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**Central Services  
Cost Allocation Plan  
City of Grand Rapids, Michigan**

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FY 2018  
Cost Allocation Plan

Based on actual expenditures for Fiscal Year Ended  
June 30, 2018

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**Central Services  
Cost Allocation Plan  
City of Grand Rapids, Michigan**

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FY 2018  
Cost Allocation Plan

Based on actual expenditures for  
the Fiscal Year Ended June 30, 2018



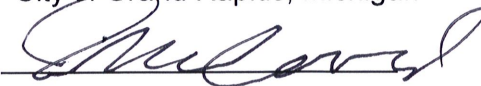
**TITLE 2 OF THE CFR, PART 200**  
**CERTIFICATION OF COST ALLOCATION PLAN**

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

1.) All costs included in this proposal for the fiscal year ended June 30, 2018 to establish cost allocations or billings for the year beginning July 1, 2019, are allowable in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

2.) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Signature:   
Name of Official: Jeff Dood  
Title: Chief Financial Officer  
Date: 1-28-19

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
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## Section A: Cost Allocation Methodology and Process

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**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**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 Grand Rapids. 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.

**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.

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Cost Allocation Methodology and Process**

### **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.

### **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
- CAP: Summary and Detail Schedules
- Supplemental Materials

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



**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Cost Allocation Methodology and Process**

**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 B – Fixed Costs Proposed:** Schedule B recaps the roll forwards calculated for the Receiving Departments.

The Receiving Departments are shown down the left hand side of the page, while details of the roll forward calculation for particular Receiving Departments are on the rest of the line.

The first column is the *Allocated Costs* for the current fiscal year, which lists the total costs allocated to this Receiving Department. This number will reconcile to the total allocated to the department on Schedule A.

The next column is the *Base Year Estimated Costs* for the fiscal year that have been used for the current period. The *Roll Forward* column is calculated by subtracting the *Base Year Estimated Costs* column (second column) from the *Allocated Costs* column for the current period (first column).

The *Fixed Costs* column is calculated by adding in the *Allocated Costs* column for the current fiscal year and the *Roll Forwards* column. The *Proposed Costs Future Period* column is the resulting sum of the *Fixed Costs* and any adjustments from the *Adjustments* column.

In summary, this report takes the difference between allocated costs for the current year (column 1) and the forecast costs for this year (column 2), adds that difference to the allocated costs for this year (column 1) along with any one-time adjustments to produce a forecast (*Proposed Costs Future Period*) for the next period.

**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 D – Detail of Allocated Costs:** Schedule D provides a view of the allocation flow of costs for each Central Service Department. This schedule allows the reader to see how the process sequentially “zeroes out” all of the Central Service Department costs and allocates them to Receiving 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
- Incoming costs from other Central Service Departments

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**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Cost Allocation Methodology and Process**

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.

From Schedule A, we identify the allocating Central Service Department. From the CAP Table of Contents the appropriate detailschedules 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.

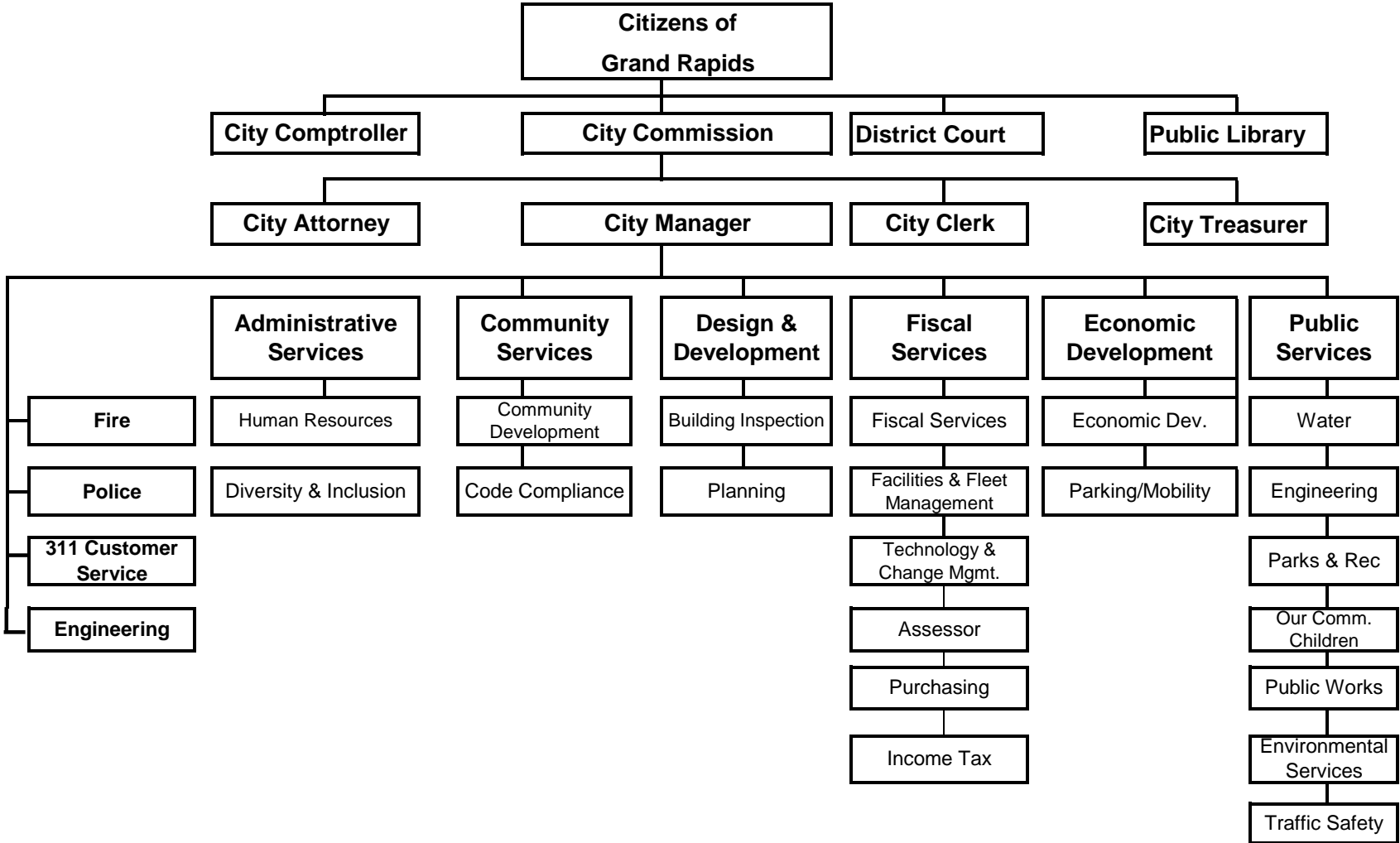
Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

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 B: Organizational Chart

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**City of Grand Rapids  
Organizational Chart  
FY 2018**



## Section C: Cost Allocation Plan

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**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>City Commission</b>	<b>Cable Administration</b>	<b>Assessor</b>	<b>Income Tax</b>	<b>Planning</b>
Building / Equipment	7,602	2,342	23,759	18,985	0
General Expense	934	897	11,417	10,342	12,573
Executive Office	3,920	1,210	13,294	12,188	12,813
Human Resources	6,656	2,527	27,785	25,477	26,785
Comptroller	4,053	3,690	14,683	13,130	39,995
Treasurer	105	96	3,069	34,246	20,747
Fiscal Services	3,070	2,177	9,214	8,554	20,193
Purchasing	52	305	2,904	3,029	5,907
Dept of Law	265,063	0	231,581	19,924	99,959
City Clerk	1,847	0	26,619	0	14,114
Administrative Services	2,213	685	7,516	6,893	7,244
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2018	295,515	13,929	371,841	152,768	260,330
Roll Forwards	0	0	0	0	0
Fixed Costs	295,515	13,929	371,841	152,768	260,330
Adjustments	0	(6,608)	0	(1,523)	(7,955)
Proposed Costs Future Period	295,515	7,321	371,841	151,245	252,375

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Police</b>	<b>Police Commun</b>	<b>Fire</b>	<b>Traffic Safety</b>	<b>Parks &amp; Rec</b>
Building / Equipment	0	0	0	0	0
General Expense	250,862	2,149	170,063	8,733	22,898
Executive Office	335,830	2,371	215,282	9,647	27,959
Human Resources	703,013	4,951	450,275	20,161	55,454
Comptroller	164,020	8,184	104,577	26,939	79,035
Treasurer	5,732	123	14,950	709	5,298
Fiscal Services	165,864	3,205	100,280	11,812	40,389
Purchasing	20,392	649	25,011	15,142	27,685
Dept of Law	600,283	0	21,835	7,749	42,268
City Clerk	1,394	0	16,745	240	10,353
Administrative Services	190,292	1,339	121,843	5,452	15,822
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2018	2,437,682	22,971	1,240,861	106,584	327,161
Roll Forwards	0	0	0	0	66,953
Fixed Costs	2,437,682	22,971	1,240,861	106,584	394,114
Adjustments	(103,109)	0	(186,496)	(31,930)	(2,767)
Proposed Costs Future Period	2,334,573	22,971	1,054,365	74,654	391,347

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Parks Mil Pool</b>	<b>Parks Mil Other</b>	<b>Community Develop</b>	<b>Air Poll/Storm</b>	<b>Parking Violations</b>
Building / Equipment	0	0	0	0	0
General Expense	1,761	612	19,259	4,430	14
Executive Office	4,422	5	20,761	4,719	0
Human Resources	6,650	10	43,406	9,864	0
Comptroller	16,540	8,247	42,033	16,046	373
Treasurer	286	272	40,255	1,790	376,653
Fiscal Services	7,833	7,242	22,356	9,602	254
Purchasing	2,164	2,815	3,935	2,330	0
Dept of Law	0	0	64,326	12,339	0
City Clerk	0	0	1,370	0	0
Administrative Services	2,496	3	11,744	2,665	0
Comm Dev Grant Admin	0	0	0	0	0
<b>Allocated Costs for Fiscal 2018</b>	<b>42,152</b>	<b>19,206</b>	<b>269,445</b>	<b>63,785</b>	<b>377,294</b>
Roll Forwards	0	0	0	0	0
<b>Fixed Costs</b>	<b>42,152</b>	<b>19,206</b>	<b>269,445</b>	<b>63,785</b>	<b>377,294</b>
Adjustments	0	0	(26,082)	0	0
<b>Proposed Costs Future Period</b>	<b>42,152</b>	<b>19,206</b>	<b>243,363</b>	<b>63,785</b>	<b>377,294</b>



**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Library</b>	<b>Refuse All Other</b>	<b>Refuse TRP</b>	<b>Major-Traffic</b>	<b>Major-Storm Sewe</b>
Building / Equipment	0	0	0	0	0
General Expense	35,558	24,241	1,948	17,306	1,761
Executive Office	0	27,292	2,092	19,864	1,735
Human Resources	49,258	57,061	4,367	41,527	3,622
Comptroller	112,695	78,915	4,566	37,803	10,943
Treasurer	4,158	23,160	1,126	1,041	220
Fiscal Services	53,779	48,874	3,134	21,104	6,216
Purchasing	20,845	19,217	413	18,513	2,707
Dept of Law	29,427	1,757	0	8,102	0
City Clerk	1,103	0	0	3,224	0
Administrative Services	25,767	15,442	1,179	11,236	981
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2018	332,590	295,959	18,825	179,720	28,185
Roll Forwards	(34,239)	(44,035)	0	33,558	(3,380)
Fixed Costs	298,351	251,924	18,825	213,278	24,805
Adjustments	(65,951)	(5,186)	0	(14,171)	(2,826)
Proposed Costs Future Period	232,400	246,738	18,825	199,107	21,979

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Major-St&amp;San</b>	<b>Local-Traffic</b>	<b>Local-Storm Sewe</b>	<b>Local-St&amp;San</b>	<b>Street Cap Const</b>
Building / Equipment	0	0	0	0	0
General Expense	12,293	106	3,175	8,226	133
Executive Office	15,932	0	3,419	10,427	0
Human Resources	33,300	0	7,152	21,804	0
Comptroller	23,215	1,125	12,501	16,134	1,814
Treasurer	389	2,565	245	293	46
Fiscal Services	16,600	813	8,952	10,263	5,774
Purchasing	11,087	737	2,939	7,468	883
Dept of Law	3,516	0	0	0	0
City Clerk	549	0	0	0	0
Administrative Services	9,008	0	1,931	5,895	0
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2018	125,889	5,346	40,314	80,510	8,650
Roll Forwards	15,518	1,632	3,911	9,043	0
Fixed Costs	141,407	6,978	44,225	89,553	8,650
Adjustments	0	0	0	(246)	0
Proposed Costs Future Period	141,407	6,978	44,225	89,307	8,650

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Vital St Oper</b>	<b>Vital St Bonds</b>	<b>Vital St NonBond</b>	<b>General Cap Cont</b>	<b>Gt CD JAG</b>
Building / Equipment	0	0	0	0	0
General Expense	309	7	740	1,441	178
Executive Office	0	0	231	15	98
Human Resources	0	0	481	31	207
Comptroller	2,574	101	13,321	19,757	2,888
Treasurer	157	6	295	653	57
Fiscal Services	2,203	315	32,303	36,734	3,711
Purchasing	35	16	4,098	7,683	52
Dept of Law	0	0	0	0	0
City Clerk	0	0	0	0	0
Administrative Services	0	0	128	9	57
Comm Dev Grant Admin	0	0	0	0	335
Allocated Costs for Fiscal 2018	5,278	445	51,597	66,323	7,583
Roll Forwards	0	0	0	0	0
Fixed Costs	5,278	445	51,597	66,323	7,583
Adjustments	0	0	0	0	0
Proposed Costs Future Period	5,278	445	51,597	66,323	7,583

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Gt CD ESG</b>	<b>Gt CD CDBG</b>	<b>Gt CD Home</b>	<b>Gt CD OCC</b>	<b>Gt CD Lead</b>
Building / Equipment	0	0	0	4,813	0
General Expense	268	5,782	787	2,689	2,298
Executive Office	168	6,872	888	2,295	2,345
Human Resources	348	14,361	1,863	4,793	4,901
Comptroller	3,485	34,308	5,162	17,179	20,150
Treasurer	95	19,605	100	407	378
Fiscal Services	2,685	27,324	6,737	14,183	10,061
Purchasing	0	1,189	16	3,212	955
Dept of Law	0	0	0	6,342	0
City Clerk	0	0	0	686	0
Administrative Services	94	3,883	503	1,297	1,325
Comm Dev Grant Admin	619	29,765	4,015	0	9,382
Allocated Costs for Fiscal 2018	7,762	143,089	20,071	57,896	51,795
Roll Forwards	0	0	0	0	0
Fixed Costs	7,762	143,089	20,071	57,896	51,795
Adjustments	0	0	0	0	0
Proposed Costs Future Period	7,762	143,089	20,071	57,896	51,795

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Gt Police</b>	<b>Gt Fire</b>	<b>Gt Planning</b>	<b>Gt Admin Serv</b>	<b>Gt Parks</b>
Building / Equipment	0	0	0	0	0
General Expense	11,586	110	50	17	49
Executive Office	13,772	0	0	0	106
Human Resources	28,785	0	0	0	220
Comptroller	14,997	1,954	991	461	585
Treasurer	327	29	14	5	12
Fiscal Services	14,909	1,816	1,230	544	1,473
Purchasing	16	1,315	413	88	938
Dept of Law	0	0	0	0	0
City Clerk	0	0	0	0	0
Administrative Services	7,787	0	0	0	61
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2018	92,179	5,224	2,698	1,115	3,444
Roll Forwards	0	0	0	0	0
Fixed Costs	92,179	5,224	2,698	1,115	3,444
Adjustments	(16,375)	0	0	0	0
Proposed Costs Future Period	75,804	5,224	2,698	1,115	3,444

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Gt Misc</b>	<b>Gt Econ Dev</b>	<b>MI Justice Train</b>	<b>Veh Storage Fac</b>	<b>Receivership</b>
Building / Equipment	0	0	0	0	0
General Expense	2,345	18	138	1,414	29
Executive Office	2,608	1	0	1,146	0
Human Resources	5,447	2	0	2,398	0
Comptroller	11,577	314	4,000	7,563	114
Treasurer	237	7	45	263	0
Fiscal Services	10,041	1,645	1,026	4,512	419
Purchasing	2,038	127	52	2,290	0
Dept of Law	0	0	0	0	0
City Clerk	0	0	0	0	0
Administrative Services	1,473	1	0	648	0
Comm Dev Grant Admin	1,520	0	0	0	0
<b>Allocated Costs for Fiscal 2018</b>	<b>37,286</b>	<b>2,115</b>	<b>5,261</b>	<b>20,234</b>	<b>562</b>
Roll Forwards	0	0	0	3,566	0
<b>Fixed Costs</b>	<b>37,286</b>	<b>2,115</b>	<b>5,261</b>	<b>23,800</b>	<b>562</b>
Adjustments	(5,479)	0	0	(1,853)	0
<b>Proposed Costs Future Period</b>	<b>31,807</b>	<b>2,115</b>	<b>5,261</b>	<b>21,947</b>	<b>562</b>

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Property Mgmt</b>	<b>Building Inspect</b>	<b>DNR Properties</b>	<b>Sidewalk Repair</b>	<b>Community Dispatch</b>
Building / Equipment	1,880	0	0	0	0
General Expense	274	21,772	23	2,594	26,402
Executive Office	106	24,866	0	2,710	37,160
Human Resources	220	52,002	0	5,661	77,718
Comptroller	3,955	36,009	145	8,072	13,570
Treasurer	104	59,830	2	1,558	154
Fiscal Services	2,789	24,640	320	6,609	16,356
Purchasing	217	6,054	0	1,442	756
Dept of Law	0	4,049	0	0	0
City Clerk	0	52,038	0	0	0
Administrative Services	61	14,070	0	1,531	21,032
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2018	9,606	295,330	490	30,177	193,148
Roll Forwards	0	24,126	(889)	3,374	(7,674)
Fixed Costs	9,606	319,456	(399)	33,551	185,474
Adjustments	0	(31,930)	0	0	(8,523)
Proposed Costs Future Period	9,606	287,526	(399)	33,551	176,951

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Transformation</b>	<b>Drug Law Enforc</b>	<b>Historical Comm</b>	<b>Economic Develop</b>	<b>Downtown Impv Dt</b>
Building / Equipment	0	0	0	0	0
General Expense	36	2,388	145	2,136	903
Executive Office	0	1,905	0	2,095	926
Human Resources	0	3,973	0	4,374	1,942
Comptroller	285	15,324	881	9,642	15,000
Treasurer	6	378	13	717	466
Fiscal Services	538	9,094	1,617	6,039	8,317
Purchasing	0	2,364	251	1,388	7,069
Dept of Law	0	0	1,929	108,631	0
City Clerk	0	0	0	4,948	0
Administrative Services	0	1,073	0	1,181	526
Comm Dev Grant Admin	0	0	0	0	0
<b>Allocated Costs for Fiscal 2018</b>	<b>865</b>	<b>36,499</b>	<b>4,836</b>	<b>141,151</b>	<b>35,149</b>
Roll Forwards	0	0	0	0	0
<b>Fixed Costs</b>	<b>865</b>	<b>36,499</b>	<b>4,836</b>	<b>141,151</b>	<b>35,149</b>
Adjustments	0	0	0	0	0
<b>Proposed Costs Future Period</b>	<b>865</b>	<b>36,499</b>	<b>4,836</b>	<b>141,151</b>	<b>35,149</b>



**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>GR Bldg Auth</b>	<b>Cemetery Care</b>	<b>Water Supply Sys</b>	<b>Sewage Disp Sys</b>	<b>Auto Parking Sys</b>
Building / Equipment	0	0	1,288	6,269	792
General Expense	29	85	79,204	69,989	29,025
Executive Office	0	0	91,782	80,224	27,814
Human Resources	0	0	191,957	167,774	58,168
Comptroller	724	487	201,307	150,164	101,027
Treasurer	28	33	39,826	3,063	10,743
Fiscal Services	4,180	1,385	134,465	96,630	61,052
Purchasing	35	0	82,798	79,797	28,467
Dept of Law	1,226	0	15,958	10,394	61,539
City Clerk	0	0	4,789	8,117	2,395
Administrative Services	0	0	51,948	45,404	15,742
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2018	6,222	1,990	895,322	717,825	396,764
Roll Forwards	0	0	33,731	13,111	25,246
Fixed Costs	6,222	1,990	929,053	730,936	422,010
Adjustments	0	0	(61,836)	(56,043)	(7,671)
Proposed Costs Future Period	6,222	1,990	867,217	674,893	414,339

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Cemeteries Oper</b>	<b>Golf Course</b>	<b>Belknap Ice Aren</b>	<b>311 Program</b>	<b>Information Tech</b>
Building / Equipment	0	0	0	12,354	5,254
General Expense	2,865	1,502	1,712	8,498	3,294
Executive Office	2,109	1,789	1,987	10,237	3,107
Human Resources	4,401	3,734	4,150	21,393	6,495
Comptroller	27,148	19,635	1,757	12,659	12,969
Treasurer	3,470	361	17	337	218
Fiscal Services	19,639	9,887	3,204	8,942	10,880
Purchasing	6,546	7,430	0	1,713	5,059
Dept of Law	1,757	1,405	0	5,600	1,757
City Clerk	0	0	0	25	522
Administrative Services	1,189	1,010	1,123	5,786	1,757
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2018	69,124	46,753	13,950	87,544	51,312
Roll Forwards	(13,450)	0	0	25,083	(49,967)
Fixed Costs	55,674	46,753	13,950	112,627	1,345
Adjustments	0	0	0	(964)	(1,853)
Proposed Costs Future Period	55,674	46,753	13,950	111,663	(508)

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Motor Equipment</b>	<b>Facilities Mgmt</b>	<b>Insurance Health</b>	<b>Insurance Paymnt</b>	<b>Engineering</b>
Building / Equipment	0	0	1,283	3,001	37,834
General Expense	22,827	13,666	4,352	5,512	26,271
Executive Office	22,881	12,171	2,089	4,690	30,291
Human Resources	47,843	25,434	4,362	9,800	63,332
Comptroller	90,283	90,398	99,524	58,019	32,539
Treasurer	1,140	1,556	1,104	779	1,631
Fiscal Services	29,819	40,743	26,035	15,565	20,992
Purchasing	58,160	28,704	1,081	1,496	2,832
Dept of Law	0	11,277	0	0	45,867
City Clerk	0	992	0	6,651	93,264
Administrative Services	12,944	6,882	1,177	2,648	17,139
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2018	285,897	231,823	141,007	108,161	371,992
Roll Forwards	7,809	39,778	20,037	(65,732)	61,689
Fixed Costs	293,706	271,601	161,044	42,429	433,681
Adjustments	(23,804)	(7,414)	0	(1,507)	(22,997)
Proposed Costs Future Period	269,902	264,187	161,044	40,922	410,684

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>DDA</b>	<b>TIFA</b>	<b>LDFA</b>	<b>Brownfield</b>	<b>61st Dist Court</b>
Building / Equipment	0	0	1,880	2,816	0
General Expense	2,216	646	1,286	2,529	53,606
Executive Office	6,409	385	1,179	2,552	0
Human Resources	13,393	799	2,459	5,335	68,716
Comptroller	35,089	10,750	6,699	10,956	140,317
Treasurer	10,601	2,698	5,179	28,014	2,391
Fiscal Services	22,175	5,656	5,596	9,496	41,166
Purchasing	18,258	6,416	1,208	1,063	21,317
Dept of Law	0	0	0	352	0
City Clerk	2,508	0	0	0	8,950
Administrative Services	3,621	217	664	1,441	35,948
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2018	114,270	27,567	26,150	64,554	372,411
Roll Forwards	14,395	0	0	0	(4,361)
Fixed Costs	128,665	27,567	26,150	64,554	368,050
Adjustments	0	0	0	0	(34,719)
Proposed Costs Future Period	128,665	27,567	26,150	64,554	333,331

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Bus Impv Dist.</b>	<b>Bio-Solid</b>	<b>Corridor Impv Proj</b>	<b>All Others</b>	<b>Total Allocated</b>
Building / Equipment	0	0	0	256,676	388,828
General Expense	158	136	243	529	1,038,799
Executive Office	0	0	0	0	1,147,191
Human Resources	0	0	0	0	2,510,377
Comptroller	2,337	1,002	2,674	8,381	2,222,465
Treasurer	131	55	5,070	760	742,699
Fiscal Services	1,636	339	172	2,637	1,410,035
Purchasing	848	0	830	0	595,261
Dept of Law	2,247	0	0	3,339	1,691,798
City Clerk	0	0	0	16,887	280,330
Administrative Services	0	0	0	0	711,026
Comm Dev Grant Admin	0	0	0	0	45,636
Allocated Costs for Fiscal 2018	7,357	1,532	8,989	289,209	12,784,445
Roll Forwards	0	0	0	0	178,833
Fixed Costs	7,357	1,532	8,989	289,209	12,963,278
Adjustments	0	0	0	0	(737,818)
Proposed Costs Future Period	7,357	1,532	8,989	289,209	12,225,460

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Direct Billed</b>	<b>Unallocated</b>	<b>Cost Adjustments</b>	<b>Disallowed</b>	<b>Total Expenditures</b>
Building / Equipment	0	0	(703,106)		
General Expense	0	7,709,903	(903,648)		
Executive Office	0	1,065,078	0	55,213	
Human Resources	0	0	25		
Comptroller	4,103	0	5,649	47,488	
Treasurer	0	1,387,436	0	26,077	
Fiscal Services	0	18,352	974		
Purchasing	0	0	4,855		
Dept of Law	0	658,838	9,896	46,943	
City Clerk	0	1,653,660	0	19,556	
Administrative Services	0	0	38		
Comm Dev Grant Admin	0	0	8,415		
<b>Allocated Costs for Fiscal 2018</b>	<b>4,103</b>	<b>12,493,267</b>	<b>(1,576,902)</b>	<b>195,277</b>	<b>23,900,190</b>

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule B - Fixed Costs Proposed**

Receiving Departments	Allocated Costs for Fiscal 2018	Base Year Estimated Costs	Roll Forwards	Fixed Costs	Adjustments	Proposed Costs Future Period
City Commission	295,515	NA	NA	295,515	0	295,515
Cable Administration	13,929	NA	NA	13,929	(6,608)	7,321
Assessor	371,841	NA	NA	371,841	0	371,841
Income Tax	152,768	NA	NA	152,768	(1,523)	151,245
Planning	260,330	NA	NA	260,330	(7,955)	252,375
Police	2,437,682	NA	NA	2,437,682	(103,109)	2,334,573
Police Commun	22,971	NA	NA	22,971	0	22,971
Fire	1,240,861	NA	NA	1,240,861	(186,496)	1,054,365
Traffic Safety	106,584	NA	NA	106,584	(31,930)	74,654
Parks & Rec	327,161	260,208	66,953	394,114	(2,767)	391,347
Parks Mil Pool	42,152	NA	NA	42,152	0	42,152
Parks Mil Other	19,206	NA	NA	19,206	0	19,206
Community Develop	269,445	NA	NA	269,445	(26,082)	243,363
Air Poll/Storm	63,785	NA	NA	63,785	0	63,785
Parking Violations	377,294	NA	NA	377,294	0	377,294
Library	332,590	366,829	(34,239)	298,351	(65,951)	232,400
Refuse All Other	295,959	339,994	(44,035)	251,924	(5,186)	246,738
Refuse TRP	18,825	NA	NA	18,825	0	18,825
Major-Traffic	179,720	146,162	33,558	213,278	(14,171)	199,107
Major-Storm Sewe	28,185	31,565	(3,380)	24,805	(2,826)	21,979
Major-St&San	125,889	110,371	15,518	141,407	0	141,407
Local-Traffic	5,346	3,714	1,632	6,978	0	6,978
Local-Storm Sewe	40,314	36,403	3,911	44,225	0	44,225
Local-St&San	80,510	71,467	9,043	89,553	(246)	89,307
Street Cap Const	8,650	NA	NA	8,650	0	8,650
Vital St Oper	5,278	NA	NA	5,278	0	5,278
Vital St Bonds	445	NA	NA	445	0	445
Vital St NonBond	51,597	NA	NA	51,597	0	51,597
General Cap Cont	66,323	NA	NA	66,323	0	66,323
Gt CD JAG	7,583	NA	NA	7,583	0	7,583
Gt CD ESG	7,762	NA	NA	7,762	0	7,762
Gt CD CDBG	143,089	NA	NA	143,089	0	143,089
Gt CD Home	20,071	NA	NA	20,071	0	20,071
Gt CD OCC	57,896	NA	NA	57,896	0	57,896
Gt CD Lead	51,795	NA	NA	51,795	0	51,795
Gt Police	92,179	NA	NA	92,179	(16,375)	75,804
Gt Fire	5,224	NA	NA	5,224	0	5,224
Gt Planning	2,698	NA	NA	2,698	0	2,698
Gt Admin Serv	1,115	NA	NA	1,115	0	1,115
Gt Parks	3,444	NA	NA	3,444	0	3,444
Gt Misc	37,286	NA	NA	37,286	(5,479)	31,807
Gt Econ Dev	2,115	NA	NA	2,115	0	2,115
MI Justice Train	5,261	NA	NA	5,261	0	5,261
Veh Storage Fac	20,234	16,668	3,566	23,800	(1,853)	21,947
Receivership	562	NA	NA	562	0	562
Property Mgmt	9,606	NA	NA	9,606	0	9,606
Building Inspect	295,330	271,204	24,126	319,456	(31,930)	287,526
DNR Properties	490	1,379	(889)	(399)	0	(399)
Sidewalk Repair	30,177	26,803	3,374	33,551	0	33,551
Community Dispatch	193,148	200,822	(7,674)	185,474	(8,523)	176,951
Transformation	865	NA	NA	865	0	865
Drug Law Enforc	36,499	NA	NA	36,499	0	36,499
Historical Comm	4,836	NA	NA	4,836	0	4,836

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule B - Fixed Costs Proposed**

Economic Develop	141,151	NA	NA	141,151	0	141,151
Downtown Impv Dt	35,149	NA	NA	35,149	0	35,149
GR Bldg Auth	6,222	NA	NA	6,222	0	6,222
Cemetery Care	1,990	NA	NA	1,990	0	1,990
Water Supply Sys	895,322	861,591	33,731	929,053	(61,836)	867,217
Sewage Disp Sys	717,825	704,714	13,111	730,936	(56,043)	674,893
Auto Parking Sys	396,764	371,518	25,246	422,010	(7,671)	414,339
Cemeteries Oper	69,124	82,574	(13,450)	55,674	0	55,674
Golf Course	46,753	NA	NA	46,753	0	46,753
Belknap Ice Aren	13,950	NA	NA	13,950	0	13,950
311 Program	87,544	62,461	25,083	112,627	(964)	111,663
Information Tech	51,312	101,279	(49,967)	1,345	(1,853)	(508)
Motor Equipment	285,897	278,088	7,809	293,706	(23,804)	269,902
Facilities Mgmt	231,823	192,045	39,778	271,601	(7,414)	264,187
Insurance Health	141,007	120,970	20,037	161,044	0	161,044
Insurance Paymnt	108,161	173,893	(65,732)	42,429	(1,507)	40,922
Engineering	371,992	310,303	61,689	433,681	(22,997)	410,684
DDA	114,270	99,875	14,395	128,665	0	128,665
TIFA	27,567	NA	NA	27,567	0	27,567
LDFA	26,150	NA	NA	26,150	0	26,150
Brownfield	64,554	NA	NA	64,554	0	64,554
61st Dist Court	372,411	376,772	(4,361)	368,050	(34,719)	333,331
Bus Impv Dist.	7,357	NA	NA	7,357	0	7,357
Bio-Solid	1,532	NA	NA	1,532	0	1,532
Corridor Impv Proj	8,989	NA	NA	8,989	0	8,989
All Others	289,209	NA	NA	289,209	0	289,209
Total Allocated	12,784,445	5,619,672	178,833	12,963,278	(737,818)	12,225,460
Direct Billed	4,103					
Unallocated Total	12,493,267					
Cost Adjustments	(1,576,902)					
Disallowed Total	195,277					
Total Expenditures	23,900,190					



**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule C - Summary of Allocated Costs**

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Building / Equipment	0		703,106		0	
General Expense	7,878,029		903,648	(7,709,903)	0	
Executive Office	1,923,152	(55,213)	0	(1,065,078)	0	
Human Resources	2,435,806		(25)		0	
Comptroller	2,373,158	(47,488)	(5,649)		(4,103)	
Treasurer	2,040,259	(26,077)	0	(1,387,436)	0	
Fiscal Services	1,469,625		(974)	(18,352)	0	
Purchasing	586,983		(4,855)		0	
Dept of Law	2,684,439	(46,943)	(9,896)	(658,838)	0	
City Clerk	1,802,379	(19,556)	0	(1,653,660)	0	
Administrative Services	706,360		(38)		0	
Comm Dev Grant Admin	0		(8,415)		0	
City Commission						295,515
Cable Administration						13,929
Assessor						371,841
Income Tax						152,768
Planning						260,330
Police						2,437,682
Police Commun						22,971
Fire						1,240,861
Traffic Safety						106,584
Parks & Rec						327,161
Parks Mil Pool						42,152
Parks Mil Other						19,206
Community Develop						269,445
Air Poll/Storm						63,785
Parking Violations						377,294
Library						332,590
Refuse All Other						295,959
Refuse TRP						18,825
Major-Traffic						179,720
Major-Storm Sewe						28,185
Major-St&San						125,889
Local-Traffic						5,346
Local-Storm Sewe						40,314
Local-St&San						80,510
Street Cap Const						8,650
Vital St Oper						5,278
Vital St Bonds						445
Vital St NonBond						51,597
General Cap Cont						66,323
Gt CD JAG						7,583
Gt CD ESG						7,762
Gt CD CDBG						143,089
Gt CD Home						20,071
Gt CD OCC						57,896
Gt CD Lead						51,795
Gt Police						92,179
Gt Fire						5,224
Gt Planning						2,698
Gt Admin Serv						1,115
Gt Parks						3,444

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule C - Summary of Allocated Costs**

