



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

FY 2020
Cost Allocation Plan

Based on actual expenditures for Fiscal Year Ended
June 30, 2020

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

FY 2020
Cost Allocation Plan

Based on actual expenditures for
the Fiscal Year Ended June 30, 2020



CITY OF GRAND RAPIDS

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, 2020 to establish cost allocations or billings for the year beginning July 1, 2021, are allowable in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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

I declare that the foregoing is true and correct.

City of Grand Rapids, Michigan

Signature:

Molly Clarin

Name of Official:

Molly Clarin

Title:

Chief Financial Officer

Date:

10/31/2020

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
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Section A: Cost Allocation Methodology and Process

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
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) 2020.

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.

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Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
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
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Cost Allocation Methodology and Process

Summary Schedules

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

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

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

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

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

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

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

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

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

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

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

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

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

Detail Schedules

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

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

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

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

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

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Cost Allocation Plan
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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.

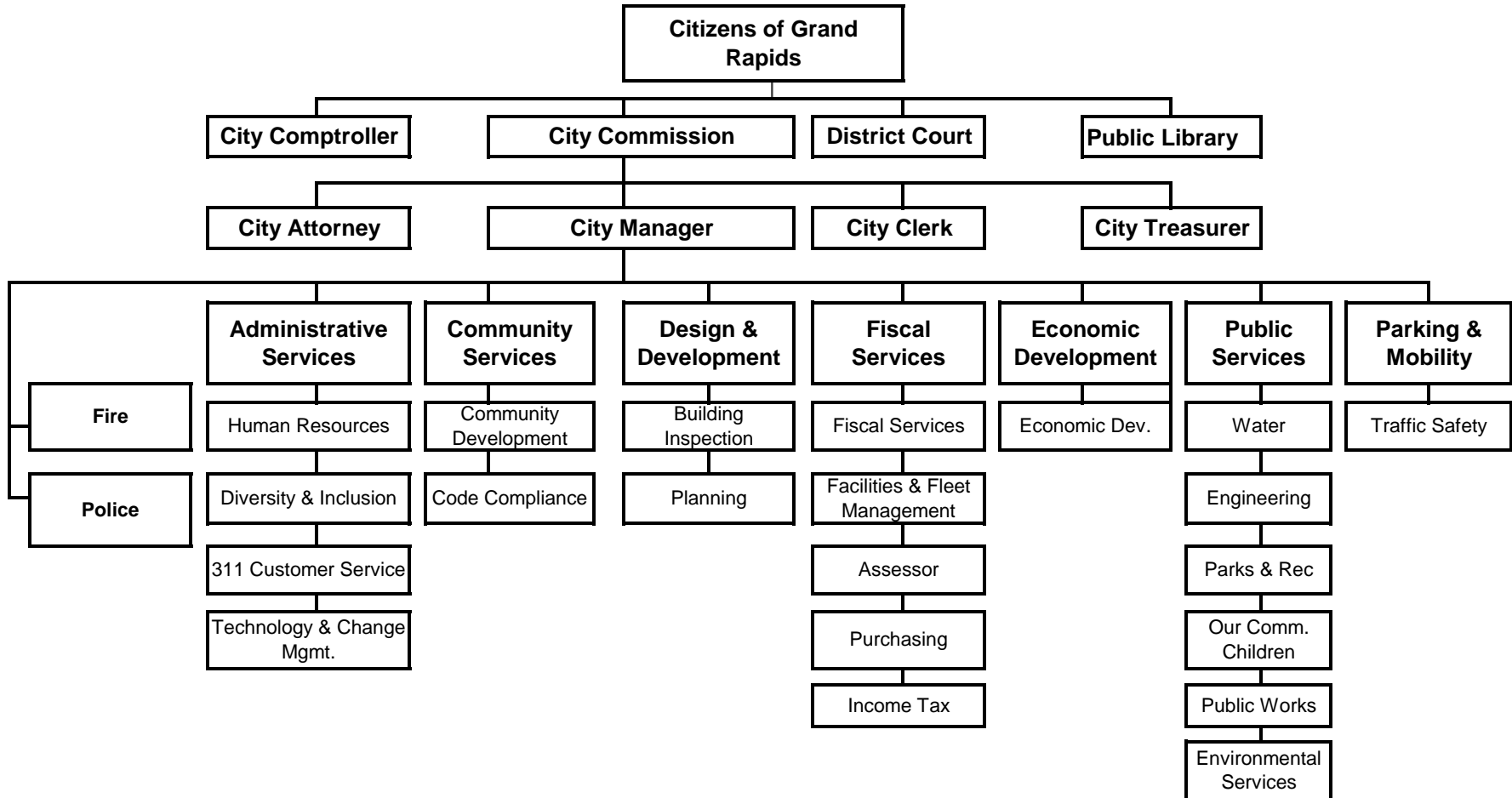
From Schedule A, we identify the allocating Central Service Department. From the CAP Table of Contents the appropriate detailschedules for the allocating department are identified. Tracking begins with the last detail schedule. Once the questioned amount is located, our analysis of the summary amounts 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 2020**



Section C: Cost Allocation Plan

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule A - Allocated Costs By Department**

Central Service Departments	City Commission	Cable Administration	Assessor	Income Tax	Planning
Building / Equipment Depr.	9,305	2,867	29,083	21,812	0
General Expense	970	970	8,653	9,839	9,796
Executive Office	5,363	1,482	16,670	19,338	15,513
Human Resources	7,414	2,529	28,405	32,965	26,439
Comptroller	5,486	5,374	13,772	13,793	49,244
Treasurer	36	36	4,069	42,874	30,022
Fiscal Services	3,681	3,357	8,471	8,494	27,261
Purchasing	492	1,122	2,544	2,719	4,268
Dept of Law	222,422	0	175,881	0	309,276
City Clerk	1,924	107	28,028	0	15,401
Administrative Services	2,390	662	7,453	8,652	6,935
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2020	259,483	18,506	323,029	160,486	494,155
Roll Forwards	0	0	0	0	0
Fixed Costs	259,483	18,506	323,029	160,486	494,155
Adjustments	0	0	(21,278)	(3,526)	(25,414)
Proposed Costs Future Period	259,483	18,506	301,751	156,960	468,741

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

Central Service Departments	Police	Police Commun	Fire	Street Lighting	Parks & Rec
Building / Equipment Depr.	0	0	0	0	0
General Expense	306,375	2,429	201,502	7,068	18,362
Executive Office	467,884	3,129	294,154	12,172	35,465
Human Resources	798,935	5,332	501,819	20,746	57,976
Comptroller	169,277	8,108	117,026	28,875	78,493
Treasurer	7,291	36	16,626	564	4,719
Fiscal Services	130,917	3,700	78,071	24,391	40,589
Purchasing	14,381	738	29,424	12,514	28,330
Dept of Law	409,158	0	16,780	12,981	22,136
City Clerk	1,282	0	17,756	400	11,605
Administrative Services	209,734	1,394	131,644	5,443	15,867
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2020	2,515,234	24,866	1,404,802	125,154	313,542
Roll Forwards	0	0	0	0	16,651
Fixed Costs	2,515,234	24,866	1,404,802	125,154	330,193
Adjustments	(345,425)	0	(126,916)	(3,715)	(6,917)
Proposed Costs Future Period	2,169,809	24,866	1,277,886	121,439	323,276

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule A - Allocated Costs By Department

Central Service Departments	P&R Special Events	Parks Mil Pool	Parks Mil Other	Community Develop	Air Poll/Storm
Building / Equipment Depr.	0	0	0	0	0
General Expense	2,070	1,483	845	16,090	3,759
Executive Office	3,088	4,177	5	27,619	6,458
Human Resources	5,256	5,465	8	47,101	11,001
Comptroller	10,771	16,850	11,648	46,558	15,055
Treasurer	859	83	92	44,288	2,036
Fiscal Services	6,606	8,038	9,647	26,741	10,039
Purchasing	2,211	2,158	5,413	3,054	1,071
Dept of Law	0	0	0	52,782	4,704
City Clerk	0	0	0	2,691	0
Administrative Services	1,376	1,864	2	12,355	2,886
Comm Dev Grant Admin	0	0	0	3,205	0
Allocated Costs for Fiscal 2020	32,237	40,118	27,660	282,484	57,009
Roll Forwards	1,967	0	0	0	0
Fixed Costs	34,204	40,118	27,660	282,484	57,009
Adjustments	0	0	0	(7,601)	0
Proposed Costs Future Period	34,204	40,118	27,660	274,883	57,009

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule A - Allocated Costs By Department

Central Service Departments	Parking Violations	Library	Refuse All Other	Refuse TRP	Major-Traffic
Building / Equipment Depr.	0	0	0	0	0
General Expense	0	31,854	22,796	1,975	13,870
Executive Office	0	0	41,448	3,484	25,390
Human Resources	0	59,743	70,691	5,940	43,299
Comptroller	0	110,610	90,799	4,654	35,834
Treasurer	502,943	2,869	34,687	72	970
Fiscal Services	0	61,064	57,765	3,005	21,682
Purchasing	0	19,949	19,650	209	15,069
Dept of Law	0	8,752	0	0	23,585
City Clerk	0	1,412	141	0	3,341
Administrative Services	0	30,199	18,550	1,552	11,352
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2020	502,943	326,452	356,527	20,891	194,392
Roll Forwards	0	(6,138)	60,568	0	14,672
Fixed Costs	502,943	320,314	417,095	20,891	209,064
Adjustments	0	(61,956)	(5,572)	0	0
Proposed Costs Future Period	502,943	258,358	411,523	20,891	209,064

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule A - Allocated Costs By Department

Central Service Departments	Major-Engineer	Major-Storm Sewe	Major-St&San	Local-Traffic	Local-Storm Sewe
Building / Equipment Depr.	0	0	0	0	0
General Expense	326	1,745	9,442	0	2,506
Executive Office	50	2,680	19,027	0	4,105
Human Resources	82	4,572	32,438	0	6,990
Comptroller	6,089	10,276	24,957	0	10,671
Treasurer	31	70	160	1,698	73
Fiscal Services	4,141	5,482	14,380	0	5,794
Purchasing	2,966	1,509	10,103	0	1,527
Dept of Law	0	0	12,854	0	0
City Clerk	0	0	678	0	0
Administrative Services	20	1,196	8,514	0	1,830
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2020	13,705	27,530	132,553	1,698	33,496
Roll Forwards	0	(655)	6,664	(3,648)	(6,818)
Fixed Costs	13,705	26,875	139,217	(1,950)	26,678
Adjustments	0	0	(5,917)	0	(2,693)
Proposed Costs Future Period	13,705	26,875	133,300	(1,950)	23,985

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

Central Service Departments	Local-Engineer	Local-St&San	Street Cap Const	Vital St Oper	Vital St NonBond
Building / Equipment Depr.	0	0	0	0	0
General Expense	225	9,145	113	218	747
Executive Office	77	18,748	1	0	144
Human Resources	130	31,963	4	0	243
Comptroller	3,922	19,986	956	1,865	13,293
Treasurer	22	92	4	20	150
Fiscal Services	2,087	10,368	2,255	1,804	20,418
Purchasing	1,631	9,588	385	16	3,458
Dept of Law	0	0	0	0	0
City Clerk	0	0	0	0	0
Administrative Services	34	8,387	1	0	64
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2020	8,128	108,277	3,719	3,923	38,517
Roll Forwards	0	27,767	0	0	0
Fixed Costs	8,128	136,044	3,719	3,923	38,517
Adjustments	0	(276)	0	0	0
Proposed Costs Future Period	8,128	135,768	3,719	3,923	38,517

