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City of Grand Rapids, MI Central Services Cost Allocation Plan

Fiscal Year 2024 Actual Expenditures



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

Fiscal Year 2024 Actual Expenditures

Final Report – January 2025

Based on Actual Expenditures for the
Fiscal Year Ended June 30, 2024



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, 2024 to establish cost allocations or billings for the year beginning July 1, 2025, 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.

City of Grand Rapids, Michigan

Signature:

Molly J. Clarin

Name of Official:

Molly J. Clarin

Title:

Chief Financial Officer

Date:

1/22/2025

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
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Section A: Cost Allocation Methodology and Process

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Cost Allocation Methodology and Process

A. Cost Allocation Methodology and Process

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by Maximus US Services, Inc. (Maximus) for the City of Grand Rapids, MI. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, Maximus used cost data and allocation statistics to allocate the costs to departments/divisions/programs for Fiscal Year (FY) 2024.

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

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Cost Allocation Methodology and Process

Results

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

A.1.2 Second Step-Down

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

Process

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

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

Results

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

A.1.3 Supplemental Comments

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

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

A.2 Cost Allocation Process

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

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.

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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.

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.

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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.

Schedule F – Indirect Cost Rate Proposal: Schedule F computes an indirect cost rate for selected Receiving Departments. The total allocated costs are divided by the indirect costs rate base to compute the indirect cost rate for each Receiving Department. For example, the indirect cost rate base used to compute the rates could be salaries, salaries and benefits, or modified total direct costs, etc. A composite rate is also computed at the bottom of the schedule.

Schedule G – Origins of Costs: Schedule G demonstrates the original source of the costs received by each Receiving Department. For example, costs allocated from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule G as being from Purchasing.

Schedule H – Summary of Fixed Costs: Schedule H summarizes the fixed costs/roll forwards that appear with the detail reports. Receiving Departments are listed across the top of the report and the Central Service Departments are listed down the left hand side. Each cell contains the fixed amount calculated on the detail roll forward schedules. These amounts are then summarized on the *Total Fixed* line at the bottom of the report.

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*.

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Cost Allocation Methodology and Process

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

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 Activity 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 balance 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.

Schedule __.6 – Department Roll Forward: Schedule __.6 lists all roll forward information within a given department and calculates the amounts for each Receiving Department.

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Each Receiving Department will be printed on its own line for this report. For each Receiving Department, the amount allocated to it is printed under the *Allocated Costs* column (the first column), which is the actual costs as calculated by this plan for the current period.

The second column — *Base Year Estimated Costs* — is used as a base for the current period's calculation. If they are more or less than the actual costs for this period, the difference can be added to the current costs to arrive at the forecast for the next period.

The third column, *Roll Forwards*, is calculated as the difference between the first two columns.

The *Allocated Costs* column plus the *Roll Forwards* column will give us the amount to use as the *Fixed Costs* in the next period, the fourth column.

These numbers are entered here and on Schedule H of the summary reports. They are also summarized on Schedule A for each Receiving Department.

A.2.6 Tracking Costs within the CAP

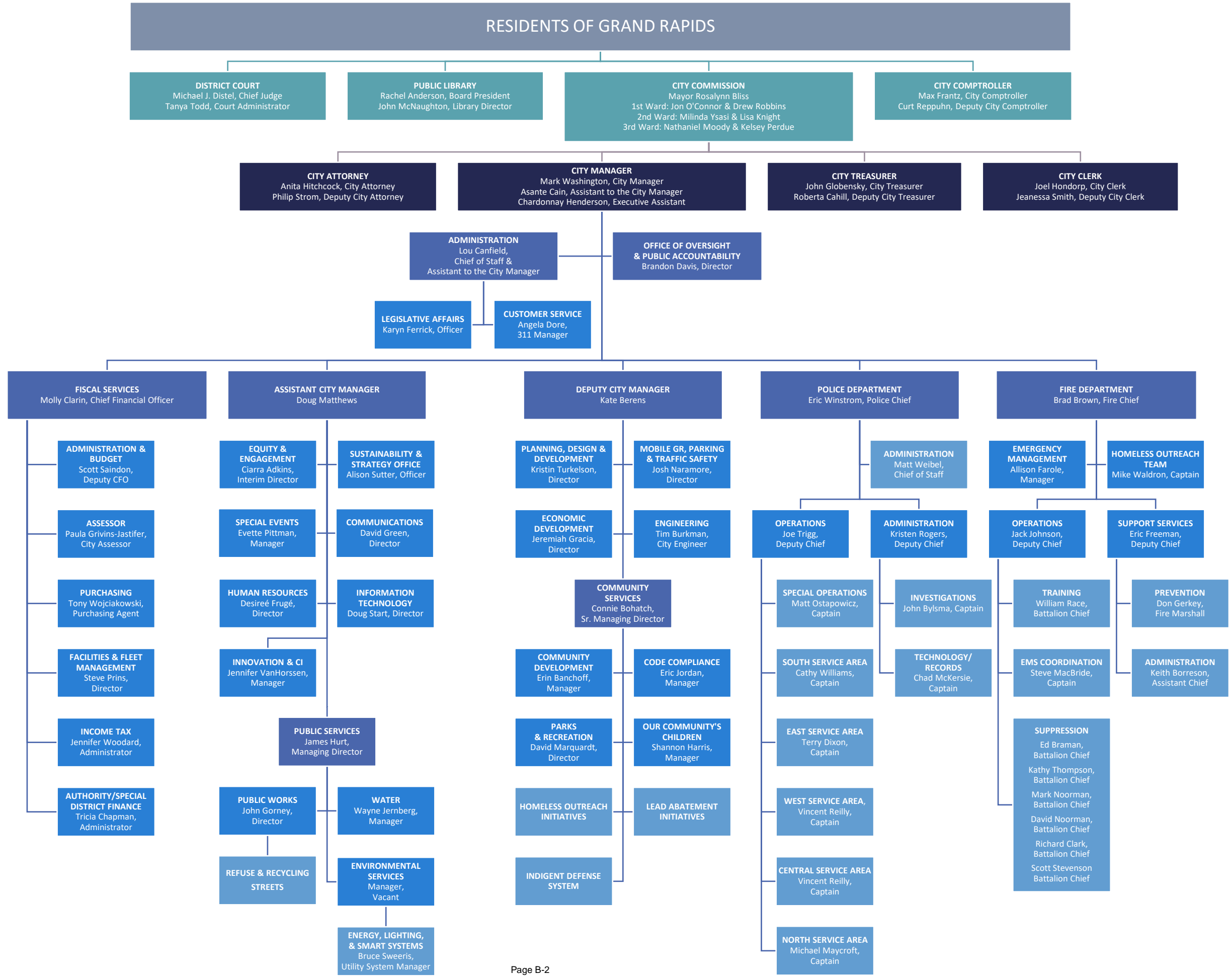
When costs are questioned, Maximus utilizes our standard tracking process in order to resolve any issues with Schedule A where the questioned cost is usually identified.

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

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

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

Section B: Organizational Chart



Section C: Cost Allocation Plan

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule A - Allocated Costs By Department

Central Service Departments	City Commission	Communications	Tech & Change Mgmt	Assessor	Income Tax
Building / Equipment Depr.	12,484	0	0	36,344	33,788
General Expense	1,681	6,057	0	12,919	16,157
Executive Office	7,312	9,608	0	19,991	24,389
Human Resources	11,767	15,463	0	32,172	39,250
Comptroller	6,750	11,053	0	13,836	21,295
Treasurer	0	0	0	655	(5,022)
Fiscal Services	5,640	10,894	0	12,546	13,674
Purchasing	587	449	0	2,712	3,523
Attorney	290,882	0	0	89,749	401
City Clerk	1,400	0	0	25,572	0
Administrative Services	4,571	6,008	0	12,499	15,248
Allocated Costs for Fiscal 2024	343,075	59,532	0	258,994	162,703
Roll Forwards	0	0	0	0	0
Fixed Costs	343,075	59,532	0	258,994	162,703
Adjustments	0	0	0	0	(6,612)
Proposed Costs Future Period	343,075	59,532	0	258,994	156,091

City of Grand Rapids, Michigan
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Schedule A - Allocated Costs By Department

Central Service Departments	Planning	Police	OPA	Police Commun	Fire
Building / Equipment Depr.	0	0	12,869	0	0
General Expense	15,665	574,074	809	128	403,998
Executive Office	20,738	606,229	5,264	0	431,670
Human Resources	33,375	975,631	8,472	0	694,705
Comptroller	42,206	221,169	10,366	2,552	175,524
Treasurer	24,322	3,025	14	0	1,885
Fiscal Services	32,622	213,578	9,290	2,265	157,334
Purchasing	3,731	14,042	3,126	259	32,350
Attorney	160,266	665,904	36,060	0	42,070
City Clerk	13,503	1,141	70	0	17,683
Administrative Services	12,966	379,032	3,291	0	269,892
Allocated Costs for Fiscal 2024	359,394	3,653,825	89,629	5,204	2,227,111
Roll Forwards	0	0	0	0	0
Fixed Costs	359,394	3,653,825	89,629	5,204	2,227,111
Adjustments	(13,106)	(596,412)	(4,322)	0	(350,942)
Proposed Costs Future Period	346,288	3,057,413	85,307	5,204	1,876,169

City of Grand Rapids, Michigan
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Based On The Fiscal Year Ended June 30, 2024
Schedule A - Allocated Costs By Department

Central Service Departments	Street Lighting	Parks & Rec	P&R Special Events	Parks Mil Pool	Parks Mil Other
Building / Equipment Depr.	0	0	0	0	0
General Expense	10,288	35,695	102	3,232	1,531
Executive Office	15,345	59,702	50	9,124	594
Human Resources	24,695	96,081	80	14,684	956
Comptroller	24,102	100,506	1,049	20,495	11,515
Treasurer	2,107	(502)	14	0	14
Fiscal Services	21,187	73,868	2,823	13,320	13,836
Purchasing	8,342	44,474	259	4,128	3,420
Attorney	8,414	38,063	0	0	0
City Clerk	0	10,991	0	0	0
Administrative Services	9,594	37,327	31	5,705	371
Allocated Costs for Fiscal 2024	124,074	496,206	4,409	70,688	32,235
Roll Forwards	0	133,119	2,316	0	0
Fixed Costs	124,074	629,324	6,724	70,688	32,235
Adjustments	0	(12,475)	0	0	0
Proposed Costs Future Period	124,074	616,849	6,724	70,688	32,235

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule A - Allocated Costs By Department

Central Service Departments	Community Develop GF	Code Compliance GF	OCC GF	Economic Development GF	Air Poll/Storm
Building / Equipment Depr.	4,662	0	0	0	0
General Expense	2,364	23,436	1,989	2,147	4,479
Executive Office	3,145	32,810	2,568	2,757	6,118
Human Resources	5,061	52,802	4,132	4,438	9,845
Comptroller	7,657	45,333	7,871	7,948	12,822
Treasurer	0	115,673	14	0	3,545
Fiscal Services	10,139	27,651	6,815	6,576	13,391
Purchasing	121	2,418	1,088	535	864
Attorney	73,722	14,424	0	0	801
City Clerk	7,945	0	0	0	0
Administrative Services	1,966	20,514	1,605	1,724	3,825
Allocated Costs for Fiscal 2024	116,781	335,061	26,081	26,126	55,690
Roll Forwards	0	0	0	0	0
Fixed Costs	116,781	335,061	26,081	26,126	55,690
Adjustments	(8,009)	(685)	0	(1,016)	(10,365)
Proposed Costs Future Period	108,772	334,376	26,081	25,110	45,325

City of Grand Rapids, Michigan
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Based On The Fiscal Year Ended June 30, 2024
Schedule A - Allocated Costs By Department

Central Service Departments	Parking Violations	Library	Refuse All Other	Refuse TRP	Major-Traffic
Building / Equipment Depr.	0	0	0	0	0
General Expense	2	56,762	38,294	2,650	20,330
Executive Office	0	0	58,688	3,757	29,845
Human Resources	0	79,762	94,449	6,047	48,031
Comptroller	14	138,177	92,006	5,301	41,109
Treasurer	690,744	(790)	74,825	0	2,269
Fiscal Services	184	104,311	85,133	4,129	34,105
Purchasing	0	21,918	15,182	259	11,192
Attorney	0	14,023	8,414	0	0
City Clerk	0	1,376	24	0	4,394
Administrative Services	0	59,909	36,693	2,349	18,660
Allocated Costs for Fiscal 2024	690,943	475,449	503,707	24,492	209,937
Roll Forwards	0	36,683	91,304	0	20,549
Fixed Costs	690,943	512,131	595,012	24,492	230,485
Adjustments	0	(65,423)	(24,981)	0	(40,055)
Proposed Costs Future Period	690,943	446,708	570,031	24,492	190,430

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Schedule A - Allocated Costs By Department

Central Service Departments	Major-Engineer	Major-Storm Sewe	Major-St&San	Local-Traffic	Local-Storm Sewe
Building / Equipment Depr.	0	0	0	0	0
General Expense	791	2,779	20,130	801	4,496
Executive Office	33	3,594	33,553	1,163	6,636
Human Resources	53	5,784	53,998	1,872	10,680
Comptroller	9,557	10,611	27,721	3,465	10,612
Treasurer	0	265	153	0	265
Fiscal Services	5,775	6,747	25,797	2,496	7,387
Purchasing	5,423	1,347	8,670	0	915
Attorney	0	0	0	0	0
City Clerk	0	0	445	0	0
Administrative Services	21	2,247	20,978	727	4,149
Allocated Costs for Fiscal 2024	21,654	33,374	191,445	10,525	45,140
Roll Forwards	0	3,739	49,910	1,944	6,358
Fixed Costs	21,654	37,113	241,355	12,469	51,498
Adjustments	0	(105)	(464)	(105)	(1,824)
Proposed Costs Future Period	21,654	37,008	240,891	12,364	49,674

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule A - Allocated Costs By Department

Central Service Departments	Local-Engineer	Local-St&San	CIP Bonds - Lyon Square	CIP Series - Amphitheater	CIB Series - Scribner
Building / Equipment Depr.	0	0	0	0	0
General Expense	202	10,291	79	17	15
Executive Office	24	16,200	0	0	0
Human Resources	38	26,071	0	0	0
Comptroller	2,824	21,182	913	194	187
Treasurer	0	(297)	0	0	0
Fiscal Services	3,446	16,449	1,484	1,472	1,636
Purchasing	898	7,548	553	104	86
Attorney	0	0	0	0	0
City Clerk	0	0	0	0	0
Administrative Services	15	10,129	0	0	0
Allocated Costs for Fiscal 2024	7,446	107,574	3,028	1,787	1,924
Roll Forwards	0	7,000	0	0	0
Fixed Costs	7,446	114,573	3,028	1,787	1,924
Adjustments	0	0	0	0	0
Proposed Costs Future Period	7,446	114,573	3,028	1,787	1,924

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule A - Allocated Costs By Department

Central Service Departments	Street Cap Const	Vital St Oper	Parks - Capital Projects	Vital St NonBond	General Cap Cont
Building / Equipment Depr.	0	0	0	0	0
General Expense	217	969	131	920	2,947
Executive Office	0	0	0	3	50
Human Resources	0	0	0	5	80
Comptroller	1,134	6,513	1,514	9,767	26,430
Treasurer	0	0	0	223	153
Fiscal Services	2,272	2,469	13,101	40,762	63,589
Purchasing	449	17	743	4,214	7,720
Attorney	0	0	0	0	0
City Clerk	0	0	0	0	0
Administrative Services	0	0	0	2	31
Allocated Costs for Fiscal 2024	4,073	9,968	15,488	55,897	101,000
Roll Forwards	0	0	0	0	0
Fixed Costs	4,073	9,968	15,488	55,897	101,000
Adjustments	0	0	0	0	0
Proposed Costs Future Period	4,073	9,968	15,488	55,897	101,000

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule A - Allocated Costs By Department

Central Service Departments	Comm Dev Grant Admin	Gt CD JAG	Gt CD ESG	Gt CD CDBG	Gt CD Home
Building / Equipment Depr.	0	183	311	14,682	5,321
General Expense	2,560	290	313	7,013	2,281
Executive Office	0	170	252	9,579	3,084
Human Resources	0	273	406	15,416	4,963
Comptroller	6,714	3,978	3,058	41,385	11,882
Treasurer	0	0	0	20,838	0
Fiscal Services	4,804	4,608	4,978	48,254	19,173
Purchasing	708	17	0	1,019	34
Attorney	0	0	0	0	0
City Clerk	0	112	185	8,809	3,196
Administrative Services	0	106	158	5,989	1,928
Allocated Costs for Fiscal 2024	14,786	9,737	9,662	172,984	51,862
Roll Forwards	0	0	0	0	0
Fixed Costs	14,786	9,737	9,662	172,984	51,862
Adjustments	0	0	0	0	0
Proposed Costs Future Period	14,786	9,737	9,662	172,984	51,862

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule A - Allocated Costs By Department

Central Service Departments	Gt CD Blight Elim	Gt CD OCC	Gt CD Lead	Gt CD ARPA	Gt CD Byrne Disc	Gnt
Building / Equipment Depr.	174	0	4,873	0		73
General Expense	281	2,744	4,233	146		122
Executive Office	163	5,885	5,513	35		0
Human Resources	262	9,470	8,872	56		115
Comptroller	3,432	14,856	28,813	3,176		1,399
Treasurer	0	349	0	0		0
Fiscal Services	4,452	23,701	29,846	9,442		2,311
Purchasing	17	2,539	881	0		0
Attorney	0	2,404	0	0		0
City Clerk	105	630	2,925	0		44
Administrative Services	102	3,679	3,447	22		45
Allocated Costs for Fiscal 2024	8,989	66,257	89,402	12,877		4,108
Roll Forwards	0	0	0	0		0
Fixed Costs	8,989	66,257	89,402	12,877		4,108
Adjustments	0	0	0	0		0
Proposed Costs Future Period	8,989	66,257	89,402	12,877		4,108

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule A - Allocated Costs By Department

Central Service Departments	Gt CD Hope CDD	Gt Police	Gt Fire	Gt Planning	Gt Bldg Insp
Building / Equipment Depr.	806	0	0	0	0
General Expense	734	23,165	10,450	2	47
Executive Office	500	19,073	10,118	0	0
Human Resources	804	30,695	16,284	0	0
Comptroller	9,221	19,734	8,030	42	1,038
Treasurer	0	0	14	0	0
Fiscal Services	4,740	64,106	10,908	553	1,181
Purchasing	17	121	622	0	86
Attorney	0	0	0	0	0
City Clerk	482	0	0	0	0
Administrative Services	312	11,925	6,326	0	0
Allocated Costs for Fiscal 2024	17,616	168,820	62,751	597	2,352
Roll Forwards	0	0	0	0	0
Fixed Costs	17,616	168,820	62,751	597	2,352
Adjustments	(6,191)	0	0	0	0
Proposed Costs Future Period	11,425	168,820	62,751	597	2,352

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule A - Allocated Costs By Department

Central Service Departments	Gt Eco Develop	Gt Water/Env Svcs	Gt Admin Serv Support	Gt Over & Acctability	Gt Parks
Building / Equipment Depr.	0	0	0	0	0
General Expense	56	1,872	1,357	1,799	2
Executive Office	0	2,036	1,808	2,569	0
Human Resources	57	3,276	2,909	4,134	0
Comptroller	597	3,290	4,793	4,402	42
Treasurer	0	84	0	14	0
Fiscal Services	1,513	5,869	6,238	5,810	553
Purchasing	0	34	345	328	0
Attorney	0	0	0	0	0
City Clerk	0	0	0	0	0
Administrative Services	22	1,273	1,130	1,606	0
Allocated Costs for Fiscal 2024	2,244	17,733	18,580	20,662	597
Roll Forwards	0	0	0	0	0
Fixed Costs	2,244	17,733	18,580	20,662	597
Adjustments	0	0	0	0	0
Proposed Costs Future Period	2,244	17,733	18,580	20,662	597

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule A - Allocated Costs By Department

Central Service Departments	Gt Dist Ct	Gt Misc	Opioid Settlement	MI Justice Train	Veh Storage Fac
Building / Equipment Depr.	0	0	110	0	0
General Expense	0	91	71	601	2,137
Executive Office	0	0	54	0	1,889
Human Resources	0	0	87	0	3,040
Comptroller	0	1,478	461	4,573	11,766
Treasurer	0	0	0	0	0
Fiscal Services	0	3,819	2,247	3,150	8,654
Purchasing	0	311	0	86	3,523
Attorney	0	0	0	0	30,450
City Clerk	0	0	66	0	0
Administrative Services	0	0	34	0	1,181
Allocated Costs for Fiscal 2024	0	5,698	3,129	8,411	62,641
Roll Forwards	0	0	0	0	36,060
Fixed Costs	0	5,698	3,129	8,411	98,701
Adjustments	(4,186)	(5,123)	0	0	0
Proposed Costs Future Period	(4,186)	575	3,129	8,411	98,701

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule A - Allocated Costs By Department

Central Service Departments	Receivership	Property Mgmt	Building Inspect	Sidewalk Repair	Indigent Defense
Building / Equipment Depr.	0	3,087	0	0	1,062
General Expense	163	228	31,230	4,777	2,524
Executive Office	0	59	46,555	5,498	1,872
Human Resources	0	95	74,922	8,848	3,013
Comptroller	619	2,489	42,628	14,809	31,142
Treasurer	0	0	190,524	2,850	0
Fiscal Services	410	4,663	37,908	11,949	14,570
Purchasing	0	173	3,454	1,105	138
Attorney	0	0	0	0	0
City Clerk	0	0	45,602	0	637
Administrative Services	0	37	29,107	3,437	1,171
Allocated Costs for Fiscal 2024	1,191	10,830	501,930	53,273	56,130
Roll Forwards	0	0	122,116	12,571	0
Fixed Costs	1,191	10,830	624,045	65,845	56,130
Adjustments	0	0	(20,948)	(15,706)	0
Proposed Costs Future Period	1,191	10,830	603,097	50,139	56,130

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule A - Allocated Costs By Department

Central Service Departments	Community Dispatch	Drug Law Enforc	Historical Comm	Economic Develop	Downtown Impv Dt
Building / Equipment Depr.	0	0	0	0	0
General Expense	35,165	496	6	755	1,433
Executive Office	69,704	0	0	410	381
Human Resources	112,178	0	0	660	613
Comptroller	19,976	4,428	112	5,819	16,914
Treasurer	56	0	0	70	0
Fiscal Services	21,702	5,414	741	5,842	14,079
Purchasing	864	1,468	0	795	3,627
Attorney	0	0	0	24,441	0
City Clerk	0	0	0	6,176	0
Administrative Services	43,581	0	0	256	238
Allocated Costs for Fiscal 2024	303,226	11,807	860	45,224	37,285
Roll Forwards	29,939	0	0	0	0
Fixed Costs	333,164	11,807	860	45,224	37,285
Adjustments	(22,874)	0	0	0	0
Proposed Costs Future Period	310,290	11,807	860	45,224	37,285

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule A - Allocated Costs By Department

Central Service Departments	GR Bldg Auth	Cemetery Care	Water Supply Sys	Sewage Disp Sys	Auto Parking Sys
Building / Equipment Depr.	0	0	705	8,884	0
General Expense	31	97	102,183	103,036	45,863
Executive Office	0	0	146,135	166,005	58,979
Human Resources	0	0	235,181	267,160	94,917
Comptroller	534	647	218,858	183,757	125,872
Treasurer	0	0	115,078	3,263	36,002
Fiscal Services	2,422	2,245	195,525	153,028	120,293
Purchasing	0	0	93,354	76,341	32,540
Attorney	0	0	32,454	28,848	27,245
City Clerk	0	0	3,940	10,293	2,374
Administrative Services	0	0	91,368	103,791	36,875
Allocated Costs for Fiscal 2024	2,987	2,989	1,234,780	1,104,407	580,958
Roll Forwards	0	0	199,059	255,578	161,964
Fixed Costs	2,987	2,989	1,433,839	1,359,986	742,923
Adjustments	0	0	(59,560)	(53,473)	(58,796)
Proposed Costs Future Period	2,987	2,989	1,374,279	1,306,513	684,127

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule A - Allocated Costs By Department**

Central Service Departments	Cemeteries Oper	Golf Course	Belknap Ice Aren	311 Program	Information Tech
Building / Equipment Depr.	0	0	0	20,288	3,526
General Expense	4,915	3,513	2,056	9,603	4,833
Executive Office	6,413	7,391	3,461	14,744	5,277
Human Resources	10,320	11,895	5,569	23,729	8,493
Comptroller	25,230	24,424	3,354	13,763	16,464
Treasurer	11,278	279	167	0	0
Fiscal Services	26,930	18,587	7,385	14,201	21,049
Purchasing	5,320	9,137	0	1,762	2,988
Attorney	0	0	0	801	5,609
City Clerk	0	0	0	0	466
Administrative Services	4,009	4,621	2,164	9,218	3,299
Allocated Costs for Fiscal 2024	94,415	79,846	24,157	108,109	72,005
Roll Forwards	11,126	0	0	28,912	8,580
Fixed Costs	105,541	79,846	24,157	137,020	80,585
Adjustments	0	0	0	(4,214)	0
Proposed Costs Future Period	105,541	79,846	24,157	132,806	80,585

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule A - Allocated Costs By Department

Central Service Departments	Motor Equipment	Facilities Mgmt	Insurance Health	Insurance Paymnt	Engineering
Building / Equipment Depr.	0	0	5,578	5,834	61,916
General Expense	32,180	18,128	7,462	5,484	37,421
Executive Office	39,928	18,439	5,041	3,915	62,963
Human Resources	64,257	29,675	8,113	6,300	101,328
Comptroller	106,041	98,229	104,695	50,059	37,611
Treasurer	333	1,423	586	42	10,818
Fiscal Services	46,950	59,867	54,154	27,278	30,877
Purchasing	82,679	29,241	2,625	829	2,487
Attorney	0	5,209	0	0	134,222
City Clerk	0	653	0	6,570	82,591
Administrative Services	24,964	11,529	3,152	2,448	39,366
Allocated Costs for Fiscal 2024	397,332	272,392	191,406	108,758	601,600
Roll Forwards	46,184	63,236	29,058	(25,168)	89,991
Fixed Costs	443,516	335,629	220,463	83,590	691,591
Adjustments	(8,072)	(21,184)	(14,965)	(15,237)	(32,293)
Proposed Costs Future Period	435,444	314,445	205,498	68,353	659,298

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule A - Allocated Costs By Department

Central Service Departments	DDA	TIFA	LDFA	Brownfield Oper.	Brownfield Revol Loan
Building / Equipment Depr.	0	0	3,087	4,625	0
General Expense	4,949	1,009	2,355	4,758	212
Executive Office	27,425	1,439	2,822	6,263	0
Human Resources	44,136	2,316	4,541	10,080	0
Comptroller	56,674	12,652	7,139	14,235	1,832
Treasurer	23,537	2,414	9,658	69,571	0
Fiscal Services	43,668	9,651	11,461	30,484	2,209
Purchasing	24,008	3,351	605	1,036	0
Attorney	0	0	0	0	0
City Clerk	2,621	0	0	0	0
Administrative Services	17,147	900	1,764	3,916	0
Allocated Costs for Fiscal 2024	244,165	33,732	43,431	144,968	4,253
Roll Forwards	102,513	0	0	0	0
Fixed Costs	346,677	33,732	43,431	144,968	4,253
Adjustments	0	0	(4,571)	(4,571)	0
Proposed Costs Future Period	346,677	33,732	38,860	140,397	4,253

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule A - Allocated Costs By Department

Central Service Departments	61st Dist Court	Bus Impv Dist.	Bio-Solid	Corridor Impv Proj	All Others
Building / Equipment Depr.	0	0	0	0	237,024
General Expense	59,037	268	164	1,581	825
Executive Office	0	248	0	2,035	0
Human Resources	87,613	400	0	3,274	0
Comptroller	91,037	1,635	3,971	13,809	9,404
Treasurer	391	239	0	16,901	5,173
Fiscal Services	57,669	1,889	1,843	19,303	3,638
Purchasing	17,755	104	52	2,401	0
Attorney	0	401	0	1,603	0
City Clerk	7,737	0	0	0	125,700
Administrative Services	65,806	155	0	1,272	0
Allocated Costs for Fiscal 2024	387,045	5,338	6,031	62,178	381,764
Roll Forwards	28,023	0	0	0	0
Fixed Costs	415,067	5,338	6,031	62,178	381,764
Adjustments	(81,342)	0	0	0	0
Proposed Costs Future Period	333,725	5,338	6,031	62,178	381,764

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule A - Allocated Costs By Department

Central Service Departments	Total Allocated	Direct Billed	Unallocated	Cost Adjustments	Disallowed
Building / Equipment Depr.	482,298	0	0	(822,472)	
General Expense	1,870,682	0	9,174,525	(1,724,564)	
Executive Office	2,177,085	0	1,170,087	638,426	
Human Resources	3,671,226	0	0	97,353	
Comptroller	2,702,303	0	0	8,927	
Treasurer	1,435,508	0	1,414,160	1,878	
Fiscal Services	2,420,983	0	0	1,207	
Purchasing	624,594	0	0	0	
Attorney	1,736,877	0	882,658	34,605	
City Clerk	396,457	8,432	2,566,396	6,270	
Administrative Services	1,486,958	0	0	60,983	
Allocated Costs for Fiscal 2024	19,004,970	8,432	15,207,825	(1,697,387)	
Roll Forwards	1,552,662				
Fixed Costs	20,557,633				
Adjustments	(1,570,207)				
Proposed Costs Future Period	18,987,426				

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule A - Allocated Costs By Department

Central Service Departments	Total Expenditures
Building / Equipment Depr.	
General Expense	
Executive Office	
Human Resources	
Comptroller	
Treasurer	
Fiscal Services	
Purchasing	
Attorney	
City Clerk	
Administrative Services	
Allocated Costs for Fiscal 2024	<hr/> 32,523,840

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule B - Fixed Costs Proposed**

Receiving Departments	Allocated Costs for Fiscal 2024	Base Year Estimated Costs	Roll Forwards	Fixed Costs	Adjustments	Proposed Costs Future Period
City Commission	343,075	NA	NA	343,075	0	343,075
Communications	59,532	NA	NA	59,532	0	59,532
Tech & Change Mgmt	0	NA	NA	0	0	0
Assessor	258,994	NA	NA	258,994	0	258,994
Income Tax	162,703	NA	NA	162,703	(6,612)	156,091
Planning	359,394	NA	NA	359,394	(13,106)	346,288
Police	3,653,825	NA	NA	3,653,825	(596,412)	3,057,413
OPA	89,629	NA	NA	89,629	(4,322)	85,307
Police Commun	5,204	NA	NA	5,204	0	5,204
Fire	2,227,111	NA	NA	2,227,111	(350,942)	1,876,169
Street Lighting	124,074	NA	NA	124,074	0	124,074
Parks & Rec	496,206	363,087	133,119	629,324	(12,475)	616,849
P&R Special Events	4,409	2,093	2,316	6,724	0	6,724
Parks Mil Pool	70,688	NA	NA	70,688	0	70,688
Parks Mil Other	32,235	NA	NA	32,235	0	32,235
Community Develp GF	116,781	NA	NA	116,781	(8,009)	108,772
Code Compliance GF	335,061	NA	NA	335,061	(685)	334,376
OCC GF	26,081	NA	NA	26,081	0	26,081
Economic Development GF	26,126	NA	NA	26,126	(1,016)	25,110
Air Poll/Storm	55,690	NA	NA	55,690	(10,365)	45,325
Parking Violations	690,943	NA	NA	690,943	0	690,943
Library	475,449	438,766	36,683	512,131	(65,423)	446,708
Refuse All Other	503,707	412,403	91,304	595,012	(24,981)	570,031
Refuse TRP	24,492	NA	NA	24,492	0	24,492
Major-Traffic	209,937	189,388	20,549	230,485	(40,055)	190,430
Major-Engineer	21,654	NA	NA	21,654	0	21,654
Major-Storm Sewe	33,374	29,635	3,739	37,113	(105)	37,008
Major-St&San	191,445	141,535	49,910	241,355	(464)	240,891
Local-Traffic	10,525	8,581	1,944	12,469	(105)	12,364
Local-Storm Sewe	45,140	38,782	6,358	51,498	(1,824)	49,674
Local-Engineer	7,446	NA	NA	7,446	0	7,446
Local-St&San	107,574	100,574	7,000	114,573	0	114,573
CIP Bonds - Lyon Square	3,028	NA	NA	3,028	0	3,028
CIP Series - Amphitheater	1,787	NA	NA	1,787	0	1,787
CIB Series - Scribner	1,924	NA	NA	1,924	0	1,924
Street Cap Const	4,073	NA	NA	4,073	0	4,073
Vital St Oper	9,968	NA	NA	9,968	0	9,968
Parks - Capital Projects	15,488	NA	NA	15,488	0	15,488
Vital St NonBond	55,897	NA	NA	55,897	0	55,897
General Cap Cont	101,000	NA	NA	101,000	0	101,000
Comm Dev Grant Admin	14,786	NA	NA	14,786	0	14,786
Gt CD JAG	9,737	NA	NA	9,737	0	9,737
Gt CD ESG	9,662	NA	NA	9,662	0	9,662
Gt CD CDBG	172,984	NA	NA	172,984	0	172,984
Gt CD Home	51,862	NA	NA	51,862	0	51,862
Gt CD Blight Elim	8,989	NA	NA	8,989	0	8,989
Gt CD OCC	66,257	NA	NA	66,257	0	66,257
Gt CD Lead	89,402	NA	NA	89,402	0	89,402
Gt CD ARPA	12,877	NA	NA	12,877	0	12,877
Gt CD Byrne Disc Gnt	4,108	NA	NA	4,108	0	4,108
Gt CD Hope CDD	17,616	NA	NA	17,616	(6,191)	11,425
Gt Police	168,820	NA	NA	168,820	0	168,820
Gt Fire	62,751	NA	NA	62,751	0	62,751

