting**

1828 Investment Mgt 1829 Systems Admin

<hr/>		
Other Expense & Cost		
Personnel Services	2,719	1,159
Personnel Svcs-Other	74	31
Payroll Fringes	1,960	835
Other Services	83	35
Other Charges	310	132
Materials & Supplies	63	27
Employee Allowances	2	1
Rounding Adjustment	0	0
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Functional Cost	5,211	2,220
Allocation Step 1		
Inbound - All Others	0	0
Reallocate Admin Costs	1,155	491
Unallocated Costs	0	0
1st Allocation	6,366	2,711
Allocation Step 2		
Inbound - All Others	0	0
Reallocate Admin Costs	138	55
Unallocated Costs	0	0
2nd Allocation	138	55
Total For Accounting		
Schedule .3 Total	6,504	2,766

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	61	0.268049	1,014		1,014		1,014
City Administrator	123	0.540493	2,051		2,051		2,051
Facility Management	326	1.432526	5,439		5,439		5,439
Human Resources	126	0.553676	2,100		2,100		2,100
Procurement	26	0.114251	432		432		432
City Attorney	175	0.768994	2,919		2,919		2,919
City Clerk	290	1.274333	4,836		4,836		4,836
Finance Administration	103	0.452608	1,716		1,716		1,716
Accounting	117	0.514128	1,952		1,952		1,952
Assessor	122	0.536099	2,035		2,035	42	2,077
Treasurer	94	0.413060	1,567		1,567	34	1,601
Non-Department Expenses	82	0.360329	1,366		1,366	28	1,394
Building Dept Admin	119	0.522916	1,982		1,982	42	2,024
Community Development Gen Fund	54	0.237290	901		901	17	918
District Court	581	2.553061	9,696		9,696	233	9,929
Sustnblty & Innvton (Systems Planning)	34	0.149405	566		566	9	575
Police	1,251	5.497210	20,884		20,884	503	21,387
Police Parking Enforcement	29	0.127433	481		481	7	488
Fire	1,169	5.136881	19,514		19,514	471	19,985
Planning - Historic Preservation	22	0.096674	366		366	6	372
Bldg & Rent Svcs - Housing	240	1.054621	4,005		4,005	88	4,093
Bldg & Rent Svcs - Appeals	1	0.004394	16		16		16
Bldg & Rent Svcs - Plan Review	1	0.004394	16		16		16
Bldg & Rent Svcs - Deer Mgt	50	0.219713	833		833	15	848
Planning	135	0.593224	2,254		2,254	48	2,302
Engineering	18	0.079097	300		300	4	304
DPW (Field Ops) General Fund	400	1.757701	6,676		6,676	155	6,831
Parks & Recreation General Fund	2,040	8.964275	34,052		34,052	831	34,883
Utilities General Fund	224	0.984313	3,738		3,738	84	3,822
Fund 0002 Energy Projects	4	0.017577	66		66		66
Fund 0004 Maintenance Facility	6	0.026366	100		100		100
Fund 0009 Smart Zone LDFA	20	0.087885	332		332	5	337
Fund 0011 Central Stores	236	1.037044	3,940		3,940	87	4,027
Fund 0012 Fleet Services	1,154	5.070967	19,262		19,262	465	19,727
Fund 0014 Info Technology	490	2.153184	8,174		8,174	195	8,369
Fund 0016 Community TV	433	1.902711	7,227		7,227	168	7,395
Fund 0021 Major Street	849	3.730720	14,167		14,167	339	14,506
Fund 0022 Local Street	194	0.852485	3,238		3,238	71	3,309
Fund 0024 Open Space & Park Acq	33	0.145010	548		548	9	557
Fund 0025 Bandemer Prop	20	0.087885	332		332	5	337
Fund 0026 Construction Code	400	1.757701	6,676		6,676	155	6,831
Fund 0027 Drug Enforcement	28	0.123039	465		465	7	472
Fund 0028 Federal Forfeit	15	0.065914	248		248	3	251
Fund 0034 Parks Memorials & Contrib	20	0.087885	332		332	5	337
Fund 0036 Metro Expansion	31	0.136222	517		517	9	526
Fund 0038 Special Assistance	2	0.008789	34		34		34
Fund 0041 Open Space Endowmt	1	0.004394	16		16		16
Fund 0042 Water Supply System	2,503	10.998809	41,886		41,886	1,462	43,348
Fund 0043 Sewage Disposal System	1,832	8.050270	30,577		30,577	749	31,326
Fund 0044 Parking System	1	0.004394	16		16		16
Fund 0048 Airport	273	1.199631	4,555		4,555	100	4,655
Fund 0049 Project Management	596	2.618974	9,948		9,948	240	10,188

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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 0055 Elizabeth Dean Trust	7	0.030760	116		116	2	118
Fund 0057 Insurance	474	2.082876	7,909		7,909	187	8,096
Fund 0058 Wheeler Center	279	1.225996	4,656		4,656	103	4,759
Fund 0059 Pension Trust	17	0.074702	281		281	4	285
Fund 0061 Alternative Transportation	50	0.219713	833		833	15	848
Fund 0062 Street Millage	410	1.801643	6,842		6,842	158	7,000
Fund 0064 Mich Justice Training	35	0.153799	582		582	10	592
Fund 0069 Stormwater Sewer System	756	3.322055	12,616		12,616	300	12,916
Fund 0071 Park Maint & Cap Imp	1,447	6.358483	24,151		24,151	580	24,731
Fund 0072 Solid Waste	1,248	5.484027	20,835		20,835	500	21,335
Fund 0075 Sewer Revenue Bonds	104	0.457002	1,732		1,732	35	1,767
Fund 0076 Sewer Bonds XIX-04	4	0.017577	66		66		66
Fund 0081 Storm Sewer Rev Bonds	4	0.017577	66		66		66
Fund 0087 2012 SRF WWTP Renovations	25	0.109856	415		415	7	422
Fund 0093 Water Revenue Bonds	56	0.246078	933		933	18	951
Fund 0095 Water Bond Future 2019 Series	30	0.131828	501		501	8	509
Fund 0096 Water Pend'g Bond Series	234	1.028255	3,906		3,906	87	3,993
Fund 00CP General Capital	171	0.751417	2,851		2,851	61	2,912
Fund 00MG Major Grants	252	1.107352	4,205		4,205	90	4,295
Schedule .4 Total for 1820 Accounting	22,757	100.000000	379,859		379,859	8,856	388,715

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

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	0.77	0.106626	157		157		157
City Administrator	2.03	0.281105	419		419		419
Facility Management	4.84	0.670221	1,001		1,001		1,001
Human Resources	13.44	1.861109	2,786		2,786		2,786
Procurement	1.24	0.171709	255		255		255
City Attorney	14.03	1.942810	2,911		2,911		2,911
City Clerk	6.39	0.884858	1,323		1,323		1,323
Finance Administration	5.27	0.729765	1,094		1,094		1,094
Accounting	6.80	0.941633	1,408		1,408		1,408
Assessor	8.88	1.229661	1,841		1,841	38	1,879
Treasurer	2.61	0.361421	539		539	9	548
Building Dept Admin	1.22	0.168940	251		251	3	254
Customer Service	2.57	0.355882	531		531	9	540
Community Development Gen Fund	17.11	2.369314	3,551		3,551	81	3,632
District Court	30.66	4.245655	6,361		6,361	150	6,511
Sustnblty & Innvton (Systems Planning)	1.36	0.188327	280		280	4	284
Police	141.35	19.573494	29,431		29,431	972	30,403
Police Parking Enforcement	6.44	0.891781	1,333		1,333	28	1,361
Fire	107.02	14.819636	22,213		22,213	538	22,751
Planning - Historic Preservation	0.63	0.087239	129		129	2	131
Bldg & Rent Svcs - Housing	6.08	0.841930	1,259		1,259	27	1,286
Bldg & Rent Svcs - Appeals	0.50	0.069238	103		103	1	104
Bldg & Rent Svcs - Deer Mgt	0.37	0.051236	75		75		75
Planning	6.78	0.938863	1,405		1,405	30	1,435
DPW (Field Ops) General Fund	5.95	0.823929	1,233		1,233	27	1,260
Parks & Recreation General Fund	28.09	3.889774	5,827		5,827	138	5,965
Utilities General Fund	1.35	0.186942	278		278	4	282
Fund 0003 DDA Oper	5.15	0.713148	1,067		1,067	23	1,090
Fund 0004 Maintenance Facility	0.11	0.015232	21		21		21
Fund 0011 Central Stores	2.12	0.293568	439		439	7	446
Fund 0012 Fleet Services	10.85	1.502458	2,252		2,252	48	2,300
Fund 0014 Info Technology	24.33	3.369106	5,047		5,047	114	5,161
Fund 0016 Community TV	10.81	1.496919	2,242		2,242	48	2,290
Fund 0021 Major Street	25.66	3.553278	5,324		5,324	120	5,444
Fund 0022 Local Street	6.23	0.862702	1,291		1,291	27	1,318
Fund 0024 Open Space & Park Acq	0.31	0.042927	64		64		64
Fund 0026 Construction Code	18.01	2.493942	3,738		3,738	85	3,823
Fund 0036 Metro Expansion	0.72	0.099702	147		147	2	149
Fund 0042 Water Supply System	51.43	7.121789	10,673		10,673	262	10,935
Fund 0043 Sewage Disposal System	42.99	5.953057	8,921		8,921	219	9,140
Fund 0048 Airport	1.84	0.254795	382		382	6	388
Fund 0049 Project Management	16.28	2.254379	3,379		3,379	76	3,455
Fund 0055 Elizabeth Dean Trust	0.06	0.008309	11		11		11
Fund 0057 Insurance	2.44	0.337880	506		506	9	515
Fund 0058 Wheeler Center	0.32	0.044312	65		65		65
Fund 0059 Pension Trust	4.08	0.564980	847		847	17	864
Fund 0061 Alternative Transportation	1.42	0.196635	293		293	4	297
Fund 0062 Street Millage	8.92	1.235200	1,849		1,849	38	1,887
Fund 0069 Stormwater Sewer System	16.51	2.286229	3,426		3,426	77	3,503
Fund 0071 Park Maint & Cap Imp	25.69	3.557433	5,332		5,332	123	5,455
Fund 0072 Solid Waste	20.46	2.833206	4,246		4,246	95	4,341
Fund 0092 Water Bond-08	0.02	0.002770	3		3		3

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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 00CP General Capital	0.25	0.034619	51		51		51
Fund 00MG Major Grants	1.36	0.188327	280		280	4	284
Schedule .4 Total for 1821 Payroll	722.15	100.000000	149,890		149,890	3,465	153,355

Allocation Basis: Full-Time Employees by Department

Allocation Source: Budget Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	61	0.280035	593		593		593
City Administrator	123	0.564661	1,198		1,198		1,198
Facility Management	320	1.469035	3,118		3,118		3,118
Human Resources	126	0.578433	1,228		1,228		1,228
Procurement	26	0.119359	252		252		252
City Attorney	174	0.798788	1,693		1,693		1,693
City Clerk	279	1.280815	2,719		2,719		2,719
Finance Administration	90	0.413166	876		876		876
Accounting	117	0.537116	1,139		1,139		1,139
Assessor	122	0.560070	1,188		1,188	25	1,213
Treasurer	91	0.417757	886		886	17	903
Non-Department Expenses	80	0.367259	778		778	14	792
Building Dept Admin	118	0.541707	1,149		1,149	24	1,173
Community Development Gen Fund	54	0.247900	526		526	9	535
District Court	581	2.667218	5,666		5,666	128	5,794
Sustnblty & Innvton (Systems Planning)	34	0.156085	329		329	5	334
Police	1,111	5.100308	10,837		10,837	261	11,098
Police Parking Enforcement	29	0.133131	281		281	4	285
Fire	1,025	4.705504	10,000		10,000	244	10,244
Planning - Historic Preservation	22	0.100996	213		213	3	216
Bldg & Rent Svcs - Housing	111	0.509572	1,082		1,082	22	1,104
Bldg & Rent Svcs - Appeals	1	0.004591	9		9		9
Bldg & Rent Svcs - Plan Review	1	0.004591	9		9		9
Bldg & Rent Svcs - Deer Mgt	50	0.229537	484		484	7	491
Planning	135	0.619749	1,315		1,315	27	1,342
Engineering	18	0.082633	176		176	2	178
DPW (Field Ops) General Fund	372	1.707754	3,629		3,629	82	3,711
Parks & Recreation General Fund	2,010	9.227379	19,608		19,608	469	20,077
Utilities General Fund	212	0.973236	2,066		2,066	44	2,110
Fund 0004 Maintenance Facility	6	0.027544	58		58		58
Fund 0009 Smart Zone LDFA	20	0.091815	194		194	2	196
Fund 0011 Central Stores	235	1.078823	2,291		2,291	48	2,339
Fund 0012 Fleet Services	1,148	5.270165	11,200		11,200	272	11,472
Fund 0014 Info Technology	471	2.162237	4,594		4,594	100	4,694
Fund 0016 Community TV	425	1.951063	4,146		4,146	89	4,235
Fund 0021 Major Street	758	3.479778	7,391		7,391	171	7,562
Fund 0022 Local Street	188	0.863058	1,831		1,831	38	1,869
Fund 0024 Open Space & Park Acq	33	0.151494	320		320	5	325
Fund 0026 Construction Code	279	1.280815	2,719		2,719	59	2,778
Fund 0027 Drug Enforcement	28	0.128541	271		271	3	274
Fund 0028 Federal Forfeit	15	0.068861	145		145	2	147
Fund 0034 Parks Memorials & Contrib	18	0.082633	176		176	2	178
Fund 0036 Metro Expansion	31	0.142313	301		301	4	305
Fund 0038 Special Assistance	2	0.009181	18		18		18
Fund 0041 Open Space Endowmt	1	0.004591	9		9		9
Fund 0042 Water Supply System	2,456	11.274846	24,083		24,083	903	24,986
Fund 0043 Sewage Disposal System	1,811	8.313823	17,665		17,665	426	18,091
Fund 0044 Parking System	1	0.004591	9		9		9
Fund 0048 Airport	273	1.253271	2,660		2,660	59	2,719
Fund 0049 Project Management	533	2.446862	5,198		5,198	115	5,313
Fund 0055 Elizabeth Dean Trust	7	0.032135	67		67		67
Fund 0057 Insurance	474	2.176009	4,623		4,623	101	4,724

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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 0058 Wheeler Center	268	1.230317	2,613		2,613	57	2,670
Fund 0059 Pension Trust	17	0.078043	166		166	2	168
Fund 0061 Alternative Transportation	50	0.229537	484		484	7	491
Fund 0062 Street Millage	396	1.817931	3,864		3,864	87	3,951
Fund 0064 Mich Justice Training	35	0.160676	338		338	5	343
Fund 0069 Stormwater Sewer System	750	3.443052	7,315		7,315	171	7,486
Fund 0071 Park Maint & Cap Imp	1,446	6.638204	14,105		14,105	335	14,440
Fund 0072 Solid Waste	1,242	5.701694	12,116		12,116	291	12,407
Fund 0075 Sewer Revenue Bonds	104	0.477437	1,011		1,011	20	1,031
Fund 0076 Sewer Bonds XIX-04	4	0.018363	39		39		39
Fund 0081 Storm Sewer Rev Bonds	4	0.018363	39		39		39
Fund 0087 2012 SRF WWTP Renovations	25	0.114768	243		243	3	246
Fund 0093 Water Revenue Bonds	56	0.257081	544		544	9	553
Fund 0095 Water Bond Future 2019 Series	30	0.137722	290		290	4	294
Fund 0096 Water Pend'g Bond Series	234	1.074232	2,282		2,282	48	2,330
Fund 00CP General Capital	166	0.762062	1,617		1,617	34	1,651
Fund 00MG Major Grants	250	1.147684	2,436		2,436	53	2,489
Schedule .4 Total for 1822 A/P	21,783	100.000000	212,518		212,518	4,912	217,430

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

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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
Facility Management	6	0.616016	265		265		265
City Attorney	1	0.102669	44		44		44
City Clerk	11	1.129363	488		488		488
Finance Administration	13	1.334702	577		577		577
Treasurer	3	0.308008	132		132	2	134
Non-Department Expenses	2	0.205339	88		88		88
Building Dept Admin	1	0.102669	44		44		44
Police	140	14.373717	6,239		6,239	138	6,377
Fire	144	14.784399	6,477		6,477	267	6,744
Bldg & Rent Svcs - Housing	129	13.244353	5,747		5,747	127	5,874
DPW (Field Ops) General Fund	28	2.874743	1,245		1,245	25	1,270
Parks & Recreation General Fund	30	3.080082	1,333		1,333	27	1,360
Utilities General Fund	12	1.232033	534		534	9	543
Fund 0002 Energy Projects	4	0.410678	179		179	2	181
Fund 0011 Central Stores	1	0.102669	44		44		44
Fund 0012 Fleet Services	6	0.616016	265		265	3	268
Fund 0014 Info Technology	19	1.950719	847		847	15	862
Fund 0016 Community TV	8	0.821355	355		355	6	361
Fund 0021 Major Street	91	9.342916	4,056		4,056	86	4,142
Fund 0022 Local Street	6	0.616016	265		265	3	268
Fund 0025 Bandemer Prop	20	2.053388	892		892	17	909
Fund 0026 Construction Code	121	12.422998	5,392		5,392	118	5,510
Fund 0034 Parks Memorials & Contrib	2	0.205339	88		88		88
Fund 0042 Water Supply System	47	4.825462	2,092		2,092	42	2,134
Fund 0043 Sewage Disposal System	21	2.156057	934		934	17	951
Fund 0049 Project Management	63	6.468172	2,806		2,806	59	2,865
Fund 0058 Wheeler Center	11	1.129363	488		488	7	495
Fund 0062 Street Millage	14	1.437372	624		624	10	634
Fund 0069 Stormwater Sewer System	6	0.616016	265		265	3	268
Fund 0071 Park Maint & Cap Imp	1	0.102669	44		44		44
Fund 0072 Solid Waste	6	0.616016	265		265	3	268
Fund 00CP General Capital	5	0.513347	220		220	3	223
Fund 00MG Major Grants	2	0.205339	88		88		88
Schedule .4 Total for 1823 A/R	974	100.000000	43,422		43,422	989	44,411