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

Central Service Departments	General Cap Cont	Gt CD JAG	Gt CD ESG	Gt CD CDBG	Gt CD Home
Building / Equipment Depr.	0	0	0	0	0
General Expense	1,456	252	215	4,313	702
Executive Office	31	175	224	8,400	1,212
Human Resources	54	295	379	14,319	2,064
Comptroller	21,369	5,427	3,249	33,405	6,230
Treasurer	220	32	22	27,386	38
Fiscal Services	42,167	3,579	3,833	25,508	8,655
Purchasing	7,388	16	0	1,087	34
Dept of Law	0	0	0	0	0
City Clerk	0	0	0	0	0
Administrative Services	14	78	99	3,749	539
Comm Dev Grant Admin	0	492	648	27,344	3,394
Allocated Costs for Fiscal 2020	72,699	10,346	8,669	145,511	22,868
Roll Forwards	0	0	0	0	0
Fixed Costs	72,699	10,346	8,669	145,511	22,868
Adjustments	0	0	0	0	0
Proposed Costs Future Period	72,699	10,346	8,669	145,511	22,868

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule A - Allocated Costs By Department

Central Service Departments	Gt CD OCC	Gt CD Lead	Gt CD CARES	Gt Police	Gt Fire
Building / Equipment Depr.	6,431	0	0	0	0
General Expense	2,701	2,037	90	5,158	94
Executive Office	4,658	2,877	756	6,837	0
Human Resources	7,940	4,906	1,284	11,656	0
Comptroller	21,351	26,052	875	11,415	1,859
Treasurer	148	144	7	94	7
Fiscal Services	23,203	23,816	3,128	13,234	1,792
Purchasing	2,333	227	0	106	930
Dept of Law	18,115	0	0	0	0
City Clerk	765	0	0	0	0
Administrative Services	2,079	1,283	335	3,052	0
Comm Dev Grant Admin	0	6,444	108	0	0
Allocated Costs for Fiscal 2020	89,724	67,786	6,583	51,552	4,682
Roll Forwards	0	0	0	0	0
Fixed Costs	89,724	67,786	6,583	51,552	4,682
Adjustments	0	0	0	(829)	0
Proposed Costs Future Period	89,724	67,786	6,583	50,723	4,682

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule A - Allocated Costs By Department

Central Service Departments	Gt Planning	Gt Admin Serv	Gt Parks	Gt Misc	MI Justice Train
Building / Equipment Depr.	0	0	0	2,465	0
General Expense	11	521	59	1,180	118
Executive Office	0	867	84	1,681	0
Human Resources	0	1,479	139	2,862	0
Comptroller	237	2,668	1,093	10,204	2,078
Treasurer	1	19	8	69	6
Fiscal Services	249	1,805	1,589	9,302	962
Purchasing	106	87	596	1,018	0
Dept of Law	0	0	0	0	0
City Clerk	0	0	0	0	0
Administrative Services	0	385	36	749	0
Comm Dev Grant Admin	0	0	0	573	0
Allocated Costs for Fiscal 2020	604	7,831	3,604	30,103	3,164
Roll Forwards	0	0	0	0	0
Fixed Costs	604	7,831	3,604	30,103	3,164
Adjustments	0	0	0	(2,306)	0
Proposed Costs Future Period	604	7,831	3,604	27,797	3,164

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule A - Allocated Costs By Department**

Central Service Departments	Veh Storage Fac	Receivership	Property Mgmt	Building Inspect	Sidewalk Repair
Building / Equipment Depr.	0	0	2,301	0	0
General Expense	1,364	64	240	20,405	2,193
Executive Office	1,795	0	86	37,502	4,019
Human Resources	3,051	0	145	63,955	6,846
Comptroller	8,320	51	3,308	40,124	12,344
Treasurer	65	0	20	77,054	1,603
Fiscal Services	5,937	234	3,419	25,571	8,811
Purchasing	2,404	0	562	4,340	1,280
Dept of Law	1,003	0	0	15,053	0
City Clerk	0	0	0	55,266	0
Administrative Services	799	0	38	16,778	1,793
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2020	24,738	349	10,119	356,048	38,889
Roll Forwards	4,504	0	0	60,718	8,712
Fixed Costs	29,242	349	10,119	416,766	47,601
Adjustments	0	0	0	(6,336)	(3,543)
Proposed Costs Future Period	29,242	349	10,119	410,430	44,058

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule A - Allocated Costs By Department

Central Service Departments	Indigent Defense	Community Dispatch	Transformation	Drug Law Enforc	Historical Comm
Building / Equipment Depr.	0	0	0	0	0
General Expense	910	21,925	66	2,325	273
Executive Office	0	52,313	0	2,423	0
Human Resources	0	89,222	0	4,129	0
Comptroller	15,332	15,136	92	12,071	484
Treasurer	62	71	0	85	2
Fiscal Services	2,516	12,133	353	8,835	1,421
Purchasing	9,079	1,087	0	2,000	122
Dept of Law	0	0	0	0	9,926
City Clerk	0	0	0	0	0
Administrative Services	0	23,407	0	1,079	0
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2020	27,899	215,294	511	32,947	12,228
Roll Forwards	0	22,146	0	0	0
Fixed Costs	27,899	237,440	511	32,947	12,228
Adjustments	0	(25,657)	0	0	0
Proposed Costs Future Period	27,899	211,783	511	32,947	12,228

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule A - Allocated Costs By Department**

Central Service Departments	Economic Develop	Downtown Impv Dt	GR Bldg Auth	Cemetery Care	Water Supply Sys
Building / Equipment Depr.	0	0	0	0	1,577
General Expense	1,654	1,111	23	69	68,412
Executive Office	2,297	1,366	0	0	136,936
Human Resources	3,916	2,329	0	0	233,598
Comptroller	10,999	17,320	599	543	198,367
Treasurer	484	82	3	10	51,869
Fiscal Services	7,643	11,038	3,151	1,786	123,461
Purchasing	2,018	6,875	0	0	89,655
Dept of Law	20,285	0	0	0	38,736
City Clerk	6,744	0	0	0	3,972
Administrative Services	1,024	609	0	0	61,291
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2020	57,064	40,730	3,776	2,408	1,007,874
Roll Forwards	0	0	0	0	112,552
Fixed Costs	57,064	40,730	3,776	2,408	1,120,426
Adjustments	(5,312)	0	0	0	(50,941)
Proposed Costs Future Period	51,752	40,730	3,776	2,408	1,069,485

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule A - Allocated Costs By Department

Central Service Departments	Sewage Disp Sys	Auto Parking Sys	Cemeteries Oper	Golf Course	Belknap Ice Aren
Building / Equipment Depr.	7,673	0	0	0	0
General Expense	60,451	25,833	3,429	1,560	1,380
Executive Office	118,794	39,430	7,546	3,310	2,607
Human Resources	202,655	67,255	12,865	5,640	4,447
Comptroller	151,070	110,825	26,108	21,223	2,047
Treasurer	1,672	11,679	5,919	131	6
Fiscal Services	87,900	74,748	18,952	10,967	3,254
Purchasing	80,072	26,801	5,977	6,102	0
Dept of Law	26,412	29,906	0	0	0
City Clerk	9,684	3,986	0	0	0
Administrative Services	53,163	17,640	3,368	1,475	1,161
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2020	799,546	408,103	84,164	50,408	14,902
Roll Forwards	81,721	11,339	15,040	0	0
Fixed Costs	881,267	419,442	99,204	50,408	14,902
Adjustments	(67,540)	(37,307)	0	0	0
Proposed Costs Future Period	813,727	382,135	99,204	50,408	14,902

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule A - Allocated Costs By Department

Central Service Departments	311 Program	Information Tech	Motor Equipment	Facilities Mgmt	Insurance Health
Building / Equipment Depr.	15,122	2,628	0	0	2,854
General Expense	7,460	2,027	22,854	13,057	4,695
Executive Office	17,940	329	41,563	19,241	4,013
Human Resources	30,576	557	70,888	32,797	6,836
Comptroller	9,294	12,824	100,480	99,364	103,902
Treasurer	59	63	431	935	726
Fiscal Services	7,611	13,436	31,422	45,576	37,326
Purchasing	946	2,824	74,365	33,177	824
Dept of Law	0	7,649	0	3,303	0
City Clerk	35	537	0	1,639	0
Administrative Services	8,023	146	18,600	8,606	1,790
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2020	97,066	43,020	360,603	257,695	162,966
Roll Forwards	9,522	(8,292)	74,706	25,872	21,959
Fixed Costs	106,588	34,728	435,309	283,567	184,925
Adjustments	0	(3,526)	(9,769)	(4,893)	0
Proposed Costs Future Period	106,588	31,202	425,540	278,674	184,925

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule A - Allocated Costs By Department

Central Service Departments	Insurance Paymnt	Engineering	DDA	TIFA	LDFA
Building / Equipment Depr.	4,519	46,314	0	0	2,301
General Expense	4,478	22,025	2,225	684	1,252
Executive Office	7,195	48,911	10,153	793	1,751
Human Resources	12,261	83,415	17,298	1,348	2,977
Comptroller	52,116	30,993	35,877	11,240	7,229
Treasurer	230	5,222	9,593	1,099	4,752
Fiscal Services	20,188	19,427	22,229	6,310	6,522
Purchasing	1,981	2,140	18,116	5,838	1,509
Dept of Law	0	48,733	569	1,256	0
City Clerk	7,112	99,904	2,574	0	0
Administrative Services	3,211	21,888	4,537	353	781
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2020	113,291	428,972	123,171	28,921	29,074
Roll Forwards	5,130	56,980	8,901	0	0
Fixed Costs	118,421	485,952	132,072	28,921	29,074
Adjustments	(2,317)	(16,368)	0	0	(8,563)
Proposed Costs Future Period	116,104	469,584	132,072	28,921	20,511

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule A - Allocated Costs By Department

Central Service Departments	Brownfield Oper.	Brownfield Revol Loan	61st Dist Court	Bus Impv Dist.	Bio-Solid
Building / Equipment Depr.	3,448	0	0	0	0
General Expense	2,087	76	39,843	202	131
Executive Office	3,121	0	0	397	0
Human Resources	5,316	0	71,960	675	0
Comptroller	12,453	499	93,859	2,452	303
Treasurer	30,040	1	618	121	16
Fiscal Services	14,700	1,086	38,229	2,364	641
Purchasing	2,000	0	16,460	894	0
Dept of Law	0	0	914	0	0
City Clerk	0	0	9,190	0	0
Administrative Services	1,391	0	36,380	177	0
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2020	74,556	1,662	307,453	7,282	1,091
Roll Forwards	0	0	(64,958)	0	0
Fixed Costs	74,556	1,662	242,495	7,282	1,091
Adjustments	(5,312)	0	(5,410)	0	0
Proposed Costs Future Period	69,244	1,662	237,085	7,282	1,091

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule A - Allocated Costs By Department

Central Service Departments	Corridor Impv Proj	All Others	Total Allocated	Direct Billed	Unallocated
Building / Equipment Depr.	0	248,796	409,496	0	0
General Expense	587	558	1,042,008	0	9,477,647
Executive Office	397	0	1,621,701	0	1,437,884
Human Resources	675	0	2,892,495	0	0
Comptroller	5,830	8,545	2,305,377	4,721	0
Treasurer	7,352	1,421	939,189	0	1,433,480
Fiscal Services	9,807	5,413	1,457,487	0	8,632
Purchasing	2,158	0	612,033	0	0
Dept of Law	14,086	0	1,507,257	0	748,848
City Clerk	0	17,347	303,521	0	2,267,302
Administrative Services	177	0	792,439	0	0
Comm Dev Grant Admin	0	0	42,208	0	0
Allocated Costs for Fiscal 2020	41,069	282,080	13,925,211	4,721	15,373,793
Roll Forwards	0	0	557,582		
Fixed Costs	41,069	282,080	14,482,793		
Adjustments	0	0	(873,135)		
Proposed Costs Future Period	41,069	282,080	13,609,658		

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule A - Allocated Costs By Department

