



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

Fiscal Year 2023 Actual Expenditures

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

Fiscal Year 2023 Actual Expenditures

Final Report – February 2024

Based on Actual Expenditures for the
Fiscal Year Ended June 30, 2023

MAXIMUS

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

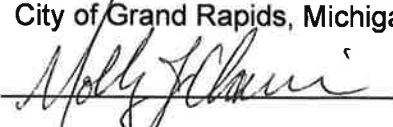
TITLE 2 OF THE CFR, PART 200
CERTIFICATION OF COST ALLOCATION PLAN

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, 2023 to establish cost allocations or billings for the year beginning July 1, 2024, 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:	
Name of Official:	<u>Molly J. Clarin</u>
Title:	<u>Chief Financial Officer</u>
Date:	<u>February 12, 2024</u>

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Table of Contents**

Section A: Cost Allocation Methodology and Process	A-1
Section B: Organizational Chart	B-1
Section C: Cost Allocation Plan	C-1
Summary Data	C-2
Schedule A - Allocated Costs By Department.....	C-2
Schedule B - Fixed Costs Proposed.....	C-22
Schedule C - Summary Of Allocated Costs	C-24
Schedule E - Summary Of Allocation Basis	C-27
Building / Equipment Depr.....	C-29
Schedule .1 - Nature and Extent of Services	C-29
Schedule .2 - Detail Costs To Be Allocated	C-30
Schedule .3 - Costs To Be Allocated By Activity.....	C-31
Schedule .4 - Detail Activity Allocations	C-32
Schedule .5 - Allocation Summary	C-35
General Expense.....	C-36
Schedule .1 - Nature and Extent of Services	C-36
Schedule .2 - Detail Costs To Be Allocated	C-37
Schedule .3 - Costs To Be Allocated By Activity.....	C-38
Schedule .4 - Detail Activity Allocations	C-42
Schedule .5 - Allocation Summary	C-50
Executive Office.....	C-53
Schedule .1 - Nature and Extent of Services	C-53
Schedule .2 - Detail Costs To Be Allocated	C-54
Schedule .3 - Costs To Be Allocated By Activity.....	C-55
Schedule .4 - Detail Activity Allocations	C-56
Schedule .5 - Allocation Summary	C-58
Human Resources.....	C-60
Schedule .1 - Nature and Extent of Services	C-60
Schedule .2 - Detail Costs To Be Allocated	C-61
Schedule .3 - Costs To Be Allocated By Activity.....	C-62
Schedule .4 - Detail Activity Allocations	C-63
Schedule .5 - Allocation Summary	C-67
Comptroller.....	C-69
Schedule .1 - Nature and Extent of Services	C-69
Schedule .2 - Detail Costs To Be Allocated	C-70
Schedule .3 - Costs To Be Allocated By Activity.....	C-71
Schedule .4 - Detail Activity Allocations	C-72
Schedule .5 - Allocation Summary	C-78
Treasurer	C-80
Schedule .1 - Nature and Extent of Services	C-80
Schedule .2 - Detail Costs To Be Allocated	C-81
Schedule .3 - Costs To Be Allocated By Activity.....	C-82
Schedule .4 - Detail Activity Allocations	C-85
Schedule .5 - Allocation Summary	C-94
Fiscal Services	C-98

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Table of Contents**

Schedule .1 - Nature and Extent of Services	C-98
Schedule .2 - Detail Costs To Be Allocated	C-99
Schedule .3 - Costs To Be Allocated By Activity	C-100
Schedule .4 - Detail Activity Allocations	C-102
Schedule .5 - Allocation Summary	C-115
Purchasing	C-119
Schedule .1 - Nature and Extent of Services	C-119
Schedule .2 - Detail Costs To Be Allocated	C-120
Schedule .3 - Costs To Be Allocated By Activity	C-121
Schedule .4 - Detail Activity Allocations	C-122
Schedule .5 - Allocation Summary	C-124
Dept of Law	C-126
Schedule .1 - Nature and Extent of Services	C-126
Schedule .2 - Detail Costs To Be Allocated	C-127
Schedule .3 - Costs To Be Allocated By Activity	C-128
Schedule .4 - Detail Activity Allocations	C-129
Schedule .5 - Allocation Summary	C-130
City Clerk	C-131
Schedule .1 - Nature and Extent of Services	C-131
Schedule .2 - Detail Costs To Be Allocated	C-132
Schedule .3 - Costs To Be Allocated By Activity	C-133
Schedule .4 - Detail Activity Allocations	C-134
Schedule .5 - Allocation Summary	C-136
Administrative Services	C-137
Schedule .1 - Nature and Extent of Services	C-137
Schedule .2 - Detail Costs To Be Allocated	C-138
Schedule .3 - Costs To Be Allocated By Activity	C-139
Schedule .4 - Detail Activity Allocations	C-140
Schedule .5 - Allocation Summary	C-142
Comm Dev Grant Admin	C-144
Schedule .1 - Nature and Extent of Services	C-144
Schedule .2 - Detail Costs To Be Allocated	C-145
Schedule .3 - Costs To Be Allocated By Activity	C-146
Schedule .4 - Detail Activity Allocations	C-147
Schedule .5 - Allocation Summary	C-148
Section D: Supplemental Data	D-1
Central Service Reconciliation	D-2
Community Development Indirect Rate	D-3

Section A: Cost Allocation Methodology and Process

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Cost Allocation Methodology and Process

A. Cost Allocation Methodology and Process

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by Maximus Consulting Services, Inc. (Maximus) for City of Grand Rapids. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, Maximus used cost data and allocation statistics to allocate the costs to departments/divisions/programs for Fiscal Year (FY) 2023.

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

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Cost Allocation Methodology and Process

- Costs received from other Central Service Departments that have completed their first round allocations

Results

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

A.1.2 Second Step-Down

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

Process

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

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

Results

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

A.1.3 Supplemental Comments

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

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

A.2 Cost Allocation Process

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

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

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Cost Allocation Methodology and Process

provide services to other departments/divisions/programs. These cost pools become the “Central Service Departments” in the CAP.

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

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

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

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

A.2.4 Accommodating Exceptions and Adjustments

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

A.2.5 Developing the CAP

The Maximus Cost Allocation Plan typically is organized as follows:

- Cover
- Certification, if required
- Table of Contents
- Cost Allocation Methodology and Process
- Organizational Chart
- CAP: Summary and Detail Schedules
- Supplemental Materials

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

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.

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Cost Allocation Methodology and Process

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

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

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

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

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

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

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

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

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

Detail Schedules

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

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

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

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Cost Allocation Methodology and Process

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 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.

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Cost Allocation Methodology and Process

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, 2023
Schedule A - Allocated Costs By Department**

Central Service Departments	City Commission	Communications	Tech & Change Mgmt	Assessor	Income Tax
Building / Equipment Depr.	12,480	0	0	36,331	33,776
General Expense	1,282	5,181	0	8,709	12,028
Executive Office	6,663	9,560	0	16,352	21,970
Human Resources	9,463	16,786	0	28,713	38,577
Comptroller	6,791	11,991	0	12,863	14,677
Treasurer	0	0	0	1,864	4,438
Fiscal Services	5,557	9,327	0	11,065	12,138
Purchasing	443	320	0	1,624	2,055
Dept of Law	382,940	0	0	86,804	215
City Clerk	1,275	0	0	22,732	0
Administrative Services	4,252	6,102	0	10,437	14,022
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2023	431,145	59,267	0	237,493	153,897
Roll Forwards	0	0	0	0	0
Fixed Costs	431,145	59,267	0	237,493	153,897
Adjustments	0	0	0	0	0
Proposed Costs Future Period	431,145	59,267	0	237,493	153,897

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	Planning	Police	OPA	Police Commun	Fire
Building / Equipment Depr.	0	0	12,864	0	0
General Expense	11,902	361,190	2,774	115	243,219
Executive Office	18,506	542,973	4,396	0	366,997
Human Resources	32,494	953,387	7,718	0	644,398
Comptroller	45,095	219,789	11,086	2,798	166,822
Treasurer	24,871	3,668	0	0	25,073
Fiscal Services	33,671	175,266	8,724	1,841	131,268
Purchasing	2,843	10,140	1,391	185	22,138
Dept of Law	117,982	588,623	37,514	0	22,515
City Clerk	10,969	1,102	0	0	14,457
Administrative Services	11,811	346,544	2,805	0	234,230
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2023	310,142	3,202,683	89,271	4,939	1,871,119
Roll Forwards	0	0	0	0	0
Fixed Costs	310,142	3,202,683	89,271	4,939	1,871,119
Adjustments	(2,733)	(314,025)	0	0	(245,131)
Proposed Costs Future Period	307,409	2,888,658	89,271	4,939	1,625,988

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
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	8,942	24,140	35	1,957	1,330
Executive Office	15,729	49,033	0	7,041	8
Human Resources	27,618	79,347	0	8,993	15
Comptroller	25,224	92,164	433	19,606	12,577
Treasurer	711	900	42	0	14
Fiscal Services	17,966	64,409	1,046	12,976	14,693
Purchasing	7,962	31,429	160	2,707	4,442
Dept of Law	26,990	38,444	0	0	0
City Clerk	0	9,332	0	0	0
Administrative Services	10,039	31,294	0	4,494	5
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2023	141,180	420,492	1,716	57,774	33,085
Roll Forwards	0	91,873	(1,931)	0	0
Fixed Costs	141,180	512,365	(216)	57,774	33,085
Adjustments	(5,050)	(9,001)	0	0	0
Proposed Costs Future Period	136,130	503,364	(216)	57,774	33,085

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	Community Develop	OCC GF	Economic Development GF	Air Poll/Storm	Parking Violations
Building / Equipment Depr.	0	0	0	0	0
General Expense	18,717	1,287	1,875	4,778	1
Executive Office	30,924	2,059	2,801	7,883	0
Human Resources	54,298	3,616	4,919	13,841	0
Comptroller	52,262	7,446	9,637	15,018	0
Treasurer	90,037	7	0	3,076	515,307
Fiscal Services	38,242	5,895	6,964	13,205	0
Purchasing	1,920	640	554	1,218	0
Dept of Law	44,351	0	0	0	0
City Clerk	2,437	0	0	0	0
Administrative Services	19,737	1,314	1,788	5,031	0
Comm Dev Grant Admin	9,621	0	0	0	0
Allocated Costs for Fiscal 2023	362,544	22,263	28,536	64,049	515,308
Roll Forwards	0	0	0	0	0
Fixed Costs	362,544	22,263	28,536	64,049	515,308
Adjustments	(19,014)	0	0	(5,579)	0
Proposed Costs Future Period	343,530	22,263	28,536	58,470	515,308

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	Library	Refuse All Other	Refuse TRP	Major-Traffic	Major-Engineer
Building / Equipment Depr.	0	0	0	0	0
General Expense	42,436	29,249	2,094	16,307	706
Executive Office	0	50,846	3,495	28,856	25
Human Resources	79,273	89,278	6,137	50,668	43
Comptroller	137,776	91,491	5,082	42,143	9,752
Treasurer	698	65,064	0	1,398	0
Fiscal Services	97,875	74,834	4,281	32,024	5,333
Purchasing	15,148	13,376	98	8,491	3,876
Dept of Law	29,853	55,626	0	179	0
City Clerk	1,253	22	0	2,501	0
Administrative Services	53,003	32,451	2,231	18,417	16
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2023	457,316	502,237	23,418	200,983	19,751
Roll Forwards	91,361	114,945	0	19,374	0
Fixed Costs	548,677	617,181	23,418	220,356	19,751
Adjustments	(36,277)	(26,878)	(12,162)	(5,058)	0
Proposed Costs Future Period	512,400	590,303	11,256	215,298	19,751

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	Major-Storm Sewe	Major-St&San	Local-Traffic	Local-Storm Sewe	Local-Engineer
Building / Equipment Depr.	0	0	0	0	0
General Expense	2,160	15,178	560	3,400	189
Executive Office	3,182	30,456	944	5,794	58
Human Resources	5,588	53,477	1,657	10,174	102
Comptroller	10,654	30,424	3,466	10,914	2,578
Treasurer	105	169	7	49	0
Fiscal Services	6,699	21,612	2,335	7,110	3,125
Purchasing	1,058	7,482	0	960	812
Dept of Law	0	0	0	0	0
City Clerk	0	383	0	0	0
Administrative Services	2,031	19,438	602	3,698	37
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2023	31,478	178,620	9,570	42,100	6,902
Roll Forwards	2,137	63,698	1,348	2,871	0
Fixed Costs	33,615	242,317	10,918	44,970	6,902
Adjustments	(1,191)	(21,827)	(1,516)	(2,382)	0
Proposed Costs Future Period	32,424	220,490	9,402	42,588	6,902

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	Local-St&San	Street Cap Const	Vital St Oper	Vital St NonBond	General Cap Cont
Building / Equipment Depr.	0	0	0	0	0
General Expense	7,473	191	864	738	2,323
Executive Office	14,245	0	0	44	23
Human Resources	25,012	0	0	77	41
Comptroller	23,084	116	130	8,504	14,164
Treasurer	262	7	0	148	91
Fiscal Services	13,598	3,552	1,700	33,322	47,678
Purchasing	7,088	0	12	2,067	3,692
Dept of Law	0	0	0	0	0
City Clerk	0	0	0	0	0
Administrative Services	9,092	0	0	28	15
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2023	99,854	3,866	2,706	44,929	68,027
Roll Forwards	(13,614)	0	0	0	0
Fixed Costs	86,240	3,866	2,706	44,929	68,027
Adjustments	0	0	0	0	0
Proposed Costs Future Period	86,240	3,866	2,706	44,929	68,027

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	Gt CD JAG	Gt CD ESG	Gt CD CDBG	Gt CD Home	Gt CD Blight Elim
Building / Equipment Depr.	0	0	0	0	0
General Expense	57	347	6,129	1,388	40
Executive Office	113	415	10,125	2,129	25
Human Resources	198	729	17,778	3,739	44
Comptroller	171	3,140	43,583	10,173	628
Treasurer	0	0	18,768	0	0
Fiscal Services	2,228	4,901	44,247	11,434	1,609
Purchasing	0	0	751	37	0
Dept of Law	0	0	0	0	0
City Clerk	0	0	0	0	0
Administrative Services	72	265	6,462	1,359	16
Comm Dev Grant Admin	0	773	33,083	7,035	91
Allocated Costs for Fiscal 2023	2,838	10,570	180,925	37,294	2,452
Roll Forwards	0	0	0	0	0
Fixed Costs	2,838	10,570	180,925	37,294	2,452
Adjustments	0	0	0	0	0
Proposed Costs Future Period	2,838	10,570	180,925	37,294	2,452

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	Gt CD Byrne	Gt CD Hope Grant	Gt CD OCC	Gt CD Lead	Gt CD ARPA
Building / Equipment Depr.	0	0	0	0	0
General Expense	348	266	2,223	3,120	390
Executive Office	95	160	5,928	4,579	297
Human Resources	166	280	10,409	8,040	521
Comptroller	6,572	4,445	17,539	28,364	5,583
Treasurer	0	0	0	0	0
Fiscal Services	3,834	3,385	29,803	20,994	3,259
Purchasing	12	0	1,760	898	0
Dept of Law	0	0	14,569	0	0
City Clerk	0	0	696	0	0
Administrative Services	60	102	3,783	2,923	189
Comm Dev Grant Admin	300	590	0	9,042	1,011
Allocated Costs for Fiscal 2023	11,387	9,226	86,710	77,960	11,249
Roll Forwards	0	0	0	0	0
Fixed Costs	11,387	9,226	86,710	77,960	11,249
Adjustments	0	0	0	0	0
Proposed Costs Future Period	11,387	9,226	86,710	77,960	11,249

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	Gt Police	Gt Fire	Gt Planning	Gt Water/Env Svcs	Gt Admin Serv
Building / Equipment Depr.	0	0	0	0	0
General Expense	5,259	2,862	3	57	1,426
Executive Office	6,591	2,920	0	748	2,128
Human Resources	11,573	5,128	0	1,313	3,736
Comptroller	9,597	3,814	29	1,326	7,692
Treasurer	0	0	0	28	0
Fiscal Services	22,401	10,413	341	2,147	6,502
Purchasing	172	381	0	0	443
Dept of Law	0	0	0	0	0
City Clerk	0	0	0	0	0
Administrative Services	4,207	1,864	0	477	1,358
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2023	59,800	27,383	372	6,097	23,284
Roll Forwards	0	0	0	0	0
Fixed Costs	59,800	27,383	372	6,097	23,284
Adjustments	0	0	0	0	0
Proposed Costs Future Period	59,800	27,383	372	6,097	23,284

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	Gt Over & Acctability	Gt Parks	Gt Dist Ct	Gt Misc	Opioid Settlement
Building / Equipment Depr.	0	0	0	0	0
General Expense	1,154	1	0	131	1
Executive Office	2,045	0	0	27	0
Human Resources	3,591	0	0	47	0
Comptroller	3,575	29	0	2,042	29
Treasurer	0	0	0	0	0
Fiscal Services	6,246	348	0	3,387	172
Purchasing	25	0	0	418	0
Dept of Law	0	0	0	0	0
City Clerk	0	0	0	0	0
Administrative Services	1,305	0	0	17	0
Comm Dev Grant Admin	0	0	0	345	0
Allocated Costs for Fiscal 2023	17,940	378	0	6,414	203
Roll Forwards	0	0	0	0	0
Fixed Costs	17,940	378	0	6,414	203
Adjustments	0	0	(2,292)	0	0
Proposed Costs Future Period	17,940	378	(2,292)	6,414	203

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	MI Justice Train	Veh Storage Fac	Receivership	Property Mgmt	Building Inspect
Building / Equipment Depr.	0	0	0	3,086	0
General Expense	280	1,473	174	520	22,453
Executive Office	0	1,163	0	210	39,440
Human Resources	0	2,042	0	369	69,251
Comptroller	1,830	10,832	0	4,732	43,305
Treasurer	0	14	0	7	151,275
Fiscal Services	4,068	7,319	337	4,622	35,843
Purchasing	12	2,535	0	209	2,830
Dept of Law	0	895	0	0	5,727
City Clerk	0	0	0	0	41,635
Administrative Services	0	742	0	134	25,172
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2023	6,190	27,016	510	13,889	436,931
Roll Forwards	0	607	0	0	85,468
Fixed Costs	6,190	27,624	510	13,889	522,400
Adjustments	0	(2,763)	0	0	(6,412)
Proposed Costs Future Period	6,190	24,861	510	13,889	515,988

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	Sidewalk Repair	Indigent Defense	Community Dispatch	Drug Law Enforc	Historical Comm
Building / Equipment Depr.	0	0	0	0	0
General Expense	3,435	2,298	26,671	748	698
Executive Office	4,177	1,657	64,366	0	0
Human Resources	7,335	2,910	113,018	0	0
Comptroller	9,037	38,122	20,256	2,831	200
Treasurer	2,456	0	28	0	14
Fiscal Services	11,598	13,406	18,681	4,230	694
Purchasing	1,021	61	418	652	12
Dept of Law	0	0	14,318	0	0
City Clerk	0	0	0	0	0
Administrative Services	2,666	1,058	41,080	0	0
Comm Dev Grant Admin	0	1,484	0	0	0
Allocated Costs for Fiscal 2023	41,727	60,996	298,836	8,461	1,618
Roll Forwards	3,183	0	71,855	0	0
Fixed Costs	44,911	60,996	370,691	8,461	1,618
Adjustments	0	0	(6,920)	0	0
Proposed Costs Future Period	44,911	60,996	363,771	8,461	1,618

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	Economic Develop	Downtown Impv Dt	GR Bldg Auth	Cemetery Care	Water Supply Sys
Building / Equipment Depr.	0	0	0	0	705
General Expense	629	1,303	35	95	81,678
Executive Office	302	578	0	0	145,019
Human Resources	531	1,014	0	0	254,634
Comptroller	5,671	14,845	638	290	217,581
Treasurer	37	11,754	0	0	90,097
Fiscal Services	4,785	11,957	2,280	2,230	155,067
Purchasing	640	3,298	0	0	69,849
Dept of Law	34,757	0	358	0	41,558
City Clerk	5,669	0	0	0	3,059
Administrative Services	193	369	0	0	92,556
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2023	53,214	45,116	3,311	2,615	1,151,804
Roll Forwards	0	0	0	0	94,564
Fixed Costs	53,214	45,116	3,311	2,615	1,246,368
Adjustments	0	0	0	0	(69,198)
Proposed Costs Future Period	53,214	45,116	3,311	2,615	1,177,170

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	Sewage Disp Sys	Auto Parking Sys	Cemeteries Oper	Golf Course	Belknap Ice Aren
Building / Equipment Depr.	8,881	0	0	0	0
General Expense	73,809	34,935	3,826	2,536	238
Executive Office	133,212	53,261	5,084	4,743	0
Human Resources	233,902	93,519	8,926	8,328	1
Comptroller	165,808	110,395	23,150	24,233	1,684
Treasurer	2,292	25,867	9,973	155	0
Fiscal Services	118,863	102,708	26,375	16,421	3,073
Purchasing	55,117	21,855	3,975	7,531	0
Dept of Law	21,119	10,631	13,674	8,591	0
City Clerk	8,929	2,343	0	0	0
Administrative Services	85,020	33,993	3,245	3,027	0
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2023	906,955	489,508	98,226	75,565	4,996
Roll Forwards	24,910	68,725	16,378	0	0
Fixed Costs	931,864	558,232	114,605	75,565	4,996
Adjustments	(87,597)	(25,188)	0	0	0
Proposed Costs Future Period	844,267	533,044	114,605	75,565	4,996

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	311 Program	Information Tech	Motor Equipment	Facilities Mgmt	Insurance Health
Building / Equipment Depr.	20,280	3,525	0	0	5,622
General Expense	7,600	3,888	25,730	14,230	6,264
Executive Office	14,178	4,528	34,920	18,359	5,080
Human Resources	24,894	7,950	61,314	32,235	8,919
Comptroller	11,700	14,747	108,828	92,174	103,791
Treasurer	0	0	213	795	556
Fiscal Services	12,299	15,921	40,739	54,508	43,630
Purchasing	935	1,784	65,344	20,366	947
Dept of Law	1,324	895	0	6,551	0
City Clerk	36	424	0	1,519	0
Administrative Services	9,049	2,890	22,287	11,717	3,242
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2023	102,296	56,552	359,374	252,455	178,051
Roll Forwards	7,990	(11,603)	(4,950)	(27,531)	9,937
Fixed Costs	110,285	44,949	354,424	224,924	187,988
Adjustments	(4,159)	0	(14,326)	0	0
Proposed Costs Future Period	106,126	44,949	340,098	224,924	187,988

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	Insurance Paymnt	Engineering	DDA	TIFA	LDFA
Building / Equipment Depr.	5,787	61,894	0	0	3,086
General Expense	4,377	25,946	3,959	897	1,838
Executive Office	4,803	53,082	19,236	1,405	2,420
Human Resources	8,433	93,205	33,776	2,467	4,249
Comptroller	46,466	29,391	47,685	11,228	7,920
Treasurer	21	5,610	21,299	2,215	8,861
Fiscal Services	24,817	26,288	33,275	8,756	9,928
Purchasing	824	1,587	16,588	2,793	874
Dept of Law	0	101,981	931	0	0
City Clerk	5,983	76,024	1,952	0	0
Administrative Services	3,065	33,879	12,277	897	1,545
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2023	104,575	508,887	190,978	30,657	40,721
Roll Forwards	(8,645)	5,744	51,240	0	0
Fixed Costs	95,931	514,631	242,218	30,657	40,721
Adjustments	0	(11,983)	0	0	0
Proposed Costs Future Period	95,931	502,648	242,218	30,657	40,721

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	Brownfield Oper.	Brownfield Revol Loan	61st Dist Court	Bus Impv Dist.	Bio-Solid
Building / Equipment Depr.	4,624	0	0	0	0
General Expense	4,100	230	44,875	259	162
Executive Office	6,346	0	0	366	0
Human Resources	11,143	0	83,682	643	0
Comptroller	14,092	1,602	90,097	984	4,006
Treasurer	63,695	0	155	189	0
Fiscal Services	23,009	2,028	53,320	2,062	1,739
Purchasing	997	0	11,346	86	86
Dept of Law	0	0	14,318	0	0
City Clerk	0	0	7,046	0	0
Administrative Services	4,050	0	55,951	234	0
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2023	132,057	3,859	360,789	4,825	5,993
Roll Forwards	0	0	19,646	0	0
Fixed Costs	132,057	3,859	380,436	4,825	5,993
Adjustments	0	0	(45,064)	0	0
Proposed Costs Future Period	132,057	3,859	335,372	4,825	5,993

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	Corridor Impv Proj	All Others	Total Allocated	Direct Billed	Unallocated
Building / Equipment Depr.	0	236,698	449,637	0	0
General Expense	1,472	753	1,262,949	0	9,230,699
Executive Office	1,453	0	1,898,575	0	1,063,148
Human Resources	2,552	0	3,484,241	0	0
Comptroller	9,031	8,591	2,562,660	0	0
Treasurer	15,507	2,042	1,171,930	0	1,248,710
Fiscal Services	14,193	3,293	2,011,342	0	0
Purchasing	1,612	0	457,417	0	0
Dept of Law	823	1,861	1,726,917	0	801,726
City Clerk	0	107,268	329,047	10,340	2,376,228
Administrative Services	928	0	1,320,686	0	0
Comm Dev Grant Admin	0	0	63,374	0	0
Allocated Costs for Fiscal 2023	47,572	360,506	16,738,776	10,340	14,720,511
Roll Forwards	0	0	779,580		
Fixed Costs	47,572	360,506	17,518,355		
Adjustments	0	0	(983,726)		
Proposed Costs Future Period	47,572	360,506	16,534,629		

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	Cost Adjustments	Disallowed	Total Expenditures
Building / Equipment Depr.	(821,866)		
General Expense	(1,109,729)		
Executive Office	572,355		
Human Resources	15,058		
Comptroller	18,310		
Treasurer	5,552		
Fiscal Services	11,436		
Purchasing	15,659		
Dept of Law	14,622		
City Clerk	10,452		
Administrative Services	58,459		
Comm Dev Grant Admin	0		
Allocated Costs for Fiscal 2023	(1,209,692)		30,259,935

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule B - Fixed Costs Proposed**

Receiving Departments	Allocated Costs for Fiscal 2023	Base Year Estimated Costs	Roll Forwards	Fixed Costs	Adjustments	Proposed Costs Future Period
City Commission	431,145	NA	NA	431,145	0	431,145
Communications	59,267	NA	NA	59,267	0	59,267
Tech & Change Mgmt	0	NA	NA	0	0	0
Assessor	237,493	NA	NA	237,493	0	237,493
Income Tax	153,897	NA	NA	153,897	0	153,897
Planning	310,142	NA	NA	310,142	(2,733)	307,409
Police	3,202,683	NA	NA	3,202,683	(314,025)	2,888,658
OPA	89,271	NA	NA	89,271	0	89,271
Police Commun	4,939	NA	NA	4,939	0	4,939
Fire	1,871,119	NA	NA	1,871,119	(245,131)	1,625,988
Street Lighting	141,180	NA	NA	141,180	(5,050)	136,130
Parks & Rec	420,492	328,619	91,873	512,365	(9,001)	503,364
P&R Special Events	1,716	3,647	(1,931)	(216)	0	(216)
Parks Mil Pool	57,774	NA	NA	57,774	0	57,774
Parks Mil Other	33,085	NA	NA	33,085	0	33,085
Community Develp	362,544	NA	NA	362,544	(19,014)	343,530
OCC GF	22,263	NA	NA	22,263	0	22,263
Economic Development GF	28,536	NA	NA	28,536	0	28,536
Air Poll/Storm	64,049	NA	NA	64,049	(5,579)	58,470
Parking Violations	515,308	NA	NA	515,308	0	515,308
Library	457,316	365,955	91,361	548,677	(36,277)	512,400
Refuse All Other	502,237	387,292	114,945	617,181	(26,878)	590,303
Refuse TRP	23,418	NA	NA	23,418	(12,162)	11,256
Major-Traffic	200,983	181,609	19,374	220,356	(5,058)	215,298
Major-Engineer	19,751	NA	NA	19,751	0	19,751
Major-Storm Sewe	31,478	29,341	2,137	33,615	(1,191)	32,424
Major-St&San	178,620	114,922	63,698	242,317	(21,827)	220,490
Local-Traffic	9,570	8,222	1,348	10,918	(1,516)	9,402
Local-Storm Sewe	42,100	39,229	2,871	44,970	(2,382)	42,588
Local-Engineer	6,902	NA	NA	6,902	0	6,902
Local-St&San	99,854	113,468	(13,614)	86,240	0	86,240
Street Cap Const	3,866	NA	NA	3,866	0	3,866
Vital St Oper	2,706	NA	NA	2,706	0	2,706
Vital St NonBond	44,929	NA	NA	44,929	0	44,929
General Cap Cont	68,027	NA	NA	68,027	0	68,027
Gt CD JAG	2,838	NA	NA	2,838	0	2,838
Gt CD ESG	10,570	NA	NA	10,570	0	10,570
Gt CD CDBG	180,925	NA	NA	180,925	0	180,925
Gt CD Home	37,294	NA	NA	37,294	0	37,294
Gt CD Blight Elim	2,452	NA	NA	2,452	0	2,452
Gt CD Byrne	11,387	NA	NA	11,387	0	11,387
Gt CD Hope Grant	9,226	NA	NA	9,226	0	9,226
Gt CD OCC	86,710	NA	NA	86,710	0	86,710
Gt CD Lead	77,960	NA	NA	77,960	0	77,960
Gt CD ARPA	11,249	NA	NA	11,249	0	11,249
Gt Police	59,800	NA	NA	59,800	0	59,800
Gt Fire	27,383	NA	NA	27,383	0	27,383
Gt Planning	372	NA	NA	372	0	372
Gt Water/Env Svcs	6,097	NA	NA	6,097	0	6,097
Gt Admin Serv	23,284	NA	NA	23,284	0	23,284
Gt Over & Acctability	17,940	NA	NA	17,940	0	17,940
Gt Parks	378	NA	NA	378	0	378
Gt Dist Ct	0	NA	NA	0	(2,292)	(2,292)

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule B - Fixed Costs Proposed**