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Gt Misc						37,286
Gt Econ Dev						2,115
MI Justice Train						5,261
Veh Storage Fac						20,234
Receivership						562
Property Mgmt						9,606
Building Inspect						295,330
DNR Properties						490
Sidewalk Repair						30,177
Community Dispatch						193,148
Transformation						865
Drug Law Enforc						36,499
Historical Comm						4,836
Economic Develop						141,151
Downtown Impv Dt						35,149
GR Bldg Auth						6,222
Cemetery Care						1,990
Water Supply Sys						895,322
Sewage Disp Sys						717,825
Auto Parking Sys						396,764
Cemeteries Oper						69,124
Golf Course						46,753
Belknap Ice Aren						13,950
311 Program						87,544
Information Tech						51,312
Motor Equipment						285,897
Facilities Mgmt						231,823
Insurance Health						141,007
Insurance Paymnt						108,161
Engineering						371,992
DDA						114,270
TIFA						27,567
LDFA						26,150
Brownfield						64,554
61st Dist Court						372,411
Bus Impv Dist.						7,357
Bio-Solid						1,532
Corridor Impv Proj						8,989
All Others						289,209
<b>Totals</b>	<b>23,900,190</b>	<b>(195,277)</b>	<b>1,576,902</b>	<b>(12,493,267)</b>	<b>(4,103)</b>	<b>12,784,445</b>

Deviation: 0

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule D - Detail of Allocated Costs**

Department	Building / Equipm 1.5	General Expense 2.5	Executive Office 3.5	Human Resources 4.5	Comptroller 5.5
Building / Equipment	0	0	0	0	0
General Expense	0	(68,819)	3,250	8,180	25,093
Executive Office	17,847	28,393	(426,350)	15,615	20,741
Human Resources	30,351	10,693	11,313	(238,973)	34,195
Comptroller	20,234	10,015	12,033	24,740	(117,604)
Treasurer	25,003	11,262	11,181	23,366	27,407
Fiscal Services	16,905	6,567	7,250	15,153	12,338
Purchasing	13,330	3,211	3,603	7,529	5,432
Dept of Law	18,260	17,411	19,219	40,174	32,604
City Clerk	144,161	8,896	10,266	21,456	33,137
Administrative Services	8,544	3,737	3,905	8,164	14,713
Comm Dev Grant Admin	19,643	1,609	0	0	5,397
City Commission	7,602	934	3,920	6,656	4,053
Cable Administration	2,342	897	1,210	2,527	3,690
Assessor	23,759	11,417	13,294	27,785	14,683
Income Tax	18,985	10,342	12,188	25,477	13,130
Planning	0	12,573	12,813	26,785	39,995
Police	0	250,862	335,830	703,013	164,020
Police Commun	0	2,149	2,371	4,951	8,184
Fire	0	170,063	215,282	450,275	104,577
Traffic Safety	0	8,733	9,647	20,161	26,939
Parks & Rec	0	22,898	27,959	55,454	79,035
Parks Mil Pool	0	1,761	4,422	6,650	16,540
Parks Mil Other	0	612	5	10	8,247
Community Develp	0	19,259	20,761	43,406	42,033
Air Poll/Storm	0	4,430	4,719	9,864	16,046
Parking Violations	0	14	0	0	373
Library	0	35,558	0	49,258	112,695
Refuse All Other	0	24,241	27,292	57,061	78,915
Refuse TRP	0	1,948	2,092	4,367	4,566
Major-Traffic	0	17,306	19,864	41,527	37,803
Major-Storm Sewe	0	1,761	1,735	3,622	10,943
Major-St&San	0	12,293	15,932	33,300	23,215
Local-Traffic	0	106	0	0	1,125
Local-Storm Sewe	0	3,175	3,419	7,152	12,501
Local-St&San	0	8,226	10,427	21,804	16,134
Street Cap Const	0	133	0	0	1,814
Vital St Oper	0	309	0	0	2,574
Vital St Bonds	0	7	0	0	101
Vital St NonBond	0	740	231	481	13,321
General Cap Cont	0	1,441	15	31	19,757
Gt CD JAG	0	178	98	207	2,888
Gt CD ESG	0	268	168	348	3,485
Gt CD CDBG	0	5,782	6,872	14,361	34,308
Gt CD Home	0	787	888	1,863	5,162
Gt CD OCC	4,813	2,689	2,295	4,793	17,179
Gt CD Lead	0	2,298	2,345	4,901	20,150
Gt Police	0	11,586	13,772	28,785	14,997
Gt Fire	0	110	0	0	1,954
Gt Planning	0	50	0	0	991
Gt Admin Serv	0	17	0	0	461
Gt Parks	0	49	106	220	585
Gt Misc	0	2,345	2,608	5,447	11,577

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule D - Detail of Allocated Costs**

Department	Building / Equipm 1.5	General Expense 2.5	Executive Office 3.5	Human Resources 4.5	Comptroller 5.5
Gt Econ Dev	0	18	1	2	314
MI Justice Train	0	138	0	0	4,000
Veh Storage Fac	0	1,414	1,146	2,398	7,563
Receivership	0	29	0	0	114
Property Mgmt	1,880	274	106	220	3,955
Building Inspect	0	21,772	24,866	52,002	36,009
DNR Properties	0	23	0	0	145
Sidewalk Repair	0	2,594	2,710	5,661	8,072
Community Dispatch	0	26,402	37,160	77,718	13,570
Transformation	0	36	0	0	285
Drug Law Enforc	0	2,388	1,905	3,973	15,324
Historical Comm	0	145	0	0	881
Economic Develop	0	2,136	2,095	4,374	9,642
Downtown Impv Dt	0	903	926	1,942	15,000
GR Bldg Auth	0	29	0	0	724
Cemetery Care	0	85	0	0	487
Water Supply Sys	1,288	79,204	91,782	191,957	201,307
Sewage Disp Sys	6,269	69,989	80,224	167,774	150,164
Auto Parking Sys	792	29,025	27,814	58,168	101,027
Cemeteries Oper	0	2,865	2,109	4,401	27,148
Golf Course	0	1,502	1,789	3,734	19,635
Belknap Ice Aren	0	1,712	1,987	4,150	1,757
311 Program	12,354	8,498	10,237	21,393	12,659
Information Tech	5,254	3,294	3,107	6,495	12,969
Motor Equipment	0	22,827	22,881	47,843	90,283
Facilities Mgmt	0	13,666	12,171	25,434	90,398
Insurance Health	1,283	4,352	2,089	4,362	99,524
Insurance Paymnt	3,001	5,512	4,690	9,800	58,019
Engineering	37,834	26,271	30,291	63,332	32,539
DDA	0	2,216	6,409	13,393	35,089
TIFA	0	646	385	799	10,750
L DFA	1,880	1,286	1,179	2,459	6,699
Brownfield	2,816	2,529	2,552	5,335	10,956
61st Dist Court	0	53,606	0	68,716	140,317
Bus Impv Dist.	0	158	0	0	2,337
Bio-Solid	0	136	0	0	1,002
Corridor Impv Proj	0	243	0	0	2,674
All Others	256,676	529	0	0	8,381
Total Allocated					
Direct Bills	0	0	0	0	4,103
Unallocated	0	7,709,903	1,065,078	0	0
Cost Adjustments	(703,106)	(903,648)	0	25	5,649
Disallowed	0	0	55,213	0	47,488
Total Expenditures	0	7,878,029	1,923,152	2,435,806	2,373,158

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule D - Detail of Allocated Costs**

Department	Treasurer 6.5	Fiscal Services 7.5	Purchasing 8.5	Dept of Law 9.5	City Clerk 10.5
Building / Equipment	0	0	0	0	0
General Expense	1,647	13,352	2,165	12,499	246
Executive Office	618	11,021	4,224	312,552	10,780
Human Resources	2,386	16,010	10,351	89,197	28,115
Comptroller	7,611	13,164	1,255	1,368	20,418
Treasurer	(150,928)	15,112	8,589	11,125	11,597
Fiscal Services	248	(75,323)	2,006	5,905	4,876
Purchasing	149	3,489	(56,046)	13,696	3,579
Dept of Law	1,228	15,019	4,589	(203,935)	44,630
City Clerk	20,495	17,429	6,090	34,557	(302,258)
Administrative Services	457	7,566	3,103	0	3,550
Comm Dev Grant Admin	136	3,425	541	0	23,300
City Commission	105	3,070	52	265,063	1,847
Cable Administration	96	2,177	305	0	0
Assessor	3,069	9,214	2,904	231,581	26,619
Income Tax	34,246	8,554	3,029	19,924	0
Planning	20,747	20,193	5,907	99,959	14,114
Police	5,732	165,864	20,392	600,283	1,394
Police Commun	123	3,205	649	0	0
Fire	14,950	100,280	25,011	21,835	16,745
Traffic Safety	709	11,812	15,142	7,749	240
Parks & Rec	5,298	40,389	27,685	42,268	10,353
Parks Mil Pool	286	7,833	2,164	0	0
Parks Mil Other	272	7,242	2,815	0	0
Community Develp	40,255	22,356	3,935	64,326	1,370
Air Poll/Storm	1,790	9,602	2,330	12,339	0
Parking Violations	376,653	254	0	0	0
Library	4,158	53,779	20,845	29,427	1,103
Refuse All Other	23,160	48,874	19,217	1,757	0
Refuse TRP	1,126	3,134	413	0	0
Major-Traffic	1,041	21,104	18,513	8,102	3,224
Major-Storm Sewe	220	6,216	2,707	0	0
Major-St&San	389	16,600	11,087	3,516	549
Local-Traffic	2,565	813	737	0	0
Local-Storm Sewe	245	8,952	2,939	0	0
Local-St&San	293	10,263	7,468	0	0
Street Cap Const	46	5,774	883	0	0
Vital St Oper	157	2,203	35	0	0
Vital St Bonds	6	315	16	0	0
Vital St NonBond	295	32,303	4,098	0	0
General Cap Cont	653	36,734	7,683	0	0
Gt CD JAG	57	3,711	52	0	0
Gt CD ESG	95	2,685	0	0	0
Gt CD CDBG	19,605	27,324	1,189	0	0
Gt CD Home	100	6,737	16	0	0
Gt CD OCC	407	14,183	3,212	6,342	686
Gt CD Lead	378	10,061	955	0	0
Gt Police	327	14,909	16	0	0
Gt Fire	29	1,816	1,315	0	0
Gt Planning	14	1,230	413	0	0
Gt Admin Serv	5	544	88	0	0
Gt Parks	12	1,473	938	0	0
Gt Misc	237	10,041	2,038	0	0

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule D - Detail of Allocated Costs**

Department	Treasurer 6.5	Fiscal Services 7.5	Purchasing 8.5	Dept of Law 9.5	City Clerk 10.5
Gt Econ Dev	7	1,645	127	0	0
MI Justice Train	45	1,026	52	0	0
Veh Storage Fac	263	4,512	2,290	0	0
Receivership	0	419	0	0	0
Property Mgmt	104	2,789	217	0	0
Building Inspect	59,830	24,640	6,054	4,049	52,038
DNR Properties	2	320	0	0	0
Sidewalk Repair	1,558	6,609	1,442	0	0
Community Dispatch	154	16,356	756	0	0
Transformation	6	538	0	0	0
Drug Law Enforc	378	9,094	2,364	0	0
Historical Comm	13	1,617	251	1,929	0
Economic Develop	717	6,039	1,388	108,631	4,948
Downtown Impv Dt	466	8,317	7,069	0	0
GR Bldg Auth	28	4,180	35	1,226	0
Cemetery Care	33	1,385	0	0	0
Water Supply Sys	39,826	134,465	82,798	15,958	4,789
Sewage Disp Sys	3,063	96,630	79,797	10,394	8,117
Auto Parking Sys	10,743	61,052	28,467	61,539	2,395
Cemeteries Oper	3,470	19,639	6,546	1,757	0
Golf Course	361	9,887	7,430	1,405	0
Belknap Ice Aren	17	3,204	0	0	0
311 Program	337	8,942	1,713	5,600	25
Information Tech	218	10,880	5,059	1,757	522
Motor Equipment	1,140	29,819	58,160	0	0
Facilities Mgmt	1,556	40,743	28,704	11,277	992
Insurance Health	1,104	26,035	1,081	0	0
Insurance Paymnt	779	15,565	1,496	0	6,651
Engineering	1,631	20,992	2,832	45,867	93,264
DDA	10,601	22,175	18,258	0	2,508
TIFA	2,698	5,656	6,416	0	0
LDFA	5,179	5,596	1,208	0	0
Brownfield	28,014	9,496	1,063	352	0
61st Dist Court	2,391	41,166	21,317	0	8,950
Bus Impv Dist.	131	1,636	848	2,247	0
Bio-Solid	55	339	0	0	0
Corridor Impv Proj	5,070	172	830	0	0
All Others	760	2,637	0	3,339	16,887
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	1,387,436	18,352	0	658,838	1,653,660
Cost Adjustments	0	974	4,855	9,896	0
Disallowed	26,077	0	0	46,943	19,556
Total Expenditures	2,040,259	1,469,625	586,983	2,684,439	1,802,379

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule D - Detail of Allocated Costs**

Department	Administrative Se 11.5	Comm Dev Grant Ad 12.5	Totals
Building / Equipment	0	0	0
General Expense	2,387	0	0
Executive Office	4,559	0	0
Human Resources	6,362	0	0
Comptroller	6,766	0	0
Treasurer	6,286	0	0
Fiscal Services	4,075	0	0
Purchasing	2,028	0	0
Dept of Law	10,801	0	0
City Clerk	5,771	0	0
Administrative Services	(53,739)	0	0
Comm Dev Grant Admin	0	(54,051)	0
City Commission	2,213	0	295,515
Cable Administration	685	0	13,929
Assessor	7,516	0	371,841
Income Tax	6,893	0	152,768
Planning	7,244	0	260,330
Police	190,292	0	2,437,682
Police Commun	1,339	0	22,971
Fire	121,843	0	1,240,861
Traffic Safety	5,452	0	106,584
Parks & Rec	15,822	0	327,161
Parks Mil Pool	2,496	0	42,152
Parks Mil Other	3	0	19,206
Community Develp	11,744	0	269,445
Air Poll/Storm	2,665	0	63,785
Parking Violations	0	0	377,294
Library	25,767	0	332,590
Refuse All Other	15,442	0	295,959
Refuse TRP	1,179	0	18,825
Major-Traffic	11,236	0	179,720
Major-Storm Sewe	981	0	28,185
Major-St&San	9,008	0	125,889
Local-Traffic	0	0	5,346
Local-Storm Sewe	1,931	0	40,314
Local-St&San	5,895	0	80,510
Street Cap Const	0	0	8,650
Vital St Oper	0	0	5,278
Vital St Bonds	0	0	445
Vital St NonBond	128	0	51,597
General Cap Cont	9	0	66,323
Gt CD JAG	57	335	7,583
Gt CD ESG	94	619	7,762
Gt CD CDBG	3,883	29,765	143,089
Gt CD Home	503	4,015	20,071
Gt CD OCC	1,297	0	57,896
Gt CD Lead	1,325	9,382	51,795
Gt Police	7,787	0	92,179
Gt Fire	0	0	5,224
Gt Planning	0	0	2,698
Gt Admin Serv	0	0	1,115
Gt Parks	61	0	3,444
Gt Misc	1,473	1,520	37,286

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule D - Detail of Allocated Costs**

Department	Administrative Se 11.5	Comm Dev Grant Ad 12.5	Totals
Gt Econ Dev	1	0	2,115
MI Justice Train	0	0	5,261
Veh Storage Fac	648	0	20,234
Receivership	0	0	562
Property Mgmt	61	0	9,606
Building Inspect	14,070	0	295,330
DNR Properties	0	0	490
Sidewalk Repair	1,531	0	30,177
Community Dispatch	21,032	0	193,148
Transformation	0	0	865
Drug Law Enforc	1,073	0	36,499
Historical Comm	0	0	4,836
Economic Develop	1,181	0	141,151
Downtown Impv Dt	526	0	35,149
GR Bldg Auth	0	0	6,222
Cemetery Care	0	0	1,990
Water Supply Sys	51,948	0	895,322
Sewage Disp Sys	45,404	0	717,825
Auto Parking Sys	15,742	0	396,764
Cemeteries Oper	1,189	0	69,124
Golf Course	1,010	0	46,753
Belknap Ice Aren	1,123	0	13,950
311 Program	5,786	0	87,544
Information Tech	1,757	0	51,312
Motor Equipment	12,944	0	285,897
Facilities Mgmt	6,882	0	231,823
Insurance Health	1,177	0	141,007
Insurance Paymnt	2,648	0	108,161
Engineering	17,139	0	371,992
DDA	3,621	0	114,270
TIFA	217	0	27,567
LDFA	664	0	26,150
Brownfield	1,441	0	64,554
61st Dist Court	35,948	0	372,411
Bus Impv Dist.	0	0	7,357
Bio-Solid	0	0	1,532
Corridor Impv Proj	0	0	8,989
All Others	0	0	289,209
Total Allocated			12,784,445
Direct Bills	0	0	4,103
Unallocated	0	0	12,493,267
Cost Adjustments	38	8,415	(1,576,902)
Disallowed	0	0	195,277
Total Expenditures	706,360	0	23,900,190



**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
<b>Building / Equipment</b>		
1.4.1 City Hall	Number of assigned square feet by department	City Hall space allocation summary
1.4.2 Records Center	Number of assigned square feet by occupant	CARC space allocation summary
1.4.3 CARC Debt Int.	Dollar amount of assigned interest expense by occupant	Consultant's workpapers
1.4.4 Equipment	Dollar amount of assigned equipment costs	Fixed Asset report
<b>General Expense</b>		
2.4.1 Annual Audit	Number of revenue & expense transactions by department	Detail transaction history
2.4.2 Pension Benefit	Dollar amount of pension expenses by department	General ledger
2.4.3 Term Payoff	Dollar amount of permanent/regular wages by dept.	General ledger
2.4.4 Contract	Dollar amount of expense by department	Paid invoices
<b>Executive Office</b>		
3.4.1 City Admin	Dollar amount of personal expenses by benefiting dept.	General ledger
<b>Human Resources</b>		
4.4.1 Human Resources	Dollar amount of personal expenses by benefiting dept.	General ledger
4.4.2 Recruitment	Dollar amount of personal expenses by benefiting dept.	General ledger
<b>Comptroller</b>		
5.4.1 General Acctng	Number of general accounting transactions by department	Detail transaction history
5.4.2 Accts Payable	Number of voucher payable transactions by department	Detail transactions history
5.4.3 Payroll	Dollar amount of wages by benefiting dept.	General ledger
<b>Treasurer</b>		
6.4.1 CR Specific	Number of cash receipts by department	Quadrant cashiering recap report
6.4.2 CR FAMIS/Undist	Number of accounts receivable transactions by dept.	Detail transaction history
6.4.3 MR Invoices	Number of MR invoices by department	Treasurer's invoice summary
6.4.4 Acctng Specific	Assigned wages by benefiting department	Time and effort summary
6.4.5 General Banking	Number of cash transactions by department	Detail transaction history
6.4.6 Parking Viol	Direct allocation to Parking Violations	General ledger
6.4.7 Mail Services	Number of pieces of mail by department	Mail piece count summary
6.4.8 Economic Dev	Percentage of effort by captured tax district	Treasurer's Office
<b>Fiscal Services</b>		
7.4.1 Budgeting	Number of budgeted subobjects by department	General ledger
7.4.2 Financial Plan	Dollar amount of expenses by benefiting dept.	General ledger
7.4.3 Labor Distrib	Dollar amount of personal expenses by benefiting dept.	General ledger
7.4.4 General Acctng	Number of general accounting transactions by department	Detail transaction history
7.4.5 Sustainability Management	Dollar amount of personnel expense by department	General ledger
7.4.6 Retirement	Dollar amount of pension expenses by department	General ledger
7.4.7 OPEB	Dollar amount of OPEB charges by department	General ledger
<b>Purchasing</b>		
8.4.1 Purchasing	Number of purchasing transactions by benefiting dept.	Detail transaction history
<b>Dept of Law</b>		
9.4.1 Legal Services	Number of hours by benefiting department	Attorney time summary
<b>City Clerk</b>		
10.4.1 Archives	Number of equivalent storage boxes by benefiting dept.	Records retention summary
10.4.2 Contracts	Number of contracts handled by department	Clerk's contract summary

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
Administrative Services		
11.4.1 Diversity & Inc	Dollar amount of personal expenses by department	General Ledger
Comm Dev Grant Admin		
12.4.1 Grant Admin	Dollar amount of redistirbuted admin charges	Detail general ledger

City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .1 - Nature and Extent of Services  
For Department Building / Equipment

The City of Grand Rapids has incurred capitalized building and equipment costs associated with multiple City departments. Depreciation of capitalized assets is based on the City's capitalization and useful life policy. All depreciation for capitalized assets was reconciled to the fixed asset inventory as report. The costs included in this schedule have been allocated as follows:

**City Hall** – this activity identifies the depreciation charge for City Hall and was allocated based on the number of assigned square feet by department.

**Records Center** – this building is shared by the City, County and Museum and was allocated based on the number of assigned square feet by agency. The portion of the building occupied by the County and the Museum are not part of the City operations and has been assigned to “All Others”. The portion used for storage of City records is allocated to the Clerk’s Office in order to consolidate records storage costs in one cost center before being allocated.

**CARC Debt Interest** – this activity identifies the debt service interest expense the City incurred on the Records Center Building. The portion of the debt service interest expense that relates to the space used for records storage was allocated to the Clerk’s Office and consolidated with other records storage costs.

**Equipment** – this activity only identifies the depreciation of capitalized equipment for Central Service departments identified in this cost allocation plan. The depreciation was calculated based on the useful life by asset class and allocated to each benefiting department on the dollar amount of assigned capitalized equipment.

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 Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Building / Equipment**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0		0	
Cost Adjustments:				
Building Depr.	628,102			
Debt Serv Interest	74,581			
Equipment Depr.	423			
Total Departmental Cost Adjustments:	<u>703,106</u>		703,106	
Total To Be Allocated:	<u>703,106</u>		<u>703,106</u>	

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .3 - Costs Allocated By Activity  
For Department Building / Equipment**

	Total	G&A	City Hall	Records Center	CARC Debt Int.
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	0				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Building Depr.	628,102	0	321,845	306,257	0
Debt Serv Interest	74,581	0	0	0	74,581
Equipment Depr.	423	0	0	0	0
Functional Cost	703,106	0	321,845	306,257	74,581
<b>Allocation Step 1</b>					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	703,106	0	321,845	306,257	74,581
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For Building / Equipment</b>					
Schedule .3 Total	703,106	0	321,845	306,257	74,581

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building / Equipment**

	Equipment
<hr/>	
Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Cost Adjustments	
Building Depr.	0
Debt Serv Interest	0
Equipment Depr.	423
Functional Cost	423
Allocation Step 1	
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	423
Allocation Step 2	
2nd Allocation	0
Total For Building / Equipment	
Schedule .3 Total	423

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department Building / Equipment**

Activity - City Hall

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Executive Office	3,200	5.545254	17,847		17,847		17,847
Human Resources	5,442	9.430398	30,351		30,351		30,351
Comptroller	3,628	6.286932	20,234		20,234		20,234
Treasurer	4,483	7.768555	25,003		25,003		25,003
Fiscal Services	3,031	5.252396	16,905		16,905		16,905
Purchasing	2,390	4.141612	13,330		13,330		13,330
Dept of Law	3,274	5.673488	18,260		18,260		18,260
City Clerk	3,510	6.082451	19,576		19,576		19,576
Administrative Services	1,532	2.654791	8,544		8,544		8,544
Comm Dev Grant Admin	3,522	6.103246	19,643		19,643		19,643
City Commission	1,363	2.361932	7,602		7,602		7,602
Cable Administration	420	0.727815	2,342		2,342		2,342
Assessor	4,260	7.382120	23,759		23,759		23,759
Income Tax	3,404	5.898764	18,985		18,985		18,985
Gt CD OCC	863	1.495486	4,813		4,813		4,813
Property Mgmt	337	0.583985	1,880		1,880		1,880
Water Supply Sys	231	0.400298	1,288		1,288		1,288
Sewage Disp Sys	1,124	1.947771	6,269		6,269		6,269
Auto Parking Sys	142	0.246071	792		792		792
311 Program	2,215	3.838356	12,354		12,354		12,354
Information Tech	942	1.632384	5,254		5,254		5,254
Insurance Health	230	0.398565	1,283		1,283		1,283
Insurance Paymnt	538	0.932296	3,001		3,001		3,001
Engineering	6,784	11.755939	37,834		37,834		37,834
LDFA	337	0.583985	1,880		1,880		1,880
Brownfield	505	0.875110	2,816		2,816		2,816
<b>Schedule .4 Total for City Hall</b>	<b>57,707</b>	<b>100.000000</b>	<b>321,845</b>		<b>321,845</b>	<b>0</b>	<b>321,845</b>

Allocation Basis: Number of assigned square feet by department  
Allocation Source: City Hall space allocation summary

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department Building / Equipment**

Activity - Records Center

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Clerk	28,300	22.712681	69,559		69,559		69,559
All Others	96,300	77.287319	236,698		236,698		236,698
Schedule .4 Total for Records Center	124,600	100.000000	306,257		306,257	0	306,257

Allocation Basis: Number of assigned square feet by occupant

Allocation Source: CARC space allocation summary



**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building / Equipment**

Activity - CARC Debt Int.

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Clerk	52,407	73.213562	54,603		54,603		54,603
All Others	19,174	26.786438	19,978		19,978		19,978
Schedule .4 Total for CARC Debt Int.	71,581	100.000000	74,581		74,581	0	74,581

Allocation Basis: Dollar amount of assigned interest expense by occupant

Allocation Source: Consultant's workpapers

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building / Equipment**

Activity - Equipment

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Clerk	6,351	100.000000	423		423		423
Schedule .4 Total for Equipment	6,351	100.000000	423		423	0	423

Allocation Basis: Dollar amount of assigned equipment costs

Allocation Source: Fixed Asset report

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .5 - Allocation Summary  
For Department Building / Equipment**

Receiving Department	Total	City Hall	Records Center	CARC Debt Int.	Equipment
Executive Office	17,847	17,847	0	0	0
Human Resources	30,351	30,351	0	0	0
Comptroller	20,234	20,234	0	0	0
Treasurer	25,003	25,003	0	0	0
Fiscal Services	16,905	16,905	0	0	0
Purchasing	13,330	13,330	0	0	0
Dept of Law	18,260	18,260	0	0	0
City Clerk	144,161	19,576	69,559	54,603	423
Administrative Services	8,544	8,544	0	0	0
Comm Dev Grant Admin	19,643	19,643	0	0	0
City Commission	7,602	7,602	0	0	0
Cable Administration	2,342	2,342	0	0	0
Assessor	23,759	23,759	0	0	0
Income Tax	18,985	18,985	0	0	0
Gt CD OCC	4,813	4,813	0	0	0
Property Mgmt	1,880	1,880	0	0	0
Water Supply Sys	1,288	1,288	0	0	0
Sewage Disp Sys	6,269	6,269	0	0	0
Auto Parking Sys	792	792	0	0	0
311 Program	12,354	12,354	0	0	0
Information Tech	5,254	5,254	0	0	0
Insurance Health	1,283	1,283	0	0	0
Insurance Paymnt	3,001	3,001	0	0	0
Engineering	37,834	37,834	0	0	0
LDFA	1,880	1,880	0	0	0
Brownfield	2,816	2,816	0	0	0
All Others	256,676	0	236,698	19,978	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>703,106</b>	<b>321,845</b>	<b>306,257</b>	<b>74,581</b>	<b>423</b>

City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .1 - Nature and Extent of Services  
For Department General Expense

The City of Grand Rapids incurs expenses that are related to multiple City departments that were accounted for in a central cost center. In addition, this schedule is used to reassign costs that were directly billed to specific departments in a manner consistent with Federal guidelines. The costs have been allocated as follows:

**Annual Audit** – this activity identifies the costs of the City’s annual audit and has been allocated based on the number of revenue and expenditure transactions by department.

**Pension Benefits** – this activity includes costs associated with the retirement system. This activity has been allocated to all City departments based on the dollar amount of pension expenses by department.

**Termination Payouts** – this activity allocates the cost of accumulated payouts to employees whose employment has been discontinued. The total amount of all payouts for all funds was included in the amount allocated. A credit was provided to those departments for the amount that was billed directly to each respective department’s budget. The credit was presented as a cost adjustment for each respective department and is identified on summary schedules “A” & “B” of this cost allocation plan. The credit was presented as a cost adjustment and not a not a direct billing credit within this (General Expense) schedule. This was done so the total allocated costs are more consistent from year to year which helps to minimize fluctuations in the carry forwards due to timing difference between when payouts are made and the year in which the allocated costs are charged to departments. This procedure results in the same total amount of indirect costs over multiple years but helps to provide a smoothing effect for budgetary purposes. The basis of allocation is the dollar amount of permanent and regular wages by department.

City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .1 - Nature and Extent of Services  
For Department General Expense

**Contract Services** – this activity accounts for contractual services related to City wide management training. The costs were allocated based on the dollar amount of contractual services by benefiting department.

This department receives allocations from other service departments. The allocations received are, in turn, re-allocated 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.

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .2 - Costs To Be Allocated  
For Department General Expense**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,878,029			7,878,029
Cost Adjustments:				
Termination Payoff	941,511			
Legacy Reimb	<u>-37,863</u>			
Total Departmental Cost Adjustments:	903,648			903,648
Inbound Costs:				
General Expense		4,279	4,279	
Executive Office		3,250	3,250	
Human Resources		8,180	8,180	
Comptroller		25,093	25,093	
Treasurer		1,647	1,647	
Fiscal Services		13,352	13,352	
Purchasing		2,165	2,165	
Dept of Law		12,499	12,499	
City Clerk		246	246	
Administrative Services		<u>2,387</u>	<u>2,387</u>	
Total Allocated Additions:		73,098	73,098	73,098
Total To Be Allocated:	<u>8,781,677</u>	<u>73,098</u>		<u>8,854,775</u>

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .3 - Costs Allocated By Activity  
For Department General Expense**

	Total	G&A	Annual Audit	Pension Benefit	Term Payoff
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	4,326	0	0	4,326	0
<b>Other Expense &amp; Cost</b>					
Subscriptions	4,500	0	0	0	0
Supplies	10,585	0	0	0	0
Engineering Serv	215,972	0	0	0	0
Contract Services	1,348,343	0	111,050	0	0
Subsidy	50,000	0	0	0	0
Memberships	51,463	0	0	0	0
Building Costs	9,588	0	0	0	0
Printing	858	0	858	0	0
Claims	21,067	0	0	0	0
Property Taxes	5,144	0	0	0	0
Lease	469,720	0	0	0	0
Parking	162	0	0	0	0
District Ct Appro	5,688,464	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	7,878,029				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Termination Payoff	941,511	0	0	0	941,511
Legacy Reimb	(37,863)	1	(1,935)	(38)	0
Functional Cost	8,781,677	1	109,973	2,125	941,511
<b>Allocation Step 1</b>					
Reallocate Admin Costs		(1)	0	1	0
Unallocated Costs	(7,707,631)	0	0	0	0
1st Allocation	1,074,046	0	109,973	2,126	941,511
<b>Allocation Step 2</b>					
Inbound - City Clerk	246	0	0	246	0
Inbound - Administrative Services	2,387	0	0	2,387	0
Inbound - General Expense: Annual Audit	990	250	0	740	0
Inbound - General Expense: Pension Benefit	7	0	0	7	0
Inbound - General Expense: Term Payoff	3,282	0	0	3,282	0
Inbound - Executive Office	3,250	0	0	3,250	0
Inbound - Human Resources	8,180	0	0	8,180	0
Inbound - Comptroller: General Acctng	17,877	3,810	0	14,067	0
Inbound - Comptroller: Accts Payable	6,347	1,836	0	4,511	0
Inbound - Treasurer: General Banking	387	275	0	112	0
Inbound - Treasurer: Mail Services	1,260	0	0	1,260	0
Inbound - Fiscal Services: Budgeting	9,128	2,106	0	7,022	0
Inbound - Fiscal Services: Labor Distrib	662	0	0	662	0

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department General Expense**

	Total	G&A	Annual Audit	Pension Benefit	Term Payoff
Inbound - Fiscal Services: General Acctng	1,762	377	0	1,385	0
Inbound - Fiscal Services: Sustainability Management	206	0	0	206	0
Inbound - Fiscal Services: Retirement	46	0	0	46	0
Inbound - Purchasing	2,165	1,012	0	1,153	0
Inbound - Dept of Law	12,499	0	0	12,499	0
Inbound - All Others	2,417	0	122	1	0
Reallocate Admin Costs		(9,666)	0	9,666	0
Unallocated Costs	(2,272)	0	0	0	0
2nd Allocation	70,826	0	122	70,682	0
<b>Total For General Expense</b>					
Schedule .3 Total	1,144,872	0	110,095	72,808	941,511



**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .3 - Costs Allocated By Activity  
For Department General Expense**

	Contract	General Gov't**
<hr/>		
<b>Wages &amp; Benefits</b>		
SALARIES & WAGES	0	0
FRINGE BENEFITS	0	0
<b>Other Expense &amp; Cost</b>		
Subscriptions	0	4,500
Supplies	0	10,585
Engineering Serv	0	215,972
Contract Services	20,796	1,216,497
Subsidy	0	50,000
Memberships	0	51,463
Building Costs	0	9,588
Printing	0	0
Claims	0	21,067
Property Taxes	0	5,144
Lease	0	469,720
Parking	0	162
District Ct Appro	0	5,688,464
<b>Departmental Total</b>		
<hr/>		
Expenditures Per Financial Statement		
<b>Deductions</b>		
<hr/>		
*Total Disallowed Costs	0	0
<b>Cost Adjustments</b>		
<hr/>		
Termination Payoff	0	0
Legacy Reimb	(360)	(35,531)
Functional Cost	20,436	7,707,631
<b>Allocation Step 1</b>		
<hr/>		
Reallocate Admin Costs	0	0
Unallocated Costs	0	(7,707,631)
1st Allocation	20,436	0
<b>Allocation Step 2</b>		
<hr/>		
Inbound - City Clerk	0	0
Inbound - Administrative Services	0	0
Inbound - General Expense: Annual Audit	0	0
Inbound - General Expense: Pension Benefit	0	0
Inbound - General Expense: Term Payoff	0	0
Inbound - Executive Office	0	0
Inbound - Human Resources	0	0
Inbound - Comptroller: General Acctng	0	0
Inbound - Comptroller: Accts Payable	0	0
Inbound - Treasurer: General Banking	0	0
Inbound - Treasurer: Mail Services	0	0
Inbound - Fiscal Services: Budgeting	0	0
Inbound - Fiscal Services: Labor Distrib	0	0