Central Service Departments	Cost Adjustments	Disallowed	Total Expenditures
Building / Equipment Depr.	(735,996)		
General Expense	(926,646)		
Executive Office	0	5,572	
Human Resources	0	9,203	
Comptroller	10,370		
Treasurer	0		
Fiscal Services	937	13,632	
Purchasing	750	3,526	
Dept of Law	8,606	4,130	
City Clerk	0		
Administrative Services	49,425		
Comm Dev Grant Admin	17,450		
Allocated Costs for Fiscal 2020	(1,575,104)	36,063	27,764,684

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule B - Fixed Costs Proposed**

Receiving Departments	Allocated Costs for Fiscal 2020	Base Year Estimated Costs	Roll Forwards	Fixed Costs	Adjustments	Proposed Costs Future Period
City Commission	259,483	NA	NA	259,483	0	259,483
Cable Administration	18,506	NA	NA	18,506	0	18,506
Assessor	323,029	NA	NA	323,029	(21,278)	301,751
Income Tax	160,486	NA	NA	160,486	(3,526)	156,960
Planning	494,155	NA	NA	494,155	(25,414)	468,741
Police	2,515,234	NA	NA	2,515,234	(345,425)	2,169,809
Police Commun	24,866	NA	NA	24,866	0	24,866
Fire	1,404,802	NA	NA	1,404,802	(126,916)	1,277,886
Street Lighting	125,154	NA	NA	125,154	(3,715)	121,439
Parks & Rec	313,542	296,891	16,651	330,193	(6,917)	323,276
P&R Special Events	32,237	30,270	1,967	34,204	0	34,204
Parks Mil Pool	40,118	NA	NA	40,118	0	40,118
Parks Mil Other	27,660	NA	NA	27,660	0	27,660
Community Develop	282,484	NA	NA	282,484	(7,601)	274,883
Air Poll/Storm	57,009	NA	NA	57,009	0	57,009
Parking Violations	502,943	NA	NA	502,943	0	502,943
Library	326,452	332,590	(6,138)	320,314	(61,956)	258,358
Refuse All Other	356,527	295,959	60,568	417,095	(5,572)	411,523
Refuse TRP	20,891	NA	NA	20,891	0	20,891
Major-Traffic	194,392	179,720	14,672	209,064	0	209,064
Major-Engineer	13,705	NA	NA	13,705	0	13,705
Major-Storm Sewe	27,530	28,185	(655)	26,875	0	26,875
Major-St&San	132,553	125,889	6,664	139,217	(5,917)	133,300
Local-Traffic	1,698	5,346	(3,648)	(1,950)	0	(1,950)
Local-Storm Sewe	33,496	40,314	(6,818)	26,678	(2,693)	23,985
Local-Engineer	8,128	NA	NA	8,128	0	8,128
Local-St&San	108,277	80,510	27,767	136,044	(276)	135,768
Street Cap Const	3,719	NA	NA	3,719	0	3,719
Vital St Oper	3,923	NA	NA	3,923	0	3,923
Vital St NonBond	38,517	NA	NA	38,517	0	38,517
General Cap Cont	72,699	NA	NA	72,699	0	72,699
Gt CD JAG	10,346	NA	NA	10,346	0	10,346
Gt CD ESG	8,669	NA	NA	8,669	0	8,669
Gt CD CDBG	145,511	NA	NA	145,511	0	145,511
Gt CD Home	22,868	NA	NA	22,868	0	22,868
Gt CD OCC	89,724	NA	NA	89,724	0	89,724
Gt CD Lead	67,786	NA	NA	67,786	0	67,786
Gt CD CARES	6,583	NA	NA	6,583	0	6,583
Gt Police	51,552	NA	NA	51,552	(829)	50,723
Gt Fire	4,682	NA	NA	4,682	0	4,682
Gt Planning	604	NA	NA	604	0	604
Gt Admin Serv	7,831	NA	NA	7,831	0	7,831
Gt Parks	3,604	NA	NA	3,604	0	3,604
Gt Misc	30,103	NA	NA	30,103	(2,306)	27,797
MI Justice Train	3,164	NA	NA	3,164	0	3,164
Veh Storage Fac	24,738	20,234	4,504	29,242	0	29,242
Receivership	349	NA	NA	349	0	349
Property Mgmt	10,119	NA	NA	10,119	0	10,119
Building Inspect	356,048	295,330	60,718	416,766	(6,336)	410,430
Sidewalk Repair	38,889	30,177	8,712	47,601	(3,543)	44,058
Indigent Defense	27,899	NA	NA	27,899	0	27,899
Community Dispatch	215,294	193,148	22,146	237,440	(25,657)	211,783
Transformation	511	NA	NA	511	0	511

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule B - Fixed Costs Proposed

Drug Law Enforc	32,947	NA	NA	32,947	0	32,947
Historical Comm	12,228	NA	NA	12,228	0	12,228
Economic Develop	57,064	NA	NA	57,064	(5,312)	51,752
Downtown Impv Dt	40,730	NA	NA	40,730	0	40,730
GR Bldg Auth	3,776	NA	NA	3,776	0	3,776
Cemetery Care	2,408	NA	NA	2,408	0	2,408
Water Supply Sys	1,007,874	895,322	112,552	1,120,426	(50,941)	1,069,485
Sewage Disp Sys	799,546	717,825	81,721	881,267	(67,540)	813,727
Auto Parking Sys	408,103	396,764	11,339	419,442	(37,307)	382,135
Cemeteries Oper	84,164	69,124	15,040	99,204	0	99,204
Golf Course	50,408	NA	NA	50,408	0	50,408
Belknap Ice Aren	14,902	NA	NA	14,902	0	14,902
311 Program	97,066	87,544	9,522	106,588	0	106,588
Information Tech	43,020	51,312	(8,292)	34,728	(3,526)	31,202
Motor Equipment	360,603	285,897	74,706	435,309	(9,769)	425,540
Facilities Mgmt	257,695	231,823	25,872	283,567	(4,893)	278,674
Insurance Health	162,966	141,007	21,959	184,925	0	184,925
Insurance Paymnt	113,291	108,161	5,130	118,421	(2,317)	116,104
Engineering	428,972	371,992	56,980	485,952	(16,368)	469,584
DDA	123,171	114,270	8,901	132,072	0	132,072
TIFA	28,921	NA	NA	28,921	0	28,921
LDFA	29,074	NA	NA	29,074	(8,563)	20,511
Brownfield Oper.	74,556	NA	NA	74,556	(5,312)	69,244
Brownfield Revol Loan	1,662	NA	NA	1,662	0	1,662
61st Dist Court	307,453	372,411	(64,958)	242,495	(5,410)	237,085
Bus Impv Dist.	7,282	NA	NA	7,282	0	7,282
Bio-Solid	1,091	NA	NA	1,091	0	1,091
Corridor Impv Proj	41,069	NA	NA	41,069	0	41,069
All Others	282,080	NA	NA	282,080	0	282,080
Total Allocated	13,925,211	5,798,015	557,582	14,482,793	(873,135)	13,609,658
Direct Billed	4,721					
Unallocated Total	15,373,793					
Cost Adjustments	(1,575,104)					
Disallowed Total	36,063					
Total Expenditures	27,764,684					

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule C - Summary of Allocated Costs**

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Building / Equipment Depr.	0		735,996		0	
General Expense	9,599,791		926,646	(9,477,647)	0	
Executive Office	2,508,914	(5,572)	0	(1,437,884)	0	
Human Resources	2,862,652	(9,203)	0		0	
Comptroller	2,412,162		(10,370)		(4,721)	
Treasurer	2,190,692		0	(1,433,480)	0	
Fiscal Services	1,544,607	(13,632)	(937)	(8,632)	0	
Purchasing	604,148	(3,526)	(750)		0	
Dept of Law	2,829,388	(4,130)	(8,606)	(748,848)	0	
City Clerk	2,393,195		0	(2,267,302)	0	
Administrative Services	819,135		(49,425)		0	
Comm Dev Grant Admin	0		(17,450)		0	
City Commission						259,483
Cable Administration						18,506
Assessor						323,029
Income Tax						160,486
Planning						494,155
Police						2,515,234
Police Commun						24,866
Fire						1,404,802
Street Lighting						125,154
Parks & Rec						313,542
P&R Special Events						32,237
Parks Mil Pool						40,118
Parks Mil Other						27,660
Community Develop						282,484
Air Poll/Storm						57,009
Parking Violations						502,943
Library						326,452
Refuse All Other						356,527
Refuse TRP						20,891
Major-Traffic						194,392
Major-Engineer						13,705
Major-Storm Sewe						27,530
Major-St&San						132,553
Local-Traffic						1,698
Local-Storm Sewe						33,496
Local-Engineer						8,128
Local-St&San						108,277
Street Cap Const						3,719
Vital St Oper						3,923
Vital St NonBond						38,517
General Cap Cont						72,699
Gt CD JAG						10,346
Gt CD ESG						8,669
Gt CD CDBG						145,511
Gt CD Home						22,868
Gt CD OCC						89,724
Gt CD Lead						67,786
Gt CD CARES						6,583
Gt Police						51,552
Gt Fire						4,682

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Gt Planning						604
Gt Admin Serv						7,831
Gt Parks						3,604
Gt Misc						30,103
MI Justice Train						3,164
Veh Storage Fac						24,738
Receivership						349
Property Mgmt						10,119
Building Inspect						356,048
Sidewalk Repair						38,889
Indigent Defense						27,899
Community Dispatch						215,294
Transformation						511
Drug Law Enforc						32,947
Historical Comm						12,228
Economic Develop						57,064
Downtown Impv Dt						40,730
GR Bldg Auth						3,776
Cemetery Care						2,408
Water Supply Sys						1,007,874
Sewage Disp Sys						799,546
Auto Parking Sys						408,103
Cemeteries Oper						84,164
Golf Course						50,408
Belknap Ice Aren						14,902
311 Program						97,066
Information Tech						43,020
Motor Equipment						360,603
Facilities Mgmt						257,695
Insurance Health						162,966
Insurance Paymnt						113,291
Engineering						428,972
DDA						123,171
TIFA						28,921
LDFA						29,074
Brownfield Oper.						74,556
Brownfield Revol Loan						1,662
61st Dist Court						307,453
Bus Impv Dist.						7,282
Bio-Solid						1,091
Corridor Impv Proj						41,069
All Others						282,080
Totals	27,764,684	(36,063)	1,575,104	(15,373,793)	(4,721)	13,925,211

Deviation: 0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
Building / Equipment Depr.		
1.4.1 City Hall	Number of assigned square feet by department	City Hall space allocation summary
1.4.2 Records Center	Number of assigned square feet by occupant	CARC space allocation summary
1.4.3 CARC Debt Int.	Dollar amount of assigned interest expense by occupant	Consultant's workpapers
1.4.4 Equipment	Dollar amount of assigned equipment depreciation	Fixed Asset report
General Expense		
2.4.1 Annual Audit	Number of revenue & expense transactions by department	Detail transaction history
2.4.2 Pension Benefit	Dollar amount of pension expenses by department	General ledger
2.4.3 Payoff General	Dollar amount of permanent/regular wages by dept.	Trial Balance
2.4.4 Payoff P&F	Dollar amount of permanent/regular wages by dept.	Trial Balance
2.4.5 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 Payroll	Dollar amount of wages by benefiting dept.	General ledger
Treasurer		
6.4.1 CR Specific	Number of cash receipts by department	Quadrant cashiering recap report
6.4.2 CR Misc./Undist	Number of accounts receivable transactions by dept.	Detail transaction history
6.4.3 MR Invoices	Number of MR invoices by department	Treasurer's invoice summary
6.4.4 Acctng Specific	Assigned wages by benefiting department	Time and effort summary
6.4.5 General Banking	Number of cash transactions by department	Detail transaction history
6.4.6 Parking Viol	Direct allocation to Parking Violations	General ledger
6.4.7 Mail Services	Number of pieces of mail by department	Mail piece count summary
6.4.8 Economic Dev	Percentage of effort by captured tax district	Treasurer's Office
Fiscal Services		
7.4.1 Budgeting	Number of budgeted subobjects by department	General ledger
7.4.2 Financial Plan	Dollar amount of expenses by benefiting dept.	General ledger
7.4.3 Payroll	Dollar amount of wages by benefiting dept.	General ledger
7.4.4 General Acctng	Number of general accounting transactions by department	Detail transaction history
7.4.5 OPEB	Dollar amount of OPEB charges by department	General ledger
7.4.6 Pension	Dollar amount of pension expenses by department	General ledger
Purchasing		
8.4.1 Purchasing	Number of purchasing transactions by benefiting dept.	Detail transaction history
Dept of Law		
9.4.1 Legal Services	Number of hours by benefiting department	Attorney time summary
City Clerk		
10.4.1 Archives	Number of equivalent storage boxes by benefiting dept.	Records retention summary
10.4.2 Contracts	Number of contracts handled by department	Clerk's contract summary

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
Administrative Services 11.4.1 Diversity & Inc	Dollar amount of personal expenses by benefiting dept.	General ledger
Comm Dev Grant Admin 12.4.1 Grant Admin	Dollar amount of redistributed admin charges	Detail general ledger

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .1 - Nature and Extent of Services
For Department Building / Equipment Depr.