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule B - Fixed Costs Proposed**

Gt Planning	597	NA	NA	597	0	597
Gt Bldg Insp	2,352	NA	NA	2,352	0	2,352
Gt Eco Develop	2,244	NA	NA	2,244	0	2,244
Gt Water/Env Svcs	17,733	NA	NA	17,733	0	17,733
Gt Admin Serv Support	18,580	NA	NA	18,580	0	18,580
Gt Over & Acctability	20,662	NA	NA	20,662	0	20,662
Gt Parks	597	NA	NA	597	0	597
Gt Dist Ct	0	NA	NA	0	(4,186)	(4,186)
Gt Misc	5,698	NA	NA	5,698	(5,123)	575
Opioid Settlement	3,129	NA	NA	3,129	0	3,129
MI Justice Train	8,411	NA	NA	8,411	0	8,411
Veh Storage Fac	62,641	26,581	36,060	98,701	0	98,701
Receivership	1,191	NA	NA	1,191	0	1,191
Property Mgmt	10,830	NA	NA	10,830	0	10,830
Building Inspect	501,930	379,814	122,116	624,045	(20,948)	603,097
Sidewalk Repair	53,273	40,702	12,571	65,845	(15,706)	50,139
Indigent Defense	56,130	NA	NA	56,130	0	56,130
Community Dispatch	303,226	273,287	29,939	333,164	(22,874)	310,290
Drug Law Enforc	11,807	NA	NA	11,807	0	11,807
Historical Comm	860	NA	NA	860	0	860
Economic Develop	45,224	NA	NA	45,224	0	45,224
Downtown Impv Dt	37,285	NA	NA	37,285	0	37,285
GR Bldg Auth	2,987	NA	NA	2,987	0	2,987
Cemetery Care	2,989	NA	NA	2,989	0	2,989
Water Supply Sys	1,234,780	1,035,721	199,059	1,433,839	(59,560)	1,374,279
Sewage Disp Sys	1,104,407	848,829	255,578	1,359,986	(53,473)	1,306,513
Auto Parking Sys	580,958	418,994	161,964	742,923	(58,796)	684,127
Cemeteries Oper	94,415	83,289	11,126	105,541	0	105,541
Golf Course	79,846	NA	NA	79,846	0	79,846
Belknap Ice Aren	24,157	NA	NA	24,157	0	24,157
311 Program	108,109	79,197	28,912	137,020	(4,214)	132,806
Information Tech	72,005	63,425	8,580	80,585	0	80,585
Motor Equipment	397,332	351,148	46,184	443,516	(8,072)	435,444
Facilities Mgmt	272,392	209,156	63,236	335,629	(21,184)	314,445
Insurance Health	191,406	162,348	29,058	220,463	(14,965)	205,498
Insurance Paymnt	108,758	133,926	(25,168)	83,590	(15,237)	68,353
Engineering	601,600	511,609	89,991	691,591	(32,293)	659,298
DDA	244,165	141,652	102,513	346,677	0	346,677
TIFA	33,732	NA	NA	33,732	0	33,732
LDFA	43,431	NA	NA	43,431	(4,571)	38,860
Brownfield Oper.	144,968	NA	NA	144,968	(4,571)	140,397
Brownfield Revol Loan	4,253	NA	NA	4,253	0	4,253
61st Dist Court	387,045	359,022	28,023	415,067	(81,342)	333,725
Bus Impv Dist.	5,338	NA	NA	5,338	0	5,338
Bio-Solid	6,031	NA	NA	6,031	0	6,031
Corridor Impv Proj	62,178	NA	NA	62,178	0	62,178
All Others	381,764	NA	NA	381,764	0	381,764
Total Allocated	19,004,970	6,843,544	1,552,662	20,557,633	(1,570,207)	18,987,426
Direct Billed	8,432					
Unallocated Total	15,207,825					
Cost Adjustments	(1,697,387)					
Disallowed Total	0					
Total Expenditures	32,523,840					

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Building / Equipment Depr.	0		822,472		0	
General Expense	9,360,549		1,724,564	(9,174,525)	0	
Executive Office	3,488,855		(638,426)	(1,170,087)	0	
Human Resources	3,603,460		(97,353)		0	
Comptroller	2,786,160		(8,927)		0	
Treasurer	2,663,310		(1,878)	(1,414,160)	0	
Fiscal Services	2,513,858		(1,207)	0	0	
Purchasing	572,654		0		0	
Attorney	3,221,176		(34,605)	(882,658)	0	
City Clerk	2,786,894		(6,270)	(2,566,396)	(8,432)	
Administrative Services	1,526,924		(60,983)		0	
City Commission						343,075
Communications						59,532
Tech & Change Mgmt						0
Assessor						258,994
Income Tax						162,703
Planning						359,394
Police						3,653,825
OPA						89,629
Police Commun						5,204
Fire						2,227,111
Street Lighting						124,074
Parks & Rec						496,206
P&R Special Events						4,409
Parks Mil Pool						70,688
Parks Mil Other						32,235
Community Develp GF						116,781
Code Compliance GF						335,061
OCC GF						26,081
Economic Development GF						26,126
Air Poll/Storm						55,690
Parking Violations						690,943
Library						475,449
Refuse All Other						503,707
Refuse TRP						24,492
Major-Traffic						209,937
Major-Engineer						21,654
Major-Storm Sewe						33,374
Major-St&San						191,445
Local-Traffic						10,525
Local-Storm Sewe						45,140
Local-Engineer						7,446
Local-St&San						107,574
CIP Bonds - Lyon Square						3,028
CIP Series - Amphitheater						1,787
CIB Series - Scribner						1,924
Street Cap Const						4,073
Vital St Oper						9,968
Parks - Capital Projects						15,488
Vital St NonBond						55,897
General Cap Cont						101,000
Comm Dev Grant Admin						14,786

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Gt CD JAG						9,737
Gt CD ESG						9,662
Gt CD CDBG						172,984
Gt CD Home						51,862
Gt CD Blight Elim						8,989
Gt CD OCC						66,257
Gt CD Lead						89,402
Gt CD ARPA						12,877
Gt CD Byrne Disc Gnt						4,108
Gt CD Hope CDD						17,616
Gt Police						168,820
Gt Fire						62,751
Gt Planning						597
Gt Bldg Insp						2,352
Gt Eco Develop						2,244
Gt Water/Env Svcs						17,733
Gt Admin Serv Support						18,580
Gt Over & Acctability						20,662
Gt Parks						597
Gt Dist Ct						0
Gt Misc						5,698
Opioid Settlement						3,129
MI Justice Train						8,411
Veh Storage Fac						62,641
Receivership						1,191
Property Mgmt						10,830
Building Inspect						501,930
Sidewalk Repair						53,273
Indigent Defense						56,130
Community Dispatch						303,226
Drug Law Enforc						11,807
Historical Comm						860
Economic Develop						45,224
Downtown Impv Dt						37,285
GR Bldg Auth						2,987
Cemetery Care						2,989
Water Supply Sys						1,234,780
Sewage Disp Sys						1,104,407
Auto Parking Sys						580,958
Cemeteries Oper						94,415
Golf Course						79,846
Belknap Ice Aren						24,157
311 Program						108,109
Information Tech						72,005
Motor Equipment						397,332
Facilities Mgmt						272,392
Insurance Health						191,406
Insurance Paymnt						108,758
Engineering						601,600
DDA						244,165
TIFA						33,732
LDFA						43,431
Brownfield Oper.						144,968

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Brownfield Revol Loan						4,253
61st Dist Court						387,045
Bus Impv Dist.						5,338
Bio-Solid						6,031
Corridor Impv Proj						62,178
All Others						381,764
Totals	32,523,840		1,697,387	(15,207,825)	(8,432)	19,004,970

Deviation: 0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
Building / Equipment Depr.		
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 Equipment	Dollar amount of assigned equipment depreciation	Fixed Asset report
General Expense		
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 Payoff General	Dollar amount of permanent/regular wages by dept.	Trial Balance
2.4.4 Payoff P&F	Dollar amount of permanent/regular wages by dept.	Trial Balance
Executive Office		
3.4.1 City Admin	Dollar amount of personnel expenses by benefiting dept.	General ledger
Human Resources		
4.4.1 Human Resources	Dollar amount of personnel expenses by benefiting dept.	General ledger
4.4.2 Recruitment	Dollar amount of personnel expenses by benefiting dept.	General ledger
Comptroller		
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
Treasurer		
6.4.1 CR Specific	Number of cash receipts by department	Quadrant cashiering recap report
6.4.2 CR Misc./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
Fiscal Services		
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 Payroll	Dollar amount of wages by benefiting dept.	General ledger
7.4.4 General Acctng	Number of general accounting transactions by department	Detail transaction history
7.4.5 OPEB	Dollar amount of OPEB charges by department	General ledger
7.4.6 Pension	Dollar amount of pension expenses by department	General ledger
Purchasing		
8.4.1 Purchasing	Number of purchasing transactions by benefiting dept.	Detail transaction history
Attorney		
9.4.1 Legal Services	Number of hours by benefiting department	Attorney time summary
City Clerk		
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
Administrative Services		

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
11.4.1 Diversity & Inc	Dollar amount of personnel expenses by benefiting dept.	General ledger

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .1 - Nature and Extent of Services
For Department Building / Equipment Depr.

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 reported. 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.
- **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, 2024
Schedule .2 - Costs To Be Allocated
For Department Building / Equipment Depr.

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Cost Adjustments:				
Building Depr.	822,049			
Debt Serv Interest	0			
Equipment Depr.	423			
Total Departmental Cost Adjustments:	822,472			822,472
Total To Be Allocated:	822,472			822,472

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Building / Equipment Depr.

	Total	G&A	City Hall	Records Center	Equipment
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	0				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Building Depr.	822,049	0	515,370	306,679	0
Debt Serv Interest	0	0	0	0	0
Equipment Depr.	423	0	0	0	423
Functional Cost	822,472	0	515,370	306,679	423
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	822,472	0	515,370	306,679	423
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building / Equipment Depr.					
Schedule .3 Total	822,472	0	515,370	306,679	423

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .4 - Detail Activity Allocations
For Department Building / Equipment Depr.

Activity - City Hall

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Executive Office	5,691	10.114097	52,125		52,125		52,125
Human Resources	5,527	9.822635	50,623		50,623		50,623
Comptroller	3,374	5.996303	30,903		30,903		30,903
Treasurer	4,265	7.579797	39,064		39,064		39,064
Fiscal Services	1,665	2.959053	15,250		15,250		15,250
Purchasing	1,901	3.378474	17,412		17,412		17,412
Attorney	3,274	5.818582	29,987		29,987		29,987
City Clerk	3,431	6.097604	31,425		31,425		31,425
Administrative Services	361	0.641572	3,306		3,306		3,306
City Commission	1,363	2.422336	12,484		12,484		12,484
Assessor	3,968	7.051966	36,344		36,344		36,344
Income Tax	3,689	6.556124	33,788		33,788		33,788
OPA	1,405	2.496979	12,869		12,869		12,869
Community Develop GF	509	0.904599	4,662		4,662		4,662
Gt CD JAG	20	0.035544	183		183		183
Gt CD ESG	34	0.060425	311		311		311
Gt CD CDBG	1,603	2.848866	14,682		14,682		14,682
Gt CD Home	581	1.032558	5,321		5,321		5,321
Gt CD Blight Elim	19	0.033767	174		174		174
Gt CD Lead	532	0.945475	4,873		4,873		4,873
Gt CD Byrne Disc Gnt	8	0.014218	73		73		73
Gt CD Hope CDD	88	0.156394	806		806		806
Opioid Settlement	12	0.021327	110		110		110
Property Mgmt	337	0.598919	3,087		3,087		3,087
Indigent Defense	116	0.206156	1,062		1,062		1,062
Water Supply Sys	77	0.136845	705		705		705
Sewage Disp Sys	970	1.723893	8,884		8,884		8,884
311 Program	2,215	3.936518	20,288		20,288		20,288
Information Tech	385	0.684225	3,526		3,526		3,526
Insurance Health	609	1.082320	5,578		5,578		5,578
Insurance Paymnt	637	1.132082	5,834		5,834		5,834
Engineering	6,760	12.013937	61,916		61,916		61,916
LDFA	337	0.598919	3,087		3,087		3,087
Brownfield Oper.	505	0.897491	4,625		4,625		4,625
Schedule .4 Total for City Hall	56,268	100.000000	515,370		515,370	0	515,370

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, 2024
Schedule .4 - Detail Activity Allocations
For Department Building / Equipment Depr.**

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	69,655		69,655		69,655
All Others	96,300	77.287319	237,024		237,024		237,024
Schedule .4 Total for Records Center	124,600	100.000000	306,679		306,679	0	306,679

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, 2024
Schedule .4 - Detail Activity Allocations
For Department Building / Equipment Depr.

Activity - Equipment

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

Allocation Basis: Dollar amount of assigned equipment depreciation

Allocation Source: Fixed Asset report

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .5 - Allocation Summary
For Department Building / Equipment Depr.

Receiving Department	Total	City Hall	Records Center	Equipment
Executive Office	52,125	52,125	0	0
Human Resources	50,623	50,623	0	0
Comptroller	30,903	30,903	0	0
Treasurer	39,064	39,064	0	0
Fiscal Services	15,250	15,250	0	0
Purchasing	17,412	17,412	0	0
Attorney	29,987	29,987	0	0
City Clerk	101,503	31,425	69,655	423
Administrative Services	3,306	3,306	0	0
City Commission	12,484	12,484	0	0
Assessor	36,344	36,344	0	0
Income Tax	33,788	33,788	0	0
OPA	12,869	12,869	0	0
Community Develop GF	4,662	4,662	0	0
Gt CD JAG	183	183	0	0
Gt CD ESG	311	311	0	0
Gt CD CDBG	14,682	14,682	0	0
Gt CD Home	5,321	5,321	0	0
Gt CD Blight Elim	174	174	0	0
Gt CD Lead	4,873	4,873	0	0
Gt CD Byrne Disc Gnt	73	73	0	0
Gt CD Hope CDD	806	806	0	0
Opioid Settlement	110	110	0	0
Property Mgmt	3,087	3,087	0	0
Indigent Defense	1,062	1,062	0	0
Water Supply Sys	705	705	0	0
Sewage Disp Sys	8,884	8,884	0	0
311 Program	20,288	20,288	0	0
Information Tech	3,526	3,526	0	0
Insurance Health	5,578	5,578	0	0
Insurance Paymnt	5,834	5,834	0	0
Engineering	61,916	61,916	0	0
LDFA	3,087	3,087	0	0
Brownfield Oper.	4,625	4,625	0	0
All Others	237,024	0	237,024	0
Direct Bill	0	0	0	0
Total	822,472	515,370	306,679	423

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
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 are 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 are allocated based on the number of revenue and expenditure transactions by department.
- **Pension Benefits** – This activity includes costs associated with the retirement system. Costs are allocated to all City departments based on the dollar amount of pension expenses by department.
- **Termination Payouts** – The costs of payouts are split between Police & Fire and General City. These activities allocate 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 amounts 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 direct billing credit within this 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.

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.

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, 2024
Schedule .2 - Costs To Be Allocated
For Department General Expense

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	9,360,549			9,360,549
Cost Adjustments:				
Termination Payoff	1,724,564			
Total Departmental Cost Adjustments:	1,724,564			1,724,564
Inbound Costs:				
General Expense		6,435	6,435	
Executive Office		6,488	6,488	
Human Resources		11,121	11,121	
Comptroller		33,839	33,839	
Treasurer		-495	-495	
Fiscal Services		24,380	24,380	
Purchasing		2,794	2,794	
City Clerk		213	213	
Administrative Services		4,743	4,743	
Total Allocated Additions:		89,519	89,519	89,519
Total To Be Allocated:	11,085,113	89,519		11,174,632

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department General Expense

	Total	G&A	Annual Audit	Pension Benefit	Payoff General
Wages & Benefits					
SALARIES & WAGES	61,200	0	0	0	0
FRINGE BENEFITS	4,272	0	0	3,942	0
Other Expense & Cost					
Subscriptions	6,340	0	0	0	0
Supplies	16,157	0	0	0	0
Engineering Serv	219,143	0	0	0	0
Contract Services	1,821,833	0	189,405	0	0
Memberships	229,594	0	0	0	0
Building Costs	0	0	0	0	0
Printing	0	0	0	0	0
Subsidy	6,200,506	0	0	0	0
Land	0	0	0	0	0
Other Services	528,064	0	0	0	0
Visitors Bureau	150,000	0	0	0	0
311 Customer Service	125,576	0	0	0	0
Other Contract Serv	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	9,360,549				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Termination Payoff	1,724,564	0	0	0	772,888
Functional Cost	11,085,113	0	189,405	1,971	772,888
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(9,169,173)	0	0	0	0
1st Allocation	1,915,940	0	189,405	1,971	772,888
Allocation Step 2					
Inbound - General Expense: Annual Audit	2,310	644	0	1,667	0
Inbound - General Expense: Pension Benefit	0	0	0	0	0
Inbound - General Expense: Payoff General	4,125	0	0	4,125	0
Inbound - Executive Office	6,488	0	0	6,488	0
Inbound - Human Resources	11,121	0	0	11,121	0
Inbound - Comptroller: General Acctng	22,935	2,901	0	20,034	0
Inbound - Comptroller: Accts Payable	9,399	1,189	0	8,210	0
Inbound - Treasurer: Mail Services	(495)	0	0	(495)	0
Inbound - Fiscal Services: Budgeting	18,087	6,626	0	11,461	0
Inbound - Fiscal Services: Payroll	568	0	0	568	0
Inbound - Fiscal Services: General Acctng	1,605	203	0	1,402	0
Inbound - Purchasing	2,794	2,600	0	194	0
Inbound - City Clerk	213	0	0	213	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department General Expense

	Total	G&A	Annual Audit	Pension Benefit	Payoff General
Inbound - Administrative Services	4,743	0	0	4,743	0
Inbound - All Others	5,624	0	268	5	0
Reallocate Admin Costs		(14,163)	0	14,163	0
Unallocated Costs	(5,352)	0	0	0	0
2nd Allocation	84,167	0	268	83,899	0
Total For General Expense					
Schedule .3 Total	2,000,107	0	189,673	85,870	772,888

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department General Expense

	Payoff P&F	General Gov't**
<hr/>		
Wages & Benefits		
SALARIES & WAGES	0	61,200
FRINGE BENEFITS	0	330
Other Expense & Cost		
Subscriptions	0	6,340
Supplies	0	16,157
Engineering Serv	0	219,143
Contract Services	0	1,632,428
Memberships	0	229,594
Building Costs	0	0
Printing	0	0
Subsidy	0	6,200,506
Land	0	0
Other Services	0	528,064
Visitors Bureau	0	150,000
311 Customer Service	0	125,576
Other Contract Serv	0	0
Departmental Total		
<hr/>		
Expenditures Per Financial Statement		
Deductions		
<hr/>		
*Total Disallowed Costs	0	0
Cost Adjustments		
<hr/>		
Termination Payoff	951,676	0
Functional Cost	951,676	9,169,173
Allocation Step 1		
<hr/>		
Reallocate Admin Costs	0	0
Unallocated Costs	0	(9,169,173)
1st Allocation	951,676	0
Allocation Step 2		
<hr/>		
Inbound - General Expense: Annual Audit	0	0
Inbound - General Expense: Pension Benefit	0	0
Inbound - General Expense: Payoff General	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: Mail Services	0	0
Inbound - Fiscal Services: Budgeting	0	0
Inbound - Fiscal Services: Payroll	0	0
Inbound - Fiscal Services: General Acctng	0	0
Inbound - Purchasing	0	0
Inbound - City Clerk	0	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department General Expense

	Payoff P&F	General Gov't**
Inbound - Administrative Services	0	0
Inbound - All Others	0	5,352
Reallocate Admin Costs	0	0
Unallocated Costs	0	(5,352)
2nd Allocation	0	0
Total For General Expense		
Schedule .3 Total	951,676	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
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	2,857	1.219715	2,310		2,310		2,310
Executive Office	3,071	1.311076	2,483		2,483	4	2,487
Human Resources	2,367	1.010524	1,914		1,914	3	1,917
Comptroller	1,463	0.624586	1,183		1,183	2	1,185
Treasurer	4,360	1.861379	3,526		3,526	5	3,531
Fiscal Services	873	0.372703	706		706	1	707
Purchasing	428	0.182722	346		346	0	347
Attorney	1,312	0.560121	1,061		1,061	2	1,062
City Clerk	2,803	1.196661	2,267		2,267	3	2,270
Administrative Services	1,351	0.576771	1,092		1,092	2	1,094
City Commission	398	0.169915	322		322	0	322
Communications	648	0.276645	524		524	1	525
Assessor	877	0.374410	709		709	1	710
Income Tax	1,936	0.826520	1,565		1,565	2	1,568
Planning	3,411	1.456230	2,758		2,758	4	2,762
Police	8,382	3.578458	6,778		6,778	10	6,788
OPA	802	0.342391	649		649	1	649
Police Commun	158	0.067454	128		128	0	128
Fire	8,052	3.437573	6,511		6,511	9	6,520
Street Lighting	2,216	0.946058	1,792		1,792	3	1,794
Parks & Rec	9,376	4.002818	7,582		7,582	11	7,592
P&R Special Events	90	0.038423	73		73	0	73
Parks Mil Pool	1,383	0.590433	1,118		1,118	2	1,120
Parks Mil Other	1,501	0.640809	1,214		1,214	2	1,215
Community Develop GF	492	0.210045	398		398	1	398
Code Compliance GF	4,287	1.830213	3,467		3,467	5	3,471
OCC GF	543	0.231818	439		439	1	440
Economic Development GF	554	0.236515	448		448	1	449
Air Poll/Storm	1,000	0.426922	809		809	1	810
Parking Violations	2	0.000854	2		2		2
Library	9,537	4.071552	7,712		7,712	11	7,723
Refuse All Other	8,040	3.432450	6,501		6,501	9	6,511
Refuse TRP	699	0.298418	565		565	1	566
Major-Traffic	3,416	1.458364	2,762		2,762	4	2,766
Major-Engineer	976	0.416676	789		789	1	790
Major-Storm Sewe	886	0.378253	716		716	1	717
Major-St&San	2,022	0.863236	1,635		1,635	2	1,637
Local-Traffic	231	0.098619	187		187	0	187
Local-Storm Sewe	818	0.349222	661		661	1	662
Local-Engineer	246	0.105023	199		199	0	199
Local-St&San	1,678	0.716375	1,357		1,357	2	1,359
CIP Bonds - Lyon Square	97	0.041411	78		78	0	79
CIP Series - Amphitheater	21	0.008965	17		17	0	17
CIB Series - Scribner	19	0.008112	15		15	0	15
Street Cap Const	268	0.114415	217		217	0	217
Vital St Oper	1,197	0.511025	968		968	1	969
Parks - Capital Projects	162	0.069161	131		131	0	131
Vital St NonBond	1,136	0.484983	919		919	1	920
General Cap Cont	3,639	1.553568	2,943		2,943	4	2,947
Comm Dev Grant Admin	461	0.196811	373		373	1	373
Gt CD JAG	243	0.103742	196		196	0	197
Gt CD ESG	216	0.092215	175		175	0	175

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
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 CD CDBG	2,397	1.023331	1,938		1,938	3	1,941
Gt CD Home	787	0.335987	636		636	1	637
Gt CD Blight Elim	238	0.101607	192		192	0	193
Gt CD OCC	1,121	0.478579	906		906	1	908
Gt CD Lead	1,726	0.736867	1,396		1,396	2	1,398
Gt CD ARPA	167	0.071296	135		135	0	135
Gt CD Byrne Disc Gnt	101	0.043119	82		82	0	82
Gt CD Hope CDD	583	0.248895	471		471	1	472
Gt Police	1,133	0.483702	916		916	1	917
Gt Fire	475	0.202788	384		384	1	385
Gt Planning	3	0.001281	2		2		2
Gt Bldg Insp	58	0.024761	47		47	0	47
Gt Eco Develop	42	0.017931	34		34	0	34
Gt Water/Env Svcs	210	0.089654	170		170	0	170
Gt Admin Serv Support	331	0.141311	268		268	0	268
Gt Over & Acctability	284	0.121246	230		230	0	230
Gt Parks	3	0.001281	2		2		2
Gt Misc	113	0.048242	91		91	0	91
Opioid Settlement	44	0.018785	36		36	0	36
MI Justice Train	742	0.316776	600		600	1	601
Veh Storage Fac	1,209	0.516148	978		978	1	979
Receivership	201	0.085811	163		163	0	163
Property Mgmt	235	0.100327	190		190	0	190
Building Inspect	3,867	1.650906	3,127		3,127	4	3,131
Sidewalk Repair	1,900	0.811151	1,536		1,536	2	1,539
Indigent Defense	1,760	0.751382	1,423		1,423	2	1,425
Community Dispatch	499	0.213034	404		404	1	404
Drug Law Enforc	613	0.261703	496		496	1	496
Historical Comm	8	0.003415	6		6	0	6
Economic Develop	624	0.266399	505		505	1	505
Downtown Impv Dt	1,686	0.719790	1,363		1,363	2	1,365
GR Bldg Auth	38	0.016223	31		31	0	31
Cemetery Care	120	0.051231	97		97	0	97
Water Supply Sys	19,596	8.365961	15,846		15,846	23	15,869
Sewage Disp Sys	15,890	6.783786	12,849		12,849	18	12,867
Auto Parking Sys	15,783	6.738105	12,762		12,762	18	12,781
Cemeteries Oper	2,238	0.955451	1,810		1,810	3	1,812
Golf Course	2,380	1.016074	1,924		1,924	3	1,927
Belknap Ice Aren	302	0.128930	244		244	0	245
311 Program	1,005	0.429056	813		813	1	814
Information Tech	1,670	0.712959	1,350		1,350	2	1,352
Motor Equipment	12,002	5.123914	9,705		9,705	14	9,719
Facilities Mgmt	8,380	3.577604	6,776		6,776	10	6,786
Insurance Health	5,451	2.327150	4,408		4,408	6	4,414
Insurance Paymnt	2,821	1.204346	2,281		2,281	3	2,284
Engineering	2,489	1.062608	2,013		2,013	3	2,016
DDA	5,541	2.365573	4,481		4,481	6	4,487
TIFA	1,196	0.510598	967		967	1	968
LDFA	657	0.280488	531		531	1	532
Brownfield Oper.	1,044	0.445706	844		844	1	845
Brownfield Revol Loan	262	0.111853	212		212	0	212
61st Dist Court	5,704	2.435161	4,612		4,612	7	4,619

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
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
Bus Impv Dist.	331	0.141311	268		268	0	268
Bio-Solid	203	0.086665	164		164	0	164
Corridor Impv Proj	1,952	0.833351	1,578		1,578	2	1,581
All Others	1,019	0.435033	824		824	1	825
Schedule .4 Total for Annual Audit	234,235	100.000000	189,405		189,405	268	189,673

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, 2024
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	1,971	0.005695	0		0		0
Executive Office	354,468	1.024113	20		20	859	879
Human Resources	271,485	0.784362	15		15	658	674
Comptroller	261,465	0.755413	15		15	634	649
Treasurer	257,545	0.744087	15		15	624	639
Fiscal Services	241,125	0.696647	14		14	585	598
Purchasing	60,598	0.175077	3		3	147	150
Attorney	425,366	1.228948	24		24	1,031	1,055
City Clerk	198,769	0.574274	11		11	482	493
Administrative Services	89,844	0.259573	5		5	218	223
City Commission	82,297	0.237769	5		5	199	204
Communications	111,340	0.321679	6		6	270	276
Assessor	248,459	0.717837	14		14	602	616
Income Tax	292,518	0.845130	17		17	709	726
Planning	258,998	0.748285	15		15	628	643
Police	10,237,256	29.577019	583		583	24,817	25,400
OPA	64,146	0.185328	4		4	155	159
Fire	7,655,241	22.117177	436		436	18,557	18,993
Street Lighting	174,015	0.502756	10		10	422	432
Parks & Rec	565,213	1.632988	32		32	1,370	1,402
P&R Special Events	603	0.001742	0		0	1	1
Parks Mil Pool	42,831	0.123745	2		2	104	106
Parks Mil Other	6,340	0.018317	0		0	15	16
Community Develop GF	36,716	0.106078	2		2	89	91
Code Compliance GF	403,508	1.165797	23		23	978	1,001
OCC GF	31,487	0.090971	2		2	76	78
Economic Development GF	34,413	0.099424	2		2	83	85
Air Poll/Storm	72,730	0.210128	4		4	176	180
Library	943,019	2.724528	54		54	2,286	2,340
Refuse All Other	632,533	1.827486	36		36	1,533	1,569
Refuse TRP	41,858	0.120934	2		2	101	104
Major-Traffic	349,125	1.008676	20		20	846	866
Major-Engineer	22	0.000064	0		0	0	0
Major-Storm Sewe	44,045	0.127253	3		3	107	109
Major-St&San	367,961	1.063096	21		21	892	913
Local-Traffic	12,474	0.036039	1		1	30	31
Local-Storm Sewe	79,857	0.230719	5		5	194	198
Local-Engineer	48	0.000139	0		0	0	0
Local-St&San	179,373	0.518236	10		10	435	445
Vital St NonBond	13	0.000038	0		0	0	0
General Cap Cont	10	0.000029	0		0	0	0
Comm Dev Grant Admin	43,580	0.125909	2		2	106	108
Gt CD JAG	1,890	0.005461	0		0	5	5
Gt CD ESG	2,804	0.008101	0		0	7	7
Gt CD CDBG	100,847	0.291363	6		6	244	250
Gt CD Home	32,990	0.095313	2		2	80	82
Gt CD Blight Elim	1,732	0.005004	0		0	4	4
Gt CD OCC	36,600	0.105743	2		2	89	91
Gt CD Lead	57,194	0.165242	3		3	139	142
Gt CD ARPA	962	0.002779	0		0	2	2
Gt CD Byrne Disc Gnt	839	0.002424	0		0	2	2
Gt CD Hope CDD	5,263	0.015206	0		0	13	13