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department General Expense**

	Contract	General Gov't**
Inbound - Fiscal Services: General Acctng	0	0
Inbound - Fiscal Services: Sustainability Management	0	0
Inbound - Fiscal Services: Retirement	0	0
Inbound - Purchasing	0	0
Inbound - Dept of Law	0	0
Inbound - All Others	22	2,272
Reallocate Admin Costs	0	0
Unallocated Costs	0	(2,272)
2nd Allocation	22	0
<b>Total For General Expense</b>		
Schedule .3 Total	20,458	0

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department General Expense**

Activity - Annual Audit

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	1,950	0.899832	990		990		990
Executive Office	1,609	0.742477	817		817	1	818
Human Resources	2,876	1.327138	1,459		1,459	2	1,461
Comptroller	1,471	0.678797	746		746	1	747
Treasurer	4,350	2.007319	2,208		2,208	3	2,211
Fiscal Services	910	0.419922	462		462		462
Purchasing	366	0.168892	186		186		186
Dept of Law	2,132	0.983817	1,082		1,082	1	1,083
City Clerk	2,980	1.375129	1,512		1,512	2	1,514
Administrative Services	1,215	0.560665	617		617		617
Comm Dev Grant Admin	416	0.191964	211		211		211
City Commission	258	0.119055	131		131		131
Cable Administration	282	0.130130	143		143		143
Assessor	1,049	0.484064	532		532		532
Income Tax	1,342	0.619269	681		681		681
Planning	3,684	1.699991	1,870		1,870	2	1,872
Police	9,237	4.262437	4,688		4,688	5	4,693
Police Commun	524	0.241801	266		266		266
Fire	5,915	2.729492	3,002		3,002	3	3,005
Traffic Safety	2,955	1.363592	1,500		1,500	2	1,502
Parks & Rec	7,848	3.621480	3,983		3,983	5	3,988
Parks Mil Pool	1,152	0.531593	585		585		585
Parks Mil Other	1,202	0.554666	610		610		610
Community Develop	4,836	2.231585	2,454		2,454	3	2,457
Air Poll/Storm	1,432	0.660800	727		727	1	728
Parking Violations	28	0.012921	14		14		14
Library	9,142	4.218599	4,639		4,639	5	4,644
Refuse All Other	8,313	3.836055	4,219		4,219	5	4,224
Refuse TRP	664	0.306405	337		337		337
Major-Traffic	3,811	1.758596	1,934		1,934	2	1,936
Major-Storm Sewe	955	0.440687	485		485		485
Major-St&San	2,118	0.977357	1,075		1,075	1	1,076
Local-Traffic	209	0.096444	106		106		106
Local-Storm Sewe	1,040	0.479911	528		528		528
Local-St&San	1,483	0.684334	753		753	1	754
Street Cap Const	262	0.120901	133		133		133
Vital St Oper	608	0.280563	309		309		309
Vital St Bonds	13	0.005999	7		7		7
Vital St NonBond	1,297	0.598504	658		658		658
General Cap Cont	2,830	1.305911	1,436		1,436	2	1,438
Gt CD JAG	200	0.092291	101		101		101
Gt CD ESG	276	0.127361	140		140		140
Gt CD CDBG	2,168	1.000429	1,100		1,100	1	1,101
Gt CD Home	366	0.168892	186		186		186
Gt CD OCC	1,421	0.655724	721		721	1	722
Gt CD Lead	1,379	0.636343	700		700		700
Gt Police	896	0.413461	455		455		455
Gt Fire	217	0.100135	110		110		110
Gt Planning	98	0.045222	50		50		50
Gt Admin Serv	33	0.015228	17		17		17
Gt Parks	96	0.044299	49		49		49
Gt Misc	909	0.419460	461		461		461

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule .4 - Detail Activity Allocations**  
**For Department General Expense**

Activity - Annual Audit

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Gt Econ Dev	33	0.015228	17		17		17
MI Justice Train	271	0.125054	138		138		138
Veh Storage Fac	970	0.447609	492		492		492
Receivership	58	0.026764	29		29		29
Property Mgmt	364	0.167969	185		185		185
Building Inspect	3,931	1.813970	1,995		1,995	2	1,997
DNR Properties	46	0.021227	23		23		23
Sidewalk Repair	885	0.408386	449		449		449
Community Dispatch	540	0.249184	274		274		274
Transformation	71	0.032763	36		36		36
Drug Law Enforc	1,538	0.709714	780		780	1	781
Historical Comm	286	0.131975	145		145		145
Economic Develop	843	0.389005	428		428		428
Downtown Impv Dt	1,650	0.761397	837		837	1	838
GR Bldg Auth	58	0.026764	29		29		29
Cemetery Care	168	0.077524	85		85		85
Water Supply Sys	18,763	8.658232	9,518		9,518	27	9,545
Sewage Disp Sys	14,725	6.794889	7,473		7,473	8	7,481
Auto Parking Sys	15,116	6.975317	7,671		7,671	8	7,679
Cemeteries Oper	2,627	1.212236	1,333		1,333	2	1,335
Golf Course	2,059	0.950131	1,045		1,045	1	1,046
Belknap Ice Aren	130	0.059989	66		66		66
311 Program	933	0.430535	473		473		473
Information Tech	1,332	0.614655	676		676		676
Motor Equipment	9,852	4.546231	5,000		5,000	5	5,005
Facilities Mgmt	8,174	3.771913	4,148		4,148	5	4,153
Insurance Health	5,346	2.466925	2,713		2,713	3	2,716
Insurance Paymnt	3,396	1.567093	1,723		1,723	2	1,725
Engineering	2,453	1.131943	1,245		1,245	1	1,246
DDA	3,691	1.703221	1,873		1,873	2	1,875
TIFA	1,204	0.555589	611		611		611
LDFA	592	0.273180	300		300		300
Brownfield	818	0.377468	415		415		415
61st Dist Court	8,861	4.088931	4,497		4,497	5	4,502
Bus Impv Dist.	311	0.143512	158		158		158
Bio-Solid	268	0.123669	136		136		136
Corridor Impv Proj	478	0.220574	243		243		243
All Others	1,043	0.481295	529		529		529
<b>Schedule .4 Total for Annual Audit</b>	<b>216,707</b>	<b>100.000000</b>	<b>109,973</b>		<b>109,973</b>	<b>122</b>	<b>110,095</b>

Allocation Basis: Number of revenue & expense transactions by department  
Allocation Source: Detail transaction history

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule .4 - Detail Activity Allocations**  
**For Department General Expense**

Activity - Pension Benefit

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	76,638	0.347015	7		7		7
Executive Office	136,887	0.619821	13		13	435	448
Human Resources	195,361	0.884590	19		19	624	643
Comptroller	189,671	0.858826	18		18	604	622
Treasurer	186,129	0.842788	18		18	592	610
Fiscal Services	129,837	0.587899	12		12	410	422
Purchasing	64,684	0.292888	6		6	202	208
Dept of Law	315,479	1.428482	30		30	1,007	1,037
City Clerk	147,138	0.666238	14		14	468	482
Administrative Services	63,875	0.289225	6		6	199	205
Comm Dev Grant Admin	27,751	0.125656	3		3	85	88
City Commission	57,875	0.262057	6		6	180	186
Cable Administration	13,865	0.062780	1		1	43	44
Assessor	232,331	1.051990	22		22	742	764
Income Tax	205,286	0.929530	20		20	657	677
Planning	225,876	1.022762	22		22	722	744
Police	5,694,978	25.786739	553		553	18,559	19,112
Police Commun	40,315	0.182545	4		4	124	128
Fire	3,771,314	17.076427	363		363	12,109	12,472
Traffic Safety	140,219	0.634909	13		13	444	457
Parks & Rec	401,095	1.816149	39		39	1,283	1,322
Parks Mil Pool	24,981	0.113113	2		2	78	80
Community Develop	350,091	1.585204	34		34	1,119	1,153
Air Poll/Storm	79,110	0.358208	8		8	250	258
Library	644,679	2.919092	62		62	2,067	2,129
Refuse All Other	426,004	1.928937	41		41	1,362	1,403
Refuse TRP	34,491	0.156174	3		3	106	109
Major-Traffic	325,166	1.472344	31		31	1,035	1,066
Major-Storm Sewe	30,866	0.139761	3		3	95	98
Major-St&San	233,513	1.057342	22		22	745	767
Local-Storm Sewe	56,599	0.256279	5		5	176	181
Local-St&San	157,214	0.711862	15		15	499	514
Vital St NonBond	1,775	0.008037				4	4
Gt CD JAG	1,718	0.007779				4	4
Gt CD ESG	2,769	0.012538				7	7
Gt CD CDBG	100,395	0.454586	10		10	315	325
Gt CD Home	12,878	0.058311	1		1	40	41
Gt CD OCC	41,922	0.189822	4		4	130	134
Gt CD Lead	34,453	0.156002	3		3	106	109
Gt Police	227,702	1.031030	22		22	728	750
Gt Misc	39,191	0.177456	4		4	120	124
Veh Storage Fac	19,297	0.087376	2		2	60	62
Property Mgmt	1,938	0.008775				5	5
Building Inspect	416,561	1.886179	40		40	1,331	1,371
Sidewalk Repair	45,867	0.207685	4		4	143	147
Community Dispatch	654,928	2.965500	63		63	2,099	2,162
Drug Law Enforc	35,811	0.162151	3		3	111	114
Economic Develop	36,536	0.165434	4		4	113	117
Downtown Impv Dt	1,410	0.006384				4	4
Water Supply Sys	1,460,596	6.613547	141		141	4,691	4,832
Sewage Disp Sys	1,317,856	5.967223	127		127	4,228	4,355
Auto Parking Sys	450,717	2.040837	43		43	1,443	1,486

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department General Expense**

Activity - Pension Benefit

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Cemeteries Oper	32,756	0.148318	3		3	101	104
Golf Course	9,788	0.044320	1		1	29	30
311 Program	169,525	0.767605	16		16	539	555
Information Tech	55,627	0.251878	5		5	173	178
Motor Equipment	374,845	1.697290	36		36	1,199	1,235
Facilities Mgmt	201,285	0.911414	19		19	643	662
Insurance Health	34,710	0.157166	3		3	109	112
Insurance Paymnt	79,133	0.358312	8		8	250	258
Engineering	516,594	2.339126	50		50	1,659	1,709
DDA	7,300	0.033054	1		1	22	23
TIFA	792	0.003586				1	1
LDFA	21,079	0.095445	2		2	64	66
Brownfield	45,192	0.204628	4		4	139	143
61st Dist Court	952,501	4.312904	92		92	3,051	3,143
<b>Schedule .4 Total for Pension Benefit</b>	<b>22,084,765</b>	<b>99.999330</b>	<b>2,126</b>		<b>2,126</b>	<b>70,682</b>	<b>72,808</b>

Allocation Basis: Dollar amount of pension expenses by department  
Allocation Source: General ledger

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department General Expense**

Activity - Term Payoff

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	317,598	0.348548	3,282		3,282		3,282
Executive Office	645,464	0.708365	6,669		6,669		6,669
Human Resources	831,262	0.912270	8,589		8,589		8,589
Comptroller	836,800	0.918347	8,646		8,646		8,646
Treasurer	816,929	0.896540	8,441		8,441		8,441
Fiscal Services	550,003	0.603602	5,683		5,683		5,683
Purchasing	272,583	0.299147	2,817		2,817		2,817
Dept of Law	1,479,911	1.624130	15,291		15,291		15,291
City Clerk	667,817	0.732897	6,900		6,900		6,900
Administrative Services	282,119	0.309612	2,915		2,915		2,915
Comm Dev Grant Admin	126,776	0.139130	1,310		1,310		1,310
City Commission	59,740	0.065562	617		617		617
Cable Administration	68,726	0.075423	710		710		710
Assessor	979,533	1.074990	10,121		10,121		10,121
Income Tax	869,446	0.954175	8,984		8,984		8,984
Planning	963,670	1.057581	9,957		9,957		9,957
Police	21,974,681	24.116143	227,057		227,057		227,057
Police Commun	169,891	0.186447	1,755		1,755		1,755
Fire	14,960,948	16.418912	154,586		154,586		154,586
Traffic Safety	655,608	0.719498	6,774		6,774		6,774
Parks & Rec	1,702,149	1.868026	17,588		17,588		17,588
Parks Mil Pool	106,078	0.116415	1,096		1,096		1,096
Parks Mil Other	213	0.000234	2		2		2
Community Develop	1,514,521	1.662113	15,649		15,649		15,649
Air Poll/Storm	333,317	0.365799	3,444		3,444		3,444
Library	2,785,811	3.057292	28,785		28,785		28,785
Refuse All Other	1,801,450	1.977004	18,614		18,614		18,614
Refuse TRP	145,347	0.159511	1,502		1,502		1,502
Major-Traffic	1,384,356	1.519263	14,304		14,304		14,304
Major-Storm Sewe	114,042	0.125156	1,178		1,178		1,178
Major-St&San	1,011,367	1.109926	10,450		10,450		10,450
Local-Storm Sewe	238,620	0.261874	2,466		2,466		2,466
Local-St&San	673,366	0.738986	6,958		6,958		6,958
Vital St NonBond	7,503	0.008234	78		78		78
General Cap Cont	331	0.000363	3		3		3
Gt CD JAG	7,053	0.007740	73		73		73
Gt CD ESG	11,668	0.012805	121		121		121
Gt CD CDBG	421,610	0.462696	4,356		4,356		4,356
Gt CD Home	54,177	0.059457	560		560		560
Gt CD OCC	177,414	0.194703	1,833		1,833		1,833
Gt CD Lead	144,077	0.158117	1,489		1,489		1,489
Gt Police	1,004,673	1.102580	10,381		10,381		10,381
Gt Misc	170,319	0.186917	1,760		1,760		1,760
Gt Econ Dev	79	0.000087	1		1		1
Veh Storage Fac	83,225	0.091335	860		860		860
Property Mgmt	8,166	0.008962	84		84		84
Building Inspect	1,781,108	1.954679	18,404		18,404		18,404
Sidewalk Repair	193,351	0.212193	1,998		1,998		1,998
Community Dispatch	2,319,472	2.545508	23,966		23,966		23,966
Drug Law Enforc	144,454	0.158531	1,493		1,493		1,493
Economic Develop	153,983	0.168989	1,591		1,591		1,591
Downtown Impv Dt	5,942	0.006521	61		61		61

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department General Expense**

Activity - Term Payoff

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Water Supply Sys	6,274,040	6.885453	64,827		64,827		64,827
Sewage Disp Sys	5,628,131	6.176600	58,153		58,153		58,153
Auto Parking Sys	1,922,112	2.109424	19,860		19,860		19,860
Cemeteries Oper	137,983	0.151430	1,426		1,426		1,426
Golf Course	41,247	0.045267	426		426		426
Belknap Ice Aren	159,329	0.174856	1,646		1,646		1,646
311 Program	722,966	0.793420	7,470		7,470		7,470
Information Tech	236,141	0.259153	2,440		2,440		2,440
Motor Equipment	1,605,283	1.761720	16,587		16,587		16,587
Facilities Mgmt	856,622	0.940101	8,851		8,851		8,851
Insurance Health	147,468	0.161839	1,524		1,524		1,524
Insurance Paymnt	341,587	0.374875	3,529		3,529		3,529
Engineering	2,256,559	2.476464	23,316		23,316		23,316
DDA	30,763	0.033761	318		318		318
TIFA	3,339	0.003664	34		34		34
LDFA	89,079	0.097760	920		920		920
Brownfield	190,711	0.209296	1,971		1,971		1,971
61st Dist Court	4,448,108	4.881582	45,961		45,961		45,961
<b>Schedule .4 Total for Term Payoff</b>	<b>91,120,215</b>	<b>100.000000</b>	<b>941,511</b>		<b>941,511</b>	<b>0</b>	<b>941,511</b>

Allocation Basis: Dollar amount of permanent/regular wages by dept.  
Allocation Source: General ledger



**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department General Expense**

Activity - Contract

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Executive Office	20,796	100.000000	20,436		20,436	22	20,458
Schedule .4 Total for Contract	20,796	100.000000	20,436		20,436	22	20,458

Allocation Basis: Dollar amount of expense by department

Allocation Source: Paid invoices

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .5 - Allocation Summary  
For Department General Expense**

Receiving Department	Total	Annual Audit	Pension Benefit	Term Payoff	Contract
General Expense	4,279	990	7	3,282	0
Executive Office	28,393	818	448	6,669	20,458
Human Resources	10,693	1,461	643	8,589	0
Comptroller	10,015	747	622	8,646	0
Treasurer	11,262	2,211	610	8,441	0
Fiscal Services	6,567	462	422	5,683	0
Purchasing	3,211	186	208	2,817	0
Dept of Law	17,411	1,083	1,037	15,291	0
City Clerk	8,896	1,514	482	6,900	0
Administrative Services	3,737	617	205	2,915	0
Comm Dev Grant Admin	1,609	211	88	1,310	0
City Commission	934	131	186	617	0
Cable Administration	897	143	44	710	0
Assessor	11,417	532	764	10,121	0
Income Tax	10,342	681	677	8,984	0
Planning	12,573	1,872	744	9,957	0
Police	250,862	4,693	19,112	227,057	0
Police Commun	2,149	266	128	1,755	0
Fire	170,063	3,005	12,472	154,586	0
Traffic Safety	8,733	1,502	457	6,774	0
Parks & Rec	22,898	3,988	1,322	17,588	0
Parks Mil Pool	1,761	585	80	1,096	0
Parks Mil Other	612	610	0	2	0
Community Develp	19,259	2,457	1,153	15,649	0
Air Poll/Storm	4,430	728	258	3,444	0
Parking Violations	14	14	0	0	0
Library	35,558	4,644	2,129	28,785	0
Refuse All Other	24,241	4,224	1,403	18,614	0
Refuse TRP	1,948	337	109	1,502	0
Major-Traffic	17,306	1,936	1,066	14,304	0
Major-Storm Sewe	1,761	485	98	1,178	0
Major-St&San	12,293	1,076	767	10,450	0
Local-Traffic	106	106	0	0	0
Local-Storm Sewe	3,175	528	181	2,466	0
Local-St&San	8,226	754	514	6,958	0
Street Cap Const	133	133	0	0	0
Vital St Oper	309	309	0	0	0
Vital St Bonds	7	7	0	0	0
Vital St NonBond	740	658	4	78	0
General Cap Cont	1,441	1,438	0	3	0
Gt CD JAG	178	101	4	73	0
Gt CD ESG	268	140	7	121	0
Gt CD CDBG	5,782	1,101	325	4,356	0
Gt CD Home	787	186	41	560	0
Gt CD OCC	2,689	722	134	1,833	0
Gt CD Lead	2,298	700	109	1,489	0
Gt Police	11,586	455	750	10,381	0
Gt Fire	110	110	0	0	0
Gt Planning	50	50	0	0	0
Gt Admin Serv	17	17	0	0	0
Gt Parks	49	49	0	0	0
Gt Misc	2,345	461	124	1,760	0

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .5 - Allocation Summary  
For Department General Expense**

Receiving Department	Total	Annual Audit	Pension Benefit	Term Payoff	Contract
Gt Econ Dev	18	17	0	1	0
MI Justice Train	138	138	0	0	0
Veh Storage Fac	1,414	492	62	860	0
Receivership	29	29	0	0	0
Property Mgmt	274	185	5	84	0
Building Inspect	21,772	1,997	1,371	18,404	0
DNR Properties	23	23	0	0	0
Sidewalk Repair	2,594	449	147	1,998	0
Community Dispatch	26,402	274	2,162	23,966	0
Transformation	36	36	0	0	0
Drug Law Enforc	2,388	781	114	1,493	0
Historical Comm	145	145	0	0	0
Economic Develop	2,136	428	117	1,591	0
Downtown Impv Dt	903	838	4	61	0
GR Bldg Auth	29	29	0	0	0
Cemetery Care	85	85	0	0	0
Water Supply Sys	79,204	9,545	4,832	64,827	0
Sewage Disp Sys	69,989	7,481	4,355	58,153	0
Auto Parking Sys	29,025	7,679	1,486	19,860	0
Cemeteries Oper	2,865	1,335	104	1,426	0
Golf Course	1,502	1,046	30	426	0
Belknap Ice Aren	1,712	66	0	1,646	0
311 Program	8,498	473	555	7,470	0
Information Tech	3,294	676	178	2,440	0
Motor Equipment	22,827	5,005	1,235	16,587	0
Facilities Mgmt	13,666	4,153	662	8,851	0
Insurance Health	4,352	2,716	112	1,524	0
Insurance Paymnt	5,512	1,725	258	3,529	0
Engineering	26,271	1,246	1,709	23,316	0
DDA	2,216	1,875	23	318	0
TIFA	646	611	1	34	0
LDFA	1,286	300	66	920	0
Brownfield	2,529	415	143	1,971	0
61st Dist Court	53,606	4,502	3,143	45,961	0
Bus Impv Dist.	158	158	0	0	0
Bio-Solid	136	136	0	0	0
Corridor Impv Proj	243	243	0	0	0
All Others	529	529	0	0	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>1,144,872</b>	<b>110,095</b>	<b>72,808</b>	<b>941,511</b>	<b>20,458</b>

City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .1 - Nature and Extent of Services  
For Department Executive Office

The mission of the Executive Office is to provide organizational direction based on policies established by City Commission, to facilitate quality City services delivery, and coordinate interdepartmental cooperation. The costs of this department have been allocated as follows:

**City Administration** – the City Manager’s Office is responsible for the supervision and coordination of the City’s departments in implementing policies formulated by the City Council; preserving the health, safety, and general welfare of all persons and property; and enforcing the City Charter and State and Federal laws. The costs included in this schedule have been allocated to all City departments based on the dollar amount of assigned personal expense for each department excluding the Library and District Court.

**General Government** – this activity accounts for the costs of the City Commission. For purposes of this cost allocation plan, these costs are considered general government and 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. The 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 Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Executive Office**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,923,152			1,923,152
Deductions:				
Payoff	-55,213			
Total Deductions:	-55,213			-55,213
Inbound Costs:				
Building / Equipment	17,847		17,847	
General Expense	27,935	458	28,393	
Executive Office		6,204	6,204	
Human Resources		15,615	15,615	
Comptroller		20,741	20,741	
Treasurer		618	618	
Fiscal Services		11,021	11,021	
Purchasing		4,224	4,224	
Dept of Law		312,552	312,552	
City Clerk		10,780	10,780	
Administrative Services		4,559	4,559	
Total Allocated Additions:	45,782	386,772	432,554	432,554
Total To Be Allocated:	1,913,721	386,772		2,300,493

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .3 - Costs Allocated By Activity  
For Department Executive Office**

	Total	G&A	City Admin	General Gov't**
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	594,604	0	444,132	150,472
FRINGE BENEFITS	328,657	0	242,098	86,559
<b>Other Expense &amp; Cost</b>				
*Payoff	55,213	0	0	0
Supplies	9,117	9,117	0	0
Car Allowance	5,744	0	5,744	0
Other Services	47,247	38,767	5,358	3,122
Building Rental	108,868	108,868	0	0
Community	87,563	0	0	87,563
Parking	37,688	35,868	1,820	0
Equipment Rental	10,911	10,911	0	0
Contract Serv	588,691	38,749	26,818	523,124
Computer Services	48,849	48,849	0	0
<b>Departmental Total</b>				
Expenditures Per Financial Statement	1,923,152			
<b>Deductions</b>				
*Total Disallowed Costs	(55,213)	0	0	0
Functional Cost	1,867,939	291,129	725,970	850,840
<b>Allocation Step 1</b>				
Inbound - General Expense: Contract	20,436	0	20,436	0
Inbound - All Others	25,346	0	18,931	6,415
Reallocate Admin Costs		(291,129)	181,199	109,930
Unallocated Costs	(967,185)	0	0	(967,185)
1st Allocation	946,536	0	946,536	0
<b>Allocation Step 2</b>				
Inbound - General Expense: Contract	22	0	22	0
Inbound - All Others	386,750	0	288,857	97,893
Unallocated Costs	(97,893)	0	0	(97,893)
2nd Allocation	288,879	0	288,879	0
<b>Total For Executive Office</b>				
Schedule .3 Total	1,235,415	0	1,235,415	0

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department Executive Office**

Activity - City Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	512,615	0.343351	3,250		3,250		3,250
Executive Office	978,474	0.655384	6,204		6,204		6,204
Human Resources	1,364,605	0.914016	8,651		8,651	2,662	11,313
Comptroller	1,451,203	0.972019	9,201		9,201	2,832	12,033
Treasurer	1,348,447	0.903193	8,549		8,549	2,632	11,181
Fiscal Services	874,787	0.585934	5,547		5,547	1,703	7,250
Purchasing	435,333	0.291587	2,760		2,760	843	3,603
Dept of Law	2,317,021	1.551946	14,690		14,690	4,529	19,219
City Clerk	1,238,075	0.829266	7,850		7,850	2,416	10,266
Administrative Services	471,751	0.315980	2,991		2,991	914	3,905
City Commission	473,557	0.317190	3,003		3,003	917	3,920
Cable Administration	146,290	0.097985	928		928	282	1,210
Assessor	1,603,019	1.073706	10,164		10,164	3,130	13,294
Income Tax	1,469,817	0.984487	9,318		9,318	2,870	12,188
Planning	1,545,294	1.035042	9,796		9,796	3,017	12,813
Police	40,462,802	27.102089	256,526		256,526	79,304	335,830
Police Commun	286,350	0.191798	1,816		1,816	555	2,371
Fire	25,955,416	17.385002	164,555		164,555	50,727	215,282
Traffic Safety	1,163,513	0.779324	7,377		7,377	2,270	9,647
Parks & Rec	3,371,236	2.258062	21,374		21,374	6,585	27,959
Parks Mil Pool	534,074	0.357724	3,386		3,386	1,036	4,422
Parks Mil Other	667	0.000447	4		4	1	5
Community Develop	2,503,288	1.676708	15,871		15,871	4,890	20,761
Air Poll/Storm	569,713	0.381595	3,611		3,611	1,108	4,719
Refuse All Other	3,290,552	2.204020	20,863		20,863	6,429	27,292
Refuse TRP	252,535	0.169149	1,601		1,601	491	2,092
Major-Traffic	2,395,155	1.604281	15,186		15,186	4,678	19,864
Major-Storm Sewe	209,460	0.140297	1,329		1,329	406	1,735
Major-St&San	1,920,881	1.286611	12,178		12,178	3,754	15,932
Local-Storm Sewe	413,067	0.276673	2,619		2,619	800	3,419
Local-St&San	1,258,028	0.842630	7,975		7,975	2,452	10,427
Vital St NonBond	27,973	0.018736	177		177	54	231
General Cap Cont	2,013	0.001348	12		12	3	15
Gt CD JAG	12,235	0.008195	77		77	21	98
Gt CD ESG	20,406	0.013668	130		130	38	168
Gt CD CDBG	829,227	0.555418	5,257		5,257	1,615	6,872
Gt CD Home	107,330	0.071890	681		681	207	888
Gt CD OCC	277,244	0.185699	1,757		1,757	538	2,295
Gt CD Lead	283,209	0.189694	1,795		1,795	550	2,345
Gt Police	1,660,670	1.112321	10,529		10,529	3,243	13,772
Gt Parks	13,115	0.008784	83		83	23	106
Gt Misc	314,841	0.210881	1,996		1,996	612	2,608
Gt Econ Dev	126	0.000084	1		1		1
Veh Storage Fac	138,821	0.092983	879		879	267	1,146
Property Mgmt	13,137	0.008799	83		83	23	106
Building Inspect	2,998,516	2.008413	19,010		19,010	5,856	24,866
Sidewalk Repair	327,267	0.219204	2,074		2,074	636	2,710
Community Dispatch	4,480,484	3.001039	28,406		28,406	8,754	37,160
Drug Law Enforc	229,831	0.153941	1,458		1,458	447	1,905
Economic Develop	252,913	0.169402	1,604		1,604	491	2,095
Downtown Impv Dt	112,178	0.075137	711		711	215	926
Water Supply Sys	11,065,336	7.411589	70,154		70,154	21,628	91,782

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department Executive Office**

Activity - City Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sewage Disp Sys	9,672,184	6.478453	61,322		61,322	18,902	80,224
Auto Parking Sys	3,354,071	2.246565	21,264		21,264	6,550	27,814
Cemeteries Oper	254,577	0.170516	1,614		1,614	495	2,109
Golf Course	215,943	0.144639	1,369		1,369	420	1,789
Belknap Ice Aren	240,009	0.160759	1,521		1,521	466	1,987
311 Program	1,234,587	0.826929	7,826		7,826	2,411	10,237
Information Tech	375,310	0.251384	2,380		2,380	727	3,107
Motor Equipment	2,758,813	1.847860	17,490		17,490	5,391	22,881
Facilities Mgmt	1,467,462	0.982910	9,304		9,304	2,867	12,171
Insurance Health	252,201	0.168925	1,599		1,599	490	2,089
Insurance Paymnt	566,097	0.379173	3,590		3,590	1,100	4,690
Engineering	3,651,986	2.446109	23,153		23,153	7,138	30,291
DDA	773,382	0.518013	4,904		4,904	1,505	6,409
TIFA	46,566	0.031190	295		295	90	385
LDFA	142,396	0.095377	903		903	276	1,179
Brownfield	308,257	0.206471	1,955		1,955	597	2,552
<b>Schedule .4 Total for City Admin</b>	<b>149,297,738</b>	<b>99.999994</b>	<b>946,536</b>		<b>946,536</b>	<b>288,879</b>	<b>1,235,415</b>

Allocation Basis: Dollar amount of personal expenses by benefiting dept.  
Allocation Source: General ledger



**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .5 - Allocation Summary  
For Department Executive Office**

Receiving Department	Total	City Admin
General Expense	3,250	3,250
Executive Office	6,204	6,204
Human Resources	11,313	11,313
Comptroller	12,033	12,033
Treasurer	11,181	11,181
Fiscal Services	7,250	7,250
Purchasing	3,603	3,603
Dept of Law	19,219	19,219
City Clerk	10,266	10,266
Administrative Services	3,905	3,905
City Commission	3,920	3,920
Cable Administration	1,210	1,210
Assessor	13,294	13,294
Income Tax	12,188	12,188
Planning	12,813	12,813
Police	335,830	335,830
Police Commun	2,371	2,371
Fire	215,282	215,282
Traffic Safety	9,647	9,647
Parks & Rec	27,959	27,959
Parks Mil Pool	4,422	4,422
Parks Mil Other	5	5
Community Develp	20,761	20,761
Air Poll/Storm	4,719	4,719
Refuse All Other	27,292	27,292
Refuse TRP	2,092	2,092
Major-Traffic	19,864	19,864
Major-Storm Sewe	1,735	1,735
Major-St&San	15,932	15,932
Local-Storm Sewe	3,419	3,419
Local-St&San	10,427	10,427
Vital St NonBond	231	231
General Cap Cont	15	15
Gt CD JAG	98	98
Gt CD ESG	168	168
Gt CD CDBG	6,872	6,872
Gt CD Home	888	888
Gt CD OCC	2,295	2,295
Gt CD Lead	2,345	2,345
Gt Police	13,772	13,772
Gt Parks	106	106
Gt Misc	2,608	2,608
Gt Econ Dev	1	1
Veh Storage Fac	1,146	1,146
Property Mgmt	106	106
Building Inspect	24,866	24,866
Sidewalk Repair	2,710	2,710
Community Dispatch	37,160	37,160
Drug Law Enforc	1,905	1,905
Economic Develop	2,095	2,095
Downtown Impv Dt	926	926
Water Supply Sys	91,782	91,782

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .5 - Allocation Summary  
For Department Executive Office**

Receiving Department	Total	City Admin
Sewage Disp Sys	80,224	80,224
Auto Parking Sys	27,814	27,814
Cemeteries Oper	2,109	2,109
Golf Course	1,789	1,789
Belknap Ice Aren	1,987	1,987
311 Program	10,237	10,237
Information Tech	3,107	3,107
Motor Equipment	22,881	22,881
Facilities Mgmt	12,171	12,171
Insurance Health	2,089	2,089
Insurance Paymnt	4,690	4,690
Engineering	30,291	30,291
DDA	6,409	6,409
TIFA	385	385
LDFA	1,179	1,179
Brownfield	2,552	2,552
Direct Bill	0	0
<b>Total</b>	<b>1,235,415</b>	<b>1,235,415</b>

City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .1 - Nature and Extent of Services  
For Department Human Resources

The mission of the Human Resources Department is to provide excellent benefit services to City departments and employees. The Human Resources Department provides the various departments with qualified applicants for vacant positions; maintains personnel records for all full time, part time, permanent, temporary and retirees of the City. The costs of this department has been separated into the following activities and allocated as follows:

**Human Resources** – costs associated with this activity include services that support all City employees. The services included in this activity relate to benefits administration, Labor Relations, and other general human resource activities deemed necessary. This activity has been allocated to all City departments based on the dollar amount of personal expenses by department.