Gt Misc	6,414	NA	NA	6,414	0	6,414
Opioid Settlement	203	NA	NA	203	0	203
MI Justice Train	6,190	NA	NA	6,190	0	6,190
Veh Storage Fac	27,016	26,409	607	27,624	(2,763)	24,861
Receivership	510	NA	NA	510	0	510
Property Mgmt	13,889	NA	NA	13,889	0	13,889
Building Inspect	436,931	351,463	85,468	522,400	(6,412)	515,988
Sidewalk Repair	41,727	38,544	3,183	44,911	0	44,911
Indigent Defense	60,996	NA	NA	60,996	0	60,996
Community Dispatch	298,836	226,981	71,855	370,691	(6,920)	363,771
Drug Law Enforc	8,461	NA	NA	8,461	0	8,461
Historical Comm	1,618	NA	NA	1,618	0	1,618
Economic Develop	53,214	NA	NA	53,214	0	53,214
Downtown Impv Dt	45,116	NA	NA	45,116	0	45,116
GR Bldg Auth	3,311	NA	NA	3,311	0	3,311
Cemetery Care	2,615	NA	NA	2,615	0	2,615
Water Supply Sys	1,151,804	1,057,240	94,564	1,246,368	(69,198)	1,177,170
Sewage Disp Sys	906,955	882,045	24,910	931,864	(87,597)	844,267
Auto Parking Sys	489,508	420,783	68,725	558,232	(25,188)	533,044
Cemeteries Oper	98,226	81,848	16,378	114,605	0	114,605
Golf Course	75,565	NA	NA	75,565	0	75,565
Belknap Ice Aren	4,996	NA	NA	4,996	0	4,996
311 Program	102,296	94,306	7,990	110,285	(4,159)	106,126
Information Tech	56,552	68,155	(11,603)	44,949	0	44,949
Motor Equipment	359,374	364,324	(4,950)	354,424	(14,326)	340,098
Facilities Mgmt	252,455	279,986	(27,531)	224,924	0	224,924
Insurance Health	178,051	168,114	9,937	187,988	0	187,988
Insurance Paymnt	104,575	113,220	(8,645)	95,931	0	95,931
Engineering	508,887	503,143	5,744	514,631	(11,983)	502,648
DDA	190,978	139,738	51,240	242,218	0	242,218
TIFA	30,657	NA	NA	30,657	0	30,657
LDFA	40,721	NA	NA	40,721	0	40,721
Brownfield Oper.	132,057	NA	NA	132,057	0	132,057
Brownfield Revol Loan	3,859	NA	NA	3,859	0	3,859
61st Dist Court	360,789	341,143	19,646	380,436	(45,064)	335,372
Bus Impv Dist.	4,825	NA	NA	4,825	0	4,825
Bio-Solid	5,993	NA	NA	5,993	0	5,993
Corridor Impv Proj	47,572	NA	NA	47,572	0	47,572
All Others	360,506	NA	NA	360,506	0	360,506
Total Allocated	16,738,776	6,729,746	779,580	17,518,355	(983,726)	16,534,629
Direct Billed	10,340					
Unallocated Total	14,720,511					
Cost Adjustments	(1,209,692)					
Disallowed Total	0					
Total Expenditures	30,259,935					

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Building / Equipment Depr.	0		821,866		0	
General Expense	9,395,216		1,109,729	(9,230,699)	0	
Executive Office	3,129,016		(572,355)	(1,063,148)	0	
Human Resources	3,268,161		(15,058)		0	
Comptroller	2,643,448		(18,310)		0	
Treasurer	2,267,348		(5,552)	(1,248,710)	0	
Fiscal Services	2,124,622		(11,436)	0	0	
Purchasing	430,270		(15,659)		0	
Dept of Law	3,094,437		(14,622)	(801,726)	0	
City Clerk	2,538,475		(10,452)	(2,376,228)	(10,340)	
Administrative Services	1,368,942		(58,459)		0	
Comm Dev Grant Admin	0		0		0	
City Commission						431,145
Communications						59,267
Tech & Change Mgmt						0
Assessor						237,493
Income Tax						153,897
Planning						310,142
Police						3,202,683
OPA						89,271
Police Commun						4,939
Fire						1,871,119
Street Lighting						141,180
Parks & Rec						420,492
P&R Special Events						1,716
Parks Mil Pool						57,774
Parks Mil Other						33,085
Community Develp						362,544
OCC GF						22,263
Economic Development GF						28,536
Air Poll/Storm						64,049
Parking Violations						515,308
Library						457,316
Refuse All Other						502,237
Refuse TRP						23,418
Major-Traffic						200,983
Major-Engineer						19,751
Major-Storm Sewe						31,478
Major-St&San						178,620
Local-Traffic						9,570
Local-Storm Sewe						42,100
Local-Engineer						6,902
Local-St&San						99,854
Street Cap Const						3,866
Vital St Oper						2,706
Vital St NonBond						44,929
General Cap Cont						68,027
Gt CD JAG						2,838
Gt CD ESG						10,570
Gt CD CDBG						180,925
Gt CD Home						37,294
Gt CD Blight Elim						2,452

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Gt CD Byrne						11,387
Gt CD Hope Grant						9,226
Gt CD OCC						86,710
Gt CD Lead						77,960
Gt CD ARPA						11,249
Gt Police						59,800
Gt Fire						27,383
Gt Planning						372
Gt Water/Env Svcs						6,097
Gt Admin Serv						23,284
Gt Over & Acctability						17,940
Gt Parks						378
Gt Dist Ct						0
Gt Misc						6,414
Opioid Settlement						203
MI Justice Train						6,190
Veh Storage Fac						27,016
Receivership						510
Property Mgmt						13,889
Building Inspect						436,931
Sidewalk Repair						41,727
Indigent Defense						60,996
Community Dispatch						298,836
Drug Law Enforc						8,461
Historical Comm						1,618
Economic Develop						53,214
Downtown Impv Dt						45,116
GR Bldg Auth						3,311
Cemetery Care						2,615
Water Supply Sys						1,151,804
Sewage Disp Sys						906,955
Auto Parking Sys						489,508
Cemeteries Oper						98,226
Golf Course						75,565
Belknap Ice Aren						4,996
311 Program						102,296
Information Tech						56,552
Motor Equipment						359,374
Facilities Mgmt						252,455
Insurance Health						178,051
Insurance Paymnt						104,575
Engineering						508,887
DDA						190,978
TIFA						30,657
LDFA						40,721
Brownfield Oper.						132,057
Brownfield Revol Loan						3,859
61st Dist Court						360,789
Bus Impv Dist.						4,825
Bio-Solid						5,993
Corridor Impv Proj						47,572
All Others						360,506
Totals	30,259,935		1,209,692	(14,720,511)	(10,340)	16,738,776

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule C - Summary of Allocated Costs

Deviation: 0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
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
Dept of Law		
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, 2023
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
Comm Dev Grant Admin		
12.4.1 Grant Admin	Dollar amount of redistributed admin charges	Detail general ledger

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
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, 2023
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.	821,443			
Debt Serv Interest	0			
Equipment Depr.	423			
Total Departmental Cost Adjustments:	<u>821,866</u>			821,866
Total To Be Allocated:	<u>821,866</u>			<u>821,866</u>

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
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.	821,443	0	515,186	306,257	0
Debt Serv Interest	0	0	0	0	0
Equipment Depr.	423	0	0	0	423
Functional Cost	821,866	0	515,186	306,257	423
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	821,866	0	515,186	306,257	423
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building / Equipment Depr.					
Schedule .3 Total	821,866	0	515,186	306,257	423

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
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	52,106		52,106		52,106
Human Resources	5,527	9.822635	50,605		50,605		50,605
Comptroller	3,374	5.996303	30,892		30,892		30,892
Treasurer	4,265	7.579797	39,050		39,050		39,050
Fiscal Services	1,665	2.959053	15,245		15,245		15,245
Purchasing	1,901	3.378474	17,405		17,405		17,405
Dept of Law	3,274	5.818582	29,977		29,977		29,977
City Clerk	3,431	6.097604	31,414		31,414		31,414
Administrative Services	361	0.641572	3,305		3,305		3,305
Comm Dev Grant Admin	3,522	6.259330	32,247		32,247		32,247
City Commission	1,363	2.422336	12,480		12,480		12,480
Assessor	3,968	7.051966	36,331		36,331		36,331
Income Tax	3,689	6.556124	33,776		33,776		33,776
OPA	1,405	2.496979	12,864		12,864		12,864
Property Mgmt	337	0.598919	3,086		3,086		3,086
Water Supply Sys	77	0.136845	705		705		705
Sewage Disp Sys	970	1.723893	8,881		8,881		8,881
311 Program	2,215	3.936518	20,280		20,280		20,280
Information Tech	385	0.684225	3,525		3,525		3,525
Insurance Health	614	1.091206	5,622		5,622		5,622
Insurance Paymnt	632	1.123196	5,787		5,787		5,787
Engineering	6,760	12.013936	61,894		61,894		61,894
LDFA	337	0.598919	3,086		3,086		3,086
Brownfield Oper.	505	0.897491	4,624		4,624		4,624
Schedule .4 Total for City Hall	56,268	100.000000	515,186		515,186	0	515,186

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, 2023
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	69,559		69,559		69,559
All Others	96,300	77.287319	236,698		236,698		236,698
Schedule .4 Total for Records Center	124,600	100.000000	306,257		306,257	0	306,257

Allocation Basis: Number of assigned square feet by occupant

Allocation Source: CARC space allocation summary

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
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, 2023
Schedule .5 - Allocation Summary
For Department Building / Equipment Depr.

Receiving Department	Total	City Hall	Records Center	Equipment
Executive Office	52,106	52,106	0	0
Human Resources	50,605	50,605	0	0
Comptroller	30,892	30,892	0	0
Treasurer	39,050	39,050	0	0
Fiscal Services	15,245	15,245	0	0
Purchasing	17,405	17,405	0	0
Dept of Law	29,977	29,977	0	0
City Clerk	101,396	31,414	69,559	423
Administrative Services	3,305	3,305	0	0
Comm Dev Grant Admin	32,247	32,247	0	0
City Commission	12,480	12,480	0	0
Assessor	36,331	36,331	0	0
Income Tax	33,776	33,776	0	0
OPA	12,864	12,864	0	0
Property Mgmt	3,086	3,086	0	0
Water Supply Sys	705	705	0	0
Sewage Disp Sys	8,881	8,881	0	0
311 Program	20,280	20,280	0	0
Information Tech	3,525	3,525	0	0
Insurance Health	5,622	5,622	0	0
Insurance Paymnt	5,787	5,787	0	0
Engineering	61,894	61,894	0	0
LDFA	3,086	3,086	0	0
Brownfield Oper.	4,624	4,624	0	0
All Others	236,698	0	236,698	0
Direct Bill	0	0	0	0
Total	821,866	515,186	306,257	423

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
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, 2023
Schedule .2 - Costs To Be Allocated
For Department General Expense**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	9,395,216			9,395,216
Cost Adjustments:				
Termination Payoff	1,109,729			
Total Departmental Cost Adjustments:	<u>1,109,729</u>			1,109,729
Inbound Costs:				
General Expense		5,384	5,384	
Executive Office		5,420	5,420	
Human Resources		9,932	9,932	
Comptroller		33,073	33,073	
Treasurer		444	444	
Fiscal Services		24,441	24,441	
Purchasing		2,038	2,038	
City Clerk		194	194	
Administrative Services		4,042	4,042	
Total Allocated Additions:		<u>84,967</u>	84,967	84,967
Total To Be Allocated:	<u>10,504,945</u>	<u>84,967</u>		<u>10,589,912</u>

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department General Expense

	Total	G&A	Annual Audit	Pension Benefit	Payoff General
Wages & Benefits					
SALARIES & WAGES	3,006	0	0	0	0
FRINGE BENEFITS	4,134	0	0	4,134	0
Other Expense & Cost					
Subscriptions	3,926	0	0	0	0
Supplies	(282,016)	0	0	0	0
Engineering Serv	261,558	0	0	0	0
Contract Services	2,661,326	0	167,185	0	0
Memberships	70,389	0	0	0	0
Building Costs	11,452	0	0	0	0
Printing	0	0	0	0	0
Subsidy	5,896,308	0	0	0	0
Other Services	443,315	0	0	0	0
Land	0	0	0	0	0
Visitors Bureau	150,000	0	0	0	0
311 Customer Service	173,885	0	0	0	0
Other Contract Serv	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	9,395,216				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Termination Payoff	1,109,729	0	0	0	550,573
Functional Cost	10,504,945	0	167,185	2,067	550,573
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(9,225,964)	0	0	0	0
1st Allocation	1,278,981	0	167,185	2,067	550,573
Allocation Step 2					
Inbound - General Expense: Annual Audit	2,259	691	0	1,568	0
Inbound - General Expense: Pension Benefit	0	0	0	0	0
Inbound - General Expense: Payoff General	3,125	0	0	3,125	0
Inbound - Executive Office	5,420	0	0	5,420	0
Inbound - Human Resources	9,932	0	0	9,932	0
Inbound - Comptroller: General Acctng	23,521	9,178	0	14,343	0
Inbound - Comptroller: Accts Payable	8,162	3,586	0	4,577	0
Inbound - Treasurer: Mail Services	437	0	0	437	0
Inbound - Fiscal Services: Budgeting	16,909	6,402	0	10,507	0
Inbound - Fiscal Services: Payroll	490	0	0	490	0
Inbound - Fiscal Services: General Acctng	3,460	193	0	3,267	0
Inbound - Purchasing	2,038	1,623	0	414	0
Inbound - City Clerk	194	0	0	194	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department General Expense

	Total	G&A	Annual Audit	Pension Benefit	Payoff General
Inbound - Administrative Services	4,042	0	0	4,042	0
Inbound - All Others	4,977	0	237	4	0
Reallocate Admin Costs		(21,673)	0	21,673	0
Unallocated Costs	(4,735)	0	0	0	0
2nd Allocation	80,231	0	237	79,994	0
Total For General Expense					
Schedule .3 Total	1,359,212	0	167,422	82,061	550,573

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department General Expense

	Payoff P&F	General Gov't**
<hr/>		
Wages & Benefits		
SALARIES & WAGES	0	3,006
FRINGE BENEFITS	0	0
Other Expense & Cost		
Subscriptions	0	3,926
Supplies	0	(282,016)
Engineering Serv	0	261,558
Contract Services	0	2,494,141
Memberships	0	70,389
Building Costs	0	11,452
Printing	0	0
Subsidy	0	5,896,308
Other Services	0	443,315
Land	0	0
Visitors Bureau	0	150,000
311 Customer Service	0	173,885
Other Contract Serv	0	0
Departmental Total		
<hr/>		
Expenditures Per Financial Statement		
Deductions		
<hr/>		
*Total Disallowed Costs	0	0
Cost Adjustments		
<hr/>		
Termination Payoff	559,156	0
Functional Cost	559,156	9,225,964
Allocation Step 1		
<hr/>		
Reallocate Admin Costs	0	0
Unallocated Costs	0	(9,225,964)
1st Allocation	559,156	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, 2023
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	4,735
Reallocate Admin Costs	0	0
Unallocated Costs	0	(4,735)
2nd Allocation	0	0
Total For General Expense		
Schedule .3 Total	559,156	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
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	3,247	1.351430	2,259		2,259		2,259
Executive Office	3,361	1.398878	2,339		2,339	3	2,342
Human Resources	2,510	1.044684	1,747		1,747	3	1,749
Comptroller	1,674	0.696734	1,165		1,165	2	1,167
Treasurer	4,389	1.826741	3,054		3,054	4	3,058
Fiscal Services	907	0.377501	631		631	1	632
Purchasing	402	0.167316	280		280	0	280
Dept of Law	1,378	0.573536	959		959	1	960
City Clerk	2,794	1.162887	1,944		1,944	3	1,947
Administrative Services	1,241	0.516515	864		864	1	865
Comm Dev Grant Admin	452	0.188126	315		315	0	315
City Commission	400	0.166484	278		278	0	279
Communications	680	0.283022	473		473	1	474
Assessor	829	0.345037	577		577	1	578
Income Tax	1,826	0.759997	1,271		1,271	2	1,272
Planning	3,596	1.496687	2,502		2,502	4	2,506
Police	8,356	3.477841	5,814		5,814	8	5,823
OPA	743	0.309243	517		517	1	518
Police Commun	165	0.068674	115		115	0	115
Fire	7,641	3.180252	5,317		5,317	8	5,325
Street Lighting	2,434	1.013052	1,694		1,694	2	1,696
Parks & Rec	8,372	3.484500	5,826		5,826	8	5,834
P&R Special Events	50	0.020810	35		35	0	35
Parks Mil Pool	1,321	0.549812	919		919	1	921
Parks Mil Other	1,908	0.794126	1,328		1,328	2	1,330
Community Develp	4,846	2.016948	3,372		3,372	5	3,377
OCC GF	515	0.214348	358		358	1	359
Economic Development GF	661	0.275114	460		460	1	461
Air Poll/Storm	1,179	0.490710	820		820	1	822
Parking Violations	1	0.000416	1		1		1
Library	9,875	4.110062	6,871		6,871	10	6,881
Refuse All Other	8,772	3.650984	6,104		6,104	9	6,113
Refuse TRP	640	0.266374	445		445	1	446
Major-Traffic	3,583	1.491276	2,493		2,493	4	2,497
Major-Engineer	1,009	0.419955	702		702	1	703
Major-Storm Sewe	987	0.410798	687		687	1	688
Major-St&San	2,358	0.981420	1,641		1,641	2	1,643
Local-Traffic	227	0.094479	158		158	0	158
Local-Storm Sewe	944	0.392901	657		657	1	658
Local-Engineer	251	0.104468	175		175	0	175
Local-St&San	2,000	0.832418	1,392		1,392	2	1,394
Street Cap Const	274	0.114041	191		191	0	191
Vital St Oper	1,240	0.516099	863		863	1	864
Vital St NonBond	1,051	0.437435	731		731	1	732
General Cap Cont	3,334	1.387640	2,320		2,320	3	2,323
Gt CD JAG	10	0.004162	7		7	0	7
Gt CD ESG	224	0.093231	156		156	0	156
Gt CD CDBG	2,584	1.075484	1,798		1,798	3	1,801
Gt CD Home	683	0.284271	475		475	1	476
Gt CD Blight Elim	43	0.017897	30		30	0	30
Gt CD Byrne	439	0.182716	305		305	0	306
Gt CD Hope Grant	296	0.123198	206		206	0	206

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
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 OCC	1,291	0.537326	898		898	1	900
Gt CD Lead	1,760	0.732528	1,225		1,225	2	1,226
Gt CD ARPA	376	0.156495	262		262	0	262
Gt Police	563	0.234326	392		392	1	392
Gt Fire	260	0.108214	181		181	0	181
Gt Planning	4	0.001665	3		3		3
Gt Water/Env Svcs	82	0.034129	57		57	0	57
Gt Admin Serv	527	0.219342	367		367	1	367
Gt Over & Acctability	214	0.089069	149		149	0	149
Gt Parks	2	0.000832	1		1		1
Gt Misc	161	0.067010	112		112	0	112
Opioid Settlement	2	0.000832	1		1		1
MI Justice Train	402	0.167316	280		280	0	280
Veh Storage Fac	1,270	0.528585	884		884	1	885
Receivership	249	0.103636	173		173	0	174
Property Mgmt	587	0.244315	408		408	1	409
Building Inspect	4,086	1.700629	2,843		2,843	4	2,847
Sidewalk Repair	2,013	0.837828	1,401		1,401	2	1,403
Indigent Defense	2,163	0.900260	1,505		1,505	2	1,507
Community Dispatch	448	0.186462	312		312	0	312
Drug Law Enforc	1,074	0.447008	747		747	1	748
Historical Comm	1,001	0.416625	697		697	1	698
Economic Develop	689	0.286768	479		479	1	480
Downtown Impv Dt	1,795	0.747095	1,249		1,249	2	1,251
GR Bldg Auth	50	0.020810	35		35	0	35
Cemetery Care	136	0.056604	95		95	0	95
Water Supply Sys	20,169	8.394519	14,034		14,034	21	14,055
Sewage Disp Sys	15,197	6.325126	10,575		10,575	15	10,590
Auto Parking Sys	16,575	6.898661	11,534		11,534	17	11,550
Cemeteries Oper	2,349	0.977675	1,635		1,635	2	1,637
Golf Course	2,521	1.049262	1,754		1,754	3	1,757
Belknap Ice Aren	341	0.141927	237		237	0	238
311 Program	931	0.387490	648		648	1	649
Information Tech	1,858	0.773316	1,293		1,293	2	1,295
Motor Equipment	13,234	5.508108	9,209		9,209	13	9,222
Facilities Mgmt	8,188	3.407918	5,698		5,698	8	5,706
Insurance Health	5,485	2.282905	3,817		3,817	6	3,822
Insurance Paymnt	2,809	1.169131	1,955		1,955	3	1,957
Engineering	2,455	1.021793	1,708		1,708	2	1,711
DDA	5,180	2.155962	3,604		3,604	5	3,610
TIFA	1,242	0.516931	864		864	1	865
LDFA	829	0.345037	577		577	1	578
Brownfield Oper.	1,173	0.488213	816		816	1	817
Brownfield Revol Loan	330	0.137349	230		230	0	230
61st Dist Court	5,694	2.369893	3,962		3,962	6	3,968
Bus Impv Dist.	372	0.154830	259		259	0	259
Bio-Solid	232	0.096560	161		161	0	162
Corridor Impv Proj	2,113	0.879449	1,470		1,470	2	1,472
All Others	1,080	0.449506	752		752	1	753
Schedule .4 Total for Annual Audit	240,264	100.000000	167,185		167,185	237	167,422

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule .4 - Detail Activity Allocations
For Department General Expense**

Activity - Annual Audit

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, 2023
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	2,067	0.006723	0		0		0
Executive Office	314,892	1.024247	21		21	819	841
Human Resources	269,713	0.877294	18		18	702	720
Comptroller	227,848	0.741120	15		15	593	608
Treasurer	222,394	0.723380	15		15	579	594
Fiscal Services	167,878	0.546056	11		11	437	448
Purchasing	38,709	0.125909	3		3	101	103
Dept of Law	402,453	1.309056	27		27	1,047	1,074
City Clerk	189,084	0.615032	13		13	492	505
Administrative Services	115,072	0.374294	8		8	299	307
Comm Dev Grant Admin	43,864	0.142676	3		3	114	117
City Commission	78,275	0.254605	5		5	204	209
Communications	121,229	0.394321	8		8	315	324
Assessor	210,759	0.685534	14		14	548	563
Income Tax	276,333	0.898827	19		19	719	738
Planning	244,071	0.793888	16		16	635	651
Police	9,130,937	29.700137	614		614	23,761	24,375
OPA	58,052	0.188825	4		4	151	155
Fire	6,323,378	20.568011	425		425	16,454	16,879
Street Lighting	187,630	0.610303	13		13	488	501
Parks & Rec	466,551	1.517547	31		31	1,214	1,245
Parks Mil Pool	27,049	0.087982	2		2	70	72
Community Develop	393,277	1.279210	26		26	1,023	1,050
OCC GF	23,994	0.078045	2		2	62	64
Economic Development GF	36,930	0.120122	2		2	96	99
Air Poll/Storm	102,192	0.332399	7		7	266	273
Library	871,839	2.835825	59		59	2,269	2,327
Refuse All Other	584,020	1.899638	39		39	1,520	1,559
Refuse TRP	40,170	0.130661	3		3	105	107
Major-Traffic	358,378	1.165694	24		24	933	957
Major-Engineer	88	0.000286	0		0	0	0
Major-Storm Sewe	41,774	0.135878	3		3	109	111
Major-St&San	340,973	1.109081	23		23	887	910
Local-Traffic	10,236	0.033295	1		1	27	27
Local-Storm Sewe	72,872	0.237030	5		5	190	195
Local-Engineer	377	0.001226	0		0	1	1
Local-St&San	159,708	0.519481	11		11	416	426
Vital St NonBond	162	0.000527	0		0	0	0
Gt CD JAG	1,294	0.004209	0		0	3	3
Gt CD ESG	5,288	0.017200	0		0	14	14
Gt CD CDBG	109,139	0.354996	7		7	284	291
Gt CD Home	23,486	0.076393	2		2	61	63
Gt CD Blight Elim	264	0.000859	0		0	1	1
Gt CD Byrne	1,053	0.003425	0		0	3	3
Gt CD Hope Grant	2,044	0.006649	0		0	5	5
Gt CD OCC	33,961	0.110465	2		2	88	91
Gt CD Lead	49,075	0.159626	3		3	128	131
Gt CD ARPA	3,195	0.010392	0		0	8	9
Gt Police	117,514	0.382237	8		8	306	314
Gt Fire	31,939	0.103888	2		2	83	85
Gt Admin Serv	27,164	0.088356	2		2	71	73
Gt Over & Acctability	25,662	0.083471	2		2	67	69

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
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
Veh Storage Fac	14,713	0.047857	1		1	38	39
Property Mgmt	2,887	0.009391	0		0	7	8
Building Inspect	508,343	1.653484	34		34	1,323	1,357
Sidewalk Repair	52,521	0.170835	4		4	137	140
Indigent Defense	20,353	0.066202	1		1	53	54
Community Dispatch	796,884	2.592019	54		54	2,074	2,127
Economic Develop	3,769	0.012259	0		0	10	10
Downtown Impv Dt	1,256	0.004085	0		0	3	3
Water Supply Sys	1,717,148	5.585356	115		115	4,468	4,584
Sewage Disp Sys	1,620,957	5.272476	109		109	4,218	4,327
Auto Parking Sys	598,519	1.946799	40		40	1,557	1,598
Cemeteries Oper	56,739	0.184555	4		4	148	151
Golf Course	20,193	0.065682	1		1	53	54
311 Program	179,418	0.583592	12		12	467	479
Information Tech	65,861	0.214226	4		4	171	176
Motor Equipment	425,137	1.382840	29		29	1,106	1,135
Facilities Mgmt	221,759	0.721314	15		15	577	592
Insurance Health	61,553	0.200213	4		4	160	164
Insurance Paymnt	61,773	0.200929	4		4	161	165
Engineering	620,806	2.019292	42		42	1,615	1,657
DDA	8,778	0.028552	1		1	23	23
TIFA	784	0.002550	0		0	2	2
LDFA	32,243	0.104877	2		2	84	86
Brownfield Oper.	84,854	0.276004	6		6	221	227
61st Dist Court	980,197	3.188280	66		66	2,551	2,616
Schedule .4 Total for Pension Benefit	30,743,751	100.000000	2,067		2,067	79,994	82,061

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, 2023
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	386,481	0.567519	3,125		3,125		3,125
Executive Office	1,316,314	1.932912	10,642		10,642		10,642
Human Resources	1,220,377	1.792035	9,866		9,866		9,866
Comptroller	983,919	1.444814	7,955		7,955		7,955
Treasurer	1,008,542	1.480971	8,154		8,154		8,154
Fiscal Services	769,657	1.130186	6,223		6,223		6,223
Purchasing	186,984	0.274572	1,512		1,512		1,512
Dept of Law	1,833,320	2.692098	14,822		14,822		14,822
City Clerk	878,048	1.289350	7,099		7,099		7,099
Administrative Services	541,996	0.795882	4,382		4,382		4,382
Comm Dev Grant Admin	196,960	0.289221	1,592		1,592		1,592
City Commission	98,193	0.144189	794		794		794
Communications	542,240	0.796240	4,384		4,384		4,384
Assessor	936,196	1.374736	7,569		7,569		7,569
Income Tax	1,239,105	1.819536	10,018		10,018		10,018
Planning	1,081,633	1.588300	8,745		8,745		8,745
OPA	259,947	0.381713	2,102		2,102		2,102
Street Lighting	834,324	1.225144	6,745		6,745		6,745
Parks & Rec	2,110,196	3.098670	17,060		17,060		17,060
Parks Mil Pool	119,330	0.175227	965		965		965
Community Develop	1,767,574	2.595554	14,290		14,290		14,290
OCC GF	106,912	0.156993	864		864		864
Economic Development GF	162,697	0.238909	1,315		1,315		1,315
Air Poll/Storm	455,567	0.668967	3,683		3,683		3,683
Library	4,109,914	6.035111	33,228		33,228		33,228
Refuse All Other	2,668,936	3.919139	21,578		21,578		21,578
Refuse TRP	190,613	0.279901	1,541		1,541		1,541
Major-Traffic	1,589,845	2.334572	12,854		12,854		12,854
Major-Engineer	389	0.000571	3		3		3
Major-Storm Sewe	168,360	0.247224	1,361		1,361		1,361
Major-St&San	1,561,540	2.293008	12,625		12,625		12,625
Local-Traffic	46,334	0.068038	375		375		375
Local-Storm Sewe	315,142	0.462763	2,548		2,548		2,548
Local-Engineer	1,667	0.002448	13		13		13
Local-St&San	699,261	1.026814	5,653		5,653		5,653
Vital St NonBond	697	0.001023	6		6		6
Gt CD JAG	5,772	0.008476	47		47		47
Gt CD ESG	21,815	0.032034	176		176		176
Gt CD CDBG	499,318	0.733212	4,037		4,037		4,037
Gt CD Home	105,112	0.154349	850		850		850
Gt CD Blight Elim	1,177	0.001728	10		10		10
Gt CD Byrne	4,822	0.007081	39		39		39
Gt CD Hope Grant	6,700	0.009838	54		54		54
Gt CD OCC	152,512	0.223953	1,233		1,233		1,233
Gt CD Lead	217,997	0.320113	1,762		1,762		1,762
Gt CD ARPA	14,771	0.021690	119		119		119
Gt Admin Serv	121,941	0.179062	986		986		986
Gt Over & Acctability	115,789	0.170028	936		936		936
Gt Misc	2,385	0.003502	19		19		19
Veh Storage Fac	67,937	0.099761	549		549		549
Property Mgmt	12,821	0.018827	104		104		104
Building Inspect	2,257,164	3.314482	18,249		18,249		18,249