The City of Grand Rapids has incurred capitalized building and equipment costs associated with multiple City departments. Depreciation of capitalized assets is based on the City's capitalization and useful life policy. All depreciation for capitalized assets was reconciled to the fixed asset inventory as 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, 2020
Schedule .2 - Costs To Be Allocated
For Department Building / Equipment Depr.

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Cost Adjustments:				
Building Depr.	691,623			
Debt Serv Interest	43,950			
Equipment Depr.	423			
Total Departmental Cost Adjustments:	<u>735,996</u>			735,996
Total To Be Allocated:	<u>735,996</u>			<u>735,996</u>

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department Building / Equipment Depr.

	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.	691,623	0	384,944	306,679	0
Debt Serv Interest	43,950	0	0	0	43,950
Equipment Depr.	423	0	0	0	0
Functional Cost	735,996	0	384,944	306,679	43,950
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	735,996	0	384,944	306,679	43,950
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building / Equipment Depr.					
Schedule .3 Total	735,996	0	384,944	306,679	43,950

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department Building / Equipment Depr.

	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 Depr.	
Schedule .3 Total	423

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .4 - Detail Activity Allocations
For Department Building / Equipment Depr.**

Activity - City Hall

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Executive Office	4,779	8.475508	32,626		32,626		32,626
Human Resources	5,156	9.144114	35,200		35,200		35,200
Comptroller	3,628	6.434221	24,768		24,768		24,768
Treasurer	4,483	7.950555	30,605		30,605		30,605
Fiscal Services	1,502	2.663782	10,254		10,254		10,254
Purchasing	1,756	3.114248	11,988		11,988		11,988
Dept of Law	3,274	5.806406	22,351		22,351		22,351
City Clerk	3,510	6.224949	23,963		23,963		23,963
Administrative Services	1,237	2.193807	8,445		8,445		8,445
Comm Dev Grant Admin	3,522	6.246231	24,044		24,044		24,044
City Commission	1,363	2.417267	9,305		9,305		9,305
Cable Administration	420	0.744866	2,867		2,867		2,867
Assessor	4,260	7.555067	29,083		29,083		29,083
Income Tax	3,195	5.666300	21,812		21,812		21,812
Gt CD OCC	942	1.670627	6,431		6,431		6,431
Gt Misc	361	0.640230	2,465		2,465		2,465
Property Mgmt	337	0.597666	2,301		2,301		2,301
Water Supply Sys	231	0.409676	1,577		1,577		1,577
Sewage Disp Sys	1,124	1.993403	7,673		7,673		7,673
311 Program	2,215	3.928280	15,122		15,122		15,122
Information Tech	385	0.682794	2,628		2,628		2,628
Insurance Health	418	0.741319	2,854		2,854		2,854
Insurance Paymnt	662	1.174050	4,519		4,519		4,519
Engineering	6,784	12.031356	46,314		46,314		46,314
LDFA	337	0.597666	2,301		2,301		2,301
Brownfield Oper.	505	0.895612	3,448		3,448		3,448
Schedule .4 Total for City Hall	56,386	100.000000	384,944		384,944	0	384,944

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, 2020
Schedule .4 - Detail Activity Allocations
For Department Building / Equipment Depr.**

Activity - Records Center

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Clerk	28,300	22.712681	69,655		69,655		69,655
All Others	96,300	77.287319	237,024		237,024		237,024
Schedule .4 Total for Records Center	124,600	100.000000	306,679		306,679	0	306,679

Allocation Basis: Number of assigned square feet by occupant

Allocation Source: CARC space allocation summary

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .4 - Detail Activity Allocations
For Department Building / Equipment Depr.**

Activity - CARC Debt Int.

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
City Clerk	32,178	73.215017	32,178		32,178		32,178
All Others	11,772	26.784983	11,772		11,772		11,772
Schedule .4 Total for CARC Debt Int.	43,950	100.000000	43,950		43,950	0	43,950

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, 2020
Schedule .4 - Detail Activity Allocations
For Department Building / Equipment Depr.

Activity - Equipment

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

Allocation Basis: Dollar amount of assigned equipment depreciation
Allocation Source: Fixed Asset report

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .5 - Allocation Summary
For Department Building / Equipment Depr.**

Receiving Department	Total	City Hall	Records Center	CARC Debt Int.	Equipment
Executive Office	32,626	32,626	0	0	0
Human Resources	35,200	35,200	0	0	0
Comptroller	24,768	24,768	0	0	0
Treasurer	30,605	30,605	0	0	0
Fiscal Services	10,254	10,254	0	0	0
Purchasing	11,988	11,988	0	0	0
Dept of Law	22,351	22,351	0	0	0
City Clerk	126,219	23,963	69,655	32,178	423
Administrative Services	8,445	8,445	0	0	0
Comm Dev Grant Admin	24,044	24,044	0	0	0
City Commission	9,305	9,305	0	0	0
Cable Administration	2,867	2,867	0	0	0
Assessor	29,083	29,083	0	0	0
Income Tax	21,812	21,812	0	0	0
Gt CD OCC	6,431	6,431	0	0	0
Gt Misc	2,465	2,465	0	0	0
Property Mgmt	2,301	2,301	0	0	0
Water Supply Sys	1,577	1,577	0	0	0
Sewage Disp Sys	7,673	7,673	0	0	0
311 Program	15,122	15,122	0	0	0
Information Tech	2,628	2,628	0	0	0
Insurance Health	2,854	2,854	0	0	0
Insurance Paymnt	4,519	4,519	0	0	0
Engineering	46,314	46,314	0	0	0
LDFA	2,301	2,301	0	0	0
Brownfield Oper.	3,448	3,448	0	0	0
All Others	248,796	0	237,024	11,772	0
Direct Bill	0	0	0	0	0
Total	735,996	384,944	306,679	43,950	423

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
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 – The costs of payouts were split between Police & Fire and General City. These activities allocate the cost of accumulated payouts to employees whose employment has been discontinued. The total amount of all payouts for all funds was included in the amounts allocated. A credit was provided to those departments for the amount that was billed directly to each respective department’s budget. The credit was presented as a cost adjustment for each respective department and is identified on summary schedules “A” & “B” of this cost allocation plan. The credit was presented as a cost adjustment and not a 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, 2020
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, 2020
Schedule .2 - Costs To Be Allocated
For Department General Expense**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	9,599,791			9,599,791
Cost Adjustments:				
Termination Payoff	926,646			
Total Departmental Cost Adjustments:	<u>926,646</u>			926,646
Inbound Costs:				
General Expense		4,116	4,116	
Executive Office		4,407	4,407	
Human Resources		9,195	9,195	
Comptroller		33,291	33,291	
Treasurer		1,840	1,840	
Fiscal Services		17,435	17,435	
Purchasing		5,969	5,969	
City Clerk		254	254	
Administrative Services		2,565	2,565	
Total Allocated Additions:		<u>79,072</u>	79,072	79,072
Total To Be Allocated:	<u>10,526,437</u>	<u>79,072</u>		<u>10,605,509</u>

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department General Expense

	Total	G&A	Annual Audit	Pension Benefit	Payoff General
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	3,964	0	0	3,964	0
Other Expense & Cost					
Subscriptions	5,340	0	0	0	0
Supplies	12,076	0	0	0	0
Engineering Serv	200,633	0	0	0	0
Contract Services	1,557,135	0	114,610	0	0
Subsidy	100,000	0	0	0	0
Memberships	64,719	0	0	0	0
Building Costs	10,513	0	0	0	0
Printing	20,631	0	0	0	0
Other Services	63,018	0	0	0	0
Land	60,000	0	0	0	0
Visitors Bureau	150,000	0	0	0	0
Lease	165,736	0	0	0	0
Property Tax	0	0	0	0	0
District Ct Appro	7,188,008	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	9,599,791				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Termination Payoff	926,646	0	0	0	453,476
Functional Cost	10,526,437	0	114,610	1,982	453,476
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(9,474,713)	0	0	0	0
1st Allocation	1,051,724	0	114,610	1,982	453,476
Allocation Step 2					
Inbound - General Expense: Annual Audit	1,512	521	0	991	0
Inbound - General Expense: Pension Benefit	6	0	0	6	0
Inbound - General Expense: Payoff General	2,598	0	0	2,598	0
Inbound - Executive Office	4,407	0	0	4,407	0
Inbound - Human Resources	9,195	0	0	9,195	0
Inbound - Comptroller: General Acctng	23,112	5,805	0	17,307	0
Inbound - Comptroller: Accts Payable	9,305	3,939	0	5,366	0
Inbound - Treasurer: General Banking	137	42	0	95	0
Inbound - Treasurer: Mail Services	1,700	0	0	1,700	0
Inbound - Fiscal Services: Budgeting	10,776	3,997	0	6,779	0
Inbound - Fiscal Services: Payroll	101	0	0	101	0
Inbound - Fiscal Services: General Acctng	4,355	1,094	0	3,261	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department General Expense

	Total	G&A	Annual Audit	Pension Benefit	Payoff General
Inbound - Purchasing	5,969	5,322	0	647	0
Inbound - City Clerk	254	0	0	254	0
Inbound - Administrative Services	2,565	0	0	2,565	0
Inbound - All Others	3,080	0	145	1	0
Reallocate Admin Costs		(20,720)	0	20,720	0
Unallocated Costs	(2,934)	0	0	0	0
2nd Allocation	76,138	0	145	75,993	0
Total For General Expense					
Schedule .3 Total	1,127,862	0	114,755	77,975	453,476

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department General Expense**

	Payoff P&F	Contract	General Gov't**
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
Subscriptions	0	0	5,340
Supplies	0	0	12,076
Engineering Serv	0	0	200,633
Contract Services	0	8,486	1,434,039
Subsidy	0	0	100,000
Memberships	0	0	64,719
Building Costs	0	0	10,513
Printing	0	0	20,631
Other Services	0	0	63,018
Land	0	0	60,000
Visitors Bureau	0	0	150,000
Lease	0	0	165,736
Property Tax	0	0	0
District Ct Appro	0	0	7,188,008
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Termination Payoff	473,170	0	0
Functional Cost	473,170	8,486	9,474,713
Allocation Step 1			
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	(9,474,713)
1st Allocation	473,170	8,486	0
Allocation Step 2			
Inbound - General Expense: Annual Audit	0	0	0
Inbound - General Expense: Pension Benefit	0	0	0
Inbound - General Expense: Payoff General	0	0	0
Inbound - Executive Office	0	0	0
Inbound - Human Resources	0	0	0
Inbound - Comptroller: General Acctng	0	0	0
Inbound - Comptroller: Accts Payable	0	0	0
Inbound - Treasurer: General Banking	0	0	0
Inbound - Treasurer: Mail Services	0	0	0
Inbound - Fiscal Services: Budgeting	0	0	0
Inbound - Fiscal Services: Payroll	0	0	0
Inbound - Fiscal Services: General Acctng	0	0	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department General Expense