**Recruitment** – this activity includes the costs associated with recruitment, selections and classification. This activity has been allocated to City departments based on the dollar amount of personal expenses by department excluding Library, District Court and Parks temporary employees. The excluded departments are responsible for performing recruitment for employees assigned to their 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 Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Human Resources**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,435,806			2,435,806
Cost Adjustments:				
Misc Reimb	-25			
Total Departmental Cost Adjustments:	-25			-25
Inbound Costs:				
Building / Equipment	30,351		30,351	
General Expense	10,067	626	10,693	
Executive Office	8,651	2,662	11,313	
Human Resources		21,781	21,781	
Comptroller		34,195	34,195	
Treasurer		2,386	2,386	
Fiscal Services		16,010	16,010	
Purchasing		10,351	10,351	
Dept of Law		89,197	89,197	
City Clerk		28,115	28,115	
Administrative Services		6,362	6,362	
Total Allocated Additions:	49,069	211,685	260,754	260,754
Total To Be Allocated:	2,484,850	211,685		2,696,535

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Human Resources**

	Total	G&A	Human Resources	Recruitment
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	839,837	223,029	321,809	294,999
FRINGE BENEFITS	524,423	138,408	193,662	192,353
<b>Other Expense &amp; Cost</b>				
Supplies	32,528	23,211	0	9,317
Other Services	158,647	108,606	23,500	26,541
Computer Serv	300,688	300,688	0	0
Tuition Reimb	0	0	0	0
Contract Services	398,386	112,822	213,032	72,532
Space Costs	181,297	48,152	69,455	63,690
<b>Departmental Total</b>				
Expenditures Per Financial Statement	2,435,806			
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
<b>Cost Adjustments</b>				
Misc Reimb	(25)	(25)	0	0
Functional Cost	2,435,781	954,891	821,458	659,432
<b>Allocation Step 1</b>				
Inbound - All Others	49,069	13,032	18,798	17,239
Reallocate Admin Costs		(967,923)	504,966	462,957
Unallocated Costs	0	0	0	0
1st Allocation	2,484,850	0	1,345,222	1,139,628
<b>Allocation Step 2</b>				
Inbound - All Others	211,685	56,209	81,142	74,334
Reallocate Admin Costs		(56,209)	29,326	26,883
Unallocated Costs	0	0	0	0
2nd Allocation	211,685	0	110,468	101,217
<b>Total For Human Resources</b>				
Schedule .3 Total	2,696,535	0	1,455,690	1,240,845

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Human Resources**

Activity - Human Resources

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	512,615	0.315560	4,244		4,244		4,244
Executive Office	978,474	0.602338	8,102		8,102		8,102
Human Resources	1,364,605	0.840036	11,301		11,301		11,301
Comptroller	1,451,203	0.893345	12,015		12,015	990	13,005
Treasurer	1,348,447	0.830090	11,167		11,167	920	12,087
Fiscal Services	874,787	0.538510	7,245		7,245	593	7,838
Purchasing	435,333	0.267986	3,604		3,604	291	3,895
Dept of Law	2,317,021	1.426334	19,187		19,187	1,596	20,783
City Clerk	1,238,075	0.762146	10,253		10,253	844	11,097
Administrative Services	471,751	0.290405	3,906		3,906	318	4,224
City Commission	473,557	0.291517	3,920		3,920	319	4,239
Cable Administration	146,290	0.090055	1,211		1,211	96	1,307
Assessor	1,603,019	0.986802	13,273		13,273	1,097	14,370
Income Tax	1,469,817	0.904804	12,171		12,171	1,005	13,176
Planning	1,545,294	0.951267	12,796		12,796	1,060	13,856
Police	40,462,802	24.908471	335,097		335,097	28,522	363,619
Police Commun	286,350	0.176274	2,370		2,370	191	2,561
Fire	25,955,416	15.977880	214,940		214,940	17,961	232,901
Traffic Safety	1,163,513	0.716246	9,635		9,635	794	10,429
Parks & Rec	3,371,236	2.075297	27,917		27,917	2,323	30,240
Parks Mil Pool	534,074	0.328770	4,423		4,423	363	4,786
Parks Mil Other	667	0.000411	5		5		5
Community Develop	2,503,288	1.540998	20,730		20,730	1,721	22,451
Air Poll/Storm	569,713	0.350709	4,718		4,718	384	5,102
Library	5,489,784	3.379453	45,461		45,461	3,797	49,258
Refuse All Other	3,290,552	2.025629	27,249		27,249	2,266	29,515
Refuse TRP	252,535	0.155458	2,091		2,091	168	2,259
Major-Traffic	2,395,155	1.474432	19,834		19,834	1,646	21,480
Major-Storm Sewe	209,460	0.128941	1,733		1,733	140	1,873
Major-St&San	1,920,881	1.182474	15,908		15,908	1,315	17,223
Local-Storm Sewe	413,067	0.254280	3,422		3,422	278	3,700
Local-St&San	1,258,028	0.774429	10,419		10,419	860	11,279
Vital St NonBond	27,973	0.017220	232		232	17	249
General Cap Cont	2,013	0.001239	16		16		16
Gt CD JAG	12,235	0.007532	101		101	6	107
Gt CD ESG	20,406	0.012562	168		168	12	180
Gt CD CDBG	829,227	0.510463	6,865		6,865	562	7,427
Gt CD Home	107,330	0.066071	890		890	74	964
Gt CD OCC	277,244	0.170668	2,295		2,295	184	2,479
Gt CD Lead	283,209	0.174340	2,345		2,345	190	2,535
Gt Police	1,660,670	1.022291	13,751		13,751	1,136	14,887
Gt Parks	13,115	0.008073	107		107	7	114
Gt Misc	314,841	0.193813	2,607		2,607	210	2,817
Gt Econ Dev	126	0.000078	1		1		1
Veh Storage Fac	138,821	0.085457	1,150		1,150	91	1,241
Property Mgmt	13,137	0.008087	107		107	7	114
Building Inspect	2,998,516	1.845855	24,832		24,832	2,067	26,899
Sidewalk Repair	327,267	0.201462	2,709		2,709	219	2,928
Community Dispatch	4,480,484	2.758139	37,103		37,103	3,099	40,202
Drug Law Enforc	229,831	0.141482	1,902		1,902	153	2,055
Economic Develop	252,913	0.155691	2,095		2,095	168	2,263
Downtown Impv Dt	112,178	0.069056	929		929	76	1,005

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department Human Resources**

Activity - Human Resources

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Water Supply Sys	11,065,336	6.811704	91,631		91,631	7,654	99,285
Sewage Disp Sys	9,672,184	5.954094	80,094		80,094	6,683	86,777
Auto Parking Sys	3,354,071	2.064731	27,777		27,777	2,309	30,086
Cemeteries Oper	254,577	0.156715	2,108		2,108	169	2,277
Golf Course	215,943	0.132932	1,788		1,788	143	1,931
Belknap Ice Aren	240,009	0.147747	1,988		1,988	159	2,147
311 Program	1,234,587	0.759999	10,223		10,223	843	11,066
Information Tech	375,310	0.231037	3,108		3,108	252	3,360
Motor Equipment	2,758,813	1.698296	22,846		22,846	1,900	24,746
Facilities Mgmt	1,467,462	0.903354	12,152		12,152	1,002	13,154
Insurance Health	252,201	0.155252	2,088		2,088	168	2,256
Insurance Paymnt	566,097	0.348483	4,688		4,688	381	5,069
Engineering	3,651,986	2.248124	30,241		30,241	2,517	32,758
DDA	773,382	0.476086	6,403		6,403	526	6,929
TIFA	46,566	0.028666	384		384	29	413
LDFA	142,396	0.087657	1,179		1,179	93	1,272
Brownfield	308,257	0.189760	2,552		2,552	208	2,760
61st Dist Court	7,658,401	4.714431	63,420		63,420	5,296	68,716
<b>Schedule .4 Total for Human Resources</b>	<b>162,445,923</b>	<b>99.999994</b>	<b>1,345,222</b>		<b>1,345,222</b>	<b>110,468</b>	<b>1,455,690</b>

Allocation Basis: Dollar amount of personal expenses by benefiting dept.  
Allocation Source: General ledger

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department Human Resources**

Activity - Recruitment

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	512,615	0.345439	3,936		3,936		3,936
Executive Office	978,474	0.659370	7,513		7,513		7,513
Human Resources	1,364,605	0.919574	10,480		10,480		10,480
Comptroller	1,402,709	0.945251	10,771		10,771	964	11,735
Treasurer	1,348,447	0.908686	10,355		10,355	924	11,279
Fiscal Services	874,787	0.589498	6,717		6,717	598	7,315
Purchasing	435,333	0.293360	3,343		3,343	291	3,634
Dept of Law	2,317,021	1.561384	17,791		17,791	1,600	19,391
City Clerk	1,238,075	0.834309	9,508		9,508	851	10,359
Administrative Services	471,751	0.317902	3,621		3,621	319	3,940
City Commission	289,524	0.195103	2,224		2,224	193	2,417
Cable Administration	146,290	0.098581	1,123		1,123	97	1,220
Assessor	1,603,019	1.080236	12,309		12,309	1,106	13,415
Income Tax	1,469,817	0.990474	11,288		11,288	1,013	12,301
Planning	1,545,294	1.041336	11,866		11,866	1,063	12,929
Police	40,462,802	27.266897	310,764		310,764	28,630	339,394
Police Commun	286,350	0.192964	2,198		2,198	192	2,390
Fire	25,955,416	17.490724	199,330		199,330	18,044	217,374
Traffic Safety	1,163,513	0.784063	8,935		8,935	797	9,732
Parks & Rec	3,012,039	2.029740	23,131		23,131	2,083	25,214
Parks Mil Pool	223,373	0.150526	1,715		1,715	149	1,864
Parks Mil Other	667	0.000449	5		5		5
Community Develop	2,503,288	1.686905	19,225		19,225	1,730	20,955
Air Poll/Storm	569,713	0.383916	4,375		4,375	387	4,762
Refuse All Other	3,290,552	2.217423	25,270		25,270	2,276	27,546
Refuse TRP	252,535	0.170177	1,939		1,939	169	2,108
Major-Traffic	2,395,155	1.614037	18,393		18,393	1,654	20,047
Major-Storm Sewe	209,460	0.141150	1,608		1,608	141	1,749
Major-St&San	1,920,881	1.294435	14,753		14,753	1,324	16,077
Local-Storm Sewe	413,067	0.278356	3,173		3,173	279	3,452
Local-St&San	1,258,028	0.847754	9,661		9,661	864	10,525
Vital St NonBond	27,973	0.018850	215		215	17	232
General Cap Cont	2,013	0.001357	15		15		15
Gt CD JAG	12,235	0.008245	93		93	7	100
Gt CD ESG	20,406	0.013751	156		156	12	168
Gt CD CDBG	829,227	0.558796	6,368		6,368	566	6,934
Gt CD Home	107,330	0.072327	825		825	74	899
Gt CD OCC	277,244	0.186828	2,128		2,128	186	2,314
Gt CD Lead	283,209	0.190848	2,175		2,175	191	2,366
Gt Police	1,660,670	1.119085	12,753		12,753	1,145	13,898
Gt Parks	13,115	0.008838	99		99	7	106
Gt Misc	314,841	0.212164	2,418		2,418	212	2,630
Gt Econ Dev	126	0.000085	1		1		1
Veh Storage Fac	138,821	0.093548	1,066		1,066	91	1,157
Property Mgmt	13,137	0.008853	99		99	7	106
Building Inspect	2,998,516	2.020627	23,028		23,028	2,075	25,103
Sidewalk Repair	327,267	0.220537	2,513		2,513	220	2,733
Community Dispatch	4,480,484	3.019289	34,409		34,409	3,107	37,516
Drug Law Enforc	229,831	0.154878	1,765		1,765	153	1,918
Economic Develop	252,913	0.170432	1,942		1,942	169	2,111
Downtown Impv Dt	112,178	0.075594	861		861	76	937
Water Supply Sys	11,065,336	7.456661	84,978		84,978	7,694	92,672



**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department Human Resources**

Activity - Recruitment

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sewage Disp Sys	9,672,184	6.517850	74,280		74,280	6,717	80,997
Auto Parking Sys	3,354,071	2.260227	25,759		25,759	2,323	28,082
Cemeteries Oper	254,577	0.171553	1,955		1,955	169	2,124
Golf Course	215,943	0.145519	1,660		1,660	143	1,803
Belknap Ice Aren	240,009	0.161736	1,844		1,844	159	2,003
311 Program	1,234,587	0.831958	9,481		9,481	846	10,327
Information Tech	375,310	0.252912	2,882		2,882	253	3,135
Motor Equipment	2,758,813	1.859097	21,188		21,188	1,909	23,097
Facilities Mgmt	1,467,462	0.988887	11,268		11,268	1,012	12,280
Insurance Health	252,201	0.169952	1,937		1,937	169	2,106
Insurance Paymnt	566,097	0.381479	4,347		4,347	384	4,731
Engineering	3,651,986	2.460985	28,046		28,046	2,528	30,574
DDA	773,382	0.521163	5,938		5,938	526	6,464
TIFA	46,566	0.031380	356		356	30	386
LDFA	142,396	0.095957	1,093		1,093	94	1,187
Brownfield	308,257	0.207727	2,367		2,367	208	2,575
<b>Schedule .4 Total for Recruitment</b>	<b>148,395,313</b>	<b>99.999994</b>	<b>1,139,628</b>		<b>1,139,628</b>	<b>101,217</b>	<b>1,240,845</b>

Allocation Basis: Dollar amount of personal expenses by benefiting dept.  
Allocation Source: General ledger

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .5 - Allocation Summary  
For Department Human Resources**

Receiving Department	Total	Human Resources	Recruitment
General Expense	8,180	4,244	3,936
Executive Office	15,615	8,102	7,513
Human Resources	21,781	11,301	10,480
Comptroller	24,740	13,005	11,735
Treasurer	23,366	12,087	11,279
Fiscal Services	15,153	7,838	7,315
Purchasing	7,529	3,895	3,634
Dept of Law	40,174	20,783	19,391
City Clerk	21,456	11,097	10,359
Administrative Services	8,164	4,224	3,940
City Commission	6,656	4,239	2,417
Cable Administration	2,527	1,307	1,220
Assessor	27,785	14,370	13,415
Income Tax	25,477	13,176	12,301
Planning	26,785	13,856	12,929
Police	703,013	363,619	339,394
Police Commun	4,951	2,561	2,390
Fire	450,275	232,901	217,374
Traffic Safety	20,161	10,429	9,732
Parks & Rec	55,454	30,240	25,214
Parks Mil Pool	6,650	4,786	1,864
Parks Mil Other	10	5	5
Community Develop	43,406	22,451	20,955
Air Poll/Storm	9,864	5,102	4,762
Library	49,258	49,258	0
Refuse All Other	57,061	29,515	27,546
Refuse TRP	4,367	2,259	2,108
Major-Traffic	41,527	21,480	20,047
Major-Storm Sewe	3,622	1,873	1,749
Major-St&San	33,300	17,223	16,077
Local-Storm Sewe	7,152	3,700	3,452
Local-St&San	21,804	11,279	10,525
Vital St NonBond	481	249	232
General Cap Cont	31	16	15
Gt CD JAG	207	107	100
Gt CD ESG	348	180	168
Gt CD CDBG	14,361	7,427	6,934
Gt CD Home	1,863	964	899
Gt CD OCC	4,793	2,479	2,314
Gt CD Lead	4,901	2,535	2,366
Gt Police	28,785	14,887	13,898
Gt Parks	220	114	106
Gt Misc	5,447	2,817	2,630
Gt Econ Dev	2	1	1
Veh Storage Fac	2,398	1,241	1,157
Property Mgmt	220	114	106
Building Inspect	52,002	26,899	25,103
Sidewalk Repair	5,661	2,928	2,733
Community Dispatch	77,718	40,202	37,516
Drug Law Enforc	3,973	2,055	1,918
Economic Develop	4,374	2,263	2,111
Downtown Impv Dt	1,942	1,005	937

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .5 - Allocation Summary  
For Department Human Resources**

Receiving Department	Total	Human Resources	Recruitment
Water Supply Sys	191,957	99,285	92,672
Sewage Disp Sys	167,774	86,777	80,997
Auto Parking Sys	58,168	30,086	28,082
Cemeteries Oper	4,401	2,277	2,124
Golf Course	3,734	1,931	1,803
Belknap Ice Aren	4,150	2,147	2,003
311 Program	21,393	11,066	10,327
Information Tech	6,495	3,360	3,135
Motor Equipment	47,843	24,746	23,097
Facilities Mgmt	25,434	13,154	12,280
Insurance Health	4,362	2,256	2,106
Insurance Paymnt	9,800	5,069	4,731
Engineering	63,332	32,758	30,574
DDA	13,393	6,929	6,464
TIFA	799	413	386
LDFA	2,459	1,272	1,187
Brownfield	5,335	2,760	2,575
61st Dist Court	68,716	68,716	0
Direct Bill	0	0	0
<b>Total</b>	<b>2,696,535</b>	<b>1,455,690</b>	<b>1,240,845</b>

City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .1 - Nature and Extent of Services  
For Department Comptroller

The Comptroller's office is responsible for providing efficient financial, analytical and reporting services and assurances of spending appropriateness. Costs associated with the Comptroller's Office have been identified and allocated into the following activities:

**General Accounting** – this activity identifies the cost associated with managing the City's financial system for purposes of processing accounts payable, journal entries and other general accounting information necessary to maintain control over the revenues and expenses of all City departments. The basis of allocation is the number of related accounting transactions processed by department.

**Accounts Payable** – this activity accounts for the costs associated with processing and the audit of invoices for accuracy and proper authorization before issuing payment to vendors. The basis of allocation is the number of voucher payable transactions by department.

**Payroll** – this activity identifies the costs associated with processing employee payroll, W2's and other payroll reports as needed. The costs of this activity have been allocated to the various departments based on the dollar amount of wages by benefiting 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 Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Comptroller**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,373,158			2,373,158
Deductions:				
Payoff	-47,488			
Total Deductions:	-47,488			-47,488
Cost Adjustments:				
Misc Reimbursement	-5,649			
Total Departmental Cost Adjustments:	-5,649			-5,649
Inbound Costs:				
Building / Equipment	20,234		20,234	
General Expense	9,410	605	10,015	
Executive Office	9,201	2,832	12,033	
Human Resources	22,786	1,954	24,740	
Comptroller		20,595	20,595	
Treasurer		7,611	7,611	
Fiscal Services		13,164	13,164	
Purchasing		1,255	1,255	
Dept of Law		1,368	1,368	
City Clerk		20,418	20,418	
Administrative Services		6,766	6,766	
Total Allocated Additions:	61,631	76,568	138,199	138,199
Total To Be Allocated:	2,381,652	76,568		2,458,220

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Comptroller**

	Total	G&A	General Acctng	Accts Payable	Payroll
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	873,729	224,035	420,478	153,067	76,149
FRINGE BENEFITS	529,987	127,090	247,344	108,974	46,579
<b>Other Expense &amp; Cost</b>					
*Payoff	47,488	0	0	0	0
Supplies	10,504	4,177	165	6,162	0
Other Services	53,016	39,755	6,890	6,111	260
Parking	22,619	7,390	9,301	3,246	2,682
Computer Services	749,493	749,493	0	0	0
Building Costs	86,322	86,322	0	0	0
Equipment Rental	0	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	2,373,158				
<b>Deductions</b>					
*Total Disallowed Costs	(47,488)	0	0	0	0
<b>Cost Adjustments</b>					
Misc Reimbursement	(5,649)	(655)	0	(4,706)	(288)
<b>Functional Cost</b>					
	2,320,021	1,237,607	684,178	272,854	125,382
<b>Allocation Step 1</b>					
Inbound - All Others	61,631	15,802	29,657	10,799	5,373
Reallocate Admin Costs		(1,253,409)	811,206	295,303	146,900
Unallocated Costs	0	0	0	0	0
1st Allocation	2,381,652	0	1,525,041	578,956	277,655
<b>Allocation Step 2</b>					
Inbound - All Others	76,568	19,621	36,878	13,402	6,667
Reallocate Admin Costs		(19,621)	12,703	4,618	2,300
Unallocated Costs	0	0	0	0	0
2nd Allocation	76,568	0	49,581	18,020	8,967
<b>Total For Comptroller</b>					
Schedule .3 Total	2,458,220	0	1,574,622	596,976	286,622

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department Comptroller**

Activity - General Acctng

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	1,426	1.172350	17,877		17,877		17,877
Executive Office	1,178	0.968463	14,767		14,767		14,767
Human Resources	1,894	1.557105	23,746		23,746		23,746
Comptroller	1,322	1.086849	16,572		16,572		16,572
Treasurer	1,411	1.160018	17,692		17,692	592	18,284
Fiscal Services	694	0.570555	8,700		8,700	286	8,986
Purchasing	322	0.264724	4,035		4,035	130	4,165
Dept of Law	1,593	1.309645	19,974		19,974	665	20,639
City Clerk	1,931	1.587523	24,211		24,211	817	25,028
Administrative Services	913	0.750600	11,445		11,445	378	11,823
Comm Dev Grant Admin	357	0.293499	4,475		4,475	142	4,617
City Commission	248	0.203887	3,109		3,109	99	3,208
Cable Administration	252	0.207176	3,157		3,157	100	3,257
Assessor	659	0.541780	8,262		8,262	270	8,532
Income Tax	637	0.523694	7,986		7,986	261	8,247
Planning	2,422	1.991187	30,365		30,365	1,031	31,396
Police	5,485	4.509356	68,770		68,770	2,339	71,109
Police Commun	455	0.374067	5,703		5,703	183	5,886
Fire	3,148	2.588050	39,468		39,468	1,337	40,805
Traffic Safety	1,219	1.002170	15,283		15,283	508	15,791
Parks & Rec	4,085	3.358381	51,216		51,216	1,741	52,957
Parks Mil Pool	929	0.763754	11,645		11,645	384	12,029
Parks Mil Other	418	0.343648	5,240		5,240	167	5,407
Community Develop	2,586	2.126015	32,422		32,422	1,099	33,521
Air Poll/Storm	998	0.820481	12,512		12,512	414	12,926
Parking Violations	28	0.023020	349		349	11	360
Library	5,776	4.748594	72,416		72,416	2,457	74,873
Refuse All Other	4,740	3.896873	59,429		59,429	2,020	61,449
Refuse TRP	299	0.245815	3,747		3,747	120	3,867
Major-Traffic	1,761	1.447762	22,081		22,081	743	22,824
Major-Storm Sewe	610	0.501496	7,648		7,648	250	7,898
Major-St&San	1,030	0.846789	12,911		12,911	428	13,339
Local-Traffic	63	0.051794	790		790	25	815
Local-Storm Sewe	686	0.563978	8,601		8,601	282	8,883
Local-St&San	768	0.631392	9,627		9,627	314	9,941
Street Cap Const	92	0.075636	1,152		1,152	36	1,188
Vital St Oper	197	0.161959	2,468		2,468	79	2,547
Vital St Bonds	7	0.005755	87		87	1	88
Vital St NonBond	796	0.654412	9,979		9,979	327	10,306
General Cap Cont	1,080	0.887895	13,539		13,539	447	13,986
Gt CD JAG	189	0.155382	2,369		2,369	76	2,445
Gt CD ESG	250	0.205531	3,133		3,133	99	3,232
Gt CD CDBG	1,975	1.623697	24,763		24,763	834	25,597
Gt CD Home	317	0.260614	3,973		3,973	128	4,101
Gt CD OCC	1,057	0.868986	13,250		13,250	438	13,688
Gt CD Lead	1,221	1.003815	15,307		15,307	508	15,815
Gt Police	864	0.710316	10,829		10,829	359	11,188
Gt Fire	79	0.064948	989		989	31	1,020
Gt Planning	39	0.032063	487		487	13	500
Gt Admin Serv	24	0.019731	301		301	8	309
Gt Parks	24	0.019731	301		301	8	309
Gt Misc	692	0.568911	8,674		8,674	284	8,958

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Comptroller**

Activity - General Acctng

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Gt Econ Dev	17	0.013976	214		214	4	218
MI Justice Train	215	0.176757	2,695		2,695	85	2,780
Veh Storage Fac	446	0.366668	5,591		5,591	181	5,772
Receivership	9	0.007399	112		112	2	114
Property Mgmt	288	0.236772	3,609		3,609	116	3,725
Building Inspect	1,974	1.622875	24,748		24,748	833	25,581
DNR Properties	11	0.009043	136		136	3	139
Sidewalk Repair	494	0.406130	6,193		6,193	199	6,392
Community Dispatch	390	0.320629	4,889		4,889	158	5,047
Transformation	22	0.018087	277		277	8	285
Drug Law Enforc	870	0.715249	10,906		10,906	361	11,267
Historical Comm	51	0.041928	641		641	18	659
Economic Develop	623	0.512184	7,809		7,809	255	8,064
Downtown Impv Dt	713	0.586175	8,939		8,939	294	9,233
GR Bldg Auth	52	0.042751	652		652	18	670
Cemetery Care	38	0.031241	474		474	13	487
Water Supply Sys	9,716	7.987763	121,890		121,890	4,958	126,848
Sewage Disp Sys	6,384	5.248446	80,041		80,041	2,721	82,762
Auto Parking Sys	5,399	4.438653	67,692		67,692	2,299	69,991
Cemeteries Oper	1,510	1.241409	18,932		18,932	630	19,562
Golf Course	1,013	0.832813	12,700		12,700	418	13,118
Belknap Ice Aren	62	0.050972	777		777	25	802
311 Program	662	0.544247	8,299		8,299	270	8,569
Information Tech	651	0.535203	8,162		8,162	266	8,428
Motor Equipment	3,601	2.960472	45,147		45,147	1,530	46,677
Facilities Mgmt	4,818	3.960998	60,408		60,408	2,053	62,461
Insurance Health	5,035	4.139400	63,130		63,130	2,146	65,276
Insurance Paymnt	3,181	2.615180	39,882		39,882	1,349	41,231
Engineering	1,793	1.474070	22,482		22,482	755	23,237
DDA	1,604	1.318689	20,111		20,111	669	20,780
TIFA	513	0.421750	6,432		6,432	208	6,640
LDFA	414	0.340360	5,188		5,188	167	5,355
Brownfield	632	0.519583	7,924		7,924	259	8,183
61st Dist Court	6,250	5.138281	78,360		78,360	2,671	81,031
Bus Impv Dist.	99	0.081390	1,241		1,241	39	1,280
Bio-Solid	268	0.220330	3,357	(4,103)	(746)	104	(642)
Corridor Impv Proj	137	0.112631	1,718		1,718	52	1,770
All Others	435	0.357624	5,451		5,451	175	5,626
<b>Schedule .4 Total for General Acctng</b>	<b>121,636</b>	<b>100.000000</b>	<b>1,525,041</b>	<b>(4,103)</b>	<b>1,520,938</b>	<b>49,581</b>	<b>1,570,519</b>
Direct Billed				4,103	4,103		4,103
<b>Schedule .3 Total for General Acctng</b>	<b>121,636</b>	<b>100.000000</b>		<b>0</b>	<b>1,525,041</b>	<b>49,581</b>	<b>1,574,622</b>

Allocation Basis: Number of general accounting transactions by department

Allocation Source: Detail transaction history



**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Comptroller**

Activity - Accts Payable

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	926	1.096611	6,347		6,347		6,347
Executive Office	614	0.727126	4,208		4,208		4,208
Human Resources	1,189	1.408067	8,152		8,152		8,152
Comptroller	221	0.261718	1,513		1,513		1,513
Treasurer	962	1.139244	6,595		6,595	200	6,795
Fiscal Services	255	0.301982	1,750		1,750	51	1,801
Purchasing	71	0.084081	484		484	13	497
Dept of Law	1,095	1.296748	7,506		7,506	228	7,734
City Clerk	863	1.022003	5,916		5,916	182	6,098
Administrative Services	289	0.342247	1,981		1,981	60	2,041
Comm Dev Grant Admin	60	0.071055	411		411	13	424
City Commission	18	0.021316	122		122	2	124
Cable Administration	25	0.029606	169		169	3	172
Assessor	479	0.567253	3,283		3,283	99	3,382
Income Tax	337	0.399090	2,310		2,310	70	2,380
Planning	831	0.984107	5,695		5,695	173	5,868
Police	2,939	3.480495	20,152		20,152	636	20,788
Police Commun	258	0.305535	1,770		1,770	52	1,822
Fire	2,591	3.068378	17,762		17,762	561	18,323
Traffic Safety	1,278	1.513465	8,761		8,761	270	9,031
Parks & Rec	2,821	3.340755	19,342		19,342	608	19,950
Parks Mil Pool	469	0.555411	3,214		3,214	95	3,309
Parks Mil Other	402	0.476066	2,756		2,756	82	2,838
Community Develop	600	0.710547	4,114		4,114	126	4,240
Air Poll/Storm	309	0.365932	2,117		2,117	62	2,179
Parking Violations	2	0.002368	13		13		13
Library	3,595	4.257360	24,649		24,649	781	25,430
Refuse All Other	1,669	1.976505	11,442		11,442	357	11,799
Refuse TRP	40	0.047370	275		275	7	282
Major-Traffic	1,525	1.805973	10,455		10,455	325	10,780
Major-Storm Sewe	383	0.453566	2,626		2,626	80	2,706
Major-St&San	930	1.101348	6,374		6,374	194	6,568
Local-Traffic	44	0.052107	302		302	8	310
Local-Storm Sewe	413	0.489093	2,832		2,832	85	2,917
Local-St&San	572	0.677388	3,920		3,920	120	4,040
Street Cap Const	89	0.105398	611		611	15	626
Vital St Oper	4	0.004737	27		27		27
Vital St Bonds	2	0.002368	13		13		13
Vital St NonBond	419	0.496199	2,873		2,873	86	2,959
General Cap Cont	817	0.967528	5,600		5,600	167	5,767
Gt CD JAG	60	0.071055	411		411	13	424
Gt CD ESG	32	0.037896	218		218	4	222
Gt CD CDBG	1,065	1.261221	7,300		7,300	223	7,523
Gt CD Home	129	0.152768	884		884	28	912
Gt CD OCC	407	0.481988	2,790		2,790	84	2,874
Gt CD Lead	556	0.658440	3,812		3,812	116	3,928
Gt Police	121	0.143294	830		830	25	855
Gt Fire	132	0.156320	906		906	28	934
Gt Planning	70	0.082897	478		478	13	491
Gt Admin Serv	22	0.026053	149		149	3	152
Gt Parks	39	0.046186	269		269	7	276
Gt Misc	302	0.357642	2,071		2,071	61	2,132

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Comptroller**

Activity - Accts Payable

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Gt Econ Dev	14	0.016579	95		95	1	96
MI Justice Train	173	0.204874	1,185		1,185	35	1,220
Veh Storage Fac	220	0.260534	1,507		1,507	44	1,551
Property Mgmt	30	0.035527	205		205	3	208
Building Inspect	741	0.877525	5,079		5,079	153	5,232
DNR Properties	1	0.001184	6		6		6
Sidewalk Repair	160	0.189479	1,096		1,096	33	1,129
Community Dispatch	91	0.107766	624		624	15	639
Drug Law Enforc	516	0.611070	3,535		3,535	104	3,639
Historical Comm	32	0.037896	218		218	4	222
Economic Develop	162	0.191848	1,110		1,110	33	1,143
Downtown Impv Dt	815	0.965160	5,585		5,585	167	5,752
GR Bldg Auth	8	0.009474	54		54		54
Water Supply Sys	7,690	9.106844	52,796		52,796	2,241	55,037
Sewage Disp Sys	7,158	8.476824	49,076		49,076	1,571	50,647
Auto Parking Sys	3,591	4.252623	24,621		24,621	781	25,402
Cemeteries Oper	1,011	1.197271	6,931		6,931	213	7,144
Golf Course	854	1.011345	5,854		5,854	180	6,034
Belknap Ice Aren	51	0.060396	349		349	10	359
311 Program	281	0.332773	1,925		1,925	56	1,981
Information Tech	547	0.647782	3,749		3,749	114	3,863
Motor Equipment	5,489	6.500320	37,632		37,632	1,204	38,836
Facilities Mgmt	3,587	4.247886	24,595		24,595	780	25,375
Insurance Health	4,782	5.663059	32,784		32,784	1,047	33,831
Insurance Paymnt	2,237	2.649156	15,335		15,335	479	15,814
Engineering	399	0.472514	2,735		2,735	82	2,817
DDA	2,012	2.382701	13,792		13,792	432	14,224
TIFA	581	0.688046	3,981		3,981	120	4,101
LDFA	155	0.183558	1,062		1,062	31	1,093
Brownfield	317	0.375406	2,173		2,173	65	2,238
61st Dist Court	6,495	7.691670	44,531		44,531	1,422	45,953
Bus Impv Dist.	150	0.177637	1,028		1,028	29	1,057
Bio-Solid	233	0.275929	1,598		1,598	46	1,644
Corridor Impv Proj	128	0.151583	877		877	27	904
All Others	390	0.461855	2,673		2,673	82	2,755
<b>Schedule .4 Total for Accts Payable</b>	<b>84,442</b>	<b>100.000000</b>	<b>578,956</b>		<b>578,956</b>	<b>18,020</b>	<b>596,976</b>

Allocation Basis: Number of voucher payable transactions by department  
Allocation Source: Detail transactions history

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Comptroller**

Activity - Payroll

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	317,598	0.312979	869		869		869
Executive Office	645,892	0.636498	1,766		1,766		1,766
Human Resources	839,836	0.827622	2,297		2,297		2,297
Comptroller	917,840	0.904491	2,510		2,510		2,510
Treasurer	825,673	0.813665	2,257		2,257	71	2,328
Fiscal Services	550,003	0.542004	1,505		1,505	46	1,551
Purchasing	272,583	0.268619	747		747	23	770
Dept of Law	1,499,895	1.478081	4,102		4,102	129	4,231
City Clerk	713,147	0.702775	1,950		1,950	61	2,011
Administrative Services	300,905	0.296529	823		823	26	849
Comm Dev Grant Admin	126,776	0.124932	346		346	10	356
City Commission	255,712	0.251993	701		701	20	721
Cable Administration	92,030	0.090692	254		254	7	261
Assessor	982,267	0.967981	2,687		2,687	82	2,769
Income Tax	887,921	0.875007	2,427		2,427	76	2,503
Planning	968,022	0.953943	2,649		2,649	82	2,731
Police	25,383,603	25.014434	69,508		69,508	2,615	72,123
Police Commun	169,949	0.167477	463		463	13	476
Fire	16,082,444	15.848547	44,003		44,003	1,446	45,449
Traffic Safety	751,218	0.740293	2,055		2,055	62	2,117
Parks & Rec	2,172,337	2.140743	5,943		5,943	185	6,128
Parks Mil Pool	426,421	0.420219	1,166		1,166	36	1,202
Parks Mil Other	470	0.000463	2		2		2
Community Develop	1,514,859	1.492827	4,142		4,142	130	4,272
Air Poll/Storm	333,799	0.328944	913		913	28	941
Library	4,389,021	4.325189	12,006		12,006	386	12,392
Refuse All Other	2,009,100	1.979880	5,495		5,495	172	5,667
Refuse TRP	147,729	0.145580	404		404	13	417
Major-Traffic	1,488,250	1.466605	4,071		4,071	128	4,199
Major-Storm Sewe	120,872	0.119114	330		330	9	339
Major-St&San	1,173,385	1.156320	3,209		3,209	99	3,308
Local-Storm Sewe	249,337	0.245711	682		682	19	701
Local-St&San	763,482	0.752378	2,088		2,088	65	2,153
Vital St NonBond	20,913	0.020609	56		56		56
General Cap Cont	1,544	0.001522	4		4		4
Gt CD JAG	7,053	0.006950	19		19		19
Gt CD ESG	11,668	0.011498	31		31		31
Gt CD CDBG	421,610	0.415478	1,153		1,153	35	1,188
Gt CD Home	54,177	0.053389	146		146	3	149
Gt CD OCC	220,022	0.216822	602		602	15	617
Gt CD Lead	144,077	0.141982	394		394	13	407
Gt Police	1,047,739	1.032501	2,866		2,866	88	2,954
Gt Misc	173,972	0.171442	474		474	13	487
Veh Storage Fac	85,060	0.083823	234		234	6	240
Property Mgmt	8,186	0.008067	22		22		22
Building Inspect	1,842,051	1.815261	5,038		5,038	158	5,196
Sidewalk Repair	196,673	0.193813	538		538	13	551
Community Dispatch	2,794,302	2.753663	7,646		7,646	238	7,884
Drug Law Enforc	148,084	0.145930	405		405	13	418
Economic Develop	154,699	0.152449	422		422	13	435
Downtown Impv Dt	5,942	0.005856	15		15		15
Water Supply Sys	6,875,194	6.775204	18,812		18,812	610	19,422