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
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
Sidewalk Repair	234,089	0.343743	1,893		1,893		1,893
Indigent Defense	91,077	0.133740	736		736		736
Community Dispatch	2,997,167	4.401123	24,231		24,231		24,231
Economic Develop	17,194	0.025248	139		139		139
Downtown Impv Dt	6,007	0.008821	49		49		49
Water Supply Sys	7,797,321	11.449803	63,040		63,040		63,040
Sewage Disp Sys	7,284,372	10.696573	58,892		58,892		58,892
Auto Parking Sys	2,694,889	3.957249	21,788		21,788		21,788
Cemeteries Oper	252,031	0.370089	2,038		2,038		2,038
Golf Course	89,764	0.131812	726		726		726
311 Program	800,549	1.175548	6,472		6,472		6,472
Information Tech	299,034	0.439110	2,418		2,418		2,418
Motor Equipment	1,901,527	2.792255	15,373		15,373		15,373
Facilities Mgmt	981,105	1.440682	7,932		7,932		7,932
Insurance Health	281,728	0.413697	2,278		2,278		2,278
Insurance Paymnt	278,874	0.409506	2,255		2,255		2,255
Engineering	2,792,716	4.100901	22,578		22,578		22,578
DDA	40,352	0.059254	326		326		326
TIFA	3,603	0.005291	29		29		29
LDFA	145,264	0.213310	1,174		1,174		1,174
Brownfield Oper.	378,002	0.555069	3,056		3,056		3,056
61st Dist Court	4,736,148	6.954690	38,291		38,291		38,291
Schedule .4 Total for Payoff General	68,100,056	100.000000	550,573		550,573	0	550,573

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, 2023
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	26,966,483	59.195071	330,993		330,993		330,993
Fire	18,006,404	39.526487	221,015		221,015		221,015
Gt Police	370,909	0.814195	4,553		4,553		4,553
Gt Fire	211,489	0.464247	2,596		2,596		2,596
Schedule .4 Total for Payoff P&F	45,555,285	100.000000	559,156		559,156	0	559,156

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, 2023
Schedule .5 - Allocation Summary
For Department General Expense**

Receiving Department	Total	Annual Audit	Pension Benefit	Payoff General	Payoff P&F
General Expense	5,384	2,259	0	3,125	0
Executive Office	13,825	2,342	841	10,642	0
Human Resources	12,335	1,749	720	9,866	0
Comptroller	9,729	1,167	608	7,955	0
Treasurer	11,806	3,058	594	8,154	0
Fiscal Services	7,303	632	448	6,223	0
Purchasing	1,895	280	103	1,512	0
Dept of Law	16,857	960	1,074	14,822	0
City Clerk	9,551	1,947	505	7,099	0
Administrative Services	5,554	865	307	4,382	0
Comm Dev Grant Admin	2,024	315	117	1,592	0
City Commission	1,282	279	209	794	0
Communications	5,181	474	324	4,384	0
Assessor	8,709	578	563	7,569	0
Income Tax	12,028	1,272	738	10,018	0
Planning	11,902	2,506	651	8,745	0
Police	361,190	5,823	24,375	0	330,993
OPA	2,774	518	155	2,102	0
Police Commun	115	115	0	0	0
Fire	243,219	5,325	16,879	0	221,015
Street Lighting	8,942	1,696	501	6,745	0
Parks & Rec	24,140	5,834	1,245	17,060	0
P&R Special Events	35	35	0	0	0
Parks Mil Pool	1,957	921	72	965	0
Parks Mil Other	1,330	1,330	0	0	0
Community Develp	18,717	3,377	1,050	14,290	0
OCC GF	1,287	359	64	864	0
Economic Development GF	1,875	461	99	1,315	0
Air Poll/Storm	4,778	822	273	3,683	0
Parking Violations	1	1	0	0	0
Library	42,436	6,881	2,327	33,228	0
Refuse All Other	29,249	6,113	1,559	21,578	0
Refuse TRP	2,094	446	107	1,541	0
Major-Traffic	16,307	2,497	957	12,854	0
Major-Engineer	706	703	0	3	0
Major-Storm Sewe	2,160	688	111	1,361	0
Major-St&San	15,178	1,643	910	12,625	0
Local-Traffic	560	158	27	375	0
Local-Storm Sewe	3,400	658	195	2,548	0
Local-Engineer	189	175	1	13	0
Local-St&San	7,473	1,394	426	5,653	0
Street Cap Const	191	191	0	0	0
Vital St Oper	864	864	0	0	0
Vital St NonBond	738	732	0	6	0
General Cap Cont	2,323	2,323	0	0	0
Gt CD JAG	57	7	3	47	0
Gt CD ESG	347	156	14	176	0
Gt CD CDBG	6,129	1,801	291	4,037	0
Gt CD Home	1,388	476	63	850	0
Gt CD Blight Elim	40	30	1	10	0
Gt CD Byrne	348	306	3	39	0
Gt CD Hope Grant	266	206	5	54	0

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule .5 - Allocation Summary
For Department General Expense**

Receiving Department	Total	Annual Audit	Pension Benefit	Payoff General	Payoff P&F
Gt CD OCC	2,223	900	91	1,233	0
Gt CD Lead	3,120	1,226	131	1,762	0
Gt CD ARPA	390	262	9	119	0
Gt Police	5,259	392	314	0	4,553
Gt Fire	2,862	181	85	0	2,596
Gt Planning	3	3	0	0	0
Gt Water/Env Svcs	57	57	0	0	0
Gt Admin Serv	1,426	367	73	986	0
Gt Over & Acctability	1,154	149	69	936	0
Gt Parks	1	1	0	0	0
Gt Misc	131	112	0	19	0
Opioid Settlement	1	1	0	0	0
MI Justice Train	280	280	0	0	0
Veh Storage Fac	1,473	885	39	549	0
Receivership	174	174	0	0	0
Property Mgmt	520	409	8	104	0
Building Inspect	22,453	2,847	1,357	18,249	0
Sidewalk Repair	3,435	1,403	140	1,893	0
Indigent Defense	2,298	1,507	54	736	0
Community Dispatch	26,671	312	2,127	24,231	0
Drug Law Enforc	748	748	0	0	0
Historical Comm	698	698	0	0	0
Economic Develop	629	480	10	139	0
Downtown Impv Dt	1,303	1,251	3	49	0
GR Bldg Auth	35	35	0	0	0
Cemetery Care	95	95	0	0	0
Water Supply Sys	81,678	14,055	4,584	63,040	0
Sewage Disp Sys	73,809	10,590	4,327	58,892	0
Auto Parking Sys	34,935	11,550	1,598	21,788	0
Cemeteries Oper	3,826	1,637	151	2,038	0
Golf Course	2,536	1,757	54	726	0
Belknap Ice Aren	238	238	0	0	0
311 Program	7,600	649	479	6,472	0
Information Tech	3,888	1,295	176	2,418	0
Motor Equipment	25,730	9,222	1,135	15,373	0
Facilities Mgmt	14,230	5,706	592	7,932	0
Insurance Health	6,264	3,822	164	2,278	0
Insurance Paymnt	4,377	1,957	165	2,255	0
Engineering	25,946	1,711	1,657	22,578	0
DDA	3,959	3,610	23	326	0
TIFA	897	865	2	29	0
LDFA	1,838	578	86	1,174	0
Brownfield Oper.	4,100	817	227	3,056	0
Brownfield Revol Loan	230	230	0	0	0
61st Dist Court	44,875	3,968	2,616	38,291	0
Bus Impv Dist.	259	259	0	0	0
Bio-Solid	162	162	0	0	0
Corridor Impv Proj	1,472	1,472	0	0	0
All Others	753	753	0	0	0
Direct Bill	0	0	0	0	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule .5 - Allocation Summary
For Department General Expense

Receiving Department	Total	Annual Audit	Pension Benefit	Payoff General	Payoff P&F
Total	1,359,212	167,422	82,061	550,573	559,156

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
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, 2023
Schedule .2 - Costs To Be Allocated
For Department Executive Office

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,129,016			3,129,016
Cost Adjustments:				
Reimbursement	-572,355			
Payout Adjustment	0			
Total Departmental Cost Adjustments:	-572,355			-572,355
Inbound Costs:				
Building / Equipment Depr.	52,106		52,106	
General Expense	13,002	823	13,825	
Executive Office		20,067	20,067	
Human Resources		36,773	36,773	
Comptroller		35,436	35,436	
Treasurer		3,071	3,071	
Fiscal Services		31,084	31,084	
Purchasing		3,189	3,189	
Dept of Law		341,524	341,524	
City Clerk		7,967	7,967	
Administrative Services		14,964	14,964	
Total Allocated Additions:	65,108	494,897	560,006	560,006
Total To Be Allocated:	2,621,769	494,897		3,116,667

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department Executive Office

	Total	G&A	City Admin	General Gov't**
Wages & Benefits				
SALARIES & WAGES	1,459,661	6,154	908,897	544,610
FRINGE BENEFITS	635,375	704	357,490	277,181
Other Expense & Cost				
Supplies	10,792	8,117	228	2,447
Car Allowance	14,478	0	11,197	3,281
Other Services	190,307	42,382	76,325	71,600
Building Rental	223,261	176,989	0	46,272
Other Comm Promo	103,500	3,500	0	100,000
Parking	67,103	61,943	0	5,160
Vehicle Usage	47,311	0	0	47,311
Contract Serv	160,323	8,601	43,067	108,655
Equip Rentals	97,248	0	97,248	0
Computer Services	100,312	91,627	0	8,685
Expendable Equip.	19,345	937	0	18,408
Departmental Total				
Expenditures Per Financial Statement	3,129,016			
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Reimbursement	(572,355)	0	0	(572,355)
Payout Adjustment	0	0	0	0
Functional Cost	2,556,661	400,954	1,494,452	661,255
Allocation Step 1				
Inbound - All Others	65,108	273	40,543	24,292
Reallocate Admin Costs		(401,227)	211,086	190,142
Unallocated Costs	(875,689)	0	0	(875,689)
1st Allocation	1,746,081	0	1,746,081	0
Allocation Step 2				
Inbound - Treasurer: CR Misc./Undist	2,926	0	0	2,926
Inbound - All Others	491,972	2,066	306,351	183,555
Reallocate Admin Costs		(2,066)	1,087	979
Unallocated Costs	(187,459)	0	0	(187,459)
2nd Allocation	307,438	0	307,438	0
Total For Executive Office				
Schedule .3 Total	2,053,519	0	2,053,519	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
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	569,640	0.310391	5,420		5,420		5,420
Executive Office	2,109,114	1.149236	20,067		20,067		20,067
Human Resources	1,851,231	1.008718	17,613		17,613	3,147	20,760
Comptroller	1,606,878	0.875572	15,288		15,288	2,732	18,020
Treasurer	1,557,922	0.848897	14,822		14,822	2,648	17,471
Fiscal Services	1,137,524	0.619826	10,823		10,823	1,934	12,756
Purchasing	271,777	0.148089	2,586		2,586	462	3,048
Dept of Law	2,717,860	1.480936	25,858		25,858	4,620	30,479
City Clerk	1,593,918	0.868511	15,165		15,165	2,710	17,875
Administrative Services	806,997	0.439725	7,678		7,678	1,372	9,050
City Commission	594,133	0.323737	5,653		5,653	1,010	6,663
Communications	852,482	0.464509	8,111		8,111	1,449	9,560
Assessor	1,458,192	0.794555	13,874		13,874	2,479	16,352
Income Tax	1,959,134	1.067513	18,640		18,640	3,330	21,970
Planning	1,650,198	0.899177	15,700		15,700	2,805	18,506
Police	48,417,931	26.382462	460,659		460,659	82,314	542,973
OPA	391,976	0.213584	3,729		3,729	666	4,396
Fire	32,726,024	17.832095	311,363		311,363	55,635	366,997
Street Lighting	1,402,570	0.764247	13,344		13,344	2,384	15,729
Parks & Rec	4,372,396	2.382476	41,600		41,600	7,433	49,033
Parks Mil Pool	627,870	0.342120	5,974		5,974	1,067	7,041
Parks Mil Other	751	0.000409	7		7	1	8
Community Develop	2,757,540	1.502557	26,236		26,236	4,688	30,924
OCC GF	183,616	0.100051	1,747		1,747	312	2,059
Economic Development GF	249,794	0.136110	2,377		2,377	425	2,801
Air Poll/Storm	702,926	0.383018	6,688		6,688	1,195	7,883
Refuse All Other	4,534,023	2.470545	43,138		43,138	7,708	50,846
Refuse TRP	311,654	0.169817	2,965		2,965	530	3,495
Major-Traffic	2,573,177	1.402099	24,482		24,482	4,374	28,856
Major-Engineer	2,203	0.001200	21		21	4	25
Major-Storm Sewe	283,784	0.154631	2,700		2,700	482	3,182
Major-St&San	2,715,855	1.479843	25,839		25,839	4,617	30,456
Local-Traffic	84,138	0.045846	801		801	143	944
Local-Storm Sewe	516,694	0.281542	4,916		4,916	878	5,794
Local-Engineer	5,179	0.002822	49		49	9	58
Local-St&San	1,270,250	0.692147	12,085		12,085	2,159	14,245
Vital St NonBond	3,920	0.002136	37		37	7	44
General Cap Cont	2,083	0.001135	20		20	4	23
Gt CD JAG	10,053	0.005478	96		96	17	113
Gt CD ESG	37,036	0.020181	352		352	63	415
Gt CD CDBG	902,884	0.491973	8,590		8,590	1,535	10,125
Gt CD Home	189,866	0.103456	1,806		1,806	323	2,129
Gt CD Blight Elim	2,217	0.001208	21		21	4	25
Gt CD Byrne	8,443	0.004601	80		80	14	95
Gt CD Hope Grant	14,227	0.007752	135		135	24	160
Gt CD OCC	528,611	0.288035	5,029		5,029	899	5,928
Gt CD Lead	408,327	0.222493	3,885		3,885	694	4,579
Gt CD ARPA	26,442	0.014408	252		252	45	297
Gt Police	587,756	0.320263	5,592		5,592	999	6,591
Gt Fire	260,413	0.141897	2,478		2,478	443	2,920
Gt Water/Env Svcs	66,704	0.036346	635		635	113	748
Gt Admin Serv	189,755	0.103396	1,805		1,805	323	2,128

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
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 Over & Acctability	182,370	0.099372	1,735		1,735	310	2,045
Gt Misc	2,384	0.001299	23		23	4	27
Veh Storage Fac	103,727	0.056520	987		987	176	1,163
Property Mgmt	18,760	0.010222	178		178	32	210
Building Inspect	3,516,958	1.916357	33,461		33,461	5,979	39,440
Sidewalk Repair	372,506	0.202975	3,544		3,544	633	4,177
Indigent Defense	147,781	0.080524	1,406		1,406	251	1,657
Community Dispatch	5,739,647	3.127478	54,608		54,608	9,757	64,366
Economic Develop	26,962	0.014691	257		257	46	302
Downtown Impv Dt	51,504	0.028064	490		490	88	578
Water Supply Sys	12,931,693	7.046355	123,035		123,035	21,984	145,019
Sewage Disp Sys	11,878,812	6.472650	113,018		113,018	20,194	133,212
Auto Parking Sys	4,749,412	2.587909	45,187		45,187	8,074	53,261
Cemeteries Oper	453,320	0.247010	4,313		4,313	771	5,084
Golf Course	422,934	0.230453	4,024		4,024	719	4,743
Belknap Ice Aren	42	0.000023	0		0	0	0
311 Program	1,264,260	0.688883	12,028		12,028	2,149	14,178
Information Tech	403,751	0.220000	3,841		3,841	686	4,528
Motor Equipment	3,113,865	1.696715	29,626		29,626	5,294	34,920
Facilities Mgmt	1,637,087	0.892033	15,576		15,576	2,783	18,359
Insurance Health	452,975	0.246822	4,310		4,310	770	5,080
Insurance Paymnt	428,256	0.233353	4,075		4,075	728	4,803
Engineering	4,733,446	2.579209	45,035		45,035	8,047	53,082
DDA	1,715,338	0.934671	16,320		16,320	2,916	19,236
TIFA	125,274	0.068261	1,192		1,192	213	1,405
LDFA	215,809	0.117592	2,053		2,053	367	2,420
Brownfield Oper.	565,907	0.308357	5,384		5,384	962	6,346
Bus Impv Dist.	32,682	0.017808	311		311	56	366
Corridor Impv Proj	129,609	0.070623	1,233		1,233	220	1,453
Schedule .4 Total for City Admin	183,523,159	100.000000	1,746,081		1,746,081	307,438	2,053,519

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, 2023
Schedule .5 - Allocation Summary
For Department Executive Office

Receiving Department	Total	City Admin
General Expense	5,420	5,420
Executive Office	20,067	20,067
Human Resources	20,760	20,760
Comptroller	18,020	18,020
Treasurer	17,471	17,471
Fiscal Services	12,756	12,756
Purchasing	3,048	3,048
Dept of Law	30,479	30,479
City Clerk	17,875	17,875
Administrative Services	9,050	9,050
City Commission	6,663	6,663
Communications	9,560	9,560
Assessor	16,352	16,352
Income Tax	21,970	21,970
Planning	18,506	18,506
Police	542,973	542,973
OPA	4,396	4,396
Fire	366,997	366,997
Street Lighting	15,729	15,729
Parks & Rec	49,033	49,033
Parks Mil Pool	7,041	7,041
Parks Mil Other	8	8
Community Develp	30,924	30,924
OCC GF	2,059	2,059
Economic Development GF	2,801	2,801
Air Poll/Storm	7,883	7,883
Refuse All Other	50,846	50,846
Refuse TRP	3,495	3,495
Major-Traffic	28,856	28,856
Major-Engineer	25	25
Major-Storm Sewe	3,182	3,182
Major-St&San	30,456	30,456
Local-Traffic	944	944
Local-Storm Sewe	5,794	5,794
Local-Engineer	58	58
Local-St&San	14,245	14,245
Vital St NonBond	44	44
General Cap Cont	23	23
Gt CD JAG	113	113
Gt CD ESG	415	415
Gt CD CDBG	10,125	10,125
Gt CD Home	2,129	2,129
Gt CD Blight Elim	25	25
Gt CD Byrne	95	95
Gt CD Hope Grant	160	160
Gt CD OCC	5,928	5,928
Gt CD Lead	4,579	4,579
Gt CD ARPA	297	297
Gt Police	6,591	6,591
Gt Fire	2,920	2,920
Gt Water/Env Svcs	748	748
Gt Admin Serv	2,128	2,128

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule .5 - Allocation Summary
For Department Executive Office**

Receiving Department	Total	City Admin
Gt Over & Acctability	2,045	2,045
Gt Misc	27	27
Veh Storage Fac	1,163	1,163
Property Mgmt	210	210
Building Inspect	39,440	39,440
Sidewalk Repair	4,177	4,177
Indigent Defense	1,657	1,657
Community Dispatch	64,366	64,366
Economic Develop	302	302
Downtown Impv Dt	578	578
Water Supply Sys	145,019	145,019
Sewage Disp Sys	133,212	133,212
Auto Parking Sys	53,261	53,261
Cemeteries Oper	5,084	5,084
Golf Course	4,743	4,743
Belknap Ice Aren	0	0
311 Program	14,178	14,178
Information Tech	4,528	4,528
Motor Equipment	34,920	34,920
Facilities Mgmt	18,359	18,359
Insurance Health	5,080	5,080
Insurance Paymnt	4,803	4,803
Engineering	53,082	53,082
DDA	19,236	19,236
TIFA	1,405	1,405
LDFA	2,420	2,420
Brownfield Oper.	6,346	6,346
Bus Impv Dist.	366	366
Corridor Impv Proj	1,453	1,453
Direct Bill	0	0
Total	2,053,519	2,053,519

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
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, 2023
Schedule .2 - Costs To Be Allocated
For Department Human Resources**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,268,161			3,268,161
Cost Adjustments:				
Reimbursement	-289			
Payout Adjustment	-14,769			
Total Departmental Cost Adjustments:	-15,058			-15,058
Inbound Costs:				
Building / Equipment Depr.	50,605		50,605	
General Expense	11,631	704	12,335	
Executive Office	17,613	3,147	20,760	
Human Resources		32,277	32,277	
Comptroller		34,856	34,856	
Treasurer		495	495	
Fiscal Services		27,600	27,600	
Purchasing		4,870	4,870	
Dept of Law		280,789	280,789	
City Clerk		22,839	22,839	
Administrative Services		13,134	13,134	
Total Allocated Additions:	79,849	420,711	500,560	500,560
Total To Be Allocated:	3,332,952	420,711		3,753,663

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department Human Resources**

	Total	G&A	Human Resources	Recruitment
Wages & Benefits				
SALARIES & WAGES	1,224,993	401,908	461,368	361,717
FRINGE BENEFITS	626,606	202,707	234,050	189,849
Other Expense & Cost				
Supplies	37,443	36,102	1,281	60
Other Services	390,209	276,370	76,634	37,205
Computer Serv	345,401	345,401	0	0
Contract Services	457,895	224,916	114,777	118,202
Space Costs	181,123	130,306	45,304	5,513
Expendable Equip	0	0	0	0
Telephone	4,491	2,081	2,410	0
Departmental Total				
Expenditures Per Financial Statement	3,268,161			
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Reimbursement	(289)	(289)	0	0
Payout Adjustment	(14,769)	(3,749)	0	(11,020)
Functional Cost	3,253,103	1,615,753	935,824	701,526
Allocation Step 1				
Inbound - All Others	79,849	26,198	30,071	23,579
Reallocate Admin Costs		(1,641,951)	920,314	721,638
Unallocated Costs	0	0	0	0
1st Allocation	3,332,952	0	1,886,209	1,446,743
Allocation Step 2				
Inbound - All Others	420,711	138,035	158,440	124,236
Reallocate Admin Costs		(138,035)	77,369	60,666
Unallocated Costs	0	0	0	0
2nd Allocation	420,711	0	235,809	184,902
Total For Human Resources				
Schedule .3 Total	3,753,663	0	2,122,018	1,631,645

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
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	569,640	0.286617	5,406		5,406		5,406
Executive Office	2,109,114	1.061212	20,017		20,017		20,017
Human Resources	1,851,231	0.931456	17,569		17,569		17,569
Comptroller	1,606,878	0.808509	15,250		15,250	1,951	17,201
Treasurer	1,557,922	0.783876	14,786		14,786	1,892	16,677
Fiscal Services	1,137,524	0.572351	10,796		10,796	1,381	12,177
Purchasing	271,777	0.136746	2,579		2,579	330	2,909
Dept of Law	2,717,860	1.367505	25,794		25,794	3,300	29,094
City Clerk	1,593,918	0.801988	15,127		15,127	1,935	17,062
Administrative Services	806,997	0.406045	7,659		7,659	980	8,639
City Commission	594,133	0.298941	5,639		5,639	721	6,360
Communications	852,482	0.428931	8,091		8,091	1,035	9,126
Assessor	1,458,192	0.733697	13,839		13,839	1,770	15,610
Income Tax	1,959,134	0.985748	18,593		18,593	2,379	20,972
Planning	1,650,198	0.830306	15,661		15,661	2,004	17,665
Police	48,417,931	24.361738	459,513		459,513	58,789	518,302
OPA	391,976	0.197225	3,720		3,720	476	4,196
Fire	32,726,024	16.466267	310,588		310,588	39,735	350,323
Street Lighting	1,402,570	0.705710	13,311		13,311	1,703	15,014
Parks & Rec	4,372,396	2.199993	41,496		41,496	5,309	46,805
Parks Mil Pool	627,870	0.315916	5,959		5,959	762	6,721
Parks Mil Other	751	0.000378	7		7	1	8
Community Develop	2,757,540	1.387470	26,171		26,171	3,348	29,519
OCC GF	183,616	0.092387	1,743		1,743	223	1,966
Economic Development GF	249,794	0.125685	2,371		2,371	303	2,674
Air Poll/Storm	702,926	0.353681	6,671		6,671	853	7,525
Library	7,405,380	3.726055	70,281		70,281	8,991	79,273
Refuse All Other	4,534,023	2.281317	43,030		43,030	5,505	48,535
Refuse TRP	311,654	0.156810	2,958		2,958	378	3,336
Major-Traffic	2,573,177	1.294707	24,421		24,421	3,124	27,545
Major-Engineer	2,203	0.001108	21		21	3	24
Major-Storm Sewe	283,784	0.142787	2,693		2,693	345	3,038
Major-St&San	2,715,855	1.366496	25,775		25,775	3,298	29,072
Local-Traffic	84,138	0.042334	799		799	102	901
Local-Storm Sewe	516,694	0.259977	4,904		4,904	627	5,531
Local-Engineer	5,179	0.002606	49		49	6	55
Local-St&San	1,270,250	0.639133	12,055		12,055	1,542	13,598
Vital St NonBond	3,920	0.001972	37		37	5	42
General Cap Cont	2,083	0.001048	20		20	3	22
Gt CD JAG	10,053	0.005058	95		95	12	107
Gt CD ESG	37,036	0.018635	351		351	45	396
Gt CD CDBG	902,884	0.454291	8,569		8,569	1,096	9,665
Gt CD Home	189,866	0.095532	1,802		1,802	230	2,032
Gt CD Blight Elim	2,217	0.001115	21		21	3	24
Gt CD Byrne	8,443	0.004248	80		80	10	90
Gt CD Hope Grant	14,227	0.007158	135		135	17	152
Gt CD OCC	528,611	0.265973	5,017		5,017	642	5,659
Gt CD Lead	408,327	0.205452	3,875		3,875	496	4,371
Gt CD ARPA	26,442	0.013304	251		251	32	283
Gt Police	587,756	0.295732	5,578		5,578	714	6,292
Gt Fire	260,413	0.131028	2,471		2,471	316	2,788
Gt Water/Env Svcs	66,704	0.033562	633		633	81	714

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
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 Admin Serv	189,755	0.095476	1,801		1,801	230	2,031
Gt Over & Acctability	182,370	0.091760	1,731		1,731	221	1,952
Gt Misc	2,384	0.001200	23		23	3	25
Veh Storage Fac	103,727	0.052191	984		984	126	1,110
Property Mgmt	18,760	0.009439	178		178	23	201
Building Inspect	3,516,958	1.769575	33,378		33,378	4,270	37,648
Sidewalk Repair	372,506	0.187428	3,535		3,535	452	3,988
Indigent Defense	147,781	0.074357	1,403		1,403	179	1,582
Community Dispatch	5,739,647	2.887933	54,472		54,472	6,969	61,441
Economic Develop	26,962	0.013566	256		256	33	289
Downtown Impv Dt	51,504	0.025915	489		489	62	551
Water Supply Sys	12,931,693	6.506648	122,729		122,729	15,701	138,430
Sewage Disp Sys	11,878,812	5.976885	112,737		112,737	14,423	127,159
Auto Parking Sys	4,749,412	2.389691	45,075		45,075	5,767	50,841
Cemeteries Oper	453,320	0.228090	4,302		4,302	550	4,853
Golf Course	422,934	0.212801	4,014		4,014	514	4,527
Belknap Ice Aren	42	0.000021	0		0	0	0
311 Program	1,264,260	0.636119	11,999		11,999	1,535	13,534
Information Tech	403,751	0.203149	3,832		3,832	490	4,322
Motor Equipment	3,113,865	1.566757	29,552		29,552	3,781	33,333
Facilities Mgmt	1,637,087	0.823709	15,537		15,537	1,988	17,525
Insurance Health	452,975	0.227917	4,299		4,299	550	4,849
Insurance Paymnt	428,256	0.215479	4,064		4,064	520	4,584
Engineering	4,733,446	2.381658	44,923		44,923	5,747	50,670
DDA	1,715,338	0.863081	16,280		16,280	2,083	18,362
TIFA	125,274	0.063032	1,189		1,189	152	1,341
LDFA	215,809	0.108585	2,048		2,048	262	2,310
Brownfield Oper.	565,907	0.284739	5,371		5,371	687	6,058
61st Dist Court	7,817,323	3.933326	74,191		74,191	9,491	83,682
Bus Impv Dist.	32,682	0.016444	310		310	40	350
Corridor Impv Proj	129,609	0.065213	1,230		1,230	157	1,387
Schedule .4 Total for Human Resources	198,745,862	100.000000	1,886,209		1,886,209	235,809	2,122,018

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, 2023
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	569,640	0.312814	4,526		4,526		4,526
Executive Office	2,109,114	1.158207	16,756		16,756		16,756
Human Resources	1,851,231	1.016592	14,707		14,707		14,707
Comptroller	1,560,274	0.856815	12,396		12,396	1,625	14,021
Treasurer	1,557,922	0.855523	12,377		12,377	1,622	13,999
Fiscal Services	1,137,524	0.624664	9,037		9,037	1,185	10,222
Purchasing	271,777	0.149245	2,159		2,159	283	2,442
Dept of Law	2,717,860	1.492496	21,593		21,593	2,830	24,423
City Clerk	1,593,918	0.875290	12,663		12,663	1,660	14,323
Administrative Services	806,997	0.443157	6,411		6,411	840	7,252
City Commission	345,298	0.189618	2,743		2,743	360	3,103
Communications	852,482	0.468135	6,773		6,773	888	7,660
Assessor	1,458,192	0.800757	11,585		11,585	1,518	13,103
Income Tax	1,959,134	1.075846	15,565		15,565	2,040	17,605
Planning	1,650,198	0.906196	13,110		13,110	1,718	14,829
Police	48,417,931	26.588413	384,666		384,666	50,418	435,085
OPA	391,976	0.215251	3,114		3,114	408	3,522
Fire	32,726,024	17.971294	259,998		259,998	34,077	294,075
Street Lighting	1,402,570	0.770213	11,143		11,143	1,460	12,603
Parks & Rec	3,621,408	1.988674	28,771		28,771	3,771	32,542
Parks Mil Pool	252,794	0.138820	2,008		2,008	263	2,272
Parks Mil Other	751	0.000412	6		6	1	7
Community Develop	2,757,540	1.514286	21,908		21,908	2,871	24,779
OCC GF	183,616	0.100832	1,459		1,459	191	1,650
Economic Development GF	249,794	0.137173	1,985		1,985	260	2,245
Air Poll/Storm	702,926	0.386007	5,585		5,585	732	6,316
Refuse All Other	4,534,023	2.489831	36,021		36,021	4,721	40,743
Refuse TRP	311,654	0.171143	2,476		2,476	325	2,801
Major-Traffic	2,573,177	1.413044	20,443		20,443	2,679	23,123
Major-Engineer	2,203	0.001210	18		18	2	20
Major-Storm Sewe	283,784	0.155838	2,255		2,255	295	2,550
Major-St&San	2,715,855	1.491395	21,577		21,577	2,828	24,405
Local-Traffic	84,138	0.046204	668		668	88	756
Local-Storm Sewe	516,694	0.283739	4,105		4,105	538	4,643
Local-Engineer	5,179	0.002844	41		41	5	46
Local-St&San	1,270,250	0.697550	10,092		10,092	1,323	11,414
Vital St NonBond	3,920	0.002153	31		31	4	35
General Cap Cont	2,083	0.001144	17		17	2	19
Gt CD JAG	10,053	0.005521	80		80	10	90
Gt CD ESG	37,036	0.020338	294		294	39	333
Gt CD CDBG	902,884	0.495813	7,173		7,173	940	8,113
Gt CD Home	189,866	0.104264	1,508		1,508	198	1,706
Gt CD Blight Elim	2,217	0.001217	18		18	2	20
Gt CD Byrne	8,443	0.004636	67		67	9	76
Gt CD Hope Grant	14,227	0.007813	113		113	15	128
Gt CD OCC	528,611	0.290283	4,200		4,200	550	4,750
Gt CD Lead	408,327	0.224230	3,244		3,244	425	3,669
Gt CD ARPA	26,442	0.014520	210		210	27	238
Gt Police	587,756	0.322763	4,670		4,670	612	5,282
Gt Fire	260,413	0.143004	2,069		2,069	271	2,340
Gt Water/Env Svcs	66,704	0.036630	530		530	69	599
Gt Admin Serv	189,755	0.104203	1,508		1,508	198	1,705

