



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

FY 2017
Cost Allocation Plan

Based on actual expenditures for Fiscal Year Ended
June 30, 2017

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

FY 2017
Cost Allocation Plan

Based on actual expenditures for
the Fiscal Year Ended June 30, 2017



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, 2017 to establish cost allocations or billings for the year beginning July 1, 2018, 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:

A handwritten signature in black ink, appearing to read "Jeff Dood", written over a horizontal line.

Name of Official:

Jeff Dood

Title:

Chief Financial Officer

Date:

February 14, 2018

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
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-19
Schedule C - Summary Of Allocated Costs	C-21
Schedule D - Detail Of Allocated Costs.....	C-23
Schedule E - Summary Of Allocation Basis	C-29
Building / Equipment.....	C-31
Schedule .1 - Nature and Extent of Services	C-31
Schedule .2 - Detail Costs To Be Allocated	C-32
Schedule .3 - Costs To Be Allocated By Activity.....	C-33
Schedule .4 - Detail Activity Allocations	C-35
Schedule .5 - Allocation Summary	C-39
General Expense.....	C-40
Schedule .1 - Nature and Extent of Services	C-40
Schedule .2 - Detail Costs To Be Allocated	C-42
Schedule .3 - Costs To Be Allocated By Activity.....	C-43
Schedule .4 - Detail Activity Allocations	C-47
Schedule .5 - Allocation Summary	C-54
Executive Office.....	C-56
Schedule .1 - Nature and Extent of Services	C-56
Schedule .2 - Detail Costs To Be Allocated	C-57
Schedule .3 - Costs To Be Allocated By Activity.....	C-58
Schedule .4 - Detail Activity Allocations	C-59
Schedule .5 - Allocation Summary	C-61
Human Resources.....	C-63
Schedule .1 - Nature and Extent of Services	C-63
Schedule .2 - Detail Costs To Be Allocated	C-64
Schedule .3 - Costs To Be Allocated By Activity.....	C-65
Schedule .4 - Detail Activity Allocations	C-66
Schedule .5 - Allocation Summary	C-70
Comptroller.....	C-72
Schedule .1 - Nature and Extent of Services	C-72
Schedule .2 - Detail Costs To Be Allocated	C-73
Schedule .3 - Costs To Be Allocated By Activity.....	C-74
Schedule .4 - Detail Activity Allocations	C-76
Schedule .5 - Allocation Summary	C-84
Treasurer	C-86
Schedule .1 - Nature and Extent of Services	C-86
Schedule .2 - Detail Costs To Be Allocated	C-88
Schedule .3 - Costs To Be Allocated By Activity.....	C-89
Schedule .4 - Detail Activity Allocations	C-91
Schedule .5 - Allocation Summary	C-99

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Table of Contents**

Fiscal Services	C-103
Schedule .1 - Nature and Extent of Services	C-103
Schedule .2 - Detail Costs To Be Allocated	C-104
Schedule .3 - Costs To Be Allocated By Activity	C-105
Schedule .4 - Detail Activity Allocations	C-107
Schedule .5 - Allocation Summary	C-115
Purchasing	C-117
Schedule .1 - Nature and Extent of Services	C-117
Schedule .2 - Detail Costs To Be Allocated	C-118
Schedule .3 - Costs To Be Allocated By Activity	C-119
Schedule .4 - Detail Activity Allocations	C-120
Schedule .5 - Allocation Summary	C-122
Dept of Law	C-124
Schedule .1 - Nature and Extent of Services	C-124
Schedule .2 - Detail Costs To Be Allocated	C-125
Schedule .3 - Costs To Be Allocated By Activity	C-126
Schedule .4 - Detail Activity Allocations	C-127
Schedule .5 - Allocation Summary	C-128
City Clerk	C-129
Schedule .1 - Nature and Extent of Services	C-129
Schedule .2 - Detail Costs To Be Allocated	C-130
Schedule .3 - Costs To Be Allocated By Activity	C-131
Schedule .4 - Detail Activity Allocations	C-132
Schedule .5 - Allocation Summary	C-134
Administrative Services	C-135
Schedule .1 - Nature and Extent of Services	C-135
Schedule .2 - Detail Costs To Be Allocated	C-136
Schedule .3 - Costs To Be Allocated By Activity	C-137
Schedule .4 - Detail Activity Allocations	C-138
Schedule .5 - Allocation Summary	C-140
Comm Dev Grant Admin	C-142
Schedule .1 - Nature and Extent of Services	C-142
Schedule .2 - Detail Costs To Be Allocated	C-143
Schedule .3 - Costs To Be Allocated By Activity	C-144
Schedule .4 - Detail Activity Allocations	C-145
Schedule .5 - Allocation Summary	C-146
Section D: Supplemental Data	D-1
Supplemental Data 1	D-2

Section A: Cost Allocation Methodology and Process

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
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) 2017.

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

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

A.1 Cost Allocation Methodology

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

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

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

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

A.1.1 First Step-Down

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

Process

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

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

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

A.1.2 Second Step-Down

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

Process

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

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

Results

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

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Cost Allocation Methodology and Process**

A.1.3 Supplemental Comments

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

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

A.2 Cost Allocation Process

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

A.2.1 Initiating the Process

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

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

A.2.2 Establishing the Cost Pools to be Allocated

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

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

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

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

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

A.2.4 Accommodating Exceptions and Adjustments

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

A.2.5 Developing the CAP

The MAXIMUS Cost Allocation Plan typically is organized as follows:

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

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

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Cost Allocation Methodology and Process

Summary Schedules

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

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

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

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

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

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

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

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

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

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

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

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

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

Detail Schedules

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

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

Schedule __1 – Nature and Extent of Services: Schedule __1 is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments. The narrative also describes the allocation basis used for each activity and any other relevant information on expenditures.

Schedule __2 – Costs to be Allocated: Schedule __2 provides an overview of the total costs allocated by each Central Service Department including:

- Expenditures from the financial reports — balances to Schedule C
- Adjustments to financial reports — balances to Schedule C
- Incoming costs from other Central Service Departments

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Cost Allocation Methodology and Process

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

Schedule _3 – Costs to be Allocated by Activity: Schedule _3 provides the following:

- Expenditures from the financials are defined by type of expenditure and by activities (to the extent deemed necessary) to ensure the application of allocation bases that closely correlate to the benefits derived by the Receiving departments. Each activity is represented in its own column. The totals balance with both Schedule C and Schedule _2 expenditure amounts.
- Adjustments to the financial reports are applied to expenditures and the results spread to the appropriate activities.
- Incoming costs are demonstrated first in total and then spread to the appropriate activities for allocation for each step-down. The totals for each step-down balance to the totals on Schedule _2. It should be noted that incoming costs may be coded to spread to only the activities that receive benefit from the services.

Schedule _4 – Detail Activity Allocations: Schedule _4 represents the allocation results by activity. Each activity defined on Schedule _3 is demonstrated on a Detail Allocation Schedule. Because the number of activities varies, the number of the last of these schedules varies.

Schedule _4 includes:

- Statistical measurement used as a basis for allocation
- Identification of statistical measurement
- Source of the statistical measurement
- Percent relationship of each statistical measurement to the whole or total statistical measurement base
- Results of the first step-down — balances to functional total after first additions on Schedule _3
- Results of the second step-down — balances to functional total of second additions on Schedule _3

The totals allocated from both step-downs balances to the functional grand total from Schedule _3. Note the results of the second step-down. This schedule clearly demonstrates how the second step-down allocates only to departments sequenced after the allocating department.

Schedule _5 – Allocation Summary for each Central Service Department: Schedule _5 provides a summary of costs allocated by each activity. The activity totals balance to the totals from each Detail Activities Allocation schedule defined above.

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

A.2.6 Tracking Costs within the CAP

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

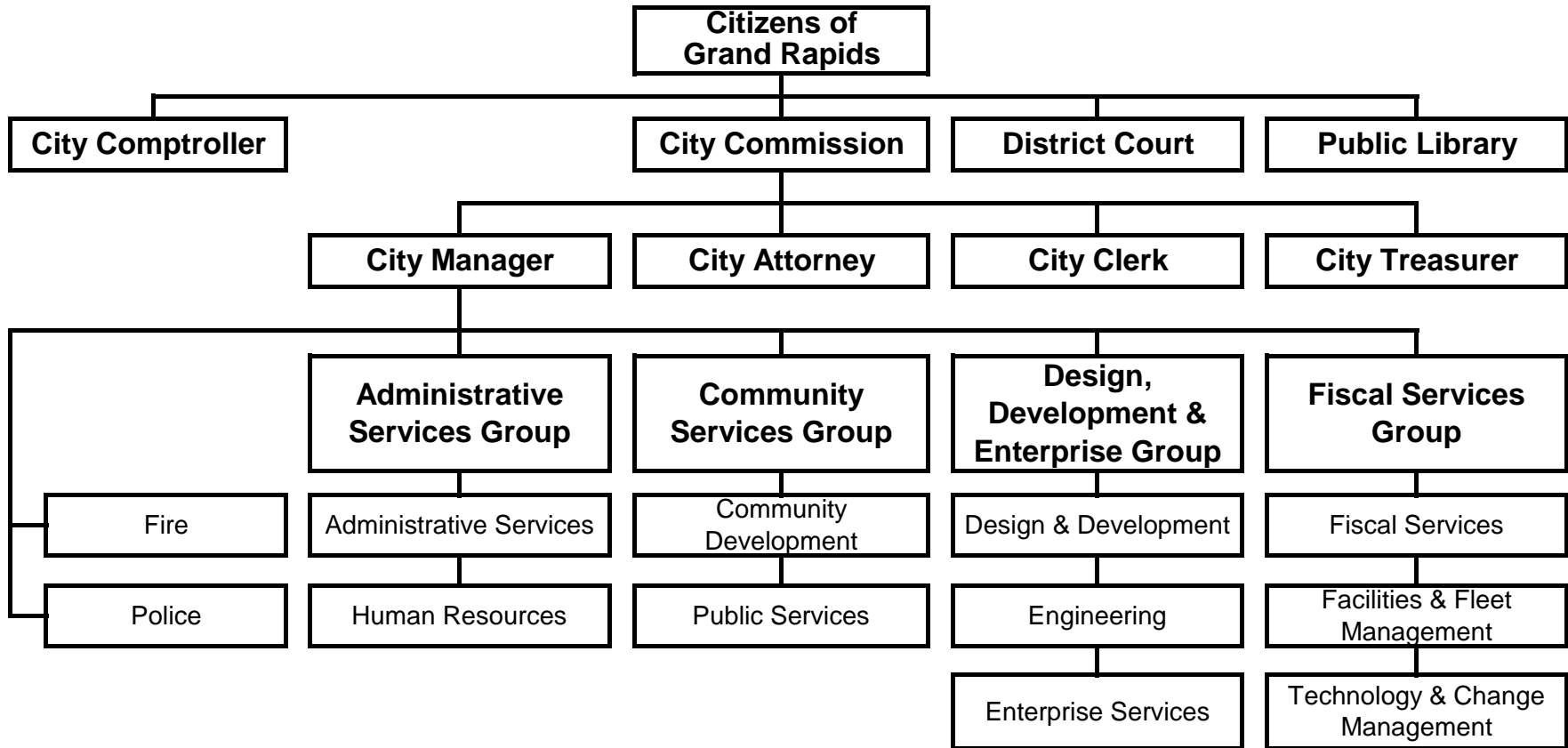
From Schedule A, we identify the allocating Central Service Department. From the CAP Table of Contents the appropriate detailschedules for the allocating department are identified. Tracking begins with the last detail schedule. Once the questioned amount is located, our analysis of the summary amounts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

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

At this point, any remaining questions are typically in regard to the incoming costs. If these costs are questioned, we can use Schedule _2 to identify which department allocated the questioned incoming costs. Referring again to the CAP Table of Contents, the detail schedules for the sending Central Service Department can be located. Tracking continues by repeating these steps until all issues have been resolved.

Section B: Organizational Chart

**City of Grand Rapids
Organizational Chart
FY 2017**



Section C: Cost Allocation Plan

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule A - Allocated Costs By Department**

Central Service Departments	City Commission	Cable Administration	Assessor	Income Tax	Planning
Building / Equipment	8,759	2,420	24,548	19,615	0
General Expense	946	1,068	9,933	8,148	11,652
Executive Office	3,726	1,444	12,857	10,417	12,760
Human Resources	7,444	3,457	30,825	24,966	30,585
Comptroller	5,349	4,343	17,174	16,131	43,535
Treasurer	191	178	2,939	22,696	18,544
Fiscal Services	1,975	1,369	6,435	6,570	13,607
Purchasing	0	18	2,713	2,790	5,023
Dept of Law	237,010	1,028	164,357	3,480	115,625
City Clerk	1,354	91	26,342	0	14,261
Administrative Services	1,862	723	6,440	5,211	6,386
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2017	268,616	16,139	304,563	120,024	271,978
Roll Forwards	0	0	0	0	0
Fixed Costs	268,616	16,139	304,563	120,024	271,978
Adjustments	0	0	(9,603)	(40,184)	(432)
Proposed Costs Future Period	268,616	16,139	294,960	79,840	271,546

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule A - Allocated Costs By Department

Central Service Departments	Police	Police Commun	Fire	Traffic Safety	Parks & Rec
Building / Equipment	0	0	0	0	0
General Expense	224,226	1,898	153,948	7,280	20,400
Executive Office	336,840	2,261	223,230	8,576	25,503
Human Resources	808,393	5,417	535,427	20,560	58,617
Comptroller	228,767	7,202	144,829	28,978	85,311
Treasurer	7,501	205	19,639	1,428	5,386
Fiscal Services	117,104	2,304	65,451	14,363	31,002
Purchasing	29,810	993	23,724	11,799	27,499
Dept of Law	570,811	0	30,793	13,594	38,421
City Clerk	1,233	0	16,559	277	13,533
Administrative Services	169,093	1,127	111,888	4,287	12,774
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2017	2,493,778	21,407	1,325,488	111,142	318,446
Roll Forwards	0	0	0	0	61,637
Fixed Costs	2,493,778	21,407	1,325,488	111,142	380,083
Adjustments	(179,574)	0	(157,930)	(3,923)	(15,839)
Proposed Costs Future Period	2,314,204	21,407	1,167,558	107,219	364,244

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule A - Allocated Costs By Department

Central Service Departments	Parks Mil Pool	Parks Mil Other	Community Develop	Air Poll/Storm	Parking Violations
Building / Equipment	0	0	0	0	0
General Expense	1,428	669	18,150	3,834	2,537
Executive Office	3,867	10	20,677	4,151	3,699
Human Resources	6,733	25	49,580	9,947	8,868
Comptroller	16,590	6,063	50,223	18,139	4,984
Treasurer	502	516	52,485	2,542	388,318
Fiscal Services	4,962	5,039	17,146	7,297	2,083
Purchasing	3,947	1,834	4,711	1,327	0
Dept of Law	0	0	100,057	27,855	0
City Clerk	0	0	2,046	0	0
Administrative Services	1,934	5	10,352	2,075	1,849
Comm Dev Grant Admin	0	0	509	0	0
Allocated Costs for Fiscal 2017	39,963	14,161	325,936	77,167	412,338
Roll Forwards	0	0	0	0	0
Fixed Costs	39,963	14,161	325,936	77,167	412,338
Adjustments	0	0	(34,566)	0	(645)
Proposed Costs Future Period	39,963	14,161	291,370	77,167	411,693

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule A - Allocated Costs By Department

Central Service Departments	Economic Devlp	Library	Refuse All Other	Refuse TRP	Major-Traffic
Building / Equipment	0	0	0	0	0
General Expense	6	34,283	23,004	1,133	15,327
Executive Office	0	0	27,831	946	18,753
Human Resources	0	68,068	66,741	2,270	44,963
Comptroller	116	124,391	87,466	5,002	47,241
Treasurer	234	5,633	22,224	1,773	2,640
Fiscal Services	0	42,103	38,922	1,878	20,709
Purchasing	0	20,530	13,662	468	15,049
Dept of Law	30,145	26,007	0	0	0
City Clerk	4,744	1,079	60	0	8,575
Administrative Services	0	23,804	13,944	472	9,393
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2017	35,245	345,898	293,854	13,942	182,650
Roll Forwards	0	(12,329)	5,018	0	40,609
Fixed Costs	35,245	333,569	298,872	13,942	223,259
Adjustments	0	(58,111)	(3,784)	0	(37,039)
Proposed Costs Future Period	35,245	275,458	295,088	13,942	186,220

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule A - Allocated Costs By Department

Central Service Departments	Major-Storm Sewe	Major-St&San	Local-Traffic	Local-Storm Sewe	Local-St&San
Building / Equipment	0	0	0	0	0
General Expense	2,037	10,496	117	3,404	7,919
Executive Office	1,314	15,101	0	3,135	10,744
Human Resources	3,149	36,202	0	7,516	25,753
Comptroller	21,608	24,853	992	24,398	17,538
Treasurer	869	696	1,619	947	466
Fiscal Services	12,799	15,888	570	12,975	8,054
Purchasing	3,103	8,428	468	3,396	6,550
Dept of Law	0	0	0	0	0
City Clerk	0	553	0	0	0
Administrative Services	657	7,559	0	1,568	5,375
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2017	45,536	119,776	3,766	57,339	82,399
Roll Forwards	24,745	11,369	2,227	18,490	26,602
Fixed Costs	70,281	131,145	5,993	75,829	109,001
Adjustments	0	(7,083)	0	0	(1,892)
Proposed Costs Future Period	70,281	124,062	5,993	75,829	107,109

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule A - Allocated Costs By Department

Central Service Departments	Street Cap Const	Vital St Oper	Vital St Bonds	Vital St NonBond	General Cap Cont
Building / Equipment	0	0	0	0	0
General Expense	201	545	1,094	547	1,982
Executive Office	5	0	242	18	72
Human Resources	12	0	574	45	175
Comptroller	2,318	4,255	18,188	7,258	21,148
Treasurer	120	360	607	228	1,261
Fiscal Services	4,317	1,266	42,013	14,577	33,167
Purchasing	819	38	5,102	3,887	6,649
Dept of Law	0	0	0	0	0
City Clerk	0	0	0	0	0
Administrative Services	2	0	118	9	36
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2017	7,794	6,464	67,938	26,569	64,490
Roll Forwards	0	0	0	0	0
Fixed Costs	7,794	6,464	67,938	26,569	64,490
Adjustments	0	0	0	0	0
Proposed Costs Future Period	7,794	6,464	67,938	26,569	64,490

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule A - Allocated Costs By Department

Central Service Departments	Gt CD JAG	Gt CD ESG	Gt CD CDBG	Gt CD Home	Gt CD OCC
Building / Equipment	0	0	0	0	4,973
General Expense	310	285	6,261	1,120	2,818
Executive Office	112	197	8,268	1,192	2,613
Human Resources	268	473	19,814	2,857	6,262
Comptroller	5,698	3,472	39,869	8,605	20,053
Treasurer	181	155	37,185	301	744
Fiscal Services	3,337	2,988	27,130	10,028	14,515
Purchasing	0	0	1,697	57	3,065
Dept of Law	0	0	13,447	0	0
City Clerk	0	0	0	0	943
Administrative Services	56	96	4,133	598	1,305
Comm Dev Grant Admin	442	967	39,426	4,055	0
Allocated Costs for Fiscal 2017	10,404	8,633	197,230	28,813	57,291
Roll Forwards	0	0	0	0	0
Fixed Costs	10,404	8,633	197,230	28,813	57,291
Adjustments	0	0	0	0	0
Proposed Costs Future Period	10,404	8,633	197,230	28,813	57,291

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule A - Allocated Costs By Department**

Central Service Departments	Gt CD Lead	Gt Police	Gt Fire	Gt Planning	Gt Admin Serv
Building / Equipment	0	0	0	0	0
General Expense	1,387	10,610	97	16	55
Executive Office	1,570	14,500	0	0	41
Human Resources	3,759	34,759	0	0	96
Comptroller	10,063	16,727	1,506	284	835
Treasurer	360	463	38	9	19
Fiscal Services	5,673	10,683	1,449	461	1,206
Purchasing	410	117	702	18	117
Dept of Law	0	0	0	0	0
City Clerk	0	0	0	0	0
Administrative Services	783	7,259	0	0	20
Comm Dev Grant Admin	5,236	0	0	0	0
Allocated Costs for Fiscal 2017	29,241	95,118	3,792	788	2,389
Roll Forwards	0	0	0	0	0
Fixed Costs	29,241	95,118	3,792	788	2,389
Adjustments	0	0	0	0	0
Proposed Costs Future Period	29,241	95,118	3,792	788	2,389

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule A - Allocated Costs By Department

Central Service Departments	Gt Parks	Gt Misc	Gt Econ Dev	MI Justice Train	Veh Storage Fac
Building / Equipment	0	0	0	0	0
General Expense	125	403	38	156	1,486
Executive Office	78	265	0	0	1,137
Human Resources	190	634	0	0	2,726
Comptroller	1,450	5,576	469	3,276	8,314
Treasurer	66	208	14	52	428
Fiscal Services	972	3,541	475	583	3,398
Purchasing	57	18	371	18	2,713
Dept of Law	0	0	0	0	0
City Clerk	0	0	0	0	0
Administrative Services	40	132	0	0	570
Comm Dev Grant Admin	0	1,557	0	0	0
Allocated Costs for Fiscal 2017	2,978	12,334	1,367	4,085	20,772
Roll Forwards	0	0	0	0	3,216
Fixed Costs	2,978	12,334	1,367	4,085	23,988
Adjustments	0	0	0	0	(10,922)
Proposed Costs Future Period	2,978	12,334	1,367	4,085	13,066

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule A - Allocated Costs By Department

Central Service Departments	Receivership	Property Mgmt	Building Inspect	DNR Properties	Sidewalk Repair
Building / Equipment	0	1,942	0	0	0
General Expense	52	452	19,378	66	2,461
Executive Office	0	221	24,189	0	2,734
Human Resources	0	533	58,007	0	6,551
Comptroller	144	4,806	39,668	497	8,373
Treasurer	1	195	76,662	13	1,500
Fiscal Services	337	2,625	18,635	579	5,453
Purchasing	0	371	3,966	0	1,482
Dept of Law	0	0	41,673	0	0
City Clerk	0	0	50,502	0	0
Administrative Services	0	110	12,118	0	1,367
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2017	534	11,255	344,798	1,155	29,921
Roll Forwards	0	0	91,528	474	623
Fixed Costs	534	11,255	436,326	1,629	30,544
Adjustments	0	0	(14,256)	0	(87)
Proposed Costs Future Period	534	11,255	422,070	1,629	30,457

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule A - Allocated Costs By Department

Central Service Departments	Community Dispatch	Transformation	Drug Law Enforc	Historical Comm	Economic Develop
Building / Equipment	0	0	0	0	0
General Expense	23,251	119	2,342	219	1,592
Executive Office	37,461	0	1,839	0	1,527
Human Resources	89,831	0	4,412	0	3,657
Comptroller	21,942	717	16,325	766	8,567
Treasurer	285	54	654	9	373
Fiscal Services	11,114	843	7,502	1,020	4,047
Purchasing	1,581	0	2,323	96	1,269
Dept of Law	0	0	0	0	0
City Clerk	0	0	0	0	0
Administrative Services	18,766	0	921	0	764
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2017	204,231	1,733	36,318	2,110	21,796
Roll Forwards	(10,002)	0	0	0	0
Fixed Costs	194,229	1,733	36,318	2,110	21,796
Adjustments	(17,391)	0	0	0	(87)
Proposed Costs Future Period	176,838	1,733	36,318	2,110	21,709

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule A - Allocated Costs By Department

Central Service Departments	Downtown Impv Dt	GR Bldg Auth	Cemetery Care	Water Supply Sys	Sewage Disp Sys
Building / Equipment	0	0	0	0	5,901
General Expense	1,176	61	128	72,174	60,945
Executive Office	1,000	0	0	90,348	73,834
Human Resources	2,405	0	0	216,692	177,076
Comptroller	15,574	1,236	520	234,385	179,704
Treasurer	679	46	72	44,512	6,355
Fiscal Services	6,463	3,212	1,266	113,900	84,125
Purchasing	7,625	38	0	69,298	65,543
Dept of Law	0	2,355	0	11,302	23,864
City Clerk	0	0	0	11,317	6,488
Administrative Services	501	0	0	45,277	36,995
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2017	35,423	6,948	1,986	909,205	720,830
Roll Forwards	0	0	0	143,147	68,599
Fixed Costs	35,423	6,948	1,986	1,052,352	789,429
Adjustments	0	0	0	(51,609)	(69,972)
Proposed Costs Future Period	35,423	6,948	1,986	1,000,743	719,457

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule A - Allocated Costs By Department

Central Service Departments	Auto Parking Sys	Cemeteries Oper	Golf Course	Belknap Ice Aren	311 Program
Building / Equipment	818	0	0	0	12,764
General Expense	23,923	4,055	1,783	1,639	6,447
Executive Office	21,856	2,503	1,807	2,104	8,670
Human Resources	52,409	6,003	4,330	5,039	20,784
Comptroller	97,779	43,008	18,797	2,373	12,322
Treasurer	18,509	10,058	826	35	337
Fiscal Services	41,976	18,105	6,945	3,379	7,013
Purchasing	24,017	8,075	7,389	0	1,697
Dept of Law	27,159	5,900	0	0	0
City Clerk	2,356	0	0	0	0
Administrative Services	10,945	1,253	903	1,049	4,335
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2017	321,747	98,960	42,780	15,618	74,369
Roll Forwards	(51,530)	957	0	0	14,123
Fixed Costs	270,217	99,917	42,780	15,618	88,492
Adjustments	(12,177)	0	0	0	(2,408)
Proposed Costs Future Period	258,040	99,917	42,780	15,618	86,084

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule A - Allocated Costs By Department**

Central Service Departments	Information Tech	Motor Equipment	Facilities Mgmt	Insurance Health	Insurance Paymnt
Building / Equipment	21,920	0	0	980	3,446
General Expense	3,433	23,858	13,447	4,762	7,004
Executive Office	2,874	25,116	11,498	1,995	6,603
Human Resources	6,890	60,223	27,552	4,783	15,830
Comptroller	20,530	100,224	96,384	96,356	61,637
Treasurer	651	2,262	3,302	1,860	1,456
Fiscal Services	17,288	29,643	28,649	36,724	13,852
Purchasing	5,963	61,157	32,142	760	1,775
Dept of Law	5,014	0	0	0	60,155
City Clerk	82	0	939	0	1,326
Administrative Services	1,436	12,580	5,754	998	3,303
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2017	86,081	315,063	219,667	149,218	176,387
Roll Forwards	(725)	53,544	47,847	36,855	(48,050)
Fixed Costs	85,356	368,607	267,514	186,073	128,337
Adjustments	(1,471)	(12,497)	(735)	0	0
Proposed Costs Future Period	83,885	356,110	266,779	186,073	128,337

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule A - Allocated Costs By Department

Central Service Departments	Engineering	DDA	TIFA	LDFA	Brownfield
Building / Equipment	39,090	0	0	1,942	2,910
General Expense	21,487	2,678	804	1,153	1,921
Executive Office	27,626	6,361	326	966	1,856
Human Resources	66,249	15,248	786	2,322	4,448
Comptroller	39,012	32,491	10,083	7,772	11,450
Treasurer	2,552	927	300	286	527
Fiscal Services	16,527	18,221	3,605	5,721	9,082
Purchasing	3,514	17,302	6,805	1,386	1,443
Dept of Law	27,412	911	0	0	0
City Clerk	95,057	2,403	0	0	0
Administrative Services	13,841	3,184	163	482	930
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2017	352,367	99,726	22,872	22,030	34,567
Roll Forwards	84,684	(963)	0	0	0
Fixed Costs	437,051	98,763	22,872	22,030	34,567
Adjustments	(4,599)	0	0	0	0
Proposed Costs Future Period	432,452	98,763	22,872	22,030	34,567

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule A - Allocated Costs By Department

Central Service Departments	61st Dist Court	Bus Impv Dist.	Bio-Solid	All Others	Total Allocated
Building / Equipment	0	0	0	258,434	410,462
General Expense	49,225	194	209	968	946,785
Executive Office	0	0	0	0	1,133,466
Human Resources	90,816	0	0	0	2,871,026
Comptroller	157,663	2,035	5,084	10,703	2,569,514
Treasurer	4,238	140	109	3,926	786,681
Fiscal Services	36,682	1,311	0	1,266	1,189,494
Purchasing	30,102	566	0	506	571,888
Dept of Law	0	0	0	12,113	1,590,488
City Clerk	8,967	0	0	15,146	286,233
Administrative Services	31,759	0	0	0	623,669
Comm Dev Grant Admin	0	0	0	0	52,192
Allocated Costs for Fiscal 2017	409,452	4,246	5,402	303,062	13,031,898
Roll Forwards	27,314	0	0	0	640,009
Fixed Costs	436,766	4,246	5,402	303,062	13,671,907
Adjustments	(10,170)	0	0	0	(758,986)
Proposed Costs Future Period	426,596	4,246	5,402	303,062	12,912,921

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule A - Allocated Costs By Department

Central Service Departments	Direct Billed	Unallocated	Cost Adjustments	Disallowed	Total Expenditures
Building / Equipment	0	0	(723,098)		
General Expense	0	7,165,560	(824,546)		
Executive Office	0	614,662	0		
Human Resources	0	0	41	29,087	
Comptroller	1,103	0	8,830	26,513	
Treasurer	0	1,409,458	0	7,424	
Fiscal Services	0	18,467	301	2,451	
Purchasing	0	0	40	1,471	
Dept of Law	0	674,489	4,499	18,320	
City Clerk	0	2,026,801	0	5,240	
Administrative Services	0	0	2,479	12,913	
Comm Dev Grant Admin	0	0	0		
Allocated Costs for Fiscal 2017	1,103	11,909,437	(1,531,454)	103,419	23,514,403

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule B - Fixed Costs Proposed**