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
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
Gt Police	236,744	0.683990	13		13	574	587
Gt Fire	169,252	0.488995	10		10	410	420
Gt Eco Develop	490	0.001416	0		0	1	1
Gt Water/Env Svcs	7,463	0.021562	0		0	18	19
Gt Admin Serv Support	21,876	0.063203	1		1	53	54
Gt Over & Acctability	30,247	0.087388	2		2	73	75
Opioid Settlement	611	0.001765	0		0	1	1
Veh Storage Fac	23,880	0.068993	1		1	58	59
Property Mgmt	836	0.002415	0		0	2	2
Building Inspect	579,568	1.674462	33		33	1,405	1,438
Sidewalk Repair	62,357	0.180159	4		4	151	155
Indigent Defense	22,096	0.063839	1		1	54	55
Community Dispatch	844,016	2.438493	48		48	2,046	2,094
Economic Develop	5,201	0.015026	0		0	13	13
Downtown Impv Dt	1,366	0.003947	0		0	3	3
Water Supply Sys	1,747,009	5.047380	99		99	4,235	4,334
Sewage Disp Sys	1,815,125	5.244177	103		103	4,400	4,503
Auto Parking Sys	652,305	1.884610	37		37	1,581	1,618
Cemeteries Oper	63,035	0.182118	4		4	153	156
Golf Course	32,088	0.092707	2		2	78	80
311 Program	175,478	0.506983	10		10	425	435
Information Tech	68,578	0.198132	4		4	166	170
Motor Equipment	454,158	1.312133	26		26	1,101	1,127
Facilities Mgmt	226,268	0.653723	13		13	548	561
Insurance Health	56,658	0.163694	3		3	137	141
Insurance Paymnt	62,207	0.179726	4		4	151	154
Engineering	707,747	2.044791	40		40	1,716	1,756
DDA	9,571	0.027652	1		1	23	24
TIFA	848	0.002450	0		0	2	2
LDFA	35,507	0.102585	2		2	86	88
Brownfield Oper.	78,799	0.227663	4		4	191	195
61st Dist Court	1,005,028	2.903682	57		57	2,436	2,494
Schedule .4 Total for Pension Benefit	34,612,198	100.000000	1,971		1,971	83,899	85,870

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, 2024
Schedule .4 - Detail Activity Allocations
For Department General Expense

Activity - Payoff General

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	381,384	0.533682	4,125		4,125		4,125
Executive Office	1,463,984	2.048596	15,833		15,833		15,833
Human Resources	1,281,740	1.793576	13,862		13,862		13,862
Comptroller	1,104,898	1.546116	11,950		11,950		11,950
Treasurer	1,140,457	1.595875	12,334		12,334		12,334
Fiscal Services	1,058,108	1.480642	11,444		11,444		11,444
Purchasing	262,749	0.367672	2,842		2,842		2,842
Attorney	1,893,788	2.650033	20,482		20,482		20,482
City Clerk	908,801	1.271712	9,829		9,829		9,829
Administrative Services	411,916	0.576406	4,455		4,455		4,455
City Commission	106,765	0.149399	1,155		1,155		1,155
Communications	485,960	0.680018	5,256		5,256		5,256
Assessor	1,071,850	1.499871	11,592		11,592		11,592
Income Tax	1,281,865	1.793751	13,864		13,864		13,864
Planning	1,133,575	1.586245	12,260		12,260		12,260
Street Lighting	745,412	1.043077	8,062		8,062		8,062
Parks & Rec	2,468,777	3.454632	26,700		26,700		26,700
P&R Special Events	2,556	0.003577	28		28		28
Parks Mil Pool	185,487	0.259557	2,006		2,006		2,006
Parks Mil Other	27,696	0.038756	300		300		300
Community Develop GF	173,349	0.242572	1,875		1,875		1,875
Code Compliance GF	1,753,426	2.453620	18,964		18,964		18,964
OCC GF	135,989	0.190293	1,471		1,471		1,471
Economic Development GF	149,174	0.208744	1,613		1,613		1,613
Air Poll/Storm	322,601	0.451425	3,489		3,489		3,489
Library	4,317,924	6.042198	46,699		46,699		46,699
Refuse All Other	2,793,647	3.909232	30,214		30,214		30,214
Refuse TRP	183,134	0.256265	1,981		1,981		1,981
Major-Traffic	1,543,944	2.160486	16,698		16,698		16,698
Major-Engineer	87	0.000122	1		1		1
Major-Storm Sewe	180,482	0.252554	1,952		1,952		1,952
Major-St&San	1,625,450	2.274540	17,580		17,580		17,580
Local-Traffic	53,914	0.075443	583		583		583
Local-Storm Sewe	336,182	0.470429	3,636		3,636		3,636
Local-Engineer	212	0.000297	2		2		2
Local-St&San	784,710	1.098068	8,487		8,487		8,487
Vital St NonBond	55	0.000077	1		1		1
General Cap Cont	45	0.000063	0		0		0
Comm Dev Grant Admin	192,157	0.268891	2,078		2,078		2,078
Gt CD JAG	8,154	0.011410	88		88		88
Gt CD ESG	12,149	0.017000	131		131		131
Gt CD CDBG	445,788	0.623804	4,821		4,821		4,821
Gt CD Home	144,385	0.202042	1,562		1,562		1,562
Gt CD Blight Elim	7,800	0.010915	84		84		84
Gt CD OCC	161,355	0.225789	1,745		1,745		1,745
Gt CD Lead	249,083	0.348549	2,694		2,694		2,694
Gt CD ARPA	777	0.001087	8		8		8
Gt CD Byrne Disc Gnt	3,499	0.004896	38		38		38
Gt CD Hope CDD	23,001	0.032186	249		249		249
Gt Eco Develop	1,890	0.002645	20		20		20
Gt Water/Env Svcs	155,699	0.217874	1,684		1,684		1,684
Gt Admin Serv Support	95,628	0.133815	1,034		1,034		1,034

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .4 - Detail Activity Allocations
For Department General Expense**

Activity - Payoff General

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Gt Over & Acctability	138,132	0.193292	1,494		1,494		1,494
Opioid Settlement	3,099	0.004337	34		34		34
Veh Storage Fac	101,608	0.142183	1,099		1,099		1,099
Property Mgmt	3,292	0.004607	36		36		36
Building Inspect	2,465,072	3.449447	26,660		26,660		26,660
Sidewalk Repair	285,159	0.399031	3,084		3,084		3,084
Indigent Defense	96,543	0.135095	1,044		1,044		1,044
Community Dispatch	3,020,428	4.226573	32,667		32,667		32,667
Economic Develop	21,915	0.030666	237		237		237
Downtown Impv Dt	5,972	0.008357	65		65		65
Water Supply Sys	7,579,997	10.606912	81,980		81,980		81,980
Sewage Disp Sys	7,920,830	11.083852	85,666		85,666		85,666
Auto Parking Sys	2,909,204	4.070934	31,464		31,464		31,464
Cemeteries Oper	272,472	0.381278	2,947		2,947		2,947
Golf Course	139,285	0.194906	1,506		1,506		1,506
Belknap Ice Aren	167,500	0.234388	1,812		1,812		1,812
311 Program	772,399	1.080841	8,354		8,354		8,354
Information Tech	306,141	0.428392	3,311		3,311		3,311
Motor Equipment	1,972,591	2.760304	21,334		21,334		21,334
Facilities Mgmt	996,767	1.394805	10,780		10,780		10,780
Insurance Health	268,800	0.376140	2,907		2,907		2,907
Insurance Paymnt	281,608	0.394062	3,046		3,046		3,046
Engineering	3,111,289	4.353718	33,649		33,649		33,649
DDA	40,504	0.056678	438		438		438
TIFA	3,583	0.005014	39		39		39
LDFA	160,400	0.224452	1,735		1,735		1,735
Brownfield Oper.	343,734	0.480997	3,718		3,718		3,718
61st Dist Court	4,801,025	6.718215	51,924		51,924		51,924
Schedule .4 Total for Payoff General	71,462,807	100.000000	772,888		772,888	0	772,888

Allocation Basis: Dollar amount of permanent/regular wages by dept.
Allocation Source: Trial Balance

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .4 - Detail Activity Allocations
For Department General Expense**

Activity - Payoff P&F

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Police	27,368,345	56.940136	541,886		541,886		541,886
Fire	19,115,638	39.770290	378,484		378,484		378,484
Gt Police	1,093,970	2.276016	21,660		21,660		21,660
Gt Fire	487,168	1.013558	9,646		9,646		9,646
Schedule .4 Total for Payoff P&F	48,065,121	100.000000	951,676		951,676	0	951,676

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

Allocation Source: Trial Balance

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .5 - Allocation Summary
For Department General Expense**

Receiving Department	Total	Annual Audit	Pension Benefit	Payoff General	Payoff P&F
General Expense	6,435	2,310	0	4,125	0
Executive Office	19,200	2,487	879	15,833	0
Human Resources	16,453	1,917	674	13,862	0
Comptroller	13,783	1,185	649	11,950	0
Treasurer	16,504	3,531	639	12,334	0
Fiscal Services	12,749	707	598	11,444	0
Purchasing	3,339	347	150	2,842	0
Attorney	22,600	1,062	1,055	20,482	0
City Clerk	12,592	2,270	493	9,829	0
Administrative Services	5,772	1,094	223	4,455	0
City Commission	1,681	322	204	1,155	0
Communications	6,057	525	276	5,256	0
Assessor	12,919	710	616	11,592	0
Income Tax	16,157	1,568	726	13,864	0
Planning	15,665	2,762	643	12,260	0
Police	574,074	6,788	25,400	0	541,886
OPA	809	649	159	0	0
Police Commun	128	128	0	0	0
Fire	403,998	6,520	18,993	0	378,484
Street Lighting	10,288	1,794	432	8,062	0
Parks & Rec	35,695	7,592	1,402	26,700	0
P&R Special Events	102	73	1	28	0
Parks Mil Pool	3,232	1,120	106	2,006	0
Parks Mil Other	1,531	1,215	16	300	0
Community Develop GF	2,364	398	91	1,875	0
Code Compliance GF	23,436	3,471	1,001	18,964	0
OCC GF	1,989	440	78	1,471	0
Economic Development GF	2,147	449	85	1,613	0
Air Poll/Storm	4,479	810	180	3,489	0
Parking Violations	2	2	0	0	0
Library	56,762	7,723	2,340	46,699	0
Refuse All Other	38,294	6,511	1,569	30,214	0
Refuse TRP	2,650	566	104	1,981	0
Major-Traffic	20,330	2,766	866	16,698	0
Major-Engineer	791	790	0	1	0
Major-Storm Sewe	2,779	717	109	1,952	0
Major-St&San	20,130	1,637	913	17,580	0
Local-Traffic	801	187	31	583	0
Local-Storm Sewe	4,496	662	198	3,636	0
Local-Engineer	202	199	0	2	0
Local-St&San	10,291	1,359	445	8,487	0
CIP Bonds - Lyon Square	79	79	0	0	0
CIP Series - Amphitheater	17	17	0	0	0
CIB Series - Scribner	15	15	0	0	0
Street Cap Const	217	217	0	0	0
Vital St Oper	969	969	0	0	0
Parks - Capital Projects	131	131	0	0	0
Vital St NonBond	920	920	0	1	0
General Cap Cont	2,947	2,947	0	0	0
Comm Dev Grant Admin	2,560	373	108	2,078	0
Gt CD JAG	290	197	5	88	0
Gt CD ESG	313	175	7	131	0

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .5 - Allocation Summary
For Department General Expense**

Receiving Department	Total	Annual Audit	Pension Benefit	Payoff General	Payoff P&F
Gt CD CDBG	7,013	1,941	250	4,821	0
Gt CD Home	2,281	637	82	1,562	0
Gt CD Blight Elim	281	193	4	84	0
Gt CD OCC	2,744	908	91	1,745	0
Gt CD Lead	4,233	1,398	142	2,694	0
Gt CD ARPA	146	135	2	8	0
Gt CD Byrne Disc Gnt	122	82	2	38	0
Gt CD Hope CDD	734	472	13	249	0
Gt Police	23,165	917	587	0	21,660
Gt Fire	10,450	385	420	0	9,646
Gt Planning	2	2	0	0	0
Gt Bldg Insp	47	47	0	0	0
Gt Eco Develop	56	34	1	20	0
Gt Water/Env Svcs	1,872	170	19	1,684	0
Gt Admin Serv Support	1,357	268	54	1,034	0
Gt Over & Acctability	1,799	230	75	1,494	0
Gt Parks	2	2	0	0	0
Gt Misc	91	91	0	0	0
Opioid Settlement	71	36	1	34	0
MI Justice Train	601	601	0	0	0
Veh Storage Fac	2,137	979	59	1,099	0
Receivership	163	163	0	0	0
Property Mgmt	228	190	2	36	0
Building Inspect	31,230	3,131	1,438	26,660	0
Sidewalk Repair	4,777	1,539	155	3,084	0
Indigent Defense	2,524	1,425	55	1,044	0
Community Dispatch	35,165	404	2,094	32,667	0
Drug Law Enforc	496	496	0	0	0
Historical Comm	6	6	0	0	0
Economic Develop	755	505	13	237	0
Downtown Impv Dt	1,433	1,365	3	65	0
GR Bldg Auth	31	31	0	0	0
Cemetery Care	97	97	0	0	0
Water Supply Sys	102,183	15,869	4,334	81,980	0
Sewage Disp Sys	103,036	12,867	4,503	85,666	0
Auto Parking Sys	45,863	12,781	1,618	31,464	0
Cemeteries Oper	4,915	1,812	156	2,947	0
Golf Course	3,513	1,927	80	1,506	0
Belknap Ice Aren	2,056	245	0	1,812	0
311 Program	9,603	814	435	8,354	0
Information Tech	4,833	1,352	170	3,311	0
Motor Equipment	32,180	9,719	1,127	21,334	0
Facilities Mgmt	18,128	6,786	561	10,780	0
Insurance Health	7,462	4,414	141	2,907	0
Insurance Paymnt	5,484	2,284	154	3,046	0
Engineering	37,421	2,016	1,756	33,649	0
DDA	4,949	4,487	24	438	0
TIFA	1,009	968	2	39	0
LDFA	2,355	532	88	1,735	0
Brownfield Oper.	4,758	845	195	3,718	0
Brownfield Revol Loan	212	212	0	0	0
61st Dist Court	59,037	4,619	2,494	51,924	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .5 - Allocation Summary
For Department General Expense

Receiving Department	Total	Annual Audit	Pension Benefit	Payoff General	Payoff P&F
Bus Impv Dist.	268	268	0	0	0
Bio-Solid	164	164	0	0	0
Corridor Impv Proj	1,581	1,581	0	0	0
All Others	825	825	0	0	0
Direct Bill	0	0	0	0	0
Total	2,000,107	189,673	85,870	772,888	951,676

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
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 the City Commission, 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 personnel expenses by 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 are not 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, 2024
Schedule .2 - Costs To Be Allocated
For Department Executive Office**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,488,855			3,488,855
Cost Adjustments:				
Reimbursement	-637,342			
Payout Adjustment	-1,084			
Total Departmental Cost Adjustments:	-638,426			-638,426
Inbound Costs:				
Building / Equipment Depr.	52,125		52,125	
General Expense	18,337	863	19,200	
Executive Office		23,665	23,665	
Human Resources		40,563	40,563	
Comptroller		36,476	36,476	
Treasurer		-165	-165	
Fiscal Services		33,191	33,191	
Purchasing		4,991	4,991	
Attorney		443,664	443,664	
City Clerk		8,579	8,579	
Administrative Services		17,300	17,300	
Total Allocated Additions:	70,462	609,127	679,589	679,589
Total To Be Allocated:	2,920,891	609,127		3,530,018

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Executive Office

	Total	G&A	City Admin	General Gov't**
Wages & Benefits				
SALARIES & WAGES	1,610,301	47,044	907,253	656,004
FRINGE BENEFITS	724,255	0	372,792	351,463
Other Expense & Cost				
Supplies	38,616	6,598	26,738	5,280
Car Allowance	11,884	0	11,213	671
Other Services	468,923	257,201	58,869	152,853
Building Rental	12,873	8,793	2,274	1,806
Other Comm Promo	12,815	12,650	0	165
Parking	79,492	72,265	77	7,150
Vehicle Usage	0	0	0	0
Equip Rentals	0	0	0	0
Contract Serv	395,803	2,514	301,479	91,810
Computer Services	122,466	111,984	150	10,332
Expendable Equip.	11,427	1,175	3,867	6,385
Departmental Total				
Expenditures Per Financial Statement	3,488,855			
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Reimbursement	(637,342)	0	0	(637,342)
Payout Adjustment	(1,084)	0	0	(1,084)
Functional Cost	2,850,429	520,224	1,684,712	645,493
Allocation Step 1				
Inbound - All Others	70,462	2,057	39,698	28,706
Reallocate Admin Costs		(522,281)	282,711	239,571
Unallocated Costs	(913,770)	0	0	(913,770)
1st Allocation	2,007,121	0	2,007,121	0
Allocation Step 2				
Inbound - All Others	609,127	17,786	343,183	248,158
Reallocate Admin Costs		(17,786)	9,628	8,159
Unallocated Costs	(256,317)	0	0	(256,317)
2nd Allocation	352,811	0	352,811	0
Total For Executive Office				
Schedule .3 Total	2,359,932	0	2,359,932	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
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	640,050	0.323254	6,488		6,488		6,488
Executive Office	2,334,556	1.179054	23,665		23,665		23,665
Human Resources	1,938,558	0.979058	19,651		19,651	3,507	23,158
Comptroller	1,799,774	0.908966	18,244		18,244	3,256	21,500
Treasurer	1,773,732	0.895813	17,980		17,980	3,209	21,189
Fiscal Services	1,615,027	0.815660	16,371		16,371	2,922	19,293
Purchasing	402,233	0.203146	4,077		4,077	728	4,805
Attorney	2,840,069	1.434361	28,789		28,789	5,138	33,927
City Clerk	1,652,405	0.834538	16,750		16,750	2,989	19,739
Administrative Services	760,323	0.383997	7,707		7,707	1,375	9,083
City Commission	612,065	0.309120	6,204		6,204	1,107	7,312
Communications	804,341	0.406228	8,154		8,154	1,455	9,608
Assessor	1,673,441	0.845162	16,963		16,963	3,027	19,991
Income Tax	2,041,596	1.031097	20,695		20,695	3,693	24,389
Planning	1,736,036	0.876775	17,598		17,598	3,141	20,738
Police	50,747,773	25.629874	514,423		514,423	91,807	606,229
OPA	440,666	0.222556	4,467		4,467	797	5,264
Fire	36,135,455	18.250008	366,300		366,300	65,370	431,670
Street Lighting	1,284,542	0.648751	13,021		13,021	2,324	15,345
Parks & Rec	4,997,692	2.524056	50,661		50,661	9,041	59,702
P&R Special Events	4,185	0.002114	42		42	8	50
Parks Mil Pool	763,789	0.385747	7,742		7,742	1,382	9,124
Parks Mil Other	49,711	0.025106	504		504	90	594
Community Develop GF	263,247	0.132951	2,669		2,669	476	3,145
Code Compliance GF	2,746,549	1.387129	27,841		27,841	4,969	32,810
OCC GF	214,939	0.108554	2,179		2,179	389	2,568
Economic Development GF	230,825	0.116577	2,340		2,340	418	2,757
Air Poll/Storm	512,114	0.258640	5,191		5,191	926	6,118
Refuse All Other	4,912,798	2.481181	49,800		49,800	8,887	58,688
Refuse TRP	314,510	0.158842	3,188		3,188	569	3,757
Major-Traffic	2,498,383	1.261794	25,326		25,326	4,520	29,845
Major-Engineer	2,774	0.001401	28		28	5	33
Major-Storm Sewe	300,846	0.151941	3,050		3,050	544	3,594
Major-St&San	2,808,720	1.418528	28,472		28,472	5,081	33,553
Local-Traffic	97,396	0.049189	987		987	176	1,163
Local-Storm Sewe	555,515	0.280560	5,631		5,631	1,005	6,636
Local-Engineer	1,997	0.001009	20		20	4	24
Local-St&San	1,356,127	0.684904	13,747		13,747	2,453	16,200
Vital St NonBond	253	0.000128	3		3	0	3
General Cap Cont	4,151	0.002096	42		42	7	50
Gt CD JAG	14,219	0.007181	144		144	26	170
Gt CD ESG	21,135	0.010674	214		214	38	252
Gt CD CDBG	801,861	0.404975	8,128		8,128	1,450	9,579
Gt CD Home	258,141	0.130373	2,617		2,617	467	3,084
Gt CD Blight Elim	13,667	0.006902	139		139	25	163
Gt CD OCC	492,606	0.248788	4,993		4,993	891	5,885
Gt CD Lead	461,476	0.233066	4,678		4,678	835	5,513
Gt CD ARPA	2,917	0.001473	30		30	5	35
Gt CD Hope CDD	41,835	0.021129	424		424	76	500
Gt Police	1,596,640	0.806374	16,185		16,185	2,888	19,073
Gt Fire	846,994	0.427770	8,586		8,586	1,532	10,118
Gt Water/Env Svcs	170,396	0.086058	1,727		1,727	308	2,036

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
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
Gt Admin Serv Support	151,331	0.076429	1,534		1,534	274	1,808
Gt Over & Acctability	215,052	0.108611	2,180		2,180	389	2,569
Opioid Settlement	4,524	0.002285	46		46	8	54
Veh Storage Fac	158,119	0.079857	1,603		1,603	286	1,889
Property Mgmt	4,955	0.002502	50		50	9	59
Building Inspect	3,897,133	1.968225	39,505		39,505	7,050	46,555
Sidewalk Repair	460,227	0.232435	4,665		4,665	833	5,498
Indigent Defense	156,722	0.079152	1,589		1,589	283	1,872
Community Dispatch	5,835,019	2.946944	59,149		59,149	10,556	69,704
Economic Develop	34,349	0.017348	348		348	62	410
Downtown Impv Dt	31,888	0.016105	323		323	58	381
Water Supply Sys	12,233,061	6.178239	124,005		124,005	22,130	146,135
Sewage Disp Sys	13,896,457	7.018327	140,866		140,866	25,139	166,005
Auto Parking Sys	4,937,146	2.493478	50,047		50,047	8,931	58,979
Cemeteries Oper	536,807	0.271111	5,442		5,442	971	6,413
Golf Course	618,712	0.312477	6,272		6,272	1,119	7,391
Belknap Ice Aren	289,699	0.146311	2,937		2,937	524	3,461
311 Program	1,234,251	0.623352	12,511		12,511	2,233	14,744
Information Tech	441,749	0.223103	4,478		4,478	799	5,277
Motor Equipment	3,342,371	1.688046	33,881		33,881	6,046	39,928
Facilities Mgmt	1,543,575	0.779574	15,647		15,647	2,792	18,439
Insurance Health	421,989	0.213123	4,278		4,278	763	5,041
Insurance Paymnt	327,692	0.165499	3,322		3,322	593	3,915
Engineering	5,270,649	2.661912	53,428		53,428	9,535	62,963
DDA	2,295,783	1.159472	23,272		23,272	4,153	27,425
TIFA	120,483	0.060849	1,221		1,221	218	1,439
LDFA	236,205	0.119294	2,394		2,394	427	2,822
Brownfield Oper.	524,295	0.264792	5,315		5,315	948	6,263
Bus Impv Dist.	20,796	0.010503	211		211	38	248
Corridor Impv Proj	170,315	0.086017	1,726		1,726	308	2,035
Schedule .4 Total for City Admin	198,002,404	100.000000	2,007,121		2,007,121	352,811	2,359,932

Allocation Basis: Dollar amount of personnel expenses by benefiting dept.

Allocation Source: General ledger

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .5 - Allocation Summary
For Department Executive Office

Receiving Department	Total	City Admin
General Expense	6,488	6,488
Executive Office	23,665	23,665
Human Resources	23,158	23,158
Comptroller	21,500	21,500
Treasurer	21,189	21,189
Fiscal Services	19,293	19,293
Purchasing	4,805	4,805
Attorney	33,927	33,927
City Clerk	19,739	19,739
Administrative Services	9,083	9,083
City Commission	7,312	7,312
Communications	9,608	9,608
Assessor	19,991	19,991
Income Tax	24,389	24,389
Planning	20,738	20,738
Police	606,229	606,229
OPA	5,264	5,264
Fire	431,670	431,670
Street Lighting	15,345	15,345
Parks & Rec	59,702	59,702
P&R Special Events	50	50
Parks Mil Pool	9,124	9,124
Parks Mil Other	594	594
Community Develp GF	3,145	3,145
Code Compliance GF	32,810	32,810
OCC GF	2,568	2,568
Economic Development GF	2,757	2,757
Air Poll/Storm	6,118	6,118
Refuse All Other	58,688	58,688
Refuse TRP	3,757	3,757
Major-Traffic	29,845	29,845
Major-Engineer	33	33
Major-Storm Sewe	3,594	3,594
Major-St&San	33,553	33,553
Local-Traffic	1,163	1,163
Local-Storm Sewe	6,636	6,636
Local-Engineer	24	24
Local-St&San	16,200	16,200
Vital St NonBond	3	3
General Cap Cont	50	50
Gt CD JAG	170	170
Gt CD ESG	252	252
Gt CD CDBG	9,579	9,579
Gt CD Home	3,084	3,084
Gt CD Blight Elim	163	163
Gt CD OCC	5,885	5,885
Gt CD Lead	5,513	5,513
Gt CD ARPA	35	35
Gt CD Hope CDD	500	500
Gt Police	19,073	19,073
Gt Fire	10,118	10,118
Gt Water/Env Svcs	2,036	2,036

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .5 - Allocation Summary
For Department Executive Office

Receiving Department	Total	City Admin
Gt Admin Serv Support	1,808	1,808
Gt Over & Acctability	2,569	2,569
Opioid Settlement	54	54
Veh Storage Fac	1,889	1,889
Property Mgmt	59	59
Building Inspect	46,555	46,555
Sidewalk Repair	5,498	5,498
Indigent Defense	1,872	1,872
Community Dispatch	69,704	69,704
Economic Develop	410	410
Downtown Impv Dt	381	381
Water Supply Sys	146,135	146,135
Sewage Disp Sys	166,005	166,005
Auto Parking Sys	58,979	58,979
Cemeteries Oper	6,413	6,413
Golf Course	7,391	7,391
Belknap Ice Aren	3,461	3,461
311 Program	14,744	14,744
Information Tech	5,277	5,277
Motor Equipment	39,928	39,928
Facilities Mgmt	18,439	18,439
Insurance Health	5,041	5,041
Insurance Paymnt	3,915	3,915
Engineering	62,963	62,963
DDA	27,425	27,425
TIFA	1,439	1,439
LDFA	2,822	2,822
Brownfield Oper.	6,263	6,263
Bus Impv Dist.	248	248
Corridor Impv Proj	2,035	2,035
Direct Bill	0	0
Total	2,359,932	2,359,932

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .1 - Nature and Extent of Services
For Department Human Resources

The mission of the Human Resources Department is to provide benefit services to City departments and employees. The Human Resources Department provides City departments with qualified applicants for vacant positions; maintains personnel records for all full time, part time, permanent, temporary, and retirees of the City; and engages in negotiations with labor relations. The costs of this department are 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 is allocated to all City departments based on the dollar amount of personnel 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 personnel expenses by department excluding Library, District Court, and Parks temporary employees. The excluded departments are responsible for performing recruitment for their own employees.

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, 2024
Schedule .2 - Costs To Be Allocated
For Department Human Resources

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,603,460			3,603,460
Cost Adjustments:				
Reimbursement	0			
Payout Adjustment	-97,353			
Total Departmental Cost Adjustments:	-97,353			-97,353
Inbound Costs:				
Building / Equipment Depr.	50,623		50,623	
General Expense	15,792	661	16,453	
Executive Office	19,651	3,507	23,158	
Human Resources		33,683	33,683	
Comptroller		33,293	33,293	
Treasurer		-560	-560	
Fiscal Services		29,219	29,219	
Purchasing		6,509	6,509	
Attorney		227,072	227,072	
City Clerk		25,139	25,139	
Administrative Services		14,366	14,366	
Total Allocated Additions:	86,066	372,888	458,954	458,954
Total To Be Allocated:	3,592,173	372,888		3,965,061

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Human Resources**

	Total	G&A	Human Resources	Recruitment
Wages & Benefits				
SALARIES & WAGES	1,294,592	459,310	438,042	397,240
FRINGE BENEFITS	643,966	220,340	210,300	213,326
Other Expense & Cost				
Supplies	91,201	90,366	835	0
Other Services	419,271	319,000	58,478	41,793
Computer Serv	497,553	407,493	90,060	0
Contract Services	587,396	267,570	198,147	121,679
Space Costs	65,959	42,309	13,729	9,921
Expendable Equip	0	0	0	0
Telephone	3,522	1,561	1,961	0
Departmental Total				
Expenditures Per Financial Statement	3,603,460			
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Reimbursement	0	0	0	0
Payout Adjustment	(97,353)	(43,397)	(45,756)	(8,200)
Functional Cost	3,506,107	1,764,552	965,796	775,759
Allocation Step 1				
Inbound - All Others	86,066	30,536	29,125	26,405
Reallocate Admin Costs		(1,795,088)	941,344	853,744
Unallocated Costs	0	0	0	0
1st Allocation	3,592,173	0	1,936,265	1,655,908
Allocation Step 2				
Inbound - All Others	372,888	132,301	126,185	114,402
Reallocate Admin Costs		(132,301)	69,379	62,922
Unallocated Costs	0	0	0	0
2nd Allocation	372,888	0	195,564	177,324
Total For Human Resources				
Schedule .3 Total	3,965,061	0	2,131,829	1,833,232

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
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	640,050	0.297915	5,768		5,768		5,768
Executive Office	2,334,556	1.086633	21,040		21,040		21,040
Human Resources	1,938,558	0.902313	17,471		17,471		17,471
Comptroller	1,799,774	0.837715	16,220		16,220	1,677	17,897
Treasurer	1,773,732	0.825594	15,986		15,986	1,652	17,638
Fiscal Services	1,615,027	0.751724	14,555		14,555	1,505	16,060
Purchasing	402,233	0.187222	3,625		3,625	375	4,000
Attorney	2,840,069	1.321927	25,596		25,596	2,646	28,242
City Clerk	1,652,405	0.769122	14,892		14,892	1,539	16,432
Administrative Services	760,323	0.353897	6,852		6,852	708	7,561
City Commission	612,065	0.284889	5,516		5,516	570	6,086
Communications	804,341	0.374385	7,249		7,249	749	7,998
Assessor	1,673,441	0.778913	15,082		15,082	1,559	16,641
Income Tax	2,041,596	0.950273	18,400		18,400	1,902	20,302
Planning	1,736,036	0.808048	15,646		15,646	1,617	17,263
Police	50,747,773	23.620851	457,362		457,362	47,277	504,639
OPA	440,666	0.205111	3,972		3,972	410	4,382
Fire	36,135,455	16.819461	325,669		325,669	33,663	359,332
Street Lighting	1,284,542	0.597898	11,577		11,577	1,197	12,773
Parks & Rec	4,997,692	2.326205	45,041		45,041	4,656	49,697
P&R Special Events	4,185	0.001948	38		38	4	42
Parks Mil Pool	763,789	0.355510	6,884		6,884	712	7,595
Parks Mil Other	49,711	0.023138	448		448	46	494
Community Develop GF	263,247	0.122530	2,373		2,373	245	2,618
Code Compliance GF	2,746,549	1.278397	24,753		24,753	2,559	27,312
OCC GF	214,939	0.100045	1,937		1,937	200	2,137
Economic Development GF	230,825	0.107439	2,080		2,080	215	2,295
Air Poll/Storm	512,114	0.238366	4,615		4,615	477	5,092
Library	8,021,128	3.733481	72,290		72,290	7,472	79,762
Refuse All Other	4,912,798	2.286691	44,276		44,276	4,577	48,853
Refuse TRP	314,510	0.146391	2,835		2,835	293	3,128
Major-Traffic	2,498,383	1.162887	22,517		22,517	2,327	24,844
Major-Engineer	2,774	0.001291	25		25	3	28
Major-Storm Sewe	300,846	0.140031	2,711		2,711	280	2,992
Major-St&San	2,808,720	1.307335	25,313		25,313	2,616	27,930
Local-Traffic	97,396	0.045334	878		878	91	969
Local-Storm Sewe	555,515	0.258568	5,007		5,007	518	5,524
Local-Engineer	1,997	0.000930	18		18	2	20
Local-St&San	1,356,127	0.631217	12,222		12,222	1,263	13,485
Vital St NonBond	253	0.000118	2		2	0	3
General Cap Cont	4,151	0.001932	37		37	4	41
Gt CD JAG	14,219	0.006618	128		128	13	141
Gt CD ESG	21,135	0.009837	190		190	20	210
Gt CD CDBG	801,861	0.373231	7,227		7,227	747	7,974
Gt CD Home	258,141	0.120153	2,326		2,326	240	2,567
Gt CD Blight Elim	13,667	0.006361	123		123	13	136
Gt CD OCC	492,606	0.229286	4,440		4,440	459	4,898
Gt CD Lead	461,476	0.214797	4,159		4,159	430	4,589
Gt CD ARPA	2,917	0.001358	26		26	3	29
Gt CD Byrne Disc Gnt	5,975	0.002781	54		54	5	59
Gt CD Hope CDD	41,835	0.019472	377		377	39	416
Gt Police	1,596,640	0.743166	14,390		14,390	1,487	15,877