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
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 Over & Acctability	182,370	0.100147	1,449		1,449	190	1,639
Gt Misc	2,384	0.001309	19		19	2	21
Veh Storage Fac	103,727	0.056961	824		824	108	932
Property Mgmt	18,760	0.010302	149		149	19	168
Building Inspect	3,516,958	1.931316	27,941		27,941	3,662	31,603
Sidewalk Repair	372,506	0.204559	2,959		2,959	388	3,347
Indigent Defense	147,781	0.081153	1,174		1,174	154	1,328
Community Dispatch	5,739,647	3.151892	45,600		45,600	5,977	51,576
Economic Develop	26,962	0.014806	214		214	28	242
Downtown Impv Dt	51,504	0.028283	409		409	54	463
Water Supply Sys	12,931,693	7.101359	102,738		102,738	13,466	116,204
Sewage Disp Sys	11,878,812	6.523176	94,374		94,374	12,369	106,743
Auto Parking Sys	4,749,412	2.608110	37,733		37,733	4,946	42,678
Cemeteries Oper	453,320	0.248938	3,602		3,602	472	4,074
Golf Course	422,934	0.232252	3,360		3,360	440	3,801
Belknap Ice Aren	42	0.000023	0		0	0	0
311 Program	1,264,260	0.694261	10,044		10,044	1,316	11,361
Information Tech	403,751	0.221717	3,208		3,208	420	3,628
Motor Equipment	3,113,865	1.709960	24,739		24,739	3,242	27,981
Facilities Mgmt	1,637,087	0.898996	13,006		13,006	1,705	14,711
Insurance Health	452,975	0.248748	3,599		3,599	472	4,070
Insurance Paymnt	428,256	0.235174	3,402		3,402	446	3,848
Engineering	4,733,446	2.599343	37,606		37,606	4,929	42,535
DDA	1,715,338	0.941967	13,628		13,628	1,786	15,414
TIFA	125,274	0.068793	995		995	130	1,126
LDFA	215,809	0.118510	1,715		1,715	225	1,939
Brownfield Oper.	565,907	0.310764	4,496		4,496	589	5,085
Bus Impv Dist.	32,682	0.017947	260		260	34	294
Corridor Impv Proj	129,609	0.071174	1,030		1,030	135	1,165
Schedule .4 Total for Recruitment	182,101,656	100.000000	1,446,743		1,446,743	184,902	1,631,645

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, 2023
Schedule .5 - Allocation Summary
For Department Human Resources**

Receiving Department	Total	Human Resources	Recruitment
General Expense	9,932	5,406	4,526
Executive Office	36,773	20,017	16,756
Human Resources	32,277	17,569	14,707
Comptroller	31,222	17,201	14,021
Treasurer	30,677	16,677	13,999
Fiscal Services	22,399	12,177	10,222
Purchasing	5,351	2,909	2,442
Dept of Law	53,517	29,094	24,423
City Clerk	31,385	17,062	14,323
Administrative Services	15,890	8,639	7,252
City Commission	9,463	6,360	3,103
Communications	16,786	9,126	7,660
Assessor	28,713	15,610	13,103
Income Tax	38,577	20,972	17,605
Planning	32,494	17,665	14,829
Police	953,387	518,302	435,085
OPA	7,718	4,196	3,522
Fire	644,398	350,323	294,075
Street Lighting	27,618	15,014	12,603
Parks & Rec	79,347	46,805	32,542
Parks Mil Pool	8,993	6,721	2,272
Parks Mil Other	15	8	7
Community Develp	54,298	29,519	24,779
OCC GF	3,616	1,966	1,650
Economic Development GF	4,919	2,674	2,245
Air Poll/Storm	13,841	7,525	6,316
Library	79,273	79,273	0
Refuse All Other	89,278	48,535	40,743
Refuse TRP	6,137	3,336	2,801
Major-Traffic	50,668	27,545	23,123
Major-Engineer	43	24	20
Major-Storm Sewe	5,588	3,038	2,550
Major-St&San	53,477	29,072	24,405
Local-Traffic	1,657	901	756
Local-Storm Sewe	10,174	5,531	4,643
Local-Engineer	102	55	46
Local-St&San	25,012	13,598	11,414
Vital St NonBond	77	42	35
General Cap Cont	41	22	19
Gt CD JAG	198	107	90
Gt CD ESG	729	396	333
Gt CD CDBG	17,778	9,665	8,113
Gt CD Home	3,739	2,032	1,706
Gt CD Blight Elim	44	24	20
Gt CD Byrne	166	90	76
Gt CD Hope Grant	280	152	128
Gt CD OCC	10,409	5,659	4,750
Gt CD Lead	8,040	4,371	3,669
Gt CD ARPA	521	283	238
Gt Police	11,573	6,292	5,282
Gt Fire	5,128	2,788	2,340
Gt Water/Env Svcs	1,313	714	599

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule .5 - Allocation Summary
For Department Human Resources**

Receiving Department	Total	Human Resources	Recruitment
Gt Admin Serv	3,736	2,031	1,705
Gt Over & Acctability	3,591	1,952	1,639
Gt Misc	47	25	21
Veh Storage Fac	2,042	1,110	932
Property Mgmt	369	201	168
Building Inspect	69,251	37,648	31,603
Sidewalk Repair	7,335	3,988	3,347
Indigent Defense	2,910	1,582	1,328
Community Dispatch	113,018	61,441	51,576
Economic Develop	531	289	242
Downtown Impv Dt	1,014	551	463
Water Supply Sys	254,634	138,430	116,204
Sewage Disp Sys	233,902	127,159	106,743
Auto Parking Sys	93,519	50,841	42,678
Cemeteries Oper	8,926	4,853	4,074
Golf Course	8,328	4,527	3,801
Belknap Ice Aren	1	0	0
311 Program	24,894	13,534	11,361
Information Tech	7,950	4,322	3,628
Motor Equipment	61,314	33,333	27,981
Facilities Mgmt	32,235	17,525	14,711
Insurance Health	8,919	4,849	4,070
Insurance Paymnt	8,433	4,584	3,848
Engineering	93,205	50,670	42,535
DDA	33,776	18,362	15,414
TIFA	2,467	1,341	1,126
L DFA	4,249	2,310	1,939
Brownfield Oper.	11,143	6,058	5,085
61st Dist Court	83,682	83,682	0
Bus Impv Dist.	643	350	294
Corridor Impv Proj	2,552	1,387	1,165
Direct Bill	0	0	0
Total	3,753,663	2,122,018	1,631,645

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
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, 2023
Schedule .2 - Costs To Be Allocated
For Department Comptroller**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,643,448			2,643,448
Cost Adjustments:				
Misc Reimbursement	-4,838			
Payout Adjustment	-13,472			
Total Departmental Cost Adjustments:	-18,310			-18,310
Inbound Costs:				
Building / Equipment Depr.	30,892		30,892	
General Expense	9,135	595	9,729	
Executive Office	15,288	2,732	18,020	
Human Resources	27,646	3,576	31,222	
Comptroller		25,335	25,335	
Treasurer		1,724	1,724	
Fiscal Services		23,133	23,133	
Purchasing		1,543	1,543	
Dept of Law		31,878	31,878	
City Clerk		14,366	14,366	
Administrative Services		11,401	11,401	
Total Allocated Additions:	82,961	116,282	199,243	199,243
Total To Be Allocated:	2,708,099	116,282		2,824,381

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department Comptroller

	Total	G&A	General Acctng	Accts Payable	Payroll
Wages & Benefits					
SALARIES & WAGES	1,044,171	238,151	490,559	175,052	140,409
FRINGE BENEFITS	563,808	128,314	254,498	101,267	79,729
Other Expense & Cost					
Supplies	25,110	16,629	118	7,943	420
Other Services	129,830	38,162	81,322	9,368	978
Telephone	3,103	2,311	396	396	0
Parking	20,561	4,136	6,644	2,548	7,233
Expendable Equipment	0	0	0	0	0
Computer Services	731,052	731,052	0	0	0
Building Costs	125,808	125,808	0	0	0
Audit Rounding Adj	5	5	0	0	0
Departmental Total					
Expenditures Per Financial Statement	2,643,448				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Misc Reimbursement	(4,838)	(2,525)	(45)	(1,883)	(385)
Payout Adjustment	(13,472)	0	(7,705)	(5,767)	0
Functional Cost					
	2,625,138	1,282,043	825,787	288,924	228,384
Allocation Step 1					
Inbound - All Others	82,961	18,923	38,975	13,904	11,158
Reallocate Admin Costs		(1,300,966)	791,768	282,570	226,628
Unallocated Costs	0	0	0	0	0
1st Allocation	2,708,099	0	1,656,530	585,398	466,171
Allocation Step 2					
Inbound - All Others	116,282	26,524	54,629	19,489	15,640
Reallocate Admin Costs		(26,524)	16,142	5,761	4,620
Unallocated Costs	0	0	0	0	0
2nd Allocation	116,282	0	70,772	25,250	20,260
Total For Comptroller					
Schedule .3 Total	2,824,381	0	1,727,302	610,648	486,431

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule .4 - Detail Activity Allocations
For Department Comptroller

Activity - General Actng

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	1,694	1.419890	23,521		23,521		23,521
Executive Office	1,760	1.475211	24,437		24,437		24,437
Human Resources	1,720	1.441683	23,882		23,882		23,882
Comptroller	1,388	1.163405	19,272		19,272		19,272
Treasurer	1,088	0.911948	15,107		15,107	683	15,790
Fiscal Services	698	0.585055	9,692		9,692	438	10,130
Purchasing	338	0.283307	4,693		4,693	212	4,905
Dept of Law	1,069	0.896023	14,843		14,843	671	15,514
City Clerk	1,861	1.559868	25,840		25,840	1,168	27,008
Administrative Services	854	0.715812	11,858		11,858	536	12,394
Comm Dev Grant Admin	378	0.316835	5,248		5,248	237	5,486
City Commission	327	0.274087	4,540		4,540	205	4,746
Communications	631	0.528897	8,761		8,761	396	9,157
Assessor	496	0.415741	6,887		6,887	311	7,198
Income Tax	513	0.429990	7,123		7,123	322	7,445
Planning	2,519	2.111395	34,976		34,976	1,581	36,557
Police	5,515	4.622606	76,575		76,575	3,462	80,037
OPA	542	0.454298	7,526		7,526	340	7,866
Police Commun	131	0.109803	1,819		1,819	82	1,901
Fire	4,221	3.537991	58,608		58,608	2,650	61,258
Street Lighting	991	0.830644	13,760		13,760	622	14,382
Parks & Rec	4,036	3.382926	56,039		56,039	2,533	58,573
P&R Special Events	17	0.014249	236		236	11	247
Parks Mil Pool	946	0.792926	13,135		13,135	594	13,729
Parks Mil Other	546	0.457651	7,581		7,581	343	7,924
Community Develp	2,929	2.455052	40,669		40,669	1,839	42,507
OCC GF	414	0.347010	5,748		5,748	260	6,008
Economic Development GF	565	0.473576	7,845		7,845	355	8,200
Air Poll/Storm	788	0.660492	10,941		10,941	495	11,436
Library	6,148	5.153179	85,364		85,364	3,859	89,223
Refuse All Other	4,577	3.836386	63,551		63,551	2,873	66,424
Refuse TRP	294	0.246427	4,082		4,082	185	4,267
Major-Traffic	1,872	1.569088	25,992		25,992	1,175	27,167
Major-Engineer	449	0.376346	6,234		6,234	282	6,516
Major-Storm Sewe	548	0.459327	7,609		7,609	344	7,953
Major-St&San	1,085	0.909434	15,065		15,065	681	15,746
Local-Traffic	225	0.188592	3,124		3,124	141	3,265
Local-Storm Sewe	530	0.444240	7,359		7,359	333	7,692
Local-Engineer	122	0.102259	1,694		1,694	77	1,771
Local-St&San	904	0.757722	12,552		12,552	567	13,119
Street Cap Const	8	0.006706	111		111	5	116
Vital St Oper	8	0.006706	111		111	5	116
Vital St NonBond	395	0.331084	5,485		5,485	248	5,732
General Cap Cont	666	0.558233	9,247		9,247	418	9,665
Gt CD JAG	7	0.005867	97		97	4	101
Gt CD ESG	196	0.164285	2,721		2,721	123	2,844
Gt CD CDBG	2,241	1.878379	31,116		31,116	1,407	32,523
Gt CD Home	606	0.507942	8,414		8,414	380	8,795
Gt CD Blight Elim	43	0.036042	597		597	27	624
Gt CD Byrne	425	0.356230	5,901		5,901	267	6,168
Gt CD Hope Grant	296	0.248104	4,110		4,110	186	4,296
Gt CD OCC	937	0.785382	13,010		13,010	588	13,598

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
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 Lead	1,511	1.266502	20,980		20,980	948	21,928
Gt CD ARPA	370	0.310130	5,137		5,137	232	5,370
Gt Police	513	0.429990	7,123		7,123	322	7,445
Gt Fire	194	0.162608	2,694		2,694	122	2,815
Gt Planning	2	0.001676	28		28	1	29
Gt Water/Env Svcs	76	0.063702	1,055		1,055	48	1,103
Gt Admin Serv	453	0.379699	6,290		6,290	284	6,574
Gt Over & Acctability	209	0.175181	2,902		2,902	131	3,033
Gt Parks	2	0.001676	28		28	1	29
Gt Misc	93	0.077951	1,291		1,291	58	1,350
Opioid Settlement	2	0.001676	28		28	1	29
MI Justice Train	90	0.075437	1,250		1,250	56	1,306
Veh Storage Fac	532	0.445916	7,387		7,387	334	7,721
Property Mgmt	299	0.250618	4,152		4,152	188	4,339
Building Inspect	2,055	1.722476	28,533		28,533	1,290	29,823
Sidewalk Repair	470	0.393948	6,526		6,526	295	6,821
Indigent Defense	1,846	1.547295	25,631		25,631	1,159	26,790
Community Dispatch	370	0.310130	5,137		5,137	232	5,370
Drug Law Enforc	119	0.099744	1,652		1,652	75	1,727
Historical Comm	10	0.008382	139		139	6	145
Economic Develop	325	0.272411	4,513		4,513	204	4,717
Downtown Impv Dt	689	0.577511	9,567		9,567	433	9,999
GR Bldg Auth	44	0.036880	611		611	28	638
Cemetery Care	20	0.016764	278		278	12	290
Water Supply Sys	8,181	6.857216	113,592		113,592	5,138	118,730
Sewage Disp Sys	5,906	4.950337	82,004		82,004	3,707	85,711
Auto Parking Sys	5,122	4.293198	71,118		71,118	3,215	74,333
Cemeteries Oper	1,115	0.934579	15,482		15,482	700	16,181
Golf Course	1,131	0.947990	15,704		15,704	710	16,414
Belknap Ice Aren	88	0.073761	1,222		1,222	55	1,277
311 Program	481	0.403168	6,679		6,679	302	6,981
Information Tech	636	0.533087	8,831		8,831	399	9,230
Motor Equipment	3,972	3.329282	55,151		55,151	2,493	57,644
Facilities Mgmt	4,448	3.728260	61,760		61,760	2,792	64,552
Insurance Health	4,867	4.079460	67,577		67,577	3,055	70,633
Insurance Paymnt	2,376	1.991534	32,990		32,990	1,491	34,482
Engineering	1,122	0.940447	15,579		15,579	704	16,283
DDA	1,946	1.631114	27,020		27,020	1,222	28,241
TIFA	535	0.448430	7,428		7,428	336	7,764
LDFA	418	0.350363	5,804		5,804	262	6,066
Brownfield Oper.	677	0.567453	9,400		9,400	425	9,825
Brownfield Revol Loan	79	0.066217	1,097		1,097	50	1,146
61st Dist Court	3,326	2.787813	46,181		46,181	2,088	48,269
Bus Impv Dist.	45	0.037718	625		625	28	653
Bio-Solid	190	0.159256	2,638		2,638	119	2,757
Corridor Impv Proj	386	0.323541	5,360		5,360	242	5,602
All Others	407	0.341142	5,651		5,651	255	5,907
Schedule .4 Total for General Acctng	119,305	100.000000	1,656,530		1,656,530	70,772	1,727,302

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, 2023
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	1,236	1.394326	8,162		8,162		8,162
Executive Office	877	0.989340	5,792		5,792		5,792
Human Resources	1,000	1.128095	6,604		6,604		6,604
Comptroller	354	0.399346	2,338		2,338		2,338
Treasurer	825	0.930679	5,448		5,448	245	5,693
Fiscal Services	239	0.269615	1,578		1,578	71	1,649
Purchasing	78	0.087991	515		515	23	538
Dept of Law	518	0.584353	3,421		3,421	154	3,574
City Clerk	789	0.890067	5,210		5,210	234	5,444
Administrative Services	565	0.637374	3,731		3,731	167	3,899
Comm Dev Grant Admin	80	0.090248	528		528	24	552
City Commission	109	0.122962	720		720	32	752
Communications	99	0.111681	654		654	29	683
Assessor	314	0.354222	2,074		2,074	93	2,167
Income Tax	360	0.406114	2,377		2,377	107	2,484
Planning	652	0.735518	4,306		4,306	193	4,499
Police	2,595	2.927407	17,137		17,137	769	17,906
OPA	326	0.367759	2,153		2,153	97	2,249
Police Commun	130	0.146652	858		858	38	897
Fire	3,551	4.005866	23,450		23,450	1,053	24,503
Street Lighting	1,064	1.200293	7,026		7,026	315	7,342
Parks & Rec	3,212	3.623442	21,212		21,212	952	22,164
P&R Special Events	27	0.030459	178		178	8	186
Parks Mil Pool	574	0.647527	3,791		3,791	170	3,961
Parks Mil Other	674	0.760336	4,451		4,451	200	4,651
Community Develp	458	0.516668	3,025		3,025	136	3,160
OCC GF	139	0.156805	918		918	41	959
Economic Development GF	120	0.135371	792		792	36	828
Air Poll/Storm	273	0.307970	1,803		1,803	81	1,884
Library	3,852	4.345423	25,438		25,438	1,142	26,580
Refuse All Other	2,034	2.294546	13,432		13,432	603	14,035
Refuse TRP	12	0.013537	79		79	3	83
Major-Traffic	1,257	1.418016	8,301		8,301	373	8,674
Major-Engineer	468	0.527949	3,091		3,091	139	3,229
Major-Storm Sewe	296	0.333916	1,955		1,955	88	2,042
Major-St&San	1,192	1.344689	7,872		7,872	353	8,225
Local-Storm Sewe	289	0.326020	1,909		1,909	86	1,994
Local-Engineer	115	0.129731	759		759	34	794
Local-St&San	1,002	1.130351	6,617		6,617	297	6,914
Vital St Oper	2	0.002256	13		13	1	14
Vital St NonBond	400	0.451238	2,642		2,642	119	2,760
General Cap Cont	651	0.734390	4,299		4,299	193	4,492
Gt CD JAG	7	0.007897	46		46	2	48
Gt CD ESG	31	0.034971	205		205	9	214
Gt CD CDBG	1,332	1.502623	8,796		8,796	395	9,191
Gt CD Home	143	0.161318	944		944	42	987
Gt CD Byrne	56	0.063173	370		370	17	386
Gt CD Hope Grant	18	0.020306	119		119	5	124
Gt CD OCC	350	0.394833	2,311		2,311	104	2,415
Gt CD Lead	814	0.918270	5,376		5,376	241	5,617
Gt CD ARPA	23	0.025946	152		152	7	159
Gt Police	98	0.110553	647		647	29	676

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
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 Fire	63	0.071070	416		416	19	435
Gt Admin Serv	96	0.108297	634		634	28	662
Gt Over & Acctability	16	0.018050	106		106	5	110
Gt Misc	99	0.111681	654		654	29	683
MI Justice Train	76	0.085735	502		502	23	524
Veh Storage Fac	414	0.467031	2,734		2,734	123	2,857
Property Mgmt	50	0.056405	330		330	15	345
Building Inspect	715	0.806588	4,722		4,722	212	4,934
Sidewalk Repair	193	0.217722	1,275		1,275	57	1,332
Indigent Defense	1,593	1.797056	10,520		10,520	472	10,992
Community Dispatch	99	0.111681	654		654	29	683
Drug Law Enforc	160	0.180495	1,057		1,057	47	1,104
Historical Comm	8	0.009025	53		53	2	55
Economic Develop	129	0.145524	852		852	38	890
Downtown Impv Dt	699	0.788539	4,616		4,616	207	4,823
Water Supply Sys	9,798	11.053078	64,705		64,705	2,908	67,613
Sewage Disp Sys	7,413	8.362570	48,954		48,954	2,197	51,152
Auto Parking Sys	3,729	4.206667	24,626		24,626	1,105	25,731
Cemeteries Oper	844	0.952112	5,574		5,574	250	5,824
Golf Course	957	1.079587	6,320		6,320	284	6,604
Belknap Ice Aren	59	0.066558	390		390	17	407
311 Program	244	0.275255	1,611		1,611	72	1,684
Information Tech	638	0.719725	4,213		4,213	189	4,402
Motor Equipment	6,327	7.137458	41,783		41,783	1,875	43,658
Facilities Mgmt	3,468	3.912234	22,902		22,902	1,028	23,930
Insurance Health	4,653	5.249027	30,728		30,728	1,379	32,107
Insurance Paymnt	1,580	1.782390	10,434		10,434	468	10,903
Engineering	355	0.400474	2,344		2,344	105	2,450
DDA	2,796	3.154154	18,464		18,464	829	19,293
TIFA	500	0.564048	3,302		3,302	148	3,450
LDFA	190	0.214338	1,255		1,255	56	1,311
Brownfield Oper.	414	0.467031	2,734		2,734	123	2,857
Brownfield Revol Loan	66	0.074454	436		436	20	455
61st Dist Court	3,409	3.845677	22,513		22,513	1,011	23,523
Bus Impv Dist.	48	0.054149	317		317	14	331
Bio-Solid	181	0.204185	1,195		1,195	54	1,249
Corridor Impv Proj	497	0.560663	3,282		3,282	147	3,429
All Others	389	0.438829	2,569		2,569	115	2,684
Schedule .4 Total for Accts Payable	88,645	100.000000	585,398		585,398	25,250	610,648

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, 2023
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	389,487	0.298077	1,390		1,390		1,390
Executive Office	1,459,661	1.117090	5,208		5,208		5,208
Human Resources	1,224,943	0.937458	4,370		4,370		4,370
Comptroller	1,044,171	0.799112	3,725		3,725		3,725
Treasurer	1,012,665	0.775000	3,613		3,613	162	3,775
Fiscal Services	769,657	0.589024	2,746		2,746	123	2,869
Purchasing	186,984	0.143100	667		667	30	697
Dept of Law	1,841,544	1.409348	6,570		6,570	295	6,865
City Clerk	927,815	0.710064	3,310		3,310	149	3,459
Administrative Services	549,103	0.420233	1,959		1,959	88	2,047
Comm Dev Grant Admin	196,960	0.150735	703		703	31	734
City Commission	347,028	0.265583	1,238		1,238	55	1,294
Communications	577,017	0.441596	2,059		2,059	92	2,151
Assessor	938,336	0.718116	3,348		3,348	150	3,498
Income Tax	1,273,836	0.974877	4,545		4,545	204	4,749
Planning	1,083,566	0.829261	3,866		3,866	173	4,039
Police	32,685,401	25.014389	116,610		116,610	5,237	121,846
OPA	260,309	0.199216	929		929	42	970
Fire	21,745,640	16.642106	77,581		77,581	3,481	81,062
Street Lighting	938,982	0.718610	3,350		3,350	150	3,500
Parks & Rec	3,065,528	2.346072	10,937		10,937	491	11,428
Parks Mil Pool	513,985	0.393357	1,834		1,834	82	1,916
Parks Mil Other	752	0.000576	3		3	0	3
Community Develop	1,769,062	1.353877	6,311		6,311	283	6,595
OCC GF	128,310	0.098197	458		458	20	478
Economic Development GF	163,441	0.125083	583		583	26	609
Air Poll/Storm	455,650	0.348712	1,626		1,626	73	1,699
Library	5,894,571	4.511161	21,030		21,030	944	21,973
Refuse All Other	2,959,296	2.264772	10,558		10,558	474	11,032
Refuse TRP	196,642	0.150492	702		702	31	733
Major-Traffic	1,690,461	1.293723	6,031		6,031	271	6,302
Major-Engineer	1,697	0.001299	6		6	0	6
Major-Storm Sewe	176,782	0.135293	631		631	28	659
Major-St&San	1,731,070	1.324801	6,176		6,176	277	6,453
Local-Traffic	53,792	0.041167	192		192	8	200
Local-Storm Sewe	329,558	0.252213	1,176		1,176	53	1,228
Local-Engineer	3,869	0.002961	14		14	1	14
Local-St&San	818,383	0.626315	2,920		2,920	131	3,051
Vital St NonBond	3,118	0.002386	11		11	0	12
General Cap Cont	1,692	0.001295	6		6	0	6
Gt CD JAG	5,772	0.004417	21		21	1	21
Gt CD ESG	21,815	0.016695	78		78	3	81
Gt CD CDBG	501,308	0.383655	1,788		1,788	80	1,869
Gt CD Home	105,112	0.080443	375		375	17	392
Gt CD Blight Elim	1,177	0.000901	4		4	0	4
Gt CD Byrne	4,822	0.003690	17		17	1	18
Gt CD Hope Grant	6,700	0.005128	24		24	1	25
Gt CD OCC	409,216	0.313176	1,460		1,460	66	1,525
Gt CD Lead	219,516	0.167997	783		783	35	818
Gt CD ARPA	14,771	0.011304	53		53	2	55
Gt Police	395,796	0.302906	1,412		1,412	63	1,475
Gt Fire	151,399	0.115867	540		540	24	564

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
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 Water/Env Svcs	59,850	0.045804	214		214	9	223
Gt Admin Serv	122,137	0.093472	436		436	20	455
Gt Over & Acctability	115,789	0.088614	413		413	18	432
Gt Misc	2,384	0.001824	9		9	0	9
Veh Storage Fac	68,245	0.052228	243		243	11	254
Property Mgmt	12,821	0.009812	46		46	2	48
Building Inspect	2,293,059	1.754896	8,181		8,181	367	8,548
Sidewalk Repair	237,380	0.181669	847		847	38	885
Indigent Defense	91,159	0.069765	325		325	14	340
Community Dispatch	3,810,239	2.916005	13,594		13,594	610	14,204
Economic Develop	17,194	0.013159	61		61	3	64
Downtown Impv Dt	6,007	0.004597	21		21	1	22
Water Supply Sys	8,379,948	6.413239	29,897		29,897	1,342	31,238
Sewage Disp Sys	7,764,823	5.942479	27,702		27,702	1,243	28,945
Auto Parking Sys	2,771,124	2.120763	9,886		9,886	444	10,330
Cemeteries Oper	307,001	0.234950	1,095		1,095	49	1,144
Golf Course	326,161	0.249614	1,164		1,164	52	1,216
Belknap Ice Aren	38	0.000029	0		0		0
311 Program	814,343	0.623223	2,905		2,905	130	3,036
Information Tech	299,034	0.228853	1,067		1,067	48	1,115
Motor Equipment	2,018,984	1.545144	7,203		7,203	323	7,526
Facilities Mgmt	990,493	0.758032	3,534		3,534	159	3,692
Insurance Health	282,077	0.215876	1,006		1,006	45	1,051
Insurance Paymnt	290,236	0.222120	1,035		1,035	46	1,082
Engineering	2,859,139	2.188121	10,200		10,200	458	10,658
DDA	40,352	0.030882	144		144	6	150
TIFA	3,603	0.002757	13		13	1	13
LDFA	145,636	0.111456	520		520	23	543
Brownfield Oper.	378,374	0.289573	1,350		1,350	61	1,410
61st Dist Court	4,910,598	3.758118	17,519		17,519	786	18,305
Schedule .4 Total for Payroll	130,666,396	100.000000	466,171		466,171	20,260	486,431

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, 2023
Schedule .5 - Allocation Summary
For Department Comptroller

Receiving Department	Total	General Acctng	Accts Payable	Payroll
General Expense	33,073	23,521	8,162	1,390
Executive Office	35,436	24,437	5,792	5,208
Human Resources	34,856	23,882	6,604	4,370
Comptroller	25,335	19,272	2,338	3,725
Treasurer	25,257	15,790	5,693	3,775
Fiscal Services	14,648	10,130	1,649	2,869
Purchasing	6,140	4,905	538	697
Dept of Law	25,953	15,514	3,574	6,865
City Clerk	35,911	27,008	5,444	3,459
Administrative Services	18,339	12,394	3,899	2,047
Comm Dev Grant Admin	6,772	5,486	552	734
City Commission	6,791	4,746	752	1,294
Communications	11,991	9,157	683	2,151
Assessor	12,863	7,198	2,167	3,498
Income Tax	14,677	7,445	2,484	4,749
Planning	45,095	36,557	4,499	4,039
Police	219,789	80,037	17,906	121,846
OPA	11,086	7,866	2,249	970
Police Commun	2,798	1,901	897	0
Fire	166,822	61,258	24,503	81,062
Street Lighting	25,224	14,382	7,342	3,500
Parks & Rec	92,164	58,573	22,164	11,428
P&R Special Events	433	247	186	0
Parks Mil Pool	19,606	13,729	3,961	1,916
Parks Mil Other	12,577	7,924	4,651	3
Community Develop	52,262	42,507	3,160	6,595
OCC GF	7,446	6,008	959	478
Economic Development GF	9,637	8,200	828	609
Air Poll/Storm	15,018	11,436	1,884	1,699
Library	137,776	89,223	26,580	21,973
Refuse All Other	91,491	66,424	14,035	11,032
Refuse TRP	5,082	4,267	83	733
Major-Traffic	42,143	27,167	8,674	6,302
Major-Engineer	9,752	6,516	3,229	6
Major-Storm Sewe	10,654	7,953	2,042	659
Major-St&San	30,424	15,746	8,225	6,453
Local-Traffic	3,466	3,265	0	200
Local-Storm Sewe	10,914	7,692	1,994	1,228
Local-Engineer	2,578	1,771	794	14
Local-St&San	23,084	13,119	6,914	3,051
Street Cap Const	116	116	0	0
Vital St Oper	130	116	14	0
Vital St NonBond	8,504	5,732	2,760	12
General Cap Cont	14,164	9,665	4,492	6
Gt CD JAG	171	101	48	21
Gt CD ESG	3,140	2,844	214	81
Gt CD CDBG	43,583	32,523	9,191	1,869
Gt CD Home	10,173	8,795	987	392
Gt CD Blight Elim	628	624	0	4
Gt CD Byrne	6,572	6,168	386	18
Gt CD Hope Grant	4,445	4,296	124	25
Gt CD OCC	17,539	13,598	2,415	1,525