Receiving Departments	Allocated Costs for Fiscal 2017	Base Year Estimated Costs	Roll Forwards	Fixed Costs	Adjustments	Proposed Costs Future Period
City Commission	268,616	NA	NA	268,616	0	268,616
Cable Administration	16,139	NA	NA	16,139	0	16,139
Assessor	304,563	NA	NA	304,563	(9,603)	294,960
Income Tax	120,024	NA	NA	120,024	(40,184)	79,840
Planning	271,978	NA	NA	271,978	(432)	271,546
Police	2,493,778	NA	NA	2,493,778	(179,574)	2,314,204
Police Commun	21,407	NA	NA	21,407	0	21,407
Fire	1,325,488	NA	NA	1,325,488	(157,930)	1,167,558
Traffic Safety	111,142	NA	NA	111,142	(3,923)	107,219
Parks & Rec	318,446	256,809	61,637	380,083	(15,839)	364,244
Parks Mil Pool	39,963	NA	NA	39,963	0	39,963
Parks Mil Other	14,161	NA	NA	14,161	0	14,161
Community Develop	325,936	NA	NA	325,936	(34,566)	291,370
Air Poll/Storm	77,167	NA	NA	77,167	0	77,167
Parking Violations	412,338	NA	NA	412,338	(645)	411,693
Economic Devlp	35,245	NA	NA	35,245	0	35,245
Library	345,898	358,227	(12,329)	333,569	(58,111)	275,458
Refuse All Other	293,854	288,836	5,018	298,872	(3,784)	295,088
Refuse TRP	13,942	NA	NA	13,942	0	13,942
Major-Traffic	182,650	142,041	40,609	223,259	(37,039)	186,220
Major-Storm Sewe	45,536	20,791	24,745	70,281	0	70,281
Major-St&San	119,776	108,407	11,369	131,145	(7,083)	124,062
Local-Traffic	3,766	1,539	2,227	5,993	0	5,993
Local-Storm Sewe	57,339	38,849	18,490	75,829	0	75,829
Local-St&San	82,399	55,797	26,602	109,001	(1,892)	107,109
Street Cap Const	7,794	NA	NA	7,794	0	7,794
Vital St Oper	6,464	NA	NA	6,464	0	6,464
Vital St Bonds	67,938	NA	NA	67,938	0	67,938
Vital St NonBond	26,569	NA	NA	26,569	0	26,569
General Cap Cont	64,490	NA	NA	64,490	0	64,490
Gt CD JAG	10,404	NA	NA	10,404	0	10,404
Gt CD ESG	8,633	NA	NA	8,633	0	8,633
Gt CD CDBG	197,230	NA	NA	197,230	0	197,230
Gt CD Home	28,813	NA	NA	28,813	0	28,813
Gt CD OCC	57,291	NA	NA	57,291	0	57,291
Gt CD Lead	29,241	NA	NA	29,241	0	29,241
Gt Police	95,118	NA	NA	95,118	0	95,118
Gt Fire	3,792	NA	NA	3,792	0	3,792
Gt Planning	788	NA	NA	788	0	788
Gt Admin Serv	2,389	NA	NA	2,389	0	2,389
Gt Parks	2,978	NA	NA	2,978	0	2,978
Gt Misc	12,334	NA	NA	12,334	0	12,334
Gt Econ Dev	1,367	NA	NA	1,367	0	1,367
MI Justice Train	4,085	NA	NA	4,085	0	4,085
Veh Storage Fac	20,772	17,556	3,216	23,988	(10,922)	13,066
Receivership	534	NA	NA	534	0	534
Property Mgmt	11,255	NA	NA	11,255	0	11,255
Building Inspect	344,798	253,270	91,528	436,326	(14,256)	422,070
DNR Properties	1,155	681	474	1,629	0	1,629
Sidewalk Repair	29,921	29,298	623	30,544	(87)	30,457
Community Dispatch	204,231	214,233	(10,002)	194,229	(17,391)	176,838
Transformation	1,733	NA	NA	1,733	0	1,733
Drug Law Enforc	36,318	NA	NA	36,318	0	36,318

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule B - Fixed Costs Proposed

Historical Comm	2,110	NA	NA	2,110	0	2,110
Economic Develop	21,796	NA	NA	21,796	(87)	21,709
Downtown Impv Dt	35,423	NA	NA	35,423	0	35,423
GR Bldg Auth	6,948	NA	NA	6,948	0	6,948
Cemetery Care	1,986	NA	NA	1,986	0	1,986
Water Supply Sys	909,205	766,058	143,147	1,052,352	(51,609)	1,000,743
Sewage Disp Sys	720,830	652,231	68,599	789,429	(69,972)	719,457
Auto Parking Sys	321,747	373,277	(51,530)	270,217	(12,177)	258,040
Cemeteries Oper	98,960	98,003	957	99,917	0	99,917
Golf Course	42,780	NA	NA	42,780	0	42,780
Belknap Ice Aren	15,618	NA	NA	15,618	0	15,618
311 Program	74,369	60,246	14,123	88,492	(2,408)	86,084
Information Tech	86,081	86,806	(725)	85,356	(1,471)	83,885
Motor Equipment	315,063	261,519	53,544	368,607	(12,497)	356,110
Facilities Mgmt	219,667	171,820	47,847	267,514	(735)	266,779
Insurance Health	149,218	112,363	36,855	186,073	0	186,073
Insurance Paymnt	176,387	224,437	(48,050)	128,337	0	128,337
Engineering	352,367	267,683	84,684	437,051	(4,599)	432,452
DDA	99,726	100,689	(963)	98,763	0	98,763
TIFA	22,872	NA	NA	22,872	0	22,872
LDFA	22,030	NA	NA	22,030	0	22,030
Brownfield	34,567	NA	NA	34,567	0	34,567
61st Dist Court	409,452	382,138	27,314	436,766	(10,170)	426,596
Bus Impv Dist.	4,246	NA	NA	4,246	0	4,246
Bio-Solid	5,402	NA	NA	5,402	0	5,402
All Others	303,062	NA	NA	303,062	0	303,062
Total Allocated	13,031,898	5,343,604	640,009	13,671,907	(758,986)	12,912,921
Direct Billed	1,103					
Unallocated Total	11,909,437					
Cost Adjustments	(1,531,454)					
Disallowed Total	103,419					
Total Expenditures	23,514,403					

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Building / Equipment	0		723,098		0	
General Expense	7,308,696		824,546	(7,165,560)	0	
Executive Office	1,416,972		0	(614,662)	0	
Human Resources	2,924,325	(29,087)	(41)		0	
Comptroller	2,717,325	(26,513)	(8,830)		(1,103)	
Treasurer	2,108,123	(7,424)	0	(1,409,458)	0	
Fiscal Services	1,193,699	(2,451)	(301)	(18,467)	0	
Purchasing	575,183	(1,471)	(40)		0	
Dept of Law	2,522,369	(18,320)	(4,499)	(674,489)	0	
City Clerk	2,117,632	(5,240)	0	(2,026,801)	0	
Administrative Services	630,079	(12,913)	(2,479)		0	
Comm Dev Grant Admin	0		0		0	
City Commission						268,616
Cable Administration						16,139
Assessor						304,563
Income Tax						120,024
Planning						271,978
Police						2,493,778
Police Commun						21,407
Fire						1,325,488
Traffic Safety						111,142
Parks & Rec						318,446
Parks Mil Pool						39,963
Parks Mil Other						14,161
Community Develop						325,936
Air Poll/Storm						77,167
Parking Violations						412,338
Economic Devlp						35,245
Library						345,898
Refuse All Other						293,854
Refuse TRP						13,942
Major-Traffic						182,650
Major-Storm Sewe						45,536
Major-St&San						119,776
Local-Traffic						3,766
Local-Storm Sewe						57,339
Local-St&San						82,399
Street Cap Const						7,794
Vital St Oper						6,464
Vital St Bonds						67,938
Vital St NonBond						26,569
General Cap Cont						64,490
Gt CD JAG						10,404
Gt CD ESG						8,633
Gt CD CDBG						197,230
Gt CD Home						28,813
Gt CD OCC						57,291
Gt CD Lead						29,241
Gt Police						95,118
Gt Fire						3,792
Gt Planning						788
Gt Admin Serv						2,389

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule C - Summary of Allocated Costs**

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Gt Parks						2,978
Gt Misc						12,334
Gt Econ Dev						1,367
MI Justice Train						4,085
Veh Storage Fac						20,772
Receivership						534
Property Mgmt						11,255
Building Inspect						344,798
DNR Properties						1,155
Sidewalk Repair						29,921
Community Dispatch						204,231
Transformation						1,733
Drug Law Enforc						36,318
Historical Comm						2,110
Economic Develop						21,796
Downtown Impv Dt						35,423
GR Bldg Auth						6,948
Cemetery Care						1,986
Water Supply Sys						909,205
Sewage Disp Sys						720,830
Auto Parking Sys						321,747
Cemeteries Oper						98,960
Golf Course						42,780
Belknap Ice Aren						15,618
311 Program						74,369
Information Tech						86,081
Motor Equipment						315,063
Facilities Mgmt						219,667
Insurance Health						149,218
Insurance Paymnt						176,387
Engineering						352,367
DDA						99,726
TIFA						22,872
LDFA						22,030
Brownfield						34,567
61st Dist Court						409,452
Bus Impv Dist.						4,246
Bio-Solid						5,402
All Others						303,062
Totals	23,514,403	(103,419)	1,531,454	(11,909,437)	(1,103)	13,031,898

Deviation: 0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule D - Detail of Allocated Costs

Department	Building / Equipm 1.5	General Expense 2.5	Executive Office 3.5	Human Resources 4.5	Comptroller 5.5
Building / Equipment	0	0	0	0	0
General Expense	0	(63,499)	3,162	9,744	25,129
Executive Office	16,365	15,204	(416,245)	15,989	22,938
Human Resources	26,444	10,424	11,926	(168,913)	39,047
Comptroller	21,891	11,757	15,654	37,076	(133,917)
Treasurer	25,833	10,766	11,128	26,675	31,948
Fiscal Services	9,583	4,736	5,521	13,237	14,091
Purchasing	13,213	2,908	3,607	8,650	6,612
Dept of Law	18,866	15,085	18,813	45,091	40,568
City Clerk	150,413	8,590	11,576	27,743	44,125
Administrative Services	9,733	3,408	3,702	8,879	15,344
Comm Dev Grant Admin	20,295	1,518	0	0	5,480
City Commission	8,759	946	3,726	7,444	5,349
Cable Administration	2,420	1,068	1,444	3,457	4,343
Assessor	24,548	9,933	12,857	30,825	17,174
Income Tax	19,615	8,148	10,417	24,966	16,131
Planning	0	11,652	12,760	30,585	43,535
Police	0	224,226	336,840	808,393	228,767
Police Commun	0	1,898	2,261	5,417	7,202
Fire	0	153,948	223,230	535,427	144,829
Traffic Safety	0	7,280	8,576	20,560	28,978
Parks & Rec	0	20,400	25,503	58,617	85,311
Parks Mil Pool	0	1,428	3,867	6,733	16,590
Parks Mil Other	0	669	10	25	6,063
Community Develp	0	18,150	20,677	49,580	50,223
Air Poll/Storm	0	3,834	4,151	9,947	18,139
Parking Violations	0	2,537	3,699	8,868	4,984
Economic Devlp	0	6	0	0	116
Library	0	34,283	0	68,068	124,391
Refuse All Other	0	23,004	27,831	66,741	87,466
Refuse TRP	0	1,133	946	2,270	5,002
Major-Traffic	0	15,327	18,753	44,963	47,241
Major-Storm Sewe	0	2,037	1,314	3,149	21,608
Major-St&San	0	10,496	15,101	36,202	24,853
Local-Traffic	0	117	0	0	992
Local-Storm Sewe	0	3,404	3,135	7,516	24,398
Local-St&San	0	7,919	10,744	25,753	17,538
Street Cap Const	0	201	5	12	2,318
Vital St Oper	0	545	0	0	4,255
Vital St Bonds	0	1,094	242	574	18,188
Vital St NonBond	0	547	18	45	7,258
General Cap Cont	0	1,982	72	175	21,148
Gt CD JAG	0	310	112	268	5,698
Gt CD ESG	0	285	197	473	3,472
Gt CD CDBG	0	6,261	8,268	19,814	39,869
Gt CD Home	0	1,120	1,192	2,857	8,605
Gt CD OCC	4,973	2,818	2,613	6,262	20,053
Gt CD Lead	0	1,387	1,570	3,759	10,063
Gt Police	0	10,610	14,500	34,759	16,727
Gt Fire	0	97	0	0	1,506
Gt Planning	0	16	0	0	284
Gt Admin Serv	0	55	41	96	835
Gt Parks	0	125	78	190	1,450

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule D - Detail of Allocated Costs

Department	Building / Equipm 1.5	General Expense 2.5	Executive Office 3.5	Human Resources 4.5	Comptroller 5.5
Gt Misc	0	403	265	634	5,576
Gt Econ Dev	0	38	0	0	469
MI Justice Train	0	156	0	0	3,276
Veh Storage Fac	0	1,486	1,137	2,726	8,314
Receivership	0	52	0	0	144
Property Mgmt	1,942	452	221	533	4,806
Building Inspect	0	19,378	24,189	58,007	39,668
DNR Properties	0	66	0	0	497
Sidewalk Repair	0	2,461	2,734	6,551	8,373
Community Dispatch	0	23,251	37,461	89,831	21,942
Transformation	0	119	0	0	717
Drug Law Enforc	0	2,342	1,839	4,412	16,325
Historical Comm	0	219	0	0	766
Economic Develop	0	1,592	1,527	3,657	8,567
Downtown Impv Dt	0	1,176	1,000	2,405	15,574
GR Bldg Auth	0	61	0	0	1,236
Cemetery Care	0	128	0	0	520
Water Supply Sys	0	72,174	90,348	216,692	234,385
Sewage Disp Sys	5,901	60,945	73,834	177,076	179,704
Auto Parking Sys	818	23,923	21,856	52,409	97,779
Cemeteries Oper	0	4,055	2,503	6,003	43,008
Golf Course	0	1,783	1,807	4,330	18,797
Belknap Ice Aren	0	1,639	2,104	5,039	2,373
311 Program	12,764	6,447	8,670	20,784	12,322
Information Tech	21,920	3,433	2,874	6,890	20,530
Motor Equipment	0	23,858	25,116	60,223	100,224
Facilities Mgmt	0	13,447	11,498	27,552	96,384
Insurance Health	980	4,762	1,995	4,783	96,356
Insurance Paymnt	3,446	7,004	6,603	15,830	61,637
Engineering	39,090	21,487	27,626	66,249	39,012
DDA	0	2,678	6,361	15,248	32,491
TIFA	0	804	326	786	10,083
L DFA	1,942	1,153	966	2,322	7,772
Brownfield	2,910	1,921	1,856	4,448	11,450
61st Dist Court	0	49,225	0	90,816	157,663
Bus Impv Dist.	0	194	0	0	2,035
Bio-Solid	0	209	0	0	5,084
All Others	258,434	968	0	0	10,703
Total Allocated					
Direct Bills	0	0	0	0	1,103
Unallocated	0	7,165,560	614,662	0	0
Cost Adjustments	(723,098)	(824,546)	0	41	8,830
Disallowed	0	0	0	29,087	26,513
Total Expenditures	0	7,308,696	1,416,972	2,924,325	2,717,325

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule D - Detail of Allocated Costs

Department	Treasurer 6.5	Fiscal Services 7.5	Purchasing 8.5	Dept of Law 9.5	City Clerk 10.5
Building / Equipment	0	0	0	0	0
General Expense	1,848	10,069	1,986	9,183	249
Executive Office	879	6,937	4,556	320,627	9,259
Human Resources	2,250	11,439	9,590	22,741	29,116
Comptroller	8,498	9,806	1,273	3,440	16,732
Treasurer	(154,043)	12,065	8,570	9,612	11,907
Fiscal Services	465	(102,473)	2,720	44,505	4,868
Purchasing	254	2,860	(43,933)	0	4,034
Dept of Law	1,845	9,842	5,572	(209,663)	44,617
City Clerk	41,678	14,688	8,779	33,246	(346,600)
Administrative Services	643	5,724	2,203	882	3,017
Comm Dev Grant Admin	243	2,029	468	0	22,159
City Commission	191	1,975	0	237,010	1,354
Cable Administration	178	1,369	18	1,028	91
Assessor	2,939	6,435	2,713	164,357	26,342
Income Tax	22,696	6,570	2,790	3,480	0
Planning	18,544	13,607	5,023	115,625	14,261
Police	7,501	117,104	29,810	570,811	1,233
Police Commun	205	2,304	993	0	0
Fire	19,639	65,451	23,724	30,793	16,559
Traffic Safety	1,428	14,363	11,799	13,594	277
Parks & Rec	5,386	31,002	27,499	38,421	13,533
Parks Mil Pool	502	4,962	3,947	0	0
Parks Mil Other	516	5,039	1,834	0	0
Community Develp	52,485	17,146	4,711	100,057	2,046
Air Poll/Storm	2,542	7,297	1,327	27,855	0
Parking Violations	388,318	2,083	0	0	0
Economic Devlp	234	0	0	30,145	4,744
Library	5,633	42,103	20,530	26,007	1,079
Refuse All Other	22,224	38,922	13,662	0	60
Refuse TRP	1,773	1,878	468	0	0
Major-Traffic	2,640	20,709	15,049	0	8,575
Major-Storm Sewe	869	12,799	3,103	0	0
Major-St&San	696	15,888	8,428	0	553
Local-Traffic	1,619	570	468	0	0
Local-Storm Sewe	947	12,975	3,396	0	0
Local-St&San	466	8,054	6,550	0	0
Street Cap Const	120	4,317	819	0	0
Vital St Oper	360	1,266	38	0	0
Vital St Bonds	607	42,013	5,102	0	0
Vital St NonBond	228	14,577	3,887	0	0
General Cap Cont	1,261	33,167	6,649	0	0
Gt CD JAG	181	3,337	0	0	0
Gt CD ESG	155	2,988	0	0	0
Gt CD CDBG	37,185	27,130	1,697	13,447	0
Gt CD Home	301	10,028	57	0	0
Gt CD OCC	744	14,515	3,065	0	943
Gt CD Lead	360	5,673	410	0	0
Gt Police	463	10,683	117	0	0
Gt Fire	38	1,449	702	0	0
Gt Planning	9	461	18	0	0
Gt Admin Serv	19	1,206	117	0	0
Gt Parks	66	972	57	0	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule D - Detail of Allocated Costs

Department	Treasurer 6.5	Fiscal Services 7.5	Purchasing 8.5	Dept of Law 9.5	City Clerk 10.5
Gt Misc	208	3,541	18	0	0
Gt Econ Dev	14	475	371	0	0
MI Justice Train	52	583	18	0	0
Veh Storage Fac	428	3,398	2,713	0	0
Receivership	1	337	0	0	0
Property Mgmt	195	2,625	371	0	0
Building Inspect	76,662	18,635	3,966	41,673	50,502
DNR Properties	13	579	0	0	0
Sidewalk Repair	1,500	5,453	1,482	0	0
Community Dispatch	285	11,114	1,581	0	0
Transformation	54	843	0	0	0
Drug Law Enforc	654	7,502	2,323	0	0
Historical Comm	9	1,020	96	0	0
Economic Develop	373	4,047	1,269	0	0
Downtown Impv Dt	679	6,463	7,625	0	0
GR Bldg Auth	46	3,212	38	2,355	0
Cemetery Care	72	1,266	0	0	0
Water Supply Sys	44,512	113,900	69,298	11,302	11,317
Sewage Disp Sys	6,355	84,125	65,543	23,864	6,488
Auto Parking Sys	18,509	41,976	24,017	27,159	2,356
Cemeteries Oper	10,058	18,105	8,075	5,900	0
Golf Course	826	6,945	7,389	0	0
Belknap Ice Aren	35	3,379	0	0	0
311 Program	337	7,013	1,697	0	0
Information Tech	651	17,288	5,963	5,014	82
Motor Equipment	2,262	29,643	61,157	0	0
Facilities Mgmt	3,302	28,649	32,142	0	939
Insurance Health	1,860	36,724	760	0	0
Insurance Paymnt	1,456	13,852	1,775	60,155	1,326
Engineering	2,552	16,527	3,514	27,412	95,057
DDA	927	18,221	17,302	911	2,403
TIFA	300	3,605	6,805	0	0
LDFA	286	5,721	1,386	0	0
Brownfield	527	9,082	1,443	0	0
61st Dist Court	4,238	36,682	30,102	0	8,967
Bus Impv Dist.	140	1,311	566	0	0
Bio-Solid	109	0	0	0	0
All Others	3,926	1,266	506	12,113	15,146
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	1,409,458	18,467	0	674,489	2,026,801
Cost Adjustments	0	301	40	4,499	0
Disallowed	7,424	2,451	1,471	18,320	5,240
Total Expenditures	2,108,123	1,193,699	575,183	2,522,369	2,117,632

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule D - Detail of Allocated Costs

Department	Administrative Se 11.5	Comm Dev Grant Ad 12.5	Totals
Building / Equipment	0	0	0
General Expense	2,129	0	0
Executive Office	3,491	0	0
Human Resources	5,936	0	0
Comptroller	7,790	0	0
Treasurer	5,539	0	0
Fiscal Services	2,747	0	0
Purchasing	1,795	0	0
Dept of Law	9,364	0	0
City Clerk	5,762	0	0
Administrative Services	(53,535)	0	0
Comm Dev Grant Admin	0	(52,192)	0
City Commission	1,862	0	268,616
Cable Administration	723	0	16,139
Assessor	6,440	0	304,563
Income Tax	5,211	0	120,024
Planning	6,386	0	271,978
Police	169,093	0	2,493,778
Police Commun	1,127	0	21,407
Fire	111,888	0	1,325,488
Traffic Safety	4,287	0	111,142
Parks & Rec	12,774	0	318,446
Parks Mil Pool	1,934	0	39,963
Parks Mil Other	5	0	14,161
Community Develp	10,352	509	325,936
Air Poll/Storm	2,075	0	77,167
Parking Violations	1,849	0	412,338
Economic Devlp	0	0	35,245
Library	23,804	0	345,898
Refuse All Other	13,944	0	293,854
Refuse TRP	472	0	13,942
Major-Traffic	9,393	0	182,650
Major-Storm Sewe	657	0	45,536
Major-St&San	7,559	0	119,776
Local-Traffic	0	0	3,766
Local-Storm Sewe	1,568	0	57,339
Local-St&San	5,375	0	82,399
Street Cap Const	2	0	7,794
Vital St Oper	0	0	6,464
Vital St Bonds	118	0	67,938
Vital St NonBond	9	0	26,569
General Cap Cont	36	0	64,490
Gt CD JAG	56	442	10,404
Gt CD ESG	96	967	8,633
Gt CD CDBG	4,133	39,426	197,230
Gt CD Home	598	4,055	28,813
Gt CD OCC	1,305	0	57,291
Gt CD Lead	783	5,236	29,241
Gt Police	7,259	0	95,118
Gt Fire	0	0	3,792
Gt Planning	0	0	788
Gt Admin Serv	20	0	2,389
Gt Parks	40	0	2,978

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule D - Detail of Allocated Costs

Department	Administrative Se 11.5	Comm Dev Grant Ad 12.5	Totals
Gt Misc	132	1,557	12,334
Gt Econ Dev	0	0	1,367
MI Justice Train	0	0	4,085
Veh Storage Fac	570	0	20,772
Receivership	0	0	534
Property Mgmt	110	0	11,255
Building Inspect	12,118	0	344,798
DNR Properties	0	0	1,155
Sidewalk Repair	1,367	0	29,921
Community Dispatch	18,766	0	204,231
Transformation	0	0	1,733
Drug Law Enforc	921	0	36,318
Historical Comm	0	0	2,110
Economic Develop	764	0	21,796
Downtown Impv Dt	501	0	35,423
GR Bldg Auth	0	0	6,948
Cemetery Care	0	0	1,986
Water Supply Sys	45,277	0	909,205
Sewage Disp Sys	36,995	0	720,830
Auto Parking Sys	10,945	0	321,747
Cemeteries Oper	1,253	0	98,960
Golf Course	903	0	42,780
Belknap Ice Aren	1,049	0	15,618
311 Program	4,335	0	74,369
Information Tech	1,436	0	86,081
Motor Equipment	12,580	0	315,063
Facilities Mgmt	5,754	0	219,667
Insurance Health	998	0	149,218
Insurance Paymnt	3,303	0	176,387
Engineering	13,841	0	352,367
DDA	3,184	0	99,726
TIFA	163	0	22,872
L DFA	482	0	22,030
Brownfield	930	0	34,567
61st Dist Court	31,759	0	409,452
Bus Impv Dist.	0	0	4,246
Bio-Solid	0	0	5,402
All Others	0	0	303,062
Total Allocated			13,031,898
Direct Bills	0	0	1,103
Unallocated	0	0	11,909,437
Cost Adjustments	2,479	0	(1,531,454)
Disallowed	12,913	0	103,419
Total Expenditures	630,079	0	23,514,403

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
Building / Equipment		
1.4.1 City Hall	Number of assigned square feet by department	City Hall space allocation summary
1.4.2 Records Center	Number of assigned square feet by occupant	CARC space allocation summary
1.4.3 CARC Debt Int.	Dollar amount of assigned interest expense by occupant	Consultant's workpapers
1.4.4 Equipment	Dollar amount of assigned equipment costs	Fixed Asset report
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 Term Payoff	Dollar amount of permanent/regular wages by dept.	General ledger
2.4.4 Contract	Dollar amount of expense by department	Paid invoices
Executive Office		
3.4.1 City Admin	Dollar amount of personal expenses by benefiting dept.	General ledger
Human Resources		
4.4.1 Human Resources	Dollar amount of personal expenses by benefiting dept.	General ledger
4.4.2 Recruitment	Dollar amount of personal expenses by benefiting dept.	General ledger
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 Labor Distrib.	Dollar amount of personal expenses by benefiting dept.	General ledger
5.4.4 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 FAMIS/Undist	Number of accounts receivable transactions by dept.	Detail transaction history
6.4.3 MR Invoices	Number of MR invoices by department	Treasurer's invoice summary
6.4.4 Acctng Specific	Assigned wages by benefiting department	Time and effort summary
6.4.5 General Banking	Number of cash transactions by department	Detail transaction history
6.4.6 Parking Viol	Direct allocation to Parking Violations	General ledger
6.4.7 Mail Services	Number of pieces of mail by department	Mail piece count summary
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 Retirement	Dollar amount of pension expenses by department	General ledger
7.4.4 OPEB	Dollar amount of OPEB charges 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		
11.4.1 Diversity & Inc	Dollar amount of personal expenses by department	General Ledger

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
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, 2017
Schedule .1 - Nature and Extent of Services
For Department Building / Equipment

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

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

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

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

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

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

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .2 - Costs To Be Allocated
For Department Building / Equipment

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0		0	
Cost Adjustments:				
Building Depr.	640,312			
Debt Serv Interest	82,363			
Equipment Depr.	423			
Total Departmental Cost Adjustments:	<u>723,098</u>		723,098	
Total To Be Allocated:	<u>723,098</u>		<u>723,098</u>	

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Building / Equipment

	Total	G&A	City Hall	Records Center	CARC Debt Int.
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.	640,312	0	334,477	305,835	0
Debt Serv Interest	82,363	0	0	0	82,363
Equipment Depr.	423	0	0	0	0
Functional Cost	723,098	0	334,477	305,835	82,363
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	723,098	0	334,477	305,835	82,363
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building / Equipment					
Schedule .3 Total	723,098	0	334,477	305,835	82,363

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Building / Equipment

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

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Building / Equipment**

Activity - City Hall

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Executive Office	2,840	4.892756	16,365		16,365		16,365
Human Resources	4,589	7.905935	26,444		26,444		26,444
Comptroller	3,799	6.544922	21,891		21,891		21,891
Treasurer	4,483	7.723318	25,833		25,833		25,833
Fiscal Services	1,663	2.865019	9,583		9,583		9,583
Purchasing	2,293	3.950383	13,213		13,213		13,213
Dept of Law	3,274	5.640451	18,866		18,866		18,866
City Clerk	3,510	6.047032	20,226		20,226		20,226
Administrative Services	1,689	2.909811	9,733		9,733		9,733
Comm Dev Grant Admin	3,522	6.067706	20,295		20,295		20,295
City Commission	1,520	2.618658	8,759		8,759		8,759
Cable Administration	420	0.723577	2,420		2,420		2,420
Assessor	4,260	7.339133	24,548		24,548		24,548
Income Tax	3,404	5.864416	19,615		19,615		19,615
Gt CD OCC	863	1.486778	4,973		4,973		4,973
Property Mgmt	337	0.580584	1,942		1,942		1,942
Sewage Disp Sys	1,024	1.764149	5,901		5,901		5,901
Auto Parking Sys	142	0.244638	818		818		818
311 Program	2,215	3.816005	12,764		12,764		12,764
Information Tech	3,804	6.553536	21,920		21,920		21,920
Insurance Health	170	0.292876	980		980		980
Insurance Paymnt	598	1.030235	3,446		3,446		3,446
Engineering	6,784	11.687483	39,090		39,090		39,090
LDFA	337	0.580584	1,942		1,942		1,942
Brownfield	505	0.870015	2,910		2,910		2,910
Schedule .4 Total for City Hall	58,045	100.000000	334,477		334,477	0	334,477

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, 2017
Schedule .4 - Detail Activity Allocations
For Department Building / Equipment**

Activity - Records Center

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Clerk	28,300	22.712681	69,463		69,463		69,463
All Others	96,300	77.287319	236,372		236,372		236,372
Schedule .4 Total for Records Center	124,600	100.000000	305,835		305,835	0	305,835

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, 2017
Schedule .4 - Detail Activity Allocations
For Department Building / Equipment**

Activity - CARC Debt Int.