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
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
Gt Fire	846,994	0.394238	7,633		7,633	789	8,423
Gt Eco Develop	2,965	0.001380	27		27	3	29
Gt Water/Env Svcs	170,396	0.079312	1,536		1,536	159	1,694
Gt Admin Serv Support	151,331	0.070438	1,364		1,364	141	1,505
Gt Over & Acctability	215,052	0.100097	1,938		1,938	200	2,139
Opioid Settlement	4,524	0.002106	41		41	4	45
Veh Storage Fac	158,119	0.073597	1,425		1,425	147	1,572
Property Mgmt	4,955	0.002306	45		45	5	49
Building Inspect	3,897,133	1.813944	35,123		35,123	3,630	38,753
Sidewalk Repair	460,227	0.214215	4,148		4,148	429	4,577
Indigent Defense	156,722	0.072947	1,412		1,412	146	1,558
Community Dispatch	5,835,019	2.715944	52,588		52,588	5,436	58,024
Economic Develop	34,349	0.015988	310		310	32	341
Downtown Impv Dt	31,888	0.014842	287		287	30	317
Water Supply Sys	12,233,061	5.693950	110,250		110,250	11,396	121,646
Sewage Disp Sys	13,896,457	6.468188	125,241		125,241	12,945	138,187
Auto Parking Sys	4,937,146	2.298024	44,496		44,496	4,599	49,095
Cemeteries Oper	536,807	0.249860	4,838		4,838	500	5,338
Golf Course	618,712	0.287983	5,576		5,576	576	6,152
Belknap Ice Aren	289,699	0.134842	2,611		2,611	270	2,881
311 Program	1,234,251	0.574489	11,124		11,124	1,150	12,273
Information Tech	441,749	0.205615	3,981		3,981	411	4,393
Motor Equipment	3,342,371	1.555726	30,123		30,123	3,114	33,237
Facilities Mgmt	1,543,575	0.718466	13,911		13,911	1,438	15,349
Insurance Health	421,989	0.196417	3,803		3,803	393	4,196
Insurance Paymnt	327,692	0.152526	2,953		2,953	305	3,259
Engineering	5,270,649	2.453255	47,502		47,502	4,910	52,411
DDA	2,295,783	1.068586	20,691		20,691	2,139	22,829
TIFA	120,483	0.056080	1,086		1,086	112	1,198
LDFA	236,205	0.109943	2,129		2,129	220	2,349
Brownfield Oper.	524,295	0.244036	4,725		4,725	488	5,214
61st Dist Court	8,810,655	4.100971	79,406		79,406	8,208	87,613
Bus Impv Dist.	20,796	0.009680	187		187	19	207
Corridor Impv Proj	170,315	0.079274	1,535		1,535	159	1,694
Schedule .4 Total for Human Resources	214,843,127	100.000000	1,936,265		1,936,265	195,564	2,131,829

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

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
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	640,050	0.323239	5,353		5,353		5,353
Executive Office	2,334,556	1.179001	19,523		19,523		19,523
Human Resources	1,938,558	0.979014	16,212		16,212		16,212
Comptroller	1,799,774	0.908925	15,051		15,051	1,653	16,704
Treasurer	1,773,732	0.895773	14,833		14,833	1,629	16,462
Fiscal Services	1,615,027	0.815623	13,506		13,506	1,483	14,989
Purchasing	402,233	0.203136	3,364		3,364	369	3,733
Attorney	2,840,069	1.434296	23,751		23,751	2,608	26,359
City Clerk	1,652,405	0.834500	13,819		13,819	1,517	15,336
Administrative Services	760,323	0.383980	6,358		6,358	698	7,057
City Commission	612,065	0.309106	5,119		5,119	562	5,681
Communications	804,341	0.406210	6,726		6,726	739	7,465
Assessor	1,673,441	0.845124	13,994		13,994	1,537	15,531
Income Tax	2,041,596	1.031050	17,073		17,073	1,875	18,948
Planning	1,736,036	0.876736	14,518		14,518	1,594	16,112
Police	50,747,773	25.628719	424,388		424,388	46,604	470,992
OPA	440,666	0.222546	3,685		3,685	405	4,090
Fire	36,135,455	18.249184	302,190		302,190	33,184	335,373
Street Lighting	1,284,542	0.648721	10,742		10,742	1,180	11,922
Parks & Rec	4,997,692	2.523942	41,794		41,794	4,589	46,384
P&R Special Events	4,185	0.002114	35		35	4	39
Parks Mil Pool	763,789	0.385730	6,387		6,387	701	7,089
Parks Mil Other	49,711	0.025105	416		416	46	461
Community Develop GF	263,247	0.132945	2,201		2,201	242	2,443
Code Compliance GF	2,746,549	1.387066	22,969		22,969	2,522	25,491
OCC GF	214,939	0.108549	1,797		1,797	197	1,995
Economic Development GF	230,825	0.116572	1,930		1,930	212	2,142
Air Poll/Storm	512,114	0.258629	4,283		4,283	470	4,753
Refuse All Other	4,912,798	2.481069	41,084		41,084	4,512	45,596
Refuse TRP	314,510	0.158834	2,630		2,630	289	2,919
Major-Traffic	2,498,383	1.261737	20,893		20,893	2,294	23,187
Major-Engineer	2,774	0.001401	23		23	3	26
Major-Storm Sewe	300,846	0.151934	2,516		2,516	276	2,792
Major-St&San	2,808,720	1.418464	23,488		23,488	2,579	26,068
Local-Traffic	97,396	0.049187	814		814	89	904
Local-Storm Sewe	555,515	0.280547	4,646		4,646	510	5,156
Local-Engineer	1,997	0.001009	17		17	2	19
Local-St&San	1,356,127	0.684873	11,341		11,341	1,245	12,586
Vital St NonBond	253	0.000128	2		2	0	2
General Cap Cont	4,151	0.002096	35		35	4	38
Gt CD JAG	14,219	0.007181	119		119	13	132
Gt CD ESG	21,135	0.010674	177		177	19	196
Gt CD CDBG	801,861	0.404957	6,706		6,706	736	7,442
Gt CD Home	258,141	0.130367	2,159		2,159	237	2,396
Gt CD Blight Elim	13,667	0.006902	114		114	12	127
Gt CD OCC	492,606	0.248777	4,120		4,120	452	4,572
Gt CD Lead	461,476	0.233055	3,859		3,859	424	4,283
Gt CD ARPA	2,917	0.001473	24		24	3	27
Gt CD Byrne Disc Gnt	5,974	0.003017	50		50	5	55
Gt CD Hope CDD	41,835	0.021128	350		350	38	388
Gt Police	1,596,640	0.806338	13,352		13,352	1,466	14,818
Gt Fire	846,994	0.427750	7,083		7,083	778	7,861

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
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
Gt Eco Develop	2,965	0.001497	25		25	3	27
Gt Water/Env Svcs	170,396	0.086054	1,425		1,425	156	1,581
Gt Admin Serv Support	151,331	0.076425	1,266		1,266	139	1,405
Gt Over & Acctability	215,052	0.108606	1,798		1,798	197	1,996
Opioid Settlement	4,524	0.002285	38		38	4	42
Veh Storage Fac	158,119	0.079854	1,322		1,322	145	1,468
Property Mgmt	4,955	0.002502	41		41	4	46
Building Inspect	3,897,133	1.968136	32,591		32,591	3,579	36,169
Sidewalk Repair	460,227	0.232425	3,849		3,849	423	4,271
Indigent Defense	156,722	0.079148	1,311		1,311	144	1,455
Community Dispatch	5,835,019	2.946810	48,796		48,796	5,358	54,155
Economic Develop	34,349	0.017347	287		287	31	319
Downtown Impv Dt	31,888	0.016104	267		267	29	296
Water Supply Sys	12,233,061	6.177960	102,301		102,301	11,234	113,535
Sewage Disp Sys	13,896,457	7.018011	116,212		116,212	12,761	128,973
Auto Parking Sys	4,937,146	2.493365	41,288		41,288	4,534	45,822
Cemeteries Oper	536,807	0.271099	4,489		4,489	493	4,982
Golf Course	618,712	0.312463	5,174		5,174	568	5,742
Belknap Ice Aren	289,699	0.146304	2,423		2,423	266	2,689
311 Program	1,234,251	0.623323	10,322		10,322	1,133	11,455
Information Tech	441,749	0.223093	3,694		3,694	406	4,100
Motor Equipment	3,342,371	1.687969	27,951		27,951	3,069	31,021
Facilities Mgmt	1,543,575	0.779539	12,908		12,908	1,417	14,326
Insurance Health	421,989	0.213114	3,529		3,529	388	3,917
Insurance Paymnt	327,692	0.165492	2,740		2,740	301	3,041
Engineering	5,270,649	2.661791	44,077		44,077	4,840	48,917
DDA	2,295,783	1.159420	19,199		19,199	2,108	21,307
TIFA	120,483	0.060847	1,008		1,008	111	1,118
LDFA	236,205	0.119289	1,975		1,975	217	2,192
Brownfield Oper.	524,295	0.264780	4,385		4,385	481	4,866
Bus Impv Dist.	20,796	0.010502	174		174	19	193
Corridor Impv Proj	170,315	0.086013	1,424		1,424	156	1,581
Schedule .4 Total for Recruitment	198,011,343	100.000000	1,655,908		1,655,908	177,324	1,833,232

Allocation Basis: Dollar amount of personnel expenses by benefiting dept.

Allocation Source: General ledger

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .5 - Allocation Summary
For Department Human Resources**

Receiving Department	Total	Human Resources	Recruitment
General Expense	11,121	5,768	5,353
Executive Office	40,563	21,040	19,523
Human Resources	33,683	17,471	16,212
Comptroller	34,601	17,897	16,704
Treasurer	34,100	17,638	16,462
Fiscal Services	31,049	16,060	14,989
Purchasing	7,733	4,000	3,733
Attorney	54,600	28,242	26,359
City Clerk	31,767	16,432	15,336
Administrative Services	14,617	7,561	7,057
City Commission	11,767	6,086	5,681
Communications	15,463	7,998	7,465
Assessor	32,172	16,641	15,531
Income Tax	39,250	20,302	18,948
Planning	33,375	17,263	16,112
Police	975,631	504,639	470,992
OPA	8,472	4,382	4,090
Fire	694,705	359,332	335,373
Street Lighting	24,695	12,773	11,922
Parks & Rec	96,081	49,697	46,384
P&R Special Events	80	42	39
Parks Mil Pool	14,684	7,595	7,089
Parks Mil Other	956	494	461
Community Develop GF	5,061	2,618	2,443
Code Compliance GF	52,802	27,312	25,491
OCC GF	4,132	2,137	1,995
Economic Development GF	4,438	2,295	2,142
Air Poll/Storm	9,845	5,092	4,753
Library	79,762	79,762	0
Refuse All Other	94,449	48,853	45,596
Refuse TRP	6,047	3,128	2,919
Major-Traffic	48,031	24,844	23,187
Major-Engineer	53	28	26
Major-Storm Sewe	5,784	2,992	2,792
Major-St&San	53,998	27,930	26,068
Local-Traffic	1,872	969	904
Local-Storm Sewe	10,680	5,524	5,156
Local-Engineer	38	20	19
Local-St&San	26,071	13,485	12,586
Vital St NonBond	5	3	2
General Cap Cont	80	41	38
Gt CD JAG	273	141	132
Gt CD ESG	406	210	196
Gt CD CDBG	15,416	7,974	7,442
Gt CD Home	4,963	2,567	2,396
Gt CD Blight Elim	262	136	127
Gt CD OCC	9,470	4,898	4,572
Gt CD Lead	8,872	4,589	4,283
Gt CD ARPA	56	29	27
Gt CD Byrne Disc Gnt	115	59	55
Gt CD Hope CDD	804	416	388
Gt Police	30,695	15,877	14,818

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .5 - Allocation Summary
For Department Human Resources**

Receiving Department	Total	Human Resources	Recruitment
Gt Fire	16,284	8,423	7,861
Gt Eco Develop	57	29	27
Gt Water/Env Svcs	3,276	1,694	1,581
Gt Admin Serv Support	2,909	1,505	1,405
Gt Over & Acctability	4,134	2,139	1,996
Opioid Settlement	87	45	42
Veh Storage Fac	3,040	1,572	1,468
Property Mgmt	95	49	46
Building Inspect	74,922	38,753	36,169
Sidewalk Repair	8,848	4,577	4,271
Indigent Defense	3,013	1,558	1,455
Community Dispatch	112,178	58,024	54,155
Economic Develop	660	341	319
Downtown Impv Dt	613	317	296
Water Supply Sys	235,181	121,646	113,535
Sewage Disp Sys	267,160	138,187	128,973
Auto Parking Sys	94,917	49,095	45,822
Cemeteries Oper	10,320	5,338	4,982
Golf Course	11,895	6,152	5,742
Belknap Ice Aren	5,569	2,881	2,689
311 Program	23,729	12,273	11,455
Information Tech	8,493	4,393	4,100
Motor Equipment	64,257	33,237	31,021
Facilities Mgmt	29,675	15,349	14,326
Insurance Health	8,113	4,196	3,917
Insurance Paymnt	6,300	3,259	3,041
Engineering	101,328	52,411	48,917
DDA	44,136	22,829	21,307
TIFA	2,316	1,198	1,118
LDFA	4,541	2,349	2,192
Brownfield Oper.	10,080	5,214	4,866
61st Dist Court	87,613	87,613	0
Bus Impv Dist.	400	207	193
Corridor Impv Proj	3,274	1,694	1,581
Direct Bill	0	0	0
Total	3,965,061	2,131,829	1,833,232

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .1 - Nature and Extent of Services
For Department Comptroller

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

- **General Accounting** – This activity identifies costs 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, 2024
Schedule .2 - Costs To Be Allocated
For Department Comptroller**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,786,160			2,786,160
Cost Adjustments:				
Misc Reimbursement	-883			
Payout Adjustment	-8,044			
Total Departmental Cost Adjustments:	-8,927			-8,927
Inbound Costs:				
Building / Equipment Depr.	30,903		30,903	
General Expense	13,148	636	13,783	
Executive Office	18,244	3,256	21,500	
Human Resources	31,271	3,329	34,601	
Comptroller		23,080	23,080	
Treasurer		-1,951	-1,951	
Fiscal Services		23,114	23,114	
Purchasing		1,648	1,648	
Attorney		6,987	6,987	
City Clerk		15,923	15,923	
Administrative Services		13,337	13,337	
Total Allocated Additions:	93,566	89,358	182,924	182,924
Total To Be Allocated:	2,870,799	89,358		2,960,157

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Comptroller

	Total	G&A	General Acctng	Accts Payable	Payroll
Wages & Benefits					
SALARIES & WAGES	1,163,488	248,616	555,709	203,163	156,000
FRINGE BENEFITS	636,286	135,138	300,217	118,832	82,099
Other Expense & Cost					
Supplies	36,519	14,026	15,100	6,072	1,321
Other Services	143,833	138,099	3,939	1,795	0
Telephone	3,138	2,310	396	432	0
Parking	22,917	5,706	12,849	2,574	1,788
Expendable Equipment	5,178	0	0	5,178	0
Computer Services	772,387	770,242	2,145	0	0
Building Costs	892	892	0	0	0
Professional Services	1,522	0	0	1,522	0
Departmental Total					
Expenditures Per Financial Statement	2,786,160				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Misc Reimbursement	(883)	(498)	0	0	(385)
Payout Adjustment	(8,044)	0	0	0	(8,044)
Functional Cost					
	2,777,233	1,314,531	890,355	339,568	232,779
Allocation Step 1					
Inbound - All Others	93,566	19,995	44,687	16,337	12,547
Reallocate Admin Costs		(1,334,526)	810,591	296,398	227,537
Unallocated Costs	0	0	0	0	0
1st Allocation	2,870,799	0	1,745,633	652,303	472,863
Allocation Step 2					
Inbound - All Others	89,358	19,096	42,678	15,602	11,983
Reallocate Admin Costs		(19,096)	11,599	4,241	3,256
Unallocated Costs	0	0	0	0	0
2nd Allocation	89,358	0	54,277	19,843	15,239
Total For Comptroller					
Schedule .3 Total	2,960,157	0	1,799,910	672,146	488,101

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
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	1,684	1.313870	22,935		22,935		22,935
Executive Office	1,794	1.399693	24,434		24,434		24,434
Human Resources	1,612	1.257695	21,955		21,955		21,955
Comptroller	1,260	0.983062	17,161		17,161		17,161
Treasurer	1,365	1.064983	18,591		18,591	608	19,199
Fiscal Services	686	0.535222	9,343		9,343	306	9,649
Purchasing	349	0.272292	4,753		4,753	156	4,909
Attorney	1,006	0.784889	13,701		13,701	448	14,150
City Clerk	1,826	1.424659	24,869		24,869	814	25,683
Administrative Services	914	0.713110	12,448		12,448	407	12,855
City Commission	332	0.259029	4,522		4,522	148	4,670
Communications	602	0.469685	8,199		8,199	268	8,467
Assessor	524	0.408829	7,137		7,137	233	7,370
Income Tax	959	0.748219	13,061		13,061	427	13,488
Planning	2,396	1.869378	32,633		32,633	1,067	33,700
Police	5,791	4.518183	78,871		78,871	2,580	81,451
OPA	474	0.369818	6,456		6,456	211	6,667
Police Commun	117	0.091284	1,593		1,593	52	1,646
Fire	4,583	3.575692	62,418		62,418	2,042	64,460
Street Lighting	979	0.763823	13,334		13,334	436	13,770
Parks & Rec	4,450	3.471924	60,607		60,607	1,983	62,590
P&R Special Events	60	0.046812	817		817	27	844
Parks Mil Pool	989	0.771625	13,470		13,470	441	13,910
Parks Mil Other	582	0.454081	7,927		7,927	259	8,186
Community Develp GF	478	0.372939	6,510		6,510	213	6,723
Code Compliance GF	2,516	1.963003	34,267		34,267	1,121	35,388
OCC GF	423	0.330028	5,761		5,761	188	5,949
Economic Development GF	480	0.374500	6,537		6,537	214	6,751
Air Poll/Storm	724	0.564870	9,861		9,861	323	10,183
Parking Violations	1	0.000780	14		14	0	14
Library	6,076	4.740542	82,752		82,752	2,707	85,460
Refuse All Other	4,801	3.745777	65,388		65,388	2,139	67,527
Refuse TRP	314	0.244985	4,277		4,277	140	4,416
Major-Traffic	1,846	1.440263	25,142		25,142	822	25,964
Major-Engineer	428	0.333929	5,829		5,829	191	6,020
Major-Storm Sewe	556	0.433795	7,572		7,572	248	7,820
Major-St&San	1,000	0.780208	13,620		13,620	446	14,065
Local-Traffic	231	0.180228	3,146		3,146	103	3,249
Local-Storm Sewe	531	0.414290	7,232		7,232	237	7,469
Local-Engineer	144	0.112350	1,961		1,961	64	2,025
Local-St&San	849	0.662396	11,563		11,563	378	11,941
CIP Bonds - Lyon Square	37	0.028868	504		504	16	520
CIP Series - Amphitheater	9	0.007022	123		123	4	126
CIB Series - Scribner	9	0.007022	123		123	4	126
Street Cap Const	64	0.049933	872		872	28	900
Vital St Oper	462	0.360456	6,292		6,292	206	6,498
Parks - Capital Projects	84	0.065537	1,144		1,144	37	1,181
Vital St NonBond	480	0.374500	6,537		6,537	214	6,751
General Cap Cont	1,413	1.102433	19,244		19,244	630	19,874
Comm Dev Grant Admin	382	0.298039	5,203		5,203	170	5,373
Gt CD JAG	233	0.181788	3,173		3,173	104	3,277
Gt CD ESG	187	0.145899	2,547		2,547	83	2,630

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
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 CD CDBG	2,190	1.708655	29,827		29,827	976	30,803
Gt CD Home	690	0.538343	9,398		9,398	307	9,705
Gt CD Blight Elim	234	0.182569	3,187		3,187	104	3,291
Gt CD OCC	783	0.610903	10,664		10,664	349	11,013
Gt CD Lead	1,535	1.197619	20,906		20,906	684	21,590
Gt CD ARPA	166	0.129514	2,261		2,261	74	2,335
Gt CD Byrne Disc Gnt	97	0.075680	1,321		1,321	43	1,364
Gt CD Hope CDD	573	0.447059	7,804		7,804	255	8,059
Gt Police	1,079	0.841844	14,696		14,696	481	15,176
Gt Fire	412	0.321446	5,611		5,611	184	5,795
Gt Planning	3	0.002341	41		41	1	42
Gt Bldg Insp	48	0.037450	654		654	21	675
Gt Eco Develop	42	0.032769	572		572	19	591
Gt Water/Env Svcs	190	0.148239	2,588		2,588	85	2,672
Gt Admin Serv Support	294	0.229381	4,004		4,004	131	4,135
Gt Over & Acctability	243	0.189590	3,310		3,310	108	3,418
Gt Parks	3	0.002341	41		41	1	42
Gt Misc	61	0.047593	831		831	27	858
Opioid Settlement	32	0.024967	436		436	14	450
MI Justice Train	258	0.201294	3,514		3,514	115	3,629
Veh Storage Fac	593	0.462663	8,076		8,076	264	8,341
Receivership	44	0.034329	599		599	20	619
Property Mgmt	160	0.124833	2,179		2,179	71	2,250
Building Inspect	2,061	1.608008	28,070		28,070	918	28,988
Sidewalk Repair	899	0.701407	12,244		12,244	401	12,645
Indigent Defense	1,542	1.203080	21,001		21,001	687	21,688
Community Dispatch	393	0.306622	5,353		5,353	175	5,528
Drug Law Enforc	195	0.152140	2,656		2,656	87	2,743
Historical Comm	8	0.006242	109		109	3	112
Economic Develop	355	0.276974	4,835		4,835	158	4,993
Downtown Impv Dt	812	0.633529	11,059		11,059	362	11,421
GR Bldg Auth	38	0.029648	518		518	17	534
Cemetery Care	46	0.035890	627		627	20	647
Water Supply Sys	8,454	6.595877	115,140		115,140	3,769	118,909
Sewage Disp Sys	6,867	5.357686	93,526		93,526	3,060	96,585
Auto Parking Sys	5,912	4.612588	80,519		80,519	2,634	83,153
Cemeteries Oper	1,268	0.989303	17,270		17,270	565	17,835
Golf Course	1,140	0.889437	15,526		15,526	508	16,034
Belknap Ice Aren	145	0.113130	1,975		1,975	65	2,039
311 Program	634	0.494652	8,635		8,635	282	8,917
Information Tech	761	0.593738	10,364		10,364	339	10,704
Motor Equipment	3,978	3.103666	54,179		54,179	1,772	55,951
Facilities Mgmt	4,751	3.706767	64,707		64,707	2,117	66,823
Insurance Health	4,871	3.800392	66,341		66,341	2,170	68,511
Insurance Paymnt	2,575	2.009035	35,070		35,070	1,147	36,218
Engineering	1,709	1.333375	23,276		23,276	761	24,037
DDA	2,296	1.791357	31,271		31,271	1,023	32,294
TIFA	616	0.480608	8,390		8,390	274	8,664
LDFA	410	0.319885	5,584		5,584	183	5,767
Brownfield Oper.	714	0.557068	9,724		9,724	318	10,043
Brownfield Revol Loan	105	0.081922	1,430		1,430	47	1,477
61st Dist Court	3,357	2.619157	45,721		45,721	1,496	47,217

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
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
Bus Impv Dist.	91	0.070999	1,239		1,239	40	1,280
Bio-Solid	198	0.154481	2,697		2,697	88	2,785
Corridor Impv Proj	690	0.538343	9,398		9,398	307	9,705
All Others	458	0.357335	6,238		6,238	204	6,442
Schedule .4 Total for General Acctng	128,171	100.000000	1,745,633		1,745,633	54,277	1,799,910

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, 2024
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	1,283	1.440909	9,399		9,399		9,399
Executive Office	897	1.007401	6,571		6,571		6,571
Human Resources	947	1.063555	6,938		6,938		6,938
Comptroller	269	0.302108	1,971		1,971		1,971
Treasurer	742	0.833324	5,436		5,436	172	5,608
Fiscal Services	216	0.242585	1,582		1,582	50	1,632
Purchasing	90	0.101077	659		659	21	680
Attorney	500	0.561539	3,663		3,663	116	3,779
City Clerk	858	0.963601	6,286		6,286	199	6,484
Administrative Services	759	0.852416	5,560		5,560	176	5,736
City Commission	109	0.122416	799		799	25	824
Communications	87	0.097708	637		637	20	658
Assessor	357	0.400939	2,615		2,615	83	2,698
Income Tax	421	0.472816	3,084		3,084	97	3,182
Planning	597	0.670478	4,374		4,374	138	4,512
Police	2,871	3.224357	21,033		21,033	665	21,698
OPA	350	0.393077	2,564		2,564	81	2,645
Police Commun	120	0.134769	879		879	28	907
Fire	3,703	4.158758	27,128		27,128	858	27,986
Street Lighting	967	1.086017	7,084		7,084	224	7,308
Parks & Rec	3,422	3.843173	25,069		25,069	793	25,862
P&R Special Events	26	0.029200	190		190	6	196
Parks Mil Pool	589	0.661493	4,315		4,315	136	4,451
Parks Mil Other	426	0.478431	3,121		3,121	99	3,220
Community Develop GF	43	0.048292	315		315	10	325
Code Compliance GF	501	0.562662	3,670		3,670	116	3,786
OCC GF	187	0.210016	1,370		1,370	43	1,413
Economic Development GF	89	0.099954	652		652	21	673
Air Poll/Storm	198	0.222369	1,451		1,451	46	1,496
Library	3,997	4.488943	29,282		29,282	926	30,208
Refuse All Other	1,760	1.976618	12,894		12,894	408	13,301
Refuse TRP	27	0.030323	198		198	6	204
Major-Traffic	1,243	1.395986	9,106		9,106	288	9,394
Major-Engineer	467	0.524477	3,421		3,421	108	3,529
Major-Storm Sewe	282	0.316708	2,066		2,066	65	2,131
Major-St&San	991	1.112970	7,260		7,260	230	7,490
Local-Storm Sewe	253	0.284139	1,853		1,853	59	1,912
Local-Engineer	105	0.117923	769		769	24	793
Local-St&San	822	0.923170	6,022		6,022	190	6,212
CIP Bonds - Lyon Square	52	0.058400	381		381	12	393
CIP Series - Amphitheater	9	0.010108	66		66	2	68
CIB Series - Scribner	8	0.008985	59		59	2	60
Street Cap Const	31	0.034815	227		227	7	234
Vital St Oper	2	0.002246	15		15	0	15
Parks - Capital Projects	44	0.049415	322		322	10	332
Vital St NonBond	399	0.448108	2,923		2,923	92	3,015
General Cap Cont	866	0.972586	6,344		6,344	201	6,545
Comm Dev Grant Admin	88	0.098831	645		645	20	665
Gt CD JAG	89	0.099954	652		652	21	673
Gt CD ESG	51	0.057277	374		374	12	385
Gt CD CDBG	1,193	1.339832	8,740		8,740	276	9,016
Gt CD Home	221	0.248200	1,619		1,619	51	1,670

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
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 CD Blight Elim	15	0.016846	110		110	3	113
Gt CD OCC	335	0.376231	2,454		2,454	78	2,532
Gt CD Lead	840	0.943386	6,154		6,154	195	6,348
Gt CD ARPA	111	0.124662	813		813	26	839
Gt CD Byrne Disc Gnt	3	0.003369	22		22	1	23
Gt CD Hope CDD	143	0.160600	1,048		1,048	33	1,081
Gt Police	83	0.093215	608		608	19	627
Gt Fire	53	0.059523	388		388	12	400
Gt Bldg Insp	48	0.053908	352		352	11	363
Gt Water/Env Svcs	11	0.012354	81		81	2	83
Gt Admin Serv Support	42	0.047169	308		308	10	317
Gt Over & Acctability	66	0.074123	484		484	15	499
Gt Misc	82	0.092092	601		601	19	620
MI Justice Train	125	0.140385	916		916	29	945
Veh Storage Fac	406	0.455970	2,974		2,974	94	3,068
Property Mgmt	30	0.033692	220		220	7	227
Building Inspect	631	0.708662	4,623		4,623	146	4,769
Sidewalk Repair	148	0.166216	1,084		1,084	34	1,119
Indigent Defense	1,206	1.354432	8,835		8,835	279	9,114
Community Dispatch	133	0.149369	974		974	31	1,005
Drug Law Enforc	223	0.250446	1,634		1,634	52	1,685
Economic Develop	99	0.111185	725		725	23	748
Downtown Impv Dt	724	0.813109	5,304		5,304	168	5,472
Water Supply Sys	9,410	10.568169	68,937		68,937	2,184	71,121
Sewage Disp Sys	7,652	8.593794	56,058		56,058	1,773	57,830
Auto Parking Sys	4,263	4.787682	31,230		31,230	988	32,218
Cemeteries Oper	826	0.927663	6,051		6,051	191	6,242
Golf Course	917	1.029863	6,718		6,718	212	6,930
Belknap Ice Aren	56	0.062892	410		410	13	423
311 Program	275	0.308846	2,015		2,015	64	2,078
Information Tech	620	0.696308	4,542		4,542	144	4,686
Motor Equipment	5,642	6.336407	41,333		41,333	1,307	42,640
Facilities Mgmt	3,680	4.132928	26,959		26,959	853	27,812
Insurance Health	4,656	5.229052	34,109		34,109	1,079	35,188
Insurance Paymnt	1,694	1.902494	12,410		12,410	393	12,803
Engineering	300	0.336923	2,198		2,198	69	2,267
DDA	3,207	3.601712	23,494		23,494	743	24,237
TIFA	526	0.590739	3,853		3,853	122	3,975
LDFA	107	0.120169	784		784	25	809
Brownfield Oper.	393	0.441370	2,879		2,879	91	2,970
Brownfield Revol Loan	47	0.052785	344		344	11	355
61st Dist Court	3,450	3.874620	25,274		25,274	799	26,074
Bus Impv Dist.	47	0.052785	344		344	11	355
Bio-Solid	157	0.176323	1,150		1,150	36	1,187
Corridor Impv Proj	543	0.609831	3,978		3,978	126	4,104
All Others	392	0.440247	2,872		2,872	91	2,963
Schedule .4 Total for Accts Payable	89,041	100.000000	652,303		652,303	19,843	672,146

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, 2024
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	442,584	0.318138	1,504		1,504		1,504
Executive Office	1,609,701	1.157086	5,471		5,471		5,471
Human Resources	1,294,592	0.930579	4,400		4,400		4,400
Comptroller	1,161,738	0.835081	3,949		3,949		3,949
Treasurer	1,144,527	0.822710	3,890		3,890	130	4,020
Fiscal Services	1,083,182	0.778614	3,682		3,682	123	3,804
Purchasing	263,214	0.189204	895		895	30	924
Attorney	1,920,556	1.380535	6,528		6,528	217	6,745
City Clerk	966,346	0.694629	3,285		3,285	109	3,394
Administrative Services	545,120	0.391843	1,853		1,853	62	1,915
City Commission	357,926	0.257285	1,217		1,217	40	1,257
Communications	549,089	0.394696	1,866		1,866	62	1,929
Assessor	1,072,701	0.771080	3,646		3,646	121	3,768
Income Tax	1,316,714	0.946481	4,476		4,476	149	4,625
Planning	1,137,283	0.817502	3,866		3,866	129	3,994
Police	33,601,586	24.153515	114,213		114,213	3,807	118,020
OPA	299,978	0.215630	1,020		1,020	34	1,054
Fire	23,653,889	17.002902	80,400		80,400	2,678	83,078
Street Lighting	861,159	0.619019	2,927		2,927	97	3,025
Parks & Rec	3,432,163	2.467109	11,666		11,666	389	12,055
P&R Special Events	2,556	0.001837	9		9	0	9
Parks Mil Pool	607,397	0.436609	2,065		2,065	69	2,133
Parks Mil Other	31,222	0.022443	106		106	3	110
Community Develop GF	173,361	0.124615	589		589	20	609
Code Compliance GF	1,753,464	1.260426	5,960		5,960	199	6,159
OCC GF	144,584	0.103930	491		491	16	508
Economic Development GF	149,379	0.107377	508		508	17	525
Air Poll/Storm	325,319	0.233846	1,106		1,106	37	1,143
Library	6,409,017	4.606933	21,784		21,784	726	22,510
Refuse All Other	3,182,663	2.287764	10,818		10,818	360	11,178
Refuse TRP	193,783	0.139295	659		659	22	681
Major-Traffic	1,637,345	1.176957	5,565		5,565	185	5,751
Major-Engineer	2,238	0.001609	8		8	0	8
Major-Storm Sewe	187,826	0.135013	638		638	21	660
Major-St&San	1,755,731	1.262056	5,968		5,968	199	6,167
Local-Traffic	61,515	0.044218	209		209	7	216
Local-Storm Sewe	350,530	0.251968	1,191		1,191	40	1,231
Local-Engineer	1,554	0.001117	5		5	0	5
Local-St&San	862,342	0.619869	2,931		2,931	98	3,029
Vital St NonBond	190	0.000137	1		1		1
General Cap Cont	3,277	0.002356	11		11	0	11
Comm Dev Grant Admin	192,525	0.138391	654		654	22	676
Gt CD JAG	8,154	0.005861	28		28	1	29
Gt CD ESG	12,149	0.008733	41		41	1	43
Gt CD CDBG	445,848	0.320485	1,515		1,515	50	1,566
Gt CD Home	144,389	0.103790	491		491	16	507
Gt CD Blight Elim	7,800	0.005607	27		27	1	27
Gt CD OCC	373,325	0.268354	1,269		1,269	42	1,311
Gt CD Lead	249,088	0.179050	847		847	28	875
Gt CD ARPA	777	0.000559	3		3	0	3
Gt CD Byrne Disc Gnt	3,499	0.002515	12		12	0	12
Gt CD Hope CDD	23,001	0.016534	78		78	2	81