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department Comptroller**

Activity - Payroll

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sewage Disp Sys	5,933,113	5.846824	16,232		16,232	523	16,755
Auto Parking Sys	1,998,061	1.969002	5,465		5,465	169	5,634
Cemeteries Oper	157,360	0.155071	429		429	13	442
Golf Course	172,750	0.170238	470		470	13	483
Belknap Ice Aren	212,193	0.209107	581		581	15	596
311 Program	748,316	0.737433	2,047		2,047	62	2,109
Information Tech	240,971	0.237466	660		660	18	678
Motor Equipment	1,691,739	1.667135	4,626		4,626	144	4,770
Facilities Mgmt	908,028	0.894822	2,483		2,483	79	2,562
Insurance Health	147,805	0.145655	404		404	13	417
Insurance Paymnt	345,381	0.340358	946		946	28	974
Engineering	2,298,116	2.264693	6,287		6,287	198	6,485
DDA	30,763	0.030316	84		84	1	85
TIFA	3,462	0.003412	9		9		9
LDFA	89,138	0.087842	245		245	6	251
Brownfield	191,169	0.188389	522		522	13	535
61st Dist Court	4,722,033	4.653358	12,918		12,918	415	13,333
<b>Schedule .4 Total for Payroll</b>	<b>101,475,740</b>	<b>99.999915</b>	<b>277,655</b>		<b>277,655</b>	<b>8,967</b>	<b>286,622</b>

Allocation Basis: Dollar amount of wages by benefiting dept.  
Allocation Source: General ledger

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule .5 - Allocation Summary**  
**For Department Comptroller**

Receiving Department	Total	General Acctng	Accts Payable	Payroll
General Expense	25,093	17,877	6,347	869
Executive Office	20,741	14,767	4,208	1,766
Human Resources	34,195	23,746	8,152	2,297
Comptroller	20,595	16,572	1,513	2,510
Treasurer	27,407	18,284	6,795	2,328
Fiscal Services	12,338	8,986	1,801	1,551
Purchasing	5,432	4,165	497	770
Dept of Law	32,604	20,639	7,734	4,231
City Clerk	33,137	25,028	6,098	2,011
Administrative Services	14,713	11,823	2,041	849
Comm Dev Grant Admin	5,397	4,617	424	356
City Commission	4,053	3,208	124	721
Cable Administration	3,690	3,257	172	261
Assessor	14,683	8,532	3,382	2,769
Income Tax	13,130	8,247	2,380	2,503
Planning	39,995	31,396	5,868	2,731
Police	164,020	71,109	20,788	72,123
Police Commun	8,184	5,886	1,822	476
Fire	104,577	40,805	18,323	45,449
Traffic Safety	26,939	15,791	9,031	2,117
Parks & Rec	79,035	52,957	19,950	6,128
Parks Mil Pool	16,540	12,029	3,309	1,202
Parks Mil Other	8,247	5,407	2,838	2
Community Develp	42,033	33,521	4,240	4,272
Air Poll/Storm	16,046	12,926	2,179	941
Parking Violations	373	360	13	0
Library	112,695	74,873	25,430	12,392
Refuse All Other	78,915	61,449	11,799	5,667
Refuse TRP	4,566	3,867	282	417
Major-Traffic	37,803	22,824	10,780	4,199
Major-Storm Sewe	10,943	7,898	2,706	339
Major-St&San	23,215	13,339	6,568	3,308
Local-Traffic	1,125	815	310	0
Local-Storm Sewe	12,501	8,883	2,917	701
Local-St&San	16,134	9,941	4,040	2,153
Street Cap Const	1,814	1,188	626	0
Vital St Oper	2,574	2,547	27	0
Vital St Bonds	101	88	13	0
Vital St NonBond	13,321	10,306	2,959	56
General Cap Cont	19,757	13,986	5,767	4
Gt CD JAG	2,888	2,445	424	19
Gt CD ESG	3,485	3,232	222	31
Gt CD CDBG	34,308	25,597	7,523	1,188
Gt CD Home	5,162	4,101	912	149
Gt CD OCC	17,179	13,688	2,874	617
Gt CD Lead	20,150	15,815	3,928	407
Gt Police	14,997	11,188	855	2,954
Gt Fire	1,954	1,020	934	0
Gt Planning	991	500	491	0
Gt Admin Serv	461	309	152	0
Gt Parks	585	309	276	0
Gt Misc	11,577	8,958	2,132	487

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule .5 - Allocation Summary**  
**For Department Comptroller**

Receiving Department	Total	General Acctng	Accts Payable	Payroll
Gt Econ Dev	314	218	96	0
MI Justice Train	4,000	2,780	1,220	0
Veh Storage Fac	7,563	5,772	1,551	240
Receivership	114	114	0	0
Property Mgmt	3,955	3,725	208	22
Building Inspect	36,009	25,581	5,232	5,196
DNR Properties	145	139	6	0
Sidewalk Repair	8,072	6,392	1,129	551
Community Dispatch	13,570	5,047	639	7,884
Transformation	285	285	0	0
Drug Law Enforc	15,324	11,267	3,639	418
Historical Comm	881	659	222	0
Economic Develop	9,642	8,064	1,143	435
Downtown Impv Dt	15,000	9,233	5,752	15
GR Bldg Auth	724	670	54	0
Cemetery Care	487	487	0	0
Water Supply Sys	201,307	126,848	55,037	19,422
Sewage Disp Sys	150,164	82,762	50,647	16,755
Auto Parking Sys	101,027	69,991	25,402	5,634
Cemeteries Oper	27,148	19,562	7,144	442
Golf Course	19,635	13,118	6,034	483
Belknap Ice Aren	1,757	802	359	596
311 Program	12,659	8,569	1,981	2,109
Information Tech	12,969	8,428	3,863	678
Motor Equipment	90,283	46,677	38,836	4,770
Facilities Mgmt	90,398	62,461	25,375	2,562
Insurance Health	99,524	65,276	33,831	417
Insurance Paymnt	58,019	41,231	15,814	974
Engineering	32,539	23,237	2,817	6,485
DDA	35,089	20,780	14,224	85
TIFA	10,750	6,640	4,101	9
LDFA	6,699	5,355	1,093	251
Brownfield	10,956	8,183	2,238	535
61st Dist Court	140,317	81,031	45,953	13,333
Bus Impv Dist.	2,337	1,280	1,057	0
Bio-Solid	1,002	(642)	1,644	0
Corridor Impv Proj	2,674	1,770	904	0
All Others	8,381	5,626	2,755	0
Direct Bill	4,103	4,103	0	0
<b>Total</b>	<b>2,458,220</b>	<b>1,574,622</b>	<b>596,976</b>	<b>286,622</b>

City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .1 - Nature and Extent of Services  
For Department Treasurer

The mission of the Treasurer's Office is to ensure the convenient, timely and accurate billing and collection of taxes, receipt of remittances to the City, and investment of those funds. The costs of this department have been separated into the following activities and allocated as follows:

The costs associated with cash receipting have been separated into the following activities based on the type of receipts. These activities have been allocated as follows:

**Cash Receipts Specific** – this activity identifies the costs associated with processing cash receipts recorded in the quadrant cashiering system that are for specific departments. The basis of allocation is the number of cash receipts by department.

**Cash Receipts FAMIS** – this activity identifies the costs associated with those receipts in the FAMIS system and undistributed receipts. The basis of allocation is the number of accounts receivables by department.

**MR Invoices & receipts** – this activity identifies the costs associated with processing MR Invoices and receipts. The basis of allocation is the number of MR Invoices and receipts by department.

**Accounting Specific** – this activity accounts for time associated with performing accounting, disbursement and mail processing activities related to specific departments. The basis of allocation is the dollar amount of assigned wages by benefiting department.

**General Banking** - this activity includes the costs associated with bank account analysis fees. The costs included in this activity have been allocated to all City departments based on the number of banking related transactions recorded in the City's general ledger.

**Parking Violations** – the costs associated with parking violations is accounted for in a separate cost center within the General Fund portion of the Treasurer's Office.

City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .1 - Nature and Extent of Services  
For Department Treasurer

The costs included in this cost center have been allocated directly to the Parking Violations department.

**Mail Services** – this activity identifies the costs associated with processing mail for all City Departments at the. The basis of allocation is the number of pieces of mail processed by department.

**Economic Development** – this activity identifies the costs associated with the captured tax districts. The basis of allocation is the percentage of effort by tax district.

**General Government** – this activity identifies the costs associated with processing property taxes, Investment services and other activities that have not been allocated for purposes of this cost allocation plan.

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

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



**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Treasurer**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,040,259			2,040,259
Deductions:				
Payoff	-24,005			
Payoff Parking Viol	-2,072			
Total Deductions:	-26,077			-26,077
Inbound Costs:				
Building / Equipment	25,003		25,003	
General Expense	10,667	595	11,262	
Executive Office	8,549	2,632	11,181	
Human Resources	21,522	1,844	23,366	
Comptroller	26,544	863	27,407	
Treasurer		7,058	7,058	
Fiscal Services		15,112	15,112	
Purchasing		8,589	8,589	
Dept of Law		11,125	11,125	
City Clerk		11,597	11,597	
Administrative Services		6,286	6,286	
Total Allocated Additions:	92,285	65,701	157,986	157,986
Total To Be Allocated:	2,106,467	65,701		2,172,168

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Treasurer**

	Total	G&A	CR Specific	CR FAMIS/Undist	MR Invoices
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	665,474	0	14,062	3,520	44,162
FRINGE BENEFITS	432,030	0	9,116	2,290	28,687
<b>Other Expense &amp; Cost</b>					
*Payoff	24,005	0	0	0	0
Supplies	20,833	0	440	110	1,383
Postage	64,163	0	0	0	0
Computer Services	128,994	0	2,722	684	8,565
Cont Serv Cashier 1	17,657	0	1,049	263	625
Cont Serv Cashier 2	10,339	0	3,060	766	1,825
Contract Serv Other	60,439	1,684	0	0	0
Bank Fees	44,471	0	0	0	0
Claims	14,947	0	315	79	992
Building Rental	87,964	0	1,856	466	5,841
Other Services	41,585	0	877	220	2,761
Office Equipment	43,450	0	917	230	2,885
Call Center	65,145	0	0	0	0
Billing & Collect	1,605	0	0	0	0
Parking Violations	277,054	0	0	0	0
*Payoff Parking Viol	2,072	0	0	0	0
Mail Services	60,641	0	0	0	0
Mail Serv Postage	(37,176)	0	0	0	0
Payment Processing	14,567	14,567	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	2,040,259				
<b>Deductions</b>					
*Total Disallowed Costs	(26,077)	0	0	0	0
Functional Cost	2,014,182	16,251	34,414	8,628	97,726
<b>Allocation Step 1</b>					
Inbound - Building / Equipment	25,003	0	366	92	1,149
Inbound - All Others	67,282	67,282	0	0	0
Reallocate Admin Costs		(83,533)	1,462	367	4,596
Unallocated Costs	(1,344,138)	0	0	0	0
1st Allocation	762,329	0	36,242	9,087	103,471
<b>Allocation Step 2</b>					
Inbound - Treasurer: MR Invoices	2,100	0	0	0	0
Inbound - All Others	63,601	63,601	0	0	0
Reallocate Admin Costs		(63,601)	1,108	272	3,494
Unallocated Costs	(43,298)	0	0	0	0
2nd Allocation	22,403	0	1,108	272	3,494
<b>Total For Treasurer</b>					
Schedule .3 Total	784,732	0	37,350	9,359	106,965

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Treasurer**

	Acctng Specific	General Banking	Parking Viol	Mail Services	Economic Dev
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	16,538	0	11,828	33,936	21,316
FRINGE BENEFITS	10,758	0	7,690	22,034	13,825
<b>Other Expense &amp; Cost</b>					
*Payoff	0	0	0	0	0
Supplies	519	0	371	1,062	667
Postage	0	0	0	0	0
Computer Services	3,212	0	2,296	6,579	4,128
Cont Serv Cashier 1	12,524	0	1,425	0	0
Cont Serv Cashier 2	0	0	0	0	0
Contract Serv Other	0	0	15,358	0	0
Bank Fees	0	44,471	0	0	0
Claims	372	0	266	762	478
Building Rental	2,190	0	1,566	4,486	2,815
Other Services	1,035	0	740	2,121	1,331
Office Equipment	1,082	0	773	2,216	1,390
Call Center	0	0	25,955	0	0
Billing & Collect	0	0	0	0	0
Parking Violations	0	0	277,054	0	0
*Payoff Parking Viol	0	0	0	0	0
Mail Services	0	0	0	60,641	0
Mail Serv Postage	0	0	0	(37,176)	0
Payment Processing	0	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement					
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	48,230	44,471	345,322	96,661	45,950
<b>Allocation Step 1</b>					
Inbound - Building / Equipment	4,533	0	3,895	883	555
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	1,721	0	15,568	3,526	2,214
Unallocated Costs	0	0	0	0	0
1st Allocation	54,484	44,471	364,785	101,070	48,719
<b>Allocation Step 2</b>					
Inbound - Treasurer: MR Invoices	0	0	0	0	0
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	1,304	0	11,858	2,684	1,683
Unallocated Costs	0	0	0	0	0
2nd Allocation	1,304	0	11,858	2,684	1,683
<b>Total For Treasurer</b>					
Schedule .3 Total	55,788	44,471	376,643	103,754	50,402

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Treasurer**

General Gov't\*\*

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Wages & Benefits -----	
SALARIES & WAGES	520,112
FRINGE BENEFITS	337,630
Other Expense & Cost -----	
*Payoff	0
Supplies	16,281
Postage	64,163
Computer Services	100,808
Cont Serv Cashier 1	1,771
Cont Serv Cashier 2	4,688
Contract Serv Other	43,397
Bank Fees	0
Claims	11,683
Building Rental	68,744
Other Services	32,500
Office Equipment	33,957
Call Center	39,190
Billing & Collect	1,605
Parking Violations	0
*Payoff Parking Viol	0
Mail Services	0
Mail Serv Postage	0
Payment Processing	0
Departmental Total -----	
Expenditures Per Financial Statement	
Deductions -----	
*Total Disallowed Costs	0
Functional Cost	1,276,529
Allocation Step 1 -----	
Inbound - Building / Equipment	13,530
Inbound - All Others	0
Reallocate Admin Costs	54,079
Unallocated Costs	(1,344,138)
1st Allocation	0
Allocation Step 2 -----	
Inbound - Treasurer: MR Invoices	2,100
Inbound - All Others	0
Reallocate Admin Costs	41,198
Unallocated Costs	(43,298)
2nd Allocation	0
Total For Treasurer -----	
Schedule .3 Total	0

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department Treasurer**

Activity - CR Specific

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Dept of Law	107	1.702195	616		616	16	632
City Clerk	2,375	37.782374	13,694		13,694	410	14,104
Income Tax	11	0.174992	63		63		63
Gt CD CDBG	3,202	50.938594	18,464		18,464	587	19,051
Cemeteries Oper	514	8.176901	2,961		2,961	83	3,044
All Others	77	1.224944	444		444	12	456
<b>Schedule .4 Total for CR Specific</b>	<b>6,286</b>	<b>100.000000</b>	<b>36,242</b>		<b>36,242</b>	<b>1,108</b>	<b>37,350</b>

Allocation Basis: Number of cash receipts by department  
Allocation Source: Quadrant cashiering recap report

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Treasurer**

Activity - CR FAMIS/Undist

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administrative Services	1	0.019339	2		2		2
Police	645	12.473409	1,132		1,132	31	1,163
Fire	24	0.464127	41		41		41
Traffic Safety	128	2.475343	225		225	7	232
Parks & Rec	372	7.193966	654		654	20	674
Air Poll/Storm	9	0.174048	15		15		15
Refuse All Other	73	1.411719	129		129	3	132
Major-Traffic	170	3.287565	299		299	8	307
Major-Storm Sewe	9	0.174048	15		15		15
Major-St&San	14	0.270741	23		23		23
Local-Traffic	44	0.850899	77		77	1	78
Local-Storm Sewe	7	0.135370	12		12		12
Street Cap Const	9	0.174048	15		15		15
Vital St Bonds	2	0.038677	3		3		3
Vital St NonBond	6	0.116032	10		10		10
General Cap Cont	7	0.135370	12		12		12
Gt CD OCC	1	0.019339	2		2		2
Gt Police	8	0.154709	13		13		13
Gt Misc	1	0.019339	2		2		2
Veh Storage Fac	1	0.019339	2		2		2
Building Inspect	11	0.212725	18		18		18
Community Dispatch	6	0.116032	10		10		10
Historical Comm	2	0.038677	3		3		3
Economic Develop	10	0.193386	17		17		17
Water Supply Sys	95	1.837169	168		168	4	172
Sewage Disp Sys	14	0.270741	23		23		23
Auto Parking Sys	3,264	63.121252	5,752		5,752	192	5,944
Golf Course	9	0.174048	15		15		15
Motor Equipment	23	0.444788	39		39		39
Facilities Mgmt	117	2.262618	206		206	5	211
Insurance Paymnt	3	0.058016	5		5		5
Engineering	42	0.812222	74		74	1	75
Brownfield	2	0.038677	3		3		3
61st Dist Court	24	0.464127	41		41		41
All Others	18	0.348095	30		30		30
<b>Schedule .4 Total for CR FAMIS/Undist</b>	<b>5,171</b>	<b>100.000000</b>	<b>9,087</b>		<b>9,087</b>	<b>272</b>	<b>9,359</b>

Allocation Basis: Number of accounts receivable transactions by dept.

Allocation Source: Detail transaction history

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department Treasurer**

Activity - MR Invoices

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Treasurer	782	2.031433	2,100		2,100		2,100
Assessor	228	0.592285	612		612	21	633
Planning	1,679	4.361605	4,514		4,514	144	4,658
Fire	3,881	10.081829	10,432		10,432	355	10,787
Community Develop	10,277	26.696974	27,624		27,624	954	28,578
Air Poll/Storm	495	1.285881	1,330		1,330	42	1,372
Refuse All Other	457	1.187167	1,228		1,228	38	1,266
Refuse TRP	321	0.833875	863		863	28	891
Local-Traffic	532	1.381998	1,429		1,429	46	1,475
Building Inspect	18,825	48.902455	50,607		50,607	1,784	52,391
Sidewalk Repair	360	0.935186	966		966	31	997
Downtown Impv Dt	76	0.197428	204		204	7	211
Sewage Disp Sys	235	0.610469	632		632	21	653
Auto Parking Sys	12	0.031173	30		30		30
Insurance Health	18	0.046759	49		49		49
Engineering	268	0.696194	719		719	22	741
Brownfield	23	0.059748	62		62		62
Bus Impv Dist.	26	0.067541	70		70	1	71
<b>Schedule .4 Total for MR Invoices</b>	<b>38,495</b>	<b>100.000000</b>	<b>103,471</b>		<b>103,471</b>	<b>3,494</b>	<b>106,965</b>

Allocation Basis: Number of MR invoices by department  
Allocation Source: Treasurer's invoice summary

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department Treasurer**

Activity - Acctng Specific

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Refuse All Other	5,949	35.971702	19,601		19,601	461	20,062
Water Supply Sys	10,589	64.028298	34,883		34,883	843	35,726
<b>Schedule .4 Total for Acctng Specific</b>	<b>16,538</b>	<b>100.000000</b>	<b>54,484</b>		<b>54,484</b>	<b>1,304</b>	<b>55,788</b>

Allocation Basis: Assigned wages by benefiting department

Allocation Source: Time and effort summary



**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Treasurer**

Activity - General Banking

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	1,004	0.869791	387		387		387
Executive Office	1,035	0.896647	399		399		399
Human Resources	1,566	1.356666	603		603		603
Comptroller	2,674	2.316555	1,030		1,030		1,030
Treasurer	2,576	2.231656	992		992		992
Fiscal Services	592	0.512865	228		228		228
Purchasing	289	0.250368	111		111		111
Dept of Law	1,191	1.031794	459		459		459
City Clerk	1,927	1.669410	742		742		742
Administrative Services	876	0.758901	337		337		337
Comm Dev Grant Admin	352	0.304947	136		136		136
City Commission	273	0.236507	105		105		105
Cable Administration	250	0.216581	96		96		96
Assessor	594	0.514598	229		229		229
Income Tax	835	0.723382	322		322		322
Planning	2,404	2.082647	926		926		926
Police	5,538	4.797713	2,134		2,134		2,134
Police Commun	319	0.276358	123		123		123
Fire	2,836	2.456900	1,093		1,093		1,093
Traffic Safety	1,239	1.073378	477		477		477
Parks & Rec	3,627	3.142164	1,397		1,397		1,397
Parks Mil Pool	743	0.643680	286		286		286
Parks Mil Other	707	0.612492	272		272		272
Community Develop	3,112	2.696006	1,199		1,199		1,199
Air Poll/Storm	1,045	0.905311	403		403		403
Parking Violations	26	0.022524	10		10		10
Library	5,534	4.794248	2,132		2,132		2,132
Refuse All Other	4,413	3.823096	1,700		1,700		1,700
Refuse TRP	610	0.528459	235		235		235
Major-Traffic	1,604	1.389587	618		618		618
Major-Storm Sewe	533	0.461752	205		205		205
Major-St&San	951	0.823876	366		366		366
Local-Traffic	98	0.084900	38		38		38
Local-Storm Sewe	606	0.524994	233		233		233
Local-St&San	760	0.658408	293		293		293
Street Cap Const	80	0.069306	31		31		31
Vital St Oper	408	0.353461	157		157		157
Vital St Bonds	9	0.007797	3		3		3
Vital St NonBond	740	0.641081	285		285		285
General Cap Cont	1,665	1.442433	641		641		641
Gt CD JAG	147	0.127350	57		57		57
Gt CD ESG	247	0.213983	95		95		95
Gt CD CDBG	1,439	1.246643	554		554		554
Gt CD Home	259	0.224378	100		100		100
Gt CD OCC	1,016	0.880187	391		391		391
Gt CD Lead	980	0.848999	378		378		378
Gt Police	815	0.706056	314		314		314
Gt Fire	74	0.064108	29		29		29
Gt Planning	37	0.032054	14		14		14
Gt Admin Serv	14	0.012129	5		5		5
Gt Parks	31	0.026856	12		12		12
Gt Misc	609	0.527592	235		235		235

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department Treasurer**

Activity - General Banking

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Gt Econ Dev	19	0.016460	7		7		7
MI Justice Train	117	0.101360	45		45		45
Veh Storage Fac	677	0.586503	261		261		261
Property Mgmt	271	0.234774	104		104		104
Building Inspect	2,105	1.823616	811		811		811
DNR Properties	6	0.005198	2		2		2
Sidewalk Repair	656	0.568310	253		253		253
Community Dispatch	374	0.324006	144		144		144
Transformation	15	0.012995	6		6		6
Drug Law Enforc	982	0.850732	378		378		378
Historical Comm	27	0.023391	10		10		10
Economic Develop	611	0.529325	235		235		235
Downtown Impv Dt	661	0.572641	255		255		255
GR Bldg Auth	72	0.062375	28		28		28
Cemetery Care	85	0.073638	33		33		33
Water Supply Sys	8,751	7.581219	3,378		3,378		3,378
Sewage Disp Sys	5,709	4.945855	2,199		2,199		2,199
Auto Parking Sys	6,785	5.878021	2,614		2,614		2,614
Cemeteries Oper	1,105	0.957290	426		426		426
Golf Course	898	0.777961	346		346		346
Belknap Ice Aren	44	0.038118	17		17		17
311 Program	631	0.546652	243		243		243
Information Tech	567	0.491207	218		218		218
Motor Equipment	2,825	2.447371	1,088		1,088		1,088
Facilities Mgmt	3,492	3.025210	1,345		1,345		1,345
Insurance Health	2,738	2.372000	1,055		1,055		1,055
Insurance Paymnt	2,009	1.740449	774		774		774
Engineering	1,934	1.675474	745		745		745
DDA	1,371	1.187733	528		528		528
TIFA	484	0.419302	186		186		186
LDFA	380	0.329204	146		146		146
Brownfield	515	0.446158	198		198		198
61st Dist Court	6,100	5.284588	2,350		2,350		2,350
Bus Impv Dist.	156	0.135147	60		60		60
Bio-Solid	142	0.123018	55		55		55
Corridor Impv Proj	95	0.082301	37		37		37
All Others	712	0.616824	274		274		274
<b>Schedule .4 Total for General Banking</b>	<b>115,430</b>	<b>100.000000</b>	<b>44,471</b>		<b>44,471</b>	<b>0</b>	<b>44,471</b>

Allocation Basis: Number of cash transactions by department  
Allocation Source: Detail transaction history

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Treasurer**

Activity - Parking Viol

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Parking Violations	100	100.000000	364,785		364,785	11,858	376,643
Schedule .4 Total for Parking Viol	100	100.000000	364,785		364,785	11,858	376,643

Allocation Basis: Direct allocation to Parking Violations

Allocation Source: General ledger

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department Treasurer**

Activity - Mail Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	5,284	1.246735	1,260		1,260		1,260
Executive Office	919	0.216834	219		219		219
Human Resources	7,479	1.764635	1,783		1,783		1,783
Comptroller	27,596	6.511147	6,581		6,581		6,581
Treasurer	16,635	3.924951	3,966		3,966		3,966
Fiscal Services	88	0.020763	20		20		20
Purchasing	167	0.039403	38		38		38
Dept of Law	560	0.132129	133		133	4	137
City Clerk	23,018	5.430990	5,489		5,489	160	5,649
Administrative Services	487	0.114905	116		116	2	118
Assessor	9,012	2.126339	2,148		2,148	59	2,207
Income Tax	137,373	32.412517	32,772		32,772	1,089	33,861
Planning	61,684	14.554052	14,711		14,711	452	15,163
Police	9,930	2.342937	2,368		2,368	67	2,435
Fire	12,361	2.916520	2,946		2,946	83	3,029
Parks & Rec	13,176	3.108816	3,140		3,140	87	3,227
Community Develop	42,652	10.063540	10,172		10,172	306	10,478
Library	8,264	1.949852	1,969		1,969	57	2,026
Major-Traffic	477	0.112546	114		114	2	116
Local-Traffic	3,982	0.939534	947		947	27	974
Gt CD OCC	60	0.014157	14		14		14
Building Inspect	26,925	6.352828	6,422		6,422	188	6,610
Sidewalk Repair	1,258	0.296819	300		300	8	308
Economic Develop	1,899	0.448060	453		453	12	465
Water Supply Sys	2,235	0.527338	534		534	16	550
Sewage Disp Sys	765	0.180498	183		183	5	188
Auto Parking Sys	8,799	2.076083	2,096		2,096	59	2,155
311 Program	391	0.092255	93		93	1	94
Motor Equipment	55	0.012977	13		13		13
Engineering	294	0.069368	70		70		70
<b>Schedule .4 Total for Mail Services</b>	<b>423,825</b>	<b>99.999528</b>	<b>101,070</b>		<b>101,070</b>	<b>2,684</b>	<b>103,754</b>

Allocation Basis: Number of pieces of mail by department

Allocation Source: Mail piece count summary

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department Treasurer**

Activity - Economic Dev

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
DDA	20	20.000000	9,743		9,743	330	10,073
TIFA	5	5.000000	2,435		2,435	77	2,512
LDFA	10	10.000000	4,873		4,873	160	5,033
Brownfield	55	55.000000	26,795		26,795	956	27,751
Corridor Impv Proj	10	10.000000	4,873		4,873	160	5,033
<b>Schedule .4 Total for Economic Dev</b>	<b>100</b>	<b>100.000000</b>	<b>48,719</b>		<b>48,719</b>	<b>1,683</b>	<b>50,402</b>

Allocation Basis: Percentage of effort by captured tax district

Allocation Source: Treasurer's Office

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule .5 - Allocation Summary**  
**For Department Treasurer**

Receiving Department	Total	CR Specific	CR FAMIS/Undist	MR Invoices	Acctng Specific
General Expense	1,647	0	0	0	0
Executive Office	618	0	0	0	0
Human Resources	2,386	0	0	0	0
Comptroller	7,611	0	0	0	0
Treasurer	7,058	0	0	2,100	0
Fiscal Services	248	0	0	0	0
Purchasing	149	0	0	0	0
Dept of Law	1,228	632	0	0	0
City Clerk	20,495	14,104	0	0	0
Administrative Services	457	0	2	0	0
Comm Dev Grant Admin	136	0	0	0	0
City Commission	105	0	0	0	0
Cable Administration	96	0	0	0	0
Assessor	3,069	0	0	633	0
Income Tax	34,246	63	0	0	0
Planning	20,747	0	0	4,658	0
Police	5,732	0	1,163	0	0
Police Commun	123	0	0	0	0
Fire	14,950	0	41	10,787	0
Traffic Safety	709	0	232	0	0
Parks & Rec	5,298	0	674	0	0
Parks Mil Pool	286	0	0	0	0
Parks Mil Other	272	0	0	0	0
Community Develop	40,255	0	0	28,578	0
Air Poll/Storm	1,790	0	15	1,372	0
Parking Violations	376,653	0	0	0	0
Library	4,158	0	0	0	0
Refuse All Other	23,160	0	132	1,266	20,062
Refuse TRP	1,126	0	0	891	0
Major-Traffic	1,041	0	307	0	0
Major-Storm Sewe	220	0	15	0	0
Major-St&San	389	0	23	0	0
Local-Traffic	2,565	0	78	1,475	0
Local-Storm Sewe	245	0	12	0	0
Local-St&San	293	0	0	0	0
Street Cap Const	46	0	15	0	0
Vital St Oper	157	0	0	0	0
Vital St Bonds	6	0	3	0	0
Vital St NonBond	295	0	10	0	0
General Cap Cont	653	0	12	0	0
Gt CD JAG	57	0	0	0	0
Gt CD ESG	95	0	0	0	0
Gt CD CDBG	19,605	19,051	0	0	0
Gt CD Home	100	0	0	0	0
Gt CD OCC	407	0	2	0	0
Gt CD Lead	378	0	0	0	0
Gt Police	327	0	13	0	0
Gt Fire	29	0	0	0	0
Gt Planning	14	0	0	0	0
Gt Admin Serv	5	0	0	0	0
Gt Parks	12	0	0	0	0
Gt Misc	237	0	2	0	0

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule .5 - Allocation Summary**  
**For Department Treasurer**

Receiving Department	Total	CR Specific	CR FAMIS/Undist	MR Invoices	Acctng Specific
Gt Econ Dev	7	0	0	0	0
MI Justice Train	45	0	0	0	0
Veh Storage Fac	263	0	2	0	0
Property Mgmt	104	0	0	0	0
Building Inspect	59,830	0	18	52,391	0
DNR Properties	2	0	0	0	0
Sidewalk Repair	1,558	0	0	997	0
Community Dispatch	154	0	10	0	0
Transformation	6	0	0	0	0
Drug Law Enforc	378	0	0	0	0
Historical Comm	13	0	3	0	0
Economic Develop	717	0	17	0	0
Downtown Impv Dt	466	0	0	211	0
GR Bldg Auth	28	0	0	0	0
Cemetery Care	33	0	0	0	0
Water Supply Sys	39,826	0	172	0	35,726
Sewage Disp Sys	3,063	0	23	653	0
Auto Parking Sys	10,743	0	5,944	30	0
Cemeteries Oper	3,470	3,044	0	0	0
Golf Course	361	0	15	0	0
Belknap Ice Aren	17	0	0	0	0
311 Program	337	0	0	0	0
Information Tech	218	0	0	0	0
Motor Equipment	1,140	0	39	0	0
Facilities Mgmt	1,556	0	211	0	0
Insurance Health	1,104	0	0	49	0
Insurance Paymnt	779	0	5	0	0
Engineering	1,631	0	75	741	0
DDA	10,601	0	0	0	0
TIFA	2,698	0	0	0	0
LDFA	5,179	0	0	0	0
Brownfield	28,014	0	3	62	0
61st Dist Court	2,391	0	41	0	0
Bus Impv Dist.	131	0	0	71	0
Bio-Solid	55	0	0	0	0
Corridor Impv Proj	5,070	0	0	0	0
All Others	760	456	30	0	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>784,732</b>	<b>37,350</b>	<b>9,359</b>	<b>106,965</b>	<b>55,788</b>

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule .5 - Allocation Summary**  
**For Department Treasurer**

Receiving Department	General Banking	Parking Viol	Mail Services	Economic Dev
General Expense	387	0	1,260	0
Executive Office	399	0	219	0
Human Resources	603	0	1,783	0
Comptroller	1,030	0	6,581	0
Treasurer	992	0	3,966	0
Fiscal Services	228	0	20	0
Purchasing	111	0	38	0
Dept of Law	459	0	137	0
City Clerk	742	0	5,649	0
Administrative Services	337	0	118	0
Comm Dev Grant Admin	136	0	0	0
City Commission	105	0	0	0
Cable Administration	96	0	0	0
Assessor	229	0	2,207	0
Income Tax	322	0	33,861	0
Planning	926	0	15,163	0
Police	2,134	0	2,435	0
Police Commun	123	0	0	0
Fire	1,093	0	3,029	0
Traffic Safety	477	0	0	0
Parks & Rec	1,397	0	3,227	0
Parks Mil Pool	286	0	0	0
Parks Mil Other	272	0	0	0
Community Develp	1,199	0	10,478	0
Air Poll/Storm	403	0	0	0
Parking Violations	10	376,643	0	0
Library	2,132	0	2,026	0
Refuse All Other	1,700	0	0	0
Refuse TRP	235	0	0	0
Major-Traffic	618	0	116	0
Major-Storm Sewe	205	0	0	0
Major-St&San	366	0	0	0
Local-Traffic	38	0	974	0
Local-Storm Sewe	233	0	0	0
Local-St&San	293	0	0	0
Street Cap Const	31	0	0	0
Vital St Oper	157	0	0	0
Vital St Bonds	3	0	0	0
Vital St NonBond	285	0	0	0
General Cap Cont	641	0	0	0
Gt CD JAG	57	0	0	0
Gt CD ESG	95	0	0	0
Gt CD CDBG	554	0	0	0
Gt CD Home	100	0	0	0
Gt CD OCC	391	0	14	0
Gt CD Lead	378	0	0	0
Gt Police	314	0	0	0
Gt Fire	29	0	0	0
Gt Planning	14	0	0	0
Gt Admin Serv	5	0	0	0
Gt Parks	12	0	0	0
Gt Misc	235	0	0	0



**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .5 - Allocation Summary  
For Department Treasurer**

Receiving Department	General Banking	Parking Viol	Mail Services	Economic Dev
Gt Econ Dev	7	0	0	0
MI Justice Train	45	0	0	0
Veh Storage Fac	261	0	0	0
Property Mgmt	104	0	0	0
Building Inspect	811	0	6,610	0
DNR Properties	2	0	0	0
Sidewalk Repair	253	0	308	0
Community Dispatch	144	0	0	0
Transformation	6	0	0	0
Drug Law Enforc	378	0	0	0
Historical Comm	10	0	0	0
Economic Develop	235	0	465	0
Downtown Impv Dt	255	0	0	0
GR Bldg Auth	28	0	0	0
Cemetery Care	33	0	0	0
Water Supply Sys	3,378	0	550	0
Sewage Disp Sys	2,199	0	188	0
Auto Parking Sys	2,614	0	2,155	0
Cemeteries Oper	426	0	0	0
Golf Course	346	0	0	0
Belknap Ice Aren	17	0	0	0
311 Program	243	0	94	0
Information Tech	218	0	0	0
Motor Equipment	1,088	0	13	0
Facilities Mgmt	1,345	0	0	0
Insurance Health	1,055	0	0	0
Insurance Paymnt	774	0	0	0
Engineering	745	0	70	0
DDA	528	0	0	10,073
TIFA	186	0	0	2,512
LDFA	146	0	0	5,033
Brownfield	198	0	0	27,751
61st Dist Court	2,350	0	0	0
Bus Impv Dist.	60	0	0	0
Bio-Solid	55	0	0	0
Corridor Impv Proj	37	0	0	5,033
All Others	274	0	0	0
Direct Bill	0	0	0	0
<b>Total</b>	<b>44,471</b>	<b>376,643</b>	<b>103,754</b>	<b>50,402</b>

City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .1 - Nature and Extent of Services  
For Department Fiscal Services

The Fiscal Services department is responsible for providing responsible planning, management and use of budgeted financial resources and procurement of goods and services for City departments. Costs associated with this department have been identified and allocated as follows:

**Budgeting** – this activity identifies the cost associated with preparing annual fiscal plans that balance anticipated ongoing revenue estimates with ongoing expenditures and making comparisons between adopted departmental budgets with actual expenses. The costs of this activity have been allocated to departments based on the number of sub-object codes by department that contain expenses and revenues.