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Clerk	60,301	73.213700	60,301		60,301		60,301
All Others	22,062	26.786300	22,062		22,062		22,062
Schedule .4 Total for CARC Debt Int.	82,363	100.000000	82,363		82,363	0	82,363

Allocation Basis: Dollar amount of assigned interest expense by occupant

Allocation Source: Consultant's workpapers

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Building / Equipment

Activity - Equipment

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

Allocation Basis: Dollar amount of assigned equipment costs

Allocation Source: Fixed Asset report

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .5 - Allocation Summary
For Department Building / Equipment

Receiving Department	Total	City Hall	Records Center	CARC Debt Int.	Equipment
Executive Office	16,365	16,365	0	0	0
Human Resources	26,444	26,444	0	0	0
Comptroller	21,891	21,891	0	0	0
Treasurer	25,833	25,833	0	0	0
Fiscal Services	9,583	9,583	0	0	0
Purchasing	13,213	13,213	0	0	0
Dept of Law	18,866	18,866	0	0	0
City Clerk	150,413	20,226	69,463	60,301	423
Administrative Services	9,733	9,733	0	0	0
Comm Dev Grant Admin	20,295	20,295	0	0	0
City Commission	8,759	8,759	0	0	0
Cable Administration	2,420	2,420	0	0	0
Assessor	24,548	24,548	0	0	0
Income Tax	19,615	19,615	0	0	0
Gt CD OCC	4,973	4,973	0	0	0
Property Mgmt	1,942	1,942	0	0	0
Sewage Disp Sys	5,901	5,901	0	0	0
Auto Parking Sys	818	818	0	0	0
311 Program	12,764	12,764	0	0	0
Information Tech	21,920	21,920	0	0	0
Insurance Health	980	980	0	0	0
Insurance Paymnt	3,446	3,446	0	0	0
Engineering	39,090	39,090	0	0	0
LDFA	1,942	1,942	0	0	0
Brownfield	2,910	2,910	0	0	0
All Others	258,434	0	236,372	22,062	0
Direct Bill	0	0	0	0	0
Total	723,098	334,477	305,835	82,363	423

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .1 - Nature and Extent of Services
For Department General Expense

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

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

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

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

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .1 - Nature and Extent of Services
For Department General Expense

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

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

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .2 - Costs To Be Allocated
For Department General Expense

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	7,308,696			7,308,696
Cost Adjustments:				
Termination Payoff	862,409			
Legacy Reimb	-37,863			
Total Departmental Cost Adjustments:	824,546			824,546
Inbound Costs:				
General Expense		4,213	4,213	
Executive Office		3,162	3,162	
Human Resources		9,744	9,744	
Comptroller		25,129	25,129	
Treasurer		1,848	1,848	
Fiscal Services		10,069	10,069	
Purchasing		1,986	1,986	
Dept of Law		9,183	9,183	
City Clerk		249	249	
Administrative Services		2,129	2,129	
Total Allocated Additions:		67,712	67,712	67,712
Total To Be Allocated:	8,133,242	67,712		8,200,954

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department General Expense**

	Total	G&A	Annual Audit	Pension Benefit	Term Payoff
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	5,290	0	0	5,290	0
Other Expense & Cost					
Supplies	9,939	0	0	0	0
Engineering Serv	161,738	0	0	0	0
Contract Services	1,352,551	0	145,000	0	0
Memberships	57,845	0	0	0	0
Building Costs	9,806	0	0	0	0
Printing	815	0	815	0	0
Claims	21,473	0	0	0	0
Property Taxes	17,787	0	0	0	0
Lease	519,529	0	0	0	0
Appropriation	5,154,568	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	7,308,696				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Termination Payoff	862,409	0	0	0	862,409
Legacy Reimb	(37,863)	0	0	(37,863)	0
Functional Cost	8,133,242	0	145,815	(35,218)	862,409
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(7,151,430)	0	0	0	0
1st Allocation	981,812	0	145,815	(35,218)	862,409
Allocation Step 2					
Inbound - City Clerk	249	0	0	249	0
Inbound - Administrative Services	2,129	0	0	2,129	0
Inbound - General Expense: Annual Audit	1,303	347	0	956	0
Inbound - General Expense: Pension Benefit	(124)	0	0	(124)	0
Inbound - General Expense: Term Payoff	3,034	0	0	3,034	0
Inbound - Executive Office	3,162	0	0	3,162	0
Inbound - Human Resources	9,744	0	0	9,744	0
Inbound - Comptroller: General Acctng	18,262	6,743	0	11,519	0
Inbound - Comptroller: Accts Payable	5,221	1,546	0	3,675	0
Inbound - Comptroller: Labor Distrib.	903	0	0	903	0
Inbound - Comptroller: Payroll	743	0	0	743	0
Inbound - Treasurer: General Banking	751	163	0	588	0
Inbound - Treasurer: Mail Services	1,052	0	0	1,052	0
Inbound - Fiscal Services: Budgeting	6,946	2,099	0	4,847	0
Inbound - Fiscal Services: Retirement	127	0	0	127	0
Inbound - Fiscal Services: OPEB	76	0	0	76	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department General Expense

	Total	G&A	Annual Audit	Pension Benefit	Term Payoff
Inbound - Purchasing	1,986	1,305	0	681	0
Inbound - Dept of Law	9,183	0	0	9,183	0
Inbound - All Others	2,965	0	200	4	0
Reallocate Admin Costs		(12,203)	821	13	0
Unallocated Costs	(14,130)	0	0	0	0
2nd Allocation	53,582	0	1,021	52,561	0
Total For General Expense					
Schedule .3 Total	1,035,394	0	146,836	17,343	862,409

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department General Expense**

	Contract	General Gov't**
<hr/>		
Wages & Benefits		
SALARIES & WAGES	0	0
FRINGE BENEFITS	0	0
Other Expense & Cost		
Supplies	0	9,939
Engineering Serv	0	161,738
Contract Services	8,806	1,198,745
Memberships	0	57,845
Building Costs	0	9,806
Printing	0	0
Claims	0	21,473
Property Taxes	0	17,787
Lease	0	519,529
Appropriation	0	5,154,568
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Cost Adjustments		
Termination Payoff	0	0
Legacy Reimb	0	0
Functional Cost	8,806	7,151,430
Allocation Step 1		
Reallocate Admin Costs	0	0
Unallocated Costs	0	(7,151,430)
1st Allocation	8,806	0
Allocation Step 2		
Inbound - City Clerk	0	0
Inbound - Administrative Services	0	0
Inbound - General Expense: Annual Audit	0	0
Inbound - General Expense: Pension Benefit	0	0
Inbound - General Expense: Term Payoff	0	0
Inbound - Executive Office	0	0
Inbound - Human Resources	0	0
Inbound - Comptroller: General Acctng	0	0
Inbound - Comptroller: Accts Payable	0	0
Inbound - Comptroller: Labor Distrib.	0	0
Inbound - Comptroller: Payroll	0	0
Inbound - Treasurer: General Banking	0	0
Inbound - Treasurer: Mail Services	0	0
Inbound - Fiscal Services: Budgeting	0	0
Inbound - Fiscal Services: Retirement	0	0
Inbound - Fiscal Services: OPEB	0	0

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department General Expense**

	Contract	General Gov't**
Inbound - Purchasing	0	0
Inbound - Dept of Law	0	0
Inbound - All Others	0	2,761
Reallocate Admin Costs	0	11,369
Unallocated Costs	0	(14,130)
2nd Allocation	0	0
Total For General Expense		
Schedule .3 Total	8,806	0

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .4 - Detail Activity Allocations
For Department General Expense**

Activity - Annual Audit

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	1,846	0.893665	1,303		1,303		1,303
Executive Office	1,575	0.762472	1,112		1,112	7	1,119
Human Resources	2,715	1.314356	1,917		1,917	13	1,930
Comptroller	1,422	0.688403	1,004		1,004	7	1,011
Treasurer	4,323	2.092804	3,052		3,052	21	3,073
Fiscal Services	933	0.451674	659		659	4	663
Purchasing	371	0.179604	262		262	1	263
Dept of Law	2,199	1.064556	1,552		1,552	10	1,562
City Clerk	3,527	1.707453	2,490		2,490	15	2,505
Administrative Services	1,052	0.509283	743		743	5	748
Comm Dev Grant Admin	372	0.180089	263		263	1	264
City Commission	248	0.120059	175		175	1	176
Cable Administration	252	0.121995	178		178	1	179
Assessor	968	0.468618	683		683	5	688
Income Tax	1,367	0.661777	965		965	7	972
Planning	3,319	1.606758	2,343		2,343	15	2,358
Police	8,871	4.294532	6,262		6,262	43	6,305
Police Commun	431	0.208651	304		304	1	305
Fire	5,191	2.513010	3,664		3,664	25	3,689
Traffic Safety	2,481	1.201075	1,751		1,751	12	1,763
Parks & Rec	7,072	3.423620	4,992		4,992	35	5,027
Parks Mil Pool	1,134	0.548980	800		800	5	805
Parks Mil Other	932	0.451190	658		658	4	662
Community Develop	4,812	2.329533	3,397		3,397	23	3,420
Air Poll/Storm	1,303	0.630794	920		920	6	926
Parking Violations	244	0.118123	172		172	1	173
Economic Devlp	8	0.003873	6		6		6
Library	8,560	4.143974	6,043		6,043	41	6,084
Refuse All Other	7,436	3.599835	5,249		5,249	36	5,285
Refuse TRP	662	0.320480	467		467	3	470
Major-Traffic	3,699	1.790720	2,611		2,611	16	2,627
Major-Storm Sewe	1,599	0.774090	1,129		1,129	7	1,136
Major-St&San	1,745	0.844770	1,232		1,232	9	1,241
Local-Traffic	166	0.080362	117		117		117
Local-Storm Sewe	1,747	0.845739	1,233		1,233	9	1,242
Local-St&San	1,254	0.607073	885		885	6	891
Street Cap Const	284	0.137487	200		200	1	201
Vital St Oper	767	0.371312	541		541	4	545
Vital St Bonds	1,490	0.721323	1,052		1,052	7	1,059
Vital St NonBond	761	0.368407	537		537	4	541
General Cap Cont	2,789	1.350180	1,969		1,969	13	1,982
Gt CD JAG	340	0.164597	240		240	1	241
Gt CD ESG	243	0.117639	172		172	1	173
Gt CD CDBG	2,270	1.098928	1,602		1,602	11	1,613
Gt CD Home	557	0.269649	393		393	2	395
Gt CD OCC	1,417	0.685983	1,000		1,000	7	1,007
Gt CD Lead	627	0.303536	443		443	3	446
Gt Police	718	0.347590	507		507	3	510
Gt Fire	137	0.066323	97		97		97
Gt Planning	22	0.010650	16		16		16
Gt Admin Serv	53	0.025658	37		37		37
Gt Parks	99	0.047927	70		70		70

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
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 Misc	364	0.176216	257		257	1	258
Gt Econ Dev	54	0.026142	38		38		38
MI Justice Train	219	0.106020	155		155	1	156
Veh Storage Fac	903	0.437151	637		637	4	641
Receivership	73	0.035340	52		52		52
Property Mgmt	404	0.195580	285		285	1	286
Building Inspect	3,380	1.636289	2,386		2,386	15	2,401
DNR Properties	94	0.045506	66		66		66
Sidewalk Repair	791	0.382930	558		558	4	562
Community Dispatch	623	0.301600	440		440	3	443
Transformation	168	0.081330	119		119		119
Drug Law Enforc	1,415	0.685014	999		999	7	1,006
Historical Comm	309	0.149590	218		218	1	219
Economic Develop	696	0.336940	491		491	3	494
Downtown Impv Dt	1,572	0.761020	1,110		1,110	7	1,117
GR Bldg Auth	86	0.041633	61		61		61
Cemetery Care	181	0.087624	128		128		128
Water Supply Sys	17,656	8.547430	12,462		12,462	145	12,607
Sewage Disp Sys	13,832	6.696197	9,764		9,764	68	9,832
Auto Parking Sys	13,192	6.386367	9,312		9,312	63	9,375
Cemeteries Oper	3,495	1.691961	2,467		2,467	15	2,482
Golf Course	1,920	0.929490	1,355		1,355	9	1,364
Belknap Ice Aren	150	0.072616	106		106		106
311 Program	753	0.364534	532		532	4	536
Information Tech	1,745	0.844770	1,232		1,232	9	1,241
Motor Equipment	9,497	4.597584	6,704		6,704	46	6,750
Facilities Mgmt	7,769	3.761044	5,484		5,484	37	5,521
Insurance Health	4,693	2.271924	3,313		3,313	22	3,335
Insurance Paymnt	3,214	1.555927	2,269		2,269	15	2,284
Engineering	2,379	1.151696	1,679		1,679	11	1,690
DDA	3,189	1.543824	2,251		2,251	14	2,265
TIFA	1,093	0.529131	772		772	5	777
L DFA	619	0.299664	437		437	3	440
Brownfield	818	0.396001	577		577	4	581
61st Dist Court	8,879	4.298405	6,268		6,268	43	6,311
Bus Impv Dist.	274	0.132646	193		193	1	194
Bio-Solid	294	0.142328	208		208	1	209
All Others	1,362	0.659357	961		961	7	968
Schedule .4 Total for Annual Audit	206,565	100.000000	145,815		145,815	1,021	146,836

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, 2017
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	75,530	0.352404	(124)		(124)		(124)
Executive Office	122,339	0.570803	(201)		(201)	297	96
Human Resources	192,056	0.896084	(316)		(316)	467	151
Comptroller	258,861	1.207779	(425)		(425)	636	211
Treasurer	178,968	0.835019	(294)		(294)	434	140
Fiscal Services	96,018	0.447995	(158)		(158)	233	75
Purchasing	62,518	0.291693	(103)		(103)	149	46
Dept of Law	316,805	1.478131	(521)		(521)	777	256
City Clerk	134,461	0.627361	(221)		(221)	324	103
Administrative Services	58,843	0.274546	(97)		(97)	139	42
Comm Dev Grant Admin	30,226	0.141027	(50)		(50)	71	21
City Commission	47,504	0.221642	(78)		(78)	111	33
Cable Administration	21,217	0.098993	(35)		(35)	52	17
Assessor	217,960	1.016946	(358)		(358)	532	174
Income Tax	162,096	0.756299	(266)		(266)	395	129
Planning	219,686	1.024999	(361)		(361)	536	175
Police	5,605,269	26.152754	(9,212)		(9,212)	13,991	4,779
Police Commun	38,155	0.178021	(63)		(63)	91	28
Fire	3,685,466	17.195443	(6,056)		(6,056)	9,072	3,016
Traffic Safety	130,845	0.610489	(215)		(215)	317	102
Parks & Rec	357,392	1.667500	(587)		(587)	877	290
Parks Mil Pool	14,599	0.068115	(24)		(24)	34	10
Community Develop	336,702	1.570966	(553)		(553)	826	273
Air Poll/Storm	69,523	0.324377	(114)		(114)	166	52
Parking Violations	55,592	0.259378	(91)		(91)	134	43
Library	660,814	3.083189	(1,086)		(1,086)	1,624	538
Refuse All Other	417,548	1.948172	(686)		(686)	1,027	341
Refuse TRP	15,944	0.074391	(26)		(26)	36	10
Major-Traffic	295,004	1.376413	(485)		(485)	724	239
Major-Storm Sewe	20,829	0.097183	(34)		(34)	50	16
Major-St&San	226,119	1.055014	(372)		(372)	554	182
Local-Storm Sewe	50,448	0.235377	(83)		(83)	123	40
Local-St&San	163,843	0.764450	(269)		(269)	401	132
Vital St Bonds	2,541	0.011856	(4)		(4)	5	1
Gt CD JAG	1,655	0.007722	(3)		(3)	3	0
Gt CD ESG	2,647	0.012350	(4)		(4)	5	1
Gt CD CDBG	110,881	0.517342	(182)		(182)	267	85
Gt CD Home	17,311	0.080769	(28)		(28)	41	13
Gt CD OCC	43,312	0.202083	(71)		(71)	102	31
Gt CD Lead	22,557	0.105245	(37)		(37)	53	16
Gt Police	240,293	1.121146	(395)		(395)	591	196
Gt Admin Serv	473	0.002207	(1)		(1)		(1)
Gt Parks	1,285	0.005995	(2)		(2)	3	1
Gt Misc	3,475	0.016213	(6)		(6)	8	2
Veh Storage Fac	17,277	0.080610	(28)		(28)	41	13
Property Mgmt	3,950	0.018430	(6)		(6)	10	4
Building Inspect	401,176	1.871785	(659)		(659)	985	326
Sidewalk Repair	45,197	0.210878	(74)		(74)	105	31
Community Dispatch	644,447	3.006825	(1,059)		(1,059)	1,583	524
Drug Law Enforc	33,856	0.157963	(56)		(56)	80	24
Economic Develop	26,206	0.122271	(43)		(43)	63	20
Downtown Impv Dt	1,406	0.006560	(2)		(2)	3	1

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
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
Water Supply Sys	1,408,114	6.569900	(2,314)		(2,314)	3,462	1,148
Sewage Disp Sys	1,195,130	5.576171	(1,964)		(1,964)	2,944	980
Auto Parking Sys	343,760	1.603896	(565)		(565)	842	277
Cemeteries Oper	37,816	0.176440	(62)		(62)	89	27
Golf Course	10,143	0.047325	(17)		(17)	24	7
311 Program	140,462	0.655360	(231)		(231)	338	107
Information Tech	49,578	0.231318	(81)		(81)	117	36
Motor Equipment	405,706	1.892921	(667)		(667)	996	329
Facilities Mgmt	188,513	0.879554	(310)		(310)	458	148
Insurance Health	34,015	0.158705	(56)		(56)	80	24
Insurance Paymnt	112,576	0.525251	(185)		(185)	271	86
Engineering	465,700	2.172837	(765)		(765)	1,145	380
DDA	47,058	0.219561	(77)		(77)	111	34
TIFA	660	0.003079	(1)		(1)	1	0
LDFA	16,841	0.078576	(28)		(28)	41	13
Brownfield	31,867	0.148683	(52)		(52)	75	23
61st Dist Court	985,159	4.596500	(1,619)		(1,619)	2,419	800
Schedule .4 Total for Pension Benefit	21,432,223	99.997280	(35,218)		(35,218)	52,561	17,343

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, 2017
Schedule .4 - Detail Activity Allocations
For Department General Expense**

Activity - Term Payoff

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	312,372	0.351809	3,034		3,034		3,034
Executive Office	533,595	0.600961	5,183		5,183		5,183
Human Resources	858,956	0.967399	8,343		8,343		8,343
Comptroller	1,084,688	1.221629	10,535		10,535		10,535
Treasurer	777,646	0.875823	7,553		7,553		7,553
Fiscal Services	411,569	0.463529	3,998		3,998		3,998
Purchasing	267,616	0.301402	2,599		2,599		2,599
Dept of Law	1,365,939	1.538388	13,267		13,267		13,267
City Clerk	615,857	0.693609	5,982		5,982		5,982
Administrative Services	269,533	0.303561	2,618		2,618		2,618
Comm Dev Grant Admin	126,928	0.142953	1,233		1,233		1,233
City Commission	75,911	0.085495	737		737		737
Cable Administration	89,745	0.101075	872		872		872
Assessor	933,926	1.051833	9,071		9,071		9,071
Income Tax	725,551	0.817151	7,047		7,047		7,047
Planning	938,841	1.057369	9,119		9,119		9,119
Police	21,944,594	24.715083	213,142		213,142		213,142
Police Commun	161,083	0.181420	1,565		1,565		1,565
Fire	15,159,573	17.073458	147,243		147,243		147,243
Traffic Safety	557,500	0.627884	5,415		5,415		5,415
Parks & Rec	1,552,843	1.748888	15,083		15,083		15,083
Parks Mil Pool	63,066	0.071028	613		613		613
Parks Mil Other	758	0.000854	7		7		7
Community Develop	1,488,464	1.676382	14,457		14,457		14,457
Air Poll/Storm	294,069	0.331195	2,856		2,856		2,856
Parking Violations	239,000	0.269174	2,321		2,321		2,321
Library	2,847,856	3.207396	27,661		27,661		27,661
Refuse All Other	1,789,146	2.015024	17,378		17,378		17,378
Refuse TRP	67,262	0.075754	653		653		653
Major-Traffic	1,282,981	1.444956	12,461		12,461		12,461
Major-Storm Sewe	91,081	0.102580	885		885		885
Major-St&San	934,119	1.052051	9,073		9,073		9,073
Local-Storm Sewe	218,506	0.246092	2,122		2,122		2,122
Local-St&San	709,939	0.799568	6,896		6,896		6,896
Vital St Bonds	3,450	0.003886	34		34		34
Vital St NonBond	659	0.000742	6		6		6
Gt CD JAG	7,121	0.008020	69		69		69
Gt CD ESG	11,401	0.012840	111		111		111
Gt CD CDBG	469,775	0.529084	4,563		4,563		4,563
Gt CD Home	73,353	0.082614	712		712		712
Gt CD OCC	183,217	0.206348	1,780		1,780		1,780
Gt CD Lead	95,187	0.107204	925		925		925
Gt Police	1,019,722	1.148461	9,904		9,904		9,904
Gt Admin Serv	1,992	0.002243	19		19		19
Gt Parks	5,527	0.006225	54		54		54
Gt Misc	14,692	0.016547	143		143		143
Veh Storage Fac	85,612	0.096420	832		832		832
Property Mgmt	16,710	0.018820	162		162		162
Building Inspect	1,714,279	1.930706	16,651		16,651		16,651
Sidewalk Repair	192,363	0.216649	1,868		1,868		1,868
Community Dispatch	2,294,275	2.583926	22,284		22,284		22,284
Drug Law Enforc	135,106	0.152163	1,312		1,312		1,312

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .4 - Detail Activity Allocations
For Department General Expense**

Activity - Term Payoff

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Economic Develop	110,952	0.124960	1,078		1,078		1,078
Downtown Impv Dt	5,935	0.006684	58		58		58
Water Supply Sys	6,014,546	6.773878	58,419		58,419		58,419
Sewage Disp Sys	5,161,536	5.813176	50,133		50,133		50,133
Auto Parking Sys	1,469,254	1.654746	14,271		14,271		14,271
Cemeteries Oper	159,208	0.179308	1,546		1,546		1,546
Golf Course	42,381	0.047732	412		412		412
Belknap Ice Aren	157,800	0.177722	1,533		1,533		1,533
311 Program	597,586	0.673031	5,804		5,804		5,804
Information Tech	222,021	0.250051	2,156		2,156		2,156
Motor Equipment	1,727,456	1.945546	16,779		16,779		16,779
Facilities Mgmt	800,798	0.901898	7,778		7,778		7,778
Insurance Health	144,451	0.162688	1,403		1,403		1,403
Insurance Paymnt	477,061	0.537290	4,634		4,634		4,634
Engineering	1,999,052	2.251431	19,417		19,417		19,417
DDA	39,005	0.043929	379		379		379
TIFA	2,803	0.003157	27		27		27
LDFA	72,056	0.081153	700		700		700
Brownfield	135,565	0.152680	1,317		1,317		1,317
61st Dist Court	4,335,869	4.883269	42,114		42,114		42,114
Schedule .4 Total for Term Payoff	88,790,289	100.000000	862,409		862,409	0	862,409

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

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .4 - Detail Activity Allocations
For Department General Expense

Activity - Contract

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Executive Office	8,806	100.000000	8,806		8,806		8,806
Schedule .4 Total for Contract	8,806	100.000000	8,806		8,806	0	8,806

Allocation Basis: Dollar amount of expense by department

Allocation Source: Paid invoices

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .5 - Allocation Summary
For Department General Expense**

Receiving Department	Total	Annual Audit	Pension Benefit	Term Payoff	Contract
General Expense	4,213	1,303	(124)	3,034	0
Executive Office	15,204	1,119	96	5,183	8,806
Human Resources	10,424	1,930	151	8,343	0
Comptroller	11,757	1,011	211	10,535	0
Treasurer	10,766	3,073	140	7,553	0
Fiscal Services	4,736	663	75	3,998	0
Purchasing	2,908	263	46	2,599	0
Dept of Law	15,085	1,562	256	13,267	0
City Clerk	8,590	2,505	103	5,982	0
Administrative Services	3,408	748	42	2,618	0
Comm Dev Grant Admin	1,518	264	21	1,233	0
City Commission	946	176	33	737	0
Cable Administration	1,068	179	17	872	0
Assessor	9,933	688	174	9,071	0
Income Tax	8,148	972	129	7,047	0
Planning	11,652	2,358	175	9,119	0
Police	224,226	6,305	4,779	213,142	0
Police Commun	1,898	305	28	1,565	0
Fire	153,948	3,689	3,016	147,243	0
Traffic Safety	7,280	1,763	102	5,415	0
Parks & Rec	20,400	5,027	290	15,083	0
Parks Mil Pool	1,428	805	10	613	0
Parks Mil Other	669	662	0	7	0
Community Develp	18,150	3,420	273	14,457	0
Air Poll/Storm	3,834	926	52	2,856	0
Parking Violations	2,537	173	43	2,321	0
Economic Devlp	6	6	0	0	0
Library	34,283	6,084	538	27,661	0
Refuse All Other	23,004	5,285	341	17,378	0
Refuse TRP	1,133	470	10	653	0
Major-Traffic	15,327	2,627	239	12,461	0
Major-Storm Sewe	2,037	1,136	16	885	0
Major-St&San	10,496	1,241	182	9,073	0
Local-Traffic	117	117	0	0	0
Local-Storm Sewe	3,404	1,242	40	2,122	0
Local-St&San	7,919	891	132	6,896	0
Street Cap Const	201	201	0	0	0
Vital St Oper	545	545	0	0	0
Vital St Bonds	1,094	1,059	1	34	0
Vital St NonBond	547	541	0	6	0
General Cap Cont	1,982	1,982	0	0	0
Gt CD JAG	310	241	0	69	0
Gt CD ESG	285	173	1	111	0
Gt CD CDBG	6,261	1,613	85	4,563	0
Gt CD Home	1,120	395	13	712	0
Gt CD OCC	2,818	1,007	31	1,780	0
Gt CD Lead	1,387	446	16	925	0
Gt Police	10,610	510	196	9,904	0
Gt Fire	97	97	0	0	0
Gt Planning	16	16	0	0	0
Gt Admin Serv	55	37	(1)	19	0
Gt Parks	125	70	1	54	0

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .5 - Allocation Summary
For Department General Expense**

Receiving Department	Total	Annual Audit	Pension Benefit	Term Payoff	Contract
Gt Misc	403	258	2	143	0
Gt Econ Dev	38	38	0	0	0
MI Justice Train	156	156	0	0	0
Veh Storage Fac	1,486	641	13	832	0
Receivership	52	52	0	0	0
Property Mgmt	452	286	4	162	0
Building Inspect	19,378	2,401	326	16,651	0
DNR Properties	66	66	0	0	0
Sidewalk Repair	2,461	562	31	1,868	0
Community Dispatch	23,251	443	524	22,284	0
Transformation	119	119	0	0	0
Drug Law Enforc	2,342	1,006	24	1,312	0
Historical Comm	219	219	0	0	0
Economic Develop	1,592	494	20	1,078	0
Downtown Impv Dt	1,176	1,117	1	58	0
GR Bldg Auth	61	61	0	0	0
Cemetery Care	128	128	0	0	0
Water Supply Sys	72,174	12,607	1,148	58,419	0
Sewage Disp Sys	60,945	9,832	980	50,133	0
Auto Parking Sys	23,923	9,375	277	14,271	0
Cemeteries Oper	4,055	2,482	27	1,546	0
Golf Course	1,783	1,364	7	412	0
Belknap Ice Aren	1,639	106	0	1,533	0
311 Program	6,447	536	107	5,804	0
Information Tech	3,433	1,241	36	2,156	0
Motor Equipment	23,858	6,750	329	16,779	0
Facilities Mgmt	13,447	5,521	148	7,778	0
Insurance Health	4,762	3,335	24	1,403	0
Insurance Paymnt	7,004	2,284	86	4,634	0
Engineering	21,487	1,690	380	19,417	0
DDA	2,678	2,265	34	379	0
TIFA	804	777	0	27	0
LDFA	1,153	440	13	700	0
Brownfield	1,921	581	23	1,317	0
61st Dist Court	49,225	6,311	800	42,114	0
Bus Impv Dist.	194	194	0	0	0
Bio-Solid	209	209	0	0	0
All Others	968	968	0	0	0
Direct Bill	0	0	0	0	0
Total	1,035,394	146,836	17,343	862,409	8,806

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .1 - Nature and Extent of Services
For Department Executive Office

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

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

General Government – this activity accounts for the costs of the City Commission. For purposes of this cost allocation plan, these costs are considered general government and have not been allocated.