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule .5 - Allocation Summary
For Department Comptroller

Receiving Department	Total	General Acctng	Accts Payable	Payroll
Gt CD Lead	28,364	21,928	5,617	818
Gt CD ARPA	5,583	5,370	159	55
Gt Police	9,597	7,445	676	1,475
Gt Fire	3,814	2,815	435	564
Gt Planning	29	29	0	0
Gt Water/Env Svcs	1,326	1,103	0	223
Gt Admin Serv	7,692	6,574	662	455
Gt Over & Acctability	3,575	3,033	110	432
Gt Parks	29	29	0	0
Gt Misc	2,042	1,350	683	9
Opioid Settlement	29	29	0	0
MI Justice Train	1,830	1,306	524	0
Veh Storage Fac	10,832	7,721	2,857	254
Property Mgmt	4,732	4,339	345	48
Building Inspect	43,305	29,823	4,934	8,548
Sidewalk Repair	9,037	6,821	1,332	885
Indigent Defense	38,122	26,790	10,992	340
Community Dispatch	20,256	5,370	683	14,204
Drug Law Enforc	2,831	1,727	1,104	0
Historical Comm	200	145	55	0
Economic Develop	5,671	4,717	890	64
Downtown Impv Dt	14,845	9,999	4,823	22
GR Bldg Auth	638	638	0	0
Cemetery Care	290	290	0	0
Water Supply Sys	217,581	118,730	67,613	31,238
Sewage Disp Sys	165,808	85,711	51,152	28,945
Auto Parking Sys	110,395	74,333	25,731	10,330
Cemeteries Oper	23,150	16,181	5,824	1,144
Golf Course	24,233	16,414	6,604	1,216
Belknap Ice Aren	1,684	1,277	407	0
311 Program	11,700	6,981	1,684	3,036
Information Tech	14,747	9,230	4,402	1,115
Motor Equipment	108,828	57,644	43,658	7,526
Facilities Mgmt	92,174	64,552	23,930	3,692
Insurance Health	103,791	70,633	32,107	1,051
Insurance Paymnt	46,466	34,482	10,903	1,082
Engineering	29,391	16,283	2,450	10,658
DDA	47,685	28,241	19,293	150
TIFA	11,228	7,764	3,450	13
LDFA	7,920	6,066	1,311	543
Brownfield Oper.	14,092	9,825	2,857	1,410
Brownfield Revol Loan	1,602	1,146	455	0
61st Dist Court	90,097	48,269	23,523	18,305
Bus Impv Dist.	984	653	331	0
Bio-Solid	4,006	2,757	1,249	0
Corridor Impv Proj	9,031	5,602	3,429	0
All Others	8,591	5,907	2,684	0
Direct Bill	0	0	0	0
Total	2,824,381	1,727,302	610,648	486,431

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
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, 2023
Schedule .2 - Costs To Be Allocated
For Department Treasurer**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,267,348			2,267,348
Cost Adjustments:				
Misc Reimbursement	0			
Payout Adjustment	-5,552			
Total Departmental Cost Adjustments:	-5,552			-5,552
Inbound Costs:				
Building / Equipment Depr.	39,050		39,050	
General Expense	11,223	583	11,806	
Executive Office	14,822	2,648	17,471	
Human Resources	27,163	3,514	30,677	
Comptroller	24,168	1,090	25,257	
Treasurer		3,543	3,543	
Fiscal Services		23,314	23,314	
Purchasing		4,202	4,202	
Dept of Law		22,051	22,051	
City Clerk		6,992	6,992	
Administrative Services		11,053	11,053	
Total Allocated Additions:	116,426	78,989	195,415	195,415
Total To Be Allocated:	2,378,222	78,989		2,457,211

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Total	G&A	CR Specific	CR Misc./Undist	MR Invoices
Wages & Benefits					
SALARIES & WAGES	823,475	0	22,547	17,373	152,214
FRINGE BENEFITS	435,866	0	11,943	9,197	80,548
Other Expense & Cost					
Supplies	26,756	0	733	565	4,945
Postage	62,634	0	0	0	0
Computer Services	126,252	0	3,459	2,664	23,331
Cont Serv Cashier 1	4,892	0	212	180	430
Cont Serv Cashier 2	18,658	0	896	690	1,808
Contract Serv Other	17,082	42,968	0	0	0
Bank Fees	48,029	0	0	0	0
Insurance	15,777	0	432	333	2,916
Building Rental	131,328	0	3,598	2,771	24,269
Other Services	30,798	0	844	650	5,691
Board Pay	368	0	0	0	0
Call Center	52,084	0	651	557	1,323
Parking Violations	459,060	0	0	0	0
Mail Services	47,484	0	0	0	0
Mail Serv Postage	636	0	0	0	0
Investment Mgt	5,634	0	0	0	0
Interest	(39,465)	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	2,267,348				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Misc Reimbursement	0	0	0	0	0
Payout Adjustment	(5,552)	(5,552)	0	0	0
Functional Cost	2,261,796	37,416	45,315	34,980	297,475
Allocation Step 1					
Inbound - Building / Equipment Depr.	39,050	0	795	613	5,370
Inbound - All Others	77,376	77,376	0	0	0
Reallocate Admin Costs		(114,792)	3,145	2,422	21,214
Unallocated Costs	(1,198,569)	0	0	0	0
1st Allocation	1,179,653	0	49,256	38,015	324,059
Allocation Step 2					
Inbound - Treasurer: MR Invoices	2,101	0	0	0	0
Inbound - All Others	76,888	76,888	0	0	0
Reallocate Admin Costs		(76,888)	2,107	1,622	14,209
Unallocated Costs	(50,141)	0	0	0	0
2nd Allocation	28,849	0	2,107	1,622	14,209
Total For Treasurer					
Schedule .3 Total	1,208,501	0	51,362	39,637	338,268

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Acctng Specific	General Banking	Parking Viol	Mail Services	Economic Dev
Wages & Benefits					
SALARIES & WAGES	51,465	0	14,842	0	50,601
FRINGE BENEFITS	27,242	0	7,846	0	26,762
Other Expense & Cost					
Supplies	1,672	0	482	0	1,643
Postage	0	0	0	0	0
Computer Services	7,891	0	2,273	0	7,752
Cont Serv Cashier 1	2,920	0	310	0	0
Cont Serv Cashier 2	3,093	0	802	0	0
Contract Serv Other	0	0	0	(25,886)	0
Bank Fees	0	0	0	0	0
Insurance	986	0	284	0	969
Building Rental	8,208	0	2,364	0	8,064
Other Services	1,925	0	554	0	1,891
Board Pay	0	0	0	0	0
Call Center	9,016	0	14,761	0	0
Parking Violations	0	0	459,060	0	0
Mail Services	0	0	0	47,484	0
Mail Serv Postage	0	0	0	636	0
Investment Mgt	0	0	0	0	0
Interest	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	114,418	0	503,578	22,234	97,682
Allocation Step 1					
Inbound - Building / Equipment Depr.	4,534	0	8,272	0	1,316
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	7,175	0	2,066	0	7,048
Unallocated Costs	0	0	0	0	0
1st Allocation	126,127	0	513,916	22,234	106,046
Allocation Step 2					
Inbound - Treasurer: MR Invoices	0	0	0	0	0
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	4,806	0	1,384	0	4,721
Unallocated Costs	0	0	0	0	0
2nd Allocation	4,806	0	1,384	0	4,721
Total For Treasurer					
Schedule .3 Total	130,932	0	515,300	22,234	110,767

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

General Gov't**

<hr/>	
Wages & Benefits -----	
SALARIES & WAGES	514,433
FRINGE BENEFITS	272,328
Other Expense & Cost -----	
Supplies	16,716
Postage	62,634
Computer Services	78,882
Cont Serv Cashier 1	840
Cont Serv Cashier 2	11,369
Contract Serv Other	0
Bank Fees	48,029
Insurance	9,857
Building Rental	82,054
Other Services	19,243
Board Pay	368
Call Center	25,776
Parking Violations	0
Mail Services	0
Mail Serv Postage	0
Investment Mgt	5,634
Interest	(39,465)
Departmental Total -----	
Expenditures Per Financial Statement	
Deductions -----	
*Total Disallowed Costs	0
Cost Adjustments -----	
Misc Reimbursement	0
Payout Adjustment	0
Functional Cost	1,108,698
Allocation Step 1 -----	
Inbound - Building / Equipment Depr.	18,149
Inbound - All Others	0
Reallocate Admin Costs	71,722
Unallocated Costs	(1,198,569)
1st Allocation	0
Allocation Step 2 -----	
Inbound - Treasurer: MR Invoices	2,101
Inbound - All Others	0
Reallocate Admin Costs	48,040
Unallocated Costs	(50,141)
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, 2023
Schedule .4 - Detail Activity Allocations
For Department Treasurer**

Activity - CR Specific

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Dept of Law	121	5.339806	2,630		2,630	113	2,743
City Clerk	790	34.863195	17,172		17,172	734	17,907
Gt CD CDBG	828	36.540158	17,998		17,998	770	18,768
Cemeteries Oper	440	19.417476	9,564		9,564	409	9,973
All Others	87	3.839365	1,891		1,891	81	1,972
Schedule .4 Total for CR Specific	2,266	100.000000	49,256		49,256	2,107	51,362

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, 2023
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
General Expense	1	0.017693	7		7		7
Executive Office	435	7.696391	2,926		2,926		2,926
Treasurer	3	0.053079	20		20		20
City Clerk	3	0.053079	20		20	1	21
Police	414	7.324841	2,785		2,785	129	2,913
Fire	29	0.513093	195		195	9	204
Street Lighting	101	1.786978	679		679	31	711
Parks & Rec	7	0.123850	47		47	2	49
P&R Special Events	6	0.106157	40		40	2	42
Parks Mil Other	2	0.035386	13		13	1	14
OCC GF	1	0.017693	7		7	0	7
Air Poll/Storm	2	0.035386	13		13	1	14
Parking Violations	1	0.017693	7		7	0	7
Refuse All Other	100	1.769285	673		673	31	704
Major-Traffic	198	3.503185	1,332		1,332	62	1,393
Major-Storm Sewe	15	0.265393	101		101	5	105
Major-St&San	24	0.424628	161		161	7	169
Local-Traffic	1	0.017693	7		7	0	7
Local-Storm Sewe	7	0.123850	47		47	2	49
Street Cap Const	1	0.017693	7		7	0	7
Vital St NonBond	21	0.371550	141		141	6	148
General Cap Cont	13	0.230007	87		87	4	91
Gt Water/Env Svcs	4	0.070771	27		27	1	28
Veh Storage Fac	2	0.035386	13		13	1	14
Property Mgmt	1	0.017693	7		7	0	7
Community Dispatch	4	0.070771	27		27	1	28
Historical Comm	2	0.035386	13		13	1	14
Downtown Impv Dt	1	0.017693	7		7	0	7
Water Supply Sys	206	3.644728	1,386		1,386	64	1,450
Sewage Disp Sys	30	0.530786	202		202	9	211
Auto Parking Sys	3,651	64.596598	24,557		24,557	1,138	25,694
Golf Course	22	0.389243	148		148	7	155
Motor Equipment	30	0.530786	202		202	9	211
Facilities Mgmt	113	1.999292	760		760	35	795
Insurance Health	79	1.397735	531		531	25	556
Insurance Paymnt	3	0.053079	20		20	1	21
Engineering	34	0.601557	229		229	11	239
DDA	36	0.636943	242		242	11	253
Brownfield Oper.	17	0.300778	114		114	5	120
61st Dist Court	22	0.389243	148		148	7	155
All Others	10	0.176929	67		67	3	70
Schedule .4 Total for CR Misc./Undist	5,652	100.000000	38,015		38,015	1,622	39,637

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, 2023
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	220	0.648394	2,101		2,101		2,101
City Clerk	495	1.458886	4,728		4,728	209	4,936
Assessor	132	0.389036	1,261		1,261	56	1,316
Planning	2,121	6.251105	20,257		20,257	894	21,151
Fire	2,470	7.279693	23,590		23,590	1,041	24,632
Community Develop	8,780	25.876805	83,856		83,856	3,701	87,557
Air Poll/Storm	307	0.904804	2,932		2,932	129	3,062
Refuse All Other	254	0.748600	2,426		2,426	107	2,533
Building Inspect	15,010	44.238138	143,358		143,358	6,327	149,684
Sidewalk Repair	233	0.686708	2,225		2,225	98	2,324
Downtown Impv Dt	1,178	3.471854	11,251		11,251	497	11,747
Water Supply Sys	1,925	5.673445	18,385		18,385	811	19,197
Sewage Disp Sys	206	0.607132	1,967		1,967	87	2,054
Engineering	536	1.579723	5,119		5,119	226	5,345
Brownfield Oper.	44	0.129679	420		420	19	439
Bus Impv Dist.	19	0.055998	181		181	8	189
Schedule .4 Total for MR Invoices	33,930	100.000000	324,059		324,059	14,209	338,268

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, 2023
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	24,302	47.220441	59,558		59,558	2,269	61,827
Water Supply Sys	27,163	52.779559	66,569		66,569	2,536	69,106
Schedule .4 Total for Acctng Specific	51,465	100.000000	126,127		126,127	4,806	130,932

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, 2023
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	1,314	1.181878	0		0		0
Executive Office	2,034	1.829482	0		0		0
Human Resources	1,446	1.300605	0		0		0
Comptroller	1,281	1.152196	0		0		0
Treasurer	2,420	2.176670	0		0		0
Fiscal Services	608	0.546866	0		0		0
Purchasing	316	0.284226	0		0		0
Dept of Law	945	0.849981	0		0		0
City Clerk	1,981	1.781811	0		0		0
Administrative Services	698	0.627816	0		0		0
Comm Dev Grant Admin	370	0.332797	0		0		0
City Commission	332	0.298618	0		0		0
Communications	573	0.515385	0		0		0
Assessor	528	0.474910	0		0		0
Income Tax	1,127	1.013681	0		0		0
Planning	2,633	2.368253	0		0		0
Police	5,336	4.799468	0		0		0
OPA	499	0.448826	0		0		0
Police Commun	77	0.069258	0		0		0
Fire	3,463	3.114797	0		0		0
Street Lighting	1,120	1.007384	0		0		0
Parks & Rec	3,181	2.861152	0		0		0
P&R Special Events	16	0.014391	0		0		0
Parks Mil Pool	757	0.680884	0		0		0
Parks Mil Other	910	0.818500	0		0		0
Community Develp	3,472	3.122892	0		0		0
OCC GF	386	0.347188	0		0		0
Economic Development GF	553	0.497396	0		0		0
Air Poll/Storm	874	0.786120	0		0		0
Library	5,369	4.829149	0		0		0
Refuse All Other	4,507	4.053823	0		0		0
Refuse TRP	626	0.563056	0		0		0
Major-Traffic	1,806	1.624407	0		0		0
Major-Engineer	418	0.375970	0		0		0
Major-Storm Sewe	482	0.433535	0		0		0
Major-St&San	1,069	0.961513	0		0		0
Local-Traffic	224	0.201477	0		0		0
Local-Storm Sewe	460	0.413747	0		0		0
Local-Engineer	121	0.108834	0		0		0
Local-St&San	873	0.785220	0		0		0
Street Cap Const	12	0.010793	0		0		0
Vital St Oper	673	0.605330	0		0		0
Vital St NonBond	221	0.198779	0		0		0
General Cap Cont	1,756	1.579435	0		0		0
Gt CD JAG	215	0.193382	0		0		0
Gt CD ESG	182	0.163700	0		0		0
Gt CD CDBG	808	0.726756	0		0		0
Gt CD Home	320	0.287824	0		0		0
Gt CD Blight Elim	41	0.036877	0		0		0
Gt CD Byrne	160	0.143912	0		0		0
Gt CD OCC	450	0.404753	0		0		0
Gt CD Lead	740	0.665593	0		0		0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
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 ARPA	342	0.307612	0		0		0
Gt Police	325	0.292321	0		0		0
Gt Fire	132	0.118727	0		0		0
Gt Water/Env Svcs	78	0.070157	0		0		0
Gt Admin Serv	261	0.234757	0		0		0
Gt Over & Acctability	185	0.166398	0		0		0
Gt Parks	1	0.000899	0		0		0
Gt Misc	74	0.066559	0		0		0
Opioid Settlement	1	0.000899	0		0		0
MI Justice Train	62	0.055766	0		0		0
Veh Storage Fac	601	0.540570	0		0		0
Receivership	1	0.000899	0		0		0
Property Mgmt	291	0.261740	0		0		0
Building Inspect	2,202	1.980590	0		0		0
Sidewalk Repair	1,222	1.099128	0		0		0
Indigent Defense	965	0.867970	0		0		0
Community Dispatch	355	0.319305	0		0		0
Drug Law Enforc	199	0.178991	0		0		0
Historical Comm	21	0.018888	0		0		0
Economic Develop	321	0.288724	0		0		0
Downtown Impv Dt	670	0.602632	0		0		0
GR Bldg Auth	4	0.003598	0		0		0
Cemetery Care	71	0.063861	0		0		0
Water Supply Sys	6,513	5.858121	0		0		0
Sewage Disp Sys	5,331	4.794970	0		0		0
Auto Parking Sys	6,651	5.982247	0		0		0
Cemeteries Oper	802	0.721359	0		0		0
Golf Course	987	0.887758	0		0		0
Belknap Ice Aren	53	0.047671	0		0		0
311 Program	462	0.415546	0		0		0
Information Tech	579	0.520782	0		0		0
Motor Equipment	3,078	2.768508	0		0		0
Facilities Mgmt	3,093	2.782000	0		0		0
Insurance Health	2,657	2.389840	0		0		0
Insurance Paymnt	1,586	1.426528	0		0		0
Engineering	1,795	1.614514	0		0		0
DDA	1,785	1.605519	0		0		0
TIFA	506	0.455122	0		0		0
LDFA	405	0.364277	0		0		0
Brownfield Oper.	598	0.537871	0		0		0
Brownfield Revol Loan	36	0.032380	0		0		0
61st Dist Court	3,874	3.484471	0		0		0
Bus Impv Dist.	116	0.104336	0		0		0
Bio-Solid	126	0.113331	0		0		0
Corridor Impv Proj	302	0.271634	0		0		0
All Others	677	0.608928	0		0		0
Schedule .4 Total for General Banking	111,179	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, 2023
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	513,916		513,916	1,384	515,300
Schedule .4 Total for Parking Viol	100	100.000000	513,916		513,916	1,384	515,300

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, 2023
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	437		437		437
Executive Office	2,163	0.654510	146		146		146
Human Resources	7,357	2.226183	495		495		495
Comptroller	25,626	7.754270	1,724		1,724		1,724
Treasurer	21,125	6.392295	1,421		1,421		1,421
Fiscal Services	9	0.002723	1		1		1
Purchasing	36	0.010893	2		2		2
Dept of Law	279	0.084424	19		19		19
City Clerk	24,749	7.488895	1,665		1,665		1,665
Administrative Services	6	0.001816	0		0		0
Assessor	8,135	2.461601	547		547		547
Income Tax	65,967	19.961205	4,438		4,438		4,438
Planning	55,285	16.728900	3,720		3,720		3,720
Police	11,220	3.395103	755		755		755
Fire	3,534	1.069367	238		238		238
Parks & Rec	12,640	3.824786	850		850		850
Community Develop	36,858	11.153004	2,480		2,480		2,480
Library	10,376	3.139714	698		698		698
Major-Traffic	68	0.020576	5		5		5
Local-St&San	3,898	1.179511	262		262		262
Building Inspect	23,636	7.152108	1,590		1,590		1,590
Sidewalk Repair	1,974	0.597320	133		133		133
Economic Develop	546	0.165216	37		37		37
Water Supply Sys	5,123	1.550188	345		345		345
Sewage Disp Sys	402	0.121643	27		27		27
Auto Parking Sys	2,563	0.775548	172		172		172
Motor Equipment	25	0.007565	2		2		2
Engineering	375	0.113473	25		25		25
Schedule .4 Total for Mail Services	330,476	100.000000	22,234		22,234	0	22,234

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, 2023
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	20,149		20,149	897	21,046
TIFA	2	2.000000	2,121		2,121	94	2,215
LDFA	8	8.000000	8,484		8,484	378	8,861
Brownfield Oper.	57	57.000000	60,446		60,446	2,691	63,137
Corridor Impv Proj	14	14.000000	14,846		14,846	661	15,507
Schedule .4 Total for Economic Dev	100	100.000000	106,046		106,046	4,721	110,767

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, 2023
Schedule .5 - Allocation Summary
For Department Treasurer**

Receiving Department	Total	CR Specific	CR Misc./Undist	MR Invoices	Acctng Specific
General Expense	444	0	7	0	0
Executive Office	3,071	0	2,926	0	0
Human Resources	495	0	0	0	0
Comptroller	1,724	0	0	0	0
Treasurer	3,543	0	20	2,101	0
Fiscal Services	1	0	0	0	0
Purchasing	2	0	0	0	0
Dept of Law	2,761	2,743	0	0	0
City Clerk	24,529	17,907	21	4,936	0
Administrative Services	0	0	0	0	0
Assessor	1,864	0	0	1,316	0
Income Tax	4,438	0	0	0	0
Planning	24,871	0	0	21,151	0
Police	3,668	0	2,913	0	0
Fire	25,073	0	204	24,632	0
Street Lighting	711	0	711	0	0
Parks & Rec	900	0	49	0	0
P&R Special Events	42	0	42	0	0
Parks Mil Other	14	0	14	0	0
Community Develop	90,037	0	0	87,557	0
OCC GF	7	0	7	0	0
Air Poll/Storm	3,076	0	14	3,062	0
Parking Violations	515,307	0	7	0	0
Library	698	0	0	0	0
Refuse All Other	65,064	0	704	2,533	61,827
Major-Traffic	1,398	0	1,393	0	0
Major-Storm Sewe	105	0	105	0	0
Major-St&San	169	0	169	0	0
Local-Traffic	7	0	7	0	0
Local-Storm Sewe	49	0	49	0	0
Local-St&San	262	0	0	0	0
Street Cap Const	7	0	7	0	0
Vital St NonBond	148	0	148	0	0
General Cap Cont	91	0	91	0	0
Gt CD CDBG	18,768	18,768	0	0	0
Gt Water/Env Svcs	28	0	28	0	0
Veh Storage Fac	14	0	14	0	0
Property Mgmt	7	0	7	0	0
Building Inspect	151,275	0	0	149,684	0
Sidewalk Repair	2,456	0	0	2,324	0
Community Dispatch	28	0	28	0	0
Historical Comm	14	0	14	0	0
Economic Develop	37	0	0	0	0
Downtown Impv Dt	11,754	0	7	11,747	0
Water Supply Sys	90,097	0	1,450	19,197	69,106
Sewage Disp Sys	2,292	0	211	2,054	0
Auto Parking Sys	25,867	0	25,694	0	0
Cemeteries Oper	9,973	9,973	0	0	0
Golf Course	155	0	155	0	0
Motor Equipment	213	0	211	0	0
Facilities Mgmt	795	0	795	0	0
Insurance Health	556	0	556	0	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	CR Specific	CR Misc./Undist	MR Invoices	Acctng Specific
Insurance Paymnt	21	0	21	0	0
Engineering	5,610	0	239	5,345	0
DDA	21,299	0	253	0	0
TIFA	2,215	0	0	0	0
LDFA	8,861	0	0	0	0
Brownfield Oper.	63,695	0	120	439	0
61st Dist Court	155	0	155	0	0
Bus Impv Dist.	189	0	0	189	0
Corridor Impv Proj	15,507	0	0	0	0
All Others	2,042	1,972	70	0	0
Direct Bill	0	0	0	0	0
Total	1,208,501	51,362	39,637	338,268	130,932

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule .5 - Allocation Summary
For Department Treasurer**

Receiving Department	General Banking	Parking Viol	Mail Services	Economic Dev
General Expense	0	0	437	0
Executive Office	0	0	146	0
Human Resources	0	0	495	0
Comptroller	0	0	1,724	0
Treasurer	0	0	1,421	0
Fiscal Services	0	0	1	0
Purchasing	0	0	2	0
Dept of Law	0	0	19	0
City Clerk	0	0	1,665	0
Administrative Services	0	0	0	0
Assessor	0	0	547	0
Income Tax	0	0	4,438	0
Planning	0	0	3,720	0
Police	0	0	755	0
Fire	0	0	238	0
Street Lighting	0	0	0	0
Parks & Rec	0	0	850	0
P&R Special Events	0	0	0	0
Parks Mil Other	0	0	0	0
Community Develop	0	0	2,480	0
OCC GF	0	0	0	0
Air Poll/Storm	0	0	0	0
Parking Violations	0	515,300	0	0
Library	0	0	698	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-Traffic	0	0	0	0
Local-Storm Sewe	0	0	0	0
Local-St&San	0	0	262	0
Street Cap Const	0	0	0	0
Vital St NonBond	0	0	0	0
General Cap Cont	0	0	0	0
Gt CD CDBG	0	0	0	0
Gt Water/Env Svcs	0	0	0	0
Veh Storage Fac	0	0	0	0
Property Mgmt	0	0	0	0
Building Inspect	0	0	1,590	0
Sidewalk Repair	0	0	133	0
Community Dispatch	0	0	0	0
Historical Comm	0	0	0	0
Economic Develop	0	0	37	0
Downtown Impv Dt	0	0	0	0
Water Supply Sys	0	0	345	0
Sewage Disp Sys	0	0	27	0
Auto Parking Sys	0	0	172	0
Cemeteries Oper	0	0	0	0
Golf Course	0	0	0	0
Motor Equipment	0	0	2	0
Facilities Mgmt	0	0	0	0
Insurance Health	0	0	0	0

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule .5 - Allocation Summary
For Department Treasurer**

Receiving Department	General Banking	Parking Viol	Mail Services	Economic Dev
Insurance Paymnt	0	0	0	0
Engineering	0	0	25	0
DDA	0	0	0	21,046
TIFA	0	0	0	2,215
LDFA	0	0	0	8,861
Brownfield Oper.	0	0	0	63,137
61st Dist Court	0	0	0	0
Bus Impv Dist.	0	0	0	0
Corridor Impv Proj	0	0	0	15,507
All Others	0	0	0	0
Direct Bill	0	0	0	0
Total	0	515,300	22,234	110,767

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
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, 2023
Schedule .2 - Costs To Be Allocated
For Department Fiscal Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,124,622			2,124,622
Cost Adjustments:				
Misc Reimbursement	0			
Payout Adjustment	-11,436			
Total Departmental Cost Adjustments:	-11,436			-11,436
Inbound Costs:				
Building / Equipment Depr.	15,245		15,245	
General Expense	6,865	438	7,303	
Executive Office	10,823	1,934	12,756	
Human Resources	19,833	2,566	22,399	
Comptroller	14,016	632	14,648	
Treasurer	1		1	
Fiscal Services		12,678	12,678	
Purchasing		1,232	1,232	
Dept of Law		12,536	12,536	
City Clerk		4,831	4,831	
Administrative Services		8,071	8,071	
Total Allocated Additions:	66,782	44,917	111,699	111,699
Total To Be Allocated:	2,179,968	44,917		2,224,885

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department Fiscal Services**

	Total	G&A	Budgeting	Financial Plan	Payroll
Wages & Benefits					
SALARIES & WAGES	769,657	9,493	512,298	130,460	73,379
FRINGE BENEFITS	369,311	4,542	246,191	62,412	35,104
Other Expense & Cost					
Supplies	7,786	172	3,123	2,364	1,329
Other Services	160,453	3,387	68,609	46,558	26,187
Computer Services	409,008	1,625	364,973	22,322	12,555
Contract Services	337,819	0	0	96,769	0
Parking	23,678	483	10,585	6,637	3,733
Expendable Equip	0	0	0	0	0
Building Expense	46,910	611	30,341	8,399	4,724
Departmental Total					
Expenditures Per Financial Statement	2,124,622				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Misc Reimbursement	0	0	0	0	0
Payout Adjustment	(11,436)	(11,436)	0	0	0
Functional Cost	2,113,186	8,877	1,236,120	375,921	157,011
Allocation Step 1					
Inbound - All Others	66,782	821	44,457	11,320	6,364
Reallocate Admin Costs		(9,698)	5,836	2,033	1,143
Unallocated Costs	0	0	0	0	0
1st Allocation	2,179,968	0	1,286,413	389,273	164,519
Allocation Step 2					
Inbound - All Others	44,917	552	29,903	7,613	4,280
Reallocate Admin Costs		(552)	332	116	65
Unallocated Costs	0	0	0	0	0
2nd Allocation	44,917	0	30,235	7,729	4,345
Total For Fiscal Services					
Schedule .3 Total	2,224,885	0	1,316,648	397,002	168,864

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department Fiscal Services**

	General Acctng	OPEB	Pension	General Gov't**
Wages & Benefits				
SALARIES & WAGES	44,027	0	0	0
FRINGE BENEFITS	21,062	0	0	0
Other Expense & Cost				
Supplies	798	0	0	0
Other Services	15,712	0	0	0
Computer Services	7,533	0	0	0
Contract Services	145,000	94,755	1,295	0
Parking	2,240	0	0	0
Expendable Equip	0	0	0	0
Building Expense	2,835	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	239,207	94,755	1,295	0
Allocation Step 1				
Inbound - All Others	3,820	0	0	0
Reallocate Admin Costs	686	0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	243,713	94,755	1,295	0
Allocation Step 2				
Inbound - All Others	2,569	0	0	0
Reallocate Admin Costs	39	0	0	0
Unallocated Costs	0	0	0	0
2nd Allocation	2,608	0	0	0
Total For Fiscal Services				
Schedule .3 Total	246,320	94,755	1,295	0