**Financial Planning** – This activity identifies the costs associated with planning and monitoring the operating and capital financial solvency of the City. The costs of this activity have been allocated based on the dollar amount of expenses by department.

**Labor Distribution** – this activity accounts for the costs of system support associated with the distribution of wages and fringe benefits for all City departments. The basis of allocation is the dollar amount of wages and fringes by department.

**General Accounting** – this activity identifies the cost associated with managing the City's financial system for purposes of processing accounts payable, journal entries and other general accounting information necessary to maintain control over the revenues and expenses of all City departments. The basis of allocation is the number of related accounting transactions processed by department.

**Sustainability Management** – This activity identifies the costs associated with planning and monitoring the operations of City Departments to provide the most effective and efficient services possible. The basis of allocation is the dollar amount of wages and fringes by department.

**Retirement / OPEB** – costs associated with benefits consulting services provided by Gabriel Roeder Smith & Company have been separated between

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule .1 - Nature and Extent of Services**  
**For Department Fiscal Services**

Retirement and OBEB. The costs of each activity have been allocated based on the dollar amount of Retirement and OBEB services 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.

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .2 - Costs To Be Allocated  
For Department Fiscal Services**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,469,625			1,469,625
Cost Adjustments:				
Misc Reimbursement	-974			
Total Departmental Cost Adjustments:	-974			-974
Inbound Costs:				
Building / Equipment	16,905		16,905	
General Expense	6,157	410	6,567	
Executive Office	5,547	1,703	7,250	
Human Resources	13,962	1,191	15,153	
Comptroller	11,955	383	12,338	
Treasurer	248		248	
Fiscal Services		7,617	7,617	
Purchasing		2,006	2,006	
Dept of Law		5,905	5,905	
City Clerk		4,876	4,876	
Administrative Services		4,075	4,075	
Total Allocated Additions:	54,774	28,166	82,940	82,940
Total To Be Allocated:	1,523,425	28,166	1,551,591	

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .3 - Costs Allocated By Activity  
For Department Fiscal Services**

	Total	G&A	Budgeting	Financial Plan	Labor Distrib
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	550,003	64,440	191,975	70,472	98,667
FRINGE BENEFITS	324,783	38,064	113,308	41,625	58,279
<b>Other Expense &amp; Cost</b>					
Supplies	1,367	370	26	405	566
Other Services	52,114	6,542	28,399	7,155	10,018
Computer Services	337,132	8,122	307,691	8,883	12,436
Contract Services	120,555	3,468	0	16,500	0
Parking	11,553	2,200	3,576	2,407	3,370
Building Expense	72,118	10,828	32,871	11,841	16,578
<b>Departmental Total</b>					
Expenditures Per Financial Statement	1,469,625				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Misc Reimbursement	(974)	(974)	0	0	0
Functional Cost	1,468,651	133,060	677,846	159,288	199,914
<b>Allocation Step 1</b>					
Inbound - All Others	54,774	6,415	19,124	7,020	9,826
Reallocate Admin Costs		(139,475)	101,928	37,547	0
Unallocated Costs	(18,352)	0	0	0	0
1st Allocation	1,505,073	0	798,898	203,855	209,740
<b>Allocation Step 2</b>					
Inbound - All Others	28,166	3,289	9,921	3,597	5,033
Reallocate Admin Costs		(3,289)	2,399	890	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	28,166	0	12,320	4,487	5,033
<b>Total For Fiscal Services</b>					
Schedule .3 Total	1,533,239	0	811,218	208,342	214,773

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .3 - Costs Allocated By Activity  
For Department Fiscal Services**

	General Acctng	Sustainability Management	Retirement	OPEB	General Gov't**
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	88,951	35,498	0	0	0
FRINGE BENEFITS	52,540	20,967	0	0	0
<b>Other Expense &amp; Cost</b>					
Supplies	0	0	0	0	0
Other Services	0	0	0	0	0
Computer Services	0	0	0	0	0
Contract Services	110	0	13,125	69,000	18,352
Parking	0	0	0	0	0
Building Expense	0	0	0	0	0
<b>Departmental Total</b>					
<b>Expenditures Per Financial Statement</b>					
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Misc Reimbursement	0	0	0	0	0
 Functional Cost	 141,601	 56,465	 13,125	 69,000	 18,352
<b>Allocation Step 1</b>					
Inbound - All Others	8,857	3,532	0	0	0
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	(18,352)
1st Allocation	150,458	59,997	13,125	69,000	0
<b>Allocation Step 2</b>					
Inbound - All Others	4,525	1,801	0	0	0
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	4,525	1,801	0	0	0
<b>Total For Fiscal Services</b>					
Schedule .3 Total	154,983	61,798	13,125	69,000	0

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Fiscal Services**

Activity - Budgeting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	90	1.143002	9,128		9,128		9,128
Executive Office	62	0.787402	6,288		6,288		6,288
Human Resources	91	1.155702	9,231		9,231		9,231
Comptroller	69	0.876302	7,000		7,000		7,000
Treasurer	91	1.155702	9,231		9,231		9,231
Fiscal Services	39	0.495301	3,955		3,955		3,955
Purchasing	17	0.215900	1,724		1,724	24	1,748
Dept of Law	61	0.774702	6,186		6,186	90	6,276
City Clerk	109	1.384303	11,057		11,057	168	11,225
Administrative Services	48	0.609601	4,868		4,868	72	4,940
Comm Dev Grant Admin	28	0.355601	2,840		2,840	41	2,881
City Commission	14	0.177800	1,419		1,419	21	1,440
Cable Administration	14	0.177800	1,419		1,419	21	1,440
Assessor	35	0.444501	3,547		3,547	52	3,599
Income Tax	31	0.393701	3,144		3,144	46	3,190
Planning	121	1.536703	12,273		12,273	188	12,461
Police	301	3.822708	30,537		30,537	487	31,024
Police Commun	17	0.215900	1,724		1,724	24	1,748
Fire	150	1.905004	15,216		15,216	236	15,452
Traffic Safety	49	0.622301	4,969		4,969	72	5,041
Parks & Rec	232	2.946406	23,539		23,539	370	23,909
Parks Mil Pool	50	0.635001	5,069		5,069	72	5,141
Parks Mil Other	43	0.546101	4,359		4,359	66	4,425
Community Develop	113	1.435103	11,465		11,465	174	11,639
Air Poll/Storm	63	0.800102	6,389		6,389	95	6,484
Parking Violations	2	0.025400	201		201	2	203
Library	315	4.000508	31,960		31,960	514	32,474
Refuse All Other	277	3.517907	28,105		28,105	449	28,554
Refuse TRP	19	0.241300	1,926		1,926	27	1,953
Major-Traffic	102	1.295403	10,348		10,348	155	10,503
Major-Storm Sewe	46	0.584201	4,666		4,666	68	4,734
Major-St&San	69	0.876302	7,000		7,000	102	7,102
Local-Traffic	7	0.088900	709		709	8	717
Local-Storm Sewe	66	0.838202	6,694		6,694	99	6,793
Local-St&San	46	0.584201	4,666		4,666	68	4,734
Street Cap Const	55	0.698501	5,577		5,577	81	5,658
Vital St Oper	19	0.241300	1,926		1,926	27	1,953
Vital St Bonds	3	0.038100	304		304	3	307
Vital St NonBond	300	3.810008	30,437		30,437	485	30,922
General Cap Cont	315	4.000508	31,960		31,960	514	32,474
Gt CD JAG	33	0.419101	3,347		3,347	48	3,395
Gt CD ESG	21	0.266701	2,130		2,130	30	2,160
Gt CD CDBG	207	2.628905	21,000		21,000	328	21,328
Gt CD Home	54	0.685801	5,478		5,478	80	5,558
Gt CD OCC	116	1.473203	11,768		11,768	181	11,949
Gt CD Lead	70	0.889002	7,098		7,098	104	7,202
Gt Police	85	1.079502	8,624		8,624	127	8,751
Gt Fire	14	0.177800	1,419		1,419	21	1,440
Gt Planning	11	0.139700	1,117		1,117	16	1,133
Gt Admin Serv	5	0.063500	507		507	5	512
Gt Parks	12	0.152400	1,217		1,217	17	1,234
Gt Misc	76	0.965202	7,710		7,710	114	7,824

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department Fiscal Services**

Activity - Budgeting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Gt Econ Dev	10	0.127000	1,013		1,013	15	1,028
MI Justice Train	7	0.088900	709		709	8	717
Veh Storage Fac	32	0.406401	3,246		3,246	46	3,292
Receivership	4	0.050800	405		405	4	409
Property Mgmt	23	0.292101	2,331		2,331	33	2,364
Building Inspect	127	1.612903	12,882		12,882	196	13,078
DNR Properties	3	0.038100	304		304	3	307
Sidewalk Repair	40	0.508001	4,055		4,055	60	4,115
Community Dispatch	32	0.406401	3,246		3,246	46	3,292
Transformation	5	0.063500	507		507	5	512
Drug Law Enforc	68	0.863602	6,899		6,899	100	6,999
Historical Comm	15	0.190500	1,521		1,521	21	1,542
Economic Develop	43	0.546101	4,359		4,359	66	4,425
Downtown Impv Dt	64	0.812802	6,492		6,492	95	6,587
GR Bldg Auth	40	0.508001	4,055		4,055	60	4,115
Cemetery Care	13	0.165100	1,320		1,320	18	1,338
Water Supply Sys	791	10.045722	80,403		80,403	1,960	82,363
Sewage Disp Sys	499	6.337313	50,626		50,626	812	51,438
Auto Parking Sys	391	4.965710	39,671		39,671	640	40,311
Cemeteries Oper	163	2.070104	16,534		16,534	256	16,790
Golf Course	76	0.965202	7,710		7,710	114	7,824
Belknap Ice Aren	22	0.279401	2,229		2,229	32	2,261
311 Program	42	0.533401	4,258		4,258	64	4,322
Information Tech	49	0.622301	4,969		4,969	72	5,041
Motor Equipment	127	1.612903	12,882		12,882	196	13,078
Facilities Mgmt	272	3.454407	27,596		27,596	442	28,038
Insurance Health	38	0.482601	3,853		3,853	56	3,909
Insurance Paymnt	81	1.028702	8,216		8,216	121	8,337
Engineering	77	0.977902	7,811		7,811	117	7,928
DDA	155	1.968504	15,724		15,724	245	15,969
TIFA	47	0.596901	4,767		4,767	69	4,836
LDFA	38	0.482601	3,853		3,853	56	3,909
Brownfield	48	0.609601	4,868		4,868	72	4,940
61st Dist Court	115	1.460503	11,666		11,666	179	11,845
Bus Impv Dist.	14	0.177800	1,419		1,419	21	1,440
All Others	20	0.254001	2,028		2,028	28	2,056
<b>Schedule .4 Total for Budgeting</b>	<b>7,874</b>	<b>100.000000</b>	<b>798,898</b>		<b>798,898</b>	<b>12,320</b>	<b>811,218</b>

Allocation Basis: Number of budgeted subobjects by department  
Allocation Source: General ledger



**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department Fiscal Services**

Activity - Financial Plan

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	2,189,565	0.665456	1,355		1,355		1,355
Executive Office	1,923,152	0.584487	1,191		1,191		1,191
Human Resources	2,435,806	0.740294	1,507		1,507		1,507
Comptroller	2,373,158	0.721254	1,470		1,470		1,470
Treasurer	2,040,259	0.620079	1,262		1,262		1,262
Fiscal Services	1,469,625	0.446651	911		911		911
Purchasing	586,983	0.178397	363		363	5	368
Dept of Law	2,684,439	0.815859	1,662		1,662	34	1,696
City Clerk	1,802,379	0.547782	1,116		1,116	21	1,137
Administrative Services	706,360	0.214678	437		437	8	445
City Commission	496,595	0.150926	307		307	4	311
Cable Administration	198,103	0.060208	121		121	1	122
Assessor	2,000,680	0.608050	1,239		1,239	25	1,264
Income Tax	2,151,081	0.653760	1,329		1,329	26	1,355
Planning	1,988,280	0.604281	1,231		1,231	25	1,256
Police	49,611,178	15.077901	30,826		30,826	1,035	31,861
Police Commun	408,358	0.124109	253		253	4	257
Fire	28,617,049	8.697338	17,731		17,731	395	18,126
Traffic Safety	4,360,130	1.325137	2,700		2,700	55	2,755
Parks & Rec	6,568,296	1.996247	4,068		4,068	82	4,150
Parks Mil Pool	806,737	0.245185	499		499	8	507
Parks Mil Other	3,618,354	1.099696	2,240		2,240	46	2,286
Community Develop	3,120,210	0.948299	1,932		1,932	39	1,971
Air Poll/Storm	975,980	0.296621	602		602	12	614
Parking Violations	27,123	0.008243	16		16		16
Library	9,008,242	2.737799	5,581		5,581	116	5,697
Refuse All Other	11,407,546	3.466999	7,067		7,067	148	7,215
Refuse TRP	404,175	0.122837	251		251	4	255
Major-Traffic	5,027,132	1.527854	3,113		3,113	66	3,179
Major-Storm Sewe	395,478	0.120194	245		245	4	249
Major-St&San	6,517,926	1.980938	4,037		4,037	81	4,118
Local-Traffic	29,321	0.008911	17		17		17
Local-Storm Sewe	628,153	0.190909	388		388	5	393
Local-St&San	2,964,826	0.901074	1,836		1,836	39	1,875
Vital St NonBond	507,018	0.154094	313		313	5	318
General Cap Cont	4,562,855	1.386750	2,824		2,824	59	2,883
Gt CD JAG	84,075	0.025552	51		51		51
Gt CD ESG	264,338	0.080338	163		163	2	165
Gt CD CDBG	2,735,082	0.831250	1,694		1,694	34	1,728
Gt CD Home	870,615	0.264599	539		539	9	548
Gt CD OCC	444,053	0.134957	274		274	4	278
Gt CD Lead	1,121,426	0.340826	694		694	15	709
Gt Police	1,852,164	0.562913	1,146		1,146	22	1,168
Gt Fire	439,204	0.133484	272		272	4	276
Gt Planning	79,917	0.024288	49		49		49
Gt Admin Serv	4,777	0.001452	3		3		3
Gt Parks	303,127	0.092127	187		187	2	189
Gt Misc	1,054,466	0.320475	654		654	13	667
Gt Econ Dev	947,538	0.287977	586		586	11	597
MI Justice Train	60,287	0.018323	36		36		36
Veh Storage Fac	559,590	0.170071	347		347	5	352
Property Mgmt	54,849	0.016670	33		33		33

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department Fiscal Services**

Activity - Financial Plan

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Building Inspect	3,957,627	1.202808	2,448		2,448	50	2,498
Sidewalk Repair	1,832,388	0.556902	1,133		1,133	22	1,155
Community Dispatch	4,802,561	1.459602	2,974		2,974	63	3,037
Drug Law Enforc	718,177	0.218269	444		444	8	452
Historical Comm	21,264	0.006463	12		12		12
Economic Develop	428,060	0.130097	265		265	4	269
Downtown Impv Dt	991,077	0.301210	614		614	13	627
Water Supply Sys	24,420,382	7.421880	15,128		15,128	333	15,461
Sewage Disp Sys	25,369,678	7.710392	15,716		15,716	344	16,060
Auto Parking Sys	10,443,105	3.173885	6,470		6,470	136	6,606
Cemeteries Oper	618,105	0.187855	381		381	5	386
Golf Course	593,640	0.180420	367		367	5	372
Belknap Ice Aren	715,868	0.217568	443		443	8	451
311 Program	1,746,211	0.530711	1,080		1,080	21	1,101
Information Tech	6,617,661	2.011250	4,098		4,098	85	4,183
Motor Equipment	9,770,720	2.969532	6,051		6,051	124	6,175
Facilities Mgmt	5,348,705	1.625587	3,312		3,312	68	3,380
Insurance Health	23,946,336	7.277807	14,835		14,835	325	15,160
Insurance Paymnt	3,070,181	0.933094	1,899		1,899	39	1,938
Engineering	4,447,947	1.351827	2,753		2,753	56	2,809
DDA	4,438,813	1.349051	2,748		2,748	56	2,804
TIFA	142,965	0.043450	88		88		88
LDFA	1,344,728	0.408692	833		833	17	850
Brownfield	4,871,141	1.480445	3,014		3,014	63	3,077
61st Dist Court	12,725,877	3.867668	7,883		7,883	169	8,052
Bus Impv Dist.	112,702	0.034253	70		70		70
All Others	48,302	0.014680	28		28		28
<b>Schedule .4 Total for Financial Plan</b>	<b>329,032,281</b>	<b>99.999997</b>	<b>203,855</b>		<b>203,855</b>	<b>4,487</b>	<b>208,342</b>

Allocation Basis: Dollar amount of expenses by benefiting dept.

Allocation Source: General ledger

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department Fiscal Services**

Activity - Labor Distrib

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	512,615	0.315560	662		662		662
Executive Office	978,474	0.602338	1,263		1,263		1,263
Human Resources	1,364,605	0.840036	1,760		1,760		1,760
Comptroller	1,451,203	0.893345	1,873		1,873		1,873
Treasurer	1,348,447	0.830090	1,738		1,738		1,738
Fiscal Services	874,787	0.538510	1,128		1,128		1,128
Purchasing	435,333	0.267986	563		563	14	577
Dept of Law	2,317,021	1.426334	2,990		2,990	67	3,057
City Clerk	1,238,075	0.762146	1,597		1,597	36	1,633
Administrative Services	471,751	0.290405	609		609	14	623
City Commission	473,557	0.291517	611		611	14	625
Cable Administration	146,290	0.090055	189		189	4	193
Assessor	1,603,019	0.986802	2,068		2,068	45	2,113
Income Tax	1,469,817	0.904804	1,896		1,896	41	1,937
Planning	1,545,294	0.951267	1,994		1,994	44	2,038
Police	40,462,802	24.908471	52,293		52,293	1,537	53,830
Police Commun	286,350	0.176274	369		369	7	376
Fire	25,955,416	15.977880	33,511		33,511	827	34,338
Traffic Safety	1,163,513	0.716246	1,502		1,502	36	1,538
Parks & Rec	3,371,236	2.075297	4,352		4,352	99	4,451
Parks Mil Pool	534,074	0.328770	689		689	15	704
Parks Mil Other	667	0.000411	1		1		1
Community Develop	2,503,288	1.540998	3,231		3,231	73	3,304
Air Poll/Storm	569,713	0.350709	735		735	16	751
Library	5,489,784	3.379453	7,087		7,087	167	7,254
Refuse All Other	3,290,552	2.025629	4,247		4,247	97	4,344
Refuse TRP	252,535	0.155458	326		326	7	333
Major-Traffic	2,395,155	1.474432	3,091		3,091	68	3,159
Major-Storm Sewe	209,460	0.128941	270		270	5	275
Major-St&San	1,920,881	1.182474	2,479		2,479	55	2,534
Local-Storm Sewe	413,067	0.254280	532		532	13	545
Local-St&San	1,258,028	0.774429	1,622		1,622	38	1,660
Vital St NonBond	27,973	0.017220	35		35		35
General Cap Cont	2,013	0.001239	2		2		2
Gt CD JAG	12,235	0.007532	15		15		15
Gt CD ESG	20,406	0.012562	25		25		25
Gt CD CDBG	829,227	0.510463	1,070		1,070	23	1,093
Gt CD Home	107,330	0.066071	139		139	2	141
Gt CD OCC	277,244	0.170668	358		358	7	365
Gt CD Lead	283,209	0.174340	366		366	7	373
Gt Police	1,660,670	1.022291	2,142		2,142	49	2,191
Gt Parks	13,115	0.008073	16		16		16
Gt Misc	314,841	0.193813	406		406	8	414
Veh Storage Fac	138,821	0.085457	180		180	4	184
Property Mgmt	13,137	0.008087	16		16		16
Building Inspect	2,998,516	1.845855	3,870		3,870	88	3,958
Sidewalk Repair	327,267	0.201462	422		422	8	430
Community Dispatch	4,480,484	2.758139	5,785		5,785	137	5,922
Drug Law Enforc	229,831	0.141482	296		296	6	302
Economic Develop	252,913	0.155691	326		326	7	333
Downtown Impv Dt	112,178	0.069056	145		145	2	147
Water Supply Sys	11,065,336	6.811704	14,287		14,287	348	14,635

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department Fiscal Services**

Activity - Labor Distrib

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sewage Disp Sys	9,672,184	5.954094	12,489		12,489	305	12,794
Auto Parking Sys	3,354,071	2.064731	4,331		4,331	99	4,430
Cemeteries Oper	254,577	0.156715	328		328	7	335
Golf Course	215,943	0.132932	278		278	5	283
Belknap Ice Aren	240,009	0.147747	309		309	7	316
311 Program	1,234,587	0.759999	1,592		1,592	36	1,628
Information Tech	375,310	0.231037	485		485	11	496
Motor Equipment	2,758,813	1.698296	3,561		3,561	81	3,642
Facilities Mgmt	1,467,462	0.903354	1,893		1,893	41	1,934
Insurance Health	252,201	0.155252	325		325	7	332
Insurance Paymnt	566,097	0.348483	731		731	16	747
Engineering	3,651,986	2.248124	4,713		4,713	109	4,822
DDA	773,382	0.476086	998		998	22	1,020
TIFA	46,566	0.028666	60		60		60
LDFA	142,396	0.087657	184		184	4	188
Brownfield	308,257	0.189760	398		398	8	406
61st Dist Court	7,658,401	4.714431	9,886		9,886	240	10,126
<b>Schedule .4 Total for Labor Distrib</b>	<b>162,445,797</b>	<b>99.999916</b>	<b>209,740</b>		<b>209,740</b>	<b>5,033</b>	<b>214,773</b>

Allocation Basis: Dollar amount of personal expenses by benefiting dept.  
Allocation Source: General ledger

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department Fiscal Services**

Activity - General Actng

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	1,426	1.172350	1,762		1,762		1,762
Executive Office	1,178	0.968463	1,454		1,454		1,454
Human Resources	1,894	1.557105	2,341		2,341		2,341
Comptroller	1,322	1.086849	1,633		1,633		1,633
Treasurer	1,411	1.160018	1,745		1,745		1,745
Fiscal Services	694	0.570555	859		859		859
Purchasing	322	0.264724	398		398	13	411
Dept of Law	1,593	1.309645	1,969		1,969	58	2,027
City Clerk	1,931	1.587523	2,387		2,387	68	2,455
Administrative Services	913	0.750600	1,128		1,128	33	1,161
Comm Dev Grant Admin	357	0.293499	442		442	14	456
City Commission	248	0.203887	308		308	8	316
Cable Administration	252	0.207176	312		312	8	320
Assessor	659	0.541780	814		814	23	837
Income Tax	637	0.523694	788		788	22	810
Planning	2,422	1.991187	2,994		2,994	88	3,082
Police	5,485	4.509356	6,784		6,784	211	6,995
Police Commun	455	0.374067	562		562	16	578
Fire	3,148	2.588050	3,893		3,893	115	4,008
Traffic Safety	1,219	1.002170	1,506		1,506	44	1,550
Parks & Rec	4,085	3.358381	5,052		5,052	156	5,208
Parks Mil Pool	929	0.763754	1,148		1,148	34	1,182
Parks Mil Other	418	0.343648	516		516	14	530
Community Develop	2,586	2.126015	3,197		3,197	96	3,293
Air Poll/Storm	998	0.820481	1,232		1,232	36	1,268
Parking Violations	28	0.023020	35		35		35
Library	5,776	4.748594	7,143		7,143	225	7,368
Refuse All Other	4,740	3.896873	5,864		5,864	180	6,044
Refuse TRP	299	0.245815	369		369	11	380
Major-Traffic	1,761	1.447762	2,176		2,176	63	2,239
Major-Storm Sewe	610	0.501496	753		753	21	774
Major-St&San	1,030	0.846789	1,272		1,272	38	1,310
Local-Traffic	63	0.051794	77		77	2	79
Local-Storm Sewe	686	0.563978	848		848	23	871
Local-St&San	768	0.631392	948		948	27	975
Street Cap Const	92	0.075636	114		114	2	116
Vital St Oper	197	0.161959	243		243	7	250
Vital St Bonds	7	0.005755	8		8		8
Vital St NonBond	796	0.654412	984		984	27	1,011
General Cap Cont	1,080	0.887895	1,335		1,335	39	1,374
Gt CD JAG	189	0.155382	233		233	7	240
Gt CD ESG	250	0.205531	310		310	8	318
Gt CD CDBG	1,975	1.623697	2,441		2,441	73	2,514
Gt CD Home	317	0.260614	392		392	13	405
Gt CD OCC	1,057	0.868986	1,305		1,305	38	1,343
Gt CD Lead	1,221	1.003815	1,508		1,508	44	1,552
Gt Police	864	0.710316	1,067		1,067	32	1,099
Gt Fire	79	0.064948	98		98	2	100
Gt Planning	39	0.032063	48		48		48
Gt Admin Serv	24	0.019731	29		29		29
Gt Parks	24	0.019731	29		29		29
Gt Misc	692	0.568911	857		857	24	881

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Fiscal Services**

Activity - General Acctng

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Gt Econ Dev	17	0.013976	20		20		20
MI Justice Train	215	0.176757	266		266	7	273
Veh Storage Fac	446	0.366668	551		551	16	567
Receivership	9	0.007399	10		10		10
Property Mgmt	288	0.236772	354		354	11	365
Building Inspect	1,974	1.622875	2,440		2,440	73	2,513
DNR Properties	11	0.009043	13		13		13
Sidewalk Repair	494	0.406130	610		610	17	627
Community Dispatch	390	0.320629	482		482	14	496
Transformation	22	0.018087	26		26		26
Drug Law Enforc	870	0.715249	1,075		1,075	32	1,107
Historical Comm	51	0.041928	62		62	1	63
Economic Develop	623	0.512184	769		769	22	791
Downtown Impv Dt	713	0.586175	881		881	25	906
GR Bldg Auth	52	0.042751	64		64	1	65
Cemetery Care	38	0.031241	47		47		47
Water Supply Sys	9,716	7.987763	12,105		12,105	672	12,777
Sewage Disp Sys	6,384	5.248446	7,894		7,894	249	8,143
Auto Parking Sys	5,399	4.438653	6,677		6,677	207	6,884
Cemeteries Oper	1,510	1.241409	1,865		1,865	54	1,919
Golf Course	1,013	0.832813	1,251		1,251	37	1,288
Belknap Ice Aren	62	0.050972	76		76	1	77
311 Program	662	0.544247	818		818	23	841
Information Tech	651	0.535203	805		805	23	828
Motor Equipment	3,601	2.960472	4,454		4,454	136	4,590
Facilities Mgmt	4,818	3.960998	5,960		5,960	183	6,143
Insurance Health	5,035	4.139400	6,228		6,228	192	6,420
Insurance Paymnt	3,181	2.615180	3,932		3,932	117	4,049
Engineering	1,793	1.474070	2,217		2,217	64	2,281
DDA	1,604	1.318689	1,982		1,982	58	2,040
TIFA	513	0.421750	634		634	18	652
LDFA	414	0.340360	511		511	14	525
Brownfield	632	0.519583	780		780	22	802
61st Dist Court	6,250	5.138281	7,729		7,729	243	7,972
Bus Impv Dist.	99	0.081390	123		123	3	126
Bio-Solid	268	0.220330	331		331	8	339
Corridor Impv Proj	137	0.112631	168		168	4	172
All Others	435	0.357624	538		538	15	553
<b>Schedule .4 Total for General Acctng</b>	<b>121,636</b>	<b>100.000000</b>	<b>150,458</b>		<b>150,458</b>	<b>4,525</b>	<b>154,983</b>

Allocation Basis: Number of general accounting transactions by department  
Allocation Source: Detail transaction history

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department Fiscal Services**

Activity - Sustainability Management

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	512,615	0.343351	206		206		206
Executive Office	978,474	0.655384	393		393		393
Human Resources	1,364,605	0.914016	548		548		548
Comptroller	1,451,203	0.972019	583		583		583
Treasurer	1,348,447	0.903193	542		542		542
Fiscal Services	874,787	0.585934	350		350		350
Purchasing	435,333	0.291587	175		175	4	179
Dept of Law	2,317,021	1.551946	930		930	27	957
City Clerk	1,238,075	0.829266	496		496	14	510
Administrative Services	471,751	0.315980	188		188	5	193
City Commission	473,557	0.317190	189		189	5	194
Cable Administration	146,290	0.097985	58		58		58
Assessor	1,603,019	1.073706	643		643	17	660
Income Tax	1,469,817	0.984487	590		590	17	607
Planning	1,545,294	1.035042	620		620	17	637
Police	40,462,802	27.102089	16,291		16,291	625	16,916
Police Commun	286,350	0.191798	115		115	2	117
Fire	25,955,416	17.385002	10,431		10,431	324	10,755
Traffic Safety	1,163,513	0.779324	467		467	14	481
Parks & Rec	3,371,236	2.258062	1,354		1,354	39	1,393
Parks Mil Pool	534,074	0.357724	214		214	5	219
Community Develop	2,503,288	1.676708	1,006		1,006	27	1,033
Air Poll/Storm	569,713	0.381595	228		228	5	233
Refuse All Other	3,290,552	2.204020	1,321		1,321	38	1,359
Refuse TRP	252,535	0.169149	102		102	2	104
Major-Traffic	2,395,155	1.604281	960		960	27	987
Major-Storm Sewe	209,460	0.140297	84		84	2	86
Major-St&San	1,920,881	1.286611	770		770	21	791
Local-Storm Sewe	413,067	0.276673	165		165	4	169
Local-St&San	1,258,028	0.842630	504		504	14	518
Vital St NonBond	27,973	0.018736	11		11		11
General Cap Cont	2,013	0.001348	1		1		1
Gt CD JAG	12,235	0.008195	5		5		5
Gt CD ESG	20,406	0.013668	8		8		8
Gt CD CDBG	829,227	0.555418	333		333	8	341
Gt CD Home	107,330	0.071890	44		44		44
Gt CD OCC	277,244	0.185699	112		112	2	114
Gt CD Lead	283,209	0.189694	114		114	2	116
Gt Police	1,660,670	1.112321	666		666	19	685
Gt Parks	13,115	0.008784	5		5		5
Gt Misc	314,841	0.210881	127		127	3	130
Veh Storage Fac	138,821	0.092983	56		56		56
Property Mgmt	13,137	0.008799	5		5		5
Building Inspect	2,998,516	2.008413	1,204		1,204	36	1,240
Sidewalk Repair	327,267	0.219204	132		132	4	136
Community Dispatch	4,480,484	3.001039	1,799		1,799	52	1,851
Drug Law Enforc	229,831	0.153941	93		93	2	95
Economic Develop	252,913	0.169402	102		102	2	104
Downtown Impv Dt	112,178	0.075137	45		45		45
Water Supply Sys	11,065,336	7.411589	4,446		4,446	131	4,577
Sewage Disp Sys	9,672,184	6.478453	3,886		3,886	114	4,000
Auto Parking Sys	3,354,071	2.246565	1,347		1,347	39	1,386