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

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	353,870	0.132310	183		183		183
City Administrator	763,863	0.285605	394		394		394
Facility Management	1,918,916	0.717474	989		989		989
Human Resources	1,796,714	0.671783	927		927		927
Procurement	164,651	0.061562	83		83		83
City Attorney	2,718,098	1.016285	1,402		1,402		1,402
City Clerk	1,202,901	0.449759	621		621		621
Finance Administration	1,054,688	0.394343	543		543		543
Accounting	854,109	0.319348	440		440		440
Assessor	1,186,371	0.443579	612		612	10	622
Treasurer	391,861	0.146515	201		201	2	203
Non-Department Expenses	333,813	0.124811	173		173	2	175
Public Svcs Gen Fund Retiree	131,664	0.049229	67		67		67
Building Dept Admin	413,843	0.154734	212		212	3	215
Customer Service	250,550	0.093679	128		128	2	130
Community Development Gen Fund	4,439,666	1.659971	2,292		2,292	48	2,340
District Court	4,564,257	1.706555	2,356		2,356	48	2,404
Sustnblty & Innvton (Systems Planning)	226,568	0.084713	116		116	2	118
Police	26,102,670	9.759668	13,486		13,486	320	13,806
Police Parking Enforcement	1,485,862	0.555557	766		766	14	780
Fire	15,921,592	5.953010	8,224		8,224	186	8,410
Planning - Historic Preservation	97,439	0.036432	50		50		50
Bldg & Rent Svcs - Housing	1,016,681	0.380132	524		524	9	533
Bldg & Rent Svcs - Appeals	75,341	0.028170	39		39		39
Bldg & Rent Svcs - Deer Mgt	293,881	0.109881	150		150	2	152
Planning	1,143,765	0.427648	589		589	10	599
Engineering	83,314	0.031151	43		43		43
DPW (Field Ops) General Fund	4,593,728	1.717574	2,372		2,372	49	2,421
Parks & Recreation General Fund	6,278,146	2.347370	3,244		3,244	69	3,313
Utilities General Fund	848,145	0.317117	438		438	7	445
Fund 0002 Energy Projects	73,646	0.027536	38		38		38
Fund 0003 DDA Oper	12,694	0.004746	6		6		6
Fund 0004 Maintenance Facility	20,906	0.007817	10		10		10
Fund 0009 Smart Zone LDFA	3,105,885	1.161276	1,603		1,603	34	1,637
Fund 0011 Central Stores	1,200,725	0.448946	620		620	11	631
Fund 0012 Fleet Services	7,185,733	2.686712	3,714		3,714	81	3,795
Fund 0014 Info Technology	7,388,940	2.762690	3,819		3,819	83	3,902
Fund 0016 Community TV	2,051,216	0.766940	1,057		1,057	21	1,078
Fund 0021 Major Street	12,947,337	4.840950	6,688		6,688	153	6,841
Fund 0022 Local Street	2,541,938	0.950419	1,312		1,312	27	1,339
Fund 0023 Court Facilities	225,000	0.084126	115		115	1	116
Fund 0024 Open Space & Park Acq	2,934,709	1.097274	1,514		1,514	32	1,546
Fund 0025 Bandemer Prop	1,776	0.000664	1		1		1
Fund 0026 Construction Code	3,509,910	1.312339	1,810		1,810	36	1,846
Fund 0027 Drug Enforcement	70,579	0.026389	37		37		37
Fund 0028 Federal Forfeit	80,701	0.030174	42		42		42
Fund 0034 Parks Memorials & Contrib	122,067	0.045640	63		63		63
Fund 0035 General Debt Service	8,747,566	3.270675	4,520		4,520	97	4,617
Fund 0036 Metro Expansion	209,670	0.078394	108		108	1	109
Fund 0038 Special Assistance	5,000	0.001869	2		2		2
Fund 0041 Open Space Endowmt	4,591	0.001717	2		2		2
Fund 0042 Water Supply System	21,220,647	7.934302	10,965		10,965	258	11,223

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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 0043 Sewage Disposal System	20,467,844	7.652833	10,573		10,573	248	10,821
Fund 0044 Parking System	1,831,509	0.684793	945		945	18	963
Fund 0048 Airport	763,056	0.285303	394		394	6	400
Fund 0049 Project Management	3,237,332	1.210423	1,669		1,669	34	1,703
Fund 0052 VEBA Trust	321,738	0.120297	166		166	2	168
Fund 0055 Elizabeth Dean Trust	14,800	0.005534	7		7		7
Fund 0057 Insurance	29,171,946	10.907254	15,163		15,163	610	15,773
Fund 0058 Wheeler Center	386,864	0.144647	199		199	2	201
Fund 0059 Pension Trust	645,398	0.241311	331		331	5	336
Fund 0061 Alternative Transportation	376,254	0.140680	193		193	2	195
Fund 0062 Street Millage	19,699,794	7.365662	10,178		10,178	241	10,419
Fund 0064 Mich Justice Training	21,000	0.007852	10		10		10
Fund 0069 Stormwater Sewer System	7,159,956	2.677075	3,702		3,702	81	3,783
Fund 0071 Park Maint & Cap Imp	6,027,317	2.253586	3,109		3,109	66	3,175
Fund 0072 Solid Waste	16,157,890	6.041361	8,346		8,346	196	8,542
Fund 0074 Sewer Rev Bonds-08	4,057	0.001517	2		2		2
Fund 0075 Sewer Revenue Bonds	146,173	0.054654	74		74		74
Fund 0081 Storm Sewer Rev Bonds	16,035	0.005996	8		8		8
Fund 0092 Water Bond-08	3,020	0.001129	1		1		1
Fund 0093 Water Revenue Bonds	9,950	0.003720	5		5		5
Fund 0095 Water Bond Future 2019 Series	536,612	0.200637	275		275	3	278
Fund 0096 Water Pend'g Bond Series	409,945	0.153276	210		210	3	213
Fund 0099 Investment Pooled	191,975	0.071779	99		99		99
Fund 00CP General Capital	4,133,096	1.545346	2,134		2,134	44	2,178
Fund 00MG Major Grants	1,352,537	0.505707	697		697	12	709
Schedule .4 Total for 1824 Budget	267,454,301	99.999932	138,200		138,200	3,191	141,391

Allocation Basis: Dollar Amount of Expenditures by Program

Allocation Source: Financial Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	353,870	0.132310	112		112		112
City Administrator	763,863	0.285605	244		244		244
Facility Management	1,918,916	0.717474	614		614		614
Human Resources	1,796,714	0.671783	575		575		575
Procurement	164,651	0.061562	52		52		52
City Attorney	2,718,098	1.016285	872		872		872
City Clerk	1,202,901	0.449759	386		386		386
Finance Administration	1,054,688	0.394343	336		336		336
Accounting	854,109	0.319348	271		271		271
Assessor	1,186,371	0.443579	381		381	6	387
Treasurer	391,861	0.146515	125		125	2	127
Non-Department Expenses	333,813	0.124811	107		107	1	108
Public Svcs Gen Fund Retiree	131,664	0.049229	43		43		43
Building Dept Admin	413,843	0.154734	132		132	2	134
Customer Service	250,550	0.093679	79		79		79
Community Development Gen Fund	4,439,666	1.659971	1,424		1,424	29	1,453
District Court	4,564,257	1.706555	1,462		1,462	30	1,492
Sustnblty & Innvton (Systems Planning)	226,568	0.084713	72		72		72
Police	26,102,670	9.759668	8,380		8,380	201	8,581
Police Parking Enforcement	1,485,862	0.555557	475		475	7	482
Fire	15,921,592	5.953010	5,112		5,112	109	5,221
Planning - Historic Preservation	97,439	0.036432	30		30		30
Bldg & Rent Svcs - Housing	1,016,681	0.380132	325		325	5	330
Bldg & Rent Svcs - Appeals	75,341	0.028170	23		23		23
Bldg & Rent Svcs - Deer Mgt	293,881	0.109881	92		92		92
Planning	1,143,765	0.427648	367		367	6	373
Engineering	83,314	0.031151	25		25		25
DPW (Field Ops) General Fund	4,593,728	1.717574	1,471		1,471	31	1,502
Parks & Recreation General Fund	6,278,146	2.347370	2,016		2,016	42	2,058
Utilities General Fund	848,145	0.317117	270		270	3	273
Fund 0002 Energy Projects	73,646	0.027536	22		22		22
Fund 0003 DDA Oper	12,694	0.004746	3		3		3
Fund 0004 Maintenance Facility	20,906	0.007817	6		6		6
Fund 0009 Smart Zone LDFA	3,105,885	1.161276	994		994	19	1,013
Fund 0011 Central Stores	1,200,725	0.448946	386		386	6	392
Fund 0012 Fleet Services	7,185,733	2.686712	2,307		2,307	48	2,355
Fund 0014 Info Technology	7,388,940	2.762690	2,372		2,372	48	2,420
Fund 0016 Community TV	2,051,216	0.766940	657		657	12	669
Fund 0021 Major Street	12,947,337	4.840950	4,158		4,158	89	4,247
Fund 0022 Local Street	2,541,938	0.950419	813		813	15	828
Fund 0023 Court Facilities	225,000	0.084126	71		71		71
Fund 0024 Open Space & Park Acq	2,934,709	1.097274	940		940	17	957
Fund 0026 Construction Code	3,509,910	1.312339	1,124		1,124	23	1,147
Fund 0027 Drug Enforcement	70,579	0.026389	21		21		21
Fund 0028 Federal Forfeit	80,701	0.030174	24		24		24
Fund 0034 Parks Memorials & Contrib	122,067	0.045640	39		39		39
Fund 0035 General Debt Service	8,747,566	3.270675	2,806		2,806	59	2,865
Fund 0036 Metro Expansion	209,670	0.078394	66		66		66
Fund 0038 Special Assistance	5,000	0.001869	1		1		1
Fund 0041 Open Space Endowmt	4,591	0.001717	1		1		1
Fund 0042 Water Supply System	21,220,647	7.934302	6,812		6,812	151	6,963
Fund 0043 Sewage Disposal System	20,467,844	7.652833	6,573		6,573	147	6,720

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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 0044 Parking System	1,831,509	0.684793	585		585	10	595
Fund 0048 Airport	763,056	0.285303	244		244	3	247
Fund 0049 Project Management	3,237,332	1.210423	1,037		1,037	20	1,057
Fund 0052 VEBA Trust	321,738	0.120297	103		103		103
Fund 0055 Elizabeth Dean Trust	14,800	0.005534	5		5		5
Fund 0057 Insurance	29,171,946	10.907254	9,480		9,480	445	9,925
Fund 0058 Wheeler Center	386,864	0.144647	124		124	2	126
Fund 0059 Pension Trust	645,398	0.241311	207		207	3	210
Fund 0061 Alternative Transportation	376,254	0.140680	120		120	2	122
Fund 0062 Street Millage	19,699,794	7.365662	6,325		6,325	143	6,468
Fund 0064 Mich Justice Training	21,000	0.007852	7		7		7
Fund 0069 Stormwater Sewer System	7,159,956	2.677075	2,298		2,298	48	2,346
Fund 0071 Park Maint & Cap Imp	6,027,317	2.253586	1,933		1,933	39	1,972
Fund 0072 Solid Waste	16,157,890	6.041361	5,189		5,189	114	5,303
Fund 0074 Sewer Rev Bonds-08	4,057	0.001517	1		1		1
Fund 0075 Sewer Revenue Bonds	146,173	0.054654	46		46		46
Fund 0081 Storm Sewer Rev Bonds	16,035	0.005996	5		5		5
Fund 0092 Water Bond-08	3,020	0.001129	1		1		1
Fund 0093 Water Revenue Bonds	9,950	0.003720	3		3		3
Fund 0095 Water Bond Future 2019 Series	536,612	0.200637	173		173	2	175
Fund 0096 Water Pend'g Bond Series	409,945	0.153276	130		130	2	132
Fund 0099 Investment Pooled	191,975	0.071779	61		61		61
Fund 00CP General Capital	4,133,096	1.545346	1,324		1,324	27	1,351
Fund 00MG Major Grants	1,352,537	0.505707	433		433	7	440
Schedule .4 Total for 1825 Financial Reports	267,452,525	99.999268	85,903		85,903	1,975	87,878

Allocation Basis: Dollar Amount of Expenditures by Program

Allocation Source: Financial Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	1,370,447.97	6.544364	730		730		730
City Clerk	2,500.20	0.011939	1		1		1
Finance Administration	2,307.60	0.011020	1		1		1
Non-Department Expenses	1,561,824.75	7.458254	832		832	16	848
Building Dept Admin	19,668.30	0.093923	10		10		10
District Court	3,004.57	0.014348	1		1		1
Police	4,997.04	0.023863	2		2		2
Fire	126,533.06	0.604239	66		66		66
Engineering	2,020,836.57	9.650194	1,077		1,077	23	1,100
DPW (Field Ops) General Fund	134,690.70	0.643195	71		71		71
Parks & Recreation General Fund	1,183,939.89	5.653723	632		632	11	643
Utilities General Fund	83,827.56	0.400306	45		45		45
Fund 0011 Central Stores	2,253.54	0.010761	1		1		1
Fund 0012 Fleet Services	2,595,640.05	12.395080	1,381		1,381	30	1,411
Fund 0014 Info Technology	182,890.81	0.873367	96		96		96
Fund 0016 Community TV	93,421.47	0.446120	49		49		49
Fund 0042 Water Supply System	2,630,288.42	12.560538	1,427		1,427	92	1,519
Fund 0043 Sewage Disposal System	2,044,216.90	9.761844	1,088		1,088	23	1,111
Fund 0044 Parking System	1,687,836.12	8.060002	899		899	17	916
Fund 0048 Airport	81,699.19	0.390142	44		44		44
Fund 0049 Project Management	10,588.50	0.050564	6		6		6
Fund 0059 Pension Trust	11,565.72	0.055230	6		6		6
Fund 0069 Stormwater Sewer System	698,760.69	3.336824	372		372	6	378
Fund 0072 Solid Waste	840,935.44	4.015758	447		447	7	454
Fund 0074 Sewer Rev Bonds-08	188,970.06	0.902397	100		100		100
Fund 0076 Sewer Bonds XIX-04	1,384,942.20	6.613579	737		737	14	751
Fund 0077 Sewer Bonds XX-04 SRF	257,488.20	1.229595	135		135	2	137
Fund 0081 Storm Sewer Rev Bonds	16,367.28	0.078159	8		8		8
Fund 0082 Storm Sewer Rev Bonds-05	9,632.16	0.045997	5		5		5
Fund 0092 Water Bond-08	89,749.02	0.428583	47		47		47
Fund 0093 Water Revenue Bonds	625,971.65	2.989231	332		332	5	337
Fund 0096 Water Pend'g Bond Series	19,810.92	0.094604	10		10		10
Fund 0098 Water Bond 09-10 DWRF	952,786.38	4.549885	509		509	8	517
Schedule .4 Total for 1826 Fixed Assets	20,940,392.93	99.997628	11,167		11,167	254	11,421

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 2018 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 0021 Major Street	25,130	1.732384	237		237	3	240
Fund 0024 Open Space & Park Acq	381,220	26.280124	3,621		3,621	77	3,698
Fund 0048 Airport	8,900	0.613538	82		82		82
Fund 0062 Street Millage	35,435	2.442779	334		334	5	339
Fund 0087 2012 SRF WWTP Renovations	229,040	15.789307	2,172		2,172	43	2,215
Fund 00MG Major Grants	770,877	53.141868	7,332		7,332	185	7,517
Schedule .4 Total for 1827 Grant Mgt	1,450,602	100.000000	13,778		13,778	313	14,091

Allocation Basis: Federal Grant Expenditures by Fund

Allocation Source: SEFA

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	353,870	0.132310	8		8		8
City Administrator	763,863	0.285605	17		17		17
Facility Management	1,918,916	0.717474	45		45		45
Human Resources	1,796,714	0.671783	43		43		43
Procurement	164,651	0.061562	3		3		3
City Attorney	2,718,098	1.016285	64		64		64
City Clerk	1,202,901	0.449759	26		26		26
Finance Administration	1,054,688	0.394343	24		24		24
Accounting	854,109	0.319348	19		19		19
Assessor	1,186,371	0.443579	26		26		26
Treasurer	391,861	0.146515	9		9		9
Non-Department Expenses	333,813	0.124811	8		8		8
Public Svcs Gen Fund Retiree	131,664	0.049229	3		3		3
Building Dept Admin	413,843	0.154734	9		9		9
Customer Service	250,550	0.093679	6		6		6
Community Development Gen Fund	4,439,666	1.659971	106		106	1	107
District Court	4,564,257	1.706555	108		108	1	109
Sustnblty & Innvton (Systems Planning)	226,568	0.084713	5		5		5
Police	26,102,670	9.759668	621		621	12	633
Police Parking Enforcement	1,485,862	0.555557	36		36		36
Fire	15,921,592	5.953010	377		377	6	383
Planning - Historic Preservation	97,439	0.036432	2		2		2
Bldg & Rent Svcs - Housing	1,016,681	0.380132	23		23		23
Bldg & Rent Svcs - Appeals	75,341	0.028170	1		1		1
Bldg & Rent Svcs - Deer Mgt	293,881	0.109881	7		7		7
Planning	1,143,765	0.427648	25		25		25
Engineering	83,314	0.031151	2		2		2
DPW (Field Ops) General Fund	4,593,728	1.717574	109		109	1	110
Parks & Recreation General Fund	6,278,146	2.347370	147		147	2	149
Utilities General Fund	848,145	0.317117	19		19		19
Fund 0002 Energy Projects	73,646	0.027536	1		1		1
Fund 0009 Smart Zone LDFA	3,105,885	1.161276	73		73		73
Fund 0011 Central Stores	1,200,725	0.448946	26		26		26
Fund 0012 Fleet Services	7,185,733	2.686712	172		172	2	174
Fund 0014 Info Technology	7,388,940	2.762690	176		176	2	178
Fund 0016 Community TV	2,051,216	0.766940	48		48		48
Fund 0021 Major Street	12,947,337	4.840950	307		307	4	311
Fund 0022 Local Street	2,541,938	0.950419	61		61		61
Fund 0023 Court Facilities	225,000	0.084126	5		5		5
Fund 0024 Open Space & Park Acq	2,934,709	1.097274	69		69		69
Fund 0026 Construction Code	3,509,910	1.312339	81		81		81
Fund 0027 Drug Enforcement	70,579	0.026389	1		1		1
Fund 0028 Federal Forfeit	80,701	0.030174	2		2		2
Fund 0034 Parks Memorials & Contrib	122,067	0.045640	2		2		2
Fund 0035 General Debt Service	8,747,566	3.270675	207		207	3	210
Fund 0036 Metro Expansion	209,670	0.078394	5		5		5
Fund 0042 Water Supply System	21,220,647	7.934302	505		505	7	512
Fund 0043 Sewage Disposal System	20,467,844	7.652833	484		484	7	491
Fund 0044 Parking System	1,831,509	0.684793	44		44		44
Fund 0048 Airport	763,056	0.285303	17		17		17
Fund 0049 Project Management	3,237,332	1.210423	75		75		75
Fund 0052 VEBA Trust	321,738	0.120297	7		7		7