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
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	103	1.314446	16,909		16,909		16,909
Executive Office	133	1.697295	21,834		21,834		21,834
Human Resources	113	1.442062	18,551		18,551		18,551
Comptroller	96	1.225115	15,760		15,760		15,760
Treasurer	103	1.314446	16,909		16,909		16,909
Fiscal Services	47	0.599796	7,716		7,716		7,716
Purchasing	22	0.280755	3,612		3,612	92	3,704
Dept of Law	63	0.803982	10,343		10,343	263	10,606
City Clerk	112	1.429301	18,387		18,387	468	18,854
Administrative Services	66	0.842266	10,835		10,835	276	11,111
Comm Dev Grant Admin	18	0.229709	2,955		2,955	75	3,030
City Commission	21	0.267994	3,448		3,448	88	3,535
Communications	35	0.446656	5,746		5,746	146	5,892
Assessor	37	0.472180	6,074		6,074	154	6,229
Income Tax	34	0.433895	5,582		5,582	142	5,724
Planning	144	1.837672	23,640		23,640	601	24,241
Police	306	3.905054	50,235		50,235	1,278	51,513
OPA	34	0.433895	5,582		5,582	142	5,724
Police Commun	9	0.114855	1,478		1,478	38	1,515
Fire	218	2.782032	35,788		35,788	910	36,699
Street Lighting	57	0.727412	9,358		9,358	238	9,595
Parks & Rec	248	3.164880	40,713		40,713	1,036	41,749
P&R Special Events	6	0.076570	985		985	25	1,010
Parks Mil Pool	55	0.701889	9,029		9,029	230	9,259
Parks Mil Other	51	0.650842	8,372		8,372	213	8,585
Community Develp	149	1.901480	24,461		24,461	622	25,083
OCC GF	27	0.344564	4,433		4,433	113	4,545
Economic Development GF	30	0.382848	4,925		4,925	125	5,050
Air Poll/Storm	56	0.714650	9,193		9,193	234	9,427
Library	369	4.709035	60,578		60,578	1,541	62,118
Refuse All Other	261	3.330781	42,848		42,848	1,090	43,937
Refuse TRP	17	0.216947	2,791		2,791	71	2,862
Major-Traffic	112	1.429301	18,387		18,387	468	18,854
Major-Engineer	26	0.331802	4,268		4,268	108	4,377
Major-Storm Sewe	28	0.357325	4,597		4,597	117	4,713
Major-St&San	51	0.650842	8,372		8,372	213	8,585
Local-Traffic	10	0.127616	1,642		1,642	42	1,683
Local-Storm Sewe	27	0.344564	4,433		4,433	113	4,545
Local-Engineer	17	0.216947	2,791		2,791	71	2,862
Local-St&San	39	0.497703	6,403		6,403	163	6,565
Street Cap Const	21	0.267994	3,448		3,448	88	3,535
Vital St Oper	10	0.127616	1,642		1,642	42	1,683
Vital St NonBond	191	2.437468	31,356		31,356	798	32,153
General Cap Cont	256	3.266973	42,027		42,027	1,069	43,096
Gt CD JAG	13	0.165901	2,134		2,134	54	2,188
Gt CD ESG	24	0.306279	3,940		3,940	100	4,040
Gt CD CDBG	204	2.603369	33,490		33,490	852	34,342
Gt CD Home	52	0.663604	8,537		8,537	217	8,754
Gt CD Blight Elim	9	0.114855	1,478		1,478	38	1,515
Gt CD Byrne	16	0.204186	2,627		2,627	67	2,693
Gt CD Hope Grant	16	0.204186	2,627		2,627	67	2,693
Gt CD OCC	157	2.003573	25,774		25,774	656	26,430

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
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 Lead	94	1.199592	15,432		15,432	392	15,824
Gt CD ARPA	13	0.165901	2,134		2,134	54	2,188
Gt Police	118	1.505870	19,372		19,372	493	19,864
Gt Fire	53	0.676365	8,701		8,701	221	8,922
Gt Planning	2	0.025523	328		328	8	337
Gt Water/Env Svcs	11	0.140378	1,806		1,806	46	1,852
Gt Admin Serv	30	0.382848	4,925		4,925	125	5,050
Gt Over & Acctability	31	0.395610	5,089		5,089	129	5,219
Gt Parks	2	0.025523	328		328	8	337
Gt Misc	18	0.229709	2,955		2,955	75	3,030
Opioid Settlement	1	0.012762	164		164	4	168
MI Justice Train	22	0.280755	3,612		3,612	92	3,704
Veh Storage Fac	32	0.408372	5,253		5,253	134	5,387
Receivership	2	0.025523	328		328	8	337
Property Mgmt	23	0.293517	3,776		3,776	96	3,872
Building Inspect	131	1.671771	21,506		21,506	547	22,053
Sidewalk Repair	47	0.599796	7,716		7,716	196	7,912
Indigent Defense	48	0.612557	7,880		7,880	200	8,080
Community Dispatch	28	0.357325	4,597		4,597	117	4,713
Drug Law Enforc	23	0.293517	3,776		3,776	96	3,872
Historical Comm	4	0.051046	657		657	17	673
Economic Develop	24	0.306279	3,940		3,940	100	4,040
Downtown Impv Dt	55	0.701889	9,029		9,029	230	9,259
GR Bldg Auth	13	0.165901	2,134		2,134	54	2,188
Cemetery Care	13	0.165901	2,134		2,134	54	2,188
Water Supply Sys	541	6.904030	88,815		88,815	2,264	91,079
Sewage Disp Sys	337	4.300664	55,324		55,324	1,407	56,731
Auto Parking Sys	429	5.474732	70,428		70,428	1,791	72,219
Cemeteries Oper	133	1.697295	21,834		21,834	555	22,390
Golf Course	75	0.957121	12,313		12,313	313	12,626
Belknap Ice Aren	16	0.204186	2,627		2,627	67	2,693
311 Program	47	0.599796	7,716		7,716	196	7,912
Information Tech	51	0.650842	8,372		8,372	213	8,585
Motor Equipment	117	1.493109	19,208		19,208	489	19,696
Facilities Mgmt	223	2.845840	36,609		36,609	931	37,540
Insurance Health	42	0.535988	6,895		6,895	175	7,070
Insurance Paymnt	86	1.097499	14,118		14,118	359	14,477
Engineering	72	0.918836	11,820		11,820	301	12,121
DDA	122	1.556917	20,028		20,028	509	20,538
TIFA	44	0.561511	7,223		7,223	184	7,407
LDFA	40	0.510465	6,567		6,567	167	6,734
Brownfield Oper.	51	0.650842	8,372		8,372	213	8,585
Brownfield Revol Loan	6	0.076570	985		985	25	1,010
61st Dist Court	140	1.786626	22,983		22,983	585	23,568
Bus Impv Dist.	11	0.140378	1,806		1,806	46	1,852
Bio-Solid	8	0.102093	1,313		1,313	33	1,347
Corridor Impv Proj	74	0.944359	12,148		12,148	309	12,457
All Others	14	0.178663	2,298		2,298	58	2,357
Schedule .4 Total for Budgeting	7,836	100.000000	1,286,413		1,286,413	30,235	1,316,648

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule .4 - Detail Activity Allocations
For Department Fiscal Services**

Activity - Budgeting

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, 2023
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	3,620,467	0.839649	3,269		3,269		3,269
Executive Office	3,013,160	0.698804	2,720		2,720		2,720
Human Resources	3,268,160	0.757943	2,950		2,950		2,950
Comptroller	2,593,245	0.601418	2,341		2,341		2,341
Treasurer	2,266,678	0.525682	2,046		2,046		2,046
Fiscal Services	2,124,623	0.492737	1,918		1,918		1,918
Purchasing	430,270	0.099787	388		388	8	396
Dept of Law	3,094,436	0.717653	2,794		2,794	58	2,851
City Clerk	2,538,476	0.588716	2,292		2,292	47	2,339
Administrative Services	1,368,939	0.317481	1,236		1,236	26	1,261
City Commission	645,468	0.149695	583		583	12	595
Communications	993,608	0.230435	897		897	19	916
Assessor	1,935,104	0.448784	1,747		1,747	36	1,783
Income Tax	2,862,649	0.663898	2,584		2,584	53	2,638
Planning	2,038,866	0.472848	1,841		1,841	38	1,879
Police	58,203,260	13.498336	52,546		52,546	1,091	53,637
OPA	1,430,978	0.331868	1,292		1,292	27	1,319
Police Commun	60,344	0.013995	54		54	1	55
Fire	39,244,586	9.101496	35,430		35,430	732	36,162
Street Lighting	4,756,249	1.103056	4,294		4,294	89	4,383
Parks & Rec	9,276,253	2.151323	8,375		8,375	173	8,548
P&R Special Events	924	0.000214	1		1		1
Parks Mil Pool	1,077,956	0.249997	973		973	20	993
Parks Mil Other	5,403,096	1.253071	4,878		4,878	101	4,979
Community Develop	3,577,778	0.829748	3,230		3,230	67	3,297
OCC GF	255,502	0.059255	231		231	5	235
Economic Development GF	425,577	0.098699	384		384	8	392
Air Poll/Storm	1,264,666	0.293298	1,142		1,142	24	1,165
Library	14,061,980	3.261216	12,695		12,695	262	12,957
Refuse All Other	16,658,301	3.863347	15,039		15,039	311	15,350
Refuse TRP	436,211	0.101165	394		394	8	402
Major-Traffic	6,224,900	1.443662	5,620		5,620	116	5,736
Major-Engineer	27,973	0.006487	25		25	0	26
Major-Storm Sewe	504,303	0.116957	455		455	9	465
Major-St&San	7,840,961	1.818454	7,079		7,079	146	7,225
Local-Traffic	84,281	0.019546	76		76	2	78
Local-Storm Sewe	827,462	0.191903	747		747	15	762
Local-Engineer	5,592	0.001297	5		5	0	5
Local-St&San	3,786,846	0.878235	3,419		3,419	71	3,489
Vital St NonBond	377,717	0.087599	341		341	7	348
General Cap Cont	3,477,567	0.806508	3,140		3,140	65	3,204
Gt CD JAG	13,987	0.003244	13		13	0	13
Gt CD ESG	442,676	0.102664	400		400	8	408
Gt CD CDBG	4,561,864	1.057975	4,118		4,118	85	4,203
Gt CD Home	1,303,603	0.302328	1,177		1,177	24	1,201
Gt CD Blight Elim	2,898	0.000672	3		3	0	3
Gt CD Byrne	273,695	0.063475	247		247	5	252
Gt CD Hope Grant	69,272	0.016065	63		63	1	64
Gt CD OCC	842,834	0.195468	761		761	16	777
Gt CD Lead	1,708,282	0.396180	1,542		1,542	32	1,574
Gt CD ARPA	298,087	0.069132	269		269	5	275
Gt Police	842,094	0.195296	760		760	16	776

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
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 Fire	703,358	0.163121	635		635	13	648
Gt Water/Env Svcs	66,704	0.015470	60		60	1	61
Gt Admin Serv	273,924	0.063528	247		247	5	252
Gt Over & Acctability	375,601	0.087108	339		339	7	346
Gt Parks	7,787	0.001806	7		7	0	7
Gt Misc	175,687	0.040745	159		159	3	162
MI Justice Train	193,444	0.044863	175		175	4	178
Veh Storage Fac	747,038	0.173251	674		674	14	688
Property Mgmt	113,398	0.026299	102		102	2	104
Building Inspect	4,998,446	1.159226	4,513		4,513	93	4,606
Sidewalk Repair	2,393,201	0.555025	2,161		2,161	45	2,205
Indigent Defense	1,427,018	0.330950	1,288		1,288	27	1,315
Community Dispatch	6,170,711	1.431094	5,571		5,571	115	5,686
Drug Law Enforc	121,589	0.028199	110		110	2	112
Economic Develop	39,868	0.009246	36		36	1	37
Downtown Impv Dt	1,369,125	0.317524	1,236		1,236	26	1,262
GR Bldg Auth	1,000	0.000232	1		1	0	1
Water Supply Sys	32,109,428	7.446730	28,988		28,988	599	29,587
Sewage Disp Sys	36,475,600	8.459321	32,930		32,930	680	33,610
Auto Parking Sys	15,198,215	3.524728	13,721		13,721	284	14,004
Cemeteries Oper	1,155,621	0.268008	1,043		1,043	22	1,065
Golf Course	1,040,370	0.241280	939		939	19	959
Belknap Ice Aren	214,252	0.049689	193		193	4	197
311 Program	1,785,411	0.414068	1,612		1,612	33	1,645
Information Tech	5,838,459	1.354039	5,271		5,271	109	5,380
Motor Equipment	9,309,421	2.159015	8,404		8,404	174	8,578
Facilities Mgmt	6,118,506	1.418987	5,524		5,524	114	5,638
Insurance Health	28,107,404	6.518592	25,375		25,375	524	25,899
Insurance Paymnt	5,225,945	1.211987	4,718		4,718	97	4,815
Engineering	6,238,479	1.446811	5,632		5,632	116	5,748
DDA	9,366,039	2.172146	8,456		8,456	175	8,630
TIFA	256,351	0.059452	231		231	5	236
LDFA	2,189,054	0.507679	1,976		1,976	41	2,017
Brownfield Oper.	13,247,795	3.072392	11,960		11,960	247	12,207
Brownfield Revol Loan	927,195	0.215033	837		837	17	854
61st Dist Court	13,512,639	3.133814	12,199		12,199	252	12,451
Bus Impv Dist.	127,981	0.029681	116		116	2	118
Corridor Impv Proj	1,017,763	0.236037	919		919	19	938
All Others	103,758	0.024063	94		94	2	96
Schedule .4 Total for Financial Plan	431,188,289	100.000000	389,273		389,273	7,729	397,002

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, 2023
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	389,487	0.298077	490		490		490
Executive Office	1,459,661	1.117090	1,838		1,838		1,838
Human Resources	1,224,943	0.937458	1,542		1,542		1,542
Comptroller	1,044,171	0.799112	1,315		1,315		1,315
Treasurer	1,012,665	0.775000	1,275		1,275		1,275
Fiscal Services	769,657	0.589024	969		969		969
Purchasing	186,984	0.143100	235		235	6	242
Dept of Law	1,841,544	1.409348	2,319		2,319	64	2,383
City Clerk	927,815	0.710064	1,168		1,168	32	1,200
Administrative Services	549,103	0.420233	691		691	19	710
Comm Dev Grant Admin	196,960	0.150735	248		248	7	255
City Commission	347,028	0.265583	437		437	12	449
Communications	577,017	0.441596	727		727	20	747
Assessor	938,336	0.718116	1,181		1,181	33	1,214
Income Tax	1,273,836	0.974877	1,604		1,604	44	1,648
Planning	1,083,566	0.829261	1,364		1,364	38	1,402
Police	32,685,401	25.014389	41,154		41,154	1,142	42,297
OPA	260,309	0.199216	328		328	9	337
Fire	21,745,640	16.642106	27,379		27,379	757	28,137
Street Lighting	938,982	0.718610	1,182		1,182	33	1,215
Parks & Rec	3,065,528	2.346072	3,860		3,860	107	3,966
Parks Mil Pool	513,985	0.393357	647		647	18	665
Parks Mil Other	752	0.000576	1		1	0	1
Community Develop	1,769,062	1.353877	2,227		2,227	62	2,289
OCC GF	128,310	0.098197	162		162	4	166
Economic Development GF	163,441	0.125083	206		206	6	211
Air Poll/Storm	455,650	0.348712	574		574	16	589
Library	5,894,571	4.511161	7,422		7,422	205	7,627
Refuse All Other	2,959,296	2.264772	3,726		3,726	103	3,829
Refuse TRP	196,642	0.150492	248		248	7	254
Major-Traffic	1,690,461	1.293723	2,128		2,128	59	2,187
Major-Engineer	1,697	0.001299	2		2	0	2
Major-Storm Sewe	176,782	0.135293	223		223	6	229
Major-St&San	1,731,070	1.324801	2,180		2,180	60	2,240
Local-Traffic	53,792	0.041167	68		68	2	70
Local-Storm Sewe	329,558	0.252213	415		415	11	426
Local-Engineer	3,869	0.002961	5		5	0	5
Local-St&San	818,383	0.626315	1,030		1,030	29	1,059
Vital St NonBond	3,118	0.002386	4		4	0	4
General Cap Cont	1,692	0.001295	2		2	0	2
Gt CD JAG	5,772	0.004417	7		7	0	7
Gt CD ESG	21,815	0.016695	27		27	1	28
Gt CD CDBG	501,308	0.383655	631		631	17	649
Gt CD Home	105,112	0.080443	132		132	4	136
Gt CD Blight Elim	1,177	0.000901	1		1	0	2
Gt CD Byrne	4,822	0.003690	6		6	0	6
Gt CD Hope Grant	6,700	0.005128	8		8	0	9
Gt CD OCC	409,216	0.313176	515		515	14	529
Gt CD Lead	219,516	0.167997	276		276	8	284
Gt CD ARPA	14,771	0.011304	19		19	0	19
Gt Police	395,796	0.302906	498		498	14	512
Gt Fire	151,399	0.115867	191		191	5	196

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
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 Water/Env Svcs	59,850	0.045804	75		75	2	77
Gt Admin Serv	122,137	0.093472	154		154	4	158
Gt Over & Acctability	115,789	0.088614	146		146	4	150
Gt Misc	2,384	0.001824	3		3	0	3
Veh Storage Fac	68,245	0.052228	86		86	2	88
Property Mgmt	12,821	0.009812	16		16	0	17
Building Inspect	2,293,059	1.754896	2,887		2,887	80	2,967
Sidewalk Repair	237,380	0.181669	299		299	8	307
Indigent Defense	91,159	0.069765	115		115	3	118
Community Dispatch	3,810,239	2.916005	4,797		4,797	133	4,930
Economic Develop	17,194	0.013159	22		22	1	22
Downtown Impv Dt	6,007	0.004597	8		8	0	8
Water Supply Sys	8,379,948	6.413239	10,551		10,551	292	10,843
Sewage Disp Sys	7,764,823	5.942479	9,776		9,776	270	10,047
Auto Parking Sys	2,771,124	2.120763	3,489		3,489	96	3,586
Cemeteries Oper	307,001	0.234950	387		387	11	397
Golf Course	326,161	0.249614	411		411	11	422
Belknap Ice Aren	38	0.000029	0		0		0
311 Program	814,343	0.623223	1,025		1,025	28	1,054
Information Tech	299,034	0.228853	377		377	10	387
Motor Equipment	2,018,984	1.545144	2,542		2,542	70	2,612
Facilities Mgmt	990,493	0.758032	1,247		1,247	34	1,282
Insurance Health	282,077	0.215876	355		355	10	365
Insurance Paymnt	290,236	0.222120	365		365	10	375
Engineering	2,859,139	2.188121	3,600		3,600	99	3,699
DDA	40,352	0.030882	51		51	1	52
TIFA	3,603	0.002757	5		5	0	5
LDFA	145,636	0.111456	183		183	5	188
Brownfield Oper.	378,374	0.289573	476		476	13	490
61st Dist Court	4,910,598	3.758118	6,183		6,183	171	6,354
Schedule .4 Total for Payroll	130,666,396	100.000000	164,519		164,519	4,345	168,864

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, 2023
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	1,694	1.419890	3,460		3,460		3,460
Executive Office	1,760	1.475211	3,595		3,595		3,595
Human Resources	1,720	1.441683	3,514		3,514		3,514
Comptroller	1,388	1.163405	2,835		2,835		2,835
Treasurer	1,088	0.911948	2,223		2,223		2,223
Fiscal Services	698	0.585055	1,426		1,426		1,426
Purchasing	338	0.283307	690		690	8	698
Dept of Law	1,069	0.896023	2,184		2,184	25	2,209
City Clerk	1,861	1.559868	3,802		3,802	44	3,845
Administrative Services	854	0.715812	1,745		1,745	20	1,765
Comm Dev Grant Admin	378	0.316835	772		772	9	781
City Commission	327	0.274087	668		668	8	676
Communications	631	0.528897	1,289		1,289	15	1,304
Assessor	496	0.415741	1,013		1,013	12	1,025
Income Tax	513	0.429990	1,048		1,048	12	1,060
Planning	2,519	2.111395	5,146		5,146	59	5,205
Police	5,515	4.622606	11,266		11,266	130	11,395
OPA	542	0.454298	1,107		1,107	13	1,120
Police Commun	131	0.109803	268		268	3	271
Fire	4,221	3.537991	8,623		8,623	99	8,722
Street Lighting	991	0.830644	2,024		2,024	23	2,048
Parks & Rec	4,036	3.382926	8,245		8,245	95	8,339
P&R Special Events	17	0.014249	35		35	0	35
Parks Mil Pool	946	0.792926	1,932		1,932	22	1,955
Parks Mil Other	546	0.457651	1,115		1,115	13	1,128
Community Develp	2,929	2.455052	5,983		5,983	69	6,052
OCC GF	414	0.347010	846		846	10	855
Economic Development GF	565	0.473576	1,154		1,154	13	1,167
Air Poll/Storm	788	0.660492	1,610		1,610	18	1,628
Library	6,148	5.153179	12,559		12,559	144	12,703
Refuse All Other	4,577	3.836386	9,350		9,350	108	9,457
Refuse TRP	294	0.246427	601		601	7	607
Major-Traffic	1,872	1.569088	3,824		3,824	44	3,868
Major-Engineer	449	0.376346	917		917	10	928
Major-Storm Sewe	548	0.459327	1,119		1,119	13	1,132
Major-St&San	1,085	0.909434	2,216		2,216	25	2,242
Local-Traffic	225	0.188592	460		460	5	465
Local-Storm Sewe	530	0.444240	1,083		1,083	12	1,095
Local-Engineer	122	0.102259	249		249	3	252
Local-St&San	904	0.757722	1,847		1,847	21	1,868
Street Cap Const	8	0.006706	16		16	0	17
Vital St Oper	8	0.006706	16		16	0	17
Vital St NonBond	395	0.331084	807		807	9	816
General Cap Cont	666	0.558233	1,360		1,360	16	1,376
Gt CD JAG	7	0.005867	14		14	0	14
Gt CD ESG	196	0.164285	400		400	5	405
Gt CD CDBG	2,241	1.878379	4,578		4,578	53	4,630
Gt CD Home	606	0.507942	1,238		1,238	14	1,252
Gt CD Blight Elim	43	0.036042	88		88	1	89
Gt CD Byrne	425	0.356230	868		868	10	878
Gt CD Hope Grant	296	0.248104	605		605	7	612
Gt CD OCC	937	0.785382	1,914		1,914	22	1,936

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
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 Lead	1,511	1.266502	3,087		3,087	36	3,122
Gt CD ARPA	370	0.310130	756		756	9	764
Gt Police	513	0.429990	1,048		1,048	12	1,060
Gt Fire	194	0.162608	396		396	5	401
Gt Planning	2	0.001676	4		4	0	4
Gt Water/Env Svcs	76	0.063702	155		155	2	157
Gt Admin Serv	453	0.379699	925		925	11	936
Gt Over & Acctability	209	0.175181	427		427	5	432
Gt Parks	2	0.001676	4		4	0	4
Gt Misc	93	0.077951	190		190	2	192
Opioid Settlement	2	0.001676	4		4	0	4
MI Justice Train	90	0.075437	184		184	2	186
Veh Storage Fac	532	0.445916	1,087		1,087	12	1,099
Property Mgmt	299	0.250618	611		611	7	618
Building Inspect	2,055	1.722476	4,198		4,198	48	4,246
Sidewalk Repair	470	0.393948	960		960	11	971
Indigent Defense	1,846	1.547295	3,771		3,771	43	3,814
Community Dispatch	370	0.310130	756		756	9	764
Drug Law Enforc	119	0.099744	243		243	3	246
Historical Comm	10	0.008382	20		20	0	21
Economic Develop	325	0.272411	664		664	8	672
Downtown Impv Dt	689	0.577511	1,407		1,407	16	1,424
GR Bldg Auth	44	0.036880	90		90	1	91
Cemetery Care	20	0.016764	41		41	0	41
Water Supply Sys	8,181	6.857216	16,713		16,713	198	16,910
Sewage Disp Sys	5,906	4.950337	12,065		12,065	139	12,203
Auto Parking Sys	5,122	4.293198	10,463		10,463	120	10,583
Cemeteries Oper	1,115	0.934579	2,278		2,278	26	2,304
Golf Course	1,131	0.947990	2,310		2,310	27	2,337
Belknap Ice Aren	88	0.073761	180		180	2	182
311 Program	481	0.403168	983		983	11	994
Information Tech	636	0.533087	1,299		1,299	15	1,314
Motor Equipment	3,972	3.329282	8,114		8,114	93	8,207
Facilities Mgmt	4,448	3.728260	9,086		9,086	104	9,191
Insurance Health	4,867	4.079460	9,942		9,942	114	10,056
Insurance Paymnt	2,376	1.991534	4,854		4,854	56	4,909
Engineering	1,122	0.940447	2,292		2,292	26	2,318
DDA	1,946	1.631114	3,975		3,975	46	4,021
TIFA	535	0.448430	1,093		1,093	13	1,105
LDFA	418	0.350363	854		854	10	864
Brownfield Oper.	677	0.567453	1,383		1,383	16	1,399
Brownfield Revol Loan	79	0.066217	161		161	2	163
61st Dist Court	3,326	2.787813	6,794		6,794	78	6,872
Bus Impv Dist.	45	0.037718	92		92	1	93
Bio-Solid	190	0.159256	388		388	4	393
Corridor Impv Proj	386	0.323541	789		789	9	798
All Others	407	0.341142	831		831	10	841
Schedule .4 Total for General Acctng	119,305	100.000000	243,713		243,713	2,608	246,320

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, 2023
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	14,893	0.329218	312		312		312
Executive Office	51,717	1.143231	1,083		1,083		1,083
Human Resources	49,239	1.088454	1,031		1,031		1,031
Comptroller	41,641	0.920496	872		872		872
Treasurer	40,644	0.898457	851		851		851
Fiscal Services	30,665	0.677866	642		642		642
Purchasing	7,051	0.155866	148		148		148
Dept of Law	73,506	1.624889	1,540		1,540		1,540
City Clerk	34,561	0.763989	724		724		724
Administrative Services	21,018	0.464614	440		440		440
Comm Dev Grant Admin	8,022	0.177331	168		168		168
City Commission	14,299	0.316087	300		300		300
Communications	22,155	0.489748	464		464		464
Assessor	38,474	0.850488	806		806		806
Income Tax	50,484	1.115975	1,057		1,057		1,057
Planning	44,574	0.985332	934		934		934
Police	765,761	16.927549	16,040		16,040		16,040
OPA	10,619	0.234739	222		222		222
Fire	1,016,096	22.461334	21,283		21,283		21,283
Street Lighting	34,263	0.757402	718		718		718
Parks & Rec	85,300	1.885601	1,787		1,787		1,787
Parks Mil Pool	4,936	0.109113	103		103		103
Community Develop	71,853	1.588348	1,505		1,505		1,505
OCC GF	4,377	0.096756	92		92		92
Economic Development GF	6,739	0.148969	141		141		141
Air Poll/Storm	18,653	0.412334	391		391		391
Library	116,123	2.566960	2,432		2,432		2,432
Refuse All Other	106,754	2.359853	2,236		2,236		2,236
Refuse TRP	7,348	0.162431	154		154		154
Major-Traffic	65,090	1.438849	1,363		1,363		1,363
Major-Engineer	16	0.000354	0		0		0
Major-Storm Sewe	7,530	0.166455	158		158		158
Major-St&San	62,330	1.377837	1,306		1,306		1,306
Local-Traffic	1,869	0.041315	39		39		39
Local-Storm Sewe	13,265	0.293230	278		278		278
Local-Engineer	69	0.001525	1		1		1
Local-St&San	29,111	0.643514	610		610		610
Vital St NonBond	33	0.000729	1		1		1
Gt CD JAG	236	0.005217	5		5		5
Gt CD ESG	958	0.021177	20		20		20
Gt CD CDBG	19,958	0.441182	418		418		418
Gt CD Home	4,291	0.094855	90		90		90
Gt CD Blight Elim	48	0.001061	1		1		1
Gt CD Byrne	194	0.004288	4		4		4
Gt CD Hope Grant	374	0.008267	8		8		8
Gt CD OCC	6,206	0.137187	130		130		130
Gt CD Lead	8,968	0.198242	188		188		188
Gt CD ARPA	588	0.012998	12		12		12
Gt Police	8,790	0.194308	184		184		184
Gt Fire	11,685	0.258303	245		245		245
Gt Admin Serv	4,966	0.109776	104		104		104
Gt Over & Acctability	4,699	0.103874	98		98		98

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
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
Veh Storage Fac	2,680	0.059243	56		56		56
Property Mgmt	527	0.011650	11		11		11
Building Inspect	93,112	2.058290	1,950		1,950		1,950
Sidewalk Repair	9,594	0.212080	201		201		201
Indigent Defense	3,721	0.082255	78		78		78
Community Dispatch	121,921	2.695128	2,554		2,554		2,554
Economic Develop	693	0.015319	15		15		15
Downtown Impv Dt	227	0.005018	5		5		5
Water Supply Sys	313,948	6.939985	6,576		6,576		6,576
Sewage Disp Sys	296,154	6.546640	6,203		6,203		6,203
Auto Parking Sys	109,373	2.417748	2,291		2,291		2,291
Cemeteries Oper	10,366	0.229146	217		217		217
Golf Course	3,684	0.081437	77		77		77
311 Program	32,805	0.725172	687		687		687
Information Tech	12,037	0.266084	252		252		252
Motor Equipment	77,691	1.717400	1,627		1,627		1,627
Facilities Mgmt	40,518	0.895672	849		849		849
Insurance Health	11,257	0.248842	236		236		236
Insurance Paymnt	11,293	0.249638	237		237		237
Engineering	113,387	2.506479	2,375		2,375		2,375
DDA	1,605	0.035479	34		34		34
TIFA	144	0.003183	3		3		3
LDFA	5,906	0.130555	124		124		124
Brownfield Oper.	15,508	0.342812	325		325		325
61st Dist Court	192,566	4.256772	4,034		4,034		4,034
Schedule .4 Total for OPEB	4,523,756	100.000000	94,755		94,755	0	94,755