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department Fiscal Services**

Activity - Sustainability Management

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Cemeteries Oper	254,577	0.170516	103		103	2	105
Golf Course	215,943	0.144639	87		87	2	89
Belknap Ice Aren	240,009	0.160759	97		97	2	99
311 Program	1,234,587	0.826929	495		495	14	509
Information Tech	375,310	0.251384	151		151	4	155
Motor Equipment	2,758,813	1.847860	1,106		1,106	32	1,138
Facilities Mgmt	1,467,462	0.982910	589		589	17	606
Insurance Health	252,201	0.168925	101		101	2	103
Insurance Paymnt	566,097	0.379173	227		227	5	232
Engineering	3,651,986	2.446109	1,466		1,466	41	1,507
DDA	773,382	0.518013	311		311	8	319
TIFA	46,566	0.031190	18		18		18
LDFA	142,396	0.095377	57		57		57
Brownfield	308,257	0.206471	125		125	3	128
<b>Schedule .4 Total for Sustainability Management</b>	<b>149,296,945</b>	<b>99.999463</b>	<b>59,997</b>		<b>59,997</b>	<b>1,801</b>	<b>61,798</b>

Allocation Basis: Dollar amount of personnel expense by department

Allocation Source: General ledger



**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department Fiscal Services**

Activity - Retirement

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	76,638	0.347015	46		46		46
Executive Office	136,887	0.619821	81		81		81
Human Resources	195,361	0.884590	116		116		116
Comptroller	189,671	0.858826	113		113		113
Treasurer	186,129	0.842788	111		111		111
Fiscal Services	129,837	0.587899	77		77		77
Purchasing	64,684	0.292888	38		38		38
Dept of Law	315,479	1.428482	187		187		187
City Clerk	147,138	0.666238	87		87		87
Administrative Services	63,875	0.289225	38		38		38
Comm Dev Grant Admin	27,751	0.125656	16		16		16
City Commission	57,875	0.262057	34		34		34
Cable Administration	13,865	0.062780	8		8		8
Assessor	232,331	1.051990	138		138		138
Income Tax	205,286	0.929530	122		122		122
Planning	225,876	1.022762	134		134		134
Police	5,694,978	25.786739	3,389		3,389		3,389
Police Commun	40,315	0.182545	24		24		24
Fire	3,771,314	17.076427	2,241		2,241		2,241
Traffic Safety	140,219	0.634909	83		83		83
Parks & Rec	401,095	1.816149	238		238		238
Parks Mil Pool	24,981	0.113113	15		15		15
Community Develop	350,091	1.585204	208		208		208
Air Poll/Storm	79,110	0.358208	47		47		47
Library	644,679	2.919092	383		383		383
Refuse All Other	426,004	1.928937	253		253		253
Refuse TRP	34,491	0.156174	20		20		20
Major-Traffic	325,166	1.472344	193		193		193
Major-Storm Sewe	30,866	0.139761	18		18		18
Major-St&San	233,513	1.057342	139		139		139
Local-Storm Sewe	56,599	0.256279	34		34		34
Local-St&San	157,214	0.711862	93		93		93
Vital St NonBond	1,775	0.008037	1		1		1
Gt CD JAG	1,718	0.007779	1		1		1
Gt CD ESG	2,769	0.012538	2		2		2
Gt CD CDBG	100,395	0.454586	60		60		60
Gt CD Home	12,878	0.058311	8		8		8
Gt CD OCC	41,922	0.189822	25		25		25
Gt CD Lead	34,453	0.156002	20		20		20
Gt Police	227,702	1.031030	135		135		135
Gt Misc	39,191	0.177456	23		23		23
Veh Storage Fac	19,297	0.087376	11		11		11
Property Mgmt	1,938	0.008775	1		1		1
Building Inspect	416,561	1.886179	248		248		248
Sidewalk Repair	45,867	0.207685	27		27		27
Community Dispatch	654,928	2.965500	389		389		389
Drug Law Enforc	35,811	0.162151	21		21		21
Economic Develop	36,536	0.165434	22		22		22
Downtown Impv Dt	1,410	0.006384	1		1		1
Water Supply Sys	1,460,596	6.613547	868		868		868
Sewage Disp Sys	1,317,856	5.967223	783		783		783
Auto Parking Sys	450,717	2.040837	268		268		268

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department Fiscal Services**

Activity - Retirement

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Cemeteries Oper	32,756	0.148318	19		19		19
Golf Course	9,788	0.044320	6		6		6
311 Program	169,525	0.767605	101		101		101
Information Tech	55,627	0.251878	33		33		33
Motor Equipment	374,845	1.697290	223		223		223
Facilities Mgmt	201,285	0.911414	120		120		120
Insurance Health	34,710	0.157166	21		21		21
Insurance Paymnt	79,133	0.358312	47		47		47
Engineering	516,594	2.339126	307		307		307
DDA	7,300	0.033054	4		4		4
LDFA	21,079	0.095445	13		13		13
Brownfield	45,192	0.204628	27		27		27
61st Dist Court	952,501	4.312904	566		566		566
<b>Schedule .4 Total for Retirement</b>	<b>22,083,973</b>	<b>99.995744</b>	<b>13,125</b>		<b>13,125</b>	<b>0</b>	<b>13,125</b>

Allocation Basis: Dollar amount of pension expenses by department  
Allocation Source: General ledger

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department Fiscal Services**

Activity - OPEB

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	39,513	0.280056	193		193		193
Executive Office	71,859	0.509314	351		351		351
Human Resources	103,650	0.734639	507		507		507
Comptroller	100,630	0.713234	492		492		492
Treasurer	98,753	0.699930	483		483		483
Fiscal Services	68,885	0.488235	337		337		337
Purchasing	34,318	0.243235	168		168		168
Dept of Law	167,378	1.186323	819		819		819
City Clerk	78,037	0.553102	382		382		382
Administrative Services	33,889	0.240195	166		166		166
Comm Dev Grant Admin	14,723	0.104352	72		72		72
City Commission	30,706	0.217635	150		150		150
Cable Administration	7,356	0.052137	36		36		36
Assessor	123,264	0.873657	603		603		603
Income Tax	108,915	0.771956	533		533		533
Planning	119,621	0.847836	585		585		585
Police	4,467,295	31.662793	21,849		21,849		21,849
Police Commun	21,389	0.151599	105		105		105
Fire	3,140,820	22.261153	15,360		15,360		15,360
Traffic Safety	74,352	0.526984	364		364		364
Parks & Rec	212,737	1.507814	1,040		1,040		1,040
Parks Mil Pool	13,254	0.093940	65		65		65
Community Develop	185,742	1.316481	908		908		908
Air Poll/Storm	41,972	0.297484	205		205		205
Library	123,332	0.874139	603		603		603
Refuse All Other	225,953	1.601484	1,105		1,105		1,105
Refuse TRP	18,299	0.129698	89		89		89
Major-Traffic	172,518	1.222754	844		844		844
Major-Storm Sewe	16,378	0.116082	80		80		80
Major-St&San	123,871	0.877959	606		606		606
Local-Storm Sewe	30,028	0.212829	147		147		147
Local-St&San	83,410	0.591184	408		408		408
Vital St NonBond	952	0.006747	5		5		5
Gt CD JAG	912	0.006464	4		4		4
Gt CD ESG	1,469	0.010412	7		7		7
Gt CD CDBG	53,265	0.377526	260		260		260
Gt CD Home	6,833	0.048430	33		33		33
Gt CD OCC	22,242	0.157644	109		109		109
Gt CD Lead	18,279	0.129556	89		89		89
Gt Police	180,021	1.275933	880		880		880
Gt Misc	20,793	0.147374	102		102		102
Veh Storage Fac	10,239	0.072571	50		50		50
Property Mgmt	1,029	0.007293	5		5		5
Building Inspect	226,025	1.601995	1,105		1,105		1,105
Sidewalk Repair	24,291	0.172167	119		119		119
Community Dispatch	279,939	1.984120	1,369		1,369		1,369
Drug Law Enforc	24,035	0.170353	118		118		118
Economic Develop	19,386	0.137402	95		95		95
Downtown Impv Dt	748	0.005302	4		4		4
Water Supply Sys	773,686	5.483645	3,784		3,784		3,784
Sewage Disp Sys	697,780	4.945647	3,412		3,412		3,412
Auto Parking Sys	238,663	1.691569	1,167		1,167		1,167

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department Fiscal Services**

Activity - OPEB

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Cemeteries Oper	17,379	0.123177	85		85		85
Golf Course	5,193	0.036806	25		25		25
311 Program	89,942	0.637481	440		440		440
Information Tech	29,514	0.209186	144		144		144
Motor Equipment	198,874	1.409557	973		973		973
Facilities Mgmt	106,792	0.756908	522		522		522
Insurance Health	18,415	0.130520	90		90		90
Insurance Paymnt	44,044	0.312170	215		215		215
Engineering	273,616	1.939305	1,338		1,338		1,338
DDA	3,873	0.027451	19		19		19
TIFA	420	0.002977	2		2		2
LDFA	10,963	0.077702	54		54		54
Brownfield	23,759	0.168396	116		116		116
61st Dist Court	532,676	3.775441	2,605		2,605		2,605
<b>Schedule .4 Total for OPEB</b>	<b>14,108,894</b>	<b>99.999440</b>	<b>69,000</b>		<b>69,000</b>	<b>0</b>	<b>69,000</b>

Allocation Basis: Dollar amount of OPEB charges by department  
Allocation Source: General ledger

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .5 - Allocation Summary  
For Department Fiscal Services**

Receiving Department	Total	Budgeting	Financial Plan	Labor Distrib	General Acctng
General Expense	13,352	9,128	1,355	662	1,762
Executive Office	11,021	6,288	1,191	1,263	1,454
Human Resources	16,010	9,231	1,507	1,760	2,341
Comptroller	13,164	7,000	1,470	1,873	1,633
Treasurer	15,112	9,231	1,262	1,738	1,745
Fiscal Services	7,617	3,955	911	1,128	859
Purchasing	3,489	1,748	368	577	411
Dept of Law	15,019	6,276	1,696	3,057	2,027
City Clerk	17,429	11,225	1,137	1,633	2,455
Administrative Services	7,566	4,940	445	623	1,161
Comm Dev Grant Admin	3,425	2,881	0	0	456
City Commission	3,070	1,440	311	625	316
Cable Administration	2,177	1,440	122	193	320
Assessor	9,214	3,599	1,264	2,113	837
Income Tax	8,554	3,190	1,355	1,937	810
Planning	20,193	12,461	1,256	2,038	3,082
Police	165,864	31,024	31,861	53,830	6,995
Police Commun	3,205	1,748	257	376	578
Fire	100,280	15,452	18,126	34,338	4,008
Traffic Safety	11,812	5,041	2,755	1,538	1,550
Parks & Rec	40,389	23,909	4,150	4,451	5,208
Parks Mil Pool	7,833	5,141	507	704	1,182
Parks Mil Other	7,242	4,425	2,286	1	530
Community Develop	22,356	11,639	1,971	3,304	3,293
Air Poll/Storm	9,602	6,484	614	751	1,268
Parking Violations	254	203	16	0	35
Library	53,779	32,474	5,697	7,254	7,368
Refuse All Other	48,874	28,554	7,215	4,344	6,044
Refuse TRP	3,134	1,953	255	333	380
Major-Traffic	21,104	10,503	3,179	3,159	2,239
Major-Storm Sewe	6,216	4,734	249	275	774
Major-St&San	16,600	7,102	4,118	2,534	1,310
Local-Traffic	813	717	17	0	79
Local-Storm Sewe	8,952	6,793	393	545	871
Local-St&San	10,263	4,734	1,875	1,660	975
Street Cap Const	5,774	5,658	0	0	116
Vital St Oper	2,203	1,953	0	0	250
Vital St Bonds	315	307	0	0	8
Vital St NonBond	32,303	30,922	318	35	1,011
General Cap Cont	36,734	32,474	2,883	2	1,374
Gt CD JAG	3,711	3,395	51	15	240
Gt CD ESG	2,685	2,160	165	25	318
Gt CD CDBG	27,324	21,328	1,728	1,093	2,514
Gt CD Home	6,737	5,558	548	141	405
Gt CD OCC	14,183	11,949	278	365	1,343
Gt CD Lead	10,061	7,202	709	373	1,552
Gt Police	14,909	8,751	1,168	2,191	1,099
Gt Fire	1,816	1,440	276	0	100
Gt Planning	1,230	1,133	49	0	48
Gt Admin Serv	544	512	3	0	29
Gt Parks	1,473	1,234	189	16	29
Gt Misc	10,041	7,824	667	414	881

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .5 - Allocation Summary  
For Department Fiscal Services**

Receiving Department	Total	Budgeting	Financial Plan	Labor Distrib	General Acctng
Gt Econ Dev	1,645	1,028	597	0	20
MI Justice Train	1,026	717	36	0	273
Veh Storage Fac	4,512	3,292	352	184	567
Receivership	419	409	0	0	10
Property Mgmt	2,789	2,364	33	16	365
Building Inspect	24,640	13,078	2,498	3,958	2,513
DNR Properties	320	307	0	0	13
Sidewalk Repair	6,609	4,115	1,155	430	627
Community Dispatch	16,356	3,292	3,037	5,922	496
Transformation	538	512	0	0	26
Drug Law Enforc	9,094	6,999	452	302	1,107
Historical Comm	1,617	1,542	12	0	63
Economic Develop	6,039	4,425	269	333	791
Downtown Impv Dt	8,317	6,587	627	147	906
GR Bldg Auth	4,180	4,115	0	0	65
Cemetery Care	1,385	1,338	0	0	47
Water Supply Sys	134,465	82,363	15,461	14,635	12,777
Sewage Disp Sys	96,630	51,438	16,060	12,794	8,143
Auto Parking Sys	61,052	40,311	6,606	4,430	6,884
Cemeteries Oper	19,639	16,790	386	335	1,919
Golf Course	9,887	7,824	372	283	1,288
Belknap Ice Aren	3,204	2,261	451	316	77
311 Program	8,942	4,322	1,101	1,628	841
Information Tech	10,880	5,041	4,183	496	828
Motor Equipment	29,819	13,078	6,175	3,642	4,590
Facilities Mgmt	40,743	28,038	3,380	1,934	6,143
Insurance Health	26,035	3,909	15,160	332	6,420
Insurance Paymnt	15,565	8,337	1,938	747	4,049
Engineering	20,992	7,928	2,809	4,822	2,281
DDA	22,175	15,969	2,804	1,020	2,040
TIFA	5,656	4,836	88	60	652
LDFA	5,596	3,909	850	188	525
Brownfield	9,496	4,940	3,077	406	802
61st Dist Court	41,166	11,845	8,052	10,126	7,972
Bus Impv Dist.	1,636	1,440	70	0	126
Bio-Solid	339	0	0	0	339
Corridor Impv Proj	172	0	0	0	172
All Others	2,637	2,056	28	0	553
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>1,533,239</b>	<b>811,218</b>	<b>208,342</b>	<b>214,773</b>	<b>154,983</b>

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .5 - Allocation Summary  
For Department Fiscal Services**

Receiving Department	Sustainability Management	Retirement	OPEB
General Expense	206	46	193
Executive Office	393	81	351
Human Resources	548	116	507
Comptroller	583	113	492
Treasurer	542	111	483
Fiscal Services	350	77	337
Purchasing	179	38	168
Dept of Law	957	187	819
City Clerk	510	87	382
Administrative Services	193	38	166
Comm Dev Grant Admin	0	16	72
City Commission	194	34	150
Cable Administration	58	8	36
Assessor	660	138	603
Income Tax	607	122	533
Planning	637	134	585
Police	16,916	3,389	21,849
Police Commun	117	24	105
Fire	10,755	2,241	15,360
Traffic Safety	481	83	364
Parks & Rec	1,393	238	1,040
Parks Mil Pool	219	15	65
Parks Mil Other	0	0	0
Community Develp	1,033	208	908
Air Poll/Storm	233	47	205
Parking Violations	0	0	0
Library	0	383	603
Refuse All Other	1,359	253	1,105
Refuse TRP	104	20	89
Major-Traffic	987	193	844
Major-Storm Sewe	86	18	80
Major-St&San	791	139	606
Local-Traffic	0	0	0
Local-Storm Sewe	169	34	147
Local-St&San	518	93	408
Street Cap Const	0	0	0
Vital St Oper	0	0	0
Vital St Bonds	0	0	0
Vital St NonBond	11	1	5
General Cap Cont	1	0	0
Gt CD JAG	5	1	4
Gt CD ESG	8	2	7
Gt CD CDBG	341	60	260
Gt CD Home	44	8	33
Gt CD OCC	114	25	109
Gt CD Lead	116	20	89
Gt Police	685	135	880
Gt Fire	0	0	0
Gt Planning	0	0	0
Gt Admin Serv	0	0	0
Gt Parks	5	0	0
Gt Misc	130	23	102

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .5 - Allocation Summary  
For Department Fiscal Services**

Receiving Department	Sustainability Management	Retirement	OPEB
Gt Econ Dev	0	0	0
MI Justice Train	0	0	0
Veh Storage Fac	56	11	50
Receivership	0	0	0
Property Mgmt	5	1	5
Building Inspect	1,240	248	1,105
DNR Properties	0	0	0
Sidewalk Repair	136	27	119
Community Dispatch	1,851	389	1,369
Transformation	0	0	0
Drug Law Enforc	95	21	118
Historical Comm	0	0	0
Economic Develop	104	22	95
Downtown Impv Dt	45	1	4
GR Bldg Auth	0	0	0
Cemetery Care	0	0	0
Water Supply Sys	4,577	868	3,784
Sewage Disp Sys	4,000	783	3,412
Auto Parking Sys	1,386	268	1,167
Cemeteries Oper	105	19	85
Golf Course	89	6	25
Belknap Ice Aren	99	0	0
311 Program	509	101	440
Information Tech	155	33	144
Motor Equipment	1,138	223	973
Facilities Mgmt	606	120	522
Insurance Health	103	21	90
Insurance Paymnt	232	47	215
Engineering	1,507	307	1,338
DDA	319	4	19
TIFA	18	0	2
LDFA	57	13	54
Brownfield	128	27	116
61st Dist Court	0	566	2,605
Bus Impv Dist.	0	0	0
Bio-Solid	0	0	0
Corridor Impv Proj	0	0	0
All Others	0	0	0
Direct Bill	0	0	0
<b>Total</b>	<b>61,798</b>	<b>13,125</b>	<b>69,000</b>



City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .1 - Nature and Extent of Services  
For Department Purchasing

The Purchasing department is responsible for procurement of goods and services for all City department and to provide for fair, equal and open opportunities for all bidders. Costs associated with this department have been identified and allocated as follows:

**Purchasing** – this activity identifies the costs associated with the procurement of goods and services in accordance with City policies. The basis of allocation is the number of web procurement transactions 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.

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Purchasing**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	586,983			586,983
Cost Adjustments:				
Misc Reimb	-4,855			
Total Departmental Cost Adjustments:	-4,855			-4,855
Inbound Costs:				
Building / Equipment	13,330		13,330	
General Expense	3,009	202	3,211	
Executive Office	2,760	843	3,603	
Human Resources	6,947	582	7,529	
Comptroller	5,266	166	5,432	
Treasurer	149		149	
Fiscal Services	3,429	60	3,489	
Purchasing		418	418	
Dept of Law		13,696	13,696	
City Clerk		3,579	3,579	
Administrative Services		2,028	2,028	
Total Allocated Additions:	34,890	21,574	56,464	56,464
Total To Be Allocated:	617,018	21,574		638,592

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Purchasing**

	Total	G&A	Purchasing
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	272,583	0	272,583
FRINGE BENEFITS	162,749	0	162,749
<b>Other Expense &amp; Cost</b>			
Other Services	14,778	0	14,778
Computer Services	72,855	0	72,855
Parking	7,152	0	7,152
Building Rental	56,866	0	56,866
<b>Departmental Total</b>			
Expenditures Per Financial Statement	586,983		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Cost Adjustments</b>			
Misc Reimb	(4,855)	0	(4,855)
<b>Functional Cost</b>			
	582,128	0	582,128
<b>Allocation Step 1</b>			
Inbound - All Others	34,890	0	34,890
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	617,018	0	617,018
<b>Allocation Step 2</b>			
Inbound - All Others	21,574	0	21,574
2nd Allocation	21,574	0	21,574
<b>Total For Purchasing</b>			
Schedule .3 Total	638,592	0	638,592

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department Purchasing**

Activity - Purchasing

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	124	0.350877	2,165		2,165		2,165
Executive Office	242	0.684776	4,224		4,224		4,224
Human Resources	593	1.677985	10,351		10,351		10,351
Comptroller	72	0.203735	1,255		1,255		1,255
Treasurer	492	1.392190	8,589		8,589		8,589
Fiscal Services	115	0.325410	2,006		2,006		2,006
Purchasing	24	0.067912	418		418		418
Dept of Law	254	0.718732	4,434		4,434	155	4,589
City Clerk	337	0.953594	5,880		5,880	210	6,090
Administrative Services	172	0.486701	3,001		3,001	102	3,103
Comm Dev Grant Admin	30	0.084890	523		523	18	541
City Commission	3	0.008489	51		51	1	52
Cable Administration	17	0.048104	295		295	10	305
Assessor	161	0.455574	2,809		2,809	95	2,904
Income Tax	168	0.475382	2,930		2,930	99	3,029
Planning	327	0.925297	5,705		5,705	202	5,907
Police	1,127	3.189021	19,676		19,676	716	20,392
Police Commun	36	0.101868	628		628	21	649
Fire	1,382	3.910583	24,130		24,130	881	25,011
Traffic Safety	837	2.368421	14,614		14,614	528	15,142
Parks & Rec	1,530	4.329372	26,713		26,713	972	27,685
Parks Mil Pool	120	0.339559	2,093		2,093	71	2,164
Parks Mil Other	156	0.441426	2,723		2,723	92	2,815
Community Develop	218	0.616865	3,804		3,804	131	3,935
Air Poll/Storm	129	0.365025	2,252		2,252	78	2,330
Library	1,152	3.259762	20,113		20,113	732	20,845
Refuse All Other	1,062	3.005093	18,540		18,540	677	19,217
Refuse TRP	23	0.065082	401		401	12	413
Major-Traffic	1,023	2.894737	17,861		17,861	652	18,513
Major-Storm Sewe	150	0.424448	2,618		2,618	89	2,707
Major-St&San	613	1.734578	10,700		10,700	387	11,087
Local-Traffic	41	0.116016	714		714	23	737
Local-Storm Sewe	163	0.461234	2,843		2,843	96	2,939
Local-St&San	413	1.168647	7,210		7,210	258	7,468
Street Cap Const	49	0.138653	854		854	29	883
Vital St Oper	2	0.005659	34		34	1	35
Vital St Bonds	1	0.002830	16		16		16
Vital St NonBond	227	0.642332	3,961		3,961	137	4,098
General Cap Cont	425	1.202603	7,419		7,419	264	7,683
Gt CD JAG	3	0.008489	51		51	1	52
Gt CD CDBG	66	0.186757	1,152		1,152	37	1,189
Gt CD Home	1	0.002830	16		16		16
Gt CD OCC	178	0.503679	3,105		3,105	107	3,212
Gt CD Lead	53	0.149972	925		925	30	955
Gt Police	1	0.002830	16		16		16
Gt Fire	73	0.206565	1,273		1,273	42	1,315
Gt Planning	23	0.065082	401		401	12	413
Gt Admin Serv	5	0.014148	86		86	2	88
Gt Parks	52	0.147142	908		908	30	938
Gt Misc	113	0.319751	1,971		1,971	67	2,038
Gt Econ Dev	7	0.019808	123		123	4	127
MI Justice Train	3	0.008489	51		51	1	52

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department Purchasing**

Activity - Purchasing

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Veh Storage Fac	127	0.359366	2,216		2,216	74	2,290
Property Mgmt	12	0.033956	210		210	7	217
Building Inspect	335	0.947934	5,846		5,846	208	6,054
Sidewalk Repair	80	0.226372	1,395		1,395	47	1,442
Community Dispatch	42	0.118846	733		733	23	756
Drug Law Enforc	131	0.370685	2,285		2,285	79	2,364
Historical Comm	14	0.039615	244		244	7	251
Economic Develop	77	0.217883	1,343		1,343	45	1,388
Downtown Impv Dt	391	1.106395	6,825		6,825	244	7,069
GR Bldg Auth	2	0.005659	34		34	1	35
Water Supply Sys	4,551	12.877761	79,557		79,557	3,241	82,798
Sewage Disp Sys	4,409	12.475948	76,976		76,976	2,821	79,797
Auto Parking Sys	1,573	4.451047	27,464		27,464	1,003	28,467
Cemeteries Oper	362	1.024335	6,320		6,320	226	6,546
Golf Course	411	1.162988	7,174		7,174	256	7,430
311 Program	95	0.268817	1,657		1,657	56	1,713
Information Tech	280	0.792303	4,887		4,887	172	5,059
Motor Equipment	3,213	9.091681	56,099		56,099	2,061	58,160
Facilities Mgmt	1,586	4.487832	27,691		27,691	1,013	28,704
Insurance Health	60	0.169779	1,047		1,047	34	1,081
Insurance Paymnt	83	0.234861	1,447		1,447	49	1,496
Engineering	157	0.444256	2,739		2,739	93	2,832
DDA	1,009	2.855122	17,616		17,616	642	18,258
TIFA	355	1.004527	6,195		6,195	221	6,416
LDFA	67	0.189587	1,169		1,169	39	1,208
Brownfield	59	0.166950	1,029		1,029	34	1,063
61st Dist Court	1,178	3.333333	20,567		20,567	750	21,317
Bus Impv Dist.	47	0.132994	820		820	28	848
Corridor Impv Proj	46	0.130164	802		802	28	830
<b>Schedule .4 Total for Purchasing</b>	<b>35,340</b>	<b>100.000000</b>	<b>617,018</b>		<b>617,018</b>	<b>21,574</b>	<b>638,592</b>

Allocation Basis: Number of purchasing transactions by benefiting dept.

Allocation Source: Detail transaction history

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .5 - Allocation Summary  
For Department Purchasing**

Receiving Department	Total	Purchasing
General Expense	2,165	2,165
Executive Office	4,224	4,224
Human Resources	10,351	10,351
Comptroller	1,255	1,255
Treasurer	8,589	8,589
Fiscal Services	2,006	2,006
Purchasing	418	418
Dept of Law	4,589	4,589
City Clerk	6,090	6,090
Administrative Services	3,103	3,103
Comm Dev Grant Admin	541	541
City Commission	52	52
Cable Administration	305	305
Assessor	2,904	2,904
Income Tax	3,029	3,029
Planning	5,907	5,907
Police	20,392	20,392
Police Commun	649	649
Fire	25,011	25,011
Traffic Safety	15,142	15,142
Parks & Rec	27,685	27,685
Parks Mil Pool	2,164	2,164
Parks Mil Other	2,815	2,815
Community Develop	3,935	3,935
Air Poll/Storm	2,330	2,330
Library	20,845	20,845
Refuse All Other	19,217	19,217
Refuse TRP	413	413
Major-Traffic	18,513	18,513
Major-Storm Sewer	2,707	2,707
Major-St&San	11,087	11,087
Local-Traffic	737	737
Local-Storm Sewer	2,939	2,939
Local-St&San	7,468	7,468
Street Cap Const	883	883
Vital St Oper	35	35
Vital St Bonds	16	16
Vital St NonBond	4,098	4,098
General Cap Cont	7,683	7,683
Gt CD JAG	52	52
Gt CD CDBG	1,189	1,189
Gt CD Home	16	16
Gt CD OCC	3,212	3,212
Gt CD Lead	955	955
Gt Police	16	16
Gt Fire	1,315	1,315
Gt Planning	413	413
Gt Admin Serv	88	88
Gt Parks	938	938
Gt Misc	2,038	2,038
Gt Econ Dev	127	127
MI Justice Train	52	52

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .5 - Allocation Summary  
For Department Purchasing**

Receiving Department	Total	Purchasing
Veh Storage Fac	2,290	2,290
Property Mgmt	217	217
Building Inspect	6,054	6,054
Sidewalk Repair	1,442	1,442
Community Dispatch	756	756
Drug Law Enforc	2,364	2,364
Historical Comm	251	251
Economic Develop	1,388	1,388
Downtown Impv Dt	7,069	7,069
GR Bldg Auth	35	35
Water Supply Sys	82,798	82,798
Sewage Disp Sys	79,797	79,797
Auto Parking Sys	28,467	28,467
Cemeteries Oper	6,546	6,546
Golf Course	7,430	7,430
311 Program	1,713	1,713
Information Tech	5,059	5,059
Motor Equipment	58,160	58,160
Facilities Mgmt	28,704	28,704
Insurance Health	1,081	1,081
Insurance Paymnt	1,496	1,496
Engineering	2,832	2,832
DDA	18,258	18,258
TIFA	6,416	6,416
LDFA	1,208	1,208
Brownfield	1,063	1,063
61st Dist Court	21,317	21,317
Bus Impv Dist.	848	848
Corridor Impv Proj	830	830
Direct Bill	0	0
<b>Total</b>	<b>638,592</b>	<b>638,592</b>

City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .1 - Nature and Extent of Services  
For Department Dept of Law

The mission of the Department of Law is to provide the City of Grand Rapids, Mayor, City Manager, and City departments the necessary legal advice in order for departments to carry out their required duties in an efficient manner. Costs for the Attorney's Office have been separated into the following activities and allocated as follows:

**Legal Services** – the City Attorney's Office represents City departments and its employees in reviewing legal matters associated with the services provided by each department. The basis of allocation is the number of hours by benefiting department identified in the civil log time summary.

**Ordinance Enforcement** – this activity identifies time associated with handling issues related criminal code enforcement and other legal matters that are not specifically related to city departments. For purposes of this cost allocation plan, 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 for this service department. The 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 Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .2 - Costs To Be Allocated  
For Department Dept of Law**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,684,439			2,684,439
Deductions:				
Payout	-46,943			
Total Deductions:	-46,943			-46,943
Cost Adjustments:				
Reimbursement	-9,896			
Total Departmental Cost Adjustments:	-9,896			-9,896
Inbound Costs:				
Building / Equipment	18,260		18,260	
General Expense	16,403	1,008	17,411	
Executive Office	14,690	4,529	19,219	
Human Resources	36,978	3,196	40,174	
Comptroller	31,582	1,022	32,604	
Treasurer	1,208	20	1,228	
Fiscal Services	14,743	276	15,019	
Purchasing	4,434	155	4,589	
City Clerk		44,630	44,630	
Administrative Services		10,801	10,801	
Total Allocated Additions:	138,298	65,637	203,935	203,935
Total To Be Allocated:	2,765,898	65,637		2,831,535

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .3 - Costs Allocated By Activity  
For Department Dept of Law**

	Total	G&A	Legal Services	Ordinance Enfor**
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	1,456,288	38,005	1,090,295	327,988
FRINGE BENEFITS	813,789	15,848	613,411	184,530
<b>Other Expense &amp; Cost</b>				
*Payout	46,943	0	0	0
Supplies	41,179	381	24,810	15,988
Other Services	89,118	65,374	16,679	7,065
Computer Serv	72,663	72,663	0	0
Contract Services	56,150	0	49,911	6,239
Building	77,899	77,899	0	0
Parking	30,410	27,938	0	2,472
<b>Departmental Total</b>				
Expenditures Per Financial Statement	2,684,439			
<b>Deductions</b>				
*Total Disallowed Costs	(46,943)	0	0	0
<b>Cost Adjustments</b>				
Reimbursement	(9,896)	0	(8,411)	(1,485)
<b>Functional Cost</b>				
Functional Cost	2,627,600	298,108	1,786,695	542,797
<b>Allocation Step 1</b>				
Inbound - All Others	138,298	3,599	103,557	31,142
Reallocate Admin Costs		(301,707)	231,922	69,785
Unallocated Costs	(643,724)	0	0	(643,724)
1st Allocation	2,122,174	0	2,122,174	0
<b>Allocation Step 2</b>				
Inbound - All Others	65,637	1,684	49,224	14,729
Reallocate Admin Costs		(1,684)	1,299	385
Unallocated Costs	(15,114)	0	0	(15,114)
2nd Allocation	50,523	0	50,523	0
<b>Total For Dept of Law</b>				
Schedule .3 Total	2,172,697	0	2,172,697	0

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Dept of Law**

Activity - Legal Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	73.00	0.588916	12,499		12,499		12,499
Executive Office	1,825.65	14.728151	312,552		312,552		312,552
Human Resources	521.00	4.203087	89,197		89,197		89,197
Comptroller	8.00	0.064539	1,368		1,368		1,368
Treasurer	65.00	0.524378	11,125		11,125		11,125
Fiscal Services	34.50	0.278323	5,905		5,905		5,905
Purchasing	80.00	0.645388	13,696		13,696		13,696
City Clerk	196.00	1.581200	33,551		33,551	1,006	34,557
City Commission	1,503.00	12.125221	257,315		257,315	7,748	265,063
Assessor	1,313.15	10.593636	224,814		224,814	6,767	231,581
Income Tax	113.00	0.911610	19,346		19,346	578	19,924
Planning	566.85	4.572975	97,041		97,041	2,918	99,959
Police	3,402.05	27.445516	582,523		582,523	17,760	600,283
Fire	123.85	0.999141	21,201		21,201	634	21,835
Traffic Safety	44.00	0.354963	7,529		7,529	220	7,749
Parks & Rec	239.70	1.933743	41,034		41,034	1,234	42,268
Community Develop	364.80	2.942968	62,452		62,452	1,874	64,326
Air Poll/Storm	70.00	0.564714	11,984		11,984	355	12,339
Library	166.90	1.346440	28,570		28,570	857	29,427
Refuse All Other	10.00	0.080673	1,711		1,711	46	1,757
Major-Traffic	46.00	0.371098	7,870		7,870	232	8,102
Major-St&San	20.00	0.161347	3,421		3,421	95	3,516
Gt CD OCC	36.00	0.290424	6,163		6,163	179	6,342
Building Inspect	23.00	0.185549	3,937		3,937	112	4,049
Historical Comm	11.00	0.088741	1,880		1,880	49	1,929
Economic Develop	616.00	4.969485	105,458		105,458	3,173	108,631
GR Bldg Auth	7.00	0.056471	1,195		1,195	31	1,226
Water Supply Sys	90.50	0.730095	15,495		15,495	463	15,958
Sewage Disp Sys	59.00	0.475973	10,098		10,098	296	10,394
Auto Parking Sys	349.00	2.815504	59,747		59,747	1,792	61,539
Cemeteries Oper	10.00	0.080673	1,711		1,711	46	1,757
Golf Course	8.00	0.064539	1,368		1,368	37	1,405
311 Program	31.80	0.256542	5,444		5,444	156	5,600
Information Tech	10.00	0.080673	1,711		1,711	46	1,757
Facilities Mgmt	64.00	0.516310	10,954		10,954	323	11,277
Engineering	260.10	2.098317	44,528		44,528	1,339	45,867
Brownfield	2.00	0.016135	342		342	10	352
Bus Impv Dist.	12.80	0.103262	2,189		2,189	58	2,247
All Others	19.00	0.153280	3,250		3,250	89	3,339
<b>Schedule .4 Total for Legal Services</b>	<b>12,395.65</b>	<b>100.000000</b>	<b>2,122,174</b>		<b>2,122,174</b>	<b>50,523</b>	<b>2,172,697</b>

Allocation Basis: Number of hours by benefiting department  
Allocation Source: Attorney time summary

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .5 - Allocation Summary  
For Department Dept of Law**

Receiving Department	Total	Legal Services
General Expense	12,499	12,499
Executive Office	312,552	312,552
Human Resources	89,197	89,197
Comptroller	1,368	1,368
Treasurer	11,125	11,125
Fiscal Services	5,905	5,905
Purchasing	13,696	13,696
City Clerk	34,557	34,557
City Commission	265,063	265,063
Assessor	231,581	231,581
Income Tax	19,924	19,924
Planning	99,959	99,959
Police	600,283	600,283
Fire	21,835	21,835
Traffic Safety	7,749	7,749
Parks & Rec	42,268	42,268
Community Develop	64,326	64,326
Air Poll/Storm	12,339	12,339
Library	29,427	29,427
Refuse All Other	1,757	1,757
Major-Traffic	8,102	8,102
Major-St&San	3,516	3,516
Gt CD OCC	6,342	6,342
Building Inspect	4,049	4,049
Historical Comm	1,929	1,929
Economic Develop	108,631	108,631
GR Bldg Auth	1,226	1,226
Water Supply Sys	15,958	15,958
Sewage Disp Sys	10,394	10,394
Auto Parking Sys	61,539	61,539
Cemeteries Oper	1,757	1,757
Golf Course	1,405	1,405
311 Program	5,600	5,600
Information Tech	1,757	1,757
Facilities Mgmt	11,277	11,277
Engineering	45,867	45,867
Brownfield	352	352
Bus Impv Dist.	2,247	2,247
All Others	3,339	3,339
Direct Bill	0	0
<b>Total</b>	<b>2,172,697</b>	<b>2,172,697</b>

City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .1 - Nature and Extent of Services  
For Department City Clerk

The mission of the City Clerk is to conduct all elections held in the city; to register voter; facilitate the City Commission's meetings; to license businesses that are governed by the City; to manage and preserve the official records of the City. Costs have been segregated into the following activities and allocated as follows:

**Archives** – this activity identifies the costs of storing and retrieving historical records for City departments located at the Records Center. The basis of allocation is the number of equivalent storage boxes by department.