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
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
Gt Police	1,119,013	0.804370	3,804		3,804	127	3,930
Gt Fire	522,279	0.375425	1,775		1,775	59	1,834
Gt Eco Develop	1,890	0.001359	6		6	0	7
Gt Water/Env Svcs	152,186	0.109394	517		517	17	534
Gt Admin Serv Support	96,974	0.069707	330		330	11	340
Gt Over & Acctability	138,132	0.099292	470		470	16	485
Opioid Settlement	3,159	0.002271	11		11	0	11
Veh Storage Fac	101,655	0.073072	346		346	11	357
Property Mgmt	3,292	0.002366	11		11	0	12
Building Inspect	2,525,679	1.815510	8,585		8,585	286	8,871
Sidewalk Repair	297,723	0.214009	1,012		1,012	34	1,046
Indigent Defense	96,547	0.069400	328		328	11	339
Community Dispatch	3,827,471	2.751265	13,010		13,010	433	13,443
Economic Develop	22,153	0.015924	75		75	2	78
Downtown Impv Dt	6,017	0.004325	20		20	1	21
Water Supply Sys	8,208,149	5.900186	27,900		27,900	929	28,829
Sewage Disp Sys	8,354,074	6.005080	28,396		28,396	946	29,342
Auto Parking Sys	2,989,841	2.149159	10,163		10,163	338	10,501
Cemeteries Oper	328,333	0.236013	1,116		1,116	37	1,153
Golf Course	415,511	0.298678	1,412		1,412	47	1,459
Belknap Ice Aren	253,886	0.182498	863		863	29	892
311 Program	787,883	0.566347	2,678		2,678	89	2,767
Information Tech	306,141	0.220060	1,041		1,041	35	1,075
Motor Equipment	2,121,320	1.524848	7,210		7,210	240	7,451
Facilities Mgmt	1,023,347	0.735603	3,478		3,478	116	3,594
Insurance Health	283,660	0.203901	964		964	32	996
Insurance Paymnt	295,664	0.212529	1,005		1,005	33	1,038
Engineering	3,219,185	2.314016	10,942		10,942	364	11,307
DDA	40,798	0.029326	139		139	5	143
TIFA	3,610	0.002595	12		12	0	13
LDFA	160,547	0.115404	546		546	18	564
Brownfield Oper.	347,992	0.250144	1,183		1,183	39	1,222
61st Dist Court	5,052,765	3.632032	17,175		17,175	572	17,747
Schedule .4 Total for Payroll	139,116,772	100.000000	472,863		472,863	15,239	488,101

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, 2024
Schedule .5 - Allocation Summary
For Department Comptroller

Receiving Department	Total	General Acctng	Accts Payable	Payroll
General Expense	33,839	22,935	9,399	1,504
Executive Office	36,476	24,434	6,571	5,471
Human Resources	33,293	21,955	6,938	4,400
Comptroller	23,080	17,161	1,971	3,949
Treasurer	28,827	19,199	5,608	4,020
Fiscal Services	15,085	9,649	1,632	3,804
Purchasing	6,513	4,909	680	924
Attorney	24,674	14,150	3,779	6,745
City Clerk	35,561	25,683	6,484	3,394
Administrative Services	20,506	12,855	5,736	1,915
City Commission	6,750	4,670	824	1,257
Communications	11,053	8,467	658	1,929
Assessor	13,836	7,370	2,698	3,768
Income Tax	21,295	13,488	3,182	4,625
Planning	42,206	33,700	4,512	3,994
Police	221,169	81,451	21,698	118,020
OPA	10,366	6,667	2,645	1,054
Police Commun	2,552	1,646	907	0
Fire	175,524	64,460	27,986	83,078
Street Lighting	24,102	13,770	7,308	3,025
Parks & Rec	100,506	62,590	25,862	12,055
P&R Special Events	1,049	844	196	9
Parks Mil Pool	20,495	13,910	4,451	2,133
Parks Mil Other	11,515	8,186	3,220	110
Community Develop GF	7,657	6,723	325	609
Code Compliance GF	45,333	35,388	3,786	6,159
OCC GF	7,871	5,949	1,413	508
Economic Development GF	7,948	6,751	673	525
Air Poll/Storm	12,822	10,183	1,496	1,143
Parking Violations	14	14	0	0
Library	138,177	85,460	30,208	22,510
Refuse All Other	92,006	67,527	13,301	11,178
Refuse TRP	5,301	4,416	204	681
Major-Traffic	41,109	25,964	9,394	5,751
Major-Engineer	9,557	6,020	3,529	8
Major-Storm Sewe	10,611	7,820	2,131	660
Major-St&San	27,721	14,065	7,490	6,167
Local-Traffic	3,465	3,249	0	216
Local-Storm Sewe	10,612	7,469	1,912	1,231
Local-Engineer	2,824	2,025	793	5
Local-St&San	21,182	11,941	6,212	3,029
CIP Bonds - Lyon Square	913	520	393	0
CIP Series - Amphitheater	194	126	68	0
CIB Series - Scribner	187	126	60	0
Street Cap Const	1,134	900	234	0
Vital St Oper	6,513	6,498	15	0
Parks - Capital Projects	1,514	1,181	332	0
Vital St NonBond	9,767	6,751	3,015	1
General Cap Cont	26,430	19,874	6,545	11
Comm Dev Grant Admin	6,714	5,373	665	676
Gt CD JAG	3,978	3,277	673	29
Gt CD ESG	3,058	2,630	385	43

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .5 - Allocation Summary
For Department Comptroller**

Receiving Department	Total	General Acctng	Accts Payable	Payroll
Gt CD CDBG	41,385	30,803	9,016	1,566
Gt CD Home	11,882	9,705	1,670	507
Gt CD Blight Elim	3,432	3,291	113	27
Gt CD OCC	14,856	11,013	2,532	1,311
Gt CD Lead	28,813	21,590	6,348	875
Gt CD ARPA	3,176	2,335	839	3
Gt CD Byrne Disc Gnt	1,399	1,364	23	12
Gt CD Hope CDD	9,221	8,059	1,081	81
Gt Police	19,734	15,176	627	3,930
Gt Fire	8,030	5,795	400	1,834
Gt Planning	42	42	0	0
Gt Bldg Insp	1,038	675	363	0
Gt Eco Develop	597	591	0	7
Gt Water/Env Svcs	3,290	2,672	83	534
Gt Admin Serv Support	4,793	4,135	317	340
Gt Over & Acctability	4,402	3,418	499	485
Gt Parks	42	42	0	0
Gt Misc	1,478	858	620	0
Opioid Settlement	461	450	0	11
MI Justice Train	4,573	3,629	945	0
Veh Storage Fac	11,766	8,341	3,068	357
Receivership	619	619	0	0
Property Mgmt	2,489	2,250	227	12
Building Inspect	42,628	28,988	4,769	8,871
Sidewalk Repair	14,809	12,645	1,119	1,046
Indigent Defense	31,142	21,688	9,114	339
Community Dispatch	19,976	5,528	1,005	13,443
Drug Law Enforc	4,428	2,743	1,685	0
Historical Comm	112	112	0	0
Economic Develop	5,819	4,993	748	78
Downtown Impv Dt	16,914	11,421	5,472	21
GR Bldg Auth	534	534	0	0
Cemetery Care	647	647	0	0
Water Supply Sys	218,858	118,909	71,121	28,829
Sewage Disp Sys	183,757	96,585	57,830	29,342
Auto Parking Sys	125,872	83,153	32,218	10,501
Cemeteries Oper	25,230	17,835	6,242	1,153
Golf Course	24,424	16,034	6,930	1,459
Belknap Ice Aren	3,354	2,039	423	892
311 Program	13,763	8,917	2,078	2,767
Information Tech	16,464	10,704	4,686	1,075
Motor Equipment	106,041	55,951	42,640	7,451
Facilities Mgmt	98,229	66,823	27,812	3,594
Insurance Health	104,695	68,511	35,188	996
Insurance Paymnt	50,059	36,218	12,803	1,038
Engineering	37,611	24,037	2,267	11,307
DDA	56,674	32,294	24,237	143
TIFA	12,652	8,664	3,975	13
LDFA	7,139	5,767	809	564
Brownfield Oper.	14,235	10,043	2,970	1,222
Brownfield Revol Loan	1,832	1,477	355	0
61st Dist Court	91,037	47,217	26,074	17,747

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .5 - Allocation Summary
For Department Comptroller

Receiving Department	Total	General Acctng	Accts Payable	Payroll
Bus Impv Dist.	1,635	1,280	355	0
Bio-Solid	3,971	2,785	1,187	0
Corridor Impv Proj	13,809	9,705	4,104	0
All Others	9,404	6,442	2,963	0
Direct Bill	0	0	0	0
Total	2,960,157	1,799,910	672,146	488,101

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .1 - Nature and Extent of Services
For Department Treasurer

The mission of the Treasurer's Office is to ensure accurate billing and collection of taxes, receipt of remittances to the City, and investment of City funds. The costs of this department have been separated into the following activities and are 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 Misc./Undistributed** – This activity identifies the costs associated with miscellaneous 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. 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 City Departments by the Treasurer's Office. 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, 2024
Schedule .2 - Costs To Be Allocated
For Department Treasurer**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,663,310			2,663,310
Cost Adjustments:				
Misc Reimbursement	0			
Payout Adjustment	-1,878			
Total Departmental Cost Adjustments:	-1,878			-1,878
Inbound Costs:				
Building / Equipment Depr.	39,064		39,064	
General Expense	15,875	629	16,504	
Executive Office	17,980	3,209	21,189	
Human Resources	30,819	3,281	34,100	
Comptroller	27,917	910	28,827	
Treasurer		1,650	1,650	
Fiscal Services		26,890	26,890	
Purchasing		5,572	5,572	
Attorney		16,303	16,303	
City Clerk		7,030	7,030	
Administrative Services		13,144	13,144	
Total Allocated Additions:	131,654	78,618	210,273	210,273
Total To Be Allocated:	2,793,086	78,618		2,871,705

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Total	G&A	CR Specific	CR Misc./Undist	MR Invoices
Wages & Benefits					
SALARIES & WAGES	765,791	0	22,904	22,994	163,946
FRINGE BENEFITS	411,160	0	12,294	12,335	88,029
Other Expense & Cost					
Supplies	11,309	0	338	339	2,421
Postage	36,298	0	0	0	0
Computer Services	127,728	0	3,819	3,832	27,347
Cont Serv Cashier 1	5,691	0	208	225	396
Cont Serv Cashier 2	19,488	0	818	818	1,559
Contract Serv Other	106,856	106,620	0	0	0
Bank Fees	89,304	0	0	0	0
Insurance	15,416	0	461	462	3,301
Building Costs	140,068	0	4,188	4,202	29,989
Other Services	48,912	0	1,462	1,467	10,472
Board Pay	76	0	0	0	0
Call Center	48,313	0	512	556	976
Parking Violations	630,619	0	0	0	0
Mail Services	51,161	0	0	0	0
Mail Serv Postage	(76,500)	0	0	0	0
Investment Mgt	230,736	0	0	0	0
Prop Taxes/Billings	884	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	2,663,310				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Misc Reimbursement	0	0	0	0	0
Payout Adjustment	(1,878)	(1,878)	0	0	0
Functional Cost	2,661,432	104,742	47,004	47,230	328,436
Allocation Step 1					
Inbound - Building / Equipment Depr.	39,064	0	796	613	5,372
Inbound - All Others	92,590	92,590	0	0	0
Reallocate Admin Costs		(197,332)	5,900	5,920	42,249
Unallocated Costs	(1,368,956)	0	0	0	0
1st Allocation	1,424,130	0	53,700	53,763	376,057
Allocation Step 2					
Inbound - Treasurer: MR Invoices	3,258	0	0	0	0
Inbound - All Others	75,361	75,361	0	0	0
Reallocate Admin Costs		(75,361)	2,253	2,261	16,135
Unallocated Costs	(45,204)	0	0	0	0
2nd Allocation	33,415	0	2,253	2,261	16,135
Total For Treasurer					
Schedule .3 Total	1,457,545	0	55,953	56,024	392,192

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Acctng Specific	General Banking	Parking Viol	Mail Services	Economic Dev
Wages & Benefits					
SALARIES & WAGES	62,850	0	15,830	0	50,988
FRINGE BENEFITS	33,756	0	8,511	0	27,383
Other Expense & Cost					
Supplies	928	0	234	0	753
Postage	0	0	0	0	0
Computer Services	10,486	0	2,644	0	8,507
Cont Serv Cashier 1	3,497	0	324	0	0
Cont Serv Cashier 2	3,254	0	818	0	0
Contract Serv Other	0	0	0	181	0
Bank Fees	0	0	0	0	0
Insurance	1,266	0	319	0	1,027
Building Costs	11,500	0	2,899	0	9,329
Other Services	4,016	0	1,012	0	3,258
Board Pay	0	0	0	0	0
Call Center	8,605	0	13,600	0	0
Parking Violations	0	0	630,619	0	0
Mail Services	0	0	0	51,161	0
Mail Serv Postage	0	0	0	(76,500)	0
Investment Mgt	0	0	0	0	0
Prop Taxes/Billings	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Misc Reimbursement	0	0	0	0	0
Payout Adjustment	0	0	0	0	0
Functional Cost	140,158	0	676,810	(25,158)	101,245
Allocation Step 1					
Inbound - Building / Equipment Depr.	4,536	0	8,275	0	1,316
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	16,201	0	4,085	0	13,142
Unallocated Costs	0	0	0	0	0
1st Allocation	160,895	0	689,170	(25,158)	115,703
Allocation Step 2					
Inbound - Treasurer: MR Invoices	0	0	0	0	0
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	6,187	0	1,560	0	5,019
Unallocated Costs	0	0	0	0	0
2nd Allocation	6,187	0	1,560	0	5,019
Total For Treasurer					
Schedule .3 Total	167,082	0	690,730	(25,158)	120,723

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

General Gov't**

<hr/>	
Wages & Benefits	
SALARIES & WAGES	426,279
FRINGE BENEFITS	228,852
Other Expense & Cost	
Supplies	6,296
Postage	36,298
Computer Services	71,093
Cont Serv Cashier 1	1,041
Cont Serv Cashier 2	12,221
Contract Serv Other	55
Bank Fees	89,304
Insurance	8,580
Building Costs	77,961
Other Services	27,225
Board Pay	76
Call Center	24,064
Parking Violations	0
Mail Services	0
Mail Serv Postage	0
Investment Mgt	230,736
Prop Taxes/Billings	884
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Cost Adjustments	
Misc Reimbursement	0
Payout Adjustment	0
Functional Cost	1,240,965
Allocation Step 1	
Inbound - Building / Equipment Depr.	18,156
Inbound - All Others	0
Reallocate Admin Costs	109,835
Unallocated Costs	(1,368,956)
1st Allocation	0
Allocation Step 2	
Inbound - Treasurer: MR Invoices	3,258
Inbound - All Others	0
Reallocate Admin Costs	41,946
Unallocated Costs	(45,204)
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, 2024
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
Attorney	118	6.588498	3,538		3,538	148	3,686
City Clerk	483	26.968174	14,482		14,482	608	15,090
Gt CD CDBG	667	37.241765	19,999		19,999	839	20,838
Cemeteries Oper	361	20.156337	10,824		10,824	454	11,278
All Others	162	9.045226	4,857		4,857	204	5,061
Schedule .4 Total for CR Specific	1,791	100.000000	53,700		53,700	2,253	55,953

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, 2024
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - CR Misc./Undist

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Police	278	6.924035	3,723		3,723	157	3,879
OPA	1	0.024907	13		13	1	14
Fire	25	0.622665	335		335	14	349
Street Lighting	151	3.760897	2,022		2,022	85	2,107
Parks & Rec	33	0.821918	442		442	19	460
P&R Special Events	1	0.024907	13		13	1	14
Parks Mil Other	1	0.024907	13		13	1	14
OCC GF	1	0.024907	13		13	1	14
Parking Violations	1	0.024907	13		13	1	14
Refuse All Other	75	1.867995	1,004		1,004	42	1,047
Major-Traffic	163	4.059776	2,183		2,183	92	2,274
Major-Storm Sewe	19	0.473225	254		254	11	265
Major-St&San	11	0.273973	147		147	6	153
Local-Storm Sewe	19	0.473225	254		254	11	265
Vital St NonBond	16	0.398506	214		214	9	223
General Cap Cont	11	0.273973	147		147	6	153
Gt CD OCC	25	0.622665	335		335	14	349
Gt Fire	1	0.024907	13		13	1	14
Gt Water/Env Svcs	6	0.149440	80		80	3	84
Gt Over & Acctability	1	0.024907	13		13	1	14
Community Dispatch	4	0.099626	54		54	2	56
Economic Develop	8	0.199253	107		107	4	112
Water Supply Sys	205	5.105853	2,745		2,745	115	2,861
Sewage Disp Sys	41	1.021171	549		549	23	572
Auto Parking Sys	2,594	64.607717	34,735		34,735	1,462	36,197
Golf Course	20	0.498132	268		268	11	279
Belknap Ice Aren	12	0.298879	161		161	7	167
Motor Equipment	24	0.597758	321		321	14	335
Facilities Mgmt	102	2.540473	1,366		1,366	57	1,423
Insurance Health	42	1.046077	562		562	24	586
Insurance Paymnt	3	0.074720	40		40	2	42
Engineering	38	0.946451	509		509	21	530
DDA	43	1.070984	576		576	24	600
Brownfield Oper.	4	0.099626	54		54	2	56
61st Dist Court	28	0.697385	375		375	16	391
All Others	8	0.199253	107		107	4	112
Schedule .4 Total for CR Misc./Undist	4,015	100.000000	53,763		53,763	2,261	56,024

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, 2024
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	256	0.866299	3,258		3,258		3,258
City Clerk	504	1.705526	6,414		6,414	278	6,691
Assessor	96	0.324862	1,222		1,222	53	1,275
Planning	2,149	7.272174	27,348		27,348	1,184	28,531
Fire	136	0.460221	1,731		1,731	75	1,806
Code Compliance GF	8,924	30.198640	113,564		113,564	4,915	118,479
Air Poll/Storm	267	0.903523	3,398		3,398	147	3,545
Refuse All Other	197	0.666644	2,507		2,507	108	2,615
Building Inspect	14,486	49.020336	184,344		184,344	7,978	192,323
Sidewalk Repair	226	0.764780	2,876		2,876	124	3,000
Water Supply Sys	1,257	4.253663	15,996		15,996	692	16,689
Sewage Disp Sys	205	0.693716	2,609		2,609	113	2,722
Engineering	777	2.629353	9,888		9,888	428	10,316
Brownfield Oper.	53	0.179351	674		674	29	704
Bus Impv Dist.	18	0.060912	229		229	10	239
Schedule .4 Total for MR Invoices	29,551	100.000000	376,057		376,057	16,135	392,192

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, 2024
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	26,769	42.591885	68,528		68,528	2,635	71,163
Water Supply Sys	36,081	57.408115	92,367		92,367	3,552	95,919
Schedule .4 Total for Acctng Specific	62,850	100.000000	160,895		160,895	6,187	167,082

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, 2024
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	1,269	1.005268	0		0		0
Executive Office	1,984	1.571672	0		0		0
Human Resources	1,455	1.152612	0		0		0
Comptroller	1,237	0.979918	0		0		0
Treasurer	4,296	3.403177	0		0		0
Fiscal Services	654	0.518081	0		0		0
Purchasing	331	0.262209	0		0		0
Attorney	968	0.766824	0		0		0
City Clerk	2,022	1.601774	0		0		0
Administrative Services	699	0.553729	0		0		0
City Commission	336	0.266170	0		0		0
Communications	567	0.449162	0		0		0
Assessor	532	0.421436	0		0		0
Income Tax	1,166	0.923674	0		0		0
Planning	2,865	2.269577	0		0		0
Police	5,723	4.533608	0		0		0
OPA	450	0.356478	0		0		0
Police Commun	73	0.057829	0		0		0
Fire	4,099	3.247118	0		0		0
Street Lighting	1,076	0.852379	0		0		0
Parks & Rec	3,906	3.094229	0		0		0
P&R Special Events	58	0.045946	0		0		0
Parks Mil Pool	834	0.660673	0		0		0
Parks Mil Other	926	0.733553	0		0		0
Community Develop GF	724	0.573533	0		0		0
Code Compliance GF	3,833	3.036400	0		0		0
OCC GF	384	0.304195	0		0		0
Economic Development GF	477	0.377867	0		0		0
Air Poll/Storm	826	0.654335	0		0		0
Library	5,647	4.473403	0		0		0
Refuse All Other	6,105	4.836218	0		0		0
Refuse TRP	673	0.533133	0		0		0
Major-Traffic	1,935	1.532855	0		0		0
Major-Engineer	411	0.325583	0		0		0
Major-Storm Sewe	442	0.350141	0		0		0
Major-St&San	950	0.752565	0		0		0
Local-Traffic	230	0.182200	0		0		0
Local-Storm Sewe	415	0.328752	0		0		0
Local-Engineer	140	0.110904	0		0		0
Local-St&San	785	0.621856	0		0		0
CIP Bonds - Lyon Square	26	0.020597	0		0		0
CIP Series - Amphitheater	5	0.003961	0		0		0
CIB Series - Scribner	5	0.003961	0		0		0
Street Cap Const	14	0.011090	0		0		0
Vital St Oper	693	0.548976	0		0		0
Parks - Capital Projects	29	0.022973	0		0		0
Vital St NonBond	243	0.192498	0		0		0
General Cap Cont	1,911	1.513843	0		0		0
Comm Dev Grant Admin	374	0.296273	0		0		0
Gt CD JAG	179	0.141799	0		0		0
Gt CD ESG	166	0.131501	0		0		0
Gt CD CDBG	759	0.601260	0		0		0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
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 CD Home	373	0.295481	0		0		0
Gt CD Blight Elim	213	0.168733	0		0		0
Gt CD OCC	447	0.354101	0		0		0
Gt CD Lead	579	0.458668	0		0		0
Gt CD ARPA	73	0.057829	0		0		0
Gt CD Byrne Disc Gnt	89	0.070503	0		0		0
Gt CD Hope CDD	274	0.217055	0		0		0
Gt Police	553	0.438072	0		0		0
Gt Fire	279	0.221016	0		0		0
Gt Planning	1	0.000792	0		0		0
Gt Bldg Insp	22	0.017428	0		0		0
Gt Eco Develop	41	0.032479	0		0		0
Gt Water/Env Svcs	193	0.152889	0		0		0
Gt Admin Serv Support	217	0.171902	0		0		0
Gt Over & Acctability	226	0.179031	0		0		0
Gt Parks	2	0.001584	0		0		0
Gt Misc	48	0.038024	0		0		0
Opioid Settlement	41	0.032479	0		0		0
MI Justice Train	75	0.059413	0		0		0
Veh Storage Fac	599	0.474512	0		0		0
Property Mgmt	128	0.101398	0		0		0
Building Inspect	3,106	2.460490	0		0		0
Sidewalk Repair	1,225	0.970412	0		0		0
Indigent Defense	895	0.708995	0		0		0
Community Dispatch	369	0.292312	0		0		0
Drug Law Enforc	209	0.165564	0		0		0
Economic Develop	317	0.251119	0		0		0
Downtown Impv Dt	701	0.555314	0		0		0
GR Bldg Auth	4	0.003169	0		0		0
Cemetery Care	93	0.073672	0		0		0
Water Supply Sys	7,859	6.225690	0		0		0
Sewage Disp Sys	6,492	5.142789	0		0		0
Auto Parking Sys	8,576	6.793680	0		0		0
Cemeteries Oper	1,214	0.961698	0		0		0
Golf Course	1,128	0.893572	0		0		0
Belknap Ice Aren	54	0.042777	0		0		0
311 Program	553	0.438072	0		0		0
Information Tech	593	0.469759	0		0		0
Motor Equipment	3,386	2.682299	0		0		0
Facilities Mgmt	4,244	3.361984	0		0		0
Insurance Health	2,682	2.124609	0		0		0
Insurance Paymnt	1,681	1.331643	0		0		0
Engineering	1,924	1.524141	0		0		0
DDA	2,032	1.609696	0		0		0
TIFA	529	0.419060	0		0		0
LDFA	355	0.281222	0		0		0
Brownfield Oper.	558	0.442033	0		0		0
Brownfield Revol Loan	26	0.020597	0		0		0
61st Dist Court	3,856	3.054620	0		0		0
Bus Impv Dist.	120	0.095061	0		0		0
Bio-Solid	114	0.090308	0		0		0
Corridor Impv Proj	273	0.216263	0		0		0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
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
All Others	687	0.544223	0		0		0
Schedule .4 Total for General Banking	126,235	100.000000	0		0	0	0

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, 2024
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	689,170		689,170	1,560	690,730
Schedule .4 Total for Parking Viol	100	100.000000	689,170		689,170	1,560	690,730

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, 2024
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	6,501	1.967163	(495)		(495)		(495)
Executive Office	2,163	0.654510	(165)		(165)		(165)
Human Resources	7,357	2.226183	(560)		(560)		(560)
Comptroller	25,626	7.754270	(1,951)		(1,951)		(1,951)
Treasurer	21,125	6.392295	(1,608)		(1,608)		(1,608)
Fiscal Services	9	0.002723	(1)		(1)		(1)
Purchasing	36	0.010893	(3)		(3)		(3)
Attorney	279	0.084424	(21)		(21)		(21)
City Clerk	24,749	7.488895	(1,884)		(1,884)		(1,884)
Administrative Services	6	0.001816	0		0		0
Assessor	8,135	2.461601	(619)		(619)		(619)
Income Tax	65,967	19.961205	(5,022)		(5,022)		(5,022)
Planning	55,285	16.728900	(4,209)		(4,209)		(4,209)
Police	11,220	3.395103	(854)		(854)		(854)
Fire	3,534	1.069367	(269)		(269)		(269)
Parks & Rec	12,640	3.824786	(962)		(962)		(962)
Code Compliance GF	36,858	11.153004	(2,806)		(2,806)		(2,806)
Library	10,376	3.139714	(790)		(790)		(790)
Major-Traffic	68	0.020576	(5)		(5)		(5)
Local-St&San	3,898	1.179511	(297)		(297)		(297)
Building Inspect	23,636	7.152108	(1,799)		(1,799)		(1,799)
Sidewalk Repair	1,974	0.597320	(150)		(150)		(150)
Economic Develop	546	0.165216	(42)		(42)		(42)
Water Supply Sys	5,123	1.550188	(390)		(390)		(390)
Sewage Disp Sys	402	0.121643	(31)		(31)		(31)
Auto Parking Sys	2,563	0.775548	(195)		(195)		(195)
Motor Equipment	25	0.007565	(2)		(2)		(2)
Engineering	375	0.113473	(29)		(29)		(29)
Schedule .4 Total for Mail Services	330,476	100.000000	(25,158)		(25,158)	0	(25,158)

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, 2024
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	19	19.000000	21,984		21,984	954	22,937
TIFA	2	2.000000	2,314		2,314	100	2,414
LDFA	8	8.000000	9,256		9,256	402	9,658
Brownfield Oper.	57	57.000000	65,951		65,951	2,861	68,812
Corridor Impv Proj	14	14.000000	16,198		16,198	703	16,901
Schedule .4 Total for Economic Dev	100	100.000000	115,703		115,703	5,019	120,723

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, 2024
Schedule .5 - Allocation Summary
For Department Treasurer**

Receiving Department	Total	CR Specific	CR Misc./Undist	MR Invoices	Acctng Specific
General Expense	(495)	0	0	0	0
Executive Office	(165)	0	0	0	0
Human Resources	(560)	0	0	0	0
Comptroller	(1,951)	0	0	0	0
Treasurer	1,650	0	0	3,258	0
Fiscal Services	(1)	0	0	0	0
Purchasing	(3)	0	0	0	0
Attorney	3,665	3,686	0	0	0
City Clerk	19,897	15,090	0	6,691	0
Administrative Services	0	0	0	0	0
Assessor	655	0	0	1,275	0
Income Tax	(5,022)	0	0	0	0
Planning	24,322	0	0	28,531	0
Police	3,025	0	3,879	0	0
OPA	14	0	14	0	0
Fire	1,885	0	349	1,806	0
Street Lighting	2,107	0	2,107	0	0
Parks & Rec	(502)	0	460	0	0
P&R Special Events	14	0	14	0	0
Parks Mil Other	14	0	14	0	0
Code Compliance GF	115,673	0	0	118,479	0
OCC GF	14	0	14	0	0
Air Poll/Storm	3,545	0	0	3,545	0
Parking Violations	690,744	0	14	0	0
Library	(790)	0	0	0	0
Refuse All Other	74,825	0	1,047	2,615	71,163
Major-Traffic	2,269	0	2,274	0	0
Major-Storm Sewe	265	0	265	0	0
Major-St&San	153	0	153	0	0
Local-Storm Sewe	265	0	265	0	0
Local-St&San	(297)	0	0	0	0
Vital St NonBond	223	0	223	0	0
General Cap Cont	153	0	153	0	0
Gt CD CDBG	20,838	20,838	0	0	0
Gt CD OCC	349	0	349	0	0
Gt Fire	14	0	14	0	0
Gt Water/Env Svcs	84	0	84	0	0
Gt Over & Acctability	14	0	14	0	0
Building Inspect	190,524	0	0	192,323	0
Sidewalk Repair	2,850	0	0	3,000	0
Community Dispatch	56	0	56	0	0
Economic Develop	70	0	112	0	0
Water Supply Sys	115,078	0	2,861	16,689	95,919
Sewage Disp Sys	3,263	0	572	2,722	0
Auto Parking Sys	36,002	0	36,197	0	0
Cemeteries Oper	11,278	11,278	0	0	0
Golf Course	279	0	279	0	0
Belknap Ice Aren	167	0	167	0	0
Motor Equipment	333	0	335	0	0
Facilities Mgmt	1,423	0	1,423	0	0
Insurance Health	586	0	586	0	0
Insurance Paymnt	42	0	42	0	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	CR Specific	CR Misc./Undist	MR Invoices	Acctng Specific
Engineering	10,818	0	530	10,316	0
DDA	23,537	0	600	0	0
TIFA	2,414	0	0	0	0
L DFA	9,658	0	0	0	0
Brownfield Oper.	69,571	0	56	704	0
61st Dist Court	391	0	391	0	0
Bus Impv Dist.	239	0	0	239	0
Corridor Impv Proj	16,901	0	0	0	0
All Others	5,173	5,061	112	0	0
Direct Bill	0	0	0	0	0
Total	1,457,545	55,953	56,024	392,192	167,082