	Payoff P&F	Contract	General Gov't**
Inbound - Purchasing	0	0	0
Inbound - City Clerk	0	0	0
Inbound - Administrative Services	0	0	0
Inbound - All Others	0	0	2,934
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	(2,934)
2nd Allocation	0	0	0
Total For General Expense			
Schedule .3 Total	473,170	8,486	0

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .4 - Detail Activity Allocations
For Department General Expense**

Activity - Annual Audit

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	2,910	1.319333	1,512		1,512		1,512
Executive Office	2,220	1.006501	1,154		1,154	1	1,155
Human Resources	2,657	1.204628	1,381		1,381	2	1,383
Comptroller	1,516	0.687323	788		788	1	789
Treasurer	4,284	1.942276	2,226		2,226	3	2,229
Fiscal Services	888	0.402601	461		461		461
Purchasing	389	0.176364	202		202		202
Dept of Law	1,493	0.676895	776		776	1	777
City Clerk	3,038	1.377366	1,579		1,579	2	1,581
Administrative Services	1,329	0.602541	691		691	1	692
Comm Dev Grant Admin	442	0.200394	230		230		230
City Commission	358	0.162310	186		186		186
Cable Administration	436	0.197673	227		227		227
Assessor	947	0.429350	492		492		492
Income Tax	1,085	0.491916	564		564	1	565
Planning	4,079	1.849333	2,120		2,120	3	2,123
Police	8,505	3.855989	4,419		4,419	6	4,425
Police Commun	525	0.238024	273		273		273
Fire	6,728	3.050334	3,496		3,496	4	3,500
Street Lighting	2,940	1.332934	1,528		1,528	2	1,530
Parks & Rec	6,873	3.116074	3,571		3,571	4	3,575
P&R Special Events	1,236	0.560376	642		642	1	643
Parks Mil Pool	1,143	0.518212	594		594	1	595
Parks Mil Other	1,622	0.735381	843		843	1	844
Community Develop	4,770	2.162618	2,479		2,479	3	2,482
Air Poll/Storm	1,192	0.540428	619		619	1	620
Library	8,394	3.805664	4,362		4,362	6	4,368
Refuse All Other	8,711	3.949385	4,526		4,526	6	4,532
Refuse TRP	653	0.296057	339		339		339
Major-Traffic	3,534	1.602242	1,836		1,836	3	1,839
Major-Engineer	617	0.279735	321		321		321
Major-Storm Sewe	850	0.385372	442		442		442
Major-St&San	2,180	0.988366	1,133		1,133	1	1,134
Local-Storm Sewe	852	0.386279	443		443		443
Local-Engineer	378	0.171377	196		196		196
Local-St&San	1,789	0.811095	930		930	1	931
Street Cap Const	218	0.098837	113		113		113
Vital St Oper	419	0.189966	218		218		218
Vital St NonBond	1,309	0.593473	680		680	1	681
General Cap Cont	2,775	1.258127	1,442		1,442	2	1,444
Gt CD JAG	350	0.158683	182		182		182
Gt CD ESG	242	0.109718	126		126		126
Gt CD CDBG	2,027	0.918999	1,053		1,053	1	1,054
Gt CD Home	433	0.196313	225		225		225
Gt CD OCC	1,596	0.723593	829		829	1	830
Gt CD Lead	1,651	0.748529	858		858	1	859
Gt CD CARES	63	0.028563	33		33		33
Gt Police	724	0.328246	376		376		376
Gt Fire	181	0.082062	94		94		94
Gt Planning	21	0.009521	11		11		11
Gt Admin Serv	186	0.084329	97		97		97
Gt Parks	114	0.051685	59		59		59

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
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	748	0.339128	389		389		389
MI Justice Train	228	0.103370	118		118		118
Veh Storage Fac	951	0.431163	494		494		494
Receivership	124	0.056219	64		64		64
Property Mgmt	381	0.172737	198		198		198
Building Inspect	3,799	1.722387	1,974		1,974	3	1,977
Sidewalk Repair	1,333	0.604354	693		693	1	694
Indigent Defense	1,749	0.792960	909		909	1	910
Community Dispatch	680	0.308298	353		353		353
Transformation	127	0.057579	66		66		66
Drug Law Enforc	1,401	0.635184	728		728	1	729
Historical Comm	526	0.238477	273		273		273
Economic Develop	1,022	0.463353	531		531		531
Downtown Impv Dt	2,073	0.939855	1,077		1,077	1	1,078
GR Bldg Auth	44	0.019949	23		23		23
Cemetery Care	132	0.059846	69		69		69
Water Supply Sys	18,763	8.506748	9,745		9,745	26	9,771
Sewage Disp Sys	14,682	6.656511	7,629		7,629	10	7,639
Auto Parking Sys	13,873	6.289727	7,209		7,209	9	7,218
Cemeteries Oper	2,413	1.094004	1,254		1,254	1	1,255
Golf Course	2,007	0.909932	1,043		1,043	1	1,044
Belknap Ice Aren	207	0.093849	108		108		108
311 Program	672	0.304671	349		349		349
Information Tech	1,401	0.635184	728		728	1	729
Motor Equipment	11,526	5.225647	5,989		5,989	7	5,996
Facilities Mgmt	8,952	4.058649	4,652		4,652	6	4,658
Insurance Health	5,525	2.504919	2,871		2,871	4	2,875
Insurance Paymnt	3,140	1.423610	1,632		1,632	2	1,634
Engineering	2,300	1.042772	1,195		1,195	1	1,196
DDA	3,888	1.762738	2,020		2,020	3	2,023
TIFA	1,259	0.570804	654		654	1	655
LDFA	707	0.320539	367		367		367
Brownfield Oper.	1,021	0.462900	531		531		531
Brownfield Revol Loan	147	0.066647	76		76		76
61st Dist Court	6,052	2.743850	3,145		3,145	4	3,149
Bus Impv Dist.	388	0.175911	202		202		202
Bio-Solid	253	0.114705	131		131		131
Corridor Impv Proj	1,127	0.510958	586		586	1	587
All Others	1,073	0.486476	558		558		558
Schedule .4 Total for Annual Audit	220,566	100.000000	114,610		114,610	145	114,755

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, 2020
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	77,211	0.326489	6		6		6
Executive Office	231,919	0.980676	19		19	740	759
Human Resources	206,205	0.871943	17		17	659	676
Comptroller	205,893	0.870624	17		17	657	674
Treasurer	205,716	0.869876	17		17	657	674
Fiscal Services	127,743	0.540165	11		11	405	416
Purchasing	65,881	0.278580	6		6	208	214
Dept of Law	357,556	1.511935	30		30	1,150	1,180
City Clerk	167,061	0.706422	14		14	534	548
Administrative Services	69,479	0.293794	6		6	222	228
Comm Dev Grant Admin	31,991	0.135275	3		3	100	103
City Commission	61,164	0.258634	5		5	191	196
Cable Administration	19,862	0.083987	2		2	62	64
Assessor	213,365	0.902220	18		18	684	702
Income Tax	243,832	1.031050	20		20	777	797
Planning	198,998	0.841468	17		17	635	652
Police	6,393,897	27.036768	537		537	20,850	21,387
Police Commun	39,481	0.166946	3		3	122	125
Fire	4,050,833	17.129058	339		339	13,059	13,398
Street Lighting	140,769	0.595246	12		12	448	460
Parks & Rec	387,324	1.637810	32		32	1,247	1,279
P&R Special Events	37,931	0.160392	3		3	119	122
Parks Mil Pool	22,575	0.095459	2		2	70	72
Parks Mil Other	28	0.000118	0		0		0
Community Develop	359,085	1.518401	30		30	1,154	1,184
Air Poll/Storm	83,727	0.354042	7		7	264	271
Library	701,836	2.967733	59		59	2,259	2,318
Refuse All Other	476,108	2.013236	40		40	1,537	1,577
Refuse TRP	43,310	0.183138	4		4	134	138
Major-Traffic	308,669	1.305215	26		26	988	1,014
Major-Engineer	152	0.000643	0		0		0
Major-Storm Sewe	35,827	0.151495	3		3	113	116
Major-St&San	217,979	0.921730	18		18	698	716
Local-Storm Sewe	54,533	0.230594	5		5	171	176
Local-Engineer	828	0.003501	0		0	1	1
Local-St&San	216,455	0.915286	18		18	690	708
Vital St NonBond	1,795	0.007590	0		0	5	5
General Cap Cont	365	0.001543	0		0		0
Gt CD JAG	1,911	0.008081	0		0	5	5
Gt CD ESG	2,406	0.010174	0		0	7	7
Gt CD CDBG	87,154	0.368533	7		7	273	280
Gt CD Home	12,793	0.054096	1		1	39	40
Gt CD OCC	50,060	0.211680	4		4	156	160
Gt CD Lead	31,439	0.132941	3		3	99	102
Gt CD CARES	1,367	0.005780	0		0	4	4
Gt Police	88,915	0.375979	7		7	280	287
Gt Admin Serv	11,355	0.048015	1		1	35	36
Gt Misc	20,752	0.087750	2		2	63	65
Veh Storage Fac	23,072	0.097561	2		2	74	76
Property Mgmt	1,261	0.005332	0		0	3	3
Building Inspect	462,520	1.955778	39		39	1,492	1,531
Sidewalk Repair	39,278	0.166088	3		3	122	125

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
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
Community Dispatch	688,865	2.912884	58		58	2,217	2,275
Drug Law Enforc	36,231	0.153204	3		3	116	119
Economic Develop	28,905	0.122226	2		2	90	92
Downtown Impv Dt	856	0.003620	0		0	1	1
Water Supply Sys	1,524,693	6.447206	128		128	4,916	5,044
Sewage Disp Sys	1,371,728	5.800389	115		115	4,424	4,539
Auto Parking Sys	487,631	2.061961	41		41	1,575	1,616
Cemeteries Oper	57,499	0.243136	5		5	180	185
Golf Course	13,653	0.057732	1		1	41	42
311 Program	188,798	0.798337	16		16	604	620
Information Tech	33,573	0.141964	3		3	103	106
Motor Equipment	421,977	1.784341	35		35	1,361	1,396
Facilities Mgmt	212,002	0.896456	18		18	677	695
Insurance Health	47,645	0.201468	4		4	148	152
Insurance Paymnt	66,277	0.280254	6		6	210	216
Engineering	547,266	2.314129	46		46	1,764	1,810
DDA	5,433	0.022974	0		0	16	16
TIFA	831	0.003514	0		0	1	1
LDFA	21,830	0.092309	2		2	68	70
Brownfield Oper.	40,258	0.170232	3		3	125	128
61st Dist Court	961,279	4.064794	81		81	3,094	3,175
Schedule .4 Total for Pension Benefit	23,648,896	100.000000	1,982		1,982	75,993	77,975

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, 2020
Schedule .4 - Detail Activity Allocations
For Department General Expense**