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

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

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .2 - Costs To Be Allocated
For Department Executive Office**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,416,972			1,416,972
Inbound Costs:				
Building / Equipment	16,365		16,365	
General Expense	14,900	304	15,204	
Executive Office		5,189	5,189	
Human Resources		15,989	15,989	
Comptroller		22,938	22,938	
Treasurer		879	879	
Fiscal Services		6,937	6,937	
Purchasing		4,556	4,556	
Dept of Law		320,627	320,627	
City Clerk		9,259	9,259	
Administrative Services		3,491	3,491	
Total Allocated Additions:	31,265	390,169	421,434	421,434
Total To Be Allocated:	1,448,237	390,169		1,838,406

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Executive Office**

	Total	G&A	City Admin	General Gov't**
Wages & Benefits				
SALARIES & WAGES	533,757	0	433,389	100,368
FRINGE BENEFITS	288,663	0	231,944	56,719
Other Expense & Cost				
Supplies	6,268	6,268	0	0
Car Allowance	8,721	0	8,721	0
Other Services	43,963	37,426	5,668	869
Building Rental	109,230	109,230	0	0
Telephone	915	0	445	470
Parking	34,333	34,333	0	0
Equipment Rental	7,477	7,477	0	0
Contract Serv	329,364	46,316	12,145	270,903
Computer Services	54,281	54,281	0	0
Departmental Total				
Expenditures Per Financial Statement	1,416,972			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	1,416,972	295,331	692,312	429,329
Allocation Step 1				
Inbound - General Expense: Contract	8,806	0	8,806	0
Inbound - All Others	22,459	0	18,237	4,222
Reallocate Admin Costs		(295,331)	187,565	107,766
Unallocated Costs	(541,317)	0	0	(541,317)
1st Allocation	906,920	0	906,920	0
Allocation Step 2				
Inbound - All Others	390,169	0	316,824	73,345
Unallocated Costs	(73,345)	0	0	(73,345)
2nd Allocation	316,824	0	316,824	0
Total For Executive Office				
Schedule .3 Total	1,223,744	0	1,223,744	0

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
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	501,183	0.348671	3,162		3,162		3,162
Executive Office	822,420	0.572154	5,189		5,189		5,189
Human Resources	1,397,900	0.972513	8,820		8,820	3,106	11,926
Comptroller	1,834,431	1.276206	11,575		11,575	4,079	15,654
Treasurer	1,304,576	0.907588	8,231		8,231	2,897	11,128
Fiscal Services	647,604	0.450535	4,086		4,086	1,435	5,521
Purchasing	423,389	0.294550	2,671		2,671	936	3,607
Dept of Law	2,204,427	1.533611	13,909		13,909	4,904	18,813
City Clerk	1,356,749	0.943885	8,560		8,560	3,016	11,576
Administrative Services	434,306	0.302145	2,741		2,741	961	3,702
City Commission	437,069	0.304067	2,757		2,757	969	3,726
Cable Administration	169,387	0.117842	1,069		1,069	375	1,444
Assessor	1,507,250	1.048588	9,510		9,510	3,347	12,857
Income Tax	1,221,006	0.849449	7,704		7,704	2,713	10,417
Planning	1,495,609	1.040489	9,436		9,436	3,324	12,760
Police	39,444,742	27.441539	248,872		248,872	87,968	336,840
Police Commun	265,125	0.184446	1,673		1,673	588	2,261
Fire	26,158,096	18.198079	165,041		165,041	58,189	223,230
Traffic Safety	1,005,504	0.699525	6,344		6,344	2,232	8,576
Parks & Rec	2,988,708	2.079232	18,857		18,857	6,646	25,503
Parks Mil Pool	453,918	0.315789	2,863		2,863	1,004	3,867
Parks Mil Other	1,338	0.000931	8		8	2	10
Community Develop	2,423,304	1.685883	15,290		15,290	5,387	20,677
Air Poll/Storm	486,708	0.338601	3,071		3,071	1,080	4,151
Parking Violations	433,840	0.301821	2,738		2,738	961	3,699
Refuse All Other	3,261,928	2.269310	20,581		20,581	7,250	27,831
Refuse TRP	110,858	0.077123	700		700	246	946
Major-Traffic	2,197,980	1.529126	13,867		13,867	4,886	18,753
Major-Storm Sewe	154,095	0.107203	972		972	342	1,314
Major-St&San	1,769,562	1.231077	11,165		11,165	3,936	15,101
Local-Storm Sewe	367,921	0.255961	2,321		2,321	814	3,135
Local-St&San	1,259,371	0.876139	7,946		7,946	2,798	10,744
Street Cap Const	555	0.000386	4		4	1	5
Vital St Bonds	28,164	0.019594	179		179	63	242
Vital St NonBond	2,335	0.001624	14		14	4	18
General Cap Cont	8,765	0.006098	55		55	17	72
Gt CD JAG	13,505	0.009395	85		85	27	112
Gt CD ESG	23,274	0.016192	146		146	51	197
Gt CD CDBG	969,253	0.674305	6,116		6,116	2,152	8,268
Gt CD Home	139,901	0.097329	883		883	309	1,192
Gt CD OCC	306,503	0.213233	1,933		1,933	680	2,613
Gt CD Lead	184,217	0.128159	1,162		1,162	408	1,570
Gt Police	1,699,104	1.182060	10,721		10,721	3,779	14,500
Gt Admin Serv	5,015	0.003489	31		31	10	41
Gt Parks	9,488	0.006601	60		60	18	78
Gt Misc	31,165	0.021681	197		197	68	265
Veh Storage Fac	133,496	0.092873	842		842	295	1,137
Property Mgmt	26,224	0.018244	165		165	56	221
Building Inspect	2,835,150	1.972402	17,888		17,888	6,301	24,189
Sidewalk Repair	320,836	0.223204	2,025		2,025	709	2,734
Community Dispatch	4,389,819	3.053979	27,697		27,697	9,764	37,461
Drug Law Enforc	216,102	0.150341	1,364		1,364	475	1,839

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
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
Economic Develop	179,198	0.124667	1,131		1,131	396	1,527
Downtown Impv Dt	117,604	0.081817	741		741	259	1,000
Water Supply Sys	10,586,985	7.365321	66,798		66,798	23,550	90,348
Sewage Disp Sys	8,651,517	6.018824	54,586		54,586	19,248	73,834
Auto Parking Sys	2,561,612	1.782103	16,163		16,163	5,693	21,856
Cemeteries Oper	294,035	0.204559	1,855		1,855	648	2,503
Golf Course	212,121	0.147572	1,339		1,339	468	1,807
Belknap Ice Aren	246,888	0.171759	1,558		1,558	546	2,104
311 Program	1,016,569	0.707223	6,414		6,414	2,256	8,670
Information Tech	337,429	0.234748	2,128		2,128	746	2,874
Motor Equipment	2,943,539	2.047808	18,572		18,572	6,544	25,116
Facilities Mgmt	1,347,545	0.937481	8,502		8,502	2,996	11,498
Insurance Health	234,388	0.163063	1,479		1,479	516	1,995
Insurance Paymnt	774,545	0.538848	4,888		4,888	1,715	6,603
Engineering	3,237,771	2.252504	20,428		20,428	7,198	27,626
DDA	746,135	0.519083	4,708		4,708	1,653	6,361
TIFA	38,453	0.026752	243		243	83	326
LDFA	113,475	0.078944	716		716	250	966
Brownfield	217,993	0.151657	1,375		1,375	481	1,856
Schedule .4 Total for City Admin	143,740,977	100.000000	906,920		906,920	316,824	1,223,744

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

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .5 - Allocation Summary
For Department Executive Office**

Receiving Department	Total	City Admin
General Expense	3,162	3,162
Executive Office	5,189	5,189
Human Resources	11,926	11,926
Comptroller	15,654	15,654
Treasurer	11,128	11,128
Fiscal Services	5,521	5,521
Purchasing	3,607	3,607
Dept of Law	18,813	18,813
City Clerk	11,576	11,576
Administrative Services	3,702	3,702
City Commission	3,726	3,726
Cable Administration	1,444	1,444
Assessor	12,857	12,857
Income Tax	10,417	10,417
Planning	12,760	12,760
Police	336,840	336,840
Police Commun	2,261	2,261
Fire	223,230	223,230
Traffic Safety	8,576	8,576
Parks & Rec	25,503	25,503
Parks Mil Pool	3,867	3,867
Parks Mil Other	10	10
Community Develp	20,677	20,677
Air Poll/Storm	4,151	4,151
Parking Violations	3,699	3,699
Refuse All Other	27,831	27,831
Refuse TRP	946	946
Major-Traffic	18,753	18,753
Major-Storm Sewe	1,314	1,314
Major-St&San	15,101	15,101
Local-Storm Sewe	3,135	3,135
Local-St&San	10,744	10,744
Street Cap Const	5	5
Vital St Bonds	242	242
Vital St NonBond	18	18
General Cap Cont	72	72
Gt CD JAG	112	112
Gt CD ESG	197	197
Gt CD CDBG	8,268	8,268
Gt CD Home	1,192	1,192
Gt CD OCC	2,613	2,613
Gt CD Lead	1,570	1,570
Gt Police	14,500	14,500
Gt Admin Serv	41	41
Gt Parks	78	78
Gt Misc	265	265
Veh Storage Fac	1,137	1,137
Property Mgmt	221	221
Building Inspect	24,189	24,189
Sidewalk Repair	2,734	2,734
Community Dispatch	37,461	37,461
Drug Law Enforc	1,839	1,839

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .5 - Allocation Summary
For Department Executive Office**

Receiving Department	Total	City Admin
Economic Develop	1,527	1,527
Downtown Impv Dt	1,000	1,000
Water Supply Sys	90,348	90,348
Sewage Disp Sys	73,834	73,834
Auto Parking Sys	21,856	21,856
Cemeteries Oper	2,503	2,503
Golf Course	1,807	1,807
Belknap Ice Aren	2,104	2,104
311 Program	8,670	8,670
Information Tech	2,874	2,874
Motor Equipment	25,116	25,116
Facilities Mgmt	11,498	11,498
Insurance Health	1,995	1,995
Insurance Paymnt	6,603	6,603
Engineering	27,626	27,626
DDA	6,361	6,361
TIFA	326	326
LDFA	966	966
Brownfield	1,856	1,856
Direct Bill	0	0
Total	1,223,744	1,223,744

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .1 - Nature and Extent of Services
For Department Human Resources

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

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

Recruitment – this activity includes the costs associated with recruitment, selections and classification. This activity has been allocated to City departments based on the dollar amount of personal expenses by department excluding Library, District Court and Parks temporary employees. The excluded departments are responsible for performing recruitment for employees assigned to their department.

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

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

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .2 - Costs To Be Allocated
For Department Human Resources

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,924,325			2,924,325
Deductions:				
Payoff	-29,087			
Total Deductions:	-29,087			-29,087
Cost Adjustments:				
Misc Reimb	-41			
Total Departmental Cost Adjustments:	-41			-41
Inbound Costs:				
Building / Equipment	26,444		26,444	
General Expense	9,944	480	10,424	
Executive Office	8,820	3,106	11,926	
Human Resources		27,185	27,185	
Comptroller		39,047	39,047	
Treasurer		2,250	2,250	
Fiscal Services		11,439	11,439	
Purchasing		9,590	9,590	
Dept of Law		22,741	22,741	
City Clerk		29,116	29,116	
Administrative Services		5,936	5,936	
Total Allocated Additions:	45,208	150,890	196,098	196,098
Total To Be Allocated:	2,940,405	150,890	3,091,295	

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

	Total	G&A	Human Resources	Recruitment
Wages & Benefits				
SALARIES & WAGES	860,732	170,960	384,579	305,193
FRINGE BENEFITS	508,081	106,320	225,747	176,014
Other Expense & Cost				
*Payoff	29,087	0	0	0
Supplies	35,440	34,297	0	1,143
Other Services	150,126	83,654	30,602	35,870
Computer Serv	298,086	298,086	0	0
Tuition Reimb	31,043	2,000	29,043	0
Contract Services	864,784	152,459	596,421	115,904
Building Rental	135,535	27,974	59,107	48,454
Telephone	4,535	1,710	1,489	1,336
Equipment Rental	6,876	6,835	41	0
Departmental Total				
Expenditures Per Financial Statement	2,924,325			
Deductions				
*Total Disallowed Costs	(29,087)	0	0	0
Cost Adjustments				
Misc Reimb	(41)	(41)	0	0
Functional Cost				
Functional Cost	2,895,197	884,254	1,327,029	683,914
Allocation Step 1				
Inbound - All Others	45,208	8,979	20,197	16,032
Reallocate Admin Costs		(893,233)	484,043	409,190
Unallocated Costs	0	0	0	0
1st Allocation	2,940,405	0	1,831,269	1,109,136
Allocation Step 2				
Inbound - All Others	150,890	29,959	67,448	53,483
Reallocate Admin Costs		(29,959)	16,238	13,721
Unallocated Costs	0	0	0	0
2nd Allocation	150,890	0	83,686	67,204
Total For Human Resources				
Schedule .3 Total	3,091,295	0	1,914,955	1,176,340

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
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	501,183	0.319763	5,854		5,854		5,854
Executive Office	822,420	0.524717	9,608		9,608		9,608
Human Resources	1,397,900	0.891883	16,334		16,334		16,334
Comptroller	1,834,431	1.170397	21,434		21,434	987	22,421
Treasurer	1,304,576	0.832341	15,241		15,241	694	15,935
Fiscal Services	647,604	0.413182	7,566		7,566	341	7,907
Purchasing	423,389	0.270129	4,946		4,946	223	5,169
Dept of Law	2,204,427	1.406460	25,755		25,755	1,182	26,937
City Clerk	1,356,749	0.865628	15,851		15,851	724	16,575
Administrative Services	434,306	0.277094	5,075		5,075	230	5,305
City Commission	437,069	0.278857	5,107		5,107	230	5,337
Cable Administration	169,387	0.108072	1,979		1,979	87	2,066
Assessor	1,507,250	0.961650	17,611		17,611	809	18,420
Income Tax	1,221,006	0.779022	14,265		14,265	650	14,915
Planning	1,495,609	0.954223	17,474		17,474	801	18,275
Police	39,444,742	25.166382	460,882		460,882	21,947	482,829
Police Commun	265,125	0.169154	3,099		3,099	139	3,238
Fire	26,158,096	16.689287	305,628		305,628	14,213	319,841
Traffic Safety	1,005,504	0.641528	11,748		11,748	536	12,284
Parks & Rec	2,988,708	1.906844	34,918		34,918	1,613	36,531
Parks Mil Pool	453,918	0.289607	5,303		5,303	237	5,540
Parks Mil Other	1,338	0.000854	15		15		15
Community Develop	2,423,304	1.546107	28,314		28,314	1,305	29,619
Air Poll/Storm	486,708	0.310528	5,687		5,687	257	5,944
Parking Violations	433,840	0.276797	5,069		5,069	229	5,298
Library	5,567,319	3.552039	65,049		65,049	3,019	68,068
Refuse All Other	3,261,928	2.081163	38,110		38,110	1,760	39,870
Refuse TRP	110,858	0.070729	1,296		1,296	60	1,356
Major-Traffic	2,197,980	1.402347	25,682		25,682	1,178	26,860
Major-Storm Sewe	154,095	0.098315	1,801		1,801	80	1,881
Major-St&San	1,769,562	1.129009	20,674		20,674	952	21,626
Local-Storm Sewe	367,921	0.234740	4,299		4,299	194	4,493
Local-St&San	1,259,371	0.803499	14,714		14,714	672	15,386
Street Cap Const	555	0.000354	7		7		7
Vital St Bonds	28,164	0.017969	329		329	14	343
Vital St NonBond	2,335	0.001490	27		27		27
General Cap Cont	8,765	0.005592	102		102	3	105
Gt CD JAG	13,505	0.008616	156		156	4	160
Gt CD ESG	23,274	0.014849	272		272	11	283
Gt CD CDBG	969,253	0.618399	11,324		11,324	513	11,837
Gt CD Home	139,901	0.089259	1,635		1,635	73	1,708
Gt CD OCC	306,503	0.195554	3,581		3,581	160	3,741
Gt CD Lead	184,217	0.117533	2,151		2,151	94	2,245
Gt Police	1,699,104	1.084056	19,853		19,853	912	20,765
Gt Admin Serv	5,015	0.003200	57		57	1	58
Gt Parks	9,488	0.006053	110		110	4	114
Gt Misc	31,165	0.019884	364		364	14	378
Veh Storage Fac	133,496	0.085173	1,559		1,559	69	1,628
Property Mgmt	26,224	0.016731	306		306	12	318
Building Inspect	2,835,150	1.808871	33,124		33,124	1,529	34,653
Sidewalk Repair	320,836	0.204699	3,748		3,748	165	3,913
Community Dispatch	4,389,819	2.800775	51,290		51,290	2,379	53,669

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
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
Drug Law Enforc	216,102	0.137877	2,524		2,524	111	2,635
Economic Develop	179,198	0.114331	2,093		2,093	92	2,185
Downtown Impv Dt	117,604	0.075033	1,375		1,375	62	1,437
Water Supply Sys	10,586,985	6.754667	123,695		123,695	5,748	129,443
Sewage Disp Sys	8,651,517	5.519807	101,082		101,082	4,691	105,773
Auto Parking Sys	2,561,612	1.634350	29,928		29,928	1,381	31,309
Cemeteries Oper	294,035	0.187599	3,434		3,434	152	3,586
Golf Course	212,121	0.135337	2,478		2,478	108	2,586
Belknap Ice Aren	246,888	0.157519	2,884		2,884	128	3,012
311 Program	1,016,569	0.648587	11,877		11,877	540	12,417
Information Tech	337,429	0.215285	3,942		3,942	175	4,117
Motor Equipment	2,943,539	1.878025	34,390		34,390	1,587	35,977
Facilities Mgmt	1,347,545	0.859755	15,744		15,744	715	16,459
Insurance Health	234,388	0.149543	2,739		2,739	120	2,859
Insurance Paymnt	774,545	0.494172	9,049		9,049	409	9,458
Engineering	3,237,771	2.065750	37,829		37,829	1,745	39,574
DDA	746,135	0.476046	8,716		8,716	394	9,110
TIFA	38,453	0.024534	450		450	19	469
LDFA	113,475	0.072399	1,327		1,327	60	1,387
Brownfield	217,993	0.139083	2,545		2,545	112	2,657
61st Dist Court	7,427,551	4.738897	86,785		86,785	4,031	90,816
Schedule .4 Total for Human Resources	156,735,847	100.000000	1,831,269		1,831,269	83,686	1,914,955

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

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
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	501,183	0.350752	3,890		3,890		3,890
Executive Office	822,420	0.575569	6,381		6,381		6,381
Human Resources	1,397,900	0.978318	10,851		10,851		10,851
Comptroller	1,779,158	1.245140	13,812		13,812	843	14,655
Treasurer	1,304,576	0.913005	10,125		10,125	615	10,740
Fiscal Services	647,604	0.453224	5,027		5,027	303	5,330
Purchasing	423,389	0.296308	3,285		3,285	196	3,481
Dept of Law	2,204,427	1.542764	17,111		17,111	1,043	18,154
City Clerk	1,356,749	0.949518	10,530		10,530	638	11,168
Administrative Services	434,306	0.303948	3,371		3,371	203	3,574
City Commission	256,326	0.179389	1,989		1,989	118	2,107
Cable Administration	169,387	0.118545	1,315		1,315	76	1,391
Assessor	1,507,250	1.054846	11,699		11,699	706	12,405
Income Tax	1,221,006	0.854519	9,477		9,477	574	10,051
Planning	1,495,609	1.046699	11,609		11,609	701	12,310
Police	39,444,742	27.605332	306,197		306,197	19,367	325,564
Police Commun	265,125	0.185547	2,058		2,058	121	2,179
Fire	26,158,096	18.306695	203,045		203,045	12,541	215,586
Traffic Safety	1,005,504	0.703700	7,804		7,804	472	8,276
Parks & Rec	2,681,053	1.876330	20,811		20,811	1,275	22,086
Parks Mil Pool	144,827	0.101357	1,125		1,125	68	1,193
Parks Mil Other	1,266	0.000886	10		10		10
Community Develop	2,423,304	1.695945	18,810		18,810	1,151	19,961
Air Poll/Storm	486,708	0.340622	3,778		3,778	225	4,003
Parking Violations	433,840	0.303622	3,367		3,367	203	3,570
Refuse All Other	3,261,928	2.282854	25,319		25,319	1,552	26,871
Refuse TRP	110,858	0.077584	861		861	53	914
Major-Traffic	2,197,980	1.538252	17,061		17,061	1,042	18,103
Major-Storm Sewe	154,095	0.107843	1,197		1,197	71	1,268
Major-St&San	1,769,562	1.238425	13,738		13,738	838	14,576
Local-Storm Sewe	367,921	0.257489	2,855		2,855	168	3,023
Local-St&San	1,259,371	0.881368	9,775		9,775	592	10,367
Street Cap Const	555	0.000388	5		5		5
Vital St Bonds	28,164	0.019711	219		219	12	231
Vital St NonBond	2,335	0.001634	18		18		18
General Cap Cont	8,765	0.006134	68		68	2	70
Gt CD JAG	13,505	0.009451	104		104	4	108
Gt CD ESG	23,274	0.016288	180		180	10	190
Gt CD CDBG	969,253	0.678330	7,523		7,523	454	7,977
Gt CD Home	139,901	0.097909	1,086		1,086	63	1,149
Gt CD OCC	306,503	0.214506	2,380		2,380	141	2,521
Gt CD Lead	184,217	0.128924	1,430		1,430	84	1,514
Gt Police	1,699,104	1.189115	13,191		13,191	803	13,994
Gt Admin Serv	5,015	0.003510	38		38		38
Gt Parks	9,488	0.006640	73		73	3	76
Gt Misc	31,165	0.021811	242		242	14	256
Veh Storage Fac	133,496	0.093427	1,036		1,036	62	1,098
Property Mgmt	26,224	0.018353	204		204	11	215
Building Inspect	2,835,150	1.984174	22,006		22,006	1,348	23,354
Sidewalk Repair	320,836	0.224536	2,491		2,491	147	2,638
Community Dispatch	4,389,819	3.072207	34,073		34,073	2,089	36,162
Drug Law Enforc	216,102	0.151239	1,677		1,677	100	1,777

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
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
Economic Develop	179,198	0.125411	1,391		1,391	81	1,472
Downtown Impv Dt	117,604	0.082305	913		913	55	968
Water Supply Sys	10,586,985	7.409282	82,179		82,179	5,070	87,249
Sewage Disp Sys	8,651,517	6.054748	67,156		67,156	4,147	71,303
Auto Parking Sys	2,561,612	1.792739	19,883		19,883	1,217	21,100
Cemeteries Oper	294,035	0.205780	2,282		2,282	135	2,417
Golf Course	212,121	0.148452	1,646		1,646	98	1,744
Belknap Ice Aren	246,888	0.172784	1,916		1,916	111	2,027
311 Program	1,016,569	0.711444	7,891		7,891	476	8,367
Information Tech	337,429	0.236149	2,619		2,619	154	2,773
Motor Equipment	2,943,539	2.060030	22,850		22,850	1,396	24,246
Facilities Mgmt	1,347,545	0.943077	10,459		10,459	634	11,093
Insurance Health	234,388	0.164036	1,818		1,818	106	1,924
Insurance Paymnt	774,545	0.542064	6,011		6,011	361	6,372
Engineering	3,237,771	2.265948	25,133		25,133	1,542	26,675
DDA	746,135	0.522181	5,791		5,791	347	6,138
TIFA	38,453	0.026911	299		299	18	317
LDFA	113,475	0.079415	881		881	54	935
Brownfield	217,993	0.152562	1,691		1,691	100	1,791
Schedule .4 Total for Recruitment	142,888,143	100.000000	1,109,136		1,109,136	67,204	1,176,340

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

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Human Resources	Recruitment
General Expense	9,744	5,854	3,890
Executive Office	15,989	9,608	6,381
Human Resources	27,185	16,334	10,851
Comptroller	37,076	22,421	14,655
Treasurer	26,675	15,935	10,740
Fiscal Services	13,237	7,907	5,330
Purchasing	8,650	5,169	3,481
Dept of Law	45,091	26,937	18,154
City Clerk	27,743	16,575	11,168
Administrative Services	8,879	5,305	3,574
City Commission	7,444	5,337	2,107
Cable Administration	3,457	2,066	1,391
Assessor	30,825	18,420	12,405
Income Tax	24,966	14,915	10,051
Planning	30,585	18,275	12,310
Police	808,393	482,829	325,564
Police Commun	5,417	3,238	2,179
Fire	535,427	319,841	215,586
Traffic Safety	20,560	12,284	8,276
Parks & Rec	58,617	36,531	22,086
Parks Mil Pool	6,733	5,540	1,193
Parks Mil Other	25	15	10
Community Develp	49,580	29,619	19,961
Air Poll/Storm	9,947	5,944	4,003
Parking Violations	8,868	5,298	3,570
Library	68,068	68,068	0
Refuse All Other	66,741	39,870	26,871
Refuse TRP	2,270	1,356	914
Major-Traffic	44,963	26,860	18,103
Major-Storm Sewe	3,149	1,881	1,268
Major-St&San	36,202	21,626	14,576
Local-Storm Sewe	7,516	4,493	3,023
Local-St&San	25,753	15,386	10,367
Street Cap Const	12	7	5
Vital St Bonds	574	343	231
Vital St NonBond	45	27	18
General Cap Cont	175	105	70
Gt CD JAG	268	160	108
Gt CD ESG	473	283	190
Gt CD CDBG	19,814	11,837	7,977
Gt CD Home	2,857	1,708	1,149
Gt CD OCC	6,262	3,741	2,521
Gt CD Lead	3,759	2,245	1,514
Gt Police	34,759	20,765	13,994
Gt Admin Serv	96	58	38
Gt Parks	190	114	76
Gt Misc	634	378	256
Veh Storage Fac	2,726	1,628	1,098
Property Mgmt	533	318	215
Building Inspect	58,007	34,653	23,354
Sidewalk Repair	6,551	3,913	2,638
Community Dispatch	89,831	53,669	36,162

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .5 - Allocation Summary
For Department Human Resources**

Receiving Department	Total	Human Resources	Recruitment
Drug Law Enforc	4,412	2,635	1,777
Economic Develop	3,657	2,185	1,472
Downtown Impv Dt	2,405	1,437	968
Water Supply Sys	216,692	129,443	87,249
Sewage Disp Sys	177,076	105,773	71,303
Auto Parking Sys	52,409	31,309	21,100
Cemeteries Oper	6,003	3,586	2,417
Golf Course	4,330	2,586	1,744
Belknap Ice Aren	5,039	3,012	2,027
311 Program	20,784	12,417	8,367
Information Tech	6,890	4,117	2,773
Motor Equipment	60,223	35,977	24,246
Facilities Mgmt	27,552	16,459	11,093
Insurance Health	4,783	2,859	1,924
Insurance Paymnt	15,830	9,458	6,372
Engineering	66,249	39,574	26,675
DDA	15,248	9,110	6,138
TIFA	786	469	317
LDFA	2,322	1,387	935
Brownfield	4,448	2,657	1,791
61st Dist Court	90,816	90,816	0
Direct Bill	0	0	0
Total	3,091,295	1,914,955	1,176,340

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .1 - Nature and Extent of Services
For Department Comptroller

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

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

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

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

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, 2017
Schedule .2 - Costs To Be Allocated
For Department Comptroller

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,717,325			2,717,325
Deductions:				
Payoff	-26,513			
Total Deductions:	-26,513			-26,513
Cost Adjustments:				
Misc Reimbursement	-8,830			
Total Departmental Cost Adjustments:	-8,830			-8,830
Inbound Costs:				
Building / Equipment	21,891		21,891	
General Expense	11,114	643	11,757	
Executive Office	11,575	4,079	15,654	
Human Resources	35,246	1,830	37,076	
Comptroller		25,858	25,858	
Treasurer		8,498	8,498	
Fiscal Services		9,806	9,806	
Purchasing		1,273	1,273	
Dept of Law		3,440	3,440	
City Clerk		16,732	16,732	
Administrative Services		7,790	7,790	
Total Allocated Additions:	79,826	79,949	159,775	159,775
Total To Be Allocated:	2,761,808	79,949		2,841,757

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Comptroller**

	Total	G&A	General Acctng	Accts Payable	Labor Distrib.
Wages & Benefits					
SALARIES & WAGES	1,134,260	229,345	569,568	164,568	93,319
FRINGE BENEFITS	673,657	132,449	333,126	110,229	53,470
Other Expense & Cost					
*Payoff	26,513	0	0	0	0
Supplies	29,056	21,715	25	6,859	250
Other Services	54,905	29,503	17,228	3,991	2,286
Telephone	1,109	1,109	0	0	0
Computer Services	704,628	704,628	0	0	0
Building Costs	92,905	92,905	0	0	0
Equipment Rental	292	292	0	0	0
Departmental Total					
Expenditures Per Financial Statement	2,717,325				
Deductions					
*Total Disallowed Costs	(26,513)	0	0	0	0
Cost Adjustments					
Misc Reimbursement	(8,830)	0	0	(8,095)	0
Functional Cost					
	2,681,982	1,211,946	919,947	277,552	149,325
Allocation Step 1					
Inbound - All Others	79,826	16,141	40,075	11,585	6,570
Reallocate Admin Costs		(1,228,087)	772,955	223,390	126,617
Unallocated Costs	0	0	0	0	0
1st Allocation	2,761,808	0	1,732,977	512,527	282,512
Allocation Step 2					
Inbound - All Others	79,949	16,139	40,218	11,577	6,566
Reallocate Admin Costs		(16,139)	10,156	2,934	1,664
Unallocated Costs	0	0	0	0	0
2nd Allocation	79,949	0	50,374	14,511	8,230
Total For Comptroller					
Schedule .3 Total	2,841,757	0	1,783,351	527,038	290,742

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Comptroller**

	Payroll
<hr/>	
Wages & Benefits	
SALARIES & WAGES	77,460
FRINGE BENEFITS	44,383
Other Expense & Cost	
*Payoff	0
Supplies	207
Other Services	1,897
Telephone	0
Computer Services	0
Building Costs	0
Equipment Rental	0
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Cost Adjustments	
Misc Reimbursement	(735)
Functional Cost	123,212
Allocation Step 1	
Inbound - All Others	5,455
Reallocate Admin Costs	105,125
Unallocated Costs	0
1st Allocation	233,792
Allocation Step 2	
Inbound - All Others	5,449
Reallocate Admin Costs	1,385
Unallocated Costs	0
2nd Allocation	6,834
Total For Comptroller	
Schedule .3 Total	240,626

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Comptroller**

Activity - General Acctng

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	1,255	1.053772	18,262		18,262		18,262
Executive Office	1,106	0.928663	16,093		16,093		16,093
Human Resources	1,850	1.553369	26,920		26,920		26,920
Comptroller	1,279	1.073924	18,611		18,611		18,611
Treasurer	1,417	1.189796	20,618		20,618	612	21,230
Fiscal Services	667	0.560052	9,705		9,705	283	9,988
Purchasing	313	0.262813	4,555		4,555	131	4,686
Dept of Law	1,669	1.401390	24,285		24,285	727	25,012
City Clerk	2,128	1.786794	30,966		30,966	932	31,898
Administrative Services	825	0.692718	12,005		12,005	350	12,355
Comm Dev Grant Admin	324	0.272049	4,713		4,713	134	4,847
City Commission	248	0.208235	3,608		3,608	101	3,709
Cable Administration	250	0.209915	3,637		3,637	102	3,739
Assessor	618	0.518909	8,989		8,989	262	9,251
Income Tax	670	0.562571	9,747		9,747	283	10,030
Planning	2,253	1.891751	32,785		32,785	986	33,771
Police	5,012	4.208370	72,933		72,933	2,217	75,150
Police Commun	347	0.291362	5,047		5,047	143	5,190
Fire	2,782	2.335931	40,479		40,479	1,220	41,699
Traffic Safety	1,277	1.072244	18,581		18,581	555	19,136
Parks & Rec	3,795	3.186505	55,223		55,223	1,674	56,897
Parks Mil Pool	796	0.668368	11,582		11,582	333	11,915
Parks Mil Other	299	0.251058	4,351		4,351	123	4,474
Community Develop	2,530	2.124337	36,813		36,813	1,104	37,917
Air Poll/Storm	981	0.823705	14,273		14,273	421	14,694
Parking Violations	240	0.201518	3,491		3,491	99	3,590
Economic Devlp	8	0.006717	115		115	1	116
Library	5,392	4.527440	78,461		78,461	2,387	80,848
Refuse All Other	4,388	3.684423	63,852		63,852	1,938	65,790
Refuse TRP	283	0.237623	4,115		4,115	116	4,231
Major-Traffic	2,090	1.754887	30,412		30,412	915	31,327
Major-Storm Sewe	1,227	1.030261	17,855		17,855	534	18,389
Major-St&San	912	0.765769	13,269		13,269	388	13,657
Local-Traffic	46	0.038624	670		670	17	687
Local-Storm Sewe	1,351	1.134379	19,659		19,659	584	20,243
Local-St&San	650	0.545778	9,456		9,456	273	9,729
Street Cap Const	121	0.101599	1,760		1,760	49	1,809
Vital St Oper	282	0.236784	4,100		4,100	116	4,216
Vital St Bonds	993	0.833781	14,449		14,449	426	14,875
Vital St NonBond	332	0.278767	4,831		4,831	138	4,969
General Cap Cont	1,090	0.915228	15,859		15,859	475	16,334
Gt CD JAG	340	0.285484	4,946		4,946	141	5,087
Gt CD ESG	216	0.181366	3,142		3,142	89	3,231
Gt CD CDBG	1,972	1.655807	28,692		28,692	862	29,554
Gt CD Home	473	0.397159	6,883		6,883	199	7,082
Gt CD OCC	1,079	0.905992	15,701		15,701	469	16,170
Gt CD Lead	563	0.472728	8,191		8,191	239	8,430
Gt Police	695	0.583563	10,111		10,111	296	10,407
Gt Fire	58	0.048700	843		843	23	866
Gt Planning	13	0.010916	188		188	3	191
Gt Admin Serv	41	0.034426	597		597	16	613
Gt Parks	95	0.079768	1,381		1,381	39	1,420