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	General Banking	Parking Viol	Mail Services	Economic Dev
General Expense	0	0	(495)	0
Executive Office	0	0	(165)	0
Human Resources	0	0	(560)	0
Comptroller	0	0	(1,951)	0
Treasurer	0	0	(1,608)	0
Fiscal Services	0	0	(1)	0
Purchasing	0	0	(3)	0
Attorney	0	0	(21)	0
City Clerk	0	0	(1,884)	0
Administrative Services	0	0	0	0
Assessor	0	0	(619)	0
Income Tax	0	0	(5,022)	0
Planning	0	0	(4,209)	0
Police	0	0	(854)	0
OPA	0	0	0	0
Fire	0	0	(269)	0
Street Lighting	0	0	0	0
Parks & Rec	0	0	(962)	0
P&R Special Events	0	0	0	0
Parks Mil Other	0	0	0	0
Code Compliance GF	0	0	(2,806)	0
OCC GF	0	0	0	0
Air Poll/Storm	0	0	0	0
Parking Violations	0	690,730	0	0
Library	0	0	(790)	0
Refuse All Other	0	0	0	0
Major-Traffic	0	0	(5)	0
Major-Storm Sewe	0	0	0	0
Major-St&San	0	0	0	0
Local-Storm Sewe	0	0	0	0
Local-St&San	0	0	(297)	0
Vital St NonBond	0	0	0	0
General Cap Cont	0	0	0	0
Gt CD CDBG	0	0	0	0
Gt CD OCC	0	0	0	0
Gt Fire	0	0	0	0
Gt Water/Env Svcs	0	0	0	0
Gt Over & Acctability	0	0	0	0
Building Inspect	0	0	(1,799)	0
Sidewalk Repair	0	0	(150)	0
Community Dispatch	0	0	0	0
Economic Develop	0	0	(42)	0
Water Supply Sys	0	0	(390)	0
Sewage Disp Sys	0	0	(31)	0
Auto Parking Sys	0	0	(195)	0
Cemeteries Oper	0	0	0	0
Golf Course	0	0	0	0
Belknap Ice Aren	0	0	0	0
Motor Equipment	0	0	(2)	0
Facilities Mgmt	0	0	0	0
Insurance Health	0	0	0	0
Insurance Paymnt	0	0	0	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	General Banking	Parking Viol	Mail Services	Economic Dev
Engineering	0	0	(29)	0
DDA	0	0	0	22,937
TIFA	0	0	0	2,414
LDFA	0	0	0	9,658
Brownfield Oper.	0	0	0	68,812
61st Dist Court	0	0	0	0
Bus Impv Dist.	0	0	0	0
Corridor Impv Proj	0	0	0	16,901
All Others	0	0	0	0
Direct Bill	0	0	0	0
Total	0	690,730	(25,158)	120,723

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
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 for the City of Grand Rapids. Costs associated with this department have been identified and allocated as follows:

- **Budgeting** – This activity identifies the costs 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.
- **Payroll** – This activity accounts for the costs of backup support associated with payroll services for all City departments. The basis of allocation is the dollar amount of wages by department.
- **General Accounting** – This activity identifies the costs 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.
- **OPEB** – This activity includes costs associated with benefits consulting services provided by Gabriel Roeder Smith & Company. The costs have been allocated based on the dollar amount retiree health expenses by department.
- **Pension** – This activity includes costs associated with consulting services provided by Gabriel Roeder Smith & Company related to the retirement system. The costs have been allocated based on the dollar amount pension 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, 2024
Schedule .2 - Costs To Be Allocated
For Department Fiscal Services**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,513,858			2,513,858
Cost Adjustments:				
Misc Reimbursement	0			
Payout Adjustment	-1,207			
Total Departmental Cost Adjustments:	-1,207			-1,207
Inbound Costs:				
Building / Equipment Depr.	15,250		15,250	
General Expense	12,163	585	12,749	
Executive Office	16,371	2,922	19,293	
Human Resources	28,061	2,988	31,049	
Comptroller	14,607	478	15,085	
Treasurer	-1		-1	
Fiscal Services		15,794	15,794	
Purchasing		1,551	1,551	
Attorney		12,421	12,421	
City Clerk		5,259	5,259	
Administrative Services		11,968	11,968	
Total Allocated Additions:	86,453	53,965	140,418	140,418
Total To Be Allocated:	2,599,104	53,965		2,653,069

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Fiscal Services

	Total	G&A	Budgeting	Financial Plan	Payroll
Wages & Benefits					
SALARIES & WAGES	1,085,573	37,309	690,761	208,569	93,084
FRINGE BENEFITS	529,454	18,558	333,055	103,753	46,305
Other Expense & Cost					
Supplies	12,506	714	4,953	3,990	1,781
Other Services	99,219	3,060	66,840	17,105	7,634
Computer Services	396,444	1,836	377,006	10,269	4,583
Contract Services	326,112	8,547	0	209,972	0
Parking	27,208	1,484	11,495	8,301	3,705
Expendable Equip	2,707	155	1,072	864	385
Building Expense	34,635	1,934	14,169	10,812	4,825
Departmental Total					
Expenditures Per Financial Statement	2,513,858				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Misc Reimbursement	0	0	0	0	0
Payout Adjustment	(1,207)	(1,207)	0	0	0
Functional Cost					
Functional Cost	2,512,651	72,390	1,499,351	573,635	162,302
Allocation Step 1					
Inbound - All Others	86,453	2,974	55,018	16,608	7,409
Reallocate Admin Costs		(75,364)	41,232	19,911	8,885
Unallocated Costs	0	0	0	0	0
1st Allocation	2,599,104	0	1,595,601	610,154	178,596
Allocation Step 2					
Inbound - All Others	53,965	1,856	34,345	10,366	4,625
Reallocate Admin Costs		(1,856)	1,015	490	219
Unallocated Costs	0	0	0	0	0
2nd Allocation	53,965	0	35,360	10,857	4,843
Total For Fiscal Services					
Schedule .3 Total	2,653,069	0	1,630,961	621,010	183,440

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Fiscal Services

	General Acctng	OPEB	Pension	General Gov't**
Wages & Benefits				
SALARIES & WAGES	55,850	0	0	0
FRINGE BENEFITS	27,783	0	0	0
Other Expense & Cost				
Supplies	1,068	0	0	0
Other Services	4,580	0	0	0
Computer Services	2,750	0	0	0
Contract Services	15,000	72,500	20,093	0
Parking	2,223	0	0	0
Expendable Equip	231	0	0	0
Building Expense	2,895	0	0	0
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Misc Reimbursement	0	0	0	0
Payout Adjustment	0	0	0	0
Functional Cost	112,380	72,500	20,093	0
Allocation Step 1				
Inbound - All Others	4,444	0	0	0
Reallocate Admin Costs	5,336	0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	122,159	72,500	20,093	0
Allocation Step 2				
Inbound - All Others	2,773	0	0	0
Reallocate Admin Costs	131	0	0	0
Unallocated Costs	0	0	0	0
2nd Allocation	2,905	0	0	0
Total For Fiscal Services				
Schedule .3 Total	125,064	72,500	20,093	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
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	101	1.133558	18,087		18,087		18,087
Executive Office	133	1.492705	23,818		23,818		23,818
Human Resources	114	1.279461	20,415		20,415		20,415
Comptroller	89	0.998878	15,938		15,938		15,938
Treasurer	111	1.245791	19,878		19,878		19,878
Fiscal Services	54	0.606061	9,670		9,670		9,670
Purchasing	29	0.325477	5,193		5,193	123	5,317
Attorney	68	0.763187	12,177		12,177	289	12,467
City Clerk	137	1.537598	24,534		24,534	583	25,117
Administrative Services	79	0.886644	14,147		14,147	336	14,484
City Commission	20	0.224467	3,582		3,582	85	3,667
Communications	43	0.482604	7,700		7,700	183	7,883
Assessor	37	0.415264	6,626		6,626	157	6,783
Income Tax	33	0.370370	5,910		5,910	140	6,050
Planning	137	1.537598	24,534		24,534	583	25,117
Police	334	3.748597	59,813		59,813	1,422	61,234
OPA	40	0.448934	7,163		7,163	170	7,333
Police Commun	11	0.123457	1,970		1,970	47	2,017
Fire	247	2.772166	44,233		44,233	1,051	45,284
Street Lighting	67	0.751964	11,998		11,998	285	12,283
Parks & Rec	268	3.007856	47,993		47,993	1,141	49,134
P&R Special Events	15	0.168350	2,686		2,686	64	2,750
Parks Mil Pool	53	0.594837	9,491		9,491	226	9,717
Parks Mil Other	59	0.662177	10,566		10,566	251	10,817
Community Develop GF	47	0.527497	8,417		8,417	200	8,617
Code Compliance GF	93	1.043771	16,654		16,654	396	17,050
OCC GF	31	0.347924	5,551		5,551	132	5,683
Economic Development GF	29	0.325477	5,193		5,193	123	5,317
Air Poll/Storm	55	0.617284	9,849		9,849	234	10,083
Parking Violations	1	0.011223	179		179	4	183
Library	373	4.186308	66,797		66,797	1,588	68,384
Refuse All Other	283	3.176207	50,680		50,680	1,204	51,884
Refuse TRP	15	0.168350	2,686		2,686	64	2,750
Major-Traffic	113	1.268238	20,236		20,236	481	20,717
Major-Engineer	29	0.325477	5,193		5,193	123	5,317
Major-Storm Sewe	28	0.314254	5,014		5,014	119	5,133
Major-St&San	56	0.628507	10,028		10,028	238	10,267
Local-Traffic	11	0.123457	1,970		1,970	47	2,017
Local-Storm Sewe	27	0.303030	4,835		4,835	115	4,950
Local-Engineer	18	0.202020	3,223		3,223	77	3,300
Local-St&San	45	0.505051	8,059		8,059	191	8,250
CIP Bonds - Lyon Square	7	0.078563	1,254		1,254	30	1,283
CIP Series - Amphitheater	7	0.078563	1,254		1,254	30	1,283
CIB Series - Scribner	6	0.067340	1,074		1,074	25	1,100
Street Cap Const	12	0.134680	2,149		2,149	51	2,200
Vital St Oper	11	0.123457	1,970		1,970	47	2,017
Parks - Capital Projects	71	0.796857	12,715		12,715	302	13,017
Vital St NonBond	217	2.435466	38,860		38,860	924	39,784
General Cap Cont	303	3.400673	54,261		54,261	1,290	55,551
Comm Dev Grant Admin	22	0.246914	3,940		3,940	94	4,033
Gt CD JAG	23	0.258137	4,119		4,119	98	4,217
Gt CD ESG	23	0.258137	4,119		4,119	98	4,217

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
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 CD CDBG	222	2.491582	39,756		39,756	945	40,701
Gt CD Home	75	0.841751	13,431		13,431	319	13,750
Gt CD Blight Elim	22	0.246914	3,940		3,940	94	4,033
Gt CD OCC	117	1.313131	20,952		20,952	498	21,450
Gt CD Lead	138	1.548822	24,713		24,713	587	25,300
Gt CD ARPA	28	0.314254	5,014		5,014	119	5,133
Gt CD Byrne Disc Gnt	12	0.134680	2,149		2,149	51	2,200
Gt CD Hope CDD	18	0.202020	3,223		3,223	77	3,300
Gt Police	318	3.569024	56,947		56,947	1,353	58,301
Gt Fire	42	0.471380	7,521		7,521	179	7,700
Gt Planning	3	0.033670	537		537	13	550
Gt Bldg Insp	6	0.067340	1,074		1,074	25	1,100
Gt Eco Develop	8	0.089787	1,433		1,433	34	1,467
Gt Water/Env Svcs	28	0.314254	5,014		5,014	119	5,133
Gt Admin Serv Support	30	0.336700	5,372		5,372	128	5,500
Gt Over & Acctability	24	0.269360	4,298		4,298	102	4,400
Gt Parks	3	0.033670	537		537	13	550
Gt Misc	19	0.213244	3,403		3,403	81	3,483
Opioid Settlement	12	0.134680	2,149		2,149	51	2,200
MI Justice Train	15	0.168350	2,686		2,686	64	2,750
Veh Storage Fac	37	0.415264	6,626		6,626	157	6,783
Receivership	2	0.022447	358		358	8	367
Property Mgmt	24	0.269360	4,298		4,298	102	4,400
Building Inspect	130	1.459035	23,280		23,280	553	23,834
Sidewalk Repair	43	0.482604	7,700		7,700	183	7,883
Indigent Defense	52	0.583614	9,312		9,312	221	9,533
Community Dispatch	30	0.336700	5,372		5,372	128	5,500
Drug Law Enforc	27	0.303030	4,835		4,835	115	4,950
Historical Comm	4	0.044893	716		716	17	733
Economic Develop	29	0.325477	5,193		5,193	123	5,317
Downtown Impv Dt	63	0.707071	11,282		11,282	268	11,550
GR Bldg Auth	13	0.145903	2,328		2,328	55	2,383
Cemetery Care	12	0.134680	2,149		2,149	51	2,200
Water Supply Sys	691	7.755333	123,744		123,744	2,946	126,690
Sewage Disp Sys	432	4.848485	77,362		77,362	1,839	79,201
Auto Parking Sys	473	5.308642	84,705		84,705	2,013	86,718
Cemeteries Oper	127	1.425365	22,743		22,743	540	23,284
Golf Course	82	0.920314	14,685		14,685	349	15,034
Belknap Ice Aren	31	0.347924	5,551		5,551	132	5,683
311 Program	52	0.583614	9,312		9,312	221	9,533
Information Tech	55	0.617284	9,849		9,849	234	10,083
Motor Equipment	136	1.526375	24,355		24,355	579	24,934
Facilities Mgmt	244	2.738496	43,695		43,695	1,039	44,734
Insurance Health	41	0.460157	7,342		7,342	175	7,517
Insurance Paymnt	94	1.054994	16,833		16,833	400	17,234
Engineering	74	0.830527	13,252		13,252	315	13,567
DDA	133	1.492705	23,818		23,818	566	24,384
TIFA	47	0.527497	8,417		8,417	200	8,617
LDFA	39	0.437710	6,984		6,984	166	7,150
Brownfield Oper.	55	0.617284	9,849		9,849	234	10,083
Brownfield Revol Loan	5	0.056117	895		895	21	917
61st Dist Court	130	1.459035	23,280		23,280	553	23,834

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
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
Bus Impv Dist.	9	0.101010	1,612		1,612	38	1,650
Bio-Solid	9	0.101010	1,612		1,612	38	1,650
Corridor Impv Proj	94	1.054994	16,833		16,833	400	17,234
All Others	16	0.179574	2,865		2,865	68	2,933
Schedule .4 Total for Budgeting	8,910	100.000000	1,595,601		1,595,601	35,360	1,630,961

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, 2024
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	2,972,148	0.636149	3,881		3,881		3,881
Executive Office	3,455,568	0.739618	4,513		4,513		4,513
Human Resources	3,603,464	0.771274	4,706		4,706		4,706
Comptroller	2,768,009	0.592456	3,615		3,615		3,615
Treasurer	2,597,325	0.555923	3,392		3,392		3,392
Fiscal Services	2,513,858	0.538058	3,283		3,283		3,283
Purchasing	572,654	0.122569	748		748	14	762
Attorney	3,221,172	0.689449	4,207		4,207	78	4,285
City Clerk	2,699,224	0.577733	3,525		3,525	65	3,590
Administrative Services	1,526,925	0.326818	1,994		1,994	37	2,031
City Commission	679,833	0.145509	888		888	16	904
Communications	998,124	0.213635	1,303		1,303	24	1,328
Assessor	2,269,377	0.485730	2,964		2,964	55	3,018
Income Tax	2,996,471	0.641355	3,913		3,913	72	3,986
Planning	2,110,149	0.451649	2,756		2,756	51	2,807
Police	62,093,377	13.290256	81,092		81,092	1,506	82,597
OPA	664,734	0.142277	868		868	16	884
Police Commun	101,005	0.021619	132		132	2	134
Fire	43,355,996	9.279774	56,621		56,621	1,048	57,669
Street Lighting	4,690,322	1.003901	6,125		6,125	113	6,239
Parks & Rec	10,513,344	2.250241	13,730		13,730	254	13,984
P&R Special Events	7,106	0.001521	9		9	0	9
Parks Mil Pool	1,273,843	0.272649	1,664		1,664	31	1,694
Parks Mil Other	1,795,307	0.384262	2,345		2,345	43	2,388
Community Develop GF	529,554	0.113344	692		692	13	704
Code Compliance GF	3,381,048	0.723668	4,415		4,415	82	4,497
OCC GF	319,299	0.068342	417		417	8	425
Economic Development GF	360,026	0.077059	470		470	9	479
Air Poll/Storm	1,453,045	0.311005	1,898		1,898	35	1,933
Library	14,230,365	3.045820	18,584		18,584	344	18,928
Refuse All Other	16,744,139	3.583860	21,867		21,867	405	22,272
Refuse TRP	510,429	0.109251	667		667	12	679
Major-Traffic	6,217,450	1.330762	8,120		8,120	150	8,270
Major-Engineer	28,297	0.006057	37		37	1	38
Major-Storm Sewe	509,490	0.109050	665		665	12	678
Major-St&San	8,286,204	1.773552	10,821		10,821	200	11,022
Local-Traffic	98,744	0.021135	129		129	2	131
Local-Storm Sewe	896,219	0.191824	1,170		1,170	22	1,192
Local-Engineer	1,996	0.000427	3		3	0	3
Local-St&San	4,240,974	0.907724	5,539		5,539	102	5,641
CIP Bonds - Lyon Square	123,725	0.026482	162		162	3	165
CIP Series - Amphitheater	135,780	0.029062	177		177	3	181
CIB Series - Scribner	396,356	0.084835	518		518	10	527
Street Cap Const	7,444	0.001593	10		10	0	10
Vital St Oper	500	0.000107	1		1		1
Parks - Capital Projects	1,318	0.000282	2		2	0	2
Vital St NonBond	382,636	0.081898	500		500	9	509
General Cap Cont	5,001,915	1.070593	6,532		6,532	121	6,653
Gt CD JAG	110,367	0.023623	144		144	3	147
Gt CD ESG	416,461	0.089138	544		544	10	554
Gt CD CDBG	3,377,726	0.722957	4,411		4,411	82	4,493
Gt CD Home	3,345,019	0.715957	4,368		4,368	81	4,449

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
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
Gt CD Blight Elim	130,846	0.028006	171		171	3	174
Gt CD OCC	654,979	0.140190	855		855	16	871
Gt CD Lead	1,900,233	0.406720	2,482		2,482	46	2,527
Gt CD ARPA	3,114,058	0.666523	4,067		4,067	75	4,142
Gt CD Byrne Disc Gnt	7,144	0.001529	9		9	0	9
Gt CD Hope CDD	626,065	0.134001	818		818	15	833
Gt Police	2,035,004	0.435566	2,658		2,658	49	2,707
Gt Fire	1,289,965	0.276100	1,685		1,685	31	1,716
Gt Bldg Insp	25,611	0.005482	33		33	1	34
Gt Eco Develop	671	0.000144	1		1		1
Gt Water/Env Svcs	243,467	0.052111	318		318	6	324
Gt Admin Serv Support	187,696	0.040174	245		245	4	250
Gt Over & Acctability	668,762	0.143140	873		873	16	889
Gt Misc	207,371	0.044385	271		271	5	276
Opioid Settlement	7,161	0.001533	9		9	0	9
MI Justice Train	111,503	0.023866	146		146	3	148
Veh Storage Fac	811,814	0.173758	1,060		1,060	20	1,080
Property Mgmt	74,828	0.016016	98		98	2	99
Building Inspect	5,148,222	1.101908	6,723		6,723	124	6,848
Sidewalk Repair	1,946,886	0.416705	2,543		2,543	47	2,590
Indigent Defense	2,502,808	0.535693	3,269		3,269	60	3,329
Community Dispatch	6,297,986	1.348000	8,225		8,225	152	8,377
Drug Law Enforc	206,023	0.044096	269		269	5	274
Economic Develop	99,098	0.021211	129		129	2	132
Downtown Impv Dt	1,295,444	0.277273	1,692		1,692	31	1,723
GR Bldg Auth	1,000	0.000214	1		1	0	1
Water Supply Sys	33,062,911	7.076676	43,179		43,179	799	43,977
Sewage Disp Sys	37,669,052	8.062560	49,194		49,194	910	50,104
Auto Parking Sys	16,305,879	3.490057	21,295		21,295	394	21,689
Cemeteries Oper	1,328,437	0.284334	1,735		1,735	32	1,767
Golf Course	1,341,007	0.287025	1,751		1,751	32	1,784
Belknap Ice Aren	921,183	0.197167	1,203		1,203	22	1,225
311 Program	1,822,999	0.390189	2,381		2,381	44	2,425
Information Tech	7,209,647	1.543129	9,415		9,415	174	9,590
Motor Equipment	10,398,625	2.225687	13,580		13,580	251	13,831
Facilities Mgmt	6,308,755	1.350305	8,239		8,239	152	8,391
Insurance Health	31,061,580	6.648318	40,565		40,565	751	41,316
Insurance Paymnt	5,213,692	1.115921	6,809		6,809	126	6,935
Engineering	6,811,804	1.457976	8,896		8,896	165	9,060
DDA	12,747,141	2.728356	16,647		16,647	308	16,955
TIFA	319,183	0.068317	417		417	8	424
LDFA	2,692,949	0.576390	3,517		3,517	65	3,582
Brownfield Oper.	14,272,607	3.054862	18,639		18,639	345	18,984
Brownfield Revol Loan	894,677	0.191494	1,168		1,168	22	1,190
61st Dist Court	15,291,288	3.272897	19,970		19,970	369	20,339
Bus Impv Dist.	112,988	0.024184	148		148	3	150
Corridor Impv Proj	1,049,179	0.224563	1,370		1,370	25	1,395
All Others	193,504	0.041417	253		253	5	257
Schedule .4 Total for Financial Plan	467,209,593	100.000000	610,154		610,154	10,857	621,010

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .4 - Detail Activity Allocations
For Department Fiscal Services**

Activity - Financial Plan

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, 2024
Schedule .4 - Detail Activity Allocations
For Department Fiscal Services

Activity - Payroll

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	442,584	0.318138	568		568		568
Executive Office	1,609,701	1.157086	2,067		2,067		2,067
Human Resources	1,294,592	0.930579	1,662		1,662		1,662
Comptroller	1,161,738	0.835081	1,491		1,491		1,491
Treasurer	1,144,527	0.822710	1,469		1,469		1,469
Fiscal Services	1,083,182	0.778614	1,391		1,391		1,391
Purchasing	263,214	0.189204	338		338	10	347
Attorney	1,920,556	1.380535	2,466		2,466	70	2,536
City Clerk	966,346	0.694629	1,241		1,241	35	1,276
Administrative Services	545,120	0.391843	700		700	20	720
City Commission	357,926	0.257285	460		460	13	472
Communications	549,089	0.394696	705		705	20	725
Assessor	1,072,701	0.771080	1,377		1,377	39	1,416
Income Tax	1,316,714	0.946481	1,690		1,690	48	1,739
Planning	1,137,283	0.817502	1,460		1,460	41	1,502
Police	33,601,586	24.153515	43,138		43,138	1,234	44,372
OPA	299,978	0.215630	385		385	11	396
Fire	23,653,889	17.002902	30,367		30,367	865	31,232
Street Lighting	861,159	0.619019	1,106		1,106	31	1,137
Parks & Rec	3,432,163	2.467109	4,406		4,406	126	4,532
P&R Special Events	2,556	0.001837	3		3	0	3
Parks Mil Pool	607,397	0.436609	780		780	22	802
Parks Mil Other	31,222	0.022443	40		40	1	41
Community Develop GF	173,361	0.124615	223		223	6	229
Code Compliance GF	1,753,464	1.260426	2,251		2,251	64	2,315
OCC GF	144,584	0.103930	186		186	5	191
Economic Development GF	149,379	0.107377	192		192	5	197
Air Poll/Storm	325,319	0.233846	418		418	12	429
Library	6,409,017	4.606933	8,228		8,228	234	8,462
Refuse All Other	3,182,663	2.287764	4,086		4,086	116	4,202
Refuse TRP	193,783	0.139295	249		249	7	256
Major-Traffic	1,637,345	1.176957	2,102		2,102	60	2,162
Major-Engineer	2,238	0.001609	3		3	0	3
Major-Storm Sewe	187,826	0.135013	241		241	7	248
Major-St&San	1,755,731	1.262056	2,254		2,254	64	2,318
Local-Traffic	61,515	0.044218	79		79	2	81
Local-Storm Sewe	350,530	0.251968	450		450	13	463
Local-Engineer	1,554	0.001117	2		2	0	2
Local-St&San	862,342	0.619869	1,107		1,107	31	1,138
Vital St NonBond	190	0.000137	0		0		0
General Cap Cont	3,277	0.002356	4		4	0	4
Comm Dev Grant Admin	192,525	0.138391	247		247	7	254
Gt CD JAG	8,154	0.005861	10		10	0	11
Gt CD ESG	12,149	0.008733	16		16	0	16
Gt CD CDBG	445,848	0.320485	572		572	16	589
Gt CD Home	144,389	0.103790	185		185	5	191
Gt CD Blight Elim	7,800	0.005607	10		10	0	10
Gt CD OCC	373,325	0.268354	479		479	14	493
Gt CD Lead	249,088	0.179050	320		320	9	329
Gt CD ARPA	777	0.000559	1		1	0	1
Gt CD Byrne Disc Gnt	3,499	0.002515	4		4	0	5
Gt CD Hope CDD	23,001	0.016534	30		30	1	30

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .4 - Detail Activity Allocations
For Department Fiscal Services

Activity - Payroll

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Gt Police	1,119,013	0.804370	1,437		1,437	41	1,477
Gt Fire	522,279	0.375425	670		670	19	690
Gt Eco Develop	1,890	0.001359	2		2	0	2
Gt Water/Env Svcs	152,186	0.109394	195		195	5	201
Gt Admin Serv Support	96,974	0.069707	125		125	3	128
Gt Over & Acctability	138,132	0.099292	177		177	5	182
Opioid Settlement	3,159	0.002271	4		4	0	4
Veh Storage Fac	101,655	0.073072	131		131	4	134
Property Mgmt	3,292	0.002366	4		4	0	4
Building Inspect	2,525,679	1.815510	3,242		3,242	92	3,335
Sidewalk Repair	297,723	0.214009	382		382	11	393
Indigent Defense	96,547	0.069400	124		124	3	127
Community Dispatch	3,827,471	2.751265	4,914		4,914	140	5,054
Economic Develop	22,153	0.015924	28		28	1	29
Downtown Impv Dt	6,017	0.004325	8		8	0	8
Water Supply Sys	8,208,149	5.900186	10,538		10,538	300	10,838
Sewage Disp Sys	8,354,074	6.005080	10,725		10,725	306	11,030
Auto Parking Sys	2,989,841	2.149159	3,838		3,838	109	3,948
Cemeteries Oper	328,333	0.236013	421		421	12	433
Golf Course	415,511	0.298678	533		533	15	548
Belknap Ice Aren	253,886	0.182498	326		326	9	335
311 Program	787,883	0.566347	1,011		1,011	29	1,040
Information Tech	306,141	0.220060	393		393	11	404
Motor Equipment	2,121,320	1.524848	2,723		2,723	78	2,801
Facilities Mgmt	1,023,347	0.735603	1,314		1,314	37	1,351
Insurance Health	283,660	0.203901	364		364	10	374
Insurance Paymnt	295,664	0.212529	380		380	11	390
Engineering	3,219,185	2.314016	4,133		4,133	118	4,250
DDA	40,798	0.029326	52		52	1	54
TIFA	3,610	0.002595	5		5	0	5
LDFA	160,547	0.115404	206		206	6	212
Brownfield Oper.	347,992	0.250144	447		447	13	459
61st Dist Court	5,052,765	3.632032	6,487		6,487	185	6,672
Schedule .4 Total for Payroll	139,116,772	100.000000	178,596		178,596	4,843	183,440

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, 2024
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
General Expense	1,684	1.313870	1,605		1,605		1,605
Executive Office	1,794	1.399693	1,710		1,710		1,710
Human Resources	1,612	1.257695	1,536		1,536		1,536
Comptroller	1,260	0.983062	1,201		1,201		1,201
Treasurer	1,365	1.064983	1,301		1,301		1,301
Fiscal Services	686	0.535222	654		654		654
Purchasing	349	0.272292	333		333	8	341
Attorney	1,006	0.784889	959		959	24	983
City Clerk	1,826	1.424659	1,740		1,740	44	1,785
Administrative Services	914	0.713110	871		871	22	893
City Commission	332	0.259029	316		316	8	324
Communications	602	0.469685	574		574	14	588
Assessor	524	0.408829	499		499	13	512
Income Tax	959	0.748219	914		914	23	937
Planning	2,396	1.869378	2,284		2,284	58	2,342
Police	5,791	4.518183	5,519		5,519	140	5,660
OPA	474	0.369818	452		452	11	463
Police Commun	117	0.091284	112		112	3	114
Fire	4,583	3.575692	4,368		4,368	111	4,479
Street Lighting	979	0.763823	933		933	24	957
Parks & Rec	4,450	3.471924	4,241		4,241	108	4,349
P&R Special Events	60	0.046812	57		57	1	59
Parks Mil Pool	989	0.771625	943		943	24	967
Parks Mil Other	582	0.454081	555		555	14	569
Community Develop GF	478	0.372939	456		456	12	467
Code Compliance GF	2,516	1.963003	2,398		2,398	61	2,459
OCC GF	423	0.330028	403		403	10	413
Economic Development GF	480	0.374500	457		457	12	469
Air Poll/Storm	724	0.564870	690		690	17	708
Parking Violations	1	0.000780	1		1	0	1
Library	6,076	4.740542	5,791		5,791	147	5,938
Refuse All Other	4,801	3.745777	4,576		4,576	116	4,692
Refuse TRP	314	0.244985	299		299	8	307
Major-Traffic	1,846	1.440263	1,759		1,759	45	1,804
Major-Engineer	428	0.333929	408		408	10	418
Major-Storm Sewe	556	0.433795	530		530	13	543
Major-St&San	1,000	0.780208	953		953	24	977
Local-Traffic	231	0.180228	220		220	6	226
Local-Storm Sewe	531	0.414290	506		506	13	519
Local-Engineer	144	0.112350	137		137	3	141
Local-St&San	849	0.662396	809		809	21	830
CIP Bonds - Lyon Square	37	0.028868	35		35	1	36
CIP Series - Amphitheater	9	0.007022	9		9	0	9
CIB Series - Scribner	9	0.007022	9		9	0	9
Street Cap Const	64	0.049933	61		61	1	62
Vital St Oper	462	0.360456	440		440	11	451
Parks - Capital Projects	84	0.065537	80		80	2	82
Vital St NonBond	480	0.374500	457		457	12	469
General Cap Cont	1,413	1.102433	1,347		1,347	34	1,381
Comm Dev Grant Admin	382	0.298039	364		364	9	373
Gt CD JAG	233	0.181788	222		222	6	228
Gt CD ESG	187	0.145899	178		178	4	183

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
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 CD CDBG	2,190	1.708655	2,087		2,087	53	2,140
Gt CD Home	690	0.538343	658		658	17	674
Gt CD Blight Elim	234	0.182569	223		223	6	229
Gt CD OCC	783	0.610903	746		746	19	765
Gt CD Lead	1,535	1.197619	1,463		1,463	37	1,500
Gt CD ARPA	166	0.129514	158		158	4	162
Gt CD Byrne Disc Gnt	97	0.075680	92		92	2	95
Gt CD Hope CDD	573	0.447059	546		546	14	560
Gt Police	1,079	0.841844	1,028		1,028	26	1,054
Gt Fire	412	0.321446	393		393	10	403
Gt Planning	3	0.002341	3		3	0	3
Gt Bldg Insp	48	0.037450	46		46	1	47
Gt Eco Develop	42	0.032769	40		40	1	41
Gt Water/Env Svcs	190	0.148239	181		181	5	186
Gt Admin Serv Support	294	0.229381	280		280	7	287
Gt Over & Acctability	243	0.189590	232		232	6	237
Gt Parks	3	0.002341	3		3	0	3
Gt Misc	61	0.047593	58		58	1	60
Opioid Settlement	32	0.024967	31		31	1	31
MI Justice Train	258	0.201294	246		246	6	252
Veh Storage Fac	593	0.462663	565		565	14	579
Receivership	44	0.034329	42		42	1	43
Property Mgmt	160	0.124833	153		153	4	156
Building Inspect	2,061	1.608008	1,964		1,964	50	2,014
Sidewalk Repair	899	0.701407	857		857	22	879
Indigent Defense	1,542	1.203080	1,470		1,470	37	1,507
Community Dispatch	393	0.306622	375		375	9	384
Drug Law Enforc	195	0.152140	186		186	5	191
Historical Comm	8	0.006242	8		8	0	8
Economic Develop	355	0.276974	338		338	9	347
Downtown Impv Dt	812	0.633529	774		774	20	794
GR Bldg Auth	38	0.029648	36		36	1	37
Cemetery Care	46	0.035890	44		44	1	45
Water Supply Sys	8,454	6.595877	8,058		8,058	212	8,271
Sewage Disp Sys	6,867	5.357686	6,545		6,545	166	6,711
Auto Parking Sys	5,912	4.612588	5,635		5,635	143	5,778
Cemeteries Oper	1,268	0.989303	1,209		1,209	31	1,239
Golf Course	1,140	0.889437	1,087		1,087	28	1,114
Belknap Ice Aren	145	0.113130	138		138	3	142
311 Program	634	0.494652	604		604	15	620
Information Tech	761	0.593738	725		725	18	744
Motor Equipment	3,978	3.103666	3,791		3,791	96	3,888
Facilities Mgmt	4,751	3.706767	4,528		4,528	115	4,643
Insurance Health	4,871	3.800392	4,643		4,643	118	4,761
Insurance Paymnt	2,575	2.009035	2,454		2,454	62	2,517
Engineering	1,709	1.333375	1,629		1,629	41	1,670
DDA	2,296	1.791357	2,188		2,188	56	2,244
TIFA	616	0.480608	587		587	15	602
LDFA	410	0.319885	391		391	10	401
Brownfield Oper.	714	0.557068	681		681	17	698
Brownfield Revol Loan	105	0.081922	100		100	2	103
61st Dist Court	3,357	2.619157	3,200		3,200	81	3,281