Activity - Payoff General

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	335,977	0.572914	2,598		2,598		2,598
Executive Office	1,067,008	1.819480	8,251		8,251		8,251
Human Resources	922,487	1.573040	7,133		7,133		7,133
Comptroller	897,000	1.529579	6,936		6,936		6,936
Treasurer	930,515	1.586730	7,195		7,195		7,195
Fiscal Services	577,483	0.984734	4,466		4,466		4,466
Purchasing	295,366	0.503663	2,284		2,284		2,284
Dept of Law	1,603,418	2.734175	12,399		12,399		12,399
City Clerk	770,050	1.313102	5,955		5,955		5,955
Administrative Services	312,058	0.532126	2,413		2,413		2,413
Comm Dev Grant Admin	161,521	0.275428	1,249		1,249		1,249
City Commission	76,050	0.129682	588		588		588
Cable Administration	87,768	0.149663	679		679		679
Assessor	964,540	1.644750	7,459		7,459		7,459
Income Tax	1,096,242	1.869330	8,477		8,477		8,477
Planning	907,984	1.548309	7,021		7,021		7,021
Street Lighting	656,641	1.119715	5,078		5,078		5,078
Parks & Rec	1,746,863	2.978780	13,508		13,508		13,508
P&R Special Events	168,734	0.287728	1,305		1,305		1,305
Parks Mil Pool	105,492	0.179887	816		816		816
Parks Mil Other	125	0.000213	1		1		1
Community Develop	1,606,680	2.739737	12,424		12,424		12,424
Air Poll/Storm	370,871	0.632415	2,868		2,868		2,868
Library	3,254,721	5.550004	25,168		25,168		25,168
Refuse All Other	2,158,016	3.679885	16,687		16,687		16,687
Refuse TRP	193,664	0.330239	1,498		1,498		1,498
Major-Traffic	1,424,664	2.429361	11,017		11,017		11,017
Major-Engineer	673	0.001148	5		5		5
Major-Storm Sewe	153,558	0.261850	1,187		1,187		1,187
Major-St&San	981,763	1.674119	7,592		7,592		7,592
Local-Storm Sewe	244,067	0.416187	1,887		1,887		1,887
Local-Engineer	3,659	0.006239	28		28		28
Local-St&San	970,621	1.655119	7,506		7,506		7,506
Vital St NonBond	7,933	0.013527	61		61		61
General Cap Cont	1,614	0.002752	12		12		12
Gt CD JAG	8,445	0.014401	65		65		65
Gt CD ESG	10,633	0.018132	82		82		82
Gt CD CDBG	385,230	0.656901	2,979		2,979		2,979
Gt CD Home	56,532	0.096399	437		437		437
Gt CD OCC	221,209	0.377209	1,711		1,711		1,711
Gt CD Lead	139,098	0.237192	1,076		1,076		1,076
Gt CD CARES	6,876	0.011725	53		53		53
Gt Admin Serv	50,178	0.085564	388		388		388
Gt Misc	93,844	0.160024	726		726		726
Veh Storage Fac	102,677	0.175087	794		794		794
Property Mgmt	5,009	0.008541	39		39		39
Building Inspect	2,185,138	3.726134	16,897		16,897		16,897
Sidewalk Repair	177,640	0.302915	1,374		1,374		1,374
Community Dispatch	2,495,449	4.255281	19,297		19,297		19,297
Economic Develop	133,293	0.227293	1,031		1,031		1,031
Downtown Impv Dt	4,168	0.007107	32		32		32
Water Supply Sys	6,931,502	11.819715	53,597		53,597		53,597

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .4 - Detail Activity Allocations
For Department General Expense**

Activity - Payoff General

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sewage Disp Sys	6,242,697	10.645151	48,273		48,273		48,273
Auto Parking Sys	2,198,261	3.748511	16,999		16,999		16,999
Cemeteries Oper	257,171	0.438532	1,989		1,989		1,989
Golf Course	61,248	0.104441	474		474		474
Belknap Ice Aren	164,472	0.280460	1,272		1,272		1,272
311 Program	839,401	1.431361	6,491		6,491		6,491
Information Tech	154,190	0.262927	1,192		1,192		1,192
Motor Equipment	1,999,522	3.409618	15,462		15,462		15,462
Facilities Mgmt	996,326	1.698952	7,704		7,704		7,704
Insurance Health	215,676	0.367774	1,668		1,668		1,668
Insurance Paymnt	339,902	0.579607	2,628		2,628		2,628
Engineering	2,459,571	4.194101	19,019		19,019		19,019
DDA	24,060	0.041028	186		186		186
TIFA	3,671	0.006260	28		28		28
LDFA	105,355	0.179653	815		815		815
Brownfield Oper.	184,637	0.314846	1,428		1,428		1,428
61st Dist Court	4,334,668	7.391548	33,519		33,519		33,519
Schedule .4 Total for Payoff General	58,643,575	100.000000	453,476		453,476	0	453,476

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

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .4 - Detail Activity Allocations
For Department General Expense**

Activity - Payoff P&F

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Police	24,102,255	59.294448	280,563		280,563		280,563
Police Commun	174,435	0.429131	2,031		2,031		2,031
Fire	15,858,741	39.014411	184,604		184,604		184,604
Gt Police	386,132	0.949931	4,495		4,495		4,495
Drug Law Enforc	126,855	0.312079	1,477		1,477		1,477
Schedule .4 Total for Payoff P&F	40,648,418	100.000000	473,170		473,170	0	473,170

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

Allocation Source: Trial Balance

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
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	8,486	100.000000	8,486		8,486		8,486
Schedule .4 Total for Contract	8,486	100.000000	8,486		8,486	0	8,486

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, 2020
Schedule .5 - Allocation Summary
For Department General Expense

Receiving Department	Total	Annual Audit	Pension Benefit	Payoff General	Payoff P&F
General Expense	4,116	1,512	6	2,598	0
Executive Office	18,651	1,155	759	8,251	0
Human Resources	9,192	1,383	676	7,133	0
Comptroller	8,399	789	674	6,936	0
Treasurer	10,098	2,229	674	7,195	0
Fiscal Services	5,343	461	416	4,466	0
Purchasing	2,700	202	214	2,284	0
Dept of Law	14,356	777	1,180	12,399	0
City Clerk	8,084	1,581	548	5,955	0
Administrative Services	3,333	692	228	2,413	0
Comm Dev Grant Admin	1,582	230	103	1,249	0
City Commission	970	186	196	588	0
Cable Administration	970	227	64	679	0
Assessor	8,653	492	702	7,459	0
Income Tax	9,839	565	797	8,477	0
Planning	9,796	2,123	652	7,021	0
Police	306,375	4,425	21,387	0	280,563
Police Commun	2,429	273	125	0	2,031
Fire	201,502	3,500	13,398	0	184,604
Street Lighting	7,068	1,530	460	5,078	0
Parks & Rec	18,362	3,575	1,279	13,508	0
P&R Special Events	2,070	643	122	1,305	0
Parks Mil Pool	1,483	595	72	816	0
Parks Mil Other	845	844	0	1	0
Community Develp	16,090	2,482	1,184	12,424	0
Air Poll/Storm	3,759	620	271	2,868	0
Library	31,854	4,368	2,318	25,168	0
Refuse All Other	22,796	4,532	1,577	16,687	0
Refuse TRP	1,975	339	138	1,498	0
Major-Traffic	13,870	1,839	1,014	11,017	0
Major-Engineer	326	321	0	5	0
Major-Storm Sewe	1,745	442	116	1,187	0
Major-St&San	9,442	1,134	716	7,592	0
Local-Storm Sewe	2,506	443	176	1,887	0
Local-Engineer	225	196	1	28	0
Local-St&San	9,145	931	708	7,506	0
Street Cap Const	113	113	0	0	0
Vital St Oper	218	218	0	0	0
Vital St NonBond	747	681	5	61	0
General Cap Cont	1,456	1,444	0	12	0
Gt CD JAG	252	182	5	65	0
Gt CD ESG	215	126	7	82	0
Gt CD CDBG	4,313	1,054	280	2,979	0
Gt CD Home	702	225	40	437	0
Gt CD OCC	2,701	830	160	1,711	0
Gt CD Lead	2,037	859	102	1,076	0
Gt CD CARES	90	33	4	53	0
Gt Police	5,158	376	287	0	4,495
Gt Fire	94	94	0	0	0
Gt Planning	11	11	0	0	0
Gt Admin Serv	521	97	36	388	0
Gt Parks	59	59	0	0	0

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .5 - Allocation Summary
For Department General Expense**

Receiving Department	Total	Annual Audit	Pension Benefit	Payoff General	Payoff P&F
Gt Misc	1,180	389	65	726	0
MI Justice Train	118	118	0	0	0
Veh Storage Fac	1,364	494	76	794	0
Receivership	64	64	0	0	0
Property Mgmt	240	198	3	39	0
Building Inspect	20,405	1,977	1,531	16,897	0
Sidewalk Repair	2,193	694	125	1,374	0
Indigent Defense	910	910	0	0	0
Community Dispatch	21,925	353	2,275	19,297	0
Transformation	66	66	0	0	0
Drug Law Enforc	2,325	729	119	0	1,477
Historical Comm	273	273	0	0	0
Economic Develop	1,654	531	92	1,031	0
Downtown Impv Dt	1,111	1,078	1	32	0
GR Bldg Auth	23	23	0	0	0
Cemetery Care	69	69	0	0	0
Water Supply Sys	68,412	9,771	5,044	53,597	0
Sewage Disp Sys	60,451	7,639	4,539	48,273	0
Auto Parking Sys	25,833	7,218	1,616	16,999	0
Cemeteries Oper	3,429	1,255	185	1,989	0
Golf Course	1,560	1,044	42	474	0
Belknap Ice Aren	1,380	108	0	1,272	0
311 Program	7,460	349	620	6,491	0
Information Tech	2,027	729	106	1,192	0
Motor Equipment	22,854	5,996	1,396	15,462	0
Facilities Mgmt	13,057	4,658	695	7,704	0
Insurance Health	4,695	2,875	152	1,668	0
Insurance Paymnt	4,478	1,634	216	2,628	0
Engineering	22,025	1,196	1,810	19,019	0
DDA	2,225	2,023	16	186	0
TIFA	684	655	1	28	0
LDFA	1,252	367	70	815	0
Brownfield Oper.	2,087	531	128	1,428	0
Brownfield Revol Loan	76	76	0	0	0
61st Dist Court	39,843	3,149	3,175	33,519	0
Bus Impv Dist.	202	202	0	0	0
Bio-Solid	131	131	0	0	0
Corridor Impv Proj	587	587	0	0	0
All Others	558	558	0	0	0
Direct Bill	0	0	0	0	0
Total	1,127,862	114,755	77,975	453,476	473,170

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .5 - Allocation Summary
For Department General Expense

Receiving Department	Contract
General Expense	0
Executive Office	8,486
Human Resources	0
Comptroller	0
Treasurer	0
Fiscal Services	0
Purchasing	0
Dept of Law	0
City Clerk	0
Administrative Services	0
Comm Dev Grant Admin	0
City Commission	0
Cable Administration	0
Assessor	0
Income Tax	0
Planning	0
Police	0
Police Commun	0
Fire	0
Street Lighting	0
Parks & Rec	0
P&R Special Events	0
Parks Mil Pool	0
Parks Mil Other	0
Community Develp	0
Air Poll/Storm	0
Library	0
Refuse All Other	0
Refuse TRP	0
Major-Traffic	0
Major-Engineer	0
Major-Storm Sewe	0
Major-St&San	0
Local-Storm Sewe	0
Local-Engineer	0
Local-St&San	0
Street Cap Const	0
Vital St Oper	0
Vital St NonBond	0
General Cap Cont	0
Gt CD JAG	0
Gt CD ESG	0
Gt CD CDBG	0
Gt CD Home	0
Gt CD OCC	0
Gt CD Lead	0
Gt CD CARES	0
Gt Police	0
Gt Fire	0
Gt Planning	0
Gt Admin Serv	0
Gt Parks	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .5 - Allocation Summary
For Department General Expense

Receiving Department	Contract
Gt Misc	0
MI Justice Train	0
Veh Storage Fac	0
Receivership	0
Property Mgmt	0
Building Inspect	0
Sidewalk Repair	0
Indigent Defense	0
Community Dispatch	0
Transformation	0
Drug Law Enforc	0
Historical Comm	0
Economic Develop	0
Downtown Impv Dt	0
GR Bldg Auth	0
Cemetery Care	0
Water Supply Sys	0
Sewage Disp Sys	0
Auto Parking Sys	0
Cemeteries Oper	0
Golf Course	0
Belknap Ice Aren	0
311 Program	0
Information Tech	0
Motor Equipment	0
Facilities Mgmt	0
Insurance Health	0
Insurance Paymnt	0
Engineering	0
DDA	0
TIFA	0
LDFA	0
Brownfield Oper.	0
Brownfield Revol Loan	0
61st Dist Court	0
Bus Impv Dist.	0
Bio-Solid	0
Corridor Impv Proj	0
All Others	0
Direct Bill	0
Total	8,486