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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 0057 Insurance	29,171,946	10.907254	746		746	73	819
Fund 0058 Wheeler Center	386,864	0.144647	9		9		9
Fund 0059 Pension Trust	645,398	0.241311	15		15		15
Fund 0061 Alternative Transportation	376,254	0.140680	8		8		8
Fund 0062 Street Millage	19,699,794	7.365662	467		467	7	474
Fund 0069 Stormwater Sewer System	7,159,956	2.677075	172		172	2	174
Fund 0071 Park Maint & Cap Imp	6,027,317	2.253586	141		141	2	143
Fund 0072 Solid Waste	16,157,890	6.041361	385		385	6	391
Fund 0075 Sewer Revenue Bonds	146,173	0.054654	3		3		3
Fund 0095 Water Bond Future 2019 Series	536,612	0.200637	11		11		11
Fund 0096 Water Pend'g Bond Series	409,945	0.153276	9		9		9
Fund 0099 Investment Pooled	191,975	0.071779	5		5		5
Fund 00CP General Capital	4,133,096	1.545346	98		98		98
Fund 00MG Major Grants	1,352,537	0.505707	31		31		31
Schedule .4 Total for 1828 Investment Mgt	267,340,472	99.957371	6,366		6,366	138	6,504

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

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	61	0.268049	7		7		7
City Administrator	123	0.540493	14		14		14
Facility Management	326	1.432526	39		39		39
Human Resources	126	0.553676	14		14		14
Procurement	26	0.114251	3		3		3
City Attorney	175	0.768994	19		19		19
City Clerk	290	1.274333	35		35		35
Finance Administration	103	0.452608	11		11		11
Accounting	117	0.514128	13		13		13
Assessor	122	0.536099	14		14		14
Treasurer	94	0.413060	10		10		10
Non-Department Expenses	82	0.360329	9		9		9
Building Dept Admin	119	0.522916	14		14		14
Community Development Gen Fund	54	0.237290	6		6		6
District Court	581	2.553061	69		69		69
Sustnblty & Innvton (Systems Planning)	34	0.149405	3		3		3
Police	1,251	5.497210	147		147	2	149
Police Parking Enforcement	29	0.127433	3		3		3
Fire	1,169	5.136881	137		137	2	139
Planning - Historic Preservation	22	0.096674	2		2		2
Bldg & Rent Svcs - Housing	240	1.054621	26		26		26
Bldg & Rent Svcs - Deer Mgt	50	0.219713	6		6		6
Planning	135	0.593224	15		15		15
Engineering	18	0.079097	2		2		2
DPW (Field Ops) General Fund	400	1.757701	47		47		47
Parks & Recreation General Fund	2,040	8.964275	242		242	3	245
Utilities General Fund	224	0.984313	25		25		25
Fund 0004 Maintenance Facility	6	0.026366	1		1		1
Fund 0009 Smart Zone LDFA	20	0.087885	2		2		2
Fund 0011 Central Stores	236	1.037044	26		26		26
Fund 0012 Fleet Services	1,154	5.070967	136		136	2	138
Fund 0014 Info Technology	490	2.153184	58		58		58
Fund 0016 Community TV	433	1.902711	51		51		51
Fund 0021 Major Street	849	3.730720	101		101		101
Fund 0022 Local Street	194	0.852485	22		22		22
Fund 0024 Open Space & Park Acq	33	0.145010	3		3		3
Fund 0025 Bandemer Prop	20	0.087885	2		2		2
Fund 0026 Construction Code	400	1.757701	47		47		47
Fund 0027 Drug Enforcement	28	0.123039	3		3		3
Fund 0028 Federal Forfeit	15	0.065914	1		1		1
Fund 0034 Parks Memorials & Contrib	20	0.087885	2		2		2
Fund 0036 Metro Expansion	31	0.136222	3		3		3
Fund 0042 Water Supply System	2,503	10.998809	346		346	39	385
Fund 0043 Sewage Disposal System	1,832	8.050270	217		217	3	220
Fund 0048 Airport	273	1.199631	33		33		33
Fund 0049 Project Management	596	2.618974	70		70		70
Fund 0055 Elizabeth Dean Trust	7	0.030760	1		1		1
Fund 0057 Insurance	474	2.082876	56		56		56
Fund 0058 Wheeler Center	279	1.225996	34		34		34
Fund 0059 Pension Trust	17	0.074702	2		2		2
Fund 0061 Alternative Transportation	50	0.219713	6		6		6
Fund 0062 Street Millage	410	1.801643	48		48		48

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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 0064 Mich Justice Training	35	0.153799	3		3		3
Fund 0069 Stormwater Sewer System	756	3.322055	89		89		89
Fund 0071 Park Maint & Cap Imp	1,447	6.358483	173		173	2	175
Fund 0072 Solid Waste	1,248	5.484027	147		147	2	149
Fund 0075 Sewer Revenue Bonds	104	0.457002	11		11		11
Fund 0087 2012 SRF WWTP Renovations	25	0.109856	2		2		2
Fund 0093 Water Revenue Bonds	56	0.246078	6		6		6
Fund 0095 Water Bond Future 2019 Series	30	0.131828	3		3		3
Fund 0096 Water Pend'g Bond Series	234	1.028255	26		26		26
Fund 00CP General Capital	171	0.751417	19		19		19
Fund 00MG Major Grants	252	1.107352	29		29		29
Schedule .4 Total for 1829 Systems Admin	22,739	99.920904	2,711		2,711	55	2,766

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

Allocation Source: Finance

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Accounting**

Receiving Department	Total	1820 Accounting	1821 Payroll	1822 A/P	1823 A/R
Building Depreciation	730	0	0	0	0
Mayor & Council	2,074	1,014	157	593	0
City Administrator	4,337	2,051	419	1,198	0
Facility Management	11,510	5,439	1,001	3,118	265
Human Resources	7,673	2,100	2,786	1,228	0
Procurement	1,080	432	255	252	0
City Attorney	9,924	2,919	2,911	1,693	44
City Clerk	10,435	4,836	1,323	2,719	488
Finance Administration	5,178	1,716	1,094	876	577
Accounting	5,242	1,952	1,408	1,139	0
Assessor	6,218	2,077	1,879	1,213	0
Treasurer	3,535	1,601	548	903	134
Non-Department Expenses	3,422	1,394	0	792	88
Public Svcs Gen Fund Retiree	113	0	0	0	0
Building Dept Admin	3,877	2,024	254	1,173	44
Customer Service	755	0	540	0	0
Community Development Gen Fund	8,991	918	3,632	535	0
District Court	26,309	9,929	6,511	5,794	0
Sustnblty & Innvton (Systems Planning)	1,391	575	284	334	0
Police	92,436	21,387	30,403	11,098	6,377
Police Parking Enforcement	3,435	488	1,361	285	0
Fire	73,943	19,985	22,751	10,244	6,744
Planning - Historic Preservation	803	372	131	216	0
Bldg & Rent Svcs - Housing	13,269	4,093	1,286	1,104	5,874
Bldg & Rent Svcs - Appeals	192	16	104	9	0
Bldg & Rent Svcs - Plan Review	25	16	0	9	0
Bldg & Rent Svcs - Deer Mgt	1,671	848	75	491	0
Planning	6,091	2,302	1,435	1,342	0
Engineering	1,654	304	0	178	0
DPW (Field Ops) General Fund	17,223	6,831	1,260	3,711	1,270
Parks & Recreation General Fund	68,693	34,883	5,965	20,077	1,360
Utilities General Fund	7,564	3,822	282	2,110	543
Fund 0002 Energy Projects	308	66	0	0	181
Fund 0003 DDA Oper	1,099	0	1,090	0	0
Fund 0004 Maintenance Facility	196	100	21	58	0
Fund 0009 Smart Zone LDFA	3,258	337	0	196	0
Fund 0011 Central Stores	7,932	4,027	446	2,339	44
Fund 0012 Fleet Services	41,640	19,727	2,300	11,472	268
Fund 0014 Info Technology	25,740	8,369	5,161	4,694	862
Fund 0016 Community TV	16,176	7,395	2,290	4,235	361
Fund 0021 Major Street	43,394	14,506	5,444	7,562	4,142
Fund 0022 Local Street	9,014	3,309	1,318	1,869	268
Fund 0023 Court Facilities	192	0	0	0	0
Fund 0024 Open Space & Park Acq	7,219	557	64	325	0
Fund 0025 Bandemer Prop	1,249	337	0	0	909
Fund 0026 Construction Code	22,063	6,831	3,823	2,778	5,510
Fund 0027 Drug Enforcement	808	472	0	274	0
Fund 0028 Federal Forfeit	467	251	0	147	0
Fund 0034 Parks Memorials & Contrib	709	337	0	178	88
Fund 0035 General Debt Service	7,692	0	0	0	0
Fund 0036 Metro Expansion	1,163	526	149	305	0
Fund 0038 Special Assistance	55	34	0	18	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Accounting**

Receiving Department	Total	1820 Accounting	1821 Payroll	1822 A/P	1823 A/R
Fund 0041 Open Space Endowmt	28	16	0	9	0
Fund 0042 Water Supply System	102,005	43,348	10,935	24,986	2,134
Fund 0043 Sewage Disposal System	78,871	31,326	9,140	18,091	951
Fund 0044 Parking System	2,543	16	0	9	0
Fund 0048 Airport	8,585	4,655	388	2,719	0
Fund 0049 Project Management	24,732	10,188	3,455	5,313	2,865
Fund 0052 VEBA Trust	278	0	0	0	0
Fund 0055 Elizabeth Dean Trust	209	118	11	67	0
Fund 0057 Insurance	39,908	8,096	515	4,724	0
Fund 0058 Wheeler Center	8,359	4,759	65	2,670	495
Fund 0059 Pension Trust	1,886	285	864	168	0
Fund 0061 Alternative Transportation	1,967	848	297	491	0
Fund 0062 Street Millage	31,220	7,000	1,887	3,951	634
Fund 0064 Mich Justice Training	955	592	0	343	0
Fund 0069 Stormwater Sewer System	30,943	12,916	3,503	7,486	268
Fund 0071 Park Maint & Cap Imp	50,135	24,731	5,455	14,440	44
Fund 0072 Solid Waste	53,190	21,335	4,341	12,407	268
Fund 0074 Sewer Rev Bonds-08	103	0	0	0	0
Fund 0075 Sewer Revenue Bonds	2,932	1,767	0	1,031	0
Fund 0076 Sewer Bonds XIX-04	856	66	0	39	0
Fund 0077 Sewer Bonds XX-04 SRF	137	0	0	0	0
Fund 0081 Storm Sewer Rev Bonds	126	66	0	39	0
Fund 0082 Storm Sewer Rev Bonds-05	5	0	0	0	0
Fund 0087 2012 SRF WWTP Renovations	2,885	422	0	246	0
Fund 0092 Water Bond-08	52	0	3	0	0
Fund 0093 Water Revenue Bonds	1,855	951	0	553	0
Fund 0095 Water Bond Future 2019 Series	1,270	509	0	294	0
Fund 0096 Water Pend'g Bond Series	6,713	3,993	0	2,330	0
Fund 0098 Water Bond 09-10 DWRF	517	0	0	0	0
Fund 0099 Investment Pooled	165	0	0	0	0
Fund 00CP General Capital	8,483	2,912	51	1,651	223
Fund 00MG Major Grants	15,882	4,295	284	2,489	88
Direct Bill	0	0	0	0	0
Total	1,067,962	388,715	153,355	217,430	44,411

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	730	0	0
Mayor & Council	183	112	0	0	8
City Administrator	394	244	0	0	17
Facility Management	989	614	0	0	45
Human Resources	927	575	0	0	43
Procurement	83	52	0	0	3
City Attorney	1,402	872	0	0	64
City Clerk	621	386	1	0	26
Finance Administration	543	336	1	0	24
Accounting	440	271	0	0	19
Assessor	622	387	0	0	26
Treasurer	203	127	0	0	9
Non-Department Expenses	175	108	848	0	8
Public Svcs Gen Fund Retiree	67	43	0	0	3
Building Dept Admin	215	134	10	0	9
Customer Service	130	79	0	0	6
Community Development Gen Fund	2,340	1,453	0	0	107
District Court	2,404	1,492	1	0	109
Sustnbilty & Innvton (Systems Planning)	118	72	0	0	5
Police	13,806	8,581	2	0	633
Police Parking Enforcement	780	482	0	0	36
Fire	8,410	5,221	66	0	383
Planning - Historic Preservation	50	30	0	0	2
Bldg & Rent Svcs - Housing	533	330	0	0	23
Bldg & Rent Svcs - Appeals	39	23	0	0	1
Bldg & Rent Svcs - Plan Review	0	0	0	0	0
Bldg & Rent Svcs - Deer Mgt	152	92	0	0	7
Planning	599	373	0	0	25
Engineering	43	25	1,100	0	2
DPW (Field Ops) General Fund	2,421	1,502	71	0	110
Parks & Recreation General Fund	3,313	2,058	643	0	149
Utilities General Fund	445	273	45	0	19
Fund 0002 Energy Projects	38	22	0	0	1
Fund 0003 DDA Oper	6	3	0	0	0
Fund 0004 Maintenance Facility	10	6	0	0	0
Fund 0009 Smart Zone LDFA	1,637	1,013	0	0	73
Fund 0011 Central Stores	631	392	1	0	26
Fund 0012 Fleet Services	3,795	2,355	1,411	0	174
Fund 0014 Info Technology	3,902	2,420	96	0	178
Fund 0016 Community TV	1,078	669	49	0	48
Fund 0021 Major Street	6,841	4,247	0	240	311
Fund 0022 Local Street	1,339	828	0	0	61
Fund 0023 Court Facilities	116	71	0	0	5
Fund 0024 Open Space & Park Acq	1,546	957	0	3,698	69
Fund 0025 Bandemer Prop	1	0	0	0	0
Fund 0026 Construction Code	1,846	1,147	0	0	81
Fund 0027 Drug Enforcement	37	21	0	0	1
Fund 0028 Federal Forfeit	42	24	0	0	2
Fund 0034 Parks Memorials & Contrib	63	39	0	0	2
Fund 0035 General Debt Service	4,617	2,865	0	0	210
Fund 0036 Metro Expansion	109	66	0	0	5
Fund 0038 Special Assistance	2	1	0	0	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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 0041 Open Space Endowmt	2	1	0	0	0
Fund 0042 Water Supply System	11,223	6,963	1,519	0	512
Fund 0043 Sewage Disposal System	10,821	6,720	1,111	0	491
Fund 0044 Parking System	963	595	916	0	44
Fund 0048 Airport	400	247	44	82	17
Fund 0049 Project Management	1,703	1,057	6	0	75
Fund 0052 VEBA Trust	168	103	0	0	7
Fund 0055 Elizabeth Dean Trust	7	5	0	0	0
Fund 0057 Insurance	15,773	9,925	0	0	819
Fund 0058 Wheeler Center	201	126	0	0	9
Fund 0059 Pension Trust	336	210	6	0	15
Fund 0061 Alternative Transportation	195	122	0	0	8
Fund 0062 Street Millage	10,419	6,468	0	339	474
Fund 0064 Mich Justice Training	10	7	0	0	0
Fund 0069 Stormwater Sewer System	3,783	2,346	378	0	174
Fund 0071 Park Maint & Cap Imp	3,175	1,972	0	0	143
Fund 0072 Solid Waste	8,542	5,303	454	0	391
Fund 0074 Sewer Rev Bonds-08	2	1	100	0	0
Fund 0075 Sewer Revenue Bonds	74	46	0	0	3
Fund 0076 Sewer Bonds XIX-04	0	0	751	0	0
Fund 0077 Sewer Bonds XX-04 SRF	0	0	137	0	0
Fund 0081 Storm Sewer Rev Bonds	8	5	8	0	0
Fund 0082 Storm Sewer Rev Bonds-05	0	0	5	0	0
Fund 0087 2012 SRF WWTP Renovations	0	0	0	2,215	0
Fund 0092 Water Bond-08	1	1	47	0	0
Fund 0093 Water Revenue Bonds	5	3	337	0	0
Fund 0095 Water Bond Future 2019 Series	278	175	0	0	11
Fund 0096 Water Pend'g Bond Series	213	132	10	0	9
Fund 0098 Water Bond 09-10 DWRF	0	0	517	0	0
Fund 0099 Investment Pooled	99	61	0	0	5
Fund 00CP General Capital	2,178	1,351	0	0	98
Fund 00MG Major Grants	709	440	0	7,517	31
Direct Bill	0	0	0	0	0
Total	141,391	87,878	11,421	14,091	6,504

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Accounting**

Receiving Department	1829 Systems Admin
Building Depreciation	0
Mayor & Council	7
City Administrator	14
Facility Management	39
Human Resources	14
Procurement	3
City Attorney	19
City Clerk	35
Finance Administration	11
Accounting	13
Assessor	14
Treasurer	10
Non-Department Expenses	9
Public Svcs Gen Fund Retiree	0
Building Dept Admin	14
Customer Service	0
Community Development Gen Fund	6
District Court	69
Sustnbilty & Invvton (Systems Planning)	3
Police	149
Police Parking Enforcement	3
Fire	139
Planning - Historic Preservation	2
Bldg & Rent Svcs - Housing	26
Bldg & Rent Svcs - Appeals	0
Bldg & Rent Svcs - Plan Review	0
Bldg & Rent Svcs - Deer Mgt	6
Planning	15
Engineering	2
DPW (Field Ops) General Fund	47
Parks & Recreation General Fund	245
Utilities General Fund	25
Fund 0002 Energy Projects	0
Fund 0003 DDA Oper	0
Fund 0004 Maintenance Facility	1
Fund 0009 Smart Zone LDFA	2
Fund 0011 Central Stores	26
Fund 0012 Fleet Services	138
Fund 0014 Info Technology	58
Fund 0016 Community TV	51
Fund 0021 Major Street	101
Fund 0022 Local Street	22
Fund 0023 Court Facilities	0
Fund 0024 Open Space & Park Acq	3
Fund 0025 Bandemer Prop	2
Fund 0026 Construction Code	47
Fund 0027 Drug Enforcement	3
Fund 0028 Federal Forfeit	1
Fund 0034 Parks Memorials & Contrib	2
Fund 0035 General Debt Service	0
Fund 0036 Metro Expansion	3
Fund 0038 Special Assistance	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Accounting**

Receiving Department	1829 Systems Admin
<hr/>	
Fund 0041 Open Space Endowmt	0
Fund 0042 Water Supply System	385
Fund 0043 Sewage Disposal System	220
Fund 0044 Parking System	0
Fund 0048 Airport	33
Fund 0049 Project Management	70
Fund 0052 VEBA Trust	0
Fund 0055 Elizabeth Dean Trust	1
Fund 0057 Insurance	56
Fund 0058 Wheeler Center	34
Fund 0059 Pension Trust	2
Fund 0061 Alternative Transportation	6
Fund 0062 Street Millage	48
Fund 0064 Mich Justice Training	3
Fund 0069 Stormwater Sewer System	89
Fund 0071 Park Maint & Cap Imp	175
Fund 0072 Solid Waste	149
Fund 0074 Sewer Rev Bonds-08	0
Fund 0075 Sewer Revenue Bonds	11
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 0087 2012 SRF WWTP Renovations	2
Fund 0092 Water Bond-08	0
Fund 0093 Water Revenue Bonds	6
Fund 0095 Water Bond Future 2019 Series	3
Fund 0096 Water Pend'g Bond Series	26
Fund 0098 Water Bond 09-10 DWRF	0
Fund 0099 Investment Pooled	0
Fund 00CP General Capital	19
Fund 00MG Major Grants	29
Direct Bill	0
Total	<hr/> <u>2,766</u>