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, 2023
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	2,067	0.006723	0		0		0
Executive Office	314,892	1.024247	13		13		13
Human Resources	269,713	0.877294	11		11		11
Comptroller	227,848	0.741120	10		10		10
Treasurer	222,394	0.723380	9		9		9
Fiscal Services	167,878	0.546056	7		7		7
Purchasing	38,709	0.125909	2		2		2
Dept of Law	402,453	1.309056	17		17		17
City Clerk	189,084	0.615032	8		8		8
Administrative Services	115,072	0.374294	5		5		5
Comm Dev Grant Admin	43,864	0.142676	2		2		2
City Commission	78,275	0.254605	3		3		3
Communications	121,229	0.394321	5		5		5
Assessor	210,759	0.685534	9		9		9
Income Tax	276,333	0.898827	12		12		12
Planning	244,071	0.793888	10		10		10
Police	9,130,937	29.700137	385		385		385
OPA	58,052	0.188825	2		2		2
Fire	6,323,378	20.568011	266		266		266
Street Lighting	187,630	0.610303	8		8		8
Parks & Rec	466,551	1.517547	20		20		20
Parks Mil Pool	27,049	0.087982	1		1		1
Community Develop	393,277	1.279210	17		17		17
OCC GF	23,994	0.078045	1		1		1
Economic Development GF	36,930	0.120122	2		2		2
Air Poll/Storm	102,192	0.332399	4		4		4
Library	871,839	2.835825	37		37		37
Refuse All Other	584,020	1.899638	25		25		25
Refuse TRP	40,170	0.130661	2		2		2
Major-Traffic	358,378	1.165694	15		15		15
Major-Engineer	88	0.000286	0		0		0
Major-Storm Sewe	41,774	0.135878	2		2		2
Major-St&San	340,973	1.109081	14		14		14
Local-Traffic	10,236	0.033295	0		0		0
Local-Storm Sewe	72,872	0.237030	3		3		3
Local-Engineer	377	0.001226	0		0		0
Local-St&San	159,708	0.519481	7		7		7
Vital St NonBond	162	0.000527	0		0		0
Gt CD JAG	1,294	0.004209	0		0		0
Gt CD ESG	5,288	0.017200	0		0		0
Gt CD CDBG	109,139	0.354996	5		5		5
Gt CD Home	23,486	0.076393	1		1		1
Gt CD Blight Elim	264	0.000859	0		0		0
Gt CD Byrne	1,053	0.003425	0		0		0
Gt CD Hope Grant	2,044	0.006649	0		0		0
Gt CD OCC	33,961	0.110465	1		1		1
Gt CD Lead	49,075	0.159626	2		2		2
Gt CD ARPA	3,195	0.010392	0		0		0
Gt Police	117,514	0.382237	5		5		5
Gt Fire	31,939	0.103888	1		1		1
Gt Admin Serv	27,164	0.088356	1		1		1
Gt Over & Acctability	25,662	0.083471	1		1		1

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
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
Veh Storage Fac	14,713	0.047857	1		1		1
Property Mgmt	2,887	0.009391	0		0		0
Building Inspect	508,343	1.653484	21		21		21
Sidewalk Repair	52,521	0.170835	2		2		2
Indigent Defense	20,353	0.066202	1		1		1
Community Dispatch	796,884	2.592019	34		34		34
Economic Develop	3,769	0.012259	0		0		0
Downtown Impv Dt	1,256	0.004085	0		0		0
Water Supply Sys	1,717,148	5.585356	72		72		72
Sewage Disp Sys	1,620,957	5.272476	68		68		68
Auto Parking Sys	598,519	1.946799	25		25		25
Cemeteries Oper	56,739	0.184555	2		2		2
Golf Course	20,193	0.065682	1		1		1
311 Program	179,418	0.583592	8		8		8
Information Tech	65,861	0.214226	3		3		3
Motor Equipment	425,137	1.382840	18		18		18
Facilities Mgmt	221,759	0.721314	9		9		9
Insurance Health	61,553	0.200213	3		3		3
Insurance Paymnt	61,773	0.200929	3		3		3
Engineering	620,806	2.019292	26		26		26
DDA	8,778	0.028552	0		0		0
TIFA	784	0.002550	0		0		0
L DFA	32,243	0.104877	1		1		1
Brownfield Oper.	84,854	0.276004	4		4		4
61st Dist Court	980,197	3.188280	41		41		41
Schedule .4 Total for Pension	30,743,751	100.000000	1,295		1,295	0	1,295

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, 2023
Schedule .5 - Allocation Summary
For Department Fiscal Services**

Receiving Department	Total	Budgeting	Financial Plan	Payroll	General Acctng
General Expense	24,441	16,909	3,269	490	3,460
Executive Office	31,084	21,834	2,720	1,838	3,595
Human Resources	27,600	18,551	2,950	1,542	3,514
Comptroller	23,133	15,760	2,341	1,315	2,835
Treasurer	23,314	16,909	2,046	1,275	2,223
Fiscal Services	12,678	7,716	1,918	969	1,426
Purchasing	5,189	3,704	396	242	698
Dept of Law	19,605	10,606	2,851	2,383	2,209
City Clerk	26,971	18,854	2,339	1,200	3,845
Administrative Services	15,292	11,111	1,261	710	1,765
Comm Dev Grant Admin	4,236	3,030	0	255	781
City Commission	5,557	3,535	595	449	676
Communications	9,327	5,892	916	747	1,304
Assessor	11,065	6,229	1,783	1,214	1,025
Income Tax	12,138	5,724	2,638	1,648	1,060
Planning	33,671	24,241	1,879	1,402	5,205
Police	175,266	51,513	53,637	42,297	11,395
OPA	8,724	5,724	1,319	337	1,120
Police Commun	1,841	1,515	55	0	271
Fire	131,268	36,699	36,162	28,137	8,722
Street Lighting	17,966	9,595	4,383	1,215	2,048
Parks & Rec	64,409	41,749	8,548	3,966	8,339
P&R Special Events	1,046	1,010	1	0	35
Parks Mil Pool	12,976	9,259	993	665	1,955
Parks Mil Other	14,693	8,585	4,979	1	1,128
Community Develop	38,242	25,083	3,297	2,289	6,052
OCC GF	5,895	4,545	235	166	855
Economic Development GF	6,964	5,050	392	211	1,167
Air Poll/Storm	13,205	9,427	1,165	589	1,628
Library	97,875	62,118	12,957	7,627	12,703
Refuse All Other	74,834	43,937	15,350	3,829	9,457
Refuse TRP	4,281	2,862	402	254	607
Major-Traffic	32,024	18,854	5,736	2,187	3,868
Major-Engineer	5,333	4,377	26	2	928
Major-Storm Sewe	6,699	4,713	465	229	1,132
Major-St&San	21,612	8,585	7,225	2,240	2,242
Local-Traffic	2,335	1,683	78	70	465
Local-Storm Sewe	7,110	4,545	762	426	1,095
Local-Engineer	3,125	2,862	5	5	252
Local-St&San	13,598	6,565	3,489	1,059	1,868
Street Cap Const	3,552	3,535	0	0	17
Vital St Oper	1,700	1,683	0	0	17
Vital St NonBond	33,322	32,153	348	4	816
General Cap Cont	47,678	43,096	3,204	2	1,376
Gt CD JAG	2,228	2,188	13	7	14
Gt CD ESG	4,901	4,040	408	28	405
Gt CD CDBG	44,247	34,342	4,203	649	4,630
Gt CD Home	11,434	8,754	1,201	136	1,252
Gt CD Blight Elim	1,609	1,515	3	2	89
Gt CD Byrne	3,834	2,693	252	6	878
Gt CD Hope Grant	3,385	2,693	64	9	612
Gt CD OCC	29,803	26,430	777	529	1,936

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule .5 - Allocation Summary
For Department Fiscal Services**

Receiving Department	Total	Budgeting	Financial Plan	Payroll	General Acctng
Gt CD Lead	20,994	15,824	1,574	284	3,122
Gt CD ARPA	3,259	2,188	275	19	764
Gt Police	22,401	19,864	776	512	1,060
Gt Fire	10,413	8,922	648	196	401
Gt Planning	341	337	0	0	4
Gt Water/Env Svcs	2,147	1,852	61	77	157
Gt Admin Serv	6,502	5,050	252	158	936
Gt Over & Acctability	6,246	5,219	346	150	432
Gt Parks	348	337	7	0	4
Gt Misc	3,387	3,030	162	3	192
Opioid Settlement	172	168	0	0	4
MI Justice Train	4,068	3,704	178	0	186
Veh Storage Fac	7,319	5,387	688	88	1,099
Receivership	337	337	0	0	0
Property Mgmt	4,622	3,872	104	17	618
Building Inspect	35,843	22,053	4,606	2,967	4,246
Sidewalk Repair	11,598	7,912	2,205	307	971
Indigent Defense	13,406	8,080	1,315	118	3,814
Community Dispatch	18,681	4,713	5,686	4,930	764
Drug Law Enforc	4,230	3,872	112	0	246
Historical Comm	694	673	0	0	21
Economic Develop	4,785	4,040	37	22	672
Downtown Impv Dt	11,957	9,259	1,262	8	1,424
GR Bldg Auth	2,280	2,188	1	0	91
Cemetery Care	2,230	2,188	0	0	41
Water Supply Sys	155,067	91,079	29,587	10,843	16,910
Sewage Disp Sys	118,863	56,731	33,610	10,047	12,203
Auto Parking Sys	102,708	72,219	14,004	3,586	10,583
Cemeteries Oper	26,375	22,390	1,065	397	2,304
Golf Course	16,421	12,626	959	422	2,337
Belknap Ice Aren	3,073	2,693	197	0	182
311 Program	12,299	7,912	1,645	1,054	994
Information Tech	15,921	8,585	5,380	387	1,314
Motor Equipment	40,739	19,696	8,578	2,612	8,207
Facilities Mgmt	54,508	37,540	5,638	1,282	9,191
Insurance Health	43,630	7,070	25,899	365	10,056
Insurance Paymnt	24,817	14,477	4,815	375	4,909
Engineering	26,288	12,121	5,748	3,699	2,318
DDA	33,275	20,538	8,630	52	4,021
TIFA	8,756	7,407	236	5	1,105
LDFA	9,928	6,734	2,017	188	864
Brownfield Oper.	23,009	8,585	12,207	490	1,399
Brownfield Revol Loan	2,028	1,010	854	0	163
61st Dist Court	53,320	23,568	12,451	6,354	6,872
Bus Impv Dist.	2,062	1,852	118	0	93
Bio-Solid	1,739	1,347	0	0	393
Corridor Impv Proj	14,193	12,457	938	0	798
All Others	3,293	2,357	96	0	841
Direct Bill	0	0	0	0	0
Total	2,224,885	1,316,648	397,002	168,864	246,320

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule .5 - Allocation Summary
For Department Fiscal Services

Receiving Department	OPEB	Pension
General Expense	312	0
Executive Office	1,083	13
Human Resources	1,031	11
Comptroller	872	10
Treasurer	851	9
Fiscal Services	642	7
Purchasing	148	2
Dept of Law	1,540	17
City Clerk	724	8
Administrative Services	440	5
Comm Dev Grant Admin	168	2
City Commission	300	3
Communications	464	5
Assessor	806	9
Income Tax	1,057	12
Planning	934	10
Police	16,040	385
OPA	222	2
Police Commun	0	0
Fire	21,283	266
Street Lighting	718	8
Parks & Rec	1,787	20
P&R Special Events	0	0
Parks Mil Pool	103	1
Parks Mil Other	0	0
Community Develp	1,505	17
OCC GF	92	1
Economic Development GF	141	2
Air Poll/Storm	391	4
Library	2,432	37
Refuse All Other	2,236	25
Refuse TRP	154	2
Major-Traffic	1,363	15
Major-Engineer	0	0
Major-Storm Sewe	158	2
Major-St&San	1,306	14
Local-Traffic	39	0
Local-Storm Sewe	278	3
Local-Engineer	1	0
Local-St&San	610	7
Street Cap Const	0	0
Vital St Oper	0	0
Vital St NonBond	1	0
General Cap Cont	0	0
Gt CD JAG	5	0
Gt CD ESG	20	0
Gt CD CDBG	418	5
Gt CD Home	90	1
Gt CD Blight Elim	1	0
Gt CD Byrne	4	0
Gt CD Hope Grant	8	0
Gt CD OCC	130	1

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule .5 - Allocation Summary
For Department Fiscal Services

Receiving Department	OPEB	Pension
Gt CD Lead	188	2
Gt CD ARPA	12	0
Gt Police	184	5
Gt Fire	245	1
Gt Planning	0	0
Gt Water/Env Svcs	0	0
Gt Admin Serv	104	1
Gt Over & Acctability	98	1
Gt Parks	0	0
Gt Misc	0	0
Opioid Settlement	0	0
MI Justice Train	0	0
Veh Storage Fac	56	1
Receivership	0	0
Property Mgmt	11	0
Building Inspect	1,950	21
Sidewalk Repair	201	2
Indigent Defense	78	1
Community Dispatch	2,554	34
Drug Law Enforc	0	0
Historical Comm	0	0
Economic Develop	15	0
Downtown Impv Dt	5	0
GR Bldg Auth	0	0
Cemetery Care	0	0
Water Supply Sys	6,576	72
Sewage Disp Sys	6,203	68
Auto Parking Sys	2,291	25
Cemeteries Oper	217	2
Golf Course	77	1
Belknap Ice Aren	0	0
311 Program	687	8
Information Tech	252	3
Motor Equipment	1,627	18
Facilities Mgmt	849	9
Insurance Health	236	3
Insurance Paymnt	237	3
Engineering	2,375	26
DDA	34	0
TIFA	3	0
LDFA	124	1
Brownfield Oper.	325	4
Brownfield Revol Loan	0	0
61st Dist Court	4,034	41
Bus Impv Dist.	0	0
Bio-Solid	0	0
Corridor Impv Proj	0	0
All Others	0	0
Direct Bill	0	0
Total	94,755	1,295

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
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, 2023
Schedule .2 - Costs To Be Allocated
For Department Purchasing**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	430,270			430,270
Cost Adjustments:				
Misc Reimb	0			
Payout Adjustment	-15,659			
Total Departmental Cost Adjustments:	-15,659			-15,659
Inbound Costs:				
Building / Equipment Depr.	17,405		17,405	
General Expense	1,794	101	1,895	
Executive Office	2,586	462	3,048	
Human Resources	4,738	613	5,351	
Comptroller	5,875	265	6,140	
Treasurer	2		2	
Fiscal Services	5,075	114	5,189	
Purchasing		380	380	
Dept of Law		21,182	21,182	
City Clerk		4,887	4,887	
Administrative Services		1,928	1,928	
Total Allocated Additions:	37,477	29,932	67,409	67,409
Total To Be Allocated:	452,088	29,932		482,020

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department Purchasing

	Total	G&A	Purchasing
Wages & Benefits			
SALARIES & WAGES	186,984	0	186,984
FRINGE BENEFITS	85,311	0	85,311
Other Expense & Cost			
Supplies	4,275	0	4,275
Other Services	14,780	0	14,780
Computer Services	83,616	0	83,616
Contract Services	2,341	0	2,341
Parking	5,714	0	5,714
Building Rental	47,249	0	47,249
Departmental Total			
Expenditures Per Financial Statement	430,270		
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Misc Reimb	0	0	0
Payout Adjustment	(15,659)	0	(15,659)
Functional Cost	414,611	0	414,611
Allocation Step 1			
Inbound - All Others	37,477	0	37,477
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	452,088	0	452,088
Allocation Step 2			
Inbound - All Others	29,932	0	29,932
2nd Allocation	29,932	0	29,932
Total For Purchasing			
Schedule .3 Total	482,020	0	482,020

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
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	177	0.450749	2,038		2,038		2,038
Executive Office	277	0.705409	3,189		3,189		3,189
Human Resources	423	1.077213	4,870		4,870		4,870
Comptroller	134	0.341245	1,543		1,543		1,543
Treasurer	365	0.929510	4,202		4,202		4,202
Fiscal Services	107	0.272487	1,232		1,232		1,232
Purchasing	33	0.084038	380		380		380
Dept of Law	68	0.173169	783		783	54	837
City Clerk	274	0.697769	3,155		3,155	217	3,372
Administrative Services	201	0.511867	2,314		2,314	159	2,474
Comm Dev Grant Admin	38	0.096771	437		437	30	468
City Commission	36	0.091678	414		414	29	443
Communications	26	0.066212	299		299	21	320
Assessor	132	0.336152	1,520		1,520	105	1,624
Income Tax	167	0.425283	1,923		1,923	132	2,055
Planning	231	0.588265	2,659		2,659	183	2,843
Police	824	2.098401	9,487		9,487	653	10,140
OPA	113	0.287766	1,301		1,301	90	1,391
Police Commun	15	0.038199	173		173	12	185
Fire	1,799	4.581338	20,712		20,712	1,426	22,138
Street Lighting	647	1.647652	7,449		7,449	513	7,962
Parks & Rec	2,554	6.504024	29,404		29,404	2,025	31,429
P&R Special Events	13	0.033106	150		150	10	160
Parks Mil Pool	220	0.560253	2,533		2,533	174	2,707
Parks Mil Other	361	0.919324	4,156		4,156	286	4,442
Community Develp	156	0.397270	1,796		1,796	124	1,920
OCC GF	52	0.132423	599		599	41	640
Economic Development GF	45	0.114597	518		518	36	554
Air Poll/Storm	99	0.252114	1,140		1,140	79	1,218
Library	1,231	3.134868	14,172		14,172	976	15,148
Refuse All Other	1,087	2.768157	12,515		12,515	862	13,376
Refuse TRP	8	0.020373	92		92	6	98
Major-Traffic	690	1.757156	7,944		7,944	547	8,491
Major-Engineer	315	0.802180	3,627		3,627	250	3,876
Major-Storm Sewe	86	0.219008	990		990	68	1,058
Major-St&San	608	1.548335	7,000		7,000	482	7,482
Local-Storm Sewe	78	0.198635	898		898	62	960
Local-Engineer	66	0.168076	760		760	52	812
Local-St&San	576	1.466843	6,631		6,631	457	7,088
Vital St Oper	1	0.002547	12		12	1	12
Vital St NonBond	168	0.427829	1,934		1,934	133	2,067
General Cap Cont	300	0.763981	3,454		3,454	238	3,692
Gt CD CDBG	61	0.155343	702		702	48	751
Gt CD Home	3	0.007640	35		35	2	37
Gt CD Byrne	1	0.002547	12		12	1	12
Gt CD OCC	143	0.364164	1,646		1,646	113	1,760
Gt CD Lead	73	0.185902	840		840	58	898
Gt Police	14	0.035652	161		161	11	172
Gt Fire	31	0.078945	357		357	25	381
Gt Admin Serv	36	0.091678	414		414	29	443
Gt Over & Acctability	2	0.005093	23		23	2	25
Gt Misc	34	0.086584	391		391	27	418

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
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
MI Justice Train	1	0.002547	12		12	1	12
Veh Storage Fac	206	0.524600	2,372		2,372	163	2,535
Property Mgmt	17	0.043292	196		196	13	209
Building Inspect	230	0.585719	2,648		2,648	182	2,830
Sidewalk Repair	83	0.211368	956		956	66	1,021
Indigent Defense	5	0.012733	58		58	4	61
Community Dispatch	34	0.086584	391		391	27	418
Drug Law Enforc	53	0.134970	610		610	42	652
Historical Comm	1	0.002547	12		12	1	12
Economic Develop	52	0.132423	599		599	41	640
Downtown Impv Dt	268	0.682490	3,085		3,085	212	3,298
Water Supply Sys	5,676	14.454513	65,347		65,347	4,502	69,849
Sewage Disp Sys	4,479	11.406234	51,566		51,566	3,551	55,117
Auto Parking Sys	1,776	4.522767	20,447		20,447	1,408	21,855
Cemeteries Oper	323	0.822553	3,719		3,719	256	3,975
Golf Course	612	1.558521	7,046		7,046	485	7,531
311 Program	76	0.193542	875		875	60	935
Information Tech	145	0.369257	1,669		1,669	115	1,784
Motor Equipment	5,310	13.522461	61,133		61,133	4,210	65,344
Facilities Mgmt	1,655	4.214628	19,054		19,054	1,312	20,366
Insurance Health	77	0.196088	886		886	61	947
Insurance Paymnt	67	0.170622	771		771	53	824
Engineering	129	0.328512	1,485		1,485	102	1,587
DDA	1,348	3.432821	15,519		15,519	1,069	16,588
TIFA	227	0.578079	2,613		2,613	180	2,793
LDFA	71	0.180809	817		817	56	874
Brownfield Oper.	81	0.206275	933		933	64	997
61st Dist Court	922	2.347968	10,615		10,615	731	11,346
Bus Impv Dist.	7	0.017826	81		81	5	86
Bio-Solid	7	0.017826	81		81	5	86
Corridor Impv Proj	131	0.333605	1,508		1,508	104	1,612
Schedule .4 Total for Purchasing	39,268	100.000000	452,088		452,088	29,932	482,020

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, 2023
Schedule .5 - Allocation Summary
For Department Purchasing**

Receiving Department	Total	Purchasing
General Expense	2,038	2,038
Executive Office	3,189	3,189
Human Resources	4,870	4,870
Comptroller	1,543	1,543
Treasurer	4,202	4,202
Fiscal Services	1,232	1,232
Purchasing	380	380
Dept of Law	837	837
City Clerk	3,372	3,372
Administrative Services	2,474	2,474
Comm Dev Grant Admin	468	468
City Commission	443	443
Communications	320	320
Assessor	1,624	1,624
Income Tax	2,055	2,055
Planning	2,843	2,843
Police	10,140	10,140
OPA	1,391	1,391
Police Commun	185	185
Fire	22,138	22,138
Street Lighting	7,962	7,962
Parks & Rec	31,429	31,429
P&R Special Events	160	160
Parks Mil Pool	2,707	2,707
Parks Mil Other	4,442	4,442
Community Develp	1,920	1,920
OCC GF	640	640
Economic Development GF	554	554
Air Poll/Storm	1,218	1,218
Library	15,148	15,148
Refuse All Other	13,376	13,376
Refuse TRP	98	98
Major-Traffic	8,491	8,491
Major-Engineer	3,876	3,876
Major-Storm Sewe	1,058	1,058
Major-St&San	7,482	7,482
Local-Storm Sewe	960	960
Local-Engineer	812	812
Local-St&San	7,088	7,088
Vital St Oper	12	12
Vital St NonBond	2,067	2,067
General Cap Cont	3,692	3,692
Gt CD CDBG	751	751
Gt CD Home	37	37
Gt CD Byrne	12	12
Gt CD OCC	1,760	1,760
Gt CD Lead	898	898
Gt Police	172	172
Gt Fire	381	381
Gt Admin Serv	443	443
Gt Over & Acctability	25	25
Gt Misc	418	418

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule .5 - Allocation Summary
For Department Purchasing**

Receiving Department	Total	Purchasing
MI Justice Train	12	12
Veh Storage Fac	2,535	2,535
Property Mgmt	209	209
Building Inspect	2,830	2,830
Sidewalk Repair	1,021	1,021
Indigent Defense	61	61
Community Dispatch	418	418
Drug Law Enforc	652	652
Historical Comm	12	12
Economic Develop	640	640
Downtown Impv Dt	3,298	3,298
Water Supply Sys	69,849	69,849
Sewage Disp Sys	55,117	55,117
Auto Parking Sys	21,855	21,855
Cemeteries Oper	3,975	3,975
Golf Course	7,531	7,531
311 Program	935	935
Information Tech	1,784	1,784
Motor Equipment	65,344	65,344
Facilities Mgmt	20,366	20,366
Insurance Health	947	947
Insurance Paymnt	824	824
Engineering	1,587	1,587
DDA	16,588	16,588
TIFA	2,793	2,793
LDFA	874	874
Brownfield Oper.	997	997
61st Dist Court	11,346	11,346
Bus Impv Dist.	86	86
Bio-Solid	86	86
Corridor Impv Proj	1,612	1,612
Direct Bill	0	0
Total	482,020	482,020

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule .1 - Nature and Extent of Services
For Department Dept of Law

The mission of the Department of Law is to provide the City of Grand Rapids, Mayor, City Manager, and City departments the necessary legal advice in order for departments to carry out their required duties in an efficient manner. Costs for the 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, 2023
Schedule .2 - Costs To Be Allocated
For Department Dept of Law

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,094,437			3,094,437
Cost Adjustments:				
Reimbursement	-10,220			
Payout Adjustment	-4,402			
Total Departmental Cost Adjustments:	-14,622			-14,622
Inbound Costs:				
Building / Equipment Depr.	29,977		29,977	
General Expense	15,808	1,049	16,857	
Executive Office	25,858	4,620	30,479	
Human Resources	47,387	6,130	53,517	
Comptroller	24,834	1,119	25,953	
Treasurer	2,649	113	2,761	
Fiscal Services	19,195	410	19,605	
Purchasing	783	54	837	
City Clerk		38,234	38,234	
Administrative Services		19,283	19,283	
Total Allocated Additions:	166,490	71,012	237,502	237,502
Total To Be Allocated:	3,246,305	71,012		3,317,317

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department Dept of Law

	Total	G&A	Legal Services	Ordinance Enfor**
Wages & Benefits				
SALARIES & WAGES	1,841,544	242,928	1,215,156	383,460
FRINGE BENEFITS	877,316	107,947	566,676	202,693
Other Expense & Cost				
Supplies	9,076	0	9,133	(57)
Other Services	95,575	67,738	25,706	2,131
Computer Serv	98,880	98,880	0	0
Contract Services	49,324	0	49,264	60
Building	90,726	88,094	2,632	0
Parking	3,907	0	0	3,907
Expendable Equip	28,089	26,194	0	1,895
Departmental Total				
Expenditures Per Financial Statement	3,094,437			
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Reimbursement	(10,220)	(18)	(9,317)	(885)
Payout Adjustment	(4,402)	0	(4,402)	0
Functional Cost	3,079,815	631,763	1,854,848	593,204
Allocation Step 1				
Inbound - All Others	166,490	21,960	109,867	34,663
Reallocate Admin Costs		(653,723)	496,895	156,828
Unallocated Costs	(784,695)	0	0	(784,695)
1st Allocation	2,461,610	0	2,461,610	0
Allocation Step 2				
Inbound - All Others	71,012	9,366	46,862	14,784
Reallocate Admin Costs		(9,366)	7,119	2,247
Unallocated Costs	(17,031)	0	0	(17,031)
2nd Allocation	53,981	0	53,981	0
Total For Dept of Law				
Schedule .3 Total	2,515,591	0	2,515,591	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule .4 - Detail Activity Allocations
For Department Dept of Law

Activity - Legal Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Executive Office	983.50	13.873998	341,524		341,524		341,524
Human Resources	808.60	11.406726	280,789		280,789		280,789
Comptroller	91.80	1.295001	31,878		31,878		31,878
Treasurer	63.50	0.895779	22,051		22,051		22,051
Fiscal Services	36.10	0.509254	12,536		12,536		12,536
Purchasing	61.00	0.860512	21,182		21,182		21,182
City Clerk	129.10	1.821183	44,830		44,830	1,382	46,212
Administrative Services	90.80	1.280894	31,531		31,531	972	32,502
City Commission	1,069.80	15.091412	371,492		371,492	11,448	382,940
Assessor	242.50	3.420889	84,209		84,209	2,595	86,804
Income Tax	0.60	0.008464	208		208	6	215
Planning	329.60	4.649588	114,455		114,455	3,527	117,982
Police	1,644.40	23.197157	571,024		571,024	17,599	588,623
OPA	104.80	1.478388	36,392		36,392	1,121	37,514
Fire	62.90	0.887315	21,842		21,842	673	22,515
Street Lighting	75.40	1.063650	26,183		26,183	807	26,990
Parks & Rec	107.40	1.515066	37,295		37,295	1,149	38,444
Community Develop	123.90	1.747828	43,025		43,025	1,326	44,351
Library	83.40	1.176504	28,961		28,961	892	29,853
Refuse All Other	155.40	2.192190	53,963		53,963	1,663	55,626
Major-Traffic	0.50	0.007053	174		174	5	179
Gt CD OCC	40.70	0.574145	14,133		14,133	435	14,569
Veh Storage Fac	2.50	0.035267	868		868	27	895
Building Inspect	16.00	0.225708	5,556		5,556	171	5,727
Community Dispatch	40.00	0.564270	13,890		13,890	428	14,318
Economic Develop	97.10	1.369766	33,718		33,718	1,039	34,757
GR Bldg Auth	1.00	0.014107	347		347	11	358
Water Supply Sys	116.10	1.637795	40,316		40,316	1,242	41,558
Sewage Disp Sys	59.00	0.832299	20,488		20,488	631	21,119
Auto Parking Sys	29.70	0.418971	10,313		10,313	318	10,631
Cemeteries Oper	38.20	0.538878	13,265		13,265	409	13,674
Golf Course	24.00	0.338562	8,334		8,334	257	8,591
311 Program	3.70	0.052195	1,285		1,285	40	1,324
Information Tech	2.50	0.035267	868		868	27	895
Facilities Mgmt	18.30	0.258154	6,355		6,355	196	6,551
Engineering	284.90	4.019016	98,932		98,932	3,049	101,981
DDA	2.60	0.036678	903		903	28	931
61st Dist Court	40.00	0.564270	13,890		13,890	428	14,318
Corridor Impv Proj	2.30	0.032446	799		799	25	823
All Others	5.20	0.073355	1,806		1,806	56	1,861
Schedule .4 Total for Legal Services	7,088.80	100.000000	2,461,610		2,461,610	53,981	2,515,591

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, 2023
Schedule .5 - Allocation Summary
For Department Dept of Law**