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
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 Misc	339	0.284644	4,932		4,932	141	5,073
Gt Econ Dev	17	0.014274	247		247	6	253
MI Justice Train	154	0.129307	2,241		2,241	62	2,303
Veh Storage Fac	422	0.354336	6,141		6,141	176	6,317
Receivership	10	0.008397	143		143	1	144
Property Mgmt	288	0.241822	4,190		4,190	118	4,308
Building Inspect	1,765	1.481998	25,682		25,682	771	26,453
DNR Properties	30	0.025190	435		435	9	444
Sidewalk Repair	433	0.363572	6,299		6,299	180	6,479
Community Dispatch	395	0.331665	5,748		5,748	168	5,916
Transformation	48	0.040304	698		698	19	717
Drug Law Enforc	817	0.686001	11,888		11,888	347	12,235
Historical Comm	46	0.038624	670		670	17	687
Economic Develop	466	0.391281	6,781		6,781	197	6,978
Downtown Impv Dt	686	0.576006	9,979		9,979	291	10,270
GR Bldg Auth	81	0.068012	1,179		1,179	32	1,211
Cemetery Care	35	0.029388	508		508	12	520
Water Supply Sys	10,072	8.457044	146,604		146,604	5,275	151,879
Sewage Disp Sys	7,168	6.018674	104,302		104,302	3,176	107,478
Auto Parking Sys	4,600	3.862430	66,937		66,937	2,029	68,966
Cemeteries Oper	2,333	1.958924	33,947		33,947	1,022	34,969
Golf Course	852	0.715389	12,397		12,397	363	12,760
Belknap Ice Aren	68	0.057097	990		990	27	1,017
311 Program	491	0.412272	7,143		7,143	208	7,351
Information Tech	994	0.834621	14,463		14,463	427	14,890
Motor Equipment	3,666	3.078189	53,346		53,346	1,615	54,961
Facilities Mgmt	4,427	3.717169	64,418		64,418	1,957	66,375
Insurance Health	4,467	3.750756	65,000		65,000	1,974	66,974
Insurance Paymnt	2,967	2.491268	43,171		43,171	1,302	44,473
Engineering	1,659	1.392994	24,142		24,142	724	24,866
DDA	1,350	1.133539	19,644		19,644	583	20,227
TIFA	440	0.369450	6,401		6,401	186	6,587
L DFA	421	0.353496	6,126		6,126	176	6,302
Brownfield	585	0.491200	8,512		8,512	246	8,758
61st Dist Court	5,979	5.020320	87,002		87,002	2,647	89,649
Bus Impv Dist.	82	0.068852	1,193		1,193	32	1,225
Bio-Solid	294	0.246860	4,277	(1,103)	3,174	120	3,294
All Others	508	0.426547	7,391		7,391	213	7,604
Schedule .4 Total for General Acctng	119,096	100.000000	1,732,977	(1,103)	1,731,874	50,374	1,782,248
Direct Billed				1,103	1,103		1,103
Schedule .3 Total for General Acctng	119,096	100.000000		0	1,732,977	50,374	1,783,351

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, 2017
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	788	1.019431	5,221		5,221		5,221
Executive Office	618	0.799503	4,095		4,095		4,095
Human Resources	1,131	1.463169	7,499		7,499		7,499
Comptroller	179	0.231571	1,188		1,188		1,188
Treasurer	928	1.200549	6,152		6,152	169	6,321
Fiscal Services	279	0.360941	1,849		1,849	50	1,899
Purchasing	72	0.093146	478		478	11	489
Dept of Law	1,176	1.521385	7,796		7,796	218	8,014
City Clerk	1,172	1.516210	7,768		7,768	217	7,985
Administrative Services	220	0.284613	1,458		1,458	39	1,497
Comm Dev Grant Admin	48	0.062097	317		317	7	324
City Commission	30	0.038811	199		199	3	202
Cable Administration	2	0.002587	13		13		13
Assessor	417	0.539471	2,763		2,763	76	2,839
Income Tax	289	0.373878	1,917		1,917	52	1,969
Planning	690	0.892649	4,574		4,574	126	4,700
Police	2,767	3.579653	18,347		18,347	529	18,876
Police Commun	166	0.214753	1,100		1,100	30	1,130
Fire	2,179	2.818960	14,448		14,448	408	14,856
Traffic Safety	939	1.214779	6,227		6,227	173	6,400
Parks & Rec	2,658	3.438640	17,624		17,624	507	18,131
Parks Mil Pool	428	0.553701	2,837		2,837	78	2,915
Parks Mil Other	233	0.301431	1,545		1,545	40	1,585
Community Develop	614	0.794328	4,069		4,069	110	4,179
Air Poll/Storm	268	0.346710	1,775		1,775	48	1,823
Library	3,277	4.239437	21,728		21,728	626	22,354
Refuse All Other	1,567	2.027219	10,389		10,389	293	10,682
Refuse TRP	60	0.077622	396		396	9	405
Major-Traffic	1,246	1.611943	8,261		8,261	232	8,493
Major-Storm Sewe	397	0.513597	2,630		2,630	72	2,702
Major-St&San	775	1.002613	5,136		5,136	140	5,276
Local-Traffic	45	0.058216	298		298	7	305
Local-Storm Sewe	429	0.554995	2,843		2,843	78	2,921
Local-St&San	528	0.683071	3,500		3,500	94	3,594
Street Cap Const	75	0.097027	497		497	11	508
Vital St Oper	6	0.007762	39		39		39
Vital St Bonds	472	0.610624	3,129		3,129	86	3,215
Vital St NonBond	335	0.433388	2,221		2,221	60	2,281
General Cap Cont	702	0.908174	4,655		4,655	126	4,781
Gt CD JAG	84	0.108670	556		556	14	570
Gt CD ESG	26	0.033636	172		172	2	174
Gt CD CDBG	1,082	1.399777	7,173		7,173	202	7,375
Gt CD Home	160	0.206991	1,061		1,061	28	1,089
Gt CD OCC	420	0.543352	2,783		2,783	77	2,860
Gt CD Lead	156	0.201816	1,034		1,034	27	1,061
Gt Police	90	0.116433	596		596	14	610
Gt Fire	94	0.121607	624		624	16	640
Gt Planning	14	0.018112	92		92	1	93
Gt Admin Serv	31	0.040105	205		205	4	209
Gt Misc	61	0.078915	404		404	9	413
Gt Econ Dev	32	0.041398	212		212	4	216
MI Justice Train	143	0.184998	947		947	26	973

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
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
Veh Storage Fac	227	0.293669	1,504		1,504	40	1,544
Property Mgmt	61	0.078915	404		404	9	413
Building Inspect	537	0.694714	3,560		3,560	96	3,656
DNR Properties	8	0.010350	53		53		53
Sidewalk Repair	122	0.157831	810		810	22	832
Community Dispatch	165	0.213460	1,094		1,094	30	1,124
Drug Law Enforc	492	0.636498	3,261		3,261	89	3,350
Historical Comm	12	0.015524	78		78	1	79
Economic Develop	145	0.187586	962		962	26	988
Downtown Impv Dt	745	0.963802	4,940		4,940	134	5,074
GR Bldg Auth	4	0.005175	25		25		25
Water Supply Sys	6,757	8.741494	44,866		44,866	1,796	46,662
Sewage Disp Sys	6,312	8.165800	41,850		41,850	1,217	43,067
Auto Parking Sys	2,969	3.840979	19,687		19,687	569	20,256
Cemeteries Oper	1,035	1.338974	6,862		6,862	193	7,055
Golf Course	769	0.994851	5,097		5,097	140	5,237
Belknap Ice Aren	55	0.071153	364		364	9	373
311 Program	237	0.306606	1,570		1,570	41	1,611
Information Tech	657	0.849957	4,356		4,356	118	4,474
Motor Equipment	5,192	6.716862	34,424		34,424	994	35,418
Facilities Mgmt	3,733	4.829362	24,751		24,751	716	25,467
Insurance Health	4,192	5.423167	27,792		27,792	807	28,599
Insurance Paymnt	2,136	2.763332	14,161		14,161	399	14,560
Engineering	464	0.600274	3,075		3,075	84	3,159
DDA	1,583	2.047918	10,494		10,494	296	10,790
TIFA	502	0.649435	3,329		3,329	90	3,419
LDFA	160	0.206991	1,061		1,061	28	1,089
Brownfield	288	0.372584	1,910		1,910	51	1,961
61st Dist Court	6,304	8.155450	41,799		41,799	1,216	43,015
Bus Impv Dist.	119	0.153950	789		789	21	810
Bio-Solid	263	0.340242	1,742		1,742	48	1,790
All Others	455	0.588631	3,017		3,017	82	3,099
Schedule .4 Total for Accts Payable	77,298	100.000000	512,527		512,527	14,511	527,038

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, 2017
Schedule .4 - Detail Activity Allocations
For Department Comptroller

Activity - Labor Distrib.

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	501,183	0.319763	903		903		903
Executive Office	822,420	0.524717	1,482		1,482		1,482
Human Resources	1,397,900	0.891883	2,517		2,517		2,517
Comptroller	1,834,431	1.170397	3,305		3,305		3,305
Treasurer	1,304,576	0.832341	2,352		2,352	65	2,417
Fiscal Services	647,604	0.413182	1,167		1,167	32	1,199
Purchasing	423,389	0.270129	763		763	21	784
Dept of Law	2,204,427	1.406460	3,970		3,970	110	4,080
City Clerk	1,356,749	0.865628	2,446		2,446	67	2,513
Administrative Services	434,306	0.277094	784		784	21	805
City Commission	437,069	0.278857	788		788	22	810
Cable Administration	169,387	0.108072	304		304	7	311
Assessor	1,507,250	0.961650	2,715		2,715	76	2,791
Income Tax	1,221,006	0.779022	2,200		2,200	61	2,261
Planning	1,495,609	0.954223	2,694		2,694	75	2,769
Police	39,444,742	25.166382	71,145		71,145	2,425	73,570
Police Commun	265,125	0.169154	478		478	11	489
Fire	26,158,096	16.689287	47,151		47,151	1,415	48,566
Traffic Safety	1,005,504	0.641528	1,813		1,813	50	1,863
Parks & Rec	2,988,708	1.906844	5,384		5,384	151	5,535
Parks Mil Pool	453,918	0.289607	818		818	22	840
Parks Mil Other	1,338	0.000854	2		2		2
Community Develop	2,423,304	1.546107	4,367		4,367	121	4,488
Air Poll/Storm	486,708	0.310528	878		878	24	902
Parking Violations	433,840	0.276797	783		783	21	804
Library	5,567,319	3.552039	10,032		10,032	289	10,321
Refuse All Other	3,261,928	2.081163	5,878		5,878	166	6,044
Refuse TRP	110,858	0.070729	200		200	4	204
Major-Traffic	2,197,980	1.402347	3,959		3,959	110	4,069
Major-Storm Sewe	154,095	0.098315	278		278	7	285
Major-St&San	1,769,562	1.129009	3,188		3,188	89	3,277
Local-Storm Sewe	367,921	0.234740	664		664	17	681
Local-St&San	1,259,371	0.803499	2,269		2,269	62	2,331
Street Cap Const	555	0.000354	1		1		1
Vital St Bonds	28,164	0.017969	50		50		50
Vital St NonBond	2,335	0.001490	4		4		4
General Cap Cont	8,765	0.005592	15		15		15
Gt CD JAG	13,505	0.008616	24		24		24
Gt CD ESG	23,274	0.014849	41		41		41
Gt CD CDBG	969,253	0.618399	1,746		1,746	48	1,794
Gt CD Home	139,901	0.089259	253		253	6	259
Gt CD OCC	306,503	0.195554	552		552	14	566
Gt CD Lead	184,217	0.117533	332		332	8	340
Gt Police	1,699,104	1.084056	3,064		3,064	86	3,150
Gt Admin Serv	5,015	0.003200	9		9		9
Gt Parks	9,488	0.006053	17		17		17
Gt Misc	31,165	0.019884	56		56		56
Veh Storage Fac	133,496	0.085173	240		240	6	246
Property Mgmt	26,224	0.016731	46		46		46
Building Inspect	2,835,150	1.808871	5,109		5,109	144	5,253
Sidewalk Repair	320,836	0.204699	578		578	14	592
Community Dispatch	4,389,819	2.800775	7,911		7,911	228	8,139

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Comptroller**

Activity - Labor Distrib.

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Drug Law Enforc	216,102	0.137877	388		388	9	397
Economic Develop	179,198	0.114331	323		323	7	330
Downtown Impv Dt	117,604	0.075033	212		212	5	217
Water Supply Sys	10,586,985	6.754667	19,083		19,083	562	19,645
Sewage Disp Sys	8,651,517	5.519807	15,593		15,593	459	16,052
Auto Parking Sys	2,561,612	1.634350	4,615		4,615	130	4,745
Cemeteries Oper	294,035	0.187599	528		528	14	542
Golf Course	212,121	0.135337	381		381	9	390
Belknap Ice Aren	246,888	0.157519	443		443	9	452
311 Program	1,016,569	0.648587	1,834		1,834	50	1,884
Information Tech	337,429	0.215285	608		608	16	624
Motor Equipment	2,943,539	1.878025	5,304		5,304	149	5,453
Facilities Mgmt	1,347,545	0.859755	2,428		2,428	67	2,495
Insurance Health	234,388	0.149543	421		421	9	430
Insurance Paymnt	774,545	0.494172	1,396		1,396	39	1,435
Engineering	3,237,771	2.065750	5,835		5,835	166	6,001
DDA	746,135	0.476046	1,344		1,344	37	1,381
TIFA	38,453	0.024534	69		69	1	70
LDFA	113,475	0.072399	204		204	4	208
Brownfield	217,993	0.139083	393		393	9	402
61st Dist Court	7,427,551	4.738897	13,385		13,385	384	13,769
Schedule .4 Total for Labor Distrib.	156,735,847	100.000000	282,512		282,512	8,230	290,742

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

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
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	312,372	0.317743	743		743		743
Executive Office	533,757	0.542934	1,268		1,268		1,268
Human Resources	887,753	0.903016	2,111		2,111		2,111
Comptroller	1,158,889	1.178814	2,754		2,754		2,754
Treasurer	809,831	0.823754	1,926		1,926	54	1,980
Fiscal Services	411,569	0.418645	979		979	26	1,005
Purchasing	267,616	0.272217	636		636	17	653
Dept of Law	1,417,639	1.442012	3,371		3,371	91	3,462
City Clerk	707,590	0.719755	1,682		1,682	47	1,729
Administrative Services	281,445	0.286284	670		670	17	687
Comm Dev Grant Admin	127,346	0.129535	302		302	7	309
City Commission	256,654	0.261067	612		612	16	628
Cable Administration	114,501	0.116470	273		273	7	280
Assessor	938,025	0.954152	2,231		2,231	62	2,293
Income Tax	766,019	0.779189	1,821		1,821	50	1,871
Planning	939,126	0.955272	2,233		2,233	62	2,295
Police	24,838,004	25.265040	59,102		59,102	2,069	61,171
Police Commun	161,601	0.164379	384		384	9	393
Fire	16,213,309	16.492062	38,554		38,554	1,154	39,708
Traffic Safety	646,726	0.657845	1,537		1,537	42	1,579
Parks & Rec	1,942,178	1.975570	4,618		4,618	130	4,748
Parks Mil Pool	376,495	0.382968	895		895	25	920
Parks Mil Other	830	0.000844	2		2		2
Community Develop	1,488,585	1.514178	3,541		3,541	98	3,639
Air Poll/Storm	294,834	0.299903	701		701	19	720
Parking Violations	242,301	0.246467	576		576	14	590
Library	4,441,081	4.517436	10,562		10,562	306	10,868
Refuse All Other	2,025,525	2.060350	4,816		4,816	134	4,950
Refuse TRP	67,262	0.068418	160		160	2	162
Major-Traffic	1,371,941	1.395529	3,262		3,262	90	3,352
Major-Storm Sewe	95,493	0.097135	227		227	5	232
Major-St&San	1,081,916	1.100517	2,571		2,571	72	2,643
Local-Storm Sewe	227,717	0.231632	539		539	14	553
Local-St&San	770,130	0.783371	1,833		1,833	51	1,884
Vital St Bonds	20,580	0.020934	48		48		48
Vital St NonBond	1,535	0.001561	4		4		4
General Cap Cont	7,792	0.007926	18		18		18
Gt CD JAG	7,121	0.007243	17		17		17
Gt CD ESG	11,401	0.011597	26		26		26
Gt CD CDBG	469,548	0.477621	1,116		1,116	30	1,146
Gt CD Home	72,935	0.074189	173		173	2	175
Gt CD OCC	188,112	0.191346	447		447	10	457
Gt CD Lead	95,414	0.097054	227		227	5	232
Gt Police	1,048,189	1.066210	2,491		2,491	69	2,560
Gt Admin Serv	1,992	0.002026	4		4		4
Gt Parks	5,527	0.005622	13		13		13
Gt Misc	14,692	0.014945	34		34		34
Veh Storage Fac	85,737	0.087211	203		203	4	207
Property Mgmt	16,710	0.016997	39		39		39
Building Inspect	1,761,367	1.791650	4,188		4,188	118	4,306
Sidewalk Repair	193,740	0.197071	460		460	10	470
Community Dispatch	2,764,717	2.812250	6,574		6,574	189	6,763

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
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
Drug Law Enforc	141,507	0.143940	335		335	8	343
Economic Develop	110,952	0.112860	264		264	7	271
Downtown Impv Dt	5,935	0.006037	13		13		13
Water Supply Sys	6,617,971	6.731753	15,739		15,739	460	16,199
Sewage Disp Sys	5,356,678	5.448775	12,738		12,738	369	13,107
Auto Parking Sys	1,559,282	1.586090	3,707		3,707	105	3,812
Cemeteries Oper	182,430	0.185566	433		433	9	442
Golf Course	169,131	0.172039	401		401	9	410
Belknap Ice Aren	218,561	0.222319	519		519	12	531
311 Program	604,385	0.614776	1,437		1,437	39	1,476
Information Tech	222,229	0.226050	528		528	14	542
Motor Equipment	1,797,753	1.828661	4,274		4,274	118	4,392
Facilities Mgmt	837,481	0.851880	1,992		1,992	55	2,047
Insurance Health	144,921	0.147413	344		344	9	353
Insurance Paymnt	478,187	0.486408	1,138		1,138	31	1,169
Engineering	2,040,201	2.075278	4,850		4,850	136	4,986
DDA	39,005	0.039676	92		92	1	93
TIFA	2,803	0.002851	7		7		7
LDFA	72,056	0.073295	171		171	2	173
Brownfield	135,565	0.137896	322		322	7	329
61st Dist Court	4,589,219	4.668121	10,914		10,914	316	11,230
Schedule .4 Total for Payroll	98,309,421	99.999640	233,792		233,792	6,834	240,626

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, 2017
Schedule .5 - Allocation Summary
For Department Comptroller**

Receiving Department	Total	General Acctng	Accts Payable	Labor Distrib.	Payroll
General Expense	25,129	18,262	5,221	903	743
Executive Office	22,938	16,093	4,095	1,482	1,268
Human Resources	39,047	26,920	7,499	2,517	2,111
Comptroller	25,858	18,611	1,188	3,305	2,754
Treasurer	31,948	21,230	6,321	2,417	1,980
Fiscal Services	14,091	9,988	1,899	1,199	1,005
Purchasing	6,612	4,686	489	784	653
Dept of Law	40,568	25,012	8,014	4,080	3,462
City Clerk	44,125	31,898	7,985	2,513	1,729
Administrative Services	15,344	12,355	1,497	805	687
Comm Dev Grant Admin	5,480	4,847	324	0	309
City Commission	5,349	3,709	202	810	628
Cable Administration	4,343	3,739	13	311	280
Assessor	17,174	9,251	2,839	2,791	2,293
Income Tax	16,131	10,030	1,969	2,261	1,871
Planning	43,535	33,771	4,700	2,769	2,295
Police	228,767	75,150	18,876	73,570	61,171
Police Commun	7,202	5,190	1,130	489	393
Fire	144,829	41,699	14,856	48,566	39,708
Traffic Safety	28,978	19,136	6,400	1,863	1,579
Parks & Rec	85,311	56,897	18,131	5,535	4,748
Parks Mil Pool	16,590	11,915	2,915	840	920
Parks Mil Other	6,063	4,474	1,585	2	2
Community Develp	50,223	37,917	4,179	4,488	3,639
Air Poll/Storm	18,139	14,694	1,823	902	720
Parking Violations	4,984	3,590	0	804	590
Economic Devlp	116	116	0	0	0
Library	124,391	80,848	22,354	10,321	10,868
Refuse All Other	87,466	65,790	10,682	6,044	4,950
Refuse TRP	5,002	4,231	405	204	162
Major-Traffic	47,241	31,327	8,493	4,069	3,352
Major-Storm Sewe	21,608	18,389	2,702	285	232
Major-St&San	24,853	13,657	5,276	3,277	2,643
Local-Traffic	992	687	305	0	0
Local-Storm Sewe	24,398	20,243	2,921	681	553
Local-St&San	17,538	9,729	3,594	2,331	1,884
Street Cap Const	2,318	1,809	508	1	0
Vital St Oper	4,255	4,216	39	0	0
Vital St Bonds	18,188	14,875	3,215	50	48
Vital St NonBond	7,258	4,969	2,281	4	4
General Cap Cont	21,148	16,334	4,781	15	18
Gt CD JAG	5,698	5,087	570	24	17
Gt CD ESG	3,472	3,231	174	41	26
Gt CD CDBG	39,869	29,554	7,375	1,794	1,146
Gt CD Home	8,605	7,082	1,089	259	175
Gt CD OCC	20,053	16,170	2,860	566	457
Gt CD Lead	10,063	8,430	1,061	340	232
Gt Police	16,727	10,407	610	3,150	2,560
Gt Fire	1,506	866	640	0	0
Gt Planning	284	191	93	0	0
Gt Admin Serv	835	613	209	9	4
Gt Parks	1,450	1,420	0	17	13

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .5 - Allocation Summary
For Department Comptroller**

Receiving Department	Total	General Acctng	Accts Payable	Labor Distrib.	Payroll
Gt Misc	5,576	5,073	413	56	34
Gt Econ Dev	469	253	216	0	0
MI Justice Train	3,276	2,303	973	0	0
Veh Storage Fac	8,314	6,317	1,544	246	207
Receivership	144	144	0	0	0
Property Mgmt	4,806	4,308	413	46	39
Building Inspect	39,668	26,453	3,656	5,253	4,306
DNR Properties	497	444	53	0	0
Sidewalk Repair	8,373	6,479	832	592	470
Community Dispatch	21,942	5,916	1,124	8,139	6,763
Transformation	717	717	0	0	0
Drug Law Enforc	16,325	12,235	3,350	397	343
Historical Comm	766	687	79	0	0
Economic Develop	8,567	6,978	988	330	271
Downtown Impv Dt	15,574	10,270	5,074	217	13
GR Bldg Auth	1,236	1,211	25	0	0
Cemetery Care	520	520	0	0	0
Water Supply Sys	234,385	151,879	46,662	19,645	16,199
Sewage Disp Sys	179,704	107,478	43,067	16,052	13,107
Auto Parking Sys	97,779	68,966	20,256	4,745	3,812
Cemeteries Oper	43,008	34,969	7,055	542	442
Golf Course	18,797	12,760	5,237	390	410
Belknap Ice Aren	2,373	1,017	373	452	531
311 Program	12,322	7,351	1,611	1,884	1,476
Information Tech	20,530	14,890	4,474	624	542
Motor Equipment	100,224	54,961	35,418	5,453	4,392
Facilities Mgmt	96,384	66,375	25,467	2,495	2,047
Insurance Health	96,356	66,974	28,599	430	353
Insurance Paymnt	61,637	44,473	14,560	1,435	1,169
Engineering	39,012	24,866	3,159	6,001	4,986
DDA	32,491	20,227	10,790	1,381	93
TIFA	10,083	6,587	3,419	70	7
LDFA	7,772	6,302	1,089	208	173
Brownfield	11,450	8,758	1,961	402	329
61st Dist Court	157,663	89,649	43,015	13,769	11,230
Bus Impv Dist.	2,035	1,225	810	0	0
Bio-Solid	5,084	3,294	1,790	0	0
All Others	10,703	7,604	3,099	0	0
Direct Bill	1,103	1,103	0	0	0
Total	2,841,757	1,783,351	527,038	290,742	240,626

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .1 - Nature and Extent of Services
For Department Treasurer

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

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

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

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

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

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

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

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

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .1 - Nature and Extent of Services
For Department Treasurer

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

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

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, 2017
Schedule .2 - Costs To Be Allocated
For Department Treasurer**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,108,123			2,108,123
Deductions:				
Payoff	-7,424			
Total Deductions:	<u>-7,424</u>			-7,424
Inbound Costs:				
Building / Equipment	25,833		25,833	
General Expense	10,311	455	10,766	
Executive Office	8,231	2,897	11,128	
Human Resources	25,366	1,309	26,675	
Comptroller	31,048	900	31,948	
Treasurer		6,622	6,622	
Fiscal Services		12,065	12,065	
Purchasing		8,570	8,570	
Dept of Law		9,612	9,612	
City Clerk		11,907	11,907	
Administrative Services		5,539	5,539	
Total Allocated Additions:	<u>100,789</u>	<u>59,876</u>	160,665	160,665
Total To Be Allocated:	<u>2,201,488</u>	<u>59,876</u>		<u>2,261,364</u>

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Total	G&A	CR Specific	CR FAMIS/Undist	MR Invoices
Wages & Benefits					
SALARIES & WAGES	664,438	0	36,617	6,575	62,807
FRINGE BENEFITS	397,521	0	21,903	3,935	37,566
Other Expense & Cost					
*Payoff	7,424	0	0	0	0
Supplies	9,281	0	511	92	877
Postage	101,955	0	0	0	0
Computer Services	159,232	0	8,774	1,576	15,047
Contract Services	65,690	0	3,620	650	6,208
Contract Serv Other	65,340	0	0	0	0
Bank Fees	92,983	0	0	0	0
Claims	13,749	0	758	136	1,299
Software	29,400	0	1,620	291	2,778
Building Rental	90,411	0	4,982	895	8,544
Other Services	45,025	0	2,481	446	4,255
Call Center	32,387	0	0	0	0
Billing & Collect	2,809	0	0	0	0
Parking Violations	344,497	0	0	0	0
Mail Services	69,464	0	0	0	0
Mail Serv Postage	(95,805)	0	0	0	0
Payment Processing	12,322	12,322	0	0	0
Departmental Total					
Expenditures Per Financial Statement	2,108,123				
Deductions					
*Total Disallowed Costs	(7,424)	0	0	0	0
Functional Cost	2,100,699	12,322	81,266	14,596	139,381
Allocation Step 1					
Inbound - Building / Equipment	25,833	0	998	185	1,712
Inbound - All Others	74,956	74,956	0	0	0
Reallocate Admin Costs		(87,278)	3,980	734	6,825
Unallocated Costs	(1,372,030)	0	0	0	0
1st Allocation	829,458	0	86,244	15,515	147,918
Allocation Step 2					
Inbound - Treasurer: MR Invoices	1,044	0	0	0	0
Inbound - All Others	58,832	58,832	0	0	0
Reallocate Admin Costs		(58,832)	2,685	488	4,598
Unallocated Costs	(37,428)	0	0	0	0
2nd Allocation	22,448	0	2,685	488	4,598
Total For Treasurer					
Schedule .3 Total	851,906	0	88,929	16,003	152,516

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Acctng Specific	General Banking	Parking Viol	Mail Services	General Gov't**
Wages & Benefits					
SALARIES & WAGES	17,790	0	6,048	38,099	496,502
FRINGE BENEFITS	10,654	0	3,617	22,778	297,068
Other Expense & Cost					
*Payoff	0	0	0	0	0
Supplies	249	0	84	532	6,936
Postage	0	0	0	0	101,955
Computer Services	4,267	0	1,449	9,124	118,995
Contract Services	1,760	0	598	3,764	49,090
Contract Serv Other	0	0	0	0	65,340
Bank Fees	0	92,983	0	0	0
Claims	368	0	125	788	10,275
Software	788	0	268	1,685	21,970
Building Rental	2,423	0	823	5,181	67,563
Other Services	1,207	0	410	2,580	33,646
Call Center	0	0	0	0	32,387
Billing & Collect	0	0	0	0	2,809
Parking Violations	0	0	344,497	0	0
Mail Services	0	0	0	69,464	0
Mail Serv Postage	0	0	0	(95,805)	0
Payment Processing	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	39,506	92,983	357,919	58,190	1,304,536
Allocation Step 1					
Inbound - Building / Equipment	4,429	0	3,939	1,038	13,532
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	1,939	0	15,701	4,137	53,962
Unallocated Costs	0	0	0	0	(1,372,030)
1st Allocation	45,874	92,983	377,559	63,365	0
Allocation Step 2					
Inbound - Treasurer: MR Invoices	0	0	0	0	1,044
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	1,308	0	10,581	2,788	36,384
Unallocated Costs	0	0	0	0	(37,428)
2nd Allocation	1,308	0	10,581	2,788	0
Total For Treasurer					
Schedule .3 Total	47,182	92,983	388,140	66,153	0

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
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	71	0.860606	742		742	21	763
City Clerk	3,238	39.248485	33,849		33,849	1,052	34,901
Income Tax	516	6.254545	5,392		5,392	158	5,550
Gt CD CDBG	3,347	40.569697	34,992		34,992	1,119	36,111
Cemeteries Oper	771	9.345455	8,062		8,062	242	8,304
All Others	307	3.721212	3,207		3,207	93	3,300
Schedule .4 Total for CR Specific	8,250	100.000000	86,244		86,244	2,685	88,929

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, 2017
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - CR FAMIS/Undist