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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 2018 Actual Expenditures
Schedule .2 - Costs To Be Allocated
For Department Assessor**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,186,371			1,186,371
Inbound Costs:				
Building Depreciation	20,673	11	20,684	
Equipment Depreciation	1,945		1,945	
Mayor & Council	1,618	1,122	2,740	
City Administrator	5,954	717	6,671	
Facility Management	23,517	2,847	26,364	
Human Resources	20,158	1,663	21,821	
Procurement	267	40	307	
City Attorney	30,073	2,671	32,744	
City Clerk	5,048	153	5,201	
Finance Administration	165,481	9,232	174,713	
Accounting	6,097	121	6,218	
Assessor		3,013	3,013	
Treasurer		800	800	
Non-Department Expenses		3,266	3,266	
Customer Service		2,128	2,128	
Total Allocated Additions:	280,831	27,784	308,615	308,615
Total To Be Allocated:	1,467,202	27,784		1,494,986

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	540,832	0	75,662	75,554	389,616
Personnel Svcs-Other	90,400	0	12,647	12,629	65,124
Payroll Fringes	386,999	0	54,141	54,064	278,794
Other Services	17,720	0	2,479	2,475	12,766
Other Charges	114,384	0	16,002	15,979	82,403
Materials & Supplies	19,431	0	2,718	2,715	13,998
Employee Allowance	16,605	0	2,323	2,320	11,962
Rounding Adjustment	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	1,186,371				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	1,186,371	0	165,972	165,736	854,663
Allocation Step 1					
Inbound - All Others	280,831	280,831	0	0	0
Reallocate Admin Costs		(280,831)	39,286	39,228	202,317
Unallocated Costs	(1,056,980)	0	0	0	(1,056,980)
1st Allocation	410,222	0	205,258	204,964	0
Allocation Step 2					
Inbound - All Others	27,784	27,784	0	0	0
Reallocate Admin Costs		(27,784)	3,886	3,883	20,015
Unallocated Costs	(20,015)	0	0	0	(20,015)
2nd Allocation	7,769	0	3,886	3,883	0
Total For Assessor					
Schedule .3 Total	417,991	0	209,144	208,847	0

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	353,870.24	0.438463	899		899		899
City Administrator	763,862.71	0.946464	1,939		1,939		1,939
Facility Management	1,918,916.47	2.377634	4,876		4,876		4,876
Human Resources	1,796,714.16	2.226219	4,566		4,566		4,566
Procurement	164,651.05	0.204011	418		418		418
City Attorney	2,718,098.47	3.367861	6,909		6,909		6,909
City Clerk	1,202,900.91	1.490455	3,055		3,055		3,055
Finance Administration	1,054,687.64	1.306811	2,680		2,680		2,680
Accounting	854,109.35	1.058285	2,168		2,168		2,168
Assessor	1,186,371.08	1.469974	3,013		3,013		3,013
Treasurer	391,861.38	0.485536	992		992	18	1,010
Non-Department Expenses	333,812.69	0.413611	846		846	13	859
Public Svcs Gen Fund Retiree	131,664.00	0.163138	332		332	5	337
Building Dept Admin	413,843.34	0.512773	1,049		1,049	18	1,067
Customer Service	250,549.83	0.310444	633		633	11	644
Community Development Gen Fund	4,439,665.99	5.500970	11,289		11,289	244	11,533
District Court	4,564,257.17	5.655345	11,608		11,608	248	11,856
Sustnblty & Innvton (Systems Planning)	226,567.61	0.280729	574		574	8	582
Police	26,102,670.16	32.342524	66,454		66,454	1,608	68,062
Police Parking Enforcement	1,485,862.45	1.841058	3,778		3,778	74	3,852
Fire	15,921,592.46	19.727655	40,497		40,497	885	41,382
Planning - Historic Preservation	97,439.31	0.120732	245		245	2	247
Bldg & Rent Svcs - Housing	1,016,680.52	1.259718	2,582		2,582	49	2,631
Bldg & Rent Svcs - Appeals	75,341.28	0.093352	193		193	1	194
Bldg & Rent Svcs - Deer Mgt	293,880.66	0.364133	745		745	12	757
Planning	1,143,764.97	1.417182	2,905		2,905	55	2,960
Engineering	83,314.12	0.103230	211		211	2	213
DPW (Field Ops) General Fund	4,593,727.55	5.691860	11,685		11,685	250	11,935
Parks & Recreation General Fund	6,278,145.63	7.778939	15,966		15,966	344	16,310
Utilities General Fund	848,144.58	1.050894	2,151		2,151	39	2,190
Schedule .4 Total for Tax Adm-Gen Op	80,706,967.78	100.000000	205,258		205,258	3,886	209,144

Allocation Basis: Dollar Amount of General Fund Expenditures by Program

Allocation Source: Financial Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	319,046.48	0.761910	1,558		1,558	24	1,582
Fund 0003 DDA Oper	6,458,807.38	15.424185	31,610		31,610	591	32,201
Fund 0009 Smart Zone LDFA	3,566,550.90	8.517229	17,454		17,454	321	17,775
Fund 0024 Open Space & Park Acq	2,422,898.71	5.786090	11,860		11,860	220	12,080
Fund 0035 General Debt Service	2,128.76	0.005084	9		9		9
Fund 0062 Street Millage	11,015,352.48	26.305606	53,915		53,915	1,024	54,939
Fund 0071 Park Maint & Cap Imp	5,578,491.18	13.321915	27,307		27,307	504	27,811
Fund 0072 Solid Waste	12,511,268.50	29.877981	61,251		61,251	1,199	62,450
Schedule .4 Total for Tax Adm-Special	41,874,544.39	100.000000	204,964		204,964	3,883	208,847

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 2018 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Assessor**

Receiving Department	Total	Tax Adm-Gen Op	Tax Adm-Special
Mayor & Council	899	899	0
City Administrator	1,939	1,939	0
Facility Management	4,876	4,876	0
Human Resources	4,566	4,566	0
Procurement	418	418	0
City Attorney	6,909	6,909	0
City Clerk	3,055	3,055	0
Finance Administration	2,680	2,680	0
Accounting	2,168	2,168	0
Assessor	3,013	3,013	0
Treasurer	2,592	1,010	1,582
Non-Department Expenses	859	859	0
Public Svcs Gen Fund Retiree	337	337	0
Building Dept Admin	1,067	1,067	0
Customer Service	644	644	0
Community Development Gen Fund	11,533	11,533	0
District Court	11,856	11,856	0
Sustnblty & Innvton (Systems Planning)	582	582	0
Police	68,062	68,062	0
Police Parking Enforcement	3,852	3,852	0
Fire	41,382	41,382	0
Planning - Historic Preservation	247	247	0
Bldg & Rent Svcs - Housing	2,631	2,631	0
Bldg & Rent Svcs - Appeals	194	194	0
Bldg & Rent Svcs - Deer Mgt	757	757	0
Planning	2,960	2,960	0
Engineering	213	213	0
DPW (Field Ops) General Fund	11,935	11,935	0
Parks & Recreation General Fund	16,310	16,310	0
Utilities General Fund	2,190	2,190	0
Fund 0003 DDA Oper	32,201	0	32,201
Fund 0009 Smart Zone LDFA	17,775	0	17,775
Fund 0024 Open Space & Park Acq	12,080	0	12,080
Fund 0035 General Debt Service	9	0	9
Fund 0062 Street Millage	54,939	0	54,939
Fund 0071 Park Maint & Cap Imp	27,811	0	27,811
Fund 0072 Solid Waste	62,450	0	62,450
Direct Bill	0	0	0
Total	417,991	209,144	208,847

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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 2018 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 2018 Actual Expenditures
Schedule .2 - Costs To Be Allocated
For Department Treasurer**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	637,918			637,918
Deductions:				
4560-Cash Short	0			
Total Deductions:	<u>0</u>			0
Inbound Costs:				
Building Depreciation	6,074	3	6,077	
Equipment Depreciation	572		572	
Mayor & Council	534	371	905	
City Administrator	1,813	216	2,029	
Facility Management	6,910	830	7,740	
Human Resources	5,687	470	6,157	
Procurement	896	139	1,035	
City Attorney	17,054	1,512	18,566	
City Clerk	1,666	45	1,711	
Finance Administration	87,702	4,844	92,546	
Accounting	3,469	66	3,535	
Assessor	2,550	42	2,592	
Treasurer		559	559	
Non-Department Expenses		958	958	
Customer Service		872	872	
Total Allocated Additions:	<u>134,927</u>	<u>10,927</u>	145,854	145,854
Total To Be Allocated:	<u>772,845</u>	<u>10,927</u>		<u>783,772</u>

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department Treasurer**

	Total	G&A	Investments	Audit Support	Parking Enforcement
Other Expense & Cost					
Personnel Services	176,280	5,377	17,416	9,836	37,671
Personnel Svcs-Other	0	0	0	0	0
Payroll Fringes	122,542	3,738	12,107	6,838	26,187
Other Services	22,833	696	2,256	1,274	4,879
*4560-Cash Short	0	0	0	0	0
Other Charges	44,749	1,365	4,421	2,497	9,563
Materials & Supplies	25,146	767	2,484	1,403	5,374
Employee Allowances	312	10	31	17	67
1820-Accounting	0	0	0	0	0
1860 Pkg Referees	246,057	0	0	0	246,057
Rounding Adjustment	(1)	0	0	(1)	0
Departmental Total					
Expenditures Per Financial Statement	637,918				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	637,918	11,953	38,715	21,864	329,798
Allocation Step 1					
Inbound - Building Depreciation: City Hall	6,074	227	836	467	0
Inbound - Finance Administration: Budget	798	28	108	61	0
Inbound - Accounting: 1820 Accounting	1,567	58	215	120	0
Inbound - Accounting: 1822 A/P	886	33	121	67	0
Inbound - Accounting: 1823 A/R	132	5	17	9	0
Inbound - Accounting: 1824 Budget	201	7	26	15	0
Inbound - Accounting: 1825 Financial Reports	125	5	16	9	0
Inbound - Accounting: 1828 Investment Mgt	9	0	1	1	0
Inbound - Accounting: 1829 Systems Admin	10	0	1	1	0
Inbound - Assessor: Tax Adm-Gen Op	992	37	136	76	0
Inbound - City Administrator: Personnel Issues	1,243	47	170	95	0
Inbound - City Administrator: Financial Issues	570	21	78	44	0
Inbound - Facility Management: Municipal Center	6,910	257	950	531	0
Inbound - Human Resources: Labor Relations	1,347	50	186	103	0
Inbound - Procurement: Purchasing	896	34	123	68	0
Inbound - City Attorney: Labor Relations	259	9	35	20	0
Inbound - City Clerk: City-Wide Svcs	1,666	61	229	126	0
Inbound - All Others	111,242	111,242	0	0	0
Reallocate Admin Costs		(124,074)	8,025	4,524	63,096
Unallocated Costs	(160,077)	0	0	0	0
1st Allocation	612,768	0	49,988	28,201	392,894
Allocation Step 2					
Inbound - Building Depreciation: City Hall	3	0	0	0	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department Treasurer**

	Total	G&A	Investments	Audit Support	Parking Enforcement
Inbound - Finance Administration: Budget	104	3	14	7	0
Inbound - Accounting: 1820 Accounting	34	0	3	2	0
Inbound - Accounting: 1822 A/P	17	0	2	0	0
Inbound - Accounting: 1823 A/R	2	0	0	0	0
Inbound - Accounting: 1824 Budget	2	0	0	0	0
Inbound - Accounting: 1825 Financial Reports	2	0	0	0	0
Inbound - Assessor: Tax Adm-Gen Op	18	0	1	0	0
Inbound - Treasurer: Investments	70	2	9	5	0
Inbound - Treasurer: Audit Support	40	1	5	2	0
Inbound - Treasurer: Misc Receipting	66	2	8	5	0
Inbound - Treasurer: Tax Adm-Gen Op	149	5	18	10	0
Inbound - Treasurer: Tax Adm-Special	234	8	32	16	0
Inbound - Customer Service: Misc Receipting	172	5	22	14	0
Inbound - Customer Service: Gen Tax Collect	700	23	95	52	0
Inbound - City Administrator: Personnel Issues	149	5	20	8	0
Inbound - City Administrator: Financial Issues	67	2	7	4	0
Inbound - Facility Management: Municipal Center	830	27	110	57	0
Inbound - Human Resources: Labor Relations	35	1	4	1	0
Inbound - Procurement: Purchasing	139	4	17	10	0
Inbound - City Attorney: Labor Relations	15	0	2	1	0
Inbound - City Clerk: City-Wide Svcs	45	0	4	1	0
Inbound - All Others	8,034	8,034	0	0	0
Reallocate Admin Costs		(8,122)	515	291	4,187
Unallocated Costs	(2,987)	0	0	0	0
2nd Allocation	7,940	0	888	486	4,187
Total For Treasurer					
Schedule .3 Total	620,708	0	50,876	28,687	397,081

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	5,271	10,929	10,912	22,581	56,287
Personnel Svcs-Other	0	0	0	0	0
Payroll Fringes	3,664	7,598	7,585	15,698	39,127
Other Services	683	1,416	1,413	2,925	7,291
*4560-Cash Short	0	0	0	0	0
Other Charges	1,338	2,774	2,770	5,732	14,289
Materials & Supplies	752	1,559	1,557	3,221	8,029
Employee Allowances	9	19	19	40	100
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	11,717	24,295	24,256	50,197	125,123
Allocation Step 1					
Inbound - Building Depreciation: City Hall	230	502	475	980	2,357
Inbound - Finance Administration: Budget	28	65	62	127	319
Inbound - Accounting: 1820 Accounting	60	128	121	251	614
Inbound - Accounting: 1822 A/P	33	72	69	141	350
Inbound - Accounting: 1823 A/R	5	10	10	20	56
Inbound - Accounting: 1824 Budget	7	16	15	31	84
Inbound - Accounting: 1825 Financial Reports	5	10	9	19	52
Inbound - Accounting: 1828 Investment Mgt	0	1	1	1	4
Inbound - Accounting: 1829 Systems Admin	0	1	1	1	5
Inbound - Assessor: Tax Adm-Gen Op	37	81	77	158	390
Inbound - City Administrator: Personnel Issues	47	102	97	200	485
Inbound - City Administrator: Financial Issues	21	47	45	91	223
Inbound - Facility Management: Municipal Center	261	571	540	1,113	2,687
Inbound - Human Resources: Labor Relations	51	111	105	217	524
Inbound - Procurement: Purchasing	34	73	69	145	350
Inbound - City Attorney: Labor Relations	9	21	20	41	104
Inbound - City Clerk: City-Wide Svcs	63	136	129	268	654
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	2,404	5,015	4,988	10,326	25,696
Unallocated Costs	0	0	0	0	(160,077)
1st Allocation	15,012	31,257	31,089	64,327	0
Allocation Step 2					
Inbound - Building Depreciation: City Hall	0	0	0	0	3

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	7	7	16	47
Inbound - Accounting: 1820 Accounting	0	2	2	3	22
Inbound - Accounting: 1822 A/P	0	0	0	2	13
Inbound - Accounting: 1823 A/R	0	0	0	0	2
Inbound - Accounting: 1824 Budget	0	0	0	0	2
Inbound - Accounting: 1825 Financial Reports	0	0	0	0	2
Inbound - Assessor: Tax Adm-Gen Op	0	0	0	1	16
Inbound - Treasurer: Investments	2	6	5	10	31
Inbound - Treasurer: Audit Support	1	3	3	6	19
Inbound - Treasurer: Misc Receipting	2	5	5	10	29
Inbound - Treasurer: Tax Adm-Gen Op	5	11	10	21	69
Inbound - Treasurer: Tax Adm-Special	8	17	16	38	99
Inbound - Customer Service: Misc Receipting	5	14	14	25	73
Inbound - Customer Service: Gen Tax Collect	24	55	52	110	289
Inbound - City Administrator: Personnel Issues	5	10	8	22	71
Inbound - City Administrator: Financial Issues	2	5	4	8	35
Inbound - Facility Management: Municipal Center	27	61	60	127	361
Inbound - Human Resources: Labor Relations	1	1	1	4	22
Inbound - Procurement: Purchasing	4	10	10	20	64
Inbound - City Attorney: Labor Relations	0	1	1	2	8
Inbound - City Clerk: City-Wide Svcs	0	1	1	4	34
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	151	320	319	663	1,676
Unallocated Costs	0	0	0	0	(2,987)
2nd Allocation	240	529	518	1,092	0
Total For Treasurer					
Schedule .3 Total	15,252	31,786	31,607	65,419	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	353,870	0.132310	63		63		63
City Administrator	763,863	0.285605	142		142		142
Facility Management	1,918,916	0.717474	356		356		356
Human Resources	1,796,714	0.671783	333		333		333
Procurement	164,651	0.061562	30		30		30
City Attorney	2,718,098	1.016285	502		502		502
City Clerk	1,202,901	0.449759	221		221		221
Finance Administration	1,054,688	0.394343	194		194		194
Accounting	854,109	0.319348	157		157		157
Assessor	1,186,371	0.443579	219		219		219
Treasurer	391,861	0.146515	70		70		70
Non-Department Expenses	333,813	0.124811	59		59		59
Public Svcs Gen Fund Retiree	131,664	0.049229	23		23		23
Building Dept Admin	413,843	0.154734	75		75		75
Customer Service	250,550	0.093679	45		45		45
Community Development Gen Fund	4,439,666	1.659971	826		826	9	835
District Court	4,564,257	1.706555	850		850	9	859
Sustnblty & Innvton (Systems Planning)	226,568	0.084713	41		41		41
Police	26,102,670	9.759668	4,866		4,866	82	4,948
Police Parking Enforcement	1,485,862	0.555557	274		274	1	275
Fire	15,921,592	5.953010	2,973		2,973	45	3,018
Planning - Historic Preservation	97,439	0.036432	16		16		16
Bldg & Rent Svcs - Housing	1,016,681	0.380132	187		187	1	188
Bldg & Rent Svcs - Appeals	75,341	0.028170	12		12		12
Bldg & Rent Svcs - Deer Mgt	293,881	0.109881	53		53		53
Planning	1,143,765	0.427648	211		211	1	212
Engineering	83,314	0.031151	14		14		14
DPW (Field Ops) General Fund	4,593,728	1.717574	854		854	9	863
Parks & Recreation General Fund	6,278,146	2.347370	1,169		1,169	17	1,186
Utilities General Fund	848,145	0.317117	156		156	1	157
Fund 0002 Energy Projects	73,646	0.027536	12		12		12
Fund 0003 DDA Oper	12,694	0.004746	2		2		2
Fund 0004 Maintenance Facility	20,906	0.007817	3		3		3
Fund 0009 Smart Zone LDFA	3,105,885	1.161276	575		575	8	583
Fund 0011 Central Stores	1,200,725	0.448946	221		221	1	222
Fund 0012 Fleet Services	7,185,733	2.686712	1,336		1,336	21	1,357
Fund 0014 Info Technology	7,388,940	2.762690	1,373		1,373	22	1,395
Fund 0016 Community TV	2,051,216	0.766940	380		380	4	384
Fund 0021 Major Street	12,947,337	4.840950	2,414		2,414	39	2,453
Fund 0022 Local Street	2,541,938	0.950419	470		470	7	477
Fund 0023 Court Facilities	225,000	0.084126	41		41		41
Fund 0024 Open Space & Park Acq	2,934,709	1.097274	542		542	7	549
Fund 0026 Construction Code	3,509,910	1.312339	649		649	8	657
Fund 0027 Drug Enforcement	70,579	0.026389	11		11		11
Fund 0028 Federal Forfeit	80,701	0.030174	14		14		14
Fund 0034 Parks Memorials & Contrib	122,067	0.045640	20		20		20
Fund 0035 General Debt Service	8,747,566	3.270675	1,628		1,628	26	1,654
Fund 0036 Metro Expansion	209,670	0.078394	38		38		38
Fund 0038 Special Assistance	5,000	0.001869	1		1		1
Fund 0041 Open Space Endowmt	4,591	0.001717	1		1		1
Fund 0042 Water Supply System	21,220,647	7.934302	3,960		3,960	62	4,022
Fund 0043 Sewage Disposal System	20,467,844	7.652833	3,820		3,820	62	3,882