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
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, 2020
Schedule .2 - Costs To Be Allocated
For Department Executive Office

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,508,914			2,508,914
Deductions:				
Payoff	-5,572			
Total Deductions:	-5,572			-5,572
Inbound Costs:				
Building / Equipment Depr.	32,626		32,626	
General Expense	17,910	741	18,651	
Executive Office		13,176	13,176	
Human Resources		27,496	27,496	
Comptroller		29,011	29,011	
Treasurer		927	927	
Fiscal Services		17,379	17,379	
Purchasing		6,942	6,942	
Dept of Law		520,163	520,163	
City Clerk		11,172	11,172	
Administrative Services		7,680	7,680	
Total Allocated Additions:	50,536	634,687	685,223	685,223
Total To Be Allocated:	2,553,878	634,687		3,188,565

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department Executive Office**

	Total	G&A	City Admin	General Gov't**
Wages & Benefits				
SALARIES & WAGES	1,061,832	0	690,739	371,093
FRINGE BENEFITS	517,641	0	324,048	193,593
Other Expense & Cost				
*Payoff	5,572	0	0	0
Supplies	13,977	13,147	807	23
Car Allowance	11,833	0	11,833	0
Other Services	128,495	61,045	28,560	38,890
Building Rental	177,869	177,869	0	0
Community	103,681	0	0	103,681
Parking	49,746	49,746	0	0
Contract Serv	305,864	11,384	15,332	279,148
Computer Services	123,842	97,392	0	26,450
Expendable Equip.	8,562	6,093	2,469	0
Departmental Total				
Expenditures Per Financial Statement	2,508,914			
Deductions				
*Total Disallowed Costs	(5,572)	0	0	0
Functional Cost	2,503,342	416,676	1,073,788	1,012,878
Allocation Step 1				
Inbound - General Expense: Contract	8,486	0	8,486	0
Inbound - All Others	42,050	0	27,353	14,697
Reallocate Admin Costs		(416,676)	228,172	188,504
Unallocated Costs	(1,216,079)	0	0	(1,216,079)
1st Allocation	1,337,799	0	1,337,799	0
Allocation Step 2				
Inbound - All Others	634,687	0	412,882	221,805
Unallocated Costs	(221,805)	0	0	(221,805)
2nd Allocation	412,882	0	412,882	0
Total For Executive Office				
Schedule .3 Total	1,750,681	0	1,750,681	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
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	534,084	0.329413	4,407		4,407		4,407
Executive Office	1,596,879	0.984926	13,176		13,176		13,176
Human Resources	1,479,329	0.912423	12,206		12,206	3,817	16,023
Comptroller	1,490,099	0.919066	12,295		12,295	3,844	16,139
Treasurer	1,504,647	0.928039	12,416		12,416	3,880	16,296
Fiscal Services	886,437	0.546738	7,315		7,315	2,283	9,598
Purchasing	455,809	0.281135	3,761		3,761	1,170	4,931
Dept of Law	2,478,853	1.528911	20,453		20,453	6,391	26,844
City Clerk	1,493,532	0.921183	12,325		12,325	3,851	16,176
Administrative Services	498,111	0.307226	4,110		4,110	1,280	5,390
City Commission	495,559	0.305652	4,089		4,089	1,274	5,363
Cable Administration	137,226	0.084638	1,132		1,132	350	1,482
Assessor	1,539,052	0.949259	12,699		12,699	3,971	16,670
Income Tax	1,785,359	1.101177	14,732		14,732	4,606	19,338
Planning	1,432,333	0.883437	11,818		11,818	3,695	15,513
Police	43,172,775	26.628173	356,228		356,228	111,656	467,884
Police Commun	289,276	0.178420	2,387		2,387	742	3,129
Fire	27,156,850	16.749846	224,079		224,079	70,075	294,154
Street Lighting	1,124,093	0.693320	9,275		9,275	2,897	12,172
Parks & Rec	3,274,200	2.019466	27,017		27,017	8,448	35,465
P&R Special Events	285,429	0.176047	2,355		2,355	733	3,088
Parks Mil Pool	386,159	0.238176	3,187		3,187	990	4,177
Parks Mil Other	412	0.000254	4		4	1	5
Community Devlop	2,550,246	1.572945	21,043		21,043	6,576	27,619
Air Poll/Storm	596,691	0.368028	4,924		4,924	1,534	6,458
Refuse All Other	3,826,927	2.360378	31,577		31,577	9,871	41,448
Refuse TRP	322,283	0.198778	2,659		2,659	825	3,484
Major-Traffic	2,344,327	1.445938	19,343		19,343	6,047	25,390
Major-Engineer	4,675	0.002883	39		39	11	50
Major-Storm Sewe	248,105	0.153027	2,046		2,046	634	2,680
Major-St&San	1,756,746	1.083529	14,495		14,495	4,532	19,027
Local-Storm Sewe	379,400	0.234007	3,131		3,131	974	4,105
Local-Engineer	7,271	0.004485	60		60	17	77
Local-St&San	1,731,233	1.067793	14,285		14,285	4,463	18,748
Street Cap Const	143	0.000088	1		1		1
Vital St NonBond	13,519	0.008338	112		112	32	144
General Cap Cont	3,182	0.001963	25		25	6	31
Gt CD JAG	16,389	0.010108	135		135	40	175
Gt CD ESG	20,912	0.012898	172		172	52	224
Gt CD CDBG	776,277	0.478793	6,405		6,405	1,995	8,400
Gt CD Home	111,999	0.069079	925		925	287	1,212
Gt CD OCC	430,836	0.265732	3,554		3,554	1,104	4,658
Gt CD Lead	266,023	0.164078	2,195		2,195	682	2,877
Gt CD CARES	69,977	0.043161	576		576	180	756
Gt Police	631,884	0.389734	5,214		5,214	1,623	6,837
Gt Admin Serv	80,312	0.049535	663		663	204	867
Gt Parks	7,778	0.004797	65		65	19	84
Gt Misc	155,548	0.095939	1,283		1,283	398	1,681
Veh Storage Fac	165,868	0.102304	1,369		1,369	426	1,795
Property Mgmt	8,133	0.005016	67		67	19	86
Building Inspect	3,462,420	2.135557	28,569		28,569	8,933	37,502
Sidewalk Repair	371,610	0.229202	3,067		3,067	952	4,019

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
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
Community Dispatch	4,829,383	2.978675	39,849		39,849	12,464	52,313
Drug Law Enforc	224,109	0.138226	1,848		1,848	575	2,423
Economic Develop	212,507	0.131070	1,753		1,753	544	2,297
Downtown Impv Dt	126,442	0.077987	1,043		1,043	323	1,366
Water Supply Sys	12,642,054	7.797386	104,313		104,313	32,623	136,936
Sewage Disp Sys	10,967,494	6.764549	90,497		90,497	28,297	118,794
Auto Parking Sys	3,640,691	2.245511	30,041		30,041	9,389	39,430
Cemeteries Oper	697,488	0.430198	5,755		5,755	1,791	7,546
Golf Course	306,174	0.188842	2,527		2,527	783	3,310
Belknap Ice Aren	241,190	0.148762	1,990		1,990	617	2,607
311 Program	1,656,541	1.021724	13,668		13,668	4,272	17,940
Information Tech	30,427	0.018767	252		252	77	329
Motor Equipment	3,837,680	2.367010	31,666		31,666	9,897	41,563
Facilities Mgmt	1,776,306	1.095593	14,657		14,657	4,584	19,241
Insurance Health	371,060	0.228863	3,062		3,062	951	4,013
Insurance Paymnt	664,786	0.410028	5,486		5,486	1,709	7,195
Engineering	4,515,571	2.785121	37,259		37,259	11,652	48,911
DDA	937,739	0.578380	7,739		7,739	2,414	10,153
TIFA	73,450	0.045303	606		606	187	793
LDFA	161,827	0.099812	1,336		1,336	415	1,751
Brownfield Oper.	288,499	0.177941	2,381		2,381	740	3,121
Bus Impv Dist.	36,653	0.022607	303		303	94	397
Corridor Impv Proj	36,653	0.022607	303		303	94	397
Schedule .4 Total for City Admin	162,131,941	100.000000	1,337,799		1,337,799	412,882	1,750,681

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, 2020
Schedule .5 - Allocation Summary
For Department Executive Office**

Receiving Department	Total	City Admin
General Expense	4,407	4,407
Executive Office	13,176	13,176
Human Resources	16,023	16,023
Comptroller	16,139	16,139
Treasurer	16,296	16,296
Fiscal Services	9,598	9,598
Purchasing	4,931	4,931
Dept of Law	26,844	26,844
City Clerk	16,176	16,176
Administrative Services	5,390	5,390
City Commission	5,363	5,363
Cable Administration	1,482	1,482
Assessor	16,670	16,670
Income Tax	19,338	19,338
Planning	15,513	15,513
Police	467,884	467,884
Police Commun	3,129	3,129
Fire	294,154	294,154
Street Lighting	12,172	12,172
Parks & Rec	35,465	35,465
P&R Special Events	3,088	3,088
Parks Mil Pool	4,177	4,177
Parks Mil Other	5	5
Community Develop	27,619	27,619
Air Poll/Storm	6,458	6,458
Refuse All Other	41,448	41,448
Refuse TRP	3,484	3,484
Major-Traffic	25,390	25,390
Major-Engineer	50	50
Major-Storm Sewe	2,680	2,680
Major-St&San	19,027	19,027
Local-Storm Sewe	4,105	4,105
Local-Engineer	77	77
Local-St&San	18,748	18,748
Street Cap Const	1	1
Vital St NonBond	144	144
General Cap Cont	31	31
Gt CD JAG	175	175
Gt CD ESG	224	224
Gt CD CDBG	8,400	8,400
Gt CD Home	1,212	1,212
Gt CD OCC	4,658	4,658
Gt CD Lead	2,877	2,877
Gt CD CARES	756	756
Gt Police	6,837	6,837
Gt Admin Serv	867	867
Gt Parks	84	84
Gt Misc	1,681	1,681
Veh Storage Fac	1,795	1,795
Property Mgmt	86	86
Building Inspect	37,502	37,502
Sidewalk Repair	4,019	4,019

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .5 - Allocation Summary
For Department Executive Office**

Receiving Department	Total	City Admin
Community Dispatch	52,313	52,313
Drug Law Enforc	2,423	2,423
Economic Develop	2,297	2,297
Downtown Impv Dt	1,366	1,366
Water Supply Sys	136,936	136,936
Sewage Disp Sys	118,794	118,794
Auto Parking Sys	39,430	39,430
Cemeteries Oper	7,546	7,546
Golf Course	3,310	3,310
Belknap Ice Aren	2,607	2,607
311 Program	17,940	17,940
Information Tech	329	329
Motor Equipment	41,563	41,563
Facilities Mgmt	19,241	19,241
Insurance Health	4,013	4,013
Insurance Paymnt	7,195	7,195
Engineering	48,911	48,911
DDA	10,153	10,153
TIFA	793	793
LDFA	1,751	1,751
Brownfield Oper.	3,121	3,121
Bus Impv Dist.	397	397
Corridor Impv Proj	397	397
Direct Bill	0	0
Total	1,750,681	1,750,681

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
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, 2020
Schedule .2 - Costs To Be Allocated
For Department Human Resources

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,862,652			2,862,652
Deductions:				
Payoff	-9,203			
Total Deductions:	-9,203			-9,203
Inbound Costs:				
Building / Equipment Depr.	35,200		35,200	
General Expense	8,531	661	9,192	
Executive Office	12,206	3,817	16,023	
Human Resources		25,471	25,471	
Comptroller		33,827	33,827	
Treasurer		2,982	2,982	
Fiscal Services		17,102	17,102	
Purchasing		8,188	8,188	
Dept of Law		78,372	78,372	
City Clerk		30,027	30,027	
Administrative Services		7,114	7,114	
Total Allocated Additions:	55,937	207,561	263,498	263,498
Total To Be Allocated:	2,909,386	207,561		3,116,947