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	13	0.289920	45		45		45
Treasurer	2	0.044603	7		7		7
Fiscal Services	2	0.044603	7		7		7
City Clerk	1	0.022302	3		3		3
Administrative Services	8	0.178412	26		26		26
Police	514	11.462979	1,777		1,777	51	1,828
Fire	15	0.334523	52		52		52
Traffic Safety	75	1.672614	259		259	8	267
Parks & Rec	225	5.017841	777		777	22	799
Air Poll/Storm	7	0.156111	23		23		23
Parking Violations	2	0.044603	7		7		7
Refuse All Other	23	0.512935	79		79	1	80
Major-Traffic	132	2.943800	456		456	13	469
Major-Storm Sewe	6	0.133809	20		20		20
Major-St&San	15	0.334523	52		52		52
Local-Traffic	42	0.936664	146		146	4	150
Local-Storm Sewe	6	0.133809	20		20		20
Street Cap Const	8	0.178412	26		26		26
Vital St NonBond	1	0.022302	3		3		3
General Cap Cont	8	0.178412	26		26		26
Gt Police	1	0.022302	3		3		3
Building Inspect	7	0.156111	23		23		23
Community Dispatch	6	0.133809	20		20		20
Economic Develop	11	0.245317	38		38		38
Water Supply Sys	265	5.909902	916		916	28	944
Sewage Disp Sys	12	0.267618	41		41		41
Auto Parking Sys	2,984	66.547721	10,346		10,346	360	10,706
Cemeteries Oper	1	0.022302	3		3		3
Golf Course	19	0.423729	65		65		65
Motor Equipment	14	0.312221	49		49		49
Facilities Mgmt	1	0.022302	3		3		3
Insurance Paymnt	4	0.089206	13		13		13
Engineering	29	0.646744	100		100	1	101
LDFA	1	0.022302	3		3		3
Brownfield	3	0.066905	10		10		10
61st Dist Court	5	0.111508	16		16		16
All Others	16	0.356824	55		55		55
Schedule .4 Total for CR FAMIS/Undist	4,484	100.000000	15,515		15,515	488	16,003

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, 2017
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	265	0.705932	1,044		1,044		1,044
Assessor	251	0.668638	987		987	28	1,015
Planning	1,577	4.200964	6,211		6,211	186	6,397
Fire	3,964	10.559685	15,620		15,620	485	16,105
Traffic Safety	54	0.143850	211		211	6	217
Community Develop	10,398	27.699193	40,972		40,972	1,287	42,259
Air Poll/Storm	431	1.148139	1,696		1,696	48	1,744
Refuse All Other	527	1.403873	2,075		2,075	59	2,134
Refuse TRP	330	0.879086	1,298		1,298	38	1,336
Major-Traffic	131	0.348970	515		515	13	528
Local-Traffic	174	0.463518	685		685	19	704
Building Inspect	17,343	46.199952	68,359		68,359	2,196	70,555
Sidewalk Repair	254	0.676630	1,000		1,000	28	1,028
Downtown Impv Dt	54	0.143850	211		211	6	217
Water Supply Sys	1,121	2.986228	4,416		4,416	128	4,544
Sewage Disp Sys	248	0.660646	976		976	28	1,004
Auto Parking Sys	13	0.034631	51		51		51
Facilities Mgmt	91	0.242415	359		359	11	370
Insurance Health	13	0.034631	51		51		51
Engineering	248	0.660646	976		976	28	1,004
Brownfield	38	0.101228	150		150	4	154
Bus Impv Dist.	14	0.037295	55		55		55
Schedule .4 Total for MR Invoices	37,539	100.000000	147,918		147,918	4,598	152,516

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, 2017
Schedule .4 - Detail Activity Allocations
For Department Treasurer**

Activity - Acctng Specific

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Refuse All Other	5,968	33.546936	15,390		15,390	434	15,824
Water Supply Sys	11,822	66.453064	30,484		30,484	874	31,358
Schedule .4 Total for Acctng Specific	17,790	100.000000	45,874		45,874	1,308	47,182

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, 2017
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	1,010	0.807845	751		751		751
Executive Office	975	0.779850	725		725		725
Human Resources	1,564	1.250960	1,163		1,163		1,163
Comptroller	2,657	2.125192	1,976		1,976		1,976
Treasurer	4,326	3.460136	3,217		3,217		3,217
Fiscal Services	609	0.487106	453		453		453
Purchasing	281	0.224757	209		209		209
Dept of Law	1,253	1.002208	932		932		932
City Clerk	2,385	1.907634	1,774		1,774		1,774
Administrative Services	775	0.619881	576		576		576
Comm Dev Grant Admin	327	0.261550	243		243		243
City Commission	257	0.205561	191		191		191
Cable Administration	239	0.191163	178		178		178
Assessor	578	0.462311	430		430		430
Income Tax	920	0.735859	684		684		684
Planning	2,548	2.038009	1,895		1,895		1,895
Police	5,212	4.168800	3,876		3,876		3,876
Police Commun	275	0.219958	205		205		205
Fire	2,706	2.164384	2,013		2,013		2,013
Traffic Safety	1,269	1.015005	944		944		944
Parks & Rec	3,810	3.047415	2,834		2,834		2,834
Parks Mil Pool	675	0.539896	502		502		502
Parks Mil Other	694	0.555093	516		516		516
Community Develop	4,408	3.525723	3,278		3,278		3,278
Air Poll/Storm	1,042	0.833440	775		775		775
Parking Violations	230	0.183965	171		171		171
Economic Devlp	8	0.006399	6		6		6
Library	5,490	4.391157	4,083		4,083		4,083
Refuse All Other	5,629	4.502336	4,186		4,186		4,186
Refuse TRP	587	0.469510	437		437		437
Major-Traffic	2,102	1.681277	1,563		1,563		1,563
Major-Storm Sewe	1,142	0.913425	849		849		849
Major-St&San	866	0.692667	644		644		644
Local-Traffic	76	0.060788	57		57		57
Local-Storm Sewe	1,247	0.997408	927		927		927
Local-St&San	626	0.500704	466		466		466
Street Cap Const	127	0.101580	94		94		94
Vital St Oper	484	0.387126	360		360		360
Vital St Bonds	816	0.652675	607		607		607
Vital St NonBond	302	0.241554	225		225		225
General Cap Cont	1,660	1.327745	1,235		1,235		1,235
Gt CD JAG	243	0.194363	181		181		181
Gt CD ESG	208	0.166368	155		155		155
Gt CD CDBG	1,444	1.154978	1,074		1,074		1,074
Gt CD Home	405	0.323938	301		301		301
Gt CD OCC	996	0.796647	741		741		741
Gt CD Lead	484	0.387126	360		360		360
Gt Police	619	0.495105	460		460		460
Gt Fire	51	0.040792	38		38		38
Gt Planning	12	0.009598	9		9		9
Gt Admin Serv	25	0.019996	19		19		19
Gt Parks	89	0.071186	66		66		66

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
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 Misc	280	0.223957	208		208		208
Gt Econ Dev	19	0.015197	14		14		14
MI Justice Train	70	0.055989	52		52		52
Veh Storage Fac	576	0.460712	428		428		428
Receivership	1	0.000800	1		1		1
Property Mgmt	262	0.209560	195		195		195
Building Inspect	2,712	2.169184	2,017		2,017		2,017
DNR Properties	18	0.014397	13		13		13
Sidewalk Repair	554	0.443115	412		412		412
Community Dispatch	356	0.284745	265		265		265
Transformation	72	0.057589	54		54		54
Drug Law Enforc	880	0.703865	654		654		654
Historical Comm	12	0.009598	9		9		9
Economic Develop	450	0.359931	335		335		335
Downtown Impv Dt	621	0.496705	462		462		462
GR Bldg Auth	62	0.049590	46		46		46
Cemetery Care	97	0.077585	72		72		72
Water Supply Sys	9,870	7.894483	7,339		7,339		7,339
Sewage Disp Sys	6,786	5.427758	5,047		5,047		5,047
Auto Parking Sys	7,492	5.992449	5,572		5,572		5,572
Cemeteries Oper	2,355	1.883638	1,751		1,751		1,751
Golf Course	1,023	0.818243	761		761		761
Belknap Ice Aren	47	0.037593	35		35		35
311 Program	453	0.362330	337		337		337
Information Tech	874	0.699066	650		650		650
Motor Equipment	2,972	2.377144	2,210		2,210		2,210
Facilities Mgmt	3,938	3.149795	2,929		2,929		2,929
Insurance Health	2,432	1.945227	1,809		1,809		1,809
Insurance Paymnt	1,940	1.551702	1,443		1,443		1,443
Engineering	1,814	1.450921	1,349		1,349		1,349
DDA	1,246	0.996609	927		927		927
TIFA	403	0.322338	300		300		300
LDFA	381	0.304741	283		283		283
Brownfield	488	0.390325	363		363		363
61st Dist Court	5,677	4.540728	4,222		4,222		4,222
Bus Impv Dist.	114	0.091182	85		85		85
Bio-Solid	146	0.116778	109		109		109
All Others	768	0.614282	571		571		571
Schedule .4 Total for General Banking	125,024	100.000000	92,983		92,983	0	92,983

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, 2017
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	377,559		377,559	10,581	388,140
Schedule .4 Total for Parking Viol	100	100.000000	377,559		377,559	10,581	388,140

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, 2017
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	6,937	1.661000	1,052		1,052		1,052
Executive Office	1,017	0.243511	154		154		154
Human Resources	7,177	1.718466	1,087		1,087		1,087
Comptroller	42,986	10.292596	6,522		6,522		6,522
Treasurer	15,525	3.717316	2,354		2,354		2,354
Fiscal Services	37	0.008859	5		5		5
Purchasing	302	0.072311	45		45		45
Dept of Law	948	0.226990	143		143	7	150
City Clerk	31,360	7.508859	4,755		4,755	245	5,000
Administrative Services	274	0.065607	41		41		41
Assessor	9,404	2.251700	1,425		1,425	69	1,494
Income Tax	102,283	24.490709	15,543		15,543	919	16,462
Planning	64,169	15.364668	9,738		9,738	514	10,252
Police	11,314	2.709032	1,714		1,714	83	1,797
Fire	9,243	2.213150	1,401		1,401	68	1,469
Parks & Rec	11,037	2.642707	1,672		1,672	81	1,753
Community Develp	43,480	10.410880	6,597		6,597	351	6,948
Economic Devlp	1,431	0.342640	217		217	11	228
Library	9,755	2.335744	1,478		1,478	72	1,550
Major-Traffic	504	0.120678	76		76	4	80
Local-Traffic	4,465	1.069103	676		676	32	708
Gt CD OCC	22	0.005268	3		3		3
Building Inspect	25,520	6.110526	3,870		3,870	197	4,067
Sidewalk Repair	397	0.095058	59		59	1	60
Water Supply Sys	2,063	0.493966	312		312	15	327
Sewage Disp Sys	1,650	0.395077	250		250	13	263
Auto Parking Sys	13,706	3.281774	2,078		2,078	102	2,180
Information Tech	4	0.000958	1		1		1
Motor Equipment	18	0.004310	3		3		3
Engineering	611	0.146298	94		94	4	98
Schedule .4 Total for Mail Services	417,639	99.999761	63,365		63,365	2,788	66,153

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, 2017
Schedule .5 - Allocation Summary
For Department Treasurer**

Receiving Department	Total	CR Specific	CR FAMIS/Undist	MR Invoices	Acctng Specific
General Expense	1,848	0	45	0	0
Executive Office	879	0	0	0	0
Human Resources	2,250	0	0	0	0
Comptroller	8,498	0	0	0	0
Treasurer	6,622	0	7	1,044	0
Fiscal Services	465	0	7	0	0
Purchasing	254	0	0	0	0
Dept of Law	1,845	763	0	0	0
City Clerk	41,678	34,901	3	0	0
Administrative Services	643	0	26	0	0
Comm Dev Grant Admin	243	0	0	0	0
City Commission	191	0	0	0	0
Cable Administration	178	0	0	0	0
Assessor	2,939	0	0	1,015	0
Income Tax	22,696	5,550	0	0	0
Planning	18,544	0	0	6,397	0
Police	7,501	0	1,828	0	0
Police Commun	205	0	0	0	0
Fire	19,639	0	52	16,105	0
Traffic Safety	1,428	0	267	217	0
Parks & Rec	5,386	0	799	0	0
Parks Mil Pool	502	0	0	0	0
Parks Mil Other	516	0	0	0	0
Community Develp	52,485	0	0	42,259	0
Air Poll/Storm	2,542	0	23	1,744	0
Parking Violations	388,318	0	7	0	0
Economic Devlp	234	0	0	0	0
Library	5,633	0	0	0	0
Refuse All Other	22,224	0	80	2,134	15,824
Refuse TRP	1,773	0	0	1,336	0
Major-Traffic	2,640	0	469	528	0
Major-Storm Sewe	869	0	20	0	0
Major-St&San	696	0	52	0	0
Local-Traffic	1,619	0	150	704	0
Local-Storm Sewe	947	0	20	0	0
Local-St&San	466	0	0	0	0
Street Cap Const	120	0	26	0	0
Vital St Oper	360	0	0	0	0
Vital St Bonds	607	0	0	0	0
Vital St NonBond	228	0	3	0	0
General Cap Cont	1,261	0	26	0	0
Gt CD JAG	181	0	0	0	0
Gt CD ESG	155	0	0	0	0
Gt CD CDBG	37,185	36,111	0	0	0
Gt CD Home	301	0	0	0	0
Gt CD OCC	744	0	0	0	0
Gt CD Lead	360	0	0	0	0
Gt Police	463	0	3	0	0
Gt Fire	38	0	0	0	0
Gt Planning	9	0	0	0	0
Gt Admin Serv	19	0	0	0	0
Gt Parks	66	0	0	0	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	CR Specific	CR FAMIS/Undist	MR Invoices	Acctng Specific
Gt Misc	208	0	0	0	0
Gt Econ Dev	14	0	0	0	0
MI Justice Train	52	0	0	0	0
Veh Storage Fac	428	0	0	0	0
Receivership	1	0	0	0	0
Property Mgmt	195	0	0	0	0
Building Inspect	76,662	0	23	70,555	0
DNR Properties	13	0	0	0	0
Sidewalk Repair	1,500	0	0	1,028	0
Community Dispatch	285	0	20	0	0
Transformation	54	0	0	0	0
Drug Law Enforc	654	0	0	0	0
Historical Comm	9	0	0	0	0
Economic Develop	373	0	38	0	0
Downtown Impv Dt	679	0	0	217	0
GR Bldg Auth	46	0	0	0	0
Cemetery Care	72	0	0	0	0
Water Supply Sys	44,512	0	944	4,544	31,358
Sewage Disp Sys	6,355	0	41	1,004	0
Auto Parking Sys	18,509	0	10,706	51	0
Cemeteries Oper	10,058	8,304	3	0	0
Golf Course	826	0	65	0	0
Belknap Ice Aren	35	0	0	0	0
311 Program	337	0	0	0	0
Information Tech	651	0	0	0	0
Motor Equipment	2,262	0	49	0	0
Facilities Mgmt	3,302	0	3	370	0
Insurance Health	1,860	0	0	51	0
Insurance Paymnt	1,456	0	13	0	0
Engineering	2,552	0	101	1,004	0
DDA	927	0	0	0	0
TIFA	300	0	0	0	0
LDFA	286	0	3	0	0
Brownfield	527	0	10	154	0
61st Dist Court	4,238	0	16	0	0
Bus Impv Dist.	140	0	0	55	0
Bio-Solid	109	0	0	0	0
All Others	3,926	3,300	55	0	0
Direct Bill	0	0	0	0	0
Total	851,906	88,929	16,003	152,516	47,182

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	General Banking	Parking Viol	Mail Services
General Expense	751	0	1,052
Executive Office	725	0	154
Human Resources	1,163	0	1,087
Comptroller	1,976	0	6,522
Treasurer	3,217	0	2,354
Fiscal Services	453	0	5
Purchasing	209	0	45
Dept of Law	932	0	150
City Clerk	1,774	0	5,000
Administrative Services	576	0	41
Comm Dev Grant Admin	243	0	0
City Commission	191	0	0
Cable Administration	178	0	0
Assessor	430	0	1,494
Income Tax	684	0	16,462
Planning	1,895	0	10,252
Police	3,876	0	1,797
Police Commun	205	0	0
Fire	2,013	0	1,469
Traffic Safety	944	0	0
Parks & Rec	2,834	0	1,753
Parks Mil Pool	502	0	0
Parks Mil Other	516	0	0
Community Develp	3,278	0	6,948
Air Poll/Storm	775	0	0
Parking Violations	171	388,140	0
Economic Devlp	6	0	228
Library	4,083	0	1,550
Refuse All Other	4,186	0	0
Refuse TRP	437	0	0
Major-Traffic	1,563	0	80
Major-Storm Sewe	849	0	0
Major-St&San	644	0	0
Local-Traffic	57	0	708
Local-Storm Sewe	927	0	0
Local-St&San	466	0	0
Street Cap Const	94	0	0
Vital St Oper	360	0	0
Vital St Bonds	607	0	0
Vital St NonBond	225	0	0
General Cap Cont	1,235	0	0
Gt CD JAG	181	0	0
Gt CD ESG	155	0	0
Gt CD CDBG	1,074	0	0
Gt CD Home	301	0	0
Gt CD OCC	741	0	3
Gt CD Lead	360	0	0
Gt Police	460	0	0
Gt Fire	38	0	0
Gt Planning	9	0	0
Gt Admin Serv	19	0	0
Gt Parks	66	0	0

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .5 - Allocation Summary
For Department Treasurer**

Receiving Department	General Banking	Parking Viol	Mail Services
Gt Misc	208	0	0
Gt Econ Dev	14	0	0
MI Justice Train	52	0	0
Veh Storage Fac	428	0	0
Receivership	1	0	0
Property Mgmt	195	0	0
Building Inspect	2,017	0	4,067
DNR Properties	13	0	0
Sidewalk Repair	412	0	60
Community Dispatch	265	0	0
Transformation	54	0	0
Drug Law Enforc	654	0	0
Historical Comm	9	0	0
Economic Develop	335	0	0
Downtown Impv Dt	462	0	0
GR Bldg Auth	46	0	0
Cemetery Care	72	0	0
Water Supply Sys	7,339	0	327
Sewage Disp Sys	5,047	0	263
Auto Parking Sys	5,572	0	2,180
Cemeteries Oper	1,751	0	0
Golf Course	761	0	0
Belknap Ice Aren	35	0	0
311 Program	337	0	0
Information Tech	650	0	1
Motor Equipment	2,210	0	3
Facilities Mgmt	2,929	0	0
Insurance Health	1,809	0	0
Insurance Paymnt	1,443	0	0
Engineering	1,349	0	98
DDA	927	0	0
TIFA	300	0	0
LDFA	283	0	0
Brownfield	363	0	0
61st Dist Court	4,222	0	0
Bus Impv Dist.	85	0	0
Bio-Solid	109	0	0
All Others	571	0	0
Direct Bill	0	0	0
Total	92,983	388,140	66,153

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .1 - Nature and Extent of Services
For Department Fiscal Services

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

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

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

Retirement / OPEB – costs associated with benefits consulting services provided by Gabriel Roeder Smith & Company have been separated between Retirement and OPEB. The costs of each activity have been allocated based on the dollar amount of Retirement and OPEB services by department.

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

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .2 - Costs To Be Allocated
For Department Fiscal Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,193,699			1,193,699
Deductions:				
Vac Payoff	-2,451			
Total Deductions:	-2,451			-2,451
Cost Adjustments:				
Misc Reimbursement	-301			
Total Departmental Cost Adjustments:	-301			-301
Inbound Costs:				
Building / Equipment	9,583		9,583	
General Expense	4,499	237	4,736	
Executive Office	4,086	1,435	5,521	
Human Resources	12,593	644	13,237	
Comptroller	13,700	391	14,091	
Treasurer	465		465	
Fiscal Services		5,433	5,433	
Purchasing		2,720	2,720	
Dept of Law		44,505	44,505	
City Clerk		4,868	4,868	
Administrative Services		2,747	2,747	
Total Allocated Additions:	44,926	62,980	107,906	107,906
Total To Be Allocated:	1,235,873	62,980		1,298,853

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Fiscal Services**

	Total	G&A	Budgeting	Financial Plan	Retirement
Wages & Benefits					
SALARIES & WAGES	409,292	62,589	183,204	163,499	0
FRINGE BENEFITS	235,861	35,836	106,409	93,616	0
Other Expense & Cost					
*Vac Payoff	2,451	0	0	0	0
Supplies	30,774	8,512	26	22,236	0
Travel	1,875	0	1,125	750	0
Other Services	56,460	7,174	30,545	18,741	0
Computer Services	297,785	9,764	262,515	25,506	0
Contract Services	114,965	8,960	0	23,500	36,055
Telephone	578	142	65	371	0
Equipment Costs	2,989	400	1,545	1,044	0
Building Expense	40,669	6,127	18,537	16,005	0
Departmental Total					
Expenditures Per Financial Statement	1,193,699				
Deductions					
*Total Disallowed Costs	(2,451)	0	0	0	0
Cost Adjustments					
Misc Reimbursement	(301)	(301)	0	0	0
Functional Cost					
Functional Cost	1,190,947	139,203	603,971	365,268	36,055
Allocation Step 1					
Inbound - All Others	44,926	6,866	20,118	17,942	0
Reallocate Admin Costs		(146,069)	77,184	68,885	0
Unallocated Costs	(18,467)	0	0	0	0
1st Allocation	1,217,406	0	701,273	452,095	36,055
Allocation Step 2					
Inbound - All Others	62,980	9,606	28,225	25,149	0
Reallocate Admin Costs		(9,606)	5,082	4,524	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	62,980	0	33,307	29,673	0
Total For Fiscal Services					
Schedule .3 Total	1,280,386	0	734,580	481,768	36,055

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Fiscal Services**

	OPEB	General Gov't**
<hr/>		
Wages & Benefits		
----- SALARIES & WAGES	0	0
FRINGE BENEFITS	0	0
Other Expense & Cost		
----- *Vac Payoff	0	0
Supplies	0	0
Travel	0	0
Other Services	0	0
Computer Services	0	0
Contract Services	27,983	18,467
Telephone	0	0
Equipment Costs	0	0
Building Expense	0	0
Departmental Total		
----- Expenditures Per Financial Statement		
Deductions		
----- *Total Disallowed Costs	0	0
Cost Adjustments		
----- Misc Reimbursement	0	0
Functional Cost	27,983	18,467
Allocation Step 1		
----- Inbound - All Others	0	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	(18,467)
1st Allocation	27,983	0
Allocation Step 2		
----- Inbound - All Others	0	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	0
2nd Allocation	0	0
Total For Fiscal Services		
----- Schedule .3 Total	27,983	0

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
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	86	0.990441	6,946		6,946		6,946
Executive Office	58	0.667972	4,681		4,681		4,681
Human Resources	86	0.990441	6,946		6,946		6,946
Comptroller	67	0.771623	5,410		5,410		5,410
Treasurer	108	1.243810	8,720		8,720		8,720
Fiscal Services	44	0.506737	3,552		3,552		3,552
Purchasing	22	0.253369	1,776		1,776	84	1,860
Dept of Law	63	0.725556	5,087		5,087	246	5,333
City Clerk	133	1.531729	10,739		10,739	523	11,262
Administrative Services	55	0.633422	4,439		4,439	215	4,654
Comm Dev Grant Admin	23	0.264885	1,858		1,858	88	1,946
City Commission	14	0.161235	1,132		1,132	53	1,185
Cable Administration	12	0.138201	968		968	44	1,012
Assessor	35	0.403086	2,823		2,823	132	2,955
Income Tax	33	0.380053	2,664		2,664	126	2,790
Planning	121	1.393528	9,771		9,771	479	10,250
Police	330	3.800530	26,650		26,650	1,325	27,975
Police Commun	19	0.218818	1,533		1,533	71	1,604
Fire	131	1.508695	10,578		10,578	516	11,094
Traffic Safety	88	1.013475	7,104		7,104	344	7,448
Parks & Rec	246	2.833122	19,865		19,865	988	20,853
Parks Mil Pool	47	0.541288	3,793		3,793	182	3,975
Parks Mil Other	30	0.345503	2,422		2,422	115	2,537
Community Develop	138	1.589312	11,142		11,142	544	11,686
Air Poll/Storm	73	0.840723	5,894		5,894	285	6,179
Parking Violations	15	0.172751	1,210		1,210	56	1,266
Library	324	3.731429	26,167		26,167	1,300	27,467
Refuse All Other	278	3.201658	22,452		22,452	1,117	23,569
Refuse TRP	16	0.184268	1,292		1,292	62	1,354
Major-Traffic	153	1.762064	12,354		12,354	604	12,958
Major-Storm Sewe	144	1.658413	11,626		11,626	569	12,195
Major-St&San	81	0.932857	6,539		6,539	317	6,856
Local-Traffic	6	0.069101	484		484	21	505
Local-Storm Sewe	138	1.589312	11,142		11,142	544	11,686
Local-St&San	38	0.437637	3,067		3,067	145	3,212
Street Cap Const	51	0.587355	4,116		4,116	199	4,315
Vital St Oper	15	0.172751	1,210		1,210	56	1,266
Vital St Bonds	495	5.700795	39,978		39,978	1,990	41,968
Vital St NonBond	172	1.980882	13,891		13,891	683	14,574
General Cap Cont	341	3.927214	27,538		27,538	1,366	28,904
Gt CD JAG	36	0.414603	2,905		2,905	137	3,042
Gt CD ESG	31	0.357019	2,502		2,502	119	2,621
Gt CD CDBG	250	2.879189	20,189		20,189	1,003	21,192
Gt CD Home	92	1.059542	7,427		7,427	362	7,789
Gt CD OCC	160	1.842681	12,919		12,919	634	13,553
Gt CD Lead	61	0.702522	4,924		4,924	236	5,160
Gt Police	83	0.955891	6,699		6,699	326	7,025
Gt Fire	10	0.115168	806		806	37	843
Gt Planning	5	0.057584	402		402	17	419
Gt Admin Serv	14	0.161235	1,132		1,132	53	1,185
Gt Parks	10	0.115168	806		806	37	843
Gt Misc	35	0.403086	2,823		2,823	132	2,955

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Fiscal Services**

Activity - Budgeting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Gt Econ Dev	5	0.057584	402		402	17	419
MI Justice Train	6	0.069101	484		484	21	505
Veh Storage Fac	31	0.357019	2,502		2,502	119	2,621
Receivership	4	0.046067	322		322	15	337
Property Mgmt	25	0.287919	2,018		2,018	95	2,113
Building Inspect	146	1.681447	11,787		11,787	578	12,365
DNR Properties	5	0.057584	402		402	17	419
Sidewalk Repair	38	0.437637	3,067		3,067	145	3,212
Community Dispatch	32	0.368536	2,583		2,583	121	2,704
Transformation	10	0.115168	806		806	37	843
Drug Law Enforc	74	0.852240	5,975		5,975	290	6,265
Historical Comm	12	0.138201	968		968	44	1,012
Economic Develop	42	0.483704	3,392		3,392	163	3,555
Downtown Impv Dt	62	0.714039	5,007		5,007	243	5,250
GR Bldg Auth	38	0.437637	3,067		3,067	145	3,212
Cemetery Care	15	0.172751	1,210		1,210	56	1,266
Water Supply Sys	817	9.409190	66,139		66,139	3,968	70,107
Sewage Disp Sys	510	5.873546	41,189		41,189	2,051	43,240
Auto Parking Sys	307	3.535644	24,793		24,793	1,231	26,024
Cemeteries Oper	195	2.245768	15,749		15,749	776	16,525
Golf Course	66	0.760106	5,328		5,328	258	5,586
Belknap Ice Aren	28	0.322469	2,259		2,259	108	2,367
311 Program	43	0.495221	3,471		3,471	167	3,638
Information Tech	79	0.909824	6,377		6,377	311	6,688
Motor Equipment	122	1.405044	9,850		9,850	482	10,332
Facilities Mgmt	234	2.694921	18,899		18,899	939	19,838
Insurance Health	35	0.403086	2,823		2,823	132	2,955
Insurance Paymnt	77	0.886790	6,217		6,217	303	6,520
Engineering	83	0.955891	6,699		6,699	326	7,025
DDA	138	1.589312	11,142		11,142	544	11,686
TIFA	40	0.460670	3,229		3,229	155	3,384
LDFA	44	0.506737	3,552		3,552	171	3,723
Brownfield	52	0.598871	4,197		4,197	202	4,399
61st Dist Court	123	1.416561	9,933		9,933	486	10,419
Bus Impv Dist.	14	0.161235	1,132		1,132	53	1,185
All Others	15	0.172751	1,210		1,210	56	1,266
Schedule .4 Total for Budgeting	8,683	100.000000	701,273		701,273	33,307	734,580

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, 2017
Schedule .4 - Detail Activity Allocations
For Department Fiscal Services**

Activity - Financial Plan

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	2,154,128	0.646595	2,920		2,920		2,920
Executive Office	1,416,972	0.425326	1,922		1,922		1,922
Human Resources	2,924,325	0.877782	3,967		3,967		3,967
Comptroller	2,717,325	0.815648	3,685		3,685		3,685
Treasurer	2,108,123	0.632786	2,857		2,857		2,857
Fiscal Services	1,193,699	0.358307	1,618		1,618		1,618
Purchasing	575,183	0.172650	781		781	49	830
Dept of Law	2,522,369	0.757129	3,420		3,420	224	3,644
City Clerk	2,117,632	0.635640	2,870		2,870	189	3,059
Administrative Services	630,079	0.189128	854		854	55	909
City Commission	460,854	0.138333	622		622	38	660
Cable Administration	208,851	0.062690	282		282	17	299
Assessor	1,996,862	0.599389	2,707		2,707	178	2,885
Income Tax	2,310,014	0.693387	3,132		3,132	205	3,337
Planning	1,909,658	0.573214	2,588		2,588	169	2,757
Police	48,316,942	14.503087	65,692		65,692	4,930	70,622
Police Commun	413,862	0.124227	561		561	35	596
Fire	28,658,312	8.602242	38,888		38,888	2,643	41,531
Traffic Safety	4,534,754	1.361178	6,151		6,151	407	6,558
Parks & Rec	6,341,058	1.903368	8,601		8,601	573	9,174
Parks Mil Pool	656,426	0.197037	891		891	56	947
Parks Mil Other	1,731,812	0.519831	2,349		2,349	153	2,502
Community Develop	3,140,112	0.942554	4,260		4,260	282	4,542
Air Poll/Storm	643,120	0.193043	872		872	56	928
Parking Violations	463,802	0.139217	627		627	38	665
Library	9,115,308	2.736103	12,367		12,367	832	13,199
Refuse All Other	9,812,568	2.945396	13,316		13,316	898	14,214
Refuse TRP	334,099	0.100285	453		453	27	480
Major-Traffic	4,800,657	1.440993	6,513		6,513	433	6,946
Major-Storm Sewe	380,479	0.114207	515		515	32	547
Major-St&San	5,815,654	1.745660	7,890		7,890	525	8,415
Local-Traffic	46,676	0.014011	63		63	2	65
Local-Storm Sewe	797,023	0.239239	1,081		1,081	70	1,151
Local-St&San	3,039,987	0.912500	4,122		4,122	273	4,395
Street Cap Const	1,598	0.000480	2		2		2
Vital St Bonds	28,164	0.008454	37		37	1	38
Vital St NonBond	2,335	0.000701	3		3		3
General Cap Cont	2,949,656	0.885386	4,001		4,001	262	4,263
Gt CD JAG	201,817	0.060579	273		273	17	290
Gt CD ESG	250,679	0.075245	340		340	20	360
Gt CD CDBG	3,897,157	1.169793	5,287		5,287	348	5,635
Gt CD Home	1,520,180	0.456306	2,060		2,060	132	2,192
Gt CD OCC	583,792	0.175234	793		793	51	844
Gt CD Lead	313,587	0.094128	426		426	25	451
Gt Police	1,991,434	0.597760	2,700		2,700	177	2,877
Gt Fire	422,496	0.126819	571		571	35	606
Gt Planning	30,996	0.009304	40		40	2	42
Gt Admin Serv	14,918	0.004478	19		19	1	20
Gt Parks	89,588	0.026891	119		119	7	126
Gt Misc	400,687	0.120272	542		542	34	576
Gt Econ Dev	40,097	0.012036	54		54	2	56
MI Justice Train	54,659	0.016407	74		74	4	78