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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 0044 Parking System	1,831,509	0.684793	339		339	3	342
Fund 0048 Airport	763,056	0.285303	141		141	1	142
Fund 0049 Project Management	3,237,332	1.210423	598		598	8	606
Fund 0052 VEBA Trust	321,738	0.120297	57		57		57
Fund 0055 Elizabeth Dean Trust	14,800	0.005534	2		2		2
Fund 0057 Insurance	29,171,946	10.907254	5,688		5,688	283	5,971
Fund 0058 Wheeler Center	386,864	0.144647	69		69		69
Fund 0059 Pension Trust	645,398	0.241311	118		118	1	119
Fund 0061 Alternative Transportation	376,254	0.140680	66		66		66
Fund 0062 Street Millage	19,699,794	7.365662	3,679		3,679	58	3,737
Fund 0064 Mich Justice Training	21,000	0.007852	3		3		3
Fund 0069 Stormwater Sewer System	7,159,956	2.677075	1,331		1,331	21	1,352
Fund 0071 Park Maint & Cap Imp	6,027,317	2.253586	1,120		1,120	15	1,135
Fund 0072 Solid Waste	16,157,890	6.041361	3,016		3,016	47	3,063
Fund 0074 Sewer Rev Bonds-08	4,057	0.001517	1		1		1
Fund 0075 Sewer Revenue Bonds	146,173	0.054654	26		26		26
Fund 0081 Storm Sewer Rev Bonds	16,035	0.005996	2		2		2
Fund 0093 Water Revenue Bonds	9,950	0.003720	1		1		1
Fund 0095 Water Bond Future 2019 Series	536,612	0.200637	99		99		99
Fund 0096 Water Pend'g Bond Series	409,945	0.153276	74		74		74
Fund 0099 Investment Pooled	191,975	0.071779	36		36		36
Fund 00CP General Capital	4,133,096	1.545346	770		770	8	778
Fund 00MG Major Grants	1,352,537	0.505707	250		250	1	251
Schedule .4 Total for Investments	267,449,506	99.998139	49,988		49,988	888	50,876

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

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	353,870	0.132310	37		37		37
City Administrator	763,863	0.285605	78		78		78
Facility Management	1,918,916	0.717474	199		199		199
Human Resources	1,796,714	0.671783	187		187		187
Procurement	164,651	0.061562	15		15		15
City Attorney	2,718,098	1.016285	282		282		282
City Clerk	1,202,901	0.449759	124		124		124
Finance Administration	1,054,688	0.394343	109		109		109
Accounting	854,109	0.319348	87		87		87
Assessor	1,186,371	0.443579	123		123		123
Treasurer	391,861	0.146515	40		40		40
Non-Department Expenses	333,813	0.124811	35		35		35
Public Svcs Gen Fund Retiree	131,664	0.049229	12		12		12
Building Dept Admin	413,843	0.154734	42		42		42
Customer Service	250,550	0.093679	24		24		24
Community Development Gen Fund	4,439,666	1.659971	465		465	7	472
District Court	4,564,257	1.706555	476		476	7	483
Sustnblty & Innvton (Systems Planning)	226,568	0.084713	21		21		21
Police	26,102,670	9.759668	2,746		2,746	42	2,788
Police Parking Enforcement	1,485,862	0.555557	154		154	1	155
Fire	15,921,592	5.953010	1,673		1,673	26	1,699
Planning - Historic Preservation	97,439	0.036432	9		9		9
Bldg & Rent Svcs - Housing	1,016,681	0.380132	106		106		106
Bldg & Rent Svcs - Appeals	75,341	0.028170	7		7		7
Bldg & Rent Svcs - Deer Mgt	293,881	0.109881	30		30		30
Planning	1,143,765	0.427648	119		119	1	120
Engineering	83,314	0.031151	8		8		8
DPW (Field Ops) General Fund	4,593,728	1.717574	479		479	7	486
Parks & Recreation General Fund	6,278,146	2.347370	654		654	8	662
Utilities General Fund	848,145	0.317117	86		86		86
Fund 0002 Energy Projects	73,646	0.027536	7		7		7
Fund 0003 DDA Oper	12,694	0.004746	1		1		1
Fund 0004 Maintenance Facility	20,906	0.007817	2		2		2
Fund 0009 Smart Zone LDFA	3,105,885	1.161276	325		325	2	327
Fund 0011 Central Stores	1,200,725	0.448946	124		124	1	125
Fund 0012 Fleet Services	7,185,733	2.686712	756		756	8	764
Fund 0014 Info Technology	7,388,940	2.762690	776		776	8	784
Fund 0016 Community TV	2,051,216	0.766940	212		212	1	213
Fund 0021 Major Street	12,947,337	4.840950	1,358		1,358	21	1,379
Fund 0022 Local Street	2,541,938	0.950419	264		264	1	265
Fund 0023 Court Facilities	225,000	0.084126	20		20		20
Fund 0024 Open Space & Park Acq	2,934,709	1.097274	309		309	2	311
Fund 0026 Construction Code	3,509,910	1.312339	367		367	4	371
Fund 0027 Drug Enforcement	70,579	0.026389	7		7		7
Fund 0028 Federal Forfeit	80,701	0.030174	8		8		8
Fund 0034 Parks Memorials & Contrib	122,067	0.045640	11		11		11
Fund 0035 General Debt Service	8,747,566	3.270675	919		919	10	929
Fund 0036 Metro Expansion	209,670	0.078394	19		19		19
Fund 0042 Water Supply System	21,220,647	7.934302	2,234		2,234	34	2,268
Fund 0043 Sewage Disposal System	20,467,844	7.652833	2,153		2,153	33	2,186
Fund 0044 Parking System	1,831,509	0.684793	191		191	1	192
Fund 0048 Airport	763,056	0.285303	78		78		78

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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 0049 Project Management	3,237,332	1.210423	339		339	3	342
Fund 0052 VEBA Trust	321,738	0.120297	33		33		33
Fund 0055 Elizabeth Dean Trust	14,800	0.005534	1		1		1
Fund 0057 Insurance	29,171,946	10.907254	3,263		3,263	176	3,439
Fund 0058 Wheeler Center	386,864	0.144647	40		40		40
Fund 0059 Pension Trust	645,398	0.241311	65		65		65
Fund 0061 Alternative Transportation	376,254	0.140680	39		39		39
Fund 0062 Street Millage	19,699,794	7.365662	2,069		2,069	32	2,101
Fund 0064 Mich Justice Training	21,000	0.007852	2		2		2
Fund 0069 Stormwater Sewer System	7,159,956	2.677075	754		754	8	762
Fund 0071 Park Maint & Cap Imp	6,027,317	2.253586	628		628	8	636
Fund 0072 Solid Waste	16,157,890	6.041361	1,696		1,696	27	1,723
Fund 0075 Sewer Revenue Bonds	146,173	0.054654	14		14		14
Fund 0081 Storm Sewer Rev Bonds	16,035	0.005996	1		1		1
Fund 0093 Water Revenue Bonds	9,950	0.003720	1		1		1
Fund 0095 Water Bond Future 2019 Series	536,612	0.200637	54		54		54
Fund 0096 Water Pend'g Bond Series	409,945	0.153276	42		42		42
Fund 0099 Investment Pooled	191,975	0.071779	18		18		18
Fund 00CP General Capital	4,133,096	1.545346	432		432	6	438
Fund 00MG Major Grants	1,352,537	0.505707	142		142	1	143
Schedule .4 Total for Audit Support	267,435,858	99.993036	28,201		28,201	486	28,687

Allocation Basis: Dollar Amount of Expenditures by Program

Allocation Source: Financial Report

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	392,894		392,894	4,187	397,081
Schedule .4 Total for Parking Enforcement	100	100.000000	392,894		392,894	4,187	397,081

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

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Treasurer**

Activity - Misc Receiving

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Administrator	3	0.017123	2		2		2
Facility Management	1	0.005708	1		1		1
Human Resources	4	0.022831	3		3		3
City Clerk	198	1.130137	168		168		168
Finance Administration	46	0.262557	39		39		39
Assessor	4	0.022831	3		3		3
Treasurer	80	0.456621	66		66		66
Non-Department Expenses	37	0.211187	30		30		30
Building Dept Admin	349	1.992009	295		295	1	296
District Court	85	0.485160	70		70		70
Police	931	5.313927	797		797	8	805
Fire	39	0.222603	33		33		33
Planning - Historic Preservation	149	0.850457	126		126	1	127
Bldg & Rent Svcs - Housing	126	0.719178	106		106		106
Bldg & Rent Svcs - Appeals	5	0.028539	3		3		3
Bldg & Rent Svcs - Plan Review	28	0.159817	21		21		21
Planning	301	1.718037	254		254	1	255
DPW (Field Ops) General Fund	160	0.913242	134		134	1	135
Parks & Recreation General Fund	11,481	65.530820	9,906		9,906	198	10,104
Utilities General Fund	1	0.005708	1		1		1
Fund 0002 Energy Projects	4	0.022831	3		3		3
Fund 0009 Smart Zone LDFA	1	0.005708	1		1		1
Fund 0012 Fleet Services	12	0.068493	9		9		9
Fund 0014 Info Technology	24	0.136986	18		18		18
Fund 0016 Community TV	16	0.091324	12		12		12
Fund 0021 Major Street	295	1.683790	250		250	1	251
Fund 0022 Local Street	3	0.017123	2		2		2
Fund 0023 Court Facilities	10	0.057078	8		8		8
Fund 0024 Open Space & Park Acq	3	0.017123	2		2		2
Fund 0025 Bandemer Prop	8	0.045662	6		6		6
Fund 0026 Construction Code	1,963	11.204338	1,676		1,676	24	1,700
Fund 0027 Drug Enforcement	4	0.022831	3		3		3
Fund 0034 Parks Memorials & Contrib	100	0.570776	83		83		83
Fund 0036 Metro Expansion	1	0.005708	1		1		1
Fund 0042 Water Supply System	124	0.707763	105		105		105
Fund 0043 Sewage Disposal System	10	0.057078	8		8		8
Fund 0048 Airport	60	0.342466	49		49		49
Fund 0049 Project Management	415	2.368721	352		352	3	355
Fund 0054 Cemetery Perp Care	2	0.011416	1		1		1
Fund 0055 Elizabeth Dean Trust	1	0.005708	1		1		1
Fund 0057 Insurance	49	0.279680	41		41		41
Fund 0058 Wheeler Center	1	0.005708	1		1		1
Fund 0059 Pension Trust	5	0.028539	3		3		3
Fund 0061 Alternative Transportation	1	0.005708	1		1		1
Fund 0062 Street Millage	3	0.017123	2		2		2
Fund 0064 Mich Justice Training	1	0.005708	1		1		1
Fund 0069 Stormwater Sewer System	173	0.987443	146		146	1	147
Fund 0071 Park Maint & Cap Imp	11	0.062785	8		8		8
Fund 0072 Solid Waste	188	1.073059	158		158	1	159
Fund 0096 Water Pend'g Bond Series	1	0.005708	1		1		1
Fund 00CP General Capital	1	0.005708	1		1		1
Fund 00MG Major Grants	2	0.011416	1		1		1

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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
Schedule .4 Total for Misc Receipting	17,520	100.000000	15,012		15,012	240	15,252

Allocation Basis: Cash Receipts by Department
Allocation Source: General Ledger

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	353,870.24	0.438463	135		135		135
City Administrator	763,862.71	0.946464	292		292		292
Facility Management	1,918,916.47	2.377634	740		740		740
Human Resources	1,796,714.16	2.226219	691		691		691
Procurement	164,651.05	0.204011	61		61		61
City Attorney	2,718,098.47	3.367861	1,049		1,049		1,049
City Clerk	1,202,900.91	1.490455	461		461		461
Finance Administration	1,054,687.64	1.306811	404		404		404
Accounting	854,109.35	1.058285	329		329		329
Assessor	1,186,371.08	1.469974	455		455		455
Treasurer	391,861.38	0.485536	149		149		149
Non-Department Expenses	333,812.69	0.413611	126		126	1	127
Public Svcs Gen Fund Retiree	131,664.00	0.163138	49		49		49
Building Dept Admin	413,843.34	0.512773	158		158	1	159
Customer Service	250,549.83	0.310444	95		95		95
Community Development Gen Fund	4,439,665.99	5.500970	1,712		1,712	28	1,740
District Court	4,564,257.17	5.655345	1,762		1,762	30	1,792
Sustnblty & Innvton (Systems Planning)	226,567.61	0.280729	85		85		85
Police	26,102,670.16	32.342524	10,209		10,209	260	10,469
Police Parking Enforcement	1,485,862.45	1.841058	569		569	8	577
Fire	15,921,592.46	19.727655	6,163		6,163	113	6,276
Planning - Historic Preservation	97,439.31	0.120732	37		37		37
Bldg & Rent Svcs - Housing	1,016,680.52	1.259718	389		389	6	395
Bldg & Rent Svcs - Appeals	75,341.28	0.093352	28		28		28
Bldg & Rent Svcs - Deer Mgt	293,880.66	0.364133	112		112	1	113
Planning	1,143,764.97	1.417182	439		439	7	446
Engineering	83,314.12	0.103230	31		31		31
DPW (Field Ops) General Fund	4,593,727.55	5.691860	1,773		1,773	30	1,803
Parks & Recreation General Fund	6,278,145.63	7.778939	2,428		2,428	40	2,468
Utilities General Fund	848,144.58	1.050894	326		326	4	330
Schedule .4 Total for Tax Adm-Gen Op	80,706,967.78	100.000000	31,257		31,257	529	31,786

Allocation Basis: Dollar Amount of General Fund Expenditures by Program

Allocation Source: Financial Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	319,046.48	0.761910	234		234		234
Fund 0003 DDA Oper	6,458,807.38	15.424185	4,786		4,786	72	4,858
Fund 0009 Smart Zone LDFA	3,566,550.90	8.517229	2,644		2,644	39	2,683
Fund 0024 Open Space & Park Acq	2,422,898.71	5.786090	1,792		1,792	28	1,820
Fund 0035 General Debt Service	2,128.76	0.005084	1		1		1
Fund 0062 Street Millage	11,015,352.48	26.305606	8,178		8,178	136	8,314
Fund 0071 Park Maint & Cap Imp	5,578,491.18	13.321915	4,136		4,136	64	4,200
Fund 0072 Solid Waste	12,511,268.50	29.877981	9,318		9,318	179	9,497
Schedule .4 Total for Tax Adm-Special	41,874,544.39	100.000000	31,089		31,089	518	31,607

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 2018 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	64,327		64,327	1,092	65,419
Schedule .4 Total for Customer Service	100	100.000000	64,327		64,327	1,092	65,419

Allocation Basis: Direct Allocation to Customer Service

Allocation Source: N/A

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Treasurer**

Receiving Department	Total	Investments	Audit Support	Parking Enforcement	Misc Receipting
Mayor & Council	235	63	37	0	0
City Administrator	514	142	78	0	2
Facility Management	1,296	356	199	0	1
Human Resources	1,214	333	187	0	3
Procurement	106	30	15	0	0
City Attorney	1,833	502	282	0	0
City Clerk	974	221	124	0	168
Finance Administration	746	194	109	0	39
Accounting	573	157	87	0	0
Assessor	800	219	123	0	3
Treasurer	559	70	40	0	66
Non-Department Expenses	251	59	35	0	30
Public Svcs Gen Fund Retiree	84	23	12	0	0
Building Dept Admin	572	75	42	0	296
Customer Service	65,583	45	24	0	0
Community Development Gen Fund	3,047	835	472	0	0
District Court	3,204	859	483	0	70
Sustnblty & Innvton (Systems Planning)	147	41	21	0	0
Police	19,010	4,948	2,788	0	805
Police Parking Enforcement	398,088	275	155	397,081	0
Fire	11,026	3,018	1,699	0	33
Planning - Historic Preservation	189	16	9	0	127
Bldg & Rent Svcs - Housing	795	188	106	0	106
Bldg & Rent Svcs - Appeals	50	12	7	0	3
Bldg & Rent Svcs - Plan Review	21	0	0	0	21
Bldg & Rent Svcs - Deer Mgt	196	53	30	0	0
Planning	1,033	212	120	0	255
Engineering	53	14	8	0	0
DPW (Field Ops) General Fund	3,287	863	486	0	135
Parks & Recreation General Fund	14,420	1,186	662	0	10,104
Utilities General Fund	574	157	86	0	1
Fund 0002 Energy Projects	22	12	7	0	3
Fund 0003 DDA Oper	4,861	2	1	0	0
Fund 0004 Maintenance Facility	5	3	2	0	0
Fund 0009 Smart Zone LDFA	3,594	583	327	0	1
Fund 0011 Central Stores	347	222	125	0	0
Fund 0012 Fleet Services	2,130	1,357	764	0	9
Fund 0014 Info Technology	2,197	1,395	784	0	18
Fund 0016 Community TV	609	384	213	0	12
Fund 0021 Major Street	4,083	2,453	1,379	0	251
Fund 0022 Local Street	744	477	265	0	2
Fund 0023 Court Facilities	69	41	20	0	8
Fund 0024 Open Space & Park Acq	2,682	549	311	0	2
Fund 0025 Bandemer Prop	6	0	0	0	6
Fund 0026 Construction Code	2,728	657	371	0	1,700
Fund 0027 Drug Enforcement	21	11	7	0	3
Fund 0028 Federal Forfeit	22	14	8	0	0
Fund 0034 Parks Memorials & Contrib	114	20	11	0	83
Fund 0035 General Debt Service	2,584	1,654	929	0	0
Fund 0036 Metro Expansion	58	38	19	0	1
Fund 0038 Special Assistance	1	1	0	0	0
Fund 0041 Open Space Endowmt	1	1	0	0	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Treasurer**