Receiving Department	Total	Legal Services
Executive Office	341,524	341,524
Human Resources	280,789	280,789
Comptroller	31,878	31,878
Treasurer	22,051	22,051
Fiscal Services	12,536	12,536
Purchasing	21,182	21,182
City Clerk	46,212	46,212
Administrative Services	32,502	32,502
City Commission	382,940	382,940
Assessor	86,804	86,804
Income Tax	215	215
Planning	117,982	117,982
Police	588,623	588,623
OPA	37,514	37,514
Fire	22,515	22,515
Street Lighting	26,990	26,990
Parks & Rec	38,444	38,444
Community Develop	44,351	44,351
Library	29,853	29,853
Refuse All Other	55,626	55,626
Major-Traffic	179	179
Gt CD OCC	14,569	14,569
Veh Storage Fac	895	895
Building Inspect	5,727	5,727
Community Dispatch	14,318	14,318
Economic Develop	34,757	34,757
GR Bldg Auth	358	358
Water Supply Sys	41,558	41,558
Sewage Disp Sys	21,119	21,119
Auto Parking Sys	10,631	10,631
Cemeteries Oper	13,674	13,674
Golf Course	8,591	8,591
311 Program	1,324	1,324
Information Tech	895	895
Facilities Mgmt	6,551	6,551
Engineering	101,981	101,981
DDA	931	931
61st Dist Court	14,318	14,318
Corridor Impv Proj	823	823
All Others	1,861	1,861
Direct Bill	0	0
Total	2,515,591	2,515,591

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
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, 2023
Schedule .2 - Costs To Be Allocated
For Department City Clerk

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,538,475			2,538,475
Cost Adjustments:				
Misc Reimbursement	0			
Payout Adjustment	-10,452			
Total Departmental Cost Adjustments:	-10,452			-10,452
Inbound Costs:				
Building / Equipment Depr.	101,396		101,396	
General Expense	9,056	495	9,551	
Executive Office	15,165	2,710	17,875	
Human Resources	27,790	3,595	31,385	
Comptroller	34,360	1,551	35,911	
Treasurer	23,585	944	24,529	
Fiscal Services	26,380	591	26,971	
Purchasing	3,155	217	3,372	
Dept of Law	44,830	1,382	46,212	
City Clerk		32,898	32,898	
Administrative Services		11,309	11,309	
Total Allocated Additions:	285,717	55,691	341,408	341,408
Total To Be Allocated:	2,813,740	55,691		2,869,431

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department City Clerk

	Total	G&A	Archives	Contracts	General Gov't**
Wages & Benefits					
SALARIES & WAGES	1,124,040	165,276	147,763	6,226	804,775
FRINGE BENEFITS	471,403	80,074	83,797	3,548	303,984
Other Expense & Cost					
Election Pay	0	0	0	0	0
Office Supplies	55,192	2,006	4,966	0	48,220
Postage	63,351	0	0	0	63,351
Building Expense	425,716	123,006	130,034	0	172,676
Other Services	201,364	20,912	2,188	3,735	174,529
Computer Services	83,851	82,217	497	0	1,137
Professional Serv	105,678	0	0	0	105,678
Community Prom.	0	0	0	0	0
Equipment	7,880	0	7,880	0	0
Inventory Adjustment	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	2,538,475				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Misc Reimbursement	0	0	0	0	0
Payout Adjustment	(10,452)	0	0	0	(10,452)
Functional Cost	2,528,023	473,491	377,125	13,509	1,663,898
Allocation Step 1					
Inbound - Building / Equipment Depr.: Records Center	69,559	0	69,559	0	0
Inbound - Treasurer	23,585	0	0	0	23,585
Inbound - All Others	192,573	28,308	25,323	1,059	137,883
Reallocate Admin Costs		(501,799)	0	3,613	498,186
Unallocated Costs	(2,323,552)	0	0	0	(2,323,552)
1st Allocation	490,188	0	472,008	18,181	0
Allocation Step 2					
Inbound - Treasurer	944	0	0	0	944
Inbound - City Clerk: Archives	32,898	0	0	0	32,898
Inbound - All Others	21,848	3,211	2,873	119	15,646
Reallocate Admin Costs		(3,211)	0	23	3,188
Unallocated Costs	(52,676)	0	0	0	(52,676)
2nd Allocation	3,015	0	2,873	142	0
Total For City Clerk					
Schedule .3 Total	493,203	0	474,880	18,323	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
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	0.041121	194		194		194
Executive Office	322.750	1.474659	6,961		6,961		6,961
Human Resources	1,049.000	4.792926	22,623		22,623		22,623
Comptroller	657.825	3.005630	14,187		14,187		14,187
Treasurer	320.875	1.466092	6,920		6,920		6,920
Fiscal Services	224.000	1.023466	4,831		4,831		4,831
Dept of Law	1,767.875	8.077496	38,126		38,126		38,126
City Clerk	1,525.460	6.969892	32,898		32,898		32,898
Administrative Services	120.375	0.549999	2,596		2,596	22	2,618
Comm Dev Grant Admin	810.625	3.703780	17,482		17,482	145	17,628
City Commission	58.630	0.267883	1,264		1,264	11	1,275
Assessor	1,028.625	4.699831	22,184		22,184	185	22,368
Planning	482.675	2.205363	10,409		10,409	87	10,496
Police	39.000	0.178193	841		841	7	848
Fire	663.175	3.030075	14,302		14,302	119	14,421
Parks & Rec	400.725	1.830930	8,642		8,642	72	8,714
Library	57.625	0.263291	1,243		1,243	10	1,253
Refuse All Other	1.000	0.004569	22		22	0	22
Major-Traffic	115.000	0.525440	2,480		2,480	21	2,501
Major-St&San	17.625	0.080529	380		380	3	383
Gt CD OCC	22.000	0.100519	474		474	4	478
Building Inspect	1,914.625	8.748003	41,291		41,291	344	41,635
Economic Develop	215.565	0.984926	4,649		4,649	39	4,688
Water Supply Sys	139.000	0.635097	2,998		2,998	25	3,023
Sewage Disp Sys	397.250	1.815052	8,567		8,567	71	8,638
Auto Parking Sys	102.750	0.469469	2,216		2,216	18	2,234
Information Tech	19.500	0.089096	421		421	4	424
Facilities Mgmt	69.875	0.319262	1,507		1,507	13	1,519
Insurance Paymnt	275.135	1.257104	5,934		5,934	49	5,983
Engineering	3,240.108	14.804192	69,877		69,877	581	70,458
DDA	89.750	0.410072	1,936		1,936	16	1,952
61st Dist Court	324.000	1.480370	6,987		6,987	58	7,046
All Others	5,405.000	24.695673	116,565	(10,340)	106,225	970	107,196
Schedule .4 Total for Archives	21,886.423	100.000000	472,008	(10,340)	461,668	2,873	464,540
Direct Billed				10,340	10,340		10,340
Schedule .3 Total for Archives	21,886.423	100.000000		0	472,008	2,873	474,880

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, 2023
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	28	5.533597	1,006		1,006		1,006
Human Resources	6	1.185771	216		216		216
Comptroller	5	0.988142	180		180		180
Treasurer	2	0.395257	72		72		72
Purchasing	136	26.877470	4,887		4,887		4,887
Dept of Law	3	0.592885	108		108		108
Administrative Services	10	1.976285	359		359	4	364
Assessor	10	1.976285	359		359	4	364
Planning	13	2.569170	467		467	6	473
Police	7	1.383399	251		251	3	254
Fire	1	0.197628	36		36	0	36
Parks & Rec	17	3.359684	611		611	7	618
Community Develop	67	13.241107	2,407		2,407	29	2,437
Gt CD OCC	6	1.185771	216		216	2	218
Economic Develop	27	5.335968	970		970	12	982
Water Supply Sys	1	0.197628	36		36	0	36
Sewage Disp Sys	8	1.581028	287		287	3	291
Auto Parking Sys	3	0.592885	108		108	1	109
311 Program	1	0.197628	36		36	0	36
Engineering	153	30.237155	5,498		5,498	68	5,566
All Others	2	0.395257	72		72	1	73
Schedule .4 Total for Contracts	506	100.000000	18,181		18,181	142	18,323

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, 2023
Schedule .5 - Allocation Summary
For Department City Clerk

Receiving Department	Total	Archives	Contracts
General Expense	194	194	0
Executive Office	7,967	6,961	1,006
Human Resources	22,839	22,623	216
Comptroller	14,366	14,187	180
Treasurer	6,992	6,920	72
Fiscal Services	4,831	4,831	0
Purchasing	4,887	0	4,887
Dept of Law	38,234	38,126	108
City Clerk	32,898	32,898	0
Administrative Services	2,981	2,618	364
Comm Dev Grant Admin	17,628	17,628	0
City Commission	1,275	1,275	0
Assessor	22,732	22,368	364
Planning	10,969	10,496	473
Police	1,102	848	254
Fire	14,457	14,421	36
Parks & Rec	9,332	8,714	618
Community Develop	2,437	0	2,437
Library	1,253	1,253	0
Refuse All Other	22	22	0
Major-Traffic	2,501	2,501	0
Major-St&San	383	383	0
Gt CD OCC	696	478	218
Building Inspect	41,635	41,635	0
Economic Develop	5,669	4,688	982
Water Supply Sys	3,059	3,023	36
Sewage Disp Sys	8,929	8,638	291
Auto Parking Sys	2,343	2,234	109
311 Program	36	0	36
Information Tech	424	424	0
Facilities Mgmt	1,519	1,519	0
Insurance Paymnt	5,983	5,983	0
Engineering	76,024	70,458	5,566
DDA	1,952	1,952	0
61st Dist Court	7,046	7,046	0
All Others	107,268	107,196	73
Direct Bill	10,340	10,340	0
Total	493,203	474,880	18,323

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
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, 2023
Schedule .2 - Costs To Be Allocated
For Department Administrative Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,368,942			1,368,942
Cost Adjustments:				
Misc Reimb	-42,357			
Payout Adjustment	-16,102			
Total Departmental Cost Adjustments:	-58,459			-58,459
Inbound Costs:				
Building / Equipment Depr.	3,305		3,305	
General Expense	5,253	301	5,554	
Executive Office	7,678	1,372	9,050	
Human Resources	14,070	1,820	15,890	
Comptroller	17,548	791	18,339	
Treasurer	0		0	
Fiscal Services	14,952	340	15,292	
Purchasing	2,314	159	2,474	
Dept of Law	31,531	972	32,502	
City Clerk	2,955	26	2,981	
Administrative Services		5,726	5,726	
Total Allocated Additions:	99,607	11,507	111,113	111,113
Total To Be Allocated:	1,410,090	11,507		1,421,596

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department Administrative Services

	Total	G&A	Diversity & Inc
<hr/>			
Wages & Benefits			
----- SALARIES & WAGES	549,103	0	549,103
FRINGE BENEFITS	259,594	0	259,594
Other Expense & Cost			
----- Supplies	34,149	0	34,149
Other Services	191,430	0	191,430
Computer Services	25,020	0	25,020
Building Expense	50,439	0	50,439
Contract Services	238,126	0	238,126
Parking	14,043	0	14,043
Telephone	7,038	0	7,038
Departmental Total			
----- Expenditures Per Financial Statement	1,368,942		
Deductions			
----- *Total Disallowed Costs	0	0	0
Cost Adjustments			
----- Misc Reimb	(42,357)	0	(42,357)
Payout Adjustment	(16,102)	0	(16,102)
Functional Cost	1,310,483	0	1,310,483
Allocation Step 1			
----- Inbound - All Others	99,607	0	99,607
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	1,410,090	0	1,410,090
Allocation Step 2			
----- Inbound - All Others	11,507	0	11,507
2nd Allocation	11,507	0	11,507
Total For Administrative Services			
----- Schedule .3 Total	1,421,596	0	1,421,596

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
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	569,640	0.286617	4,042		4,042		4,042
Executive Office	2,109,114	1.061212	14,964		14,964		14,964
Human Resources	1,851,231	0.931456	13,134		13,134		13,134
Comptroller	1,606,878	0.808509	11,401		11,401		11,401
Treasurer	1,557,922	0.783876	11,053		11,053		11,053
Fiscal Services	1,137,524	0.572351	8,071		8,071		8,071
Purchasing	271,777	0.136746	1,928		1,928		1,928
Dept of Law	2,717,860	1.367505	19,283		19,283		19,283
City Clerk	1,593,918	0.801988	11,309		11,309		11,309
Administrative Services	806,997	0.406045	5,726		5,726		5,726
City Commission	594,133	0.298941	4,215		4,215	37	4,252
Communications	852,482	0.428931	6,048		6,048	53	6,102
Assessor	1,458,192	0.733697	10,346		10,346	91	10,437
Income Tax	1,959,134	0.985748	13,900		13,900	122	14,022
Planning	1,650,198	0.830306	11,708		11,708	103	11,811
Police	48,417,931	24.361738	343,523		343,523	3,021	346,544
OPA	391,976	0.197225	2,781		2,781	24	2,805
Fire	32,726,024	16.466267	232,189		232,189	2,041	234,230
Street Lighting	1,402,570	0.705710	9,951		9,951	87	10,039
Parks & Rec	4,372,396	2.199993	31,022		31,022	273	31,294
Parks Mil Pool	627,870	0.315916	4,455		4,455	39	4,494
Parks Mil Other	751	0.000378	5		5	0	5
Community Develop	2,757,540	1.387470	19,565		19,565	172	19,737
OCC GF	183,616	0.092387	1,303		1,303	11	1,314
Economic Development GF	249,794	0.125685	1,772		1,772	16	1,788
Air Poll/Storm	702,926	0.353681	4,987		4,987	44	5,031
Library	7,405,380	3.726055	52,541		52,541	462	53,003
Refuse All Other	4,534,023	2.281317	32,169		32,169	283	32,451
Refuse TRP	311,654	0.156810	2,211		2,211	19	2,231
Major-Traffic	2,573,177	1.294707	18,257		18,257	160	18,417
Major-Engineer	2,203	0.001108	16		16	0	16
Major-Storm Sewe	283,784	0.142787	2,013		2,013	18	2,031
Major-St&San	2,715,855	1.366496	19,269		19,269	169	19,438
Local-Traffic	84,138	0.042334	597		597	5	602
Local-Storm Sewe	516,694	0.259977	3,666		3,666	32	3,698
Local-Engineer	5,179	0.002606	37		37	0	37
Local-St&San	1,270,250	0.639133	9,012		9,012	79	9,092
Vital St NonBond	3,920	0.001972	28		28	0	28
General Cap Cont	2,083	0.001048	15		15	0	15
Gt CD JAG	10,053	0.005058	71		71	1	72
Gt CD ESG	37,036	0.018635	263		263	2	265
Gt CD CDBG	902,884	0.454291	6,406		6,406	56	6,462
Gt CD Home	189,866	0.095532	1,347		1,347	12	1,359
Gt CD Blight Elim	2,217	0.001115	16		16	0	16
Gt CD Byrne	8,443	0.004248	60		60	0	60
Gt CD Hope Grant	14,227	0.007158	101		101	1	102
Gt CD OCC	528,611	0.265973	3,750		3,750	33	3,783
Gt CD Lead	408,327	0.205452	2,897		2,897	25	2,923
Gt CD ARPA	26,442	0.013304	188		188	2	189
Gt Police	587,756	0.295732	4,170		4,170	37	4,207
Gt Fire	260,413	0.131028	1,848		1,848	16	1,864
Gt Water/Env Svcs	66,704	0.033562	473		473	4	477

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
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 Admin Serv	189,755	0.095476	1,346		1,346	12	1,358
Gt Over & Acctability	182,370	0.091760	1,294		1,294	11	1,305
Gt Misc	2,384	0.001200	17		17	0	17
Veh Storage Fac	103,727	0.052191	736		736	6	742
Property Mgmt	18,760	0.009439	133		133	1	134
Building Inspect	3,516,958	1.769575	24,953		24,953	219	25,172
Sidewalk Repair	372,506	0.187428	2,643		2,643	23	2,666
Indigent Defense	147,781	0.074357	1,049		1,049	9	1,058
Community Dispatch	5,739,647	2.887933	40,722		40,722	358	41,080
Economic Develop	26,962	0.013566	191		191	2	193
Downtown Impv Dt	51,504	0.025915	365		365	3	369
Water Supply Sys	12,931,693	6.506648	91,750		91,750	806	92,556
Sewage Disp Sys	11,878,812	5.976885	84,279		84,279	741	85,020
Auto Parking Sys	4,749,412	2.389691	33,697		33,697	296	33,993
Cemeteries Oper	453,320	0.228090	3,216		3,216	28	3,245
Golf Course	422,934	0.212801	3,001		3,001	26	3,027
Belknap Ice Aren	42	0.000021	0		0		0
311 Program	1,264,260	0.636119	8,970		8,970	79	9,049
Information Tech	403,751	0.203149	2,865		2,865	25	2,890
Motor Equipment	3,113,865	1.566757	22,093		22,093	194	22,287
Facilities Mgmt	1,637,087	0.823709	11,615		11,615	102	11,717
Insurance Health	452,975	0.227917	3,214		3,214	28	3,242
Insurance Paymnt	428,256	0.215479	3,038		3,038	27	3,065
Engineering	4,733,446	2.381658	33,584		33,584	295	33,879
DDA	1,715,338	0.863081	12,170		12,170	107	12,277
TIFA	125,274	0.063032	889		889	8	897
LDFA	215,809	0.108585	1,531		1,531	13	1,545
Brownfield Oper.	565,907	0.284739	4,015		4,015	35	4,050
61st Dist Court	7,817,323	3.933326	55,463		55,463	487	55,951
Bus Impv Dist.	32,682	0.016444	232		232	2	234
Corridor Impv Proj	129,609	0.065213	920		920	8	928
Schedule .4 Total for Diversity & Inc	198,745,862	100.000000	1,410,090		1,410,090	11,507	1,421,596

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, 2023
Schedule .5 - Allocation Summary
For Department Administrative Services

Receiving Department	Total	Diversity & Inc
General Expense	4,042	4,042
Executive Office	14,964	14,964
Human Resources	13,134	13,134
Comptroller	11,401	11,401
Treasurer	11,053	11,053
Fiscal Services	8,071	8,071
Purchasing	1,928	1,928
Dept of Law	19,283	19,283
City Clerk	11,309	11,309
Administrative Services	5,726	5,726
City Commission	4,252	4,252
Communications	6,102	6,102
Assessor	10,437	10,437
Income Tax	14,022	14,022
Planning	11,811	11,811
Police	346,544	346,544
OPA	2,805	2,805
Fire	234,230	234,230
Street Lighting	10,039	10,039
Parks & Rec	31,294	31,294
Parks Mil Pool	4,494	4,494
Parks Mil Other	5	5
Community Develp	19,737	19,737
OCC GF	1,314	1,314
Economic Development GF	1,788	1,788
Air Poll/Storm	5,031	5,031
Library	53,003	53,003
Refuse All Other	32,451	32,451
Refuse TRP	2,231	2,231
Major-Traffic	18,417	18,417
Major-Engineer	16	16
Major-Storm Sewe	2,031	2,031
Major-St&San	19,438	19,438
Local-Traffic	602	602
Local-Storm Sewe	3,698	3,698
Local-Engineer	37	37
Local-St&San	9,092	9,092
Vital St NonBond	28	28
General Cap Cont	15	15
Gt CD JAG	72	72
Gt CD ESG	265	265
Gt CD CDBG	6,462	6,462
Gt CD Home	1,359	1,359
Gt CD Blight Elim	16	16
Gt CD Byrne	60	60
Gt CD Hope Grant	102	102
Gt CD OCC	3,783	3,783
Gt CD Lead	2,923	2,923
Gt CD ARPA	189	189
Gt Police	4,207	4,207
Gt Fire	1,864	1,864
Gt Water/Env Svcs	477	477

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule .5 - Allocation Summary
For Department Administrative Services**

Receiving Department	Total	Diversity & Inc
Gt Admin Serv	1,358	1,358
Gt Over & Acctability	1,305	1,305
Gt Misc	17	17
Veh Storage Fac	742	742
Property Mgmt	134	134
Building Inspect	25,172	25,172
Sidewalk Repair	2,666	2,666
Indigent Defense	1,058	1,058
Community Dispatch	41,080	41,080
Economic Develop	193	193
Downtown Impv Dt	369	369
Water Supply Sys	92,556	92,556
Sewage Disp Sys	85,020	85,020
Auto Parking Sys	33,993	33,993
Cemeteries Oper	3,245	3,245
Golf Course	3,027	3,027
Belknap Ice Aren	0	0
311 Program	9,049	9,049
Information Tech	2,890	2,890
Motor Equipment	22,287	22,287
Facilities Mgmt	11,717	11,717
Insurance Health	3,242	3,242
Insurance Paymnt	3,065	3,065
Engineering	33,879	33,879
DDA	12,277	12,277
TIFA	897	897
LDFA	1,545	1,545
Brownfield Oper.	4,050	4,050
61st Dist Court	55,951	55,951
Bus Impv Dist.	234	234
Corridor Impv Proj	928	928
Direct Bill	0	0
Total	1,421,596	1,421,596

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule .1 - Nature and Extent of Services
For Department Comm Dev Grant Admin

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

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

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

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule .2 - Costs To Be Allocated
For Department Comm Dev Grant Admin

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Cost Adjustments:				
Payout Adjustment	0			
Total Departmental Cost Adjustments:	0			0
Inbound Costs:				
Building / Equipment Depr.	32,247		32,247	
General Expense	1,910	115	2,024	
Comptroller	6,479	293	6,772	
Fiscal Services	4,145	91	4,236	
Purchasing	437	30	468	
City Clerk	17,482	145	17,628	
Total Allocated Additions:	62,701	673	63,374	63,374
Total To Be Allocated:	62,701	673		63,374

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule .3 - Costs Allocated By Activity
For Department Comm Dev Grant Admin

	Total	G&A	Grant Admin
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Departmental Total			
Expenditures Per Financial Statement	0		
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Payout Adjustment	0	0	0
Functional Cost			
Functional Cost	0	0	0
Allocation Step 1			
Inbound - All Others	62,701	0	62,701
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	62,701	0	62,701
Allocation Step 2			
Inbound - All Others	673	0	673
2nd Allocation	673	0	673
Total For Comm Dev Grant Admin			
Schedule .3 Total	63,374	0	63,374

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule .4 - Detail Activity Allocations
For Department Comm Dev Grant Admin**

Activity - Grant Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Community Develp	78,448.18	15.181177	9,519		9,519	102	9,621
Gt CD ESG	6,304.34	1.220007	765		765	8	773
Gt CD CDBG	269,752.70	52.202150	32,731		32,731	352	33,083
Gt CD Home	57,362.22	11.100653	6,960		6,960	75	7,035
Gt CD Blight Elim	740.36	0.143273	90		90	1	91
Gt CD Byrne	2,446.75	0.473491	297		297	3	300
Gt CD Hope Grant	4,807.86	0.930410	583		583	6	590
Gt CD Lead	73,730.78	14.268273	8,946		8,946	96	9,042
Gt CD ARPA	8,244.11	1.595388	1,000		1,000	11	1,011
Gt Misc	2,811.63	0.544103	341		341	4	345
Indigent Defense	12,097.42	2.341075	1,468		1,468	16	1,484
Schedule .4 Total for Grant Admin	516,746.35	100.000000	62,701		62,701	673	63,374

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

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2023
Schedule .5 - Allocation Summary
For Department Comm Dev Grant Admin

Receiving Department	Total	Grant Admin
Community Develp	9,621	9,621
Gt CD ESG	773	773
Gt CD CDBG	33,083	33,083
Gt CD Home	7,035	7,035
Gt CD Blight Elim	91	91
Gt CD Byrne	300	300
Gt CD Hope Grant	590	590
Gt CD Lead	9,042	9,042
Gt CD ARPA	1,011	1,011
Gt Misc	345	345
Indigent Defense	1,484	1,484
Direct Bill	0	0
Total	63,374	63,374

Section D: Supplemental Data

City of Grand Rapids, Michigan
Central Service Department Expense Reconciliation
Based On The Fiscal Year Ended June 30, 2023

Central Service Department	Audit Page	Total		Cost		Direct Billed	Total Allocated
		Per Audit	Disallowed	Adjustments	Unallocated		
Building & Equipment				821,866			821,866
General Expense	Page 120	9,395,216		1,109,729	(9,230,699)		1,274,246
Executive Office	See Below	3,129,016	-	(572,355)	(1,063,148)		1,493,513
Human Resources	Page 120	3,268,161	-	(15,058)			3,253,103
Comptroller	Page 120	2,643,448	-	(18,310)			2,625,138
Treasurer	Page 120	2,267,348	-	(5,552)	(1,248,710)		1,013,086
Fiscal Services	See Below	2,124,622	-	(11,436)			2,113,186
Purchasing	See Below	430,270	-	(15,659)			414,611
Dept of Law	Page 120	3,094,437	-	(14,622)	(801,726)		2,278,089
City Clerk	Page 120	2,538,475	-	(10,452)	(2,376,228)	(10,340)	141,455
Administrative Services	Page 120	1,368,942	-	(58,459)			1,310,483
Community Development							-
Total		30,259,935	-	1,209,692	(14,720,511)	(10,340)	16,738,776

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	3,129,016
Sub Total (Central Service Dept)	3,129,016
1010-101-1000 City Commission	645,468
1010-267-XXXX Communications	993,608
Sub Total (Non Central Services)	1,639,076
Grand Total Executive & CC Page 120	4,768,092

<u>Fiscal Services Divisions</u>	Amount
1010-212-XXXX Fiscal Services	2,124,622
1010-233-1000 Purchasing	430,270
Sub Total (Central Service Depts.)	2,554,892
1010-257-1000 Assessor	1,935,103
1010-255-1000 Income Tax	2,862,647
Sub Total (Non Central Services)	4,797,750
Grand Total Fiscal Services Page 120	7,352,642

**City of Grand Rapids, Michigan
Proposed Indirect Cost Rate
Community Development
Based on the Fiscal Year Ended June 30, 2023**

The following page contains “Exhibit A” which identifies the calculation for the average Provisional Rate of 20.2% 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 2023. 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

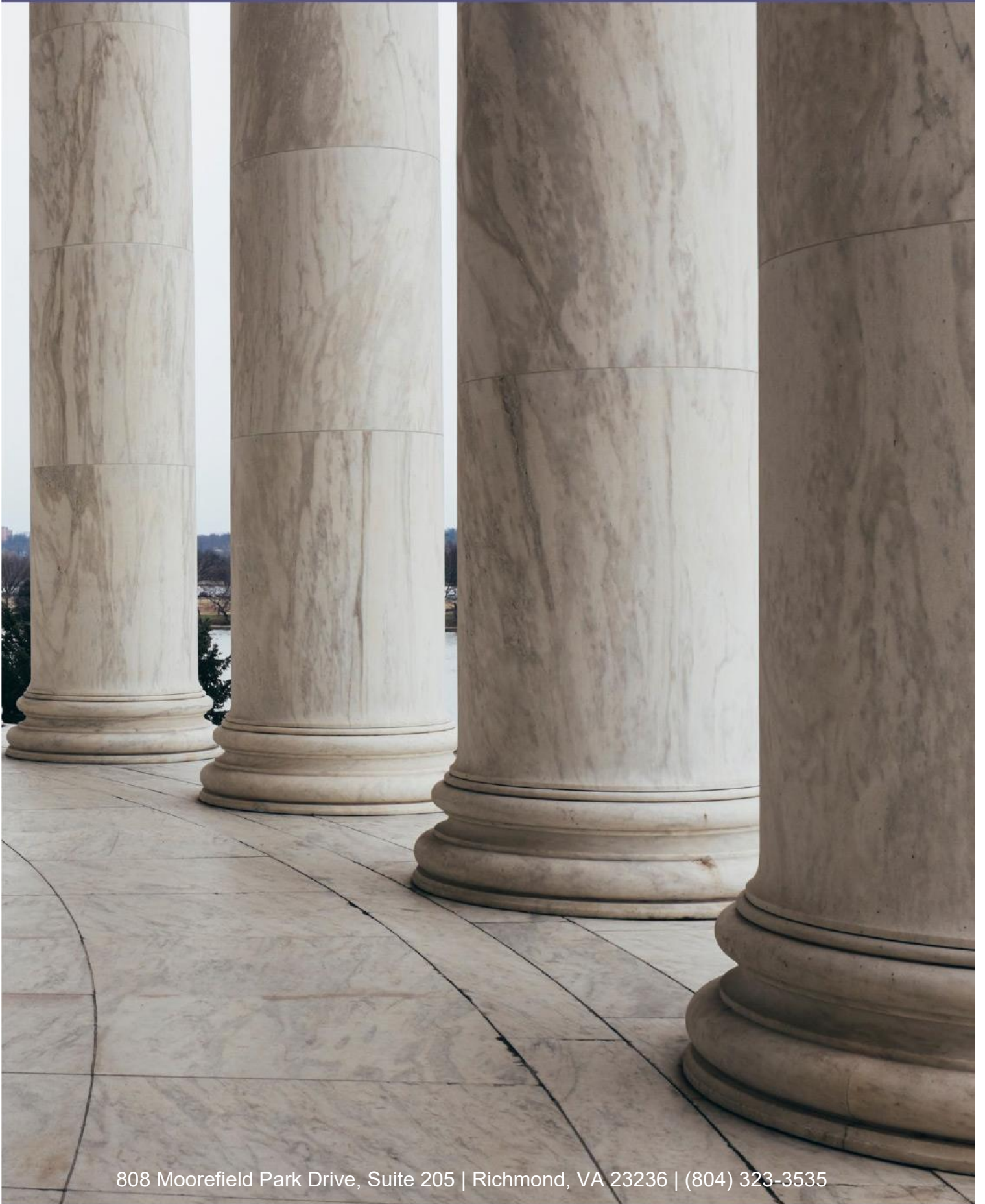
Equipment Definition

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 2023
For Use In Fiscal 2025**

Fund	Dept	Major Program	CAP Description	FY 2023 Wages & Fringes	FY 2023 Actual Indirect Costs	FY 2025 Proposed Costs	FY 2025 Proposed Rate
2730	694	JAG	Gt CD JAG	10,053	2,838	2,838	28.2%
2733	694	ESG	Gt CD ESG	37,036	10,570	10,570	28.5%
2733	694	CDBG	Gt CD CDBG	902,884	180,925	180,925	20.0%
2734	694	HOME	Gt CD Home	189,866	37,294	37,294	19.6%
2730	694	Z23BLTA	Gt CD Blight Elim	2,217	2,452	2,452	110.6%
2730	694	Multiple	Gt CD Byrne	8,443	11,387	11,387	134.9%
2730	694	Multiple	Gt CD Hope Grnt	14,227	9,226	9,226	64.8%
2730	698	Multiple	Gt CD OCC	528,611	86,710	86,710	16.4%
2735	694	Multiple	Gt CD Lead	408,327	77,960	77,960	19.1%
2730	694	Multiple	Gt CD ARPA	26,442	11,249	11,249	42.5%
Totals				2,128,107	430,611	430,611	20.2%

MAXIMUS[®]



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

Helping Government Serve the People[®]