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
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
Veh Storage Fac	507,047	0.152198	686		686	44	730
Property Mgmt	349,295	0.104846	474		474	27	501
Building Inspect	3,570,950	1.071877	4,842		4,842	320	5,162
DNR Properties	112,636	0.033809	152		152	8	160
Sidewalk Repair	1,467,832	0.440593	1,989		1,989	129	2,118
Community Dispatch	4,732,777	1.420617	6,422		6,422	429	6,851
Drug Law Enforc	785,362	0.235739	1,066		1,066	67	1,133
Historical Comm	6,001	0.001801	8		8		8
Economic Develop	293,669	0.088149	398		398	23	421
Downtown Impv Dt	839,449	0.251974	1,137		1,137	73	1,210
Water Supply Sys	27,566,322	8.274464	37,409		37,409	2,542	39,951
Sewage Disp Sys	25,961,742	7.792824	35,230		35,230	2,394	37,624
Auto Parking Sys	10,364,625	3.111105	14,063		14,063	951	15,014
Cemeteries Oper	1,021,225	0.306537	1,386		1,386	90	1,476
Golf Course	920,456	0.276289	1,249		1,249	82	1,331
Belknap Ice Aren	701,579	0.210590	950		950	62	1,012
311 Program	2,068,861	0.621001	2,806		2,806	186	2,992
Information Tech	7,238,250	2.172674	9,819		9,819	653	10,472
Motor Equipment	12,563,126	3.771019	17,049		17,049	1,155	18,204
Facilities Mgmt	5,735,360	1.721558	7,780		7,780	517	8,297
Insurance Health	23,238,948	6.975535	31,532		31,532	2,144	33,676
Insurance Paymnt	4,844,791	1.454240	6,573		6,573	437	7,010
Engineering	5,688,630	1.707532	7,718		7,718	514	8,232
DDA	4,457,079	1.337862	6,045		6,045	401	6,446
TIFA	154,653	0.046422	208		208	11	219
LDFA	1,351,236	0.405595	1,833		1,833	119	1,952
Brownfield	3,177,267	0.953707	4,311		4,311	285	4,596
61st Dist Court	16,258,346	4.880198	22,063		22,063	1,496	23,559
Bus Impv Dist.	89,250	0.026790	119		119	7	126
Schedule .4 Total for Financial Plan	333,149,329	100.000000	452,095		452,095	29,673	481,768

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, 2017
Schedule .4 - Detail Activity Allocations
For Department Fiscal Services**

Activity - Retirement

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	75,530	0.352404	127		127		127
Executive Office	122,339	0.570803	206		206		206
Human Resources	192,056	0.896084	323		323		323
Comptroller	258,861	1.207779	435		435		435
Treasurer	178,968	0.835019	301		301		301
Fiscal Services	96,018	0.447995	162		162		162
Purchasing	62,518	0.291693	105		105		105
Dept of Law	316,805	1.478131	533		533		533
City Clerk	134,461	0.627361	226		226		226
Administrative Services	58,843	0.274546	99		99		99
Comm Dev Grant Admin	30,226	0.141027	51		51		51
City Commission	47,504	0.221642	80		80		80
Cable Administration	21,217	0.098993	36		36		36
Assessor	217,960	1.016946	367		367		367
Income Tax	162,096	0.756299	273		273		273
Planning	219,686	1.024999	370		370		370
Police	5,605,269	26.152754	9,432		9,432		9,432
Police Commun	38,155	0.178021	64		64		64
Fire	3,685,466	17.195443	6,200		6,200		6,200
Traffic Safety	130,845	0.610489	220		220		220
Parks & Rec	357,392	1.667500	601		601		601
Parks Mil Pool	14,599	0.068115	25		25		25
Community Develop	336,702	1.570966	566		566		566
Air Poll/Storm	69,523	0.324377	117		117		117
Parking Violations	55,592	0.259378	94		94		94
Library	660,814	3.083189	1,112		1,112		1,112
Refuse All Other	417,548	1.948172	702		702		702
Refuse TRP	15,944	0.074391	27		27		27
Major-Traffic	295,004	1.376413	496		496		496
Major-Storm Sewe	20,829	0.097183	35		35		35
Major-St&San	226,119	1.055014	380		380		380
Local-Storm Sewe	50,448	0.235377	85		85		85
Local-St&San	163,843	0.764450	276		276		276
Vital St Bonds	2,541	0.011856	4		4		4
Gt CD JAG	1,655	0.007722	3		3		3
Gt CD ESG	2,647	0.012350	4		4		4
Gt CD CDBG	110,881	0.517342	187		187		187
Gt CD Home	17,311	0.080769	29		29		29
Gt CD OCC	43,312	0.202083	73		73		73
Gt CD Lead	22,557	0.105245	38		38		38
Gt Police	240,293	1.121146	404		404		404
Gt Admin Serv	473	0.002207	1		1		1
Gt Parks	1,285	0.005995	2		2		2
Gt Misc	3,475	0.016213	6		6		6
Veh Storage Fac	17,277	0.080610	29		29		29
Property Mgmt	3,950	0.018430	7		7		7
Building Inspect	401,176	1.871785	675		675		675
Sidewalk Repair	45,197	0.210878	76		76		76
Community Dispatch	644,447	3.006825	1,084		1,084		1,084
Drug Law Enforc	33,856	0.157963	57		57		57
Economic Develop	26,206	0.122271	44		44		44
Downtown Impv Dt	1,406	0.006560	2		2		2

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Fiscal Services**

Activity - Retirement

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Water Supply Sys	1,408,114	6.569900	2,369		2,369		2,369
Sewage Disp Sys	1,195,130	5.576171	2,010		2,010		2,010
Auto Parking Sys	343,760	1.603896	578		578		578
Cemeteries Oper	37,816	0.176440	64		64		64
Golf Course	10,143	0.047325	17		17		17
311 Program	140,462	0.655360	236		236		236
Information Tech	49,578	0.231318	83		83		83
Motor Equipment	405,706	1.892921	682		682		682
Facilities Mgmt	188,513	0.879554	317		317		317
Insurance Health	34,015	0.158705	57		57		57
Insurance Paymnt	112,576	0.525251	189		189		189
Engineering	465,700	2.172837	783		783		783
DDA	47,058	0.219561	79		79		79
TIFA	660	0.003079	1		1		1
LDFA	16,841	0.078576	28		28		28
Brownfield	31,867	0.148683	54		54		54
61st Dist Court	985,159	4.596500	1,657		1,657		1,657
Schedule .4 Total for Retirement	21,432,223	99.997280	36,055		36,055	0	36,055

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, 2017
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	37,545	0.272652	76		76		76
Executive Office	62,778	0.455895	128		128		128
Human Resources	100,098	0.726913	203		203		203
Comptroller	135,673	0.985260	276		276		276
Treasurer	92,192	0.669500	187		187		187
Fiscal Services	49,457	0.359158	101		101		101
Purchasing	32,197	0.233815	65		65		65
Dept of Law	163,348	1.186236	332		332		332
City Clerk	69,140	0.502096	141		141		141
Administrative Services	30,359	0.220468	62		62		62
Comm Dev Grant Admin	15,644	0.113607	32		32		32
City Commission	24,502	0.177934	50		50		50
Cable Administration	10,932	0.079388	22		22		22
Assessor	112,227	0.814994	228		228		228
Income Tax	83,473	0.606182	170		170		170
Planning	113,050	0.820971	230		230		230
Police	4,467,671	32.444305	9,075		9,075		9,075
Police Commun	19,648	0.142684	40		40		40
Fire	3,260,453	23.677465	6,626		6,626		6,626
Traffic Safety	67,427	0.489656	137		137		137
Parks & Rec	184,020	1.336356	374		374		374
Parks Mil Pool	7,530	0.054683	15		15		15
Community Develop	173,435	1.259488	352		352		352
Air Poll/Storm	35,797	0.259958	73		73		73
Parking Violations	28,630	0.207912	58		58		58
Library	159,714	1.159846	325		325		325
Refuse All Other	214,960	1.561043	437		437		437
Refuse TRP	8,201	0.059556	17		17		17
Major-Traffic	151,936	1.103362	309		309		309
Major-Storm Sewe	10,734	0.077950	22		22		22
Major-St&San	116,437	0.845567	237		237		237
Local-Storm Sewe	25,937	0.188355	53		53		53
Local-St&San	84,372	0.612711	171		171		171
Vital St Bonds	1,311	0.009521	3		3		3
Gt CD JAG	851	0.006180	2		2		2
Gt CD ESG	1,364	0.009905	3		3		3
Gt CD CDBG	57,077	0.414494	116		116		116
Gt CD Home	8,905	0.064668	18		18		18
Gt CD OCC	22,314	0.162045	45		45		45
Gt CD Lead	11,580	0.084094	24		24		24
Gt Police	185,385	1.346269	377		377		377
Gt Parks	666	0.004837	1		1		1
Gt Misc	1,774	0.012883	4		4		4
Veh Storage Fac	8,904	0.064661	18		18		18
Property Mgmt	2,030	0.014742	4		4		4
Building Inspect	212,990	1.546737	433		433		433
Sidewalk Repair	23,258	0.168900	47		47		47
Community Dispatch	233,721	1.697286	475		475		475
Drug Law Enforc	23,084	0.167636	47		47		47
Economic Develop	13,495	0.098001	27		27		27
Downtown Impv Dt	722	0.005243	1		1		1
Water Supply Sys	725,020	5.265108	1,473		1,473		1,473

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
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
Sewage Disp Sys	615,473	4.469575	1,251		1,251		1,251
Auto Parking Sys	176,957	1.285065	360		360		360
Cemeteries Oper	19,457	0.141297	40		40		40
Golf Course	5,230	0.037980	11		11		11
311 Program	72,301	0.525051	147		147		147
Information Tech	22,008	0.159822	45		45		45
Motor Equipment	208,912	1.517122	425		425		425
Facilities Mgmt	97,049	0.704771	197		197		197
Insurance Health	17,548	0.127434	36		36		36
Insurance Paymnt	65,492	0.475604	133		133		133
Engineering	239,869	1.741933	487		487		487
DDA	4,738	0.034407	10		10		10
TIFA	339	0.002462	1		1		1
LDFA	8,675	0.062998	18		18		18
Brownfield	16,395	0.119061	33		33		33
61st Dist Court	515,322	3.742277	1,047		1,047		1,047
Schedule .4 Total for OPEB	13,769,733	99.996035	27,983		27,983	0	27,983

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, 2017
Schedule .5 - Allocation Summary
For Department Fiscal Services**

Receiving Department	Total	Budgeting	Financial Plan	Retirement	OPEB
General Expense	10,069	6,946	2,920	127	76
Executive Office	6,937	4,681	1,922	206	128
Human Resources	11,439	6,946	3,967	323	203
Comptroller	9,806	5,410	3,685	435	276
Treasurer	12,065	8,720	2,857	301	187
Fiscal Services	5,433	3,552	1,618	162	101
Purchasing	2,860	1,860	830	105	65
Dept of Law	9,842	5,333	3,644	533	332
City Clerk	14,688	11,262	3,059	226	141
Administrative Services	5,724	4,654	909	99	62
Comm Dev Grant Admin	2,029	1,946	0	51	32
City Commission	1,975	1,185	660	80	50
Cable Administration	1,369	1,012	299	36	22
Assessor	6,435	2,955	2,885	367	228
Income Tax	6,570	2,790	3,337	273	170
Planning	13,607	10,250	2,757	370	230
Police	117,104	27,975	70,622	9,432	9,075
Police Commun	2,304	1,604	596	64	40
Fire	65,451	11,094	41,531	6,200	6,626
Traffic Safety	14,363	7,448	6,558	220	137
Parks & Rec	31,002	20,853	9,174	601	374
Parks Mil Pool	4,962	3,975	947	25	15
Parks Mil Other	5,039	2,537	2,502	0	0
Community Develop	17,146	11,686	4,542	566	352
Air Poll/Storm	7,297	6,179	928	117	73
Parking Violations	2,083	1,266	665	94	58
Library	42,103	27,467	13,199	1,112	325
Refuse All Other	38,922	23,569	14,214	702	437
Refuse TRP	1,878	1,354	480	27	17
Major-Traffic	20,709	12,958	6,946	496	309
Major-Storm Sewe	12,799	12,195	547	35	22
Major-St&San	15,888	6,856	8,415	380	237
Local-Traffic	570	505	65	0	0
Local-Storm Sewe	12,975	11,686	1,151	85	53
Local-St&San	8,054	3,212	4,395	276	171
Street Cap Const	4,317	4,315	2	0	0
Vital St Oper	1,266	1,266	0	0	0
Vital St Bonds	42,013	41,968	38	4	3
Vital St NonBond	14,577	14,574	3	0	0
General Cap Cont	33,167	28,904	4,263	0	0
Gt CD JAG	3,337	3,042	290	3	2
Gt CD ESG	2,988	2,621	360	4	3
Gt CD CDBG	27,130	21,192	5,635	187	116
Gt CD Home	10,028	7,789	2,192	29	18
Gt CD OCC	14,515	13,553	844	73	45
Gt CD Lead	5,673	5,160	451	38	24
Gt Police	10,683	7,025	2,877	404	377
Gt Fire	1,449	843	606	0	0
Gt Planning	461	419	42	0	0
Gt Admin Serv	1,206	1,185	20	1	0
Gt Parks	972	843	126	2	1
Gt Misc	3,541	2,955	576	6	4

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .5 - Allocation Summary
For Department Fiscal Services

Receiving Department	Total	Budgeting	Financial Plan	Retirement	OPEB
Gt Econ Dev	475	419	56	0	0
MI Justice Train	583	505	78	0	0
Veh Storage Fac	3,398	2,621	730	29	18
Receivership	337	337	0	0	0
Property Mgmt	2,625	2,113	501	7	4
Building Inspect	18,635	12,365	5,162	675	433
DNR Properties	579	419	160	0	0
Sidewalk Repair	5,453	3,212	2,118	76	47
Community Dispatch	11,114	2,704	6,851	1,084	475
Transformation	843	843	0	0	0
Drug Law Enforc	7,502	6,265	1,133	57	47
Historical Comm	1,020	1,012	8	0	0
Economic Develop	4,047	3,555	421	44	27
Downtown Impv Dt	6,463	5,250	1,210	2	1
GR Bldg Auth	3,212	3,212	0	0	0
Cemetery Care	1,266	1,266	0	0	0
Water Supply Sys	113,900	70,107	39,951	2,369	1,473
Sewage Disp Sys	84,125	43,240	37,624	2,010	1,251
Auto Parking Sys	41,976	26,024	15,014	578	360
Cemeteries Oper	18,105	16,525	1,476	64	40
Golf Course	6,945	5,586	1,331	17	11
Belknap Ice Aren	3,379	2,367	1,012	0	0
311 Program	7,013	3,638	2,992	236	147
Information Tech	17,288	6,688	10,472	83	45
Motor Equipment	29,643	10,332	18,204	682	425
Facilities Mgmt	28,649	19,838	8,297	317	197
Insurance Health	36,724	2,955	33,676	57	36
Insurance Paymnt	13,852	6,520	7,010	189	133
Engineering	16,527	7,025	8,232	783	487
DDA	18,221	11,686	6,446	79	10
TIFA	3,605	3,384	219	1	1
LDFA	5,721	3,723	1,952	28	18
Brownfield	9,082	4,399	4,596	54	33
61st Dist Court	36,682	10,419	23,559	1,657	1,047
Bus Impv Dist.	1,311	1,185	126	0	0
All Others	1,266	1,266	0	0	0
Direct Bill	0	0	0	0	0
Total	1,280,386	734,580	481,768	36,055	27,983

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .1 - Nature and Extent of Services
For Department Purchasing

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

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

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

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .2 - Costs To Be Allocated
For Department Purchasing

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	575,183			575,183
Deductions:				
Payouts	-1,471			
Total Deductions:	-1,471			-1,471
Cost Adjustments:				
Misc Reimb	-40			
Total Departmental Cost Adjustments:	-40			-40
Inbound Costs:				
Building / Equipment	13,213		13,213	
General Expense	2,758	150	2,908	
Executive Office	2,671	936	3,607	
Human Resources	8,231	419	8,650	
Comptroller	6,432	180	6,612	
Treasurer	254		254	
Fiscal Services	2,727	133	2,860	
Purchasing		579	579	
City Clerk		4,034	4,034	
Administrative Services		1,795	1,795	
Total Allocated Additions:	36,286	8,226	44,512	44,512
Total To Be Allocated:	609,958	8,226	618,184	618,184

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Purchasing**

	Total	G&A	Purchasing
Wages & Benefits			
SALARIES & WAGES	266,250	0	266,250
FRINGE BENEFITS	155,667	0	155,667
Other Expense & Cost			
*Payouts	1,471	0	0
Supplies	6,907	0	6,907
Telephone	115	0	115
Travel	1,125	0	1,125
Other Services	14,228	0	14,228
Computer Services	73,280	0	73,280
Equipment Rental	64	0	64
Building Rental	56,076	0	56,076
Departmental Total			
Expenditures Per Financial Statement	575,183		
Deductions			
*Total Disallowed Costs	(1,471)	0	0
Cost Adjustments			
Misc Reimb	(40)	0	(40)
Functional Cost	573,672	0	573,672
Allocation Step 1			
Inbound - All Others	36,286	0	36,286
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	609,958	0	609,958
Allocation Step 2			
Inbound - All Others	8,226	0	8,226
2nd Allocation	8,226	0	8,226
Total For Purchasing			
Schedule .3 Total	618,184	0	618,184

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
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	103	0.325960	1,986		1,986		1,986
Executive Office	236	0.746859	4,556		4,556		4,556
Human Resources	497	1.572835	9,590		9,590		9,590
Comptroller	66	0.208867	1,273		1,273		1,273
Treasurer	444	1.405108	8,570		8,570		8,570
Fiscal Services	141	0.446217	2,720		2,720		2,720
Purchasing	30	0.094940	579		579		579
Dept of Law	285	0.901927	5,498		5,498	74	5,572
City Clerk	449	1.420931	8,665		8,665	114	8,779
Administrative Services	113	0.357606	2,178		2,178	25	2,203
Comm Dev Grant Admin	24	0.075952	463		463	5	468
Cable Administration	1	0.003165	18		18		18
Assessor	139	0.439887	2,681		2,681	32	2,713
Income Tax	143	0.452546	2,758		2,758	32	2,790
Planning	257	0.813317	4,958		4,958	65	5,023
Police	1,523	4.819773	29,397		29,397	413	29,810
Police Commun	51	0.161398	982		982	11	993
Fire	1,212	3.835564	23,396		23,396	328	23,724
Traffic Safety	603	1.908288	11,641		11,641	158	11,799
Parks & Rec	1,405	4.446343	27,118		27,118	381	27,499
Parks Mil Pool	202	0.639261	3,898		3,898	49	3,947
Parks Mil Other	94	0.297478	1,814		1,814	20	1,834
Community Develop	241	0.762682	4,651		4,651	60	4,711
Air Poll/Storm	68	0.215197	1,312		1,312	15	1,327
Library	1,049	3.319725	20,248		20,248	282	20,530
Refuse All Other	698	2.208931	13,476		13,476	186	13,662
Refuse TRP	24	0.075952	463		463	5	468
Major-Traffic	769	2.433621	14,846		14,846	203	15,049
Major-Storm Sewe	159	0.503180	3,066		3,066	37	3,103
Major-St&San	431	1.363967	8,318		8,318	110	8,428
Local-Traffic	24	0.075952	463		463	5	468
Local-Storm Sewe	174	0.550650	3,355		3,355	41	3,396
Local-St&San	335	1.060160	6,464		6,464	86	6,550
Street Cap Const	42	0.132916	810		810	9	819
Vital St Oper	2	0.006329	38		38		38
Vital St Bonds	261	0.825976	5,036		5,036	66	5,102
Vital St NonBond	199	0.629767	3,839		3,839	48	3,887
General Cap Cont	340	1.075983	6,561		6,561	88	6,649
Gt CD CDBG	87	0.275325	1,677		1,677	20	1,697
Gt CD Home	3	0.009494	57		57		57
Gt CD OCC	157	0.496851	3,028		3,028	37	3,065
Gt CD Lead	21	0.066458	405		405	5	410
Gt Police	6	0.018988	116		116	1	117
Gt Fire	36	0.113928	694		694	8	702
Gt Planning	1	0.003165	18		18		18
Gt Admin Serv	6	0.018988	116		116	1	117
Gt Parks	3	0.009494	57		57		57
Gt Misc	1	0.003165	18		18		18
Gt Econ Dev	19	0.060128	368		368	3	371
MI Justice Train	1	0.003165	18		18		18
Veh Storage Fac	139	0.439887	2,681		2,681	32	2,713
Property Mgmt	19	0.060128	368		368	3	371

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
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
Building Inspect	203	0.642425	3,917		3,917	49	3,966
Sidewalk Repair	76	0.240514	1,466		1,466	16	1,482
Community Dispatch	81	0.256337	1,564		1,564	17	1,581
Drug Law Enforc	119	0.376594	2,296		2,296	27	2,323
Historical Comm	5	0.015823	95		95	1	96
Economic Develop	65	0.205703	1,254		1,254	15	1,269
Downtown Impv Dt	390	1.234216	7,525		7,525	100	7,625
GR Bldg Auth	2	0.006329	38		38		38
Water Supply Sys	3,521	11.142758	68,064		68,064	1,234	69,298
Sewage Disp Sys	3,348	10.595272	64,627		64,627	916	65,543
Auto Parking Sys	1,227	3.883034	23,685		23,685	332	24,017
Cemeteries Oper	413	1.307003	7,971		7,971	104	8,075
Golf Course	378	1.196240	7,293		7,293	96	7,389
311 Program	87	0.275325	1,677		1,677	20	1,697
Information Tech	305	0.965220	5,884		5,884	79	5,963
Motor Equipment	3,124	9.886389	60,302		60,302	855	61,157
Facilities Mgmt	1,642	5.196367	31,695		31,695	447	32,142
Insurance Health	39	0.123422	751		751	9	760
Insurance Paymnt	91	0.287984	1,755		1,755	20	1,775
Engineering	180	0.569638	3,472		3,472	42	3,514
DDA	884	2.797557	17,065		17,065	237	17,302
TIFA	348	1.101301	6,716		6,716	89	6,805
L DFA	71	0.224691	1,370		1,370	16	1,386
Brownfield	74	0.234185	1,427		1,427	16	1,443
61st Dist Court	1,538	4.867243	29,684		29,684	418	30,102
Bus Impv Dist.	29	0.091775	558		558	8	566
All Others	26	0.082281	501		501	5	506
Schedule .4 Total for Purchasing	31,599	100.000000	609,958		609,958	8,226	618,184

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, 2017
Schedule .5 - Allocation Summary
For Department Purchasing

Receiving Department	Total	Purchasing
General Expense	1,986	1,986
Executive Office	4,556	4,556
Human Resources	9,590	9,590
Comptroller	1,273	1,273
Treasurer	8,570	8,570
Fiscal Services	2,720	2,720
Purchasing	579	579
Dept of Law	5,572	5,572
City Clerk	8,779	8,779
Administrative Services	2,203	2,203
Comm Dev Grant Admin	468	468
Cable Administration	18	18
Assessor	2,713	2,713
Income Tax	2,790	2,790
Planning	5,023	5,023
Police	29,810	29,810
Police Commun	993	993
Fire	23,724	23,724
Traffic Safety	11,799	11,799
Parks & Rec	27,499	27,499
Parks Mil Pool	3,947	3,947
Parks Mil Other	1,834	1,834
Community Develp	4,711	4,711
Air Poll/Storm	1,327	1,327
Library	20,530	20,530
Refuse All Other	13,662	13,662
Refuse TRP	468	468
Major-Traffic	15,049	15,049
Major-Storm Sewe	3,103	3,103
Major-St&San	8,428	8,428
Local-Traffic	468	468
Local-Storm Sewe	3,396	3,396
Local-St&San	6,550	6,550
Street Cap Const	819	819
Vital St Oper	38	38
Vital St Bonds	5,102	5,102
Vital St NonBond	3,887	3,887
General Cap Cont	6,649	6,649
Gt CD CDBG	1,697	1,697
Gt CD Home	57	57
Gt CD OCC	3,065	3,065
Gt CD Lead	410	410
Gt Police	117	117
Gt Fire	702	702
Gt Planning	18	18
Gt Admin Serv	117	117
Gt Parks	57	57
Gt Misc	18	18
Gt Econ Dev	371	371
MI Justice Train	18	18
Veh Storage Fac	2,713	2,713
Property Mgmt	371	371

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .5 - Allocation Summary
For Department Purchasing**

Receiving Department	Total	Purchasing
Building Inspect	3,966	3,966
Sidewalk Repair	1,482	1,482
Community Dispatch	1,581	1,581
Drug Law Enforc	2,323	2,323
Historical Comm	96	96
Economic Develop	1,269	1,269
Downtown Impv Dt	7,625	7,625
GR Bldg Auth	38	38
Water Supply Sys	69,298	69,298
Sewage Disp Sys	65,543	65,543
Auto Parking Sys	24,017	24,017
Cemeteries Oper	8,075	8,075
Golf Course	7,389	7,389
311 Program	1,697	1,697
Information Tech	5,963	5,963
Motor Equipment	61,157	61,157
Facilities Mgmt	32,142	32,142
Insurance Health	760	760
Insurance Paymnt	1,775	1,775
Engineering	3,514	3,514
DDA	17,302	17,302
TIFA	6,805	6,805
LDFA	1,386	1,386
Brownfield	1,443	1,443
61st Dist Court	30,102	30,102
Bus Impv Dist.	566	566
All Others	506	506
Direct Bill	0	0
Total	618,184	618,184

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .1 - Nature and Extent of Services
For Department Dept of Law

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

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

Ordinance Enforcement – this activity identifies time associated with handling issues related criminal code enforcement and other legal matters that are not specifically related to city departments. For purposes of this cost allocation plan, these costs have not been allocated.

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

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

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .2 - Costs To Be Allocated
For Department Dept of Law**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,522,369			2,522,369
Deductions:				
Payout	-18,320			
Total Deductions:	-18,320			-18,320
Cost Adjustments:				
Reimbursement	-4,499			
Total Departmental Cost Adjustments:	-4,499			-4,499
Inbound Costs:				
Building / Equipment	18,866		18,866	
General Expense	14,298	787	15,085	
Executive Office	13,909	4,904	18,813	
Human Resources	42,866	2,225	45,091	
Comptroller	39,422	1,146	40,568	
Treasurer	1,817	28	1,845	
Fiscal Services	9,372	470	9,842	
Purchasing	5,498	74	5,572	
City Clerk		44,617	44,617	
Administrative Services		9,364	9,364	
Total Allocated Additions:	146,048	63,615	209,663	209,663
Total To Be Allocated:	2,645,598	63,615		2,709,213

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Dept of Law**

	Total	G&A	Legal Services	Ordinance Enfor**
Wages & Benefits				
SALARIES & WAGES	1,400,621	23,958	1,028,510	348,153
FRINGE BENEFITS	785,486	12,740	581,194	191,552
Other Expense & Cost				
*Payout	18,320	0	0	0
Supplies	35,199	1,285	28,633	5,281
Other Services	80,293	55,900	16,419	7,974
Computer Serv	77,357	77,357	0	0
Contract Services	38,013	0	32,890	5,123
Building	80,066	80,066	0	0
Telephone	1,737	1,267	427	43
Furn/Equipment	5,277	0	3,896	1,381
Departmental Total				
Expenditures Per Financial Statement	2,522,369			
Deductions				
*Total Disallowed Costs	(18,320)	0	0	0
Cost Adjustments				
Reimbursement	(4,499)	0	(2,672)	(1,827)
Functional Cost	2,499,550	252,573	1,689,297	557,680
Allocation Step 1				
Inbound - All Others	146,048	2,488	107,262	36,298
Reallocate Admin Costs		(255,061)	190,555	64,506
Unallocated Costs	(658,484)	0	0	(658,484)
1st Allocation	1,987,114	0	1,987,114	0
Allocation Step 2				
Inbound - All Others	63,615	1,068	46,815	15,732
Reallocate Admin Costs		(1,068)	795	273
Unallocated Costs	(16,005)	0	0	(16,005)
2nd Allocation	47,610	0	47,610	0
Total For Dept of Law				
Schedule .3 Total	2,034,724	0	2,034,724	0

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .4 - Detail Activity Allocations
For Department Dept of Law**

Activity - Legal Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	64.00	0.462124	9,183		9,183		9,183
Executive Office	2,234.60	16.135345	320,627		320,627		320,627
Human Resources	158.50	1.144479	22,741		22,741		22,741
Comptroller	24.00	0.173296	3,440		3,440		3,440
Treasurer	67.00	0.483786	9,612		9,612		9,612
Fiscal Services	310.20	2.239857	44,505		44,505		44,505
City Clerk	225.00	1.624654	32,283		32,283	963	33,246
Administrative Services	6.00	0.043324	860		860	22	882
City Commission	1,603.50	11.578370	230,071		230,071	6,939	237,010
Cable Administration	7.00	0.050545	1,002		1,002	26	1,028
Assessor	1,112.00	8.029403	159,546		159,546	4,811	164,357
Income Tax	23.60	0.170408	3,383		3,383	97	3,480
Planning	782.30	5.648743	112,245		112,245	3,380	115,625
Police	3,860.00	27.871849	553,928		553,928	16,883	570,811
Fire	208.40	1.504791	29,898		29,898	895	30,793
Traffic Safety	92.00	0.664303	13,200		13,200	394	13,594
Parks & Rec	260.00	1.877378	37,300		37,300	1,121	38,421
Community Develop	677.00	4.888404	97,135		97,135	2,922	100,057
Air Poll/Storm	188.50	1.361099	27,045		27,045	810	27,855
Economic Develop	204.00	1.473020	29,269		29,269	876	30,145
Library	176.00	1.270841	25,251		25,251	756	26,007
Gt CD CDBG	91.00	0.657082	13,057		13,057	390	13,447
Building Inspect	282.00	2.036233	40,456		40,456	1,217	41,673
GR Bldg Auth	16.00	0.115531	2,293		2,293	62	2,355
Water Supply Sys	76.50	0.552382	10,975		10,975	327	11,302
Sewage Disp Sys	161.50	1.166141	23,169		23,169	695	23,864
Auto Parking Sys	183.80	1.327162	26,369		26,369	790	27,159
Cemeteries Oper	40.00	0.288827	5,736		5,736	164	5,900
Information Tech	34.00	0.245503	4,873		4,873	141	5,014
Insurance Paymnt	407.00	2.938819	58,397		58,397	1,758	60,155
Engineering	185.50	1.339437	26,615		26,615	797	27,412
DDA	6.20	0.044768	888		888	23	911
All Others	82.00	0.592096	11,762		11,762	351	12,113
Schedule .4 Total for Legal Services	13,849.10	100.000000	1,987,114		1,987,114	47,610	2,034,724

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, 2017
Schedule .5 - Allocation Summary
For Department Dept of Law**

Receiving Department	Total	Legal Services
General Expense	9,183	9,183
Executive Office	320,627	320,627
Human Resources	22,741	22,741
Comptroller	3,440	3,440
Treasurer	9,612	9,612
Fiscal Services	44,505	44,505
City Clerk	33,246	33,246
Administrative Services	882	882
City Commission	237,010	237,010
Cable Administration	1,028	1,028
Assessor	164,357	164,357
Income Tax	3,480	3,480
Planning	115,625	115,625
Police	570,811	570,811
Fire	30,793	30,793
Traffic Safety	13,594	13,594
Parks & Rec	38,421	38,421
Community Develop	100,057	100,057
Air Poll/Storm	27,855	27,855
Economic Devlp	30,145	30,145
Library	26,007	26,007
Gt CD CDBG	13,447	13,447
Building Inspect	41,673	41,673
GR Bldg Auth	2,355	2,355
Water Supply Sys	11,302	11,302
Sewage Disp Sys	23,864	23,864
Auto Parking Sys	27,159	27,159
Cemeteries Oper	5,900	5,900
Information Tech	5,014	5,014
Insurance Paymnt	60,155	60,155
Engineering	27,412	27,412
DDA	911	911
All Others	12,113	12,113
Direct Bill	0	0
Total	2,034,724	2,034,724

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .1 - Nature and Extent of Services
For Department City Clerk

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

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

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

General Government – This activity identifies all remaining activities performed by the City Clerk's Office other than Records Retention. For purposes of this cost allocation plan, related costs are considered general government and have been not been allocated.