Receiving Department	Total	Investments	Audit Support	Parking Enforcement	Misc Receipting
Fund 0042 Water Supply System	6,395	4,022	2,268	0	105
Fund 0043 Sewage Disposal System	6,076	3,882	2,186	0	8
Fund 0044 Parking System	534	342	192	0	0
Fund 0048 Airport	269	142	78	0	49
Fund 0049 Project Management	1,303	606	342	0	355
Fund 0052 VEBA Trust	90	57	33	0	0
Fund 0054 Cemetery Perp Care	1	0	0	0	1
Fund 0055 Elizabeth Dean Trust	4	2	1	0	1
Fund 0057 Insurance	9,451	5,971	3,439	0	41
Fund 0058 Wheeler Center	110	69	40	0	1
Fund 0059 Pension Trust	187	119	65	0	3
Fund 0061 Alternative Transportation	106	66	39	0	1
Fund 0062 Street Millage	14,154	3,737	2,101	0	2
Fund 0064 Mich Justice Training	6	3	2	0	1
Fund 0069 Stormwater Sewer System	2,261	1,352	762	0	147
Fund 0071 Park Maint & Cap Imp	5,979	1,135	636	0	8
Fund 0072 Solid Waste	14,442	3,063	1,723	0	159
Fund 0074 Sewer Rev Bonds-08	1	1	0	0	0
Fund 0075 Sewer Revenue Bonds	40	26	14	0	0
Fund 0081 Storm Sewer Rev Bonds	3	2	1	0	0
Fund 0093 Water Revenue Bonds	2	1	1	0	0
Fund 0095 Water Bond Future 2019 Series	153	99	54	0	0
Fund 0096 Water Pend'g Bond Series	117	74	42	0	1
Fund 0099 Investment Pooled	54	36	18	0	0
Fund 00CP General Capital	1,217	778	438	0	1
Fund 00MG Major Grants	395	251	143	0	1
Direct Bill	0	0	0	0	0
Total	620,708	50,876	28,687	397,081	15,252

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Treasurer**

Receiving Department	Tax Adm-Gen Op	Tax Adm-Special	Customer Service
Mayor & Council	135	0	0
City Administrator	292	0	0
Facility Management	740	0	0
Human Resources	691	0	0
Procurement	61	0	0
City Attorney	1,049	0	0
City Clerk	461	0	0
Finance Administration	404	0	0
Accounting	329	0	0
Assessor	455	0	0
Treasurer	149	234	0
Non-Department Expenses	127	0	0
Public Svcs Gen Fund Retiree	49	0	0
Building Dept Admin	159	0	0
Customer Service	95	0	65,419
Community Development Gen Fund	1,740	0	0
District Court	1,792	0	0
Sustnblty & Innvton (Systems Planning)	85	0	0
Police	10,469	0	0
Police Parking Enforcement	577	0	0
Fire	6,276	0	0
Planning - Historic Preservation	37	0	0
Bldg & Rent Svcs - Housing	395	0	0
Bldg & Rent Svcs - Appeals	28	0	0
Bldg & Rent Svcs - Plan Review	0	0	0
Bldg & Rent Svcs - Deer Mgt	113	0	0
Planning	446	0	0
Engineering	31	0	0
DPW (Field Ops) General Fund	1,803	0	0
Parks & Recreation General Fund	2,468	0	0
Utilities General Fund	330	0	0
Fund 0002 Energy Projects	0	0	0
Fund 0003 DDA Oper	0	4,858	0
Fund 0004 Maintenance Facility	0	0	0
Fund 0009 Smart Zone LDFA	0	2,683	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	1,820	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
Fund 0041 Open Space Endowmt	0	0	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Treasurer**

Receiving Department	Tax Adm-Gen Op	Tax Adm-Special	Customer Service
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	8,314	0
Fund 0064 Mich Justice Training	0	0	0
Fund 0069 Stormwater Sewer System	0	0	0
Fund 0071 Park Maint & Cap Imp	0	4,200	0
Fund 0072 Solid Waste	0	9,497	0
Fund 0074 Sewer Rev Bonds-08	0	0	0
Fund 0075 Sewer Revenue Bonds	0	0	0
Fund 0081 Storm Sewer Rev Bonds	0	0	0
Fund 0093 Water Revenue Bonds	0	0	0
Fund 0095 Water Bond Future 2019 Series	0	0	0
Fund 0096 Water Pend'g Bond Series	0	0	0
Fund 0099 Investment Pooled	0	0	0
Fund 00CP General Capital	0	0	0
Fund 00MG Major Grants	0	0	0
Direct Bill	0	0	0
Total	31,786	31,607	65,419

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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 2018 Actual Expenditures
Schedule .2 - Costs To Be Allocated
For Department Non-Department Expenses

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	17,799,757			17,799,757
Deductions:				
All Others	-17,465,944			
Total Deductions:	-17,465,944			-17,465,944
Inbound Costs:				
Mayor & Council	455	315	770	
City Administrator	486	57	543	
Procurement	717	113	830	
City Clerk	1,419	38	1,457	
Finance Administration	679	88	767	
Accounting	3,361	61	3,422	
Assessor	846	13	859	
Treasurer	250	1	251	
Customer Service		674	674	
Total Allocated Additions:	8,213	1,360	9,573	9,573
Total To Be Allocated:	342,026	1,360		343,386

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	45,917	0	45,917	0	0
2240-Telecommunications	13,025	0	13,025	0	0
2604-Training	43,040	0	43,040	0	0
2680-Parking Space Rent	75,404	0	0	0	0
2950-Governmental Svcs	0	0	0	0	0
3100-Postage	36,231	0	36,231	0	0
3400-Materials & Supplies	0	0	0	0	0
4300-Dues & Lic	120,195	0	120,195	0	0
*All Others	17,465,944	0	0	0	0
Rounding Adjustment	1	0	1	0	0
Departmental Total					
Expenditures Per Financial Statement	17,799,757				
Deductions					
*Total Disallowed Costs	(17,465,944)	0	0	0	0
Functional Cost	333,813	0	258,409	0	0
Allocation Step 1					
Inbound - Accounting: 1826 Fixed Assets	832	0	0	0	0
Inbound - All Others	7,381	0	7,381	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(832)	0	0	0	0
1st Allocation	341,194	0	265,790	0	0
Allocation Step 2					
Inbound - Accounting: 1826 Fixed Assets	16	0	0	0	0
Inbound - All Others	1,344	0	1,344	0	0
Unallocated Costs	(16)	0	0	0	0
2nd Allocation	1,344	0	1,344	0	0
Total For Non-Department Expenses					
Schedule .3 Total	342,538	0	267,134	0	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	75,404	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	75,404	0
Allocation Step 1			
Inbound - Accounting: 1826 Fixed Assets	0	0	832
Inbound - All Others	0	0	0
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	(832)
1st Allocation	0	75,404	0
Allocation Step 2			
Inbound - Accounting: 1826 Fixed Assets	0	0	16
Inbound - All Others	0	0	0
Unallocated Costs	0	0	(16)
2nd Allocation	0	0	0
Total For Non-Department Expenses			
Schedule .3 Total	0	75,404	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	0.77	0.106626	283		283		283
City Administrator	2.03	0.281105	744		744		744
Facility Management	4.84	0.670221	1,778		1,778		1,778
Human Resources	13.44	1.861109	4,943		4,943		4,943
Procurement	1.24	0.171709	455		455		455
City Attorney	14.03	1.942810	5,160		5,160		5,160
City Clerk	6.39	0.884858	2,348		2,348		2,348
Finance Administration	5.27	0.729765	1,935		1,935		1,935
Accounting	6.80	0.941633	2,499		2,499		2,499
Assessor	8.88	1.229661	3,266		3,266		3,266
Treasurer	2.61	0.361421	958		958		958
Building Dept Admin	1.22	0.168940	448		448	2	450
Customer Service	2.57	0.355882	943		943	3	946
Community Development Gen Fund	17.11	2.369314	6,292		6,292	29	6,321
District Court	30.66	4.245655	11,282		11,282	56	11,338
Sustnblty & Innvton (Systems Planning)	1.36	0.188327	499		499	2	501
Police	141.35	19.573494	52,185		52,185	427	52,612
Police Parking Enforcement	6.44	0.891781	2,367		2,367	10	2,377
Fire	107.02	14.819636	39,387		39,387	207	39,594
Planning - Historic Preservation	0.63	0.087239	230		230		230
Bldg & Rent Svcs - Housing	6.08	0.841930	2,234		2,234	10	2,244
Bldg & Rent Svcs - Appeals	0.50	0.069238	181		181		181
Bldg & Rent Svcs - Deer Mgt	0.37	0.051236	134		134		134
Planning	6.78	0.938863	2,491		2,491	11	2,502
DPW (Field Ops) General Fund	5.95	0.823929	2,187		2,187	10	2,197
Parks & Recreation General Fund	28.09	3.889774	10,335		10,335	52	10,387
Utilities General Fund	1.35	0.186942	495		495	2	497
Fund 0003 DDA Oper	5.15	0.713148	1,892		1,892	7	1,899
Fund 0004 Maintenance Facility	0.11	0.015232	39		39		39
Fund 0011 Central Stores	2.12	0.293568	778		778	2	780
Fund 0012 Fleet Services	10.85	1.502458	3,989		3,989	18	4,007
Fund 0014 Info Technology	24.33	3.369106	8,949		8,949	42	8,991
Fund 0016 Community TV	10.81	1.496919	3,975		3,975	18	3,993
Fund 0021 Major Street	25.66	3.553278	9,437		9,437	46	9,483
Fund 0022 Local Street	6.23	0.862702	2,289		2,289	10	2,299
Fund 0024 Open Space & Park Acq	0.31	0.042927	113		113		113
Fund 0026 Construction Code	18.01	2.493942	6,624		6,624	31	6,655
Fund 0036 Metro Expansion	0.72	0.099702	264		264		264
Fund 0042 Water Supply System	51.43	7.121789	18,926		18,926	97	19,023
Fund 0043 Sewage Disposal System	42.99	5.953057	15,819		15,819	81	15,900
Fund 0048 Airport	1.84	0.254795	675		675	2	677
Fund 0049 Project Management	16.28	2.254379	5,987		5,987	29	6,016
Fund 0055 Elizabeth Dean Trust	0.06	0.008309	21		21		21
Fund 0057 Insurance	2.44	0.337880	895		895	3	898
Fund 0058 Wheeler Center	0.32	0.044312	117		117		117
Fund 0059 Pension Trust	4.08	0.564980	1,499		1,499	7	1,506
Fund 0061 Alternative Transportation	1.42	0.196635	520		520	2	522
Fund 0062 Street Millage	8.92	1.235200	3,280		3,280	14	3,294
Fund 0069 Stormwater Sewer System	16.51	2.286229	6,073		6,073	29	6,102
Fund 0071 Park Maint & Cap Imp	25.69	3.557433	9,448		9,448	46	9,494
Fund 0072 Solid Waste	20.46	2.833206	7,526		7,526	37	7,563
Fund 0092 Water Bond-08	0.02	0.002770	7		7		7

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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 00CP General Capital	0.25	0.034619	90		90		90
Fund 00MG Major Grants	1.36	0.188327	499		499	2	501
Schedule .4 Total for City-wide Svcs	722.15	100.000000	265,790		265,790	1,344	267,134

Allocation Basis: Full-Time Employees by Department

Allocation Source: Budget Report

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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
Schedule .4 Total for AFSCME Settlements	0.00	0.000000	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 2018 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
	0	0.000000					0
Schedule .4 Total for Retiree Medical	0	0.000000	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 2018 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
	0.00	0.000000					0
Schedule .4 Total for Insurance	0.00	0.000000	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 2018 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	75,404		75,404		75,404
Schedule .4 Total for Human Resources	100	100.000000	75,404		75,404	0	75,404

Allocation Basis: Direct Allocation to Human Resources

Allocation Source: N/A

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Non-Department Expenses**

Receiving Department	Total	City-wide Svcs	AFSCME Settlements	Retiree Medical	Insurance
Mayor & Council	283	283	0	0	0
City Administrator	744	744	0	0	0
Facility Management	1,778	1,778	0	0	0
Human Resources	80,347	4,943	0	0	0
Procurement	455	455	0	0	0
City Attorney	5,160	5,160	0	0	0
City Clerk	2,348	2,348	0	0	0
Finance Administration	1,935	1,935	0	0	0
Accounting	2,499	2,499	0	0	0
Assessor	3,266	3,266	0	0	0
Treasurer	958	958	0	0	0
Building Dept Admin	450	450	0	0	0
Customer Service	946	946	0	0	0
Community Development Gen Fund	6,321	6,321	0	0	0
District Court	11,338	11,338	0	0	0
Sustnbly & Innvton (Systems Planning)	501	501	0	0	0
Police	52,612	52,612	0	0	0
Police Parking Enforcement	2,377	2,377	0	0	0
Fire	39,594	39,594	0	0	0
Planning - Historic Preservation	230	230	0	0	0
Bldg & Rent Svcs - Housing	2,244	2,244	0	0	0
Bldg & Rent Svcs - Appeals	181	181	0	0	0
Bldg & Rent Svcs - Deer Mgt	134	134	0	0	0
Planning	2,502	2,502	0	0	0
DPW (Field Ops) General Fund	2,197	2,197	0	0	0
Parks & Recreation General Fund	10,387	10,387	0	0	0
Utilities General Fund	497	497	0	0	0
Fund 0003 DDA Oper	1,899	1,899	0	0	0
Fund 0004 Maintenance Facility	39	39	0	0	0
Fund 0011 Central Stores	780	780	0	0	0
Fund 0012 Fleet Services	4,007	4,007	0	0	0
Fund 0014 Info Technology	8,991	8,991	0	0	0
Fund 0016 Community TV	3,993	3,993	0	0	0
Fund 0021 Major Street	9,483	9,483	0	0	0
Fund 0022 Local Street	2,299	2,299	0	0	0
Fund 0024 Open Space & Park Acq	113	113	0	0	0
Fund 0026 Construction Code	6,655	6,655	0	0	0
Fund 0036 Metro Expansion	264	264	0	0	0
Fund 0042 Water Supply System	19,023	19,023	0	0	0
Fund 0043 Sewage Disposal System	15,900	15,900	0	0	0
Fund 0048 Airport	677	677	0	0	0
Fund 0049 Project Management	6,016	6,016	0	0	0
Fund 0055 Elizabeth Dean Trust	21	21	0	0	0
Fund 0057 Insurance	898	898	0	0	0
Fund 0058 Wheeler Center	117	117	0	0	0
Fund 0059 Pension Trust	1,506	1,506	0	0	0
Fund 0061 Alternative Transportation	522	522	0	0	0
Fund 0062 Street Millage	3,294	3,294	0	0	0
Fund 0069 Stormwater Sewer System	6,102	6,102	0	0	0
Fund 0071 Park Maint & Cap Imp	9,494	9,494	0	0	0
Fund 0072 Solid Waste	7,563	7,563	0	0	0
Fund 0092 Water Bond-08	7	7	0	0	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Non-Department Expenses**

Receiving Department	Total	City-wide Svcs	AFSCME Settlements	Retiree Medical	Insurance
Fund 00CP General Capital	90	90	0	0	0
Fund 00MG Major Grants	501	501	0	0	0
Direct Bill	0	0	0	0	0
Total	342,538	267,134	0	0	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	75,404
Procurement	0
City Attorney	0
City Clerk	0
Finance Administration	0
Accounting	0
Assessor	0
Treasurer	0
Building Dept Admin	0
Customer Service	0
Community Development Gen Fund	0
District Court	0
Sustnbly & Innvton (Systems Planning)	0
Police	0
Police Parking Enforcement	0
Fire	0
Planning - Historic Preservation	0
Bldg & Rent Svcs - Housing	0
Bldg & Rent Svcs - Appeals	0
Bldg & Rent Svcs - Deer Mgt	0
Planning	0
DPW (Field Ops) General Fund	0
Parks & Recreation General Fund	0
Utilities General Fund	0
Fund 0003 DDA Oper	0
Fund 0004 Maintenance Facility	0
Fund 0011 Central Stores	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 0058 Wheeler Center	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
Fund 0092 Water Bond-08	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Non-Department Expenses**

Receiving Department	Human Resources
Fund 00CP General Capital	0
Fund 00MG Major Grants	0
Direct Bill	0
Total	<u>75,404</u>

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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 2018 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	105,741	73	105,814	
Equipment Depreciation	9,947		9,947	
Facility Management	112,005	13,637	125,642	
Human Resources	225,211	6,903	232,114	
City Attorney	43,513	3,331	46,844	
Total Allocated Additions:	496,417	23,944	520,361	520,361
Total To Be Allocated:	496,417	23,944		520,361

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	105,741	0	0	105,741
Inbound - Equipment Depreciation	9,947	0	0	9,947
Inbound - Facility Management: Municipal Center	112,005	0	0	112,005
Inbound - All Others	268,724	0	268,724	0
1st Allocation	496,417	0	268,724	227,693
Allocation Step 2				
Inbound - Building Depreciation: City Hall	73	0	0	73
Inbound - Facility Management: Municipal Center	13,637	0	0	13,637
Inbound - All Others	10,234	0	10,234	0
2nd Allocation	23,944	0	10,234	13,710
Total For Public Svcs Redistribution				
Schedule .3 Total	520,361	0	278,958	241,403

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	627,683.07	2.008185	5,396		5,396		5,396
Sustnblty & Innvton (Systems Planning)	177,127.51	0.566695	1,522		1,522	57	1,579
DPW (Field Ops) General Fund	771,903.62	2.469599	6,635		6,635	258	6,893
Utilities General Fund	175,203.13	0.560538	1,505		1,505	57	1,562
Fund 0004 Maintenance Facility	14,421.69	0.046140	122		122	2	124
Fund 0011 Central Stores	274,677.40	0.878792	2,363		2,363	88	2,451
Fund 0012 Fleet Services	1,408,971.90	4.507811	12,115		12,115	471	12,586
Fund 0021 Major Street	3,330,391.58	10.655128	28,632		28,632	1,111	29,743
Fund 0022 Local Street	808,936.33	2.588080	6,956		6,956	270	7,226
Fund 0036 Metro Expansion	94,076.70	0.300985	810		810	28	838
Fund 0042 Water Supply System	6,675,160.34	21.356259	57,399		57,399	2,255	59,654
Fund 0043 Sewage Disposal System	5,579,898.05	17.852114	47,975		47,975	1,865	49,840
Fund 0048 Airport	238,389.61	0.762695	2,049		2,049	79	2,128
Fund 0049 Project Management	2,112,832.38	6.759716	18,164		18,164	705	18,869
Fund 0055 Elizabeth Dean Trust	7,310.98	0.023390	63		63	2	65
Fund 0058 Wheeler Center	41,780.63	0.133671	358		358	12	370
Fund 0061 Alternative Transportation	183,791.68	0.588016	1,580		1,580	59	1,639
Fund 0062 Street Millage	1,158,161.75	3.705379	9,957		9,957	387	10,344
Fund 0069 Stormwater Sewer System	2,142,566.88	6.854847	18,420		18,420	716	19,136
Fund 0071 Park Maint & Cap Imp	2,564,866.09	8.205935	22,050		22,050	858	22,908
Fund 0072 Solid Waste	2,655,666.05	8.496437	22,831		22,831	887	23,718
Fund 0092 Water Bond-08	3,019.70	0.009661	25		25		25
Fund 00CP General Capital	32,480.20	0.103916	278		278	10	288
Fund 00MG Major Grants	176,913.86	0.566011	1,519		1,519	57	1,576
Schedule .4 Total for P.S. Redistr	31,256,231.13	100.000000	268,724		268,724	10,234	278,958