**Contracts** – this activity identifies the costs associated with processing and recording contracts for all City departments. The basis of allocation is the number of contracts by department.

**General Government** – This activity identifies all remaining activities performed by the City Clerk's Office other than Records Retention. For purposes of this cost allocation plan, related costs are considered general government and have been 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 Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .2 - Costs To Be Allocated  
For Department City Clerk**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,802,379			1,802,379
Deductions:				
Payouts	-19,556			
Total Deductions:	<u>-19,556</u>			-19,556
Inbound Costs:				
Building / Equipment	144,161		144,161	
General Expense	8,426	470	8,896	
Executive Office	7,850	2,416	10,266	
Human Resources	19,761	1,695	21,456	
Comptroller	32,077	1,060	33,137	
Treasurer	19,925	570	20,495	
Fiscal Services	17,122	307	17,429	
Purchasing	5,880	210	6,090	
Dept of Law	33,551	1,006	34,557	
City Clerk		38,339	38,339	
Administrative Services		5,771	5,771	
Total Allocated Additions:	<u>288,753</u>	<u>51,844</u>	340,597	340,597
Total To Be Allocated:	<u>2,071,576</u>	<u>51,844</u>		<u>2,123,420</u>

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department City Clerk**

	Total	G&A	Archives	Contracts	General Gov't**
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	694,981	110,005	95,606	4,384	484,986
FRINGE BENEFITS	420,374	65,339	57,501	3,022	294,512
<b>Other Expense &amp; Cost</b>					
*Payouts	19,556	0	0	0	0
Election Pay	103,165	0	0	0	103,165
Office Supplies	69,991	6,680	5,899	0	57,412
Postage	13,041	0	0	0	13,041
Building Expense	257,139	15,328	114,951	611	126,249
Other Services	99,902	14,705	297	3,249	81,651
Computer Services	54,620	8,549	7,430	341	38,300
Professional Serv	51,475	0	25,055	0	26,420
Equipment Rental	18,135	0	2,428	0	15,707
<b>Departmental Total</b>					
Expenditures Per Financial Statement	1,802,379				
<b>Deductions</b>					
*Total Disallowed Costs	(19,556)	0	0	0	0
Functional Cost	1,782,823	220,606	309,167	11,607	1,241,443
<b>Allocation Step 1</b>					
Inbound - Building / Equipment: Records Center	69,559	0	69,559	0	0
Inbound - Building / Equipment: CARC Debt Int.	54,603	0	54,603	0	0
Inbound - Treasurer	19,925	0	0	0	19,925
Inbound - All Others	144,666	22,896	19,900	901	100,969
Reallocate Admin Costs		(243,502)	0	2,188	241,314
Unallocated Costs	(1,603,651)	0	0	0	(1,603,651)
1st Allocation	467,925	0	453,229	14,696	0
<b>Allocation Step 2</b>					
Inbound - City Clerk: Archives	38,314	0	0	0	38,314
Inbound - Treasurer	570	0	0	0	570
Inbound - All Others	12,960	2,013	1,755	67	9,125
Reallocate Admin Costs		(2,013)	0	13	2,000
Unallocated Costs	(50,009)	0	0	0	(50,009)
2nd Allocation	1,835	0	1,755	80	0
<b>Total For City Clerk</b>					
Schedule .3 Total	469,760	0	454,984	14,776	0

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule .4 - Detail Activity Allocations**  
**For Department City Clerk**

Activity - Archives

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	9	0.054579	246		246		246
Executive Office	371	2.249848	10,195		10,195		10,195
Human Resources	1,023	6.203760	28,115		28,115		28,115
Comptroller	743	4.505761	20,418		20,418		20,418
Treasurer	422	2.559127	11,597		11,597		11,597
Fiscal Services	162	0.982414	4,448		4,448		4,448
Dept of Law	1,616	9.799879	44,416		44,416		44,416
City Clerk	1,394	8.453608	38,314		38,314		38,314
Administrative Services	123	0.745907	3,378		3,378	13	3,391
Comm Dev Grant Admin	843	5.112189	23,167		23,167	133	23,300
City Commission	67	0.406307	1,839		1,839	8	1,847
Assessor	961	5.827774	26,415		26,415	153	26,568
Planning	500	3.032141	13,741		13,741	78	13,819
Police	39	0.236507	1,069		1,069	4	1,073
Fire	604	3.662826	16,600		16,600	94	16,694
Parks & Rec	363	2.201334	9,978		9,978	54	10,032
Library	40	0.242571	1,099		1,099	4	1,103
Major-Traffic	117	0.709521	3,211		3,211	13	3,224
Major-St&San	20	0.121286	548		548	1	549
Gt CD OCC	22	0.133414	604		604	3	607
Building Inspect	1,882	11.412978	51,726		51,726	312	52,038
Economic Develop	159	0.964221	4,365		4,365	19	4,384
Water Supply Sys	163	0.988478	4,475		4,475	19	4,494
Sewage Disp Sys	288	1.746513	7,915		7,915	43	7,958
Auto Parking Sys	80	0.485143	2,197		2,197	9	2,206
Information Tech	19	0.115221	521		521	1	522
Facilities Mgmt	36	0.218314	989		989	3	992
Insurance Paymnt	241	1.461492	6,619		6,619	32	6,651
Engineering	3,157	19.144934	86,831		86,831	607	87,438
DDA	91	0.551850	2,498		2,498	10	2,508
61st Dist Court	324	1.964827	8,903		8,903	47	8,950
All Others	611	3.705276	16,792		16,792	95	16,887
<b>Schedule .4 Total for Archives</b>	<b>16,490</b>	<b>100.000000</b>	<b>453,229</b>		<b>453,229</b>	<b>1,755</b>	<b>454,984</b>

Allocation Basis: Number of equivalent storage boxes by benefiting dept.

Allocation Source: Records retention summary



**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department City Clerk**

Activity - Contracts

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Executive Office	22	4.000000	585		585		585
Fiscal Services	16	2.909091	428		428		428
Purchasing	134	24.363636	3,579		3,579		3,579
Dept of Law	8	1.454545	214		214		214
City Clerk	1	0.181818	25		25		25
Administrative Services	6	1.090909	158		158	1	159
Assessor	2	0.363636	51		51		51
Planning	11	2.000000	294		294	1	295
Police	12	2.181818	320		320	1	321
Fire	2	0.363636	51		51		51
Traffic Safety	9	1.636364	239		239	1	240
Parks & Rec	12	2.181818	320		320	1	321
Community Develop	51	9.272727	1,361		1,361	9	1,370
Gt CD OCC	3	0.545455	79		79		79
Economic Develop	21	3.818182	561		561	3	564
Water Supply Sys	11	2.000000	294		294	1	295
Sewage Disp Sys	6	1.090909	158		158	1	159
Auto Parking Sys	7	1.272727	188		188	1	189
311 Program	1	0.181818	25		25		25
Engineering	215	39.090911	5,766		5,766	60	5,826
<b>Schedule .4 Total for Contracts</b>	<b>550</b>	<b>100.000000</b>	<b>14,696</b>		<b>14,696</b>	<b>80</b>	<b>14,776</b>

Allocation Basis: Number of contracts handled by department  
Allocation Source: Clerk's contract summary

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .5 - Allocation Summary  
For Department City Clerk**

Receiving Department	Total	Archives	Contracts
General Expense	246	246	0
Executive Office	10,780	10,195	585
Human Resources	28,115	28,115	0
Comptroller	20,418	20,418	0
Treasurer	11,597	11,597	0
Fiscal Services	4,876	4,448	428
Purchasing	3,579	0	3,579
Dept of Law	44,630	44,416	214
City Clerk	38,339	38,314	25
Administrative Services	3,550	3,391	159
Comm Dev Grant Admin	23,300	23,300	0
City Commission	1,847	1,847	0
Assessor	26,619	26,568	51
Planning	14,114	13,819	295
Police	1,394	1,073	321
Fire	16,745	16,694	51
Traffic Safety	240	0	240
Parks & Rec	10,353	10,032	321
Community Develop	1,370	0	1,370
Library	1,103	1,103	0
Major-Traffic	3,224	3,224	0
Major-St&San	549	549	0
Gt CD OCC	686	607	79
Building Inspect	52,038	52,038	0
Economic Develop	4,948	4,384	564
Water Supply Sys	4,789	4,494	295
Sewage Disp Sys	8,117	7,958	159
Auto Parking Sys	2,395	2,206	189
311 Program	25	0	25
Information Tech	522	522	0
Facilities Mgmt	992	992	0
Insurance Paymnt	6,651	6,651	0
Engineering	93,264	87,438	5,826
DDA	2,508	2,508	0
61st Dist Court	8,950	8,950	0
All Others	16,887	16,887	0
Direct Bill	0	0	0
<b>Total</b>	<b>469,760</b>	<b>454,984</b>	<b>14,776</b>

City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .1 - Nature and Extent of Services  
For Department Administrative Services

The mission of the Administrative Services Department is to ensure access, fairness, equality, equally opportunity and non-discrimination in all City sponsored programs and services. The costs of this department have been allocated as follows:

**Diversity & Inclusion** – the costs identified in this activity are necessary in insure services provided by all City departments are provided in a fair and equitable manner. This activity has been allocated to all City departments based on the dollar amount of personal expenses 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 Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Administrative Services**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	706,360			706,360
Cost Adjustments:				
Misc Reimb	-38			
Total Departmental Cost Adjustments:	-38			-38
Inbound Costs:				
Building / Equipment	8,544		8,544	
General Expense	3,538	199	3,737	
Executive Office	2,991	914	3,905	
Human Resources	7,527	637	8,164	
Comptroller	14,249	464	14,713	
Treasurer	455	2	457	
Fiscal Services	7,434	132	7,566	
Purchasing	3,001	102	3,103	
City Clerk	3,536	14	3,550	
Administrative Services		2,195	2,195	
Total Allocated Additions:	51,275	4,659	55,934	55,934
Total To Be Allocated:	757,597	4,659		762,256

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Administrative Services**

	Total	G&A	Diversity & Inc
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	300,905	0	300,905
FRINGE BENEFITS	170,846	0	170,846
<b>Other Expense &amp; Cost</b>			
Supplies	9,700	0	9,700
Other Services	81,132	0	81,132
Computer Services	58,787	0	58,787
Building Expense	36,451	0	36,451
Contract Services	37,411	0	37,411
Parking	11,128	0	11,128
<b>Departmental Total</b>			
Expenditures Per Financial Statement	706,360		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Cost Adjustments</b>			
Misc Reimb	(38)	0	(38)
<b>Functional Cost</b>			
	706,322	0	706,322
<b>Allocation Step 1</b>			
Inbound - All Others	51,275	0	51,275
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	757,597	0	757,597
<b>Allocation Step 2</b>			
Inbound - All Others	4,659	0	4,659
2nd Allocation	4,659	0	4,659
<b>Total For Administrative Services</b>			
Schedule .3 Total	762,256	0	762,256

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Administrative Services**

Activity - Diversity & Inc

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	512,615	0.315560	2,387		2,387		2,387
Executive Office	978,474	0.602338	4,559		4,559		4,559
Human Resources	1,364,605	0.840036	6,362		6,362		6,362
Comptroller	1,451,203	0.893345	6,766		6,766		6,766
Treasurer	1,348,447	0.830090	6,286		6,286		6,286
Fiscal Services	874,787	0.538510	4,075		4,075		4,075
Purchasing	435,333	0.267986	2,028		2,028		2,028
Dept of Law	2,317,021	1.426334	10,801		10,801		10,801
City Clerk	1,238,075	0.762146	5,771		5,771		5,771
Administrative Services	471,751	0.290405	2,195		2,195		2,195
City Commission	473,557	0.291517	2,204		2,204	9	2,213
Cable Administration	146,290	0.090055	682		682	3	685
Assessor	1,603,019	0.986802	7,473		7,473	43	7,516
Income Tax	1,469,817	0.904804	6,854		6,854	39	6,893
Planning	1,545,294	0.951267	7,204		7,204	40	7,244
Police	40,462,802	24.908471	188,849		188,849	1,443	190,292
Police Commun	286,350	0.176274	1,333		1,333	6	1,339
Fire	25,955,416	15.977880	121,045		121,045	798	121,843
Traffic Safety	1,163,513	0.716246	5,422		5,422	30	5,452
Parks & Rec	3,371,236	2.075297	15,721		15,721	101	15,822
Parks Mil Pool	534,074	0.328770	2,486		2,486	10	2,496
Parks Mil Other	667	0.000411	3		3		3
Community Develop	2,503,288	1.540998	11,673		11,673	71	11,744
Air Poll/Storm	569,713	0.350709	2,653		2,653	12	2,665
Library	5,489,784	3.379453	25,603		25,603	164	25,767
Refuse All Other	3,290,552	2.025629	15,345		15,345	97	15,442
Refuse TRP	252,535	0.155458	1,175		1,175	4	1,179
Major-Traffic	2,395,155	1.474432	11,168		11,168	68	11,236
Major-Storm Sewe	209,460	0.128941	977		977	4	981
Major-St&San	1,920,881	1.182474	8,954		8,954	54	9,008
Local-Storm Sewe	413,067	0.254280	1,922		1,922	9	1,931
Local-St&San	1,258,028	0.774429	5,863		5,863	32	5,895
Vital St NonBond	27,973	0.017220	128		128		128
General Cap Cont	2,013	0.001239	9		9		9
Gt CD JAG	12,235	0.007532	57		57		57
Gt CD ESG	20,406	0.012562	94		94		94
Gt CD CDBG	829,227	0.510463	3,865		3,865	18	3,883
Gt CD Home	107,330	0.066071	501		501	2	503
Gt CD OCC	277,244	0.170668	1,292		1,292	5	1,297
Gt CD Lead	283,209	0.174340	1,319		1,319	6	1,325
Gt Police	1,660,670	1.022291	7,742		7,742	45	7,787
Gt Parks	13,115	0.008073	61		61		61
Gt Misc	314,841	0.193813	1,467		1,467	6	1,473
Gt Econ Dev	126	0.000078	1		1		1
Veh Storage Fac	138,821	0.085457	645		645	3	648
Property Mgmt	13,137	0.008087	61		61		61
Building Inspect	2,998,516	1.845855	13,981		13,981	89	14,070
Sidewalk Repair	327,267	0.201462	1,524		1,524	7	1,531
Community Dispatch	4,480,484	2.758139	20,896		20,896	136	21,032
Drug Law Enforc	229,831	0.141482	1,069		1,069	4	1,073
Economic Develop	252,913	0.155691	1,177		1,177	4	1,181
Downtown Impv Dt	112,178	0.069056	523		523	3	526

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department Administrative Services**

Activity - Diversity & Inc

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Water Supply Sys	11,065,336	6.811704	51,606		51,606	342	51,948
Sewage Disp Sys	9,672,184	5.954094	45,106		45,106	298	45,404
Auto Parking Sys	3,354,071	2.064731	15,642		15,642	100	15,742
Cemeteries Oper	254,577	0.156715	1,185		1,185	4	1,189
Golf Course	215,943	0.132932	1,006		1,006	4	1,010
Belknap Ice Aren	240,009	0.147747	1,119		1,119	4	1,123
311 Program	1,234,587	0.759999	5,754		5,754	32	5,786
Information Tech	375,310	0.231037	1,749		1,749	8	1,757
Motor Equipment	2,758,813	1.698296	12,864		12,864	80	12,944
Facilities Mgmt	1,467,462	0.903354	6,843		6,843	39	6,882
Insurance Health	252,201	0.155252	1,173		1,173	4	1,177
Insurance Paymnt	566,097	0.348483	2,636		2,636	12	2,648
Engineering	3,651,986	2.248124	17,031		17,031	108	17,139
DDA	773,382	0.476086	3,604		3,604	17	3,621
TIFA	46,566	0.028666	216		216	1	217
LDFA	142,396	0.087657	661		661	3	664
Brownfield	308,257	0.189760	1,435		1,435	6	1,441
61st Dist Court	7,658,401	4.714431	35,716		35,716	232	35,948
<b>Schedule .4 Total for Diversity &amp; Inc</b>	<b>162,445,923</b>	<b>99.999994</b>	<b>757,597</b>		<b>757,597</b>	<b>4,659</b>	<b>762,256</b>

Allocation Basis: Dollar amount of personal expenses by department  
Allocation Source: General Ledger

**City of Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule .5 - Allocation Summary**  
**For Department Administrative Services**

Receiving Department	Total	Diversity & Inc
General Expense	2,387	2,387
Executive Office	4,559	4,559
Human Resources	6,362	6,362
Comptroller	6,766	6,766
Treasurer	6,286	6,286
Fiscal Services	4,075	4,075
Purchasing	2,028	2,028
Dept of Law	10,801	10,801
City Clerk	5,771	5,771
Administrative Services	2,195	2,195
City Commission	2,213	2,213
Cable Administration	685	685
Assessor	7,516	7,516
Income Tax	6,893	6,893
Planning	7,244	7,244
Police	190,292	190,292
Police Commun	1,339	1,339
Fire	121,843	121,843
Traffic Safety	5,452	5,452
Parks & Rec	15,822	15,822
Parks Mil Pool	2,496	2,496
Parks Mil Other	3	3
Community Develp	11,744	11,744
Air Poll/Storm	2,665	2,665
Library	25,767	25,767
Refuse All Other	15,442	15,442
Refuse TRP	1,179	1,179
Major-Traffic	11,236	11,236
Major-Storm Sewe	981	981
Major-St&San	9,008	9,008
Local-Storm Sewe	1,931	1,931
Local-St&San	5,895	5,895
Vital St NonBond	128	128
General Cap Cont	9	9
Gt CD JAG	57	57
Gt CD ESG	94	94
Gt CD CDBG	3,883	3,883
Gt CD Home	503	503
Gt CD OCC	1,297	1,297
Gt CD Lead	1,325	1,325
Gt Police	7,787	7,787
Gt Parks	61	61
Gt Misc	1,473	1,473
Gt Econ Dev	1	1
Veh Storage Fac	648	648
Property Mgmt	61	61
Building Inspect	14,070	14,070
Sidewalk Repair	1,531	1,531
Community Dispatch	21,032	21,032
Drug Law Enforc	1,073	1,073
Economic Develop	1,181	1,181
Downtown Impv Dt	526	526



**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .5 - Allocation Summary  
For Department Administrative Services**

Receiving Department	Total	Diversity & Inc
Water Supply Sys	51,948	51,948
Sewage Disp Sys	45,404	45,404
Auto Parking Sys	15,742	15,742
Cemeteries Oper	1,189	1,189
Golf Course	1,010	1,010
Belknap Ice Aren	1,123	1,123
311 Program	5,786	5,786
Information Tech	1,757	1,757
Motor Equipment	12,944	12,944
Facilities Mgmt	6,882	6,882
Insurance Health	1,177	1,177
Insurance Paymnt	2,648	2,648
Engineering	17,139	17,139
DDA	3,621	3,621
TIFA	217	217
LDFA	664	664
Brownfield	1,441	1,441
61st Dist Court	35,948	35,948
Direct Bill	0	0
<b>Total</b>	<b>762,256</b>	<b>762,256</b>

City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .1 - Nature and Extent of Services  
For Department Comm Dev Grant Admin

The Community Development Department supports many community development activities including grant funded programs. The administrative expenses associated with grant management are pooled in a central holding account and redistributed to each of the programs based on benefits associated with each program. The purpose of this schedule is to allocate the indirect costs associated with the expenses original posted to the central holding account in the same manner in which the expenses were redistributed. The basis of allocation is the dollar amount of redistributed expenses by benefiting program.

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 Grand Rapids, Michigan**  
**Cost Allocation Plan**  
**Based On The Fiscal Year Ended June 30, 2018**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Comm Dev Grant Admin**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Cost Adjustments:				
Payoff	-8,415			
Total Departmental Cost Adjustments:	-8,415			-8,415
Inbound Costs:				
Building / Equipment	19,643		19,643	
General Expense	1,524	85	1,609	
Comptroller	5,232	165	5,397	
Treasurer	136		136	
Fiscal Services	3,370	55	3,425	
Purchasing	523	18	541	
City Clerk	23,167	133	23,300	
Total Allocated Additions:	53,595	456	54,051	54,051
Total To Be Allocated:	45,180	456		45,636

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .3 - Costs Allocated By Activity  
For Department Comm Dev Grant Admin**

	Total	G&A	Grant Admin
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
<b>Departmental Total</b>			
Expenditures Per Financial Statement	0		
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
<b>Cost Adjustments</b>			
Payoff	(8,415)	0	(8,415)
<b>Functional Cost</b>			
	(8,415)	0	(8,415)
<b>Allocation Step 1</b>			
Inbound - All Others	53,595	0	53,595
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	45,180	0	45,180
<b>Allocation Step 2</b>			
Inbound - All Others	456	0	456
2nd Allocation	456	0	456
<b>Total For Comm Dev Grant Admin</b>			
Schedule .3 Total	45,636	0	45,636

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .4 - Detail Activity Allocations  
For Department Comm Dev Grant Admin**

Activity - Grant Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Gt CD JAG	1,615.15	0.747647	335		335		335
Gt CD ESG	2,946.90	1.364109	617		617	2	619
Gt CD CDBG	140,822.23	65.186060	29,454		29,454	311	29,765
Gt CD Home	19,023.71	8.806001	3,979		3,979	36	4,015
Gt CD Lead	44,411.45	20.557887	9,287		9,287	95	9,382
Gt Misc	7,211.76	3.338296	1,508		1,508	12	1,520
<b>Schedule .4 Total for Grant Admin</b>	<b>216,031.20</b>	<b>100.000000</b>	<b>45,180</b>		<b>45,180</b>	<b>456</b>	<b>45,636</b>

Allocation Basis: Dollar amount of redistributed admin charges  
Allocation Source: Detail general ledger

**City of Grand Rapids, Michigan  
Cost Allocation Plan  
Based On The Fiscal Year Ended June 30, 2018  
Schedule .5 - Allocation Summary  
For Department Comm Dev Grant Admin**

Receiving Department	Total	Grant Admin
Gt CD JAG	335	335
Gt CD ESG	619	619
Gt CD CDBG	29,765	29,765
Gt CD Home	4,015	4,015
Gt CD Lead	9,382	9,382
Gt Misc	1,520	1,520
Direct Bill	0	0
Total	45,636	45,636

## Section D: Supplemental Data

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**City of Grand Rapids, Michigan**  
**Central Service Department Expense Reconciliation**  
**Based On The Fiscal Year Ended June 30, 2018**

<b>Central Service Department</b>	<b>Audit Page</b>	<b>Total Per Audit</b>	<b>Disallowed</b>	<b>Cost Adjustments</b>	<b>Unallocated</b>	<b>Direct Billed</b>	<b>Total Allocated</b>
Building & Equipment				703,106			<b>703,106</b>
General Expense	Page 107	7,878,029		903,648	(7,709,903)		<b>1,071,774</b>
Executive Office	See Below	1,923,152	(55,213)	-	(1,065,078)		<b>802,861</b>
Human Resources	Page 107	2,435,806	-	(25)			<b>2,435,781</b>
Comptroller	Page 107	2,373,158	(47,488)	(5,649)		(4,103)	<b>2,315,918</b>
Treasurer	Page 107	2,040,259	(26,077)	-	(1,387,436)		<b>626,746</b>
Fiscal Services	See Below	1,469,625	-	(974)	(18,352)		<b>1,450,299</b>
Purchasing	See Below	586,983	-	(4,855)			<b>582,128</b>
Dept of Law	Page 107	2,684,439	(46,943)	(9,896)	(658,838)		<b>1,968,762</b>
City Clerk	Page 107	1,802,379	(19,556)	-	(1,653,660)		<b>129,163</b>
Administrative Services	Page 107	706,360	-	(38)			<b>706,322</b>
Community Development				(8,415)			<b>(8,415)</b>
<b>Total</b>		<b>23,900,190</b>	<b>(195,277)</b>	<b>1,576,902</b>	<b>(12,493,267)</b>	<b>(4,103)</b>	<b>12,784,445</b>

The detail for each cost adjustment is located within the detail schedules of the Indirect Cost Allocation Plan for each respective Central Service Department.

<b><u>Executive Office &amp; City Comm.</u></b>	<b>Amount</b>
1010-172-1000 Executive Office	1,923,152
<b>Sub Total (Central Service Depts.)</b>	<b>1,923,152</b>
1010-101-1000 City Commission	496,595
<b>Sub Total (Non Central Service)</b>	<b>496,595</b>
<b>Grand Total Executive &amp; CC</b> Page 107	<b>2,419,747</b>

<b><u>Fiscal Services Divisions</u></b>	<b>Amount</b>
1010-212-XXXX Fiscal Services	1,469,625
1010-233-1000 Purchasing	586,983
<b>Sub Total (Central Service Depts.)</b>	<b>2,056,608</b>
1010-257-1000 Assessor	2,000,680
1010-255-1000 Income Tax	2,151,081
<b>Sub Total (Non Central Service)</b>	<b>4,151,761</b>
<b>Grand Total Fiscal Services</b> Page 107	<b>6,208,369</b>



**City of Grand Rapids, Michigan**  
**Proposed Indirect Cost Rate**  
**Community Development**  
**Based on the Fiscal Year Ended June 30, 2018**

The following page contains “Exhibit A” which identifies the calculation for the average Provisional Rate of 18.8% of wages & fringes for the purpose of charging indirect costs to Community Development Grant programs. The Provisional rate is based on the average of existing Community Development programs during the actual Fiscal 2018 year. This rate should be used for funding, interim reimbursement, and reporting indirect costs on Federal awards pending the establishment of a final rate for the same period. The final rate will be determined when a cost allocation plan (CAP) is prepared for the year in which the rate was applied, the program being charged is included in the summary schedule of the CAP, and the actual indirect costs for that period are known. The final rate is used to adjust indirect costs claimed based on a provisional rate. These negotiations normally take place on an annual basis.

Base

Direct salaries and wages including all fringe benefits

Treatment of Paid Absences

The costs of vacations, holiday, sick leave pay and other paid absences are included in salaries and wages and are claimed on grants, contracts and other agreements as part of the normal cost for salaries and wages. Separate claims are not made for the cost of these paid absences.

### Treatment of Fringe Benefits

The fringe benefits are specifically identified to each employee and are charged individually as direct costs. The directly claimed fringe benefits include the following:

FICA

Retirement

Health Insurance

Retiree Health

Unemployment

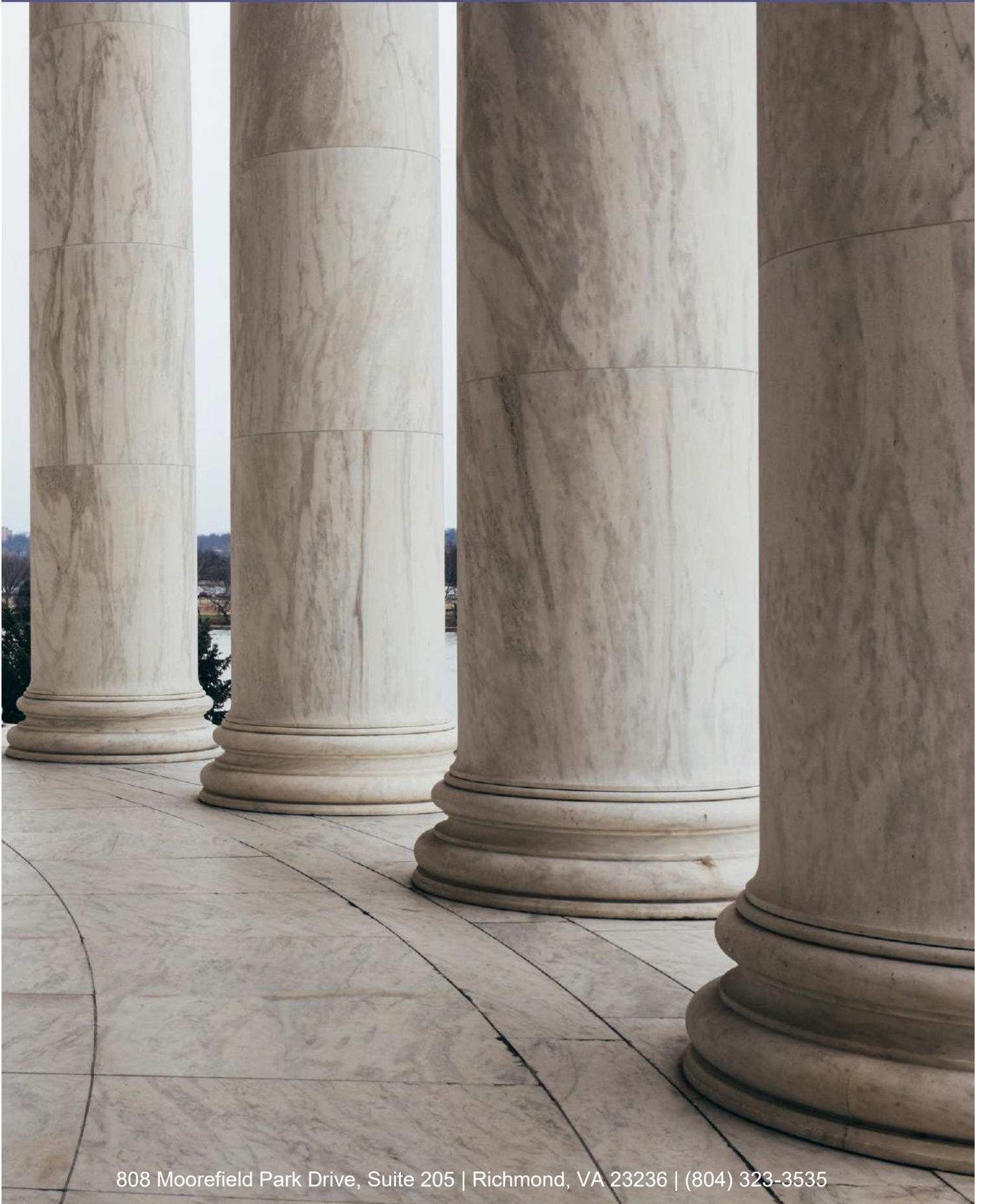
### Equipment Definition

Equipment means an article of nonexpendable, tangible personal property having a useful life of more than 1 year and an acquisition cost of \$5,000 or more per unit.

**City of Grand Rapids, Michigan  
Community Development  
Indirect Cost Rate Proposal  
Based on Actual Fiscal 2018  
For Use In Fiscal 2020**

<b>Fund</b>	<b>Dept</b>	<b>Major Program</b>	<b>CAP Description</b>	<b>FY 2018 Wages &amp; Fringes</b>	<b>FY 2018 Actual Indirect Costs</b>	<b>FY 2020 Proposed Costs</b>	<b>FY 2020 Proposed Rate</b>
2730	694	JAG	Gt CD JAG	12,235	7,583	7,583	62.0%
2733	694	ESG	Gt CD ESG	20,406	7,762	7,762	38.0%
2733	694	CDBG	Gt CD CDBG	829,227	143,089	143,089	17.3%
2734	694	HOME	Gt CD Home	107,330	20,071	20,071	18.7%
2730	698		Gt CD OCC	277,244	57,896	57,896	20.9%
2735	694	Multiple	Gt CD Lead	283,209	51,795	51,795	18.3%
<b>Totals</b>				<b>1,529,651</b>	<b>288,196</b>	<b>288,196</b>	<b>18.8%</b>

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