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

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

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .2 - Costs To Be Allocated
For Department City Clerk**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,117,632			2,117,632
Deductions:				
Payouts	-5,240			
Total Deductions:	-5,240			-5,240
Inbound Costs:				
Building / Equipment	150,413		150,413	
General Expense	8,251	339	8,590	
Executive Office	8,560	3,016	11,576	
Human Resources	26,381	1,362	27,743	
Comptroller	42,862	1,263	44,125	
Treasurer	40,381	1,297	41,678	
Fiscal Services	13,976	712	14,688	
Purchasing	8,665	114	8,779	
Dept of Law	32,283	963	33,246	
City Clerk		35,616	35,616	
Administrative Services		5,762	5,762	
Total Allocated Additions:	331,772	50,444	382,216	382,216
Total To Be Allocated:	2,444,164	50,444		2,494,608

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department City Clerk**

	Total	G&A	Archives	Contracts	General Gov't**
Wages & Benefits					
SALARIES & WAGES	702,721	138,323	77,415	5,568	481,415
FRINGE BENEFITS	377,568	76,371	41,482	3,493	256,222
Other Expense & Cost					
*Payouts	5,240	0	0	0	0
Election Pay	271,230	0	0	0	271,230
Office Supplies	75,556	5,802	2,460	0	67,294
Postage	22,162	0	0	0	22,162
Building Expense	264,959	18,988	130,069	764	115,138
Other Services	139,005	33,463	5,262	2,772	97,508
Computer Services	94,489	18,248	10,213	735	65,293
Professional Serv	139,913	0	32,312	0	107,601
Equipment Rental	24,789	0	1,169	0	23,620
Departmental Total					
Expenditures Per Financial Statement	2,117,632				
Deductions					
*Total Disallowed Costs	(5,240)	0	0	0	0
Functional Cost	2,112,392	291,195	300,382	13,332	1,507,483
Allocation Step 1					
Inbound - Building / Equipment: Records Center	69,463	0	69,463	0	0
Inbound - Building / Equipment: CARC Debt Int.	60,301	0	60,301	0	0
Inbound - Treasurer	40,381	0	0	0	40,381
Inbound - All Others	161,627	31,803	17,806	1,270	110,748
Reallocate Admin Costs		(322,998)	0	3,677	319,321
Unallocated Costs	(1,977,933)	0	0	0	(1,977,933)
1st Allocation	466,231	0	447,952	18,279	0
Allocation Step 2					
Inbound - City Clerk: Archives	35,616	0	0	0	35,616
Inbound - Treasurer	1,297	0	0	0	1,297
Inbound - All Others	13,531	2,628	1,462	91	9,350
Reallocate Admin Costs		(2,628)	0	23	2,605
Unallocated Costs	(48,868)	0	0	0	(48,868)
2nd Allocation	1,576	0	1,462	114	0
Total For City Clerk					
Schedule .3 Total	467,807	0	449,414	18,393	0

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .4 - Detail Activity Allocations
For Department City Clerk**

Activity - Archives

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	9	0.055385	249		249		249
Executive Office	318	1.956923	8,763		8,763		8,763
Human Resources	1,044	6.424615	28,778		28,778		28,778
Comptroller	607	3.735385	16,732		16,732		16,732
Treasurer	432	2.658462	11,907		11,907		11,907
Fiscal Services	161	0.990769	4,435		4,435		4,435
Purchasing	1	0.006154	26		26		26
Dept of Law	1,613	9.926154	44,462		44,462		44,462
City Clerk	1,292	7.950769	35,616		35,616		35,616
Administrative Services	107	0.658462	2,946		2,946	11	2,957
Comm Dev Grant Admin	800	4.923077	22,053		22,053	106	22,159
City Commission	49	0.301538	1,350		1,350	4	1,354
Assessor	950	5.846154	26,187		26,187	125	26,312
Planning	477	2.935385	13,148		13,148	58	13,206
Police	39	0.240000	1,074		1,074	3	1,077
Fire	598	3.680000	16,484		16,484	75	16,559
Parks & Rec	482	2.966154	13,288		13,288	59	13,347
Economic Devlp	147	0.904615	4,047		4,047	16	4,063
Library	38	0.233846	1,046		1,046	3	1,049
Major-Traffic	310	1.907692	8,539		8,539	36	8,575
Major-St&San	20	0.123077	552		552	1	553
Gt CD OCC	23	0.141538	632		632	2	634
Building Inspect	1,823	11.218462	50,252		50,252	250	50,502
Water Supply Sys	400	2.461538	11,021		11,021	50	11,071
Sewage Disp Sys	229	1.409231	6,310		6,310	22	6,332
Auto Parking Sys	81	0.498462	2,230		2,230	6	2,236
Information Tech	3	0.018462	82		82		82
Facilities Mgmt	34	0.209231	936		936	3	939
Insurance Paymnt	48	0.295385	1,322		1,322	4	1,326
Engineering	3,157	19.427690	87,085		87,085	512	87,597
DDA	87	0.535385	2,396		2,396	7	2,403
61st Dist Court	324	1.993846	8,927		8,927	40	8,967
All Others	547	3.366154	15,077		15,077	69	15,146
Schedule .4 Total for Archives	16,250	100.000000	447,952		447,952	1,462	449,414

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, 2017
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	16	2.702703	496		496		496
Human Resources	11	1.858108	338		338		338
Fiscal Services	14	2.364865	433		433		433
Purchasing	130	21.959459	4,008		4,008		4,008
Dept of Law	5	0.844595	155		155		155
Administrative Services	2	0.337838	60		60		60
Cable Administration	3	0.506757	91		91		91
Assessor	1	0.168919	30		30		30
Planning	34	5.743243	1,049		1,049	6	1,055
Police	5	0.844595	155		155	1	156
Traffic Safety	9	1.520270	276		276	1	277
Parks & Rec	6	1.013514	185		185	1	186
Community Develop	66	11.148649	2,032		2,032	14	2,046
Economic Devlp	22	3.716216	677		677	4	681
Library	1	0.168919	30		30		30
Refuse All Other	2	0.337838	60		60		60
Gt CD OCC	10	1.689189	308		308	1	309
Water Supply Sys	8	1.351351	245		245	1	246
Sewage Disp Sys	5	0.844595	155		155	1	156
Auto Parking Sys	4	0.675676	120		120		120
Engineering	238	40.202701	7,376		7,376	84	7,460
Schedule .4 Total for Contracts	592	100.000000	18,279		18,279	114	18,393

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, 2017
Schedule .5 - Allocation Summary
For Department City Clerk**

Receiving Department	Total	Archives	Contracts
General Expense	249	249	0
Executive Office	9,259	8,763	496
Human Resources	29,116	28,778	338
Comptroller	16,732	16,732	0
Treasurer	11,907	11,907	0
Fiscal Services	4,868	4,435	433
Purchasing	4,034	26	4,008
Dept of Law	44,617	44,462	155
City Clerk	35,616	35,616	0
Administrative Services	3,017	2,957	60
Comm Dev Grant Admin	22,159	22,159	0
City Commission	1,354	1,354	0
Cable Administration	91	0	91
Assessor	26,342	26,312	30
Planning	14,261	13,206	1,055
Police	1,233	1,077	156
Fire	16,559	16,559	0
Traffic Safety	277	0	277
Parks & Rec	13,533	13,347	186
Community Develp	2,046	0	2,046
Economic Devlp	4,744	4,063	681
Library	1,079	1,049	30
Refuse All Other	60	0	60
Major-Traffic	8,575	8,575	0
Major-St&San	553	553	0
Gt CD OCC	943	634	309
Building Inspect	50,502	50,502	0
Water Supply Sys	11,317	11,071	246
Sewage Disp Sys	6,488	6,332	156
Auto Parking Sys	2,356	2,236	120
Information Tech	82	82	0
Facilities Mgmt	939	939	0
Insurance Paymnt	1,326	1,326	0
Engineering	95,057	87,597	7,460
DDA	2,403	2,403	0
61st Dist Court	8,967	8,967	0
All Others	15,146	15,146	0
Direct Bill	0	0	0
Total	467,807	449,414	18,393

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .1 - Nature and Extent of Services
For Department Administrative Services

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

Diversity & Inclusion – the costs identified in this activity are necessary in insure services provided by all City departments are provided in a fair and equitable manner. This activity has been allocated to all City departments based on the dollar amount of personal expenses by department.

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

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

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .2 - Costs To Be Allocated
For Department Administrative Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	630,079			630,079
Deductions:				
Payout	-12,913			
Total Deductions:	-12,913			-12,913
Cost Adjustments:				
Misc Reimb	-2,479			
Total Departmental Cost Adjustments:	-2,479			-2,479
Inbound Costs:				
Building / Equipment	9,733		9,733	
General Expense	3,264	144	3,408	
Executive Office	2,741	961	3,702	
Human Resources	8,446	433	8,879	
Comptroller	14,917	427	15,344	
Treasurer	643		643	
Fiscal Services	5,454	270	5,724	
Purchasing	2,178	25	2,203	
Dept of Law	860	22	882	
City Clerk	3,006	11	3,017	
Administrative Services		1,843	1,843	
Total Allocated Additions:	51,242	4,136	55,378	55,378
Total To Be Allocated:	665,929	4,136		670,065

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Administrative Services**

	Total	G&A	Diversity & Inc
Wages & Benefits			
SALARIES & WAGES	269,499	0	269,499
FRINGE BENEFITS	151,894	0	151,894
Other Expense & Cost			
*Payout	12,913	0	0
Supplies	9,024	0	9,024
Other Services	76,534	0	76,534
Computer Services	25,344	0	25,344
Building Expense	41,305	0	41,305
Contract Services	40,565	0	40,565
Equipment Rental	3,001	0	3,001
Departmental Total			
Expenditures Per Financial Statement	630,079		
Deductions			
*Total Disallowed Costs	(12,913)	0	0
Cost Adjustments			
Misc Reimb	(2,479)	0	(2,479)
Functional Cost			
	614,687	0	614,687
Allocation Step 1			
Inbound - All Others	51,242	0	51,242
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	665,929	0	665,929
Allocation Step 2			
Inbound - All Others	4,136	0	4,136
2nd Allocation	4,136	0	4,136
Total For Administrative Services			
Schedule .3 Total	670,065	0	670,065

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
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	501,183	0.319763	2,129		2,129		2,129
Executive Office	822,420	0.524717	3,491		3,491		3,491
Human Resources	1,397,900	0.891883	5,936		5,936		5,936
Comptroller	1,834,431	1.170397	7,790		7,790		7,790
Treasurer	1,304,576	0.832341	5,539		5,539		5,539
Fiscal Services	647,604	0.413182	2,747		2,747		2,747
Purchasing	423,389	0.270129	1,795		1,795		1,795
Dept of Law	2,204,427	1.406460	9,364		9,364		9,364
City Clerk	1,356,749	0.865628	5,762		5,762		5,762
Administrative Services	434,306	0.277094	1,843		1,843		1,843
City Commission	437,069	0.278857	1,854		1,854	8	1,862
Cable Administration	169,387	0.108072	720		720	3	723
Assessor	1,507,250	0.961650	6,402		6,402	38	6,440
Income Tax	1,221,006	0.779022	5,183		5,183	28	5,211
Planning	1,495,609	0.954223	6,349		6,349	37	6,386
Police	39,444,742	25.166382	167,763		167,763	1,330	169,093
Police Commun	265,125	0.169154	1,123		1,123	4	1,127
Fire	26,158,096	16.689287	111,142		111,142	746	111,888
Traffic Safety	1,005,504	0.641528	4,266		4,266	21	4,287
Parks & Rec	2,988,708	1.906844	12,696		12,696	78	12,774
Parks Mil Pool	453,918	0.289607	1,926		1,926	8	1,934
Parks Mil Other	1,338	0.000854	5		5		5
Community Develop	2,423,304	1.546107	10,292		10,292	60	10,352
Air Poll/Storm	486,708	0.310528	2,065		2,065	10	2,075
Parking Violations	433,840	0.276797	1,841		1,841	8	1,849
Library	5,567,319	3.552039	23,650		23,650	154	23,804
Refuse All Other	3,261,928	2.081163	13,856		13,856	88	13,944
Refuse TRP	110,858	0.070729	470		470	2	472
Major-Traffic	2,197,980	1.402347	9,337		9,337	56	9,393
Major-Storm Sewe	154,095	0.098315	654		654	3	657
Major-St&San	1,769,562	1.129009	7,515		7,515	44	7,559
Local-Storm Sewe	367,921	0.234740	1,562		1,562	6	1,568
Local-St&San	1,259,371	0.803499	5,345		5,345	30	5,375
Street Cap Const	555	0.000354	2		2		2
Vital St Bonds	28,164	0.017969	118		118		118
Vital St NonBond	2,335	0.001490	9		9		9
General Cap Cont	8,765	0.005592	36		36		36
Gt CD JAG	13,505	0.008616	56		56		56
Gt CD ESG	23,274	0.014849	96		96		96
Gt CD CDBG	969,253	0.618399	4,113		4,113	20	4,133
Gt CD Home	139,901	0.089259	595		595	3	598
Gt CD OCC	306,503	0.195554	1,299		1,299	6	1,305
Gt CD Lead	184,217	0.117533	780		780	3	783
Gt Police	1,699,104	1.084056	7,216		7,216	43	7,259
Gt Admin Serv	5,015	0.003200	20		20		20
Gt Parks	9,488	0.006053	40		40		40
Gt Misc	31,165	0.019884	132		132		132
Veh Storage Fac	133,496	0.085173	567		567	3	570
Property Mgmt	26,224	0.016731	110		110		110
Building Inspect	2,835,150	1.808871	12,043		12,043	75	12,118
Sidewalk Repair	320,836	0.204699	1,361		1,361	6	1,367
Community Dispatch	4,389,819	2.800775	18,649		18,649	117	18,766

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
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
Drug Law Enforc	216,102	0.137877	917		917	4	921
Economic Develop	179,198	0.114331	761		761	3	764
Downtown Impv Dt	117,604	0.075033	499		499	2	501
Water Supply Sys	10,586,985	6.754667	44,980		44,980	297	45,277
Sewage Disp Sys	8,651,517	5.519807	36,754		36,754	241	36,995
Auto Parking Sys	2,561,612	1.634350	10,879		10,879	66	10,945
Cemeteries Oper	294,035	0.187599	1,248		1,248	5	1,253
Golf Course	212,121	0.135337	900		900	3	903
Belknap Ice Aren	246,888	0.157519	1,045		1,045	4	1,049
311 Program	1,016,569	0.648587	4,313		4,313	22	4,335
Information Tech	337,429	0.215285	1,430		1,430	6	1,436
Motor Equipment	2,943,539	1.878025	12,503		12,503	77	12,580
Facilities Mgmt	1,347,545	0.859755	5,722		5,722	32	5,754
Insurance Health	234,388	0.149543	994		994	4	998
Insurance Paymnt	774,545	0.494172	3,287		3,287	16	3,303
Engineering	3,237,771	2.065750	13,753		13,753	88	13,841
DDA	746,135	0.476046	3,168		3,168	16	3,184
TIFA	38,453	0.024534	163		163		163
LDFA	113,475	0.072399	480		480	2	482
Brownfield	217,993	0.139083	926		926	4	930
61st Dist Court	7,427,551	4.738897	31,553		31,553	206	31,759
Schedule .4 Total for Diversity & Inc	156,735,847	100.000000	665,929		665,929	4,136	670,065

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

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .5 - Allocation Summary
For Department Administrative Services**

Receiving Department	Total	Diversity & Inc
General Expense	2,129	2,129
Executive Office	3,491	3,491
Human Resources	5,936	5,936
Comptroller	7,790	7,790
Treasurer	5,539	5,539
Fiscal Services	2,747	2,747
Purchasing	1,795	1,795
Dept of Law	9,364	9,364
City Clerk	5,762	5,762
Administrative Services	1,843	1,843
City Commission	1,862	1,862
Cable Administration	723	723
Assessor	6,440	6,440
Income Tax	5,211	5,211
Planning	6,386	6,386
Police	169,093	169,093
Police Commun	1,127	1,127
Fire	111,888	111,888
Traffic Safety	4,287	4,287
Parks & Rec	12,774	12,774
Parks Mil Pool	1,934	1,934
Parks Mil Other	5	5
Community Develp	10,352	10,352
Air Poll/Storm	2,075	2,075
Parking Violations	1,849	1,849
Library	23,804	23,804
Refuse All Other	13,944	13,944
Refuse TRP	472	472
Major-Traffic	9,393	9,393
Major-Storm Sewe	657	657
Major-St&San	7,559	7,559
Local-Storm Sewe	1,568	1,568
Local-St&San	5,375	5,375
Street Cap Const	2	2
Vital St Bonds	118	118
Vital St NonBond	9	9
General Cap Cont	36	36
Gt CD JAG	56	56
Gt CD ESG	96	96
Gt CD CDBG	4,133	4,133
Gt CD Home	598	598
Gt CD OCC	1,305	1,305
Gt CD Lead	783	783
Gt Police	7,259	7,259
Gt Admin Serv	20	20
Gt Parks	40	40
Gt Misc	132	132
Veh Storage Fac	570	570
Property Mgmt	110	110
Building Inspect	12,118	12,118
Sidewalk Repair	1,367	1,367
Community Dispatch	18,766	18,766

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .5 - Allocation Summary
For Department Administrative Services**

Receiving Department	Total	Diversity & Inc
Drug Law Enforc	921	921
Economic Develop	764	764
Downtown Impv Dt	501	501
Water Supply Sys	45,277	45,277
Sewage Disp Sys	36,995	36,995
Auto Parking Sys	10,945	10,945
Cemeteries Oper	1,253	1,253
Golf Course	903	903
Belknap Ice Aren	1,049	1,049
311 Program	4,335	4,335
Information Tech	1,436	1,436
Motor Equipment	12,580	12,580
Facilities Mgmt	5,754	5,754
Insurance Health	998	998
Insurance Paymnt	3,303	3,303
Engineering	13,841	13,841
DDA	3,184	3,184
TIFA	163	163
L DFA	482	482
Brownfield	930	930
61st Dist Court	31,759	31,759
Direct Bill	0	0
Total	670,065	670,065

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .1 - Nature and Extent of Services
For Department Comm Dev Grant Admin

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

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

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

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
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
Inbound Costs:				
Building / Equipment	20,295		20,295	
General Expense	1,446	72	1,518	
Comptroller	5,332	148	5,480	
Treasurer	243		243	
Fiscal Services	1,941	88	2,029	
Purchasing	463	5	468	
City Clerk	22,053	106	22,159	
Total Allocated Additions:	51,773	419	52,192	52,192
Total To Be Allocated:	51,773	419		52,192

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
Schedule .3 - Costs Allocated By Activity
For Department Comm Dev Grant Admin

	Total	G&A	Grant Admin
<hr/>			
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
Functional Cost	0	0	0
Allocation Step 1			
----- Inbound - All Others	51,773	0	51,773
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	51,773	0	51,773
Allocation Step 2			
----- Inbound - All Others	419	0	419
2nd Allocation	419	0	419
Total For Comm Dev Grant Admin			
----- Schedule .3 Total	52,192	0	52,192

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2017
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	2,764.55	0.986050	507		507	2	509
Gt CD JAG	2,400.74	0.856288	441		441	1	442
Gt CD ESG	5,226.48	1.864163	963		963	4	967
Gt CD CDBG	211,634.84	75.485182	39,094		39,094	332	39,426
Gt CD Home	21,811.54	7.779665	4,025		4,025	30	4,055
Gt CD Lead	28,125.85	10.031831	5,195		5,195	41	5,236
Gt Misc	8,402.07	2.996821	1,548		1,548	9	1,557
Schedule .4 Total for Grant Admin	280,366.07	100.000000	51,773		51,773	419	52,192

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, 2017
Schedule .5 - Allocation Summary
For Department Comm Dev Grant Admin**

Receiving Department	Total	Grant Admin
Community Develp	509	509
Gt CD JAG	442	442
Gt CD ESG	967	967
Gt CD CDBG	39,426	39,426
Gt CD Home	4,055	4,055
Gt CD Lead	5,236	5,236
Gt Misc	1,557	1,557
Direct Bill	0	0
Total	52,192	52,192

Section D: Supplemental Data

City of Grand Rapids, Michigan
Central Service Department Expense Reconciliation
Based On The Fiscal Year Ended June 30, 2017

Central Service Department	Audit Page	Total Per Audit	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Building & Equipment				723,098			723,098
General Expense	Page 105	7,308,696		824,546	(7,165,560)		967,682
Executive Office	See Below	1,416,972		-	(614,662)		802,310
Human Resources	Page 105	2,924,325	(29,087)	(41)			2,895,197
Comptroller	Page 105	2,717,325	(26,513)	(8,830)		(1,103)	2,680,879
Treasurer	Page 105	2,108,123	(7,424)	-	(1,409,458)		691,241
Fiscal Services	See Below	1,193,699	(2,451)	(301)	(18,467)		1,172,480
Purchasing	See Below	575,183	(1,471)	(40)			573,672
Dept of Law	Page 105	2,522,369	(18,320)	(4,499)	(674,489)		1,825,061
City Clerk	Page 105	2,117,632	(5,240)	-	(2,026,801)		85,591
Administrative Services	Page 105	630,079	(12,913)	(2,479)			614,687
Community Development				-			-
Total		23,514,403	(103,419)	1,531,454	(11,909,437)	(1,103)	13,031,898

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
1010-172-1000 Executive Office	1,416,972
Sub Total (Central Service Depts.)	1,416,972
1010-101-1000 City Commission	460,854
Sub Total (Non Central Service)	460,854
Grand Total Executive & CC	1,877,826

<u>Fiscal Services Divisions</u>	Amount
1010-212-XXXX Fiscal Services	1,193,699
1010-233-1000 Purchasing	575,183
Sub Total (Central Service Depts.)	1,768,882
1010-257-1000 Assessor	1,996,862
1010-255-1000 Income Tax	2,310,014
Sub Total (Non Central Service)	4,306,876
Grand Total Fiscal Services	6,075,758

City of Grand Rapids, Michigan
Proposed Indirect Cost Rate
Community Development
Based on the Fiscal Year Ended June 30, 2017

The following page contains “Exhibit A” which identifies the calculation for the average Provisional Rate of 20.3% 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 2017 year. This rate should be used for funding, interim reimbursement, and reporting indirect costs on Federal awards pending the establishment of a final rate for the same period. The final rate will be determined when a cost allocation plan (CAP) is prepared for the year in which the rate was applied, the program being charged is included in the summary schedule of the CAP, and the actual indirect costs for that period are known. The final rate is used to adjust indirect costs claimed based on a provisional rate. These negotiations normally take place on an annual basis.

Base

Direct salaries and wages including all fringe benefits

Treatment of Paid Absences

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

Treatment of Fringe Benefits

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

FICA

Retirement

Health Insurance

Retiree Health

Unemployment

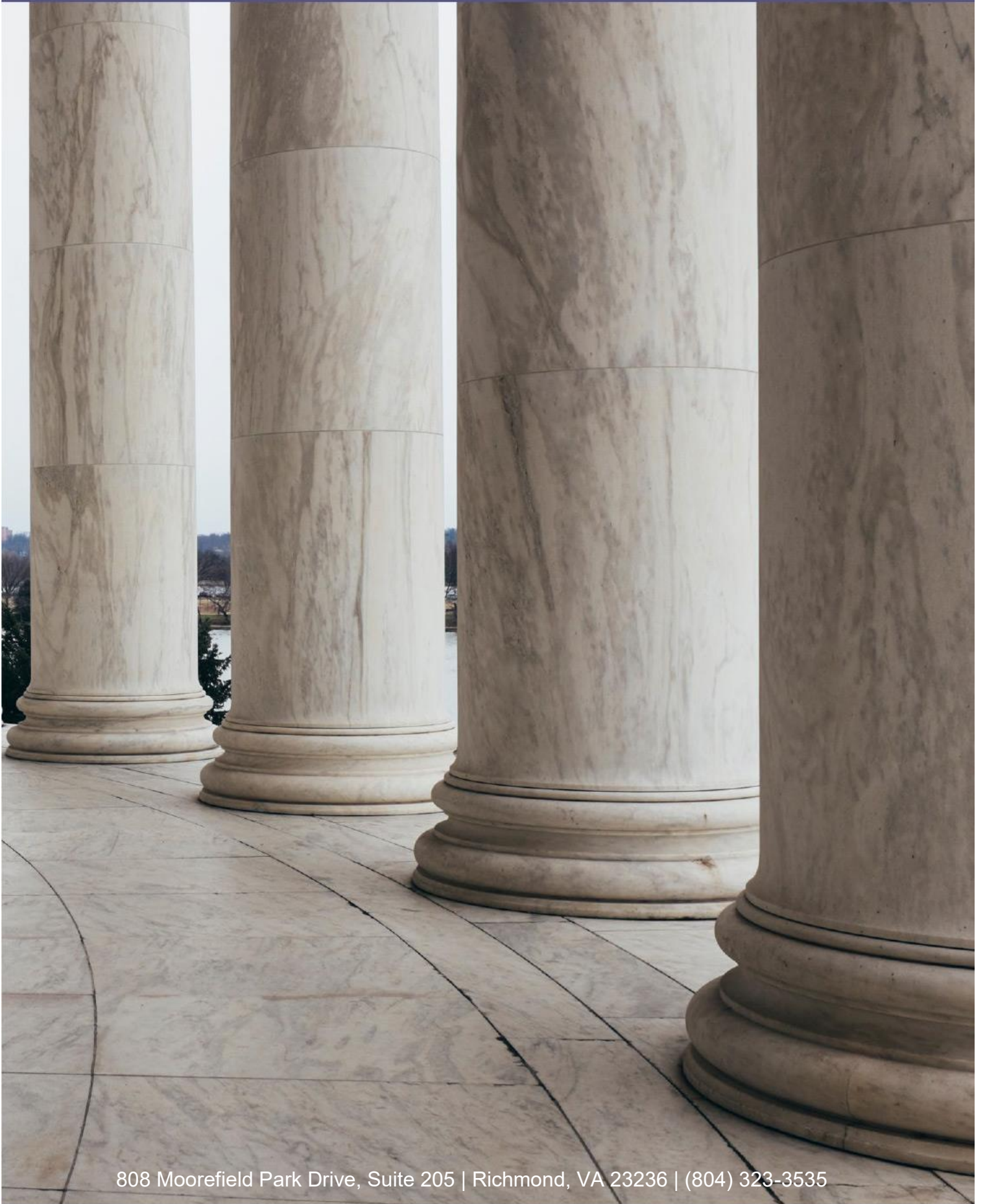
Equipment Definition

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

**City of Grand Rapids, Michigan
Community Development
Indirect Cost Rate Proposal
Based on Actual Fiscal 2016/17
For Use In Fiscal 2018/19**

Fund	Dept	Major Program	CAP Description	FY 2017 Wages & Fringes	FY 2017 Actual Indirect Costs	FY 2019 Proposed Costs	FY 2019 Proposed Rate
2730	694	JAG	Gt CD JAG	13,505	10,404	10,404	77.0%
2733	694	ESG	Gt CD ESG	23,274	8,633	8,633	37.1%
2733	694	CDBG	Gt CD CDBG	969,253	197,230	197,230	20.3%
2734	694	HOME	Gt CD Home	139,902	28,813	28,813	20.6%
2730	698		Gt CD OCC	306,503	57,291	57,291	18.7%
2735	694	Multiple	Gt CD Lead	184,217	29,241	29,241	15.9%
Totals				1,636,654	331,612	331,612	20.3%

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