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 2018 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	627,683.07	35.828350	81,579		81,579		81,579
Sustnbly & Innvton (Systems Planning)	177,127.51	10.110495	23,021		23,021	2,158	25,179
DPW (Field Ops) General Fund	771,903.62	44.060504	100,322		100,322	9,416	109,738
Utilities General Fund	175,203.13	10.000651	22,771		22,771	2,136	24,907
Schedule .4 Total for P.S. General	1,751,917.33	100.000000	227,693		227,693	13,710	241,403

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 2018 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Public Svcs Redistribution**

Receiving Department	Total	P.S. Redistr	P.S. General
Facility Management	86,975	5,396	81,579
Sustnblty & Innvton (Systems Planning)	26,758	1,579	25,179
DPW (Field Ops) General Fund	116,631	6,893	109,738
Utilities General Fund	26,469	1,562	24,907
Fund 0004 Maintenance Facility	124	124	0
Fund 0011 Central Stores	2,451	2,451	0
Fund 0012 Fleet Services	12,586	12,586	0
Fund 0021 Major Street	29,743	29,743	0
Fund 0022 Local Street	7,226	7,226	0
Fund 0036 Metro Expansion	838	838	0
Fund 0042 Water Supply System	59,654	59,654	0
Fund 0043 Sewage Disposal System	49,840	49,840	0
Fund 0048 Airport	2,128	2,128	0
Fund 0049 Project Management	18,869	18,869	0
Fund 0055 Elizabeth Dean Trust	65	65	0
Fund 0058 Wheeler Center	370	370	0
Fund 0061 Alternative Transportation	1,639	1,639	0
Fund 0062 Street Millage	10,344	10,344	0
Fund 0069 Stormwater Sewer System	19,136	19,136	0
Fund 0071 Park Maint & Cap Imp	22,908	22,908	0
Fund 0072 Solid Waste	23,718	23,718	0
Fund 0092 Water Bond-08	25	25	0
Fund 00CP General Capital	288	288	0
Fund 00MG Major Grants	1,576	1,576	0
Direct Bill	0	0	0
Total	520,361	278,958	241,403

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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 2018 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:	131,664			131,664
Inbound Costs:				
Mayor & Council	179	126	305	
City Administrator	191	21	212	
City Clerk	560	15	575	
Finance Administration	267	34	301	
Accounting	113		113	
Assessor	332	5	337	
Treasurer	84		84	
Customer Service		235	235	
Total Allocated Additions:	<u>1,726</u>	<u>436</u>	2,162	2,162
Total To Be Allocated:	<u>133,390</u>	<u>436</u>		<u>133,826</u>

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	131,664	0	131,664
4240 Workers Comp	0	0	0
4260 Ins Premiums	0	0	0
Departmental Total			
Expenditures Per Financial Statement	131,664		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	131,664	0	131,664
Allocation Step 1			
Inbound - All Others	1,726	1,726	0
Reallocate Admin Costs		(1,726)	1,726
Unallocated Costs	0	0	0
1st Allocation	133,390	0	133,390
Allocation Step 2			
Inbound - All Others	436	436	0
Reallocate Admin Costs		(436)	436
Unallocated Costs	0	0	0
2nd Allocation	436	0	436
Total For Public Svcs Gen Fund Retiree			
Schedule .3 Total	133,826	0	133,826

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	627,683.07	35.828350	47,788		47,788		47,788
Sustnbly & Innvton (Systems Planning)	177,127.51	10.110495	13,484		13,484	63	13,547
DPW (Field Ops) General Fund	771,903.62	44.060504	58,782		58,782	310	59,092
Utilities General Fund	175,203.13	10.000651	13,336		13,336	63	13,399
Schedule .4 Total for PS GF Retiree	1,751,917.33	100.000000	133,390		133,390	436	133,826

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 2018 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Public Svcs Gen Fund Retiree**

Receiving Department	Total	PS GF Retiree
Facility Management	47,788	47,788
Sustnbly & Innvton (Systems Planning)	13,547	13,547
DPW (Field Ops) General Fund	59,092	59,092
Utilities General Fund	13,399	13,399
Direct Bill	0	0
Total	133,826	133,826

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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 2018 Actual Expenditures
Schedule .2 - Costs To Be Allocated
For Department Parks & Recreation Admin**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,221,088			1,221,088
Inbound Costs:				
Human Resources	36,409	1,089	37,498	
City Attorney	7,031	517	7,548	
Parks & Recreation Admin		213,236	213,236	
CSA Redistribution		14,523	14,523	
Total Allocated Additions:	43,440	229,365	272,805	272,805
Total To Be Allocated:	1,264,528	229,365		1,493,893

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	393,677	0	0	393,677	0
Personnel Svcs-Other	4,507	0	0	4,507	0
Payroll Fringes	241,562	0	0	241,562	0
Pass Throughs	0	0	0	0	0
Other Services	167,551	0	0	167,551	0
Other Charges	181,951	0	0	181,951	0
4239 Retiree Medical Ins	182,304	0	0	0	182,304
4260 Ins Premiums	28,848	0	0	0	28,848
Materials & Supplies	15,832	0	0	15,832	0
Employee Allowances	4,857	0	0	4,857	0
Rounding Adjustment	(1)	0	0	(1)	0
Departmental Total					
Expenditures Per Financial Statement	1,221,088				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	1,221,088	0	0	1,009,936	211,152
Allocation Step 1					
Inbound - All Others	43,440	0	0	43,440	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	1,264,528	0	0	1,053,376	211,152
Allocation Step 2					
Inbound - All Others	229,365	0	0	229,365	0
2nd Allocation	229,365	0	0	229,365	0
Total For Parks & Recreation Admin					
Schedule .3 Total	1,493,893	0	0	1,282,741	211,152

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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
	0.00	0.000000					0
Schedule .4 Total for P&R Admin	0.00	0.000000	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 2018 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	639,745.39	16.862877	177,630		177,630		177,630
Parks & Recreation General Fund	3,154,063.92	83.137123	875,746		875,746	229,365	1,105,111
Schedule .4 Total for P&R Gen Fund	3,793,809.31	100.000000	1,053,376		1,053,376	229,365	1,282,741

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 2018 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	639,745.39	16.862877	35,606		35,606		35,606
Parks & Recreation General Fund	3,154,063.92	83.137123	175,546		175,546		175,546
Schedule .4 Total for P&R GF Retiree	3,793,809.31	100.000000	211,152		211,152	0	211,152

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 2018 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	213,236	0	177,630	35,606
Parks & Recreation General Fund	1,280,657	0	1,105,111	175,546
Direct Bill	0	0	0	0
Total	1,493,893	0	1,282,741	211,152

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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 2018 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	53,921	30	53,951	
Equipment Depreciation	5,073		5,073	
Facility Management	61,340	7,457	68,797	
Human Resources	68,773	2,072	70,845	
City Attorney	53,408	4,609	58,017	
Total Allocated Additions:	242,515	14,168	256,683	256,683
Total To Be Allocated:	242,515	14,168		256,683

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	242,515	0	0	242,515
1st Allocation	242,515	0	0	242,515
Allocation Step 2				
Inbound - All Others	14,168	0	0	14,168
2nd Allocation	14,168	0	0	14,168
Total For CSA Redistribution				
Schedule .3 Total	256,683	0	0	256,683

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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
	0.00	0.000000					0
Schedule .4 Total for CSA Gen Fund	0.00	0.000000	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 2018 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	639,745.39	5.988726	14,523		14,523		14,523
Building Dept Admin	164,544.72	1.540321	3,735		3,735	227	3,962
Community Development Gen Fund	2,311,118.58	21.634632	52,470		52,470	3,262	55,732
Planning - Historic Preservation	84,987.95	0.795581	1,931		1,931	119	2,050
Bldg & Rent Svcs - Housing	821,056.34	7.685998	18,638		18,638	1,160	19,798
Bldg & Rent Svcs - Appeals	67,049.28	0.627656	1,522		1,522	91	1,613
Bldg & Rent Svcs - Deer Mgt	50,091.40	0.468911	1,135		1,135	70	1,205
Planning	915,533.58	8.570409	20,785		20,785	1,287	22,072
Parks & Recreation General Fund	3,154,063.92	29.525535	71,606		71,606	4,461	76,067
Fund 0024 Open Space & Park Acq	42,449.31	0.397373	962		962	60	1,022
Fund 0026 Construction Code	2,431,854.91	22.764858	55,208		55,208	3,431	58,639
Schedule .4 Total for CSA Redistr	10,682,495.38	100.000000	242,515		242,515	14,168	256,683

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

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .5 - Allocation Summary
For Department CSA Redistribution**

Receiving Department	Total	CSA Gen Fund	CSA Redistr
Parks & Recreation Admin	14,523	0	14,523
Building Dept Admin	3,962	0	3,962
Community Development Gen Fund	55,732	0	55,732
Planning - Historic Preservation	2,050	0	2,050
Bldg & Rent Svcs - Housing	19,798	0	19,798
Bldg & Rent Svcs - Appeals	1,613	0	1,613
Bldg & Rent Svcs - Deer Mgt	1,205	0	1,205
Planning	22,072	0	22,072
Parks & Recreation General Fund	76,067	0	76,067
Fund 0024 Open Space & Park Acq	1,022	0	1,022
Fund 0026 Construction Code	58,639	0	58,639
Direct Bill	0	0	0
Total	256,683	0	256,683

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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 2018 Actual Expenditures
Schedule .2 - Costs To Be Allocated
For Department Building Dept Admin**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	413,843			413,843
Inbound Costs:				
Equipment Depreciation	19,668		19,668	
Mayor & Council	564	391	955	
City Administrator	1,285	153	1,438	
Human Resources	2,028	199	2,227	
City Attorney	134,386	12,179	146,565	
City Clerk	1,760	46	1,806	
Finance Administration	842	115	957	
Accounting	3,803	74	3,877	
Assessor	1,049	18	1,067	
Treasurer	570	2	572	
Non-Department Expenses	448	2	450	
CSA Redistribution	3,735	227	3,962	
Building Dept Admin		89,120	89,120	
Customer Service		1,508	1,508	
Total Allocated Additions:	<u>170,138</u>	<u>104,034</u>	<u>274,172</u>	274,172
Total To Be Allocated:	<u>583,981</u>	<u>104,034</u>		<u>688,015</u>

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	104,401	0	104,401	0	0
Personnel Svcs-Other	342	0	342	0	0
Payroll Fringes	59,802	0	59,802	0	0
Other Services	17,804	0	17,804	0	0
Other Charges	63,961	0	63,961	0	0
Materials & Supplies	10,841	0	10,841	0	0
Employee Allowances	1,053	0	1,053	0	0
4239 Retiree Medical Ins	151,920	0	0	151,920	0
4260 Ins Premiums	3,720	0	0	3,720	0
Rounding Adjustment	(1)	0	(1)	0	0
Departmental Total					
Expenditures Per Financial Statement	413,843				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	413,843	0	258,203	155,640	0
Allocation Step 1					
Inbound - Accounting: 1821 Payroll	251	0	0	0	251
Inbound - Non-Department Expenses: City-wide Svcs	448	0	0	0	448
Inbound - Human Resources	2,028	0	0	0	2,028
Inbound - City Attorney: Personnel Support	156	0	0	0	156
Inbound - All Others	167,255	0	167,255	0	0
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	583,981	0	425,458	155,640	2,883
Allocation Step 2					
Inbound - Accounting: 1821 Payroll	3	0	0	0	3
Inbound - Non-Department Expenses: City-wide Svcs	2	0	0	0	2
Inbound - Building Dept Admin	89,120	0	89,120	0	0
Inbound - Human Resources	199	0	0	0	199
Inbound - City Attorney: Personnel Support	9	0	0	0	9
Inbound - All Others	14,701	0	14,701	0	0
2nd Allocation	104,034	0	103,821	0	213
Total For Building Dept Admin					
Schedule .3 Total	688,015	0	529,279	155,640	3,096

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	164,544.72	15.631470	66,507		66,507		66,507
Bldg & Rent Svcs - Housing	821,056.34	77.998962	331,852		331,852	95,995	427,847
Bldg & Rent Svcs - Appeals	67,049.28	6.369568	27,099		27,099	7,826	34,925
Schedule .4 Total for Bldg Dept G.F. Admin	1,052,650.34	100.000000	425,458		425,458	103,821	529,279

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 2018 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	164,544.72	14.463711	22,511		22,511		22,511
Planning - Historic Preservation	84,987.95	7.470560	11,627		11,627		11,627
Bldg & Rent Svcs - Housing	821,056.34	72.172003	112,329		112,329		112,329
Bldg & Rent Svcs - Appeals	67,049.28	5.893726	9,173		9,173		9,173
Schedule .4 Total for Bldg Retiree Benefits	1,137,638.29	100.000000	155,640		155,640	0	155,640

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 2018 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	164,544.72	3.628234	102		102		102
Planning - Historic Preservation	84,987.95	1.873996	54		54	4	58
Bldg & Rent Svcs - Housing	821,056.34	18.104409	519		519	40	559
Bldg & Rent Svcs - Appeals	67,049.28	1.478446	42		42	2	44
Bldg & Rent Svcs - Deer Mgt	50,091.40	1.104522	30		30	2	32
Planning	915,533.58	20.187645	579		579	44	623
Fund 0026 Construction Code	2,431,854.91	53.622748	1,557		1,557	121	1,678
Schedule .4 Total for Bldg Dept Redistr	4,535,118.18	100.000000	2,883		2,883	213	3,096

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 2018 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	89,120	66,507	22,511	102
Planning - Historic Preservation	11,685	0	11,627	58
Bldg & Rent Svcs - Housing	540,735	427,847	112,329	559
Bldg & Rent Svcs - Appeals	44,142	34,925	9,173	44
Bldg & Rent Svcs - Deer Mgt	32	0	0	32
Planning	623	0	0	623
Fund 0026 Construction Code	1,678	0	0	1,678
Direct Bill	0	0	0	0
Total	688,015	529,279	155,640	3,096

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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 2018 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>		0	<u> </u>

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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 2018 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
	0.00	0.000000					0
Schedule .4 Total for Utility Redistr	0.00	0.000000	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 2018 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 2018 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 2018 Actual Expenditures
Schedule .2 - Costs To Be Allocated
For Department Customer Service**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	250,550			250,550
Inbound Costs:				
Building Depreciation	18,246	10	18,256	
Equipment Depreciation	1,717		1,717	
Mayor & Council	342	236	578	
City Administrator	1,010	118	1,128	
Facility Management	20,757	2,512	23,269	
Human Resources	16,413	788	17,201	
City Attorney	2,673	193	2,866	
City Clerk	1,065	27	1,092	
Finance Administration	9,657	1,417	11,074	
Accounting	744	11	755	
Assessor	633	11	644	
Treasurer	64,491	1,092	65,583	
Non-Department Expenses	943	3	946	
Customer Service		444	444	
Total Allocated Additions:	138,691	6,862	145,553	145,553
Total To Be Allocated:	389,241	6,862		396,103

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	99,301	0	52,471	9,930	36,900
Personnel Svcs-Other	382	0	202	38	142
Payroll Fringes	55,788	0	29,478	5,579	20,731
Pass Throughs	57,864	0	30,576	5,786	21,502
Other Services	373	0	197	37	139
Other Charges	36,588	0	19,333	3,659	13,596
Materials & Supplies	255	0	134	26	95
Rounding Adjustment	(1)	0	(1)	0	0
Departmental Total					
Expenditures Per Financial Statement	250,550				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	250,550	0	132,390	25,055	93,105
Allocation Step 1					
Inbound - All Others	138,691	0	73,306	13,864	51,521
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	389,241	0	205,696	38,919	144,626
Allocation Step 2					
Inbound - All Others	6,862	0	3,731	658	2,473
2nd Allocation	6,862	0	3,731	658	2,473
Total For Customer Service					
Schedule .3 Total	396,103	0	209,427	39,577	147,099

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	205,696		205,696	3,731	209,427
Schedule .4 Total for Parking Collections	100	100.000000	205,696		205,696	3,731	209,427

Allocation Basis: Direct Allocation to Parking Enforcement

Allocation Source: N/A

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Customer Service**

Activity - Misc Receivinging

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Administrator	3	0.017123	5		5		5
Facility Management	1	0.005708	1		1		1
Human Resources	4	0.022831	7		7		7
City Clerk	198	1.130137	436		436		436
Finance Administration	46	0.262557	100		100		100
Assessor	4	0.022831	7		7		7
Treasurer	80	0.456621	172		172		172
Non-Department Expenses	37	0.211187	79		79		79
Building Dept Admin	349	1.992009	769		769		769
District Court	85	0.485160	186		186		186
Police	931	5.313927	2,063		2,063	30	2,093
Fire	39	0.222603	85		85		85
Planning - Historic Preservation	149	0.850457	330		330	2	332
Bldg & Rent Svcs - Housing	126	0.719178	276		276	1	277
Bldg & Rent Svcs - Appeals	5	0.028539	10		10		10
Bldg & Rent Svcs - Plan Review	28	0.159817	59		59		59
Planning	301	1.718037	665		665	8	673
DPW (Field Ops) General Fund	160	0.913242	354		354	2	356
Parks & Recreation General Fund	11,481	65.530820	25,613		25,613	514	26,127
Utilities General Fund	1	0.005708	1		1		1
Fund 0002 Energy Projects	4	0.022831	7		7		7
Fund 0009 Smart Zone LDFA	1	0.005708	1		1		1
Fund 0012 Fleet Services	12	0.068493	24		24		24
Fund 0014 Info Technology	24	0.136986	50		50		50
Fund 0016 Community TV	16	0.091324	35		35		35
Fund 0021 Major Street	295	1.683790	653		653	8	661
Fund 0022 Local Street	3	0.017123	5		5		5
Fund 0023 Court Facilities	10	0.057078	20		20		20
Fund 0024 Open Space & Park Acq	3	0.017123	5		5		5
Fund 0025 Bandemer Prop	8	0.045662	16		16		16
Fund 0026 Construction Code	1,963	11.204338	4,361		4,361	72	4,433
Fund 0027 Drug Enforcement	4	0.022831	7		7		7
Fund 0034 Parks Memorials & Contrib	100	0.570776	220		220	1	221
Fund 0036 Metro Expansion	1	0.005708	1		1		1
Fund 0042 Water Supply System	124	0.707763	272		272	1	273
Fund 0043 Sewage Disposal System	10	0.057078	20		20		20
Fund 0048 Airport	60	0.342466	130		130		130
Fund 0049 Project Management	415	2.368721	919		919	12	931
Fund 0054 Cemetery Perp Care	2	0.011416	4		4		4
Fund 0055 Elizabeth Dean Trust	1	0.005708	1		1		1
Fund 0057 Insurance	49	0.279680	106		106		106
Fund 0058 Wheeler Center	1	0.005708	1		1		1
Fund 0059 Pension Trust	5	0.028539	10		10		10
Fund 0061 Alternative Transportation	1	0.005708	1		1		1
Fund 0062 Street Millage	3	0.017123	5		5		5
Fund 0064 Mich Justice Training	1	0.005708	1		1		1
Fund 0069 Stormwater Sewer System	173	0.987443	383		383	3	386
Fund 0071 Park Maint & Cap Imp	11	0.062785	22		22		22
Fund 0072 Solid Waste	188	1.073059	415		415	4	419
Fund 0096 Water Pend'g Bond Series	1	0.005708	1		1		1
Fund 00CP General Capital	1	0.005708	1		1		1
Fund 00MG Major Grants	2	0.011416	4		4		4