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
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
Bus Impv Dist.	91	0.070999	87		87	2	89
Bio-Solid	198	0.154481	189		189	5	193
Corridor Impv Proj	690	0.538343	658		658	17	674
All Others	458	0.357335	437		437	11	448
Schedule .4 Total for General Acctng	128,171	100.000000	122,159		122,159	2,905	125,064

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, 2024
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	12,427	0.327567	237		237		237
Executive Office	45,958	1.211422	878		878		878
Human Resources	38,831	1.023559	742		742		742
Comptroller	37,498	0.988422	717		717		717
Treasurer	36,657	0.966254	701		701		701
Fiscal Services	34,339	0.905153	656		656		656
Purchasing	8,582	0.226216	164		164		164
Attorney	60,786	1.602279	1,162		1,162		1,162
City Clerk	28,559	0.752796	546		546		546
Administrative Services	12,827	0.338111	245		245		245
City Commission	11,761	0.310012	225		225		225
Communications	15,957	0.420616	305		305		305
Assessor	35,143	0.926346	672		672		672
Income Tax	41,479	1.093359	793		793		793
Planning	36,857	0.971526	704		704		704
Police	720,646	18.995751	13,772		13,772		13,772
OPA	9,214	0.242875	176		176		176
Fire	744,396	19.621795	14,226		14,226		14,226
Street Lighting	24,588	0.648123	470		470		470
Parks & Rec	80,637	2.125538	1,541		1,541		1,541
P&R Special Events	84	0.002214	2		2		2
Parks Mil Pool	6,065	0.159869	116		116		116
Parks Mil Other	912	0.024040	17		17		17
Community Develop GF	5,261	0.138676	101		101		101
Code Compliance GF	57,291	1.510153	1,095		1,095		1,095
OCC GF	4,417	0.116429	84		84		84
Economic Development GF	4,917	0.129609	94		94		94
Air Poll/Storm	10,267	0.270631	196		196		196
Library	107,317	2.828805	2,051		2,051		2,051
Refuse All Other	89,757	2.365935	1,715		1,715		1,715
Refuse TRP	5,952	0.156891	114		114		114
Major-Traffic	49,690	1.309795	950		950		950
Major-Engineer	1	0.000026	0		0		0
Major-Storm Sewe	6,256	0.164904	120		120		120
Major-St&San	52,303	1.378672	1,000		1,000		1,000
Local-Traffic	1,776	0.046814	34		34		34
Local-Storm Sewe	11,336	0.298809	217		217		217
Local-Engineer	9	0.000237	0		0		0
Local-St&San	25,435	0.670450	486		486		486
Vital St NonBond	2	0.000053	0		0		0
General Cap Cont	1	0.000026	0		0		0
Comm Dev Grant Admin	6,174	0.162743	118		118		118
Gt CD JAG	271	0.007143	5		5		5
Gt CD ESG	399	0.010517	8		8		8
Gt CD CDBG	14,314	0.377308	274		274		274
Gt CD Home	4,700	0.123889	90		90		90
Gt CD Blight Elim	244	0.006432	5		5		5
Gt CD OCC	5,255	0.138518	100		100		100
Gt CD Lead	8,158	0.215039	156		156		156
Gt CD ARPA	139	0.003664	3		3		3
Gt CD Byrne Disc Gnt	120	0.003163	2		2		2
Gt CD Hope CDD	739	0.019480	14		14		14

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
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
Gt Police	22,475	0.592426	430		430		430
Gt Fire	15,775	0.415819	301		301		301
Gt Eco Develop	70	0.001845	1		1		1
Gt Water/Env Svcs	1,078	0.028415	21		21		21
Gt Admin Serv Support	3,141	0.082795	60		60		60
Gt Over & Acctability	4,350	0.114663	83		83		83
Opioid Settlement	88	0.002320	2		2		2
Veh Storage Fac	3,340	0.088040	64		64		64
Property Mgmt	117	0.003084	2		2		2
Building Inspect	80,651	2.125907	1,541		1,541		1,541
Sidewalk Repair	8,797	0.231883	168		168		168
Indigent Defense	3,173	0.083638	61		61		61
Community Dispatch	99,253	2.616243	1,897		1,897		1,897
Economic Develop	743	0.019585	14		14		14
Downtown Impv Dt	193	0.005087	4		4		4
Water Supply Sys	247,737	6.530183	4,734		4,734		4,734
Sewage Disp Sys	257,831	6.796254	4,927		4,927		4,927
Auto Parking Sys	93,227	2.457402	1,782		1,782		1,782
Cemeteries Oper	8,896	0.234493	170		170		170
Golf Course	4,615	0.121648	88		88		88
311 Program	25,200	0.664255	482		482		482
Information Tech	9,852	0.259692	188		188		188
Motor Equipment	64,519	1.700678	1,233		1,233		1,233
Facilities Mgmt	32,213	0.849113	616		616		616
Insurance Health	8,033	0.211745	154		154		154
Insurance Paymnt	8,706	0.229484	166		166		166
Engineering	100,401	2.646504	1,919		1,919		1,919
DDA	1,333	0.035137	25		25		25
TIFA	118	0.003110	2		2		2
LDFA	5,048	0.133062	96		96		96
Brownfield Oper.	11,149	0.293880	213		213		213
61st Dist Court	154,896	4.082956	2,960		2,960		2,960
Schedule .4 Total for OPEB	3,793,722	100.000000	72,500		72,500	0	72,500

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, 2024
Schedule .4 - Detail Activity Allocations
For Department Fiscal Services

Activity - Pension

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	1,971	0.005695	1		1		1
Executive Office	354,468	1.024113	206		206		206
Human Resources	271,485	0.784362	158		158		158
Comptroller	261,465	0.755413	152		152		152
Treasurer	257,545	0.744087	150		150		150
Fiscal Services	241,125	0.696647	140		140		140
Purchasing	60,598	0.175077	35		35		35
Attorney	425,366	1.228948	247		247		247
City Clerk	198,769	0.574274	115		115		115
Administrative Services	89,844	0.259573	52		52		52
City Commission	82,297	0.237769	48		48		48
Communications	111,340	0.321679	65		65		65
Assessor	248,459	0.717837	144		144		144
Income Tax	292,518	0.845130	170		170		170
Planning	258,998	0.748285	150		150		150
Police	10,237,256	29.577019	5,943		5,943		5,943
OPA	64,146	0.185328	37		37		37
Fire	7,655,241	22.117177	4,444		4,444		4,444
Street Lighting	174,015	0.502756	101		101		101
Parks & Rec	565,213	1.632988	328		328		328
P&R Special Events	603	0.001742	0		0		0
Parks Mil Pool	42,831	0.123745	25		25		25
Parks Mil Other	6,340	0.018317	4		4		4
Community Develop GF	36,716	0.106078	21		21		21
Code Compliance GF	403,508	1.165797	234		234		234
OCC GF	31,487	0.090971	18		18		18
Economic Development GF	34,413	0.099424	20		20		20
Air Poll/Storm	72,730	0.210128	42		42		42
Library	943,019	2.724528	547		547		547
Refuse All Other	632,533	1.827486	367		367		367
Refuse TRP	41,858	0.120934	24		24		24
Major-Traffic	349,125	1.008676	203		203		203
Major-Engineer	22	0.000064	0		0		0
Major-Storm Sewe	44,045	0.127253	26		26		26
Major-St&San	367,961	1.063096	214		214		214
Local-Traffic	12,474	0.036039	7		7		7
Local-Storm Sewe	79,857	0.230719	46		46		46
Local-Engineer	48	0.000139	0		0		0
Local-St&San	179,373	0.518236	104		104		104
Vital St NonBond	13	0.000038	0		0		0
General Cap Cont	10	0.000029	0		0		0
Comm Dev Grant Admin	43,580	0.125909	25		25		25
Gt CD JAG	1,890	0.005461	1		1		1
Gt CD ESG	2,804	0.008101	2		2		2
Gt CD CDBG	100,847	0.291363	59		59		59
Gt CD Home	32,990	0.095313	19		19		19
Gt CD Blight Elim	1,732	0.005004	1		1		1
Gt CD OCC	36,600	0.105743	21		21		21
Gt CD Lead	57,194	0.165242	33		33		33
Gt CD ARPA	962	0.002779	1		1		1
Gt CD Byrne Disc Gnt	839	0.002424	0		0		0
Gt CD Hope CDD	5,263	0.015206	3		3		3

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .4 - Detail Activity Allocations
For Department Fiscal Services

Activity - Pension

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Gt Police	236,744	0.683990	137		137		137
Gt Fire	169,252	0.488995	98		98		98
Gt Eco Develop	490	0.001416	0		0		0
Gt Water/Env Svcs	7,463	0.021562	4		4		4
Gt Admin Serv Support	21,876	0.063203	13		13		13
Gt Over & Acctability	30,247	0.087388	18		18		18
Opioid Settlement	611	0.001765	0		0		0
Veh Storage Fac	23,880	0.068993	14		14		14
Property Mgmt	836	0.002415	0		0		0
Building Inspect	579,568	1.674462	336		336		336
Sidewalk Repair	62,357	0.180159	36		36		36
Indigent Defense	22,096	0.063839	13		13		13
Community Dispatch	844,016	2.438493	490		490		490
Economic Develop	5,201	0.015026	3		3		3
Downtown Impv Dt	1,366	0.003947	1		1		1
Water Supply Sys	1,747,009	5.047380	1,014		1,014		1,014
Sewage Disp Sys	1,815,125	5.244177	1,054		1,054		1,054
Auto Parking Sys	652,305	1.884610	379		379		379
Cemeteries Oper	63,035	0.182118	37		37		37
Golf Course	32,088	0.092707	19		19		19
311 Program	175,478	0.506983	102		102		102
Information Tech	68,578	0.198132	40		40		40
Motor Equipment	454,158	1.312133	264		264		264
Facilities Mgmt	226,268	0.653723	131		131		131
Insurance Health	56,658	0.163694	33		33		33
Insurance Paymnt	62,207	0.179726	36		36		36
Engineering	707,747	2.044791	411		411		411
DDA	9,571	0.027652	6		6		6
TIFA	848	0.002450	0		0		0
LDFA	35,507	0.102585	21		21		21
Brownfield Oper.	78,799	0.227663	46		46		46
61st Dist Court	1,005,028	2.903682	583		583		583
Schedule .4 Total for Pension	34,612,198	100.000000	20,093		20,093	0	20,093

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, 2024
Schedule .5 - Allocation Summary
For Department Fiscal Services**

Receiving Department	Total	Budgeting	Financial Plan	Payroll	General Acctng
General Expense	24,380	18,087	3,881	568	1,605
Executive Office	33,191	23,818	4,513	2,067	1,710
Human Resources	29,219	20,415	4,706	1,662	1,536
Comptroller	23,114	15,938	3,615	1,491	1,201
Treasurer	26,890	19,878	3,392	1,469	1,301
Fiscal Services	15,794	9,670	3,283	1,391	654
Purchasing	6,966	5,317	762	347	341
Attorney	21,679	12,467	4,285	2,536	983
City Clerk	32,429	25,117	3,590	1,276	1,785
Administrative Services	18,425	14,484	2,031	720	893
City Commission	5,640	3,667	904	472	324
Communications	10,894	7,883	1,328	725	588
Assessor	12,546	6,783	3,018	1,416	512
Income Tax	13,674	6,050	3,986	1,739	937
Planning	32,622	25,117	2,807	1,502	2,342
Police	213,578	61,234	82,597	44,372	5,660
OPA	9,290	7,333	884	396	463
Police Commun	2,265	2,017	134	0	114
Fire	157,334	45,284	57,669	31,232	4,479
Street Lighting	21,187	12,283	6,239	1,137	957
Parks & Rec	73,868	49,134	13,984	4,532	4,349
P&R Special Events	2,823	2,750	9	3	59
Parks Mil Pool	13,320	9,717	1,694	802	967
Parks Mil Other	13,836	10,817	2,388	41	569
Community Develp GF	10,139	8,617	704	229	467
Code Compliance GF	27,651	17,050	4,497	2,315	2,459
OCC GF	6,815	5,683	425	191	413
Economic Development GF	6,576	5,317	479	197	469
Air Poll/Storm	13,391	10,083	1,933	429	708
Parking Violations	184	183	0	0	1
Library	104,311	68,384	18,928	8,462	5,938
Refuse All Other	85,133	51,884	22,272	4,202	4,692
Refuse TRP	4,129	2,750	679	256	307
Major-Traffic	34,105	20,717	8,270	2,162	1,804
Major-Engineer	5,775	5,317	38	3	418
Major-Storm Sewe	6,747	5,133	678	248	543
Major-St&San	25,797	10,267	11,022	2,318	977
Local-Traffic	2,496	2,017	131	81	226
Local-Storm Sewe	7,387	4,950	1,192	463	519
Local-Engineer	3,446	3,300	3	2	141
Local-St&San	16,449	8,250	5,641	1,138	830
CIP Bonds - Lyon Square	1,484	1,283	165	0	36
CIP Series - Amphitheater	1,472	1,283	181	0	9
CIB Series - Scribner	1,636	1,100	527	0	9
Street Cap Const	2,272	2,200	10	0	62
Vital St Oper	2,469	2,017	1	0	451
Parks - Capital Projects	13,101	13,017	2	0	82
Vital St NonBond	40,762	39,784	509	0	469
General Cap Cont	63,589	55,551	6,653	4	1,381
Comm Dev Grant Admin	4,804	4,033	0	254	373
Gt CD JAG	4,608	4,217	147	11	228
Gt CD ESG	4,978	4,217	554	16	183

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .5 - Allocation Summary
For Department Fiscal Services

Receiving Department	Total	Budgeting	Financial Plan	Payroll	General Acctng
Gt CD CDBG	48,254	40,701	4,493	589	2,140
Gt CD Home	19,173	13,750	4,449	191	674
Gt CD Blight Elim	4,452	4,033	174	10	229
Gt CD OCC	23,701	21,450	871	493	765
Gt CD Lead	29,846	25,300	2,527	329	1,500
Gt CD ARPA	9,442	5,133	4,142	1	162
Gt CD Byrne Disc Gnt	2,311	2,200	9	5	95
Gt CD Hope CDD	4,740	3,300	833	30	560
Gt Police	64,106	58,301	2,707	1,477	1,054
Gt Fire	10,908	7,700	1,716	690	403
Gt Planning	553	550	0	0	3
Gt Bldg Insp	1,181	1,100	34	0	47
Gt Eco Develop	1,513	1,467	1	2	41
Gt Water/Env Svcs	5,869	5,133	324	201	186
Gt Admin Serv Support	6,238	5,500	250	128	287
Gt Over & Acctability	5,810	4,400	889	182	237
Gt Parks	553	550	0	0	3
Gt Misc	3,819	3,483	276	0	60
Opioid Settlement	2,247	2,200	9	4	31
MI Justice Train	3,150	2,750	148	0	252
Veh Storage Fac	8,654	6,783	1,080	134	579
Receivership	410	367	0	0	43
Property Mgmt	4,663	4,400	99	4	156
Building Inspect	37,908	23,834	6,848	3,335	2,014
Sidewalk Repair	11,949	7,883	2,590	393	879
Indigent Defense	14,570	9,533	3,329	127	1,507
Community Dispatch	21,702	5,500	8,377	5,054	384
Drug Law Enforc	5,414	4,950	274	0	191
Historical Comm	741	733	0	0	8
Economic Develop	5,842	5,317	132	29	347
Downtown Impv Dt	14,079	11,550	1,723	8	794
GR Bldg Auth	2,422	2,383	1	0	37
Cemetery Care	2,245	2,200	0	0	45
Water Supply Sys	195,525	126,690	43,977	10,838	8,271
Sewage Disp Sys	153,028	79,201	50,104	11,030	6,711
Auto Parking Sys	120,293	86,718	21,689	3,948	5,778
Cemeteries Oper	26,930	23,284	1,767	433	1,239
Golf Course	18,587	15,034	1,784	548	1,114
Belknap Ice Aren	7,385	5,683	1,225	335	142
311 Program	14,201	9,533	2,425	1,040	620
Information Tech	21,049	10,083	9,590	404	744
Motor Equipment	46,950	24,934	13,831	2,801	3,888
Facilities Mgmt	59,867	44,734	8,391	1,351	4,643
Insurance Health	54,154	7,517	41,316	374	4,761
Insurance Paymnt	27,278	17,234	6,935	390	2,517
Engineering	30,877	13,567	9,060	4,250	1,670
DDA	43,668	24,384	16,955	54	2,244
TIFA	9,651	8,617	424	5	602
LDFA	11,461	7,150	3,582	212	401
Brownfield Oper.	30,484	10,083	18,984	459	698
Brownfield Revol Loan	2,209	917	1,190	0	103
61st Dist Court	57,669	23,834	20,339	6,672	3,281

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .5 - Allocation Summary
For Department Fiscal Services

Receiving Department	Total	Budgeting	Financial Plan	Payroll	General Acctng
Bus Impv Dist.	1,889	1,650	150	0	89
Bio-Solid	1,843	1,650	0	0	193
Corridor Impv Proj	19,303	17,234	1,395	0	674
All Others	3,638	2,933	257	0	448
Direct Bill	0	0	0	0	0
Total	2,653,069	1,630,961	621,010	183,440	125,064

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .5 - Allocation Summary
For Department Fiscal Services

Receiving Department	OPEB	Pension
General Expense	237	1
Executive Office	878	206
Human Resources	742	158
Comptroller	717	152
Treasurer	701	150
Fiscal Services	656	140
Purchasing	164	35
Attorney	1,162	247
City Clerk	546	115
Administrative Services	245	52
City Commission	225	48
Communications	305	65
Assessor	672	144
Income Tax	793	170
Planning	704	150
Police	13,772	5,943
OPA	176	37
Police Commun	0	0
Fire	14,226	4,444
Street Lighting	470	101
Parks & Rec	1,541	328
P&R Special Events	2	0
Parks Mil Pool	116	25
Parks Mil Other	17	4
Community Develp GF	101	21
Code Compliance GF	1,095	234
OCC GF	84	18
Economic Development GF	94	20
Air Poll/Storm	196	42
Parking Violations	0	0
Library	2,051	547
Refuse All Other	1,715	367
Refuse TRP	114	24
Major-Traffic	950	203
Major-Engineer	0	0
Major-Storm Sewe	120	26
Major-St&San	1,000	214
Local-Traffic	34	7
Local-Storm Sewe	217	46
Local-Engineer	0	0
Local-St&San	486	104
CIP Bonds - Lyon Square	0	0
CIP Series - Amphitheater	0	0
CIB Series - Scribner	0	0
Street Cap Const	0	0
Vital St Oper	0	0
Parks - Capital Projects	0	0
Vital St NonBond	0	0
General Cap Cont	0	0
Comm Dev Grant Admin	118	25
Gt CD JAG	5	1
Gt CD ESG	8	2

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .5 - Allocation Summary
For Department Fiscal Services**

Receiving Department	OPEB	Pension
Gt CD CDBG	274	59
Gt CD Home	90	19
Gt CD Blight Elim	5	1
Gt CD OCC	100	21
Gt CD Lead	156	33
Gt CD ARPA	3	1
Gt CD Byrne Disc Gnt	2	0
Gt CD Hope CDD	14	3
Gt Police	430	137
Gt Fire	301	98
Gt Planning	0	0
Gt Bldg Insp	0	0
Gt Eco Develop	1	0
Gt Water/Env Svcs	21	4
Gt Admin Serv Support	60	13
Gt Over & Acctability	83	18
Gt Parks	0	0
Gt Misc	0	0
Opioid Settlement	2	0
MI Justice Train	0	0
Veh Storage Fac	64	14
Receivership	0	0
Property Mgmt	2	0
Building Inspect	1,541	336
Sidewalk Repair	168	36
Indigent Defense	61	13
Community Dispatch	1,897	490
Drug Law Enforc	0	0
Historical Comm	0	0
Economic Develop	14	3
Downtown Impv Dt	4	1
GR Bldg Auth	0	0
Cemetery Care	0	0
Water Supply Sys	4,734	1,014
Sewage Disp Sys	4,927	1,054
Auto Parking Sys	1,782	379
Cemeteries Oper	170	37
Golf Course	88	19
Belknap Ice Aren	0	0
311 Program	482	102
Information Tech	188	40
Motor Equipment	1,233	264
Facilities Mgmt	616	131
Insurance Health	154	33
Insurance Paymnt	166	36
Engineering	1,919	411
DDA	25	6
TIFA	2	0
LDFA	96	21
Brownfield Oper.	213	46
Brownfield Revol Loan	0	0
61st Dist Court	2,960	583

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .5 - Allocation Summary
For Department Fiscal Services**

Receiving Department	OPEB	Pension
Bus Impv Dist.	0	0
Bio-Solid	0	0
Corridor Impv Proj	0	0
All Others	0	0
Direct Bill	0	0
Total	72,500	20,093

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .1 - Nature and Extent of Services
For Department Purchasing

The Purchasing department is responsible for procurement of goods and services for all City departments and provides 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 purchasing 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.

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, 2024
Schedule .2 - Costs To Be Allocated
For Department Purchasing

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	572,654			572,654
Cost Adjustments:				
Misc Reimb	0			
Payout Adjustment	0			
Total Departmental Cost Adjustments:	0			0
Inbound Costs:				
Building / Equipment Depr.	17,412		17,412	
General Expense	3,191	147	3,339	
Executive Office	4,077	728	4,805	
Human Resources	6,989	744	7,733	
Comptroller	6,307	206	6,513	
Treasurer	-3		-3	
Fiscal Services	6,811	155	6,966	
Purchasing		614	614	
Attorney		29,500	29,500	
City Clerk		6,088	6,088	
Administrative Services		2,981	2,981	
Total Allocated Additions:	44,784	41,163	85,947	85,947
Total To Be Allocated:	617,438	41,163		658,601

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Purchasing

	Total	G&A	Purchasing
Wages & Benefits			
SALARIES & WAGES	263,214	0	263,214
FRINGE BENEFITS	139,019	0	139,019
Other Expense & Cost			
Supplies	7,724	0	7,724
Other Services	70,406	0	70,406
Computer Services	85,080	0	85,080
Contract Services	0	0	0
Parking	7,156	0	7,156
Equip Rental	55	0	55
Departmental Total			
Expenditures Per Financial Statement	572,654		
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Misc Reimb	0	0	0
Payout Adjustment	0	0	0
Functional Cost			
	572,654	0	572,654
Allocation Step 1			
Inbound - All Others	44,784	0	44,784
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	617,438	0	617,438
Allocation Step 2			
Inbound - All Others	41,163	0	41,163
2nd Allocation	41,163	0	41,163
Total For Purchasing			
Schedule .3 Total	658,601	0	658,601

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
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	173	0.452560	2,794		2,794		2,794
Executive Office	309	0.808329	4,991		4,991		4,991
Human Resources	403	1.054229	6,509		6,509		6,509
Comptroller	102	0.266827	1,648		1,648		1,648
Treasurer	345	0.902503	5,572		5,572		5,572
Fiscal Services	96	0.251131	1,551		1,551		1,551
Purchasing	38	0.099406	614		614		614
Attorney	69	0.180501	1,114		1,114	77	1,192
City Clerk	304	0.795249	4,910		4,910	340	5,251
Administrative Services	225	0.588589	3,634		3,634	252	3,886
City Commission	34	0.088942	549		549	38	587
Communications	26	0.068015	420		420	29	449
Assessor	157	0.410704	2,536		2,536	176	2,712
Income Tax	204	0.533654	3,295		3,295	228	3,523
Planning	216	0.565046	3,489		3,489	242	3,731
Police	813	2.126769	13,131		13,131	910	14,042
OPA	181	0.473487	2,924		2,924	203	3,126
Police Commun	15	0.039239	242		242	17	259
Fire	1,873	4.899678	30,253		30,253	2,097	32,350
Street Lighting	483	1.263505	7,801		7,801	541	8,342
Parks & Rec	2,575	6.736077	41,591		41,591	2,883	44,474
P&R Special Events	15	0.039239	242		242	17	259
Parks Mil Pool	239	0.625213	3,860		3,860	268	4,128
Parks Mil Other	198	0.517959	3,198		3,198	222	3,420
Community Develop GF	7	0.018312	113		113	8	121
Code Compliance GF	140	0.366233	2,261		2,261	157	2,418
OCC GF	63	0.164805	1,018		1,018	71	1,088
Economic Development GF	31	0.081095	501		501	35	535
Air Poll/Storm	50	0.130798	808		808	56	864
Library	1,269	3.319643	20,497		20,497	1,421	21,918
Refuse All Other	879	2.299422	14,198		14,198	984	15,182
Refuse TRP	15	0.039239	242		242	17	259
Major-Traffic	648	1.695137	10,466		10,466	726	11,192
Major-Engineer	314	0.821409	5,072		5,072	352	5,423
Major-Storm Sewe	78	0.204044	1,260		1,260	87	1,347
Major-St&San	502	1.313208	8,108		8,108	562	8,670
Local-Storm Sewe	53	0.138645	856		856	59	915
Local-Engineer	52	0.136030	840		840	58	898
Local-St&San	437	1.143171	7,058		7,058	489	7,548
CIP Bonds - Lyon Square	32	0.083710	517		517	36	553
CIP Series - Amphitheater	6	0.015696	97		97	7	104
CIB Series - Scribner	5	0.013080	81		81	6	86
Street Cap Const	26	0.068015	420		420	29	449
Vital St Oper	1	0.002616	16		16	1	17
Parks - Capital Projects	43	0.112486	695		695	48	743
Vital St NonBond	244	0.638292	3,941		3,941	273	4,214
General Cap Cont	447	1.169331	7,220		7,220	500	7,720
Comm Dev Grant Admin	41	0.107254	662		662	46	708
Gt CD JAG	1	0.002616	16		16	1	17
Gt CD CDBG	59	0.154341	953		953	66	1,019
Gt CD Home	2	0.005232	32		32	2	34
Gt CD Blight Elim	1	0.002616	16		16	1	17

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
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
Gt CD OCC	147	0.384545	2,374		2,374	165	2,539
Gt CD Lead	51	0.133414	824		824	57	881
Gt CD Hope CDD	1	0.002616	16		16	1	17
Gt Police	7	0.018312	113		113	8	121
Gt Fire	36	0.094174	581		581	40	622
Gt Bldg Insp	5	0.013080	81		81	6	86
Gt Water/Env Svcs	2	0.005232	32		32	2	34
Gt Admin Serv Support	20	0.052319	323		323	22	345
Gt Over & Acctability	19	0.049703	307		307	21	328
Gt Misc	18	0.047087	291		291	20	311
MI Justice Train	5	0.013080	81		81	6	86
Veh Storage Fac	204	0.533654	3,295		3,295	228	3,523
Property Mgmt	10	0.026160	162		162	11	173
Building Inspect	200	0.523190	3,230		3,230	224	3,454
Sidewalk Repair	64	0.167421	1,034		1,034	72	1,105
Indigent Defense	8	0.020928	129		129	9	138
Community Dispatch	50	0.130798	808		808	56	864
Drug Law Enforc	85	0.222356	1,373		1,373	95	1,468
Economic Develop	46	0.120334	743		743	52	795
Downtown Impv Dt	210	0.549350	3,392		3,392	235	3,627
Water Supply Sys	5,405	14.139218	87,301		87,301	6,053	93,354
Sewage Disp Sys	4,420	11.562508	71,391		71,391	4,949	76,341
Auto Parking Sys	1,884	4.928454	30,430		30,430	2,110	32,540
Cemeteries Oper	308	0.805713	4,975		4,975	345	5,320
Golf Course	529	1.383839	8,544		8,544	592	9,137
311 Program	102	0.266827	1,648		1,648	114	1,762
Information Tech	173	0.452560	2,794		2,794	194	2,988
Motor Equipment	4,787	12.522563	77,319		77,319	5,360	82,679
Facilities Mgmt	1,693	4.428807	27,345		27,345	1,896	29,241
Insurance Health	152	0.397625	2,455		2,455	170	2,625
Insurance Paymnt	48	0.125566	775		775	54	829
Engineering	144	0.376697	2,326		2,326	161	2,487
DDA	1,390	3.636173	22,451		22,451	1,556	24,008
TIFA	194	0.507495	3,133		3,133	217	3,351
LDFA	35	0.091558	565		565	39	605
Brownfield Oper.	60	0.156957	969		969	67	1,036
61st Dist Court	1,028	2.689199	16,604		16,604	1,151	17,755
Bus Impv Dist.	6	0.015696	97		97	7	104
Bio-Solid	3	0.007848	48		48	3	52
Corridor Impv Proj	139	0.363617	2,245		2,245	156	2,401
Schedule .4 Total for Purchasing	38,227	100.000000	617,438		617,438	41,163	658,601

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, 2024
Schedule .5 - Allocation Summary
For Department Purchasing**

Receiving Department	Total	Purchasing
General Expense	2,794	2,794
Executive Office	4,991	4,991
Human Resources	6,509	6,509
Comptroller	1,648	1,648
Treasurer	5,572	5,572
Fiscal Services	1,551	1,551
Purchasing	614	614
Attorney	1,192	1,192
City Clerk	5,251	5,251
Administrative Services	3,886	3,886
City Commission	587	587
Communications	449	449
Assessor	2,712	2,712
Income Tax	3,523	3,523
Planning	3,731	3,731
Police	14,042	14,042
OPA	3,126	3,126
Police Commun	259	259
Fire	32,350	32,350
Street Lighting	8,342	8,342
Parks & Rec	44,474	44,474
P&R Special Events	259	259
Parks Mil Pool	4,128	4,128
Parks Mil Other	3,420	3,420
Community Develp GF	121	121
Code Compliance GF	2,418	2,418
OCC GF	1,088	1,088
Economic Development GF	535	535
Air Poll/Storm	864	864
Library	21,918	21,918
Refuse All Other	15,182	15,182
Refuse TRP	259	259
Major-Traffic	11,192	11,192
Major-Engineer	5,423	5,423
Major-Storm Sewe	1,347	1,347
Major-St&San	8,670	8,670
Local-Storm Sewe	915	915
Local-Engineer	898	898
Local-St&San	7,548	7,548
CIP Bonds - Lyon Square	553	553
CIP Series - Amphitheater	104	104
CIB Series - Scribner	86	86
Street Cap Const	449	449
Vital St Oper	17	17
Parks - Capital Projects	743	743
Vital St NonBond	4,214	4,214
General Cap Cont	7,720	7,720
Comm Dev Grant Admin	708	708
Gt CD JAG	17	17
Gt CD CDBG	1,019	1,019
Gt CD Home	34	34
Gt CD Blight Elim	17	17

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .5 - Allocation Summary
For Department Purchasing**