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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
Schedule .4 Total for Misc Receipting	17,520	100.000000	38,919		38,919	658	39,577

Allocation Basis: Cash Receipts by Department
Allocation Source: General Ledger

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 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	353,870.24	0.438463	632		632		632
City Administrator	763,862.71	0.946464	1,365		1,365		1,365
Facility Management	1,918,916.47	2.377634	3,434		3,434		3,434
Human Resources	1,796,714.16	2.226219	3,217		3,217		3,217
Procurement	164,651.05	0.204011	291		291		291
City Attorney	2,718,098.47	3.367861	4,868		4,868		4,868
City Clerk	1,202,900.91	1.490455	2,149		2,149		2,149
Finance Administration	1,054,687.64	1.306811	1,884		1,884		1,884
Accounting	854,109.35	1.058285	1,528		1,528		1,528
Assessor	1,186,371.08	1.469974	2,121		2,121		2,121
Treasurer	391,861.38	0.485536	700		700		700
Non-Department Expenses	333,812.69	0.413611	595		595		595
Public Svcs Gen Fund Retiree	131,664.00	0.163138	235		235		235
Building Dept Admin	413,843.34	0.512773	739		739		739
Customer Service	250,549.83	0.310444	444		444		444
Community Development Gen Fund	4,439,665.99	5.500970	7,953		7,953	159	8,112
District Court	4,564,257.17	5.655345	8,175		8,175	160	8,335
Sustnblty & Innvton (Systems Planning)	226,567.61	0.280729	403		403	4	407
Police	26,102,670.16	32.342524	46,884		46,884	1,039	47,923
Police Parking Enforcement	1,485,862.45	1.841058	2,656		2,656	47	2,703
Fire	15,921,592.46	19.727655	28,533		28,533	579	29,112
Planning - Historic Preservation	97,439.31	0.120732	170		170	1	171
Bldg & Rent Svcs - Housing	1,016,680.52	1.259718	1,818		1,818	31	1,849
Bldg & Rent Svcs - Appeals	75,341.28	0.093352	131		131		131
Bldg & Rent Svcs - Deer Mgt	293,880.66	0.364133	522		522	7	529
Planning	1,143,764.97	1.417182	2,044		2,044	34	2,078
Engineering	83,314.12	0.103230	147		147		147
DPW (Field Ops) General Fund	4,593,727.55	5.691860	8,225		8,225	161	8,386
Parks & Recreation General Fund	6,278,145.63	7.778939	11,246		11,246	227	11,473
Utilities General Fund	848,144.58	1.050894	1,517		1,517	24	1,541
Schedule .4 Total for Gen Tax Collect	80,706,967.78	100.000000	144,626		144,626	2,473	147,099

Allocation Basis: Dollar Amount of General Fund Expenditures by Program

Allocation Source: Financial Report

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Customer Service**

Receiving Department	Total	Parking Collections	Misc Receipting	Gen Tax Collect
Mayor & Council	632	0	0	632
City Administrator	1,370	0	5	1,365
Facility Management	3,435	0	1	3,434
Human Resources	3,224	0	7	3,217
Procurement	291	0	0	291
City Attorney	4,868	0	0	4,868
City Clerk	2,585	0	436	2,149
Finance Administration	1,984	0	100	1,884
Accounting	1,528	0	0	1,528
Assessor	2,128	0	7	2,121
Treasurer	872	0	172	700
Non-Department Expenses	674	0	79	595
Public Svcs Gen Fund Retiree	235	0	0	235
Building Dept Admin	1,508	0	769	739
Customer Service	444	0	0	444
Community Development Gen Fund	8,112	0	0	8,112
District Court	8,521	0	186	8,335
Sustnbilty & Innvton (Systems Planning)	407	0	0	407
Police	50,016	0	2,093	47,923
Police Parking Enforcement	212,130	209,427	0	2,703
Fire	29,197	0	85	29,112
Planning - Historic Preservation	503	0	332	171
Bldg & Rent Svcs - Housing	2,126	0	277	1,849
Bldg & Rent Svcs - Appeals	141	0	10	131
Bldg & Rent Svcs - Plan Review	59	0	59	0
Bldg & Rent Svcs - Deer Mgt	529	0	0	529
Planning	2,751	0	673	2,078
Engineering	147	0	0	147
DPW (Field Ops) General Fund	8,742	0	356	8,386
Parks & Recreation General Fund	37,600	0	26,127	11,473
Utilities General Fund	1,542	0	1	1,541
Fund 0002 Energy Projects	7	0	7	0
Fund 0009 Smart Zone LDFA	1	0	1	0
Fund 0012 Fleet Services	24	0	24	0
Fund 0014 Info Technology	50	0	50	0
Fund 0016 Community TV	35	0	35	0
Fund 0021 Major Street	661	0	661	0
Fund 0022 Local Street	5	0	5	0
Fund 0023 Court Facilities	20	0	20	0
Fund 0024 Open Space & Park Acq	5	0	5	0
Fund 0025 Bandemer Prop	16	0	16	0
Fund 0026 Construction Code	4,433	0	4,433	0
Fund 0027 Drug Enforcement	7	0	7	0
Fund 0034 Parks Memorials & Contrib	221	0	221	0
Fund 0036 Metro Expansion	1	0	1	0
Fund 0042 Water Supply System	273	0	273	0
Fund 0043 Sewage Disposal System	20	0	20	0
Fund 0048 Airport	130	0	130	0
Fund 0049 Project Management	931	0	931	0
Fund 0054 Cemetery Perp Care	4	0	4	0
Fund 0055 Elizabeth Dean Trust	1	0	1	0
Fund 0057 Insurance	106	0	106	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Customer Service**

Receiving Department	Total	Parking Collections	Misc Receipting	Gen Tax Collect
Fund 0058 Wheeler Center	1	0	1	0
Fund 0059 Pension Trust	10	0	10	0
Fund 0061 Alternative Transportation	1	0	1	0
Fund 0062 Street Millage	5	0	5	0
Fund 0064 Mich Justice Training	1	0	1	0
Fund 0069 Stormwater Sewer System	386	0	386	0
Fund 0071 Park Maint & Cap Imp	22	0	22	0
Fund 0072 Solid Waste	419	0	419	0
Fund 0096 Water Pend'g Bond Series	1	0	1	0
Fund 00CP General Capital	1	0	1	0
Fund 00MG Major Grants	4	0	4	0
Direct Bill	0	0	0	0
Total	396,103	209,427	39,577	147,099

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .1 - Nature and Extent of Services
For Department Sustainability & Innovation (Systems Planning)

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.

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 2018 Actual Expenditures
Schedule .2 - Costs To Be Allocated
For Department Sustnblty & Innvton (Systems Planning)

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	226,568			226,568
Inbound Costs:				
Mayor & Council	309	213	522	
City Administrator	1,065	125	1,190	
Facility Management	8,290	994	9,284	
Human Resources	2,260	221	2,481	
Procurement	89	12	101	
City Attorney	5,677	496	6,173	
City Clerk	963	25	988	
Finance Administration	461	59	520	
Accounting	1,371	20	1,391	
Assessor	574	8	582	
Treasurer	147		147	
Non-Department Expenses	499	2	501	
Public Svcs Redistribution	24,543	2,215	26,758	
Public Svcs Gen Fund Retiree	13,484	63	13,547	
Customer Service	403	4	407	
Total Allocated Additions:	60,135	4,457	64,592	64,592
Total To Be Allocated:	286,703	4,457		291,160

City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department Sustnbly & Innvton (Systems Planning)

	Total	G&A	Program Management	Planning	Asset Management
Other Expense & Cost					
Personnel Services	95,323	0	40,035	7,388	19,255
Personnel Svcs-Other	45,846	0	19,256	3,553	9,261
Payroll Fringes	35,959	0	15,103	2,787	7,264
Pass Throughs	0	0	0	0	0
Other Services	25,694	0	10,792	1,991	5,190
Other Charges	22,836	0	9,591	1,770	4,613
Materials & Supplies	66	0	28	5	13
Employee Allowance	845	0	356	65	171
Rounding Adjustment	(1)	0	0	0	(1)
Departmental Total					
Expenditures Per Financial Statement	226,568				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	226,568	0	95,161	17,559	45,766
Allocation Step 1					
Inbound - All Others	60,135	0	25,346	4,646	12,126
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(86,099)	0	0	0	0
1st Allocation	200,604	0	120,507	22,205	57,892
Allocation Step 2					
Inbound - All Others	4,457	0	2,009	318	873
Unallocated Costs	(1,257)	0	0	0	0
2nd Allocation	3,200	0	2,009	318	873
Total For Sustnbly & Innvton (Systems Planning)					
Schedule .3 Total	203,804	0	122,516	22,523	58,765

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .3 - Costs Allocated By Activity
For Department Sustnbly & Innvton (Systems Planning)**

	Public Engagement**	Partnerships**	Development**
Other Expense & Cost			
Personnel Services	10,095	14,241	4,309
Personnel Svcs-Other	4,855	6,849	2,072
Payroll Fringes	3,808	5,372	1,625
Pass Throughs	0	0	0
Other Services	2,721	3,839	1,161
Other Charges	2,418	3,412	1,032
Materials & Supplies	7	10	3
Employee Allowance	89	126	38
Rounding Adjustment	0	0	0
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	23,993	33,849	10,240
Allocation Step 1			
Inbound - All Others	6,356	8,959	2,702
Reallocate Admin Costs	0	0	0
Unallocated Costs	(30,349)	(42,808)	(12,942)
1st Allocation	0	0	0
Allocation Step 2			
Inbound - All Others	446	629	182
Unallocated Costs	(446)	(629)	(182)
2nd Allocation	0	0	0
Total For Sustnbly & Innvton (Systems Planning)			
Schedule .3 Total	0	0	0

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Sustnblty & Innvton (Systems Planning)**

Activity - Program Management

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facility Management	6.890	12.328228	14,843		14,843		14,843
City Clerk	0.036	0.064415	75		75		75
Fire	1.918	3.431864	4,127		4,127	67	4,194
DPW (Field Ops) General Fund	33.008	59.060978	71,253		71,253	1,432	72,685
Parks & Recreation General Fund	6.021	10.773332	12,975		12,975	235	13,210
Utilities General Fund	0.392	0.701403	838		838	12	850
Fund 0012 Fleet Services	0.152	0.271973	323		323	3	326
Fund 0016 Community TV	0.318	0.568995	683		683	9	692
Fund 0021 Major Street	1.800	3.220727	3,875		3,875	63	3,938
Fund 0048 Airport	1.067	1.909175	2,293		2,293	35	2,328
Fund 0052 VEBA Trust	0.019	0.033997	40		40		40
Fund 0058 Wheeler Center	3.207	5.738262	6,905		6,905	119	7,024
Fund 0059 Pension Trust	0.057	0.101990	121		121		121
Fund 0069 Stormwater Sewer System	0.003	0.005368	5		5		5
Fund 0072 Solid Waste	1.000	1.789293	2,151		2,151	34	2,185
Schedule .4 Total for Program Management	55.888	100.000000	120,507		120,507	2,009	122,516

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 2018 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Sustnblty & Innvton (Systems Planning)

Activity - Planning

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Facility Management	6.890	12.328228	2,731		2,731		2,731
City Clerk	0.036	0.064415	14		14		14
Fire	1.918	3.431864	758		758	9	767
DPW (Field Ops) General Fund	33.008	59.060978	13,152		13,152	243	13,395
Parks & Recreation General Fund	6.021	10.773332	2,385		2,385	33	2,418
Utilities General Fund	0.392	0.701403	154		154		154
Fund 0012 Fleet Services	0.152	0.271973	58		58		58
Fund 0016 Community TV	0.318	0.568995	124		124		124
Fund 0021 Major Street	1.800	3.220727	714		714	9	723
Fund 0048 Airport	1.067	1.909175	422		422	4	426
Fund 0052 VEBA Trust	0.019	0.033997	6		6		6
Fund 0058 Wheeler Center	3.207	5.738262	1,270		1,270	16	1,286
Fund 0059 Pension Trust	0.057	0.101990	22		22		22
Fund 0069 Stormwater Sewer System	0.003	0.005368	1		1		1
Fund 0072 Solid Waste	1.000	1.789293	394		394	4	398
Schedule .4 Total for Planning	55.888	100.000000	22,205		22,205	318	22,523

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 2018 Actual Expenditures
Schedule .4 - Detail Activity Allocations
For Department Sustnbly & Innvton (Systems Planning)

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	57,892		57,892	873	58,765
Schedule .4 Total for Asset Management	100	100.000000	57,892		57,892	873	58,765

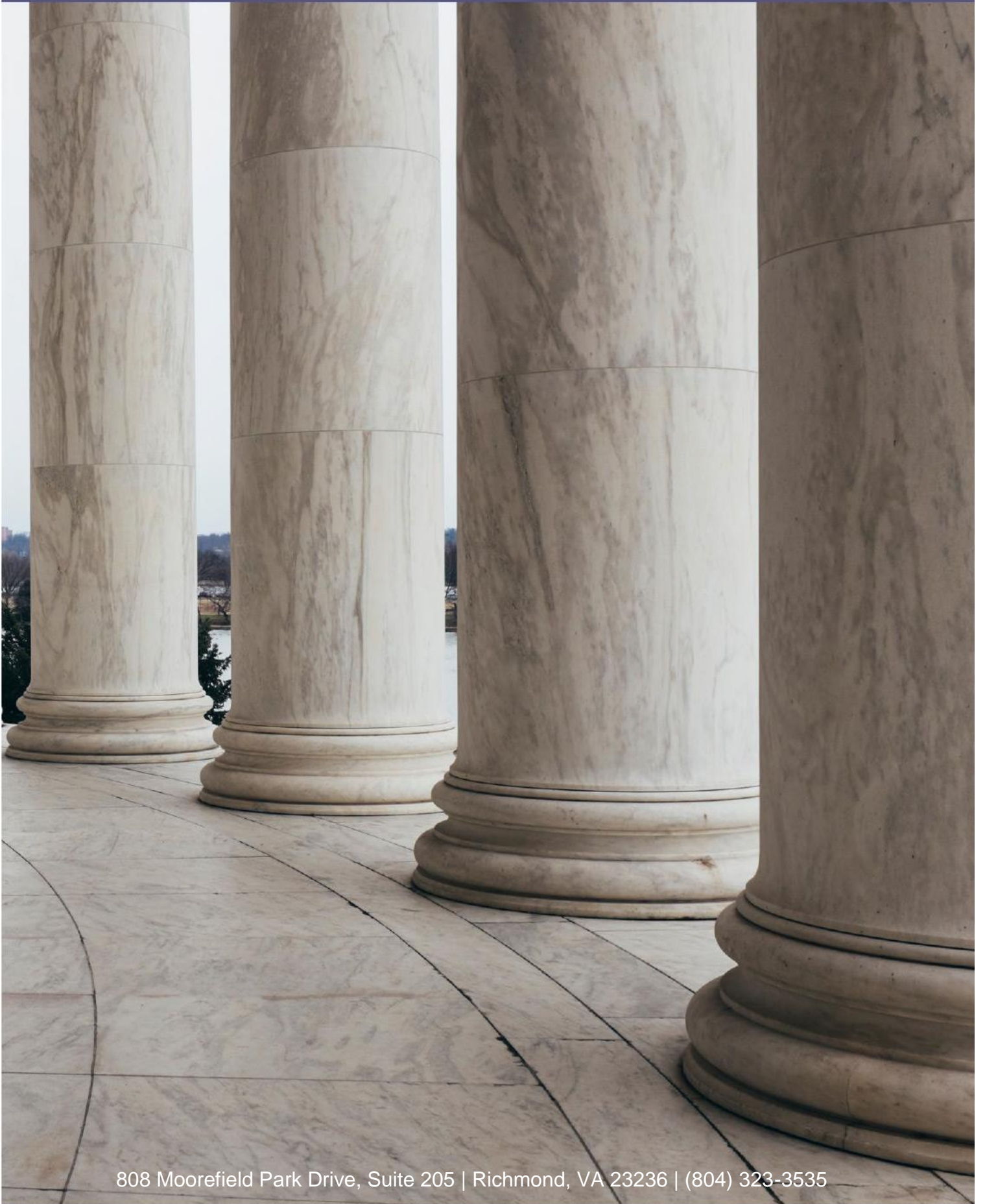
Allocation Basis: Direct Allocation to DPW (Field Ops) General Fund

Allocation Source: N/A

**City of Ann Arbor, MI
Cost Allocation Plan
Fiscal Year 2018 Actual Expenditures
Schedule .5 - Allocation Summary
For Department Sustnblty & Innvton (Systems Planning)**

Receiving Department	Total	Program Management	Planning	Asset Management
Facility Management	17,574	14,843	2,731	0
City Clerk	89	75	14	0
Fire	4,961	4,194	767	0
DPW (Field Ops) General Fund	144,845	72,685	13,395	58,765
Parks & Recreation General Fund	15,628	13,210	2,418	0
Utilities General Fund	1,004	850	154	0
Fund 0012 Fleet Services	384	326	58	0
Fund 0016 Community TV	816	692	124	0
Fund 0021 Major Street	4,661	3,938	723	0
Fund 0048 Airport	2,754	2,328	426	0
Fund 0052 VEBA Trust	46	40	6	0
Fund 0058 Wheeler Center	8,310	7,024	1,286	0
Fund 0059 Pension Trust	143	121	22	0
Fund 0069 Stormwater Sewer System	6	5	1	0
Fund 0072 Solid Waste	2,583	2,185	398	0
Direct Bill	0	0	0	0
Total	203,804	122,516	22,523	58,765

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