Receiving Department	Total	Purchasing
Gt CD OCC	2,539	2,539
Gt CD Lead	881	881
Gt CD Hope CDD	17	17
Gt Police	121	121
Gt Fire	622	622
Gt Bldg Insp	86	86
Gt Water/Env Svcs	34	34
Gt Admin Serv Support	345	345
Gt Over & Acctability	328	328
Gt Misc	311	311
MI Justice Train	86	86
Veh Storage Fac	3,523	3,523
Property Mgmt	173	173
Building Inspect	3,454	3,454
Sidewalk Repair	1,105	1,105
Indigent Defense	138	138
Community Dispatch	864	864
Drug Law Enforc	1,468	1,468
Economic Develop	795	795
Downtown Impv Dt	3,627	3,627
Water Supply Sys	93,354	93,354
Sewage Disp Sys	76,341	76,341
Auto Parking Sys	32,540	32,540
Cemeteries Oper	5,320	5,320
Golf Course	9,137	9,137
311 Program	1,762	1,762
Information Tech	2,988	2,988
Motor Equipment	82,679	82,679
Facilities Mgmt	29,241	29,241
Insurance Health	2,625	2,625
Insurance Paymnt	829	829
Engineering	2,487	2,487
DDA	24,008	24,008
TIFA	3,351	3,351
LDFA	605	605
Brownfield Oper.	1,036	1,036
61st Dist Court	17,755	17,755
Bus Impv Dist.	104	104
Bio-Solid	52	52
Corridor Impv Proj	2,401	2,401
Direct Bill	0	0
Total	658,601	658,601

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .1 - Nature and Extent of Services
For Department Attorney

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 Department 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 to criminal code enforcement and other legal matters that are not specifically related to city departments. For purposes of this cost allocation plan, these costs are not 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, 2024
Schedule .2 - Costs To Be Allocated
For Department Attorney**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,221,176			3,221,176
Cost Adjustments:				
Reimbursement	-15,280			
Payout Adjustment	-19,325			
Total Departmental Cost Adjustments:	-34,605			-34,605
Inbound Costs:				
Building / Equipment Depr.	29,987		29,987	
General Expense	21,567	1,033	22,600	
Executive Office	28,789	5,138	33,927	
Human Resources	49,347	5,254	54,600	
Comptroller	23,892	782	24,674	
Treasurer	3,517	148	3,665	
Fiscal Services	21,217	462	21,679	
Purchasing	1,114	77	1,192	
City Clerk		42,083	42,083	
Administrative Services		21,047	21,047	
Total Allocated Additions:	179,431	76,023	255,454	255,454
Total To Be Allocated:	3,366,002	76,023		3,442,025

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Attorney

	Total	G&A	Legal Services	Ordinance Enfor**
Wages & Benefits				
SALARIES & WAGES	1,921,306	242,466	1,256,860	421,980
FRINGE BENEFITS	918,763	109,598	586,476	222,689
Other Expense & Cost				
Supplies	68,887	1,480	58,732	8,675
Other Services	147,298	126,117	19,201	1,980
Computer Serv	104,659	104,659	0	0
Contract Services	10,218	2,705	7,453	60
Building	4,681	0	4,681	0
Parking	36,293	31,897	0	4,396
Expendable Equip	9,071	6,773	0	2,298
Departmental Total				
Expenditures Per Financial Statement	3,221,176			
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Reimbursement	(15,280)	(1,695)	(13,090)	(495)
Payout Adjustment	(19,325)	0	(19,325)	0
Functional Cost	3,186,571	624,000	1,900,988	661,583
Allocation Step 1				
Inbound - All Others	179,431	22,644	117,384	39,403
Reallocate Admin Costs		(646,644)	484,078	162,566
Unallocated Costs	(863,552)	0	0	(863,552)
1st Allocation	2,502,449	0	2,502,449	0
Allocation Step 2				
Inbound - All Others	76,023	9,594	49,735	16,694
Reallocate Admin Costs		(9,594)	7,182	2,412
Unallocated Costs	(19,106)	0	0	(19,106)
2nd Allocation	56,917	0	56,917	0
Total For Attorney				
Schedule .3 Total	2,559,366	0	2,559,366	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .4 - Detail Activity Allocations
For Department Attorney

Activity - Legal Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Executive Office	1,143.00	17.729176	443,664		443,664		443,664
Human Resources	585.00	9.073988	227,072		227,072		227,072
Comptroller	18.00	0.279200	6,987		6,987		6,987
Treasurer	42.00	0.651466	16,303		16,303		16,303
Fiscal Services	32.00	0.496355	12,421		12,421		12,421
Purchasing	76.00	1.178843	29,500		29,500		29,500
City Clerk	86.00	1.333954	33,382		33,382	1,076	34,457
Administrative Services	130.00	2.016442	50,460		50,460	1,626	52,086
City Commission	726.00	11.261052	281,802		281,802	9,080	290,882
Assessor	224.00	3.474484	86,947		86,947	2,801	89,749
Income Tax	1.00	0.015511	388		388	12	401
Planning	400.00	6.204436	155,263		155,263	5,003	160,266
Police	1,662.00	25.779432	645,117		645,117	20,787	665,904
OPA	90.00	1.395998	34,934		34,934	1,126	36,060
Fire	105.00	1.628664	40,757		40,757	1,313	42,070
Street Lighting	21.00	0.325733	8,151		8,151	263	8,414
Parks & Rec	95.00	1.473554	36,875		36,875	1,188	38,063
Community Develop GF	184.00	2.854041	71,421		71,421	2,301	73,722
Code Compliance GF	36.00	0.558399	13,974		13,974	450	14,424
Air Poll/Storm	2.00	0.031022	776		776	25	801
Library	35.00	0.542888	13,586		13,586	438	14,023
Refuse All Other	21.00	0.325733	8,151		8,151	263	8,414
Gt CD OCC	6.00	0.093067	2,329		2,329	75	2,404
Veh Storage Fac	76.00	1.178843	29,500		29,500	950	30,450
Economic Develop	61.00	0.946177	23,678		23,678	763	24,441
Water Supply Sys	81.00	1.256398	31,441		31,441	1,013	32,454
Sewage Disp Sys	72.00	1.116799	27,947		27,947	900	28,848
Auto Parking Sys	68.00	1.054754	26,395		26,395	850	27,245
311 Program	2.00	0.031022	776		776	25	801
Information Tech	14.00	0.217155	5,434		5,434	175	5,609
Facilities Mgmt	13.00	0.201644	5,046		5,046	163	5,209
Engineering	335.00	5.196215	130,033		130,033	4,190	134,222
Bus Impv Dist.	1.00	0.015511	388		388	12	401
Corridor Impv Proj	4.00	0.062044	1,553		1,553	50	1,603
Schedule .4 Total for Legal Services	6,447.00	100.000000	2,502,449		2,502,449	56,917	2,559,366

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, 2024
Schedule .5 - Allocation Summary
For Department Attorney**

Receiving Department	Total	Legal Services
Executive Office	443,664	443,664
Human Resources	227,072	227,072
Comptroller	6,987	6,987
Treasurer	16,303	16,303
Fiscal Services	12,421	12,421
Purchasing	29,500	29,500
City Clerk	34,457	34,457
Administrative Services	52,086	52,086
City Commission	290,882	290,882
Assessor	89,749	89,749
Income Tax	401	401
Planning	160,266	160,266
Police	665,904	665,904
OPA	36,060	36,060
Fire	42,070	42,070
Street Lighting	8,414	8,414
Parks & Rec	38,063	38,063
Community Develop GF	73,722	73,722
Code Compliance GF	14,424	14,424
Air Poll/Storm	801	801
Library	14,023	14,023
Refuse All Other	8,414	8,414
Gt CD OCC	2,404	2,404
Veh Storage Fac	30,450	30,450
Economic Develop	24,441	24,441
Water Supply Sys	32,454	32,454
Sewage Disp Sys	28,848	28,848
Auto Parking Sys	27,245	27,245
311 Program	801	801
Information Tech	5,609	5,609
Facilities Mgmt	5,209	5,209
Engineering	134,222	134,222
Bus Impv Dist.	401	401
Corridor Impv Proj	1,603	1,603
Direct Bill	0	0
Total	2,559,366	2,559,366

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
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, register voters, facilitate City Commission meetings; license businesses, and to manage and preserve the official records of the City. Costs have been segregated into the following activities and are 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 are not 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, 2024
Schedule .2 - Costs To Be Allocated
For Department City Clerk**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,786,894			2,786,894
Cost Adjustments:				
Misc Reimbursement	0			
Payout Adjustment	-6,270			
Total Departmental Cost Adjustments:	-6,270			-6,270
Inbound Costs:				
Building / Equipment Depr.	101,503		101,503	
General Expense	12,107	485	12,592	
Executive Office	16,750	2,989	19,739	
Human Resources	28,711	3,057	31,767	
Comptroller	34,440	1,122	35,561	
Treasurer	19,012	885	19,897	
Fiscal Services	31,701	728	32,429	
Purchasing	4,910	340	5,251	
Attorney	33,382	1,076	34,457	
City Clerk		37,487	37,487	
Administrative Services		12,245	12,245	
Total Allocated Additions:	282,515	60,414	342,929	342,929
Total To Be Allocated:	3,063,139	60,414		3,123,553

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department City Clerk

	Total	G&A	Archives	Contracts	General Gov't**
Wages & Benefits					
SALARIES & WAGES	1,160,602	172,695	165,659	9,927	812,321
FRINGE BENEFITS	491,803	84,074	94,744	5,527	307,458
Other Expense & Cost					
Election Pay	0	0	0	0	0
Office Supplies	94,131	3,740	6,734	0	83,657
Postage	63,530	0	0	0	63,530
Building Expense	222,147	34,548	1,465	0	186,134
Other Services	498,121	61,791	160,096	4,095	272,139
Computer Services	77,083	75,236	0	0	1,847
Contract Svcs	136,241	0	672	0	135,569
Community Prom.	41,600	0	0	0	41,600
Equipment	1,634	0	1,634	0	0
Audit Footing Adjustment	2	2	0	0	0
Departmental Total					
Expenditures Per Financial Statement	2,786,894				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Misc Reimbursement	0	0	0	0	0
Payout Adjustment	(6,270)	0	0	0	(6,270)
Functional Cost	2,780,624	432,086	431,004	19,549	1,897,985
Allocation Step 1					
Inbound - Building / Equipment Depr.: Records Center	69,655	0	69,655	0	0
Inbound - Treasurer	19,012	0	0	0	19,012
Inbound - All Others	193,848	28,845	27,662	1,667	135,675
Reallocate Admin Costs		(460,931)	0	4,241	456,690
Unallocated Costs	(2,509,361)	0	0	0	(2,509,361)
1st Allocation	553,778	0	528,321	25,456	0
Allocation Step 2					
Inbound - Treasurer	885	0	0	0	885
Inbound - City Clerk: Archives	37,383	0	0	0	37,383
Inbound - All Others	22,145	3,295	3,160	189	15,502
Reallocate Admin Costs		(3,295)	0	30	3,264
Unallocated Costs	(57,034)	0	0	0	(57,034)
2nd Allocation	3,380	0	3,160	220	0
Total For City Clerk					
Schedule .3 Total	557,157	0	531,481	25,676	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
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	9.000	0.040351	213		213		213
Executive Office	322.750	1.447039	7,645		7,645		7,645
Human Resources	1,054.000	4.725573	24,966		24,966		24,966
Comptroller	667.825	2.994171	15,819		15,819		15,819
Treasurer	293.875	1.317579	6,961		6,961		6,961
Fiscal Services	222.000	0.995329	5,259		5,259		5,259
Attorney	1,767.875	7.926207	41,876		41,876		41,876
City Clerk	1,578.210	7.075851	37,383		37,383		37,383
Administrative Services	131.375	0.589015	3,112		3,112	25	3,137
City Commission	58.630	0.262866	1,389		1,389	11	1,400
Assessor	1,060.625	4.755276	25,123		25,123	204	25,328
Planning	556.675	2.495833	13,186		13,186	107	13,293
Police	39.000	0.174855	924		924	8	931
Fire	733.175	3.287165	17,367		17,367	141	17,508
Parks & Rec	417.725	1.872856	9,895		9,895	81	9,975
Community Develop GF	117.093	0.524982	2,774		2,774	23	2,796
Library	57.625	0.258360	1,365		1,365	11	1,376
Refuse All Other	1.000	0.004483	24		24	0	24
Major-Traffic	184.000	0.824958	4,358		4,358	35	4,394
Major-St&San	18.625	0.083505	441		441	4	445
Gt CD JAG	4.704	0.021090	111		111	1	112
Gt CD ESG	7.750	0.034747	184		184	1	185
Gt CD CDBG	368.908	1.653986	8,738		8,738	71	8,809
Gt CD Home	133.837	0.600054	3,170		3,170	26	3,196
Gt CD Blight Elim	4.403	0.019741	104		104	1	105
Gt CD OCC	22.000	0.098636	521		521	4	525
Gt CD Lead	122.474	0.549108	2,901		2,901	24	2,925
Gt CD Byrne Disc Gnt	1.832	0.008214	43		43	0	44
Gt CD Hope CDD	20.172	0.090440	478		478	4	482
Opioid Settlement	2.762	0.012383	65		65	0	66
Building Inspect	1,909.625	8.561739	45,234		45,234	368	45,602
Indigent Defense	26.690	0.119664	632		632	5	637
Economic Develop	217.565	0.975445	5,154		5,154	42	5,195
Water Supply Sys	143.000	0.641136	3,387		3,387	28	3,415
Sewage Disp Sys	422.250	1.893143	10,002		10,002	81	10,083
Auto Parking Sys	84.750	0.379974	2,008		2,008	16	2,024
Information Tech	19.500	0.087428	462		462	4	466
Facilities Mgmt	25.875	0.116010	613		613	5	618
Insurance Paymnt	275.135	1.233558	6,517		6,517	53	6,570
Engineering	3,262.108	14.625550	77,270		77,270	629	77,899
DDA	109.750	0.492060	2,600		2,600	21	2,621
61st Dist Court	324.000	1.452643	7,675		7,675	62	7,737
All Others	5,504.000	24.676997	130,374	(8,432)	121,942	1,062	123,004
Schedule .4 Total for Archives	22,304.173	100.000000	528,321	(8,432)	519,889	3,160	523,049
Direct Billed				8,432	8,432		8,432
Schedule .3 Total for Archives	22,304.173	100.000000		0	528,321	3,160	531,481

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, 2024
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	27	3.668478	934		934		934
Human Resources	5	0.679348	173		173		173
Comptroller	3	0.407609	104		104		104
Treasurer	2	0.271739	69		69		69
Purchasing	176	23.913044	6,088		6,088		6,088
Attorney	6	0.815217	207		207		207
City Clerk	3	0.407609	104		104		104
Administrative Services	38	5.163043	1,314		1,314	16	1,330
Assessor	7	0.951087	242		242	3	245
Planning	6	0.815217	207		207	2	210
Police	6	0.815217	207		207	2	210
OPA	2	0.271739	69		69	1	70
Fire	5	0.679348	173		173	2	175
Parks & Rec	29	3.940217	1,003		1,003	12	1,015
Community Develop GF	147	19.972826	5,084		5,084	64	5,149
Gt CD OCC	3	0.407609	104		104	1	105
Economic Develop	28	3.804348	968		968	12	980
Water Supply Sys	15	2.038043	519		519	6	525
Sewage Disp Sys	6	0.815217	207		207	2	210
Auto Parking Sys	10	1.358696	346		346	4	350
Facilities Mgmt	1	0.135870	35		35	0	35
Engineering	134	18.206522	4,635		4,635	57	4,692
All Others	77	10.461957	2,663		2,663	33	2,696
Schedule .4 Total for Contracts	736	100.000000	25,456		25,456	220	25,676

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, 2024
Schedule .5 - Allocation Summary
For Department City Clerk**

Receiving Department	Total	Archives	Contracts
General Expense	213	213	0
Executive Office	8,579	7,645	934
Human Resources	25,139	24,966	173
Comptroller	15,923	15,819	104
Treasurer	7,030	6,961	69
Fiscal Services	5,259	5,259	0
Purchasing	6,088	0	6,088
Attorney	42,083	41,876	207
City Clerk	37,487	37,383	104
Administrative Services	4,468	3,137	1,330
City Commission	1,400	1,400	0
Assessor	25,572	25,328	245
Planning	13,503	13,293	210
Police	1,141	931	210
OPA	70	0	70
Fire	17,683	17,508	175
Parks & Rec	10,991	9,975	1,015
Community Develop GF	7,945	2,796	5,149
Library	1,376	1,376	0
Refuse All Other	24	24	0
Major-Traffic	4,394	4,394	0
Major-St&San	445	445	0
Gt CD JAG	112	112	0
Gt CD ESG	185	185	0
Gt CD CDBG	8,809	8,809	0
Gt CD Home	3,196	3,196	0
Gt CD Blight Elim	105	105	0
Gt CD OCC	630	525	105
Gt CD Lead	2,925	2,925	0
Gt CD Byrne Disc Gnt	44	44	0
Gt CD Hope CDD	482	482	0
Opioid Settlement	66	66	0
Building Inspect	45,602	45,602	0
Indigent Defense	637	637	0
Economic Develop	6,176	5,195	980
Water Supply Sys	3,940	3,415	525
Sewage Disp Sys	10,293	10,083	210
Auto Parking Sys	2,374	2,024	350
Information Tech	466	466	0
Facilities Mgmt	653	618	35
Insurance Paymnt	6,570	6,570	0
Engineering	82,591	77,899	4,692
DDA	2,621	2,621	0
61st Dist Court	7,737	7,737	0
All Others	125,700	123,004	2,696
Direct Bill	8,432	8,432	0
Total	557,157	531,481	25,676

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .1 - Nature and Extent of Services
For Department Administrative Services

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

- **Diversity & Inclusion** – The costs identified in this activity are necessary to ensure City services 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, 2024
Schedule .2 - Costs To Be Allocated
For Department Administrative Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,526,924			1,526,924
Cost Adjustments:				
Misc Reimb	-41,781			
Payout Adjustment	-19,202			
Total Departmental Cost Adjustments:	-60,983			-60,983
Inbound Costs:				
Building / Equipment Depr.	3,306		3,306	
General Expense	5,553	219	5,772	
Executive Office	7,707	1,375	9,083	
Human Resources	13,211	1,407	14,617	
Comptroller	19,861	645	20,506	
Treasurer	0		0	
Fiscal Services	18,010	415	18,425	
Purchasing	3,634	252	3,886	
Attorney	50,460	1,626	52,086	
City Clerk	4,426	42	4,468	
Administrative Services		5,634	5,634	
Total Allocated Additions:	126,168	11,615	137,783	137,783
Total To Be Allocated:	1,592,109	11,615		1,603,724

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .3 - Costs Allocated By Activity
For Department Administrative Services

	Total	G&A	Diversity & Inc
Wages & Benefits			
SALARIES & WAGES	545,241	0	545,241
FRINGE BENEFITS	215,082	0	215,082
Other Expense & Cost			
Supplies	42,580	0	42,580
Other Services	105,320	0	105,320
Computer Services	22,980	0	22,980
Building Expense	40,840	0	40,840
Contract Services	412,614	0	412,614
Parking	19,278	0	19,278
Telephone	11,745	0	11,745
Comm Promo	111,244	0	111,244
Departmental Total			
Expenditures Per Financial Statement	1,526,924		
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Misc Reimb	(41,781)	0	(41,781)
Payout Adjustment	(19,202)	0	(19,202)
Functional Cost	1,465,941	0	1,465,941
Allocation Step 1			
Inbound - All Others	126,168	0	126,168
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	1,592,109	0	1,592,109
Allocation Step 2			
Inbound - All Others	11,615	0	11,615
2nd Allocation	11,615	0	11,615
Total For Administrative Services			
Schedule .3 Total	1,603,724	0	1,603,724

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
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	640,050	0.297915	4,743		4,743		4,743
Executive Office	2,334,556	1.086633	17,300		17,300		17,300
Human Resources	1,938,558	0.902313	14,366		14,366		14,366
Comptroller	1,799,774	0.837715	13,337		13,337		13,337
Treasurer	1,773,732	0.825594	13,144		13,144		13,144
Fiscal Services	1,615,027	0.751724	11,968		11,968		11,968
Purchasing	402,233	0.187222	2,981		2,981		2,981
Attorney	2,840,069	1.321927	21,047		21,047		21,047
City Clerk	1,652,405	0.769122	12,245		12,245		12,245
Administrative Services	760,323	0.353897	5,634		5,634		5,634
City Commission	612,065	0.284889	4,536		4,536	36	4,571
Communications	804,341	0.374385	5,961		5,961	47	6,008
Assessor	1,673,441	0.778913	12,401		12,401	98	12,499
Income Tax	2,041,596	0.950273	15,129		15,129	119	15,248
Planning	1,736,036	0.808048	12,865		12,865	101	12,966
Police	50,747,773	23.620851	376,070		376,070	2,962	379,032
OPA	440,666	0.205111	3,266		3,266	26	3,291
Fire	36,135,455	16.819461	267,784		267,784	2,108	269,892
Street Lighting	1,284,542	0.597898	9,519		9,519	75	9,594
Parks & Rec	4,997,692	2.326205	37,036		37,036	292	37,327
P&R Special Events	4,185	0.001948	31		31	0	31
Parks Mil Pool	763,789	0.355510	5,660		5,660	45	5,705
Parks Mil Other	49,711	0.023138	368		368	3	371
Community Develop GF	263,247	0.122530	1,951		1,951	15	1,966
Code Compliance GF	2,746,549	1.278397	20,353		20,353	160	20,514
OCC GF	214,939	0.100045	1,593		1,593	12	1,605
Economic Development GF	230,825	0.107439	1,711		1,711	13	1,724
Air Poll/Storm	512,114	0.238366	3,795		3,795	30	3,825
Library	8,021,128	3.733481	59,441		59,441	468	59,909
Refuse All Other	4,912,798	2.286691	36,407		36,407	287	36,693
Refuse TRP	314,510	0.146391	2,331		2,331	18	2,349
Major-Traffic	2,498,383	1.162887	18,514		18,514	146	18,660
Major-Engineer	2,774	0.001291	21		21	0	21
Major-Storm Sewe	300,846	0.140031	2,229		2,229	18	2,247
Major-St&San	2,808,720	1.307335	20,814		20,814	164	20,978
Local-Traffic	97,396	0.045334	722		722	6	727
Local-Storm Sewe	555,515	0.258568	4,117		4,117	32	4,149
Local-Engineer	1,997	0.000930	15		15	0	15
Local-St&San	1,356,127	0.631217	10,050		10,050	79	10,129
Vital St NonBond	253	0.000118	2		2	0	2
General Cap Cont	4,151	0.001932	31		31	0	31
Gt CD JAG	14,219	0.006618	105		105	1	106
Gt CD ESG	21,135	0.009837	157		157	1	158
Gt CD CDBG	801,861	0.373231	5,942		5,942	47	5,989
Gt CD Home	258,141	0.120153	1,913		1,913	15	1,928
Gt CD Blight Elim	13,667	0.006361	101		101	1	102
Gt CD OCC	492,606	0.229286	3,650		3,650	29	3,679
Gt CD Lead	461,476	0.214797	3,420		3,420	27	3,447
Gt CD ARPA	2,917	0.001358	22		22	0	22
Gt CD Byrne Disc Gnt	5,975	0.002781	44		44	0	45
Gt CD Hope CDD	41,835	0.019472	310		310	2	312
Gt Police	1,596,640	0.743166	11,832		11,832	93	11,925

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
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
Gt Fire	846,994	0.394238	6,277		6,277	49	6,326
Gt Eco Develop	2,965	0.001380	22		22	0	22
Gt Water/Env Svcs	170,396	0.079312	1,263		1,263	10	1,273
Gt Admin Serv Support	151,331	0.070438	1,121		1,121	9	1,130
Gt Over & Acctability	215,052	0.100097	1,594		1,594	12	1,606
Opioid Settlement	4,524	0.002106	34		34	0	34
Veh Storage Fac	158,119	0.073597	1,172		1,172	9	1,181
Property Mgmt	4,955	0.002306	37		37	0	37
Building Inspect	3,897,133	1.813944	28,880		28,880	227	29,107
Sidewalk Repair	460,227	0.214215	3,411		3,411	27	3,437
Indigent Defense	156,722	0.072947	1,161		1,161	9	1,171
Community Dispatch	5,835,019	2.715944	43,241		43,241	340	43,581
Economic Develop	34,349	0.015988	255		255	2	256
Downtown Impv Dt	31,888	0.014842	236		236	2	238
Water Supply Sys	12,233,061	5.693950	90,654		90,654	714	91,368
Sewage Disp Sys	13,896,457	6.468188	102,981		102,981	811	103,791
Auto Parking Sys	4,937,146	2.298024	36,587		36,587	288	36,875
Cemeteries Oper	536,807	0.249860	3,978		3,978	31	4,009
Golf Course	618,712	0.287983	4,585		4,585	36	4,621
Belknap Ice Aren	289,699	0.134842	2,147		2,147	17	2,164
311 Program	1,234,251	0.574489	9,146		9,146	72	9,218
Information Tech	441,749	0.205615	3,274		3,274	26	3,299
Motor Equipment	3,342,371	1.555726	24,769		24,769	195	24,964
Facilities Mgmt	1,543,575	0.718466	11,439		11,439	90	11,529
Insurance Health	421,989	0.196417	3,127		3,127	25	3,152
Insurance Paymnt	327,692	0.152526	2,428		2,428	19	2,448
Engineering	5,270,649	2.453255	39,059		39,059	308	39,366
DDA	2,295,783	1.068586	17,013		17,013	134	17,147
TIFA	120,483	0.056080	893		893	7	900
LDFA	236,205	0.109943	1,750		1,750	14	1,764
Brownfield Oper.	524,295	0.244036	3,885		3,885	31	3,916
61st Dist Court	8,810,655	4.100971	65,292		65,292	514	65,806
Bus Impv Dist.	20,796	0.009680	154		154	1	155
Corridor Impv Proj	170,315	0.079274	1,262		1,262	10	1,272
Schedule .4 Total for Diversity & Inc	214,843,127	100.000000	1,592,109		1,592,109	11,615	1,603,724

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

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .5 - Allocation Summary
For Department Administrative Services

Receiving Department	Total	Diversity & Inc
General Expense	4,743	4,743
Executive Office	17,300	17,300
Human Resources	14,366	14,366
Comptroller	13,337	13,337
Treasurer	13,144	13,144
Fiscal Services	11,968	11,968
Purchasing	2,981	2,981
Attorney	21,047	21,047
City Clerk	12,245	12,245
Administrative Services	5,634	5,634
City Commission	4,571	4,571
Communications	6,008	6,008
Assessor	12,499	12,499
Income Tax	15,248	15,248
Planning	12,966	12,966
Police	379,032	379,032
OPA	3,291	3,291
Fire	269,892	269,892
Street Lighting	9,594	9,594
Parks & Rec	37,327	37,327
P&R Special Events	31	31
Parks Mil Pool	5,705	5,705
Parks Mil Other	371	371
Community Develp GF	1,966	1,966
Code Compliance GF	20,514	20,514
OCC GF	1,605	1,605
Economic Development GF	1,724	1,724
Air Poll/Storm	3,825	3,825
Library	59,909	59,909
Refuse All Other	36,693	36,693
Refuse TRP	2,349	2,349
Major-Traffic	18,660	18,660
Major-Engineer	21	21
Major-Storm Sewe	2,247	2,247
Major-St&San	20,978	20,978
Local-Traffic	727	727
Local-Storm Sewe	4,149	4,149
Local-Engineer	15	15
Local-St&San	10,129	10,129
Vital St NonBond	2	2
General Cap Cont	31	31
Gt CD JAG	106	106
Gt CD ESG	158	158
Gt CD CDBG	5,989	5,989
Gt CD Home	1,928	1,928
Gt CD Blight Elim	102	102
Gt CD OCC	3,679	3,679
Gt CD Lead	3,447	3,447
Gt CD ARPA	22	22
Gt CD Byrne Disc Gnt	45	45
Gt CD Hope CDD	312	312
Gt Police	11,925	11,925

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2024
Schedule .5 - Allocation Summary
For Department Administrative Services**

Receiving Department	Total	Diversity & Inc
Gt Fire	6,326	6,326
Gt Eco Develop	22	22
Gt Water/Env Svcs	1,273	1,273
Gt Admin Serv Support	1,130	1,130
Gt Over & Acctability	1,606	1,606
Opioid Settlement	34	34
Veh Storage Fac	1,181	1,181
Property Mgmt	37	37
Building Inspect	29,107	29,107
Sidewalk Repair	3,437	3,437
Indigent Defense	1,171	1,171
Community Dispatch	43,581	43,581
Economic Develop	256	256
Downtown Impv Dt	238	238
Water Supply Sys	91,368	91,368
Sewage Disp Sys	103,791	103,791
Auto Parking Sys	36,875	36,875
Cemeteries Oper	4,009	4,009
Golf Course	4,621	4,621
Belknap Ice Aren	2,164	2,164
311 Program	9,218	9,218
Information Tech	3,299	3,299
Motor Equipment	24,964	24,964
Facilities Mgmt	11,529	11,529
Insurance Health	3,152	3,152
Insurance Paymnt	2,448	2,448
Engineering	39,366	39,366
DDA	17,147	17,147
TIFA	900	900
LDFA	1,764	1,764
Brownfield Oper.	3,916	3,916
61st Dist Court	65,806	65,806
Bus Impv Dist.	155	155
Corridor Impv Proj	1,272	1,272
Direct Bill	0	0
Total	1,603,724	1,603,724

Section D: Supplemental Data

City of Grand Rapids, Michigan
Central Service Department Expense Reconciliation
Based On The Fiscal Year Ended June 30, 2024

Central Service Department	Audit Page	Total		Cost		Direct Billed	Total Allocated
		Per Audit	Disallowed	Adjustments	Unallocated		
Building & Equipment				822,472			822,472
General Expense	Page 120	9,360,549		1,724,564	(9,174,525)		1,910,588
Executive Office	See Below	3,488,855	-	(638,426)	(1,170,087)		1,680,342
Human Resources	Page 120	3,603,460	-	(97,353)			3,506,107
Comptroller	Page 120	2,786,160	-	(8,927)			2,777,233
Treasurer	Page 120	2,663,310	-	(1,878)	(1,414,160)		1,247,272
Fiscal Services	See Below	2,513,858	-	(1,207)			2,512,651
Purchasing	See Below	572,654	-	-			572,654
Dept of Law	Page 120	3,221,176	-	(34,605)	(882,658)		2,303,913
City Clerk	Page 120	2,786,894	-	(6,270)	(2,566,396)	(8,432)	205,796
Administrative Services	Page 120	1,526,924	-	(60,983)			1,465,941
Total		32,523,840	-	1,697,387	(15,207,825)	(8,432)	19,004,970

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

<u>Executive Office & City Comm.</u>	Amount
1010-172-XXXX Executive Office	3,488,855
Sub Total (Central Service Dept.)	3,488,855
1010-101-1000 City Commission	679,833
1010-267-XXXX Communications	1,123,330
Sub Total (Non Central Services)	1,803,163
Grand Total Executive & CC Page 120	5,292,017

<u>Fiscal Services Divisions</u>	Amount
1010-212-XXXX Fiscal Services	2,513,858
1010-233-1000 Purchasing	572,654
Sub Total (Central Service Depts.)	3,086,511
1010-257-1000 Assessor	2,269,377
1010-255-1000 Income Tax	2,996,471
Sub Total (Non Central Services)	5,265,848
Grand Total Fiscal Services Page 120	8,352,359

City of Grand Rapids, Michigan
Proposed Indirect Cost Rate
Community Development
Based on the Fiscal Year Ended June 30, 2024

The following page contains “Exhibit A” which identifies the calculation for the average Provisional Rate of 23.2% 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 Year 2024. 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 2024
For Use In Fiscal 2026**

Fund	Dept	Major Program	CAP Description	FY 2024	FY 2024	FY 2026	FY 2026
				Wages & Fringes	Actual Indirect Costs	Proposed Indirect Costs	Proposed Rate
2730	694	JAG	Gt CD JAG	14,379	9,737	9,737	67.7%
2733	694	ESG	Gt CD ESG	21,295	9,662	9,662	45.4%
2733	694	CDBG	Gt CD CDBG	806,021	172,984	172,984	21.5%
2734	694	HOME	Gt CD Home	259,331	51,862	51,862	20.0%
2730	694	Z23BLTA	Gt CD Blight Elim	13,667	8,989	8,989	65.8%
2735	694	Multiple	Gt CD Lead	462,936	89,402	89,402	19.3%
2730	694	Multiple	Gt CD ARPA	2,917	12,877	12,877	441.5%
2730	694	CAAD	Gt CD Byrne	5,975	4,108	4,108	68.8%
2730	694	Multiple	Gt CD Hope CDD	41,835	17,616	17,616	42.1%
Totals				1,628,356	377,237	377,237	23.2%

maximus

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