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department Human Resources**

	Total	G&A	Human Resources	Recruitment
Wages & Benefits				
SALARIES & WAGES	924,939	274,529	322,117	328,293
FRINGE BENEFITS	544,202	162,451	185,228	196,523
Other Expense & Cost				
*Payoff	9,203	0	0	0
Supplies	32,029	32,018	11	0
Other Services	211,179	127,440	22,776	60,963
Computer Serv	328,960	328,960	0	0
Contract Services	591,358	278,561	290,700	22,097
Space Costs	201,610	139,769	52,305	9,536
Expendable Equip	19,172	7,882	11,290	0
Departmental Total				
Expenditures Per Financial Statement	2,862,652			
Deductions				
*Total Disallowed Costs	(9,203)	0	0	0
Functional Cost	2,853,449	1,351,610	884,427	617,412
Allocation Step 1				
Inbound - All Others	55,937	16,602	19,482	19,853
Reallocate Admin Costs		(1,368,212)	677,674	690,538
Unallocated Costs	0	0	0	0
1st Allocation	2,909,386	0	1,581,583	1,327,803
Allocation Step 2				
Inbound - All Others	207,561	61,582	72,269	73,710
Reallocate Admin Costs		(61,582)	30,494	31,088
Unallocated Costs	0	0	0	0
2nd Allocation	207,561	0	102,763	104,798
Total For Human Resources				
Schedule .3 Total	3,116,947	0	1,684,346	1,432,601

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
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	534,084	0.303685	4,803		4,803		4,803
Executive Office	1,596,879	0.908001	14,361		14,361		14,361
Human Resources	1,479,329	0.841161	13,304		13,304		13,304
Comptroller	1,490,099	0.847285	13,401		13,401	874	14,275
Treasurer	1,504,647	0.855557	13,531		13,531	882	14,413
Fiscal Services	886,437	0.504037	7,971		7,971	517	8,488
Purchasing	455,809	0.259177	4,099		4,099	263	4,362
Dept of Law	2,478,853	1.409500	22,293		22,293	1,470	23,763
City Clerk	1,493,532	0.849237	13,431		13,431	876	14,307
Administrative Services	498,111	0.283231	4,480		4,480	289	4,769
City Commission	495,559	0.281780	4,457		4,457	288	4,745
Cable Administration	137,226	0.078028	1,233		1,233	80	1,313
Assessor	1,539,052	0.875120	13,840		13,840	904	14,744
Income Tax	1,785,359	1.015173	16,055		16,055	1,053	17,108
Planning	1,432,333	0.814439	12,880		12,880	839	13,719
Police	43,172,775	24.548464	388,263		388,263	26,313	414,576
Police Commun	289,276	0.164485	2,602		2,602	168	2,770
Fire	27,156,850	15.441652	244,223		244,223	16,204	260,427
Street Lighting	1,124,093	0.639170	10,107		10,107	660	10,767
Parks & Rec	3,274,200	1.861742	29,444		29,444	1,944	31,388
P&R Special Events	285,429	0.162298	2,567		2,567	165	2,732
Parks Mil Pool	386,159	0.219574	3,473		3,473	221	3,694
Parks Mil Other	412	0.000234	4		4		4
Community Develop	2,550,246	1.450095	22,934		22,934	1,509	24,443
Air Poll/Storm	596,691	0.339284	5,366		5,366	344	5,710
Library	6,230,549	3.542751	56,031		56,031	3,712	59,743
Refuse All Other	3,826,927	2.176028	34,415		34,415	2,274	36,689
Refuse TRP	322,283	0.183253	2,897		2,897	185	3,082
Major-Traffic	2,344,327	1.333007	21,082		21,082	1,390	22,472
Major-Engineer	4,675	0.002658	42		42	1	43
Major-Storm Sewe	248,105	0.141075	2,230		2,230	141	2,371
Major-St&San	1,756,746	0.998903	15,798		15,798	1,035	16,833
Local-Storm Sewe	379,400	0.215731	3,411		3,411	216	3,627
Local-Engineer	7,271	0.004134	66		66	1	67
Local-St&San	1,731,233	0.984396	15,568		15,568	1,018	16,586
Street Cap Const	143	0.000081	2		2		2
Vital St NonBond	13,519	0.007687	120		120	6	126
General Cap Cont	3,182	0.001809	28		28		28
Gt CD JAG	16,389	0.009319	145		145	7	152
Gt CD ESG	20,912	0.011891	187		187	9	196
Gt CD CDBG	776,277	0.441399	6,981		6,981	451	7,432
Gt CD Home	111,999	0.063684	1,007		1,007	65	1,072
Gt CD OCC	430,836	0.244978	3,874		3,874	247	4,121
Gt CD Lead	266,023	0.151263	2,393		2,393	154	2,547
Gt CD CARES	69,977	0.039790	629		629	37	666
Gt Police	631,884	0.359295	5,683		5,683	366	6,049
Gt Admin Serv	80,312	0.045666	723		723	43	766
Gt Parks	7,778	0.004423	70		70	2	72
Gt Misc	155,548	0.088446	1,400		1,400	86	1,486
Veh Storage Fac	165,868	0.094314	1,492		1,492	94	1,586
Property Mgmt	8,133	0.004625	73		73	3	76
Building Inspect	3,462,420	1.968766	31,136		31,136	2,057	33,193

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
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
Sidewalk Repair	371,610	0.211301	3,343		3,343	211	3,554
Community Dispatch	4,829,383	2.746035	43,432		43,432	2,867	46,299
Drug Law Enforc	224,109	0.127431	2,016		2,016	127	2,143
Economic Develop	212,507	0.120834	1,912		1,912	121	2,033
Downtown Impv Dt	126,442	0.071896	1,137		1,137	73	1,210
Water Supply Sys	12,642,054	7.188396	113,690		113,690	7,539	121,229
Sewage Disp Sys	10,967,494	6.236225	98,632		98,632	6,542	105,174
Auto Parking Sys	3,640,691	2.070133	32,742		32,742	2,165	34,907
Cemeteries Oper	697,488	0.396599	6,273		6,273	404	6,677
Golf Course	306,174	0.174094	2,752		2,752	176	2,928
Belknap Ice Aren	241,190	0.137143	2,169		2,169	136	2,305
311 Program	1,656,541	0.941925	14,897		14,897	972	15,869
Information Tech	30,427	0.017301	274		274	16	290
Motor Equipment	3,837,680	2.182143	34,511		34,511	2,281	36,792
Facilities Mgmt	1,776,306	1.010025	15,975		15,975	1,047	17,022
Insurance Health	371,060	0.210988	3,337		3,337	211	3,548
Insurance Paymnt	664,786	0.378004	5,979		5,979	384	6,363
Engineering	4,515,571	2.567598	40,609		40,609	2,679	43,288
DDA	937,739	0.533208	8,433		8,433	546	8,979
TIFA	73,450	0.041764	661		661	39	700
LDFA	161,827	0.092016	1,456		1,456	90	1,546
Brownfield Oper.	288,499	0.164043	2,594		2,594	168	2,762
61st Dist Court	7,505,032	4.267435	67,494		67,494	4,466	71,960
Bus Impv Dist.	36,653	0.020841	330		330	20	350
Corridor Impv Proj	36,653	0.020841	330		330	20	350
Schedule .4 Total for Human Resources	175,867,522	100.000000	1,581,583		1,581,583	102,763	1,684,346

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, 2020
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	534,084	0.330831	4,392		4,392		4,392
Executive Office	1,596,879	0.989164	13,135		13,135		13,135
Human Resources	1,479,329	0.916349	12,167		12,167		12,167
Comptroller	1,457,941	0.903101	11,992		11,992	953	12,945
Treasurer	1,504,647	0.932032	12,374		12,374	986	13,360
Fiscal Services	886,437	0.549091	7,291		7,291	578	7,869
Purchasing	455,809	0.282344	3,749		3,749	293	4,042
Dept of Law	2,478,853	1.535490	20,387		20,387	1,634	22,021
City Clerk	1,493,532	0.925147	12,284		12,284	976	13,260
Administrative Services	498,111	0.308548	4,096		4,096	320	4,416
City Commission	301,361	0.186674	2,478		2,478	191	2,669
Cable Administration	137,226	0.085003	1,130		1,130	86	1,216
Assessor	1,539,052	0.953344	12,657		12,657	1,004	13,661
Income Tax	1,785,359	1.105915	14,684		14,684	1,173	15,857
Planning	1,432,333	0.887238	11,780		11,780	940	12,720
Police	43,172,775	26.742755	355,125		355,125	29,234	384,359
Police Commun	289,276	0.179188	2,377		2,377	185	2,562
Fire	27,156,850	16.821922	223,361		223,361	18,031	241,392
Street Lighting	1,124,093	0.696303	9,244		9,244	735	9,979
Parks & Rec	2,992,431	1.853619	24,613		24,613	1,975	26,588
P&R Special Events	284,962	0.176516	2,342		2,342	182	2,524
Parks Mil Pool	200,070	0.123930	1,645		1,645	126	1,771
Parks Mil Other	412	0.000255	4		4		4
Community Develop	2,550,246	1.579713	20,974		20,974	1,684	22,658
Air Poll/Storm	596,691	0.369612	4,907		4,907	384	5,291
Refuse All Other	3,826,927	2.370535	31,476		31,476	2,526	34,002
Refuse TRP	322,283	0.199634	2,652		2,652	206	2,858
Major-Traffic	2,344,327	1.452160	19,282		19,282	1,545	20,827
Major-Engineer	4,675	0.002896	38		38	1	39
Major-Storm Sewe	248,105	0.153685	2,040		2,040	161	2,201
Major-St&San	1,756,746	1.088191	14,449		14,449	1,156	15,605
Local-Storm Sewe	379,400	0.235014	3,119		3,119	244	3,363
Local-Engineer	7,271	0.004504	60		60	3	63
Local-St&San	1,731,233	1.072388	14,239		14,239	1,138	15,377
Street Cap Const	143	0.000089	2		2		2
Vital St NonBond	13,519	0.008374	110		110	7	117
General Cap Cont	3,182	0.001971	25		25	1	26
Gt CD JAG	16,389	0.010152	134		134	9	143
Gt CD ESG	20,912	0.012954	172		172	11	183
Gt CD CDBG	776,277	0.480854	6,384		6,384	503	6,887
Gt CD Home	111,999	0.069376	921		921	71	992
Gt CD OCC	430,836	0.266875	3,543		3,543	276	3,819
Gt CD Lead	266,023	0.164784	2,188		2,188	171	2,359
Gt CD CARES	69,977	0.043346	576		576	42	618
Gt Police	631,884	0.391411	5,198		5,198	409	5,607
Gt Admin Serv	80,312	0.049748	661		661	52	713
Gt Parks	7,778	0.004818	64		64	3	67
Gt Misc	155,548	0.096352	1,279		1,279	97	1,376
Veh Storage Fac	165,868	0.102745	1,363		1,363	102	1,465
Property Mgmt	8,133	0.005038	66		66	3	69
Building Inspect	3,462,420	2.144747	28,477		28,477	2,285	30,762
Sidewalk Repair	371,610	0.230188	3,056		3,056	236	3,292

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
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
Community Dispatch	4,829,383	2.991492	39,722		39,722	3,201	42,923
Drug Law Enforc	224,109	0.138821	1,842		1,842	144	1,986
Economic Develop	212,507	0.131634	1,748		1,748	135	1,883
Downtown Impv Dt	126,442	0.078323	1,039		1,039	80	1,119
Water Supply Sys	12,642,054	7.830939	103,978		103,978	8,391	112,369
Sewage Disp Sys	10,967,494	6.793657	90,206		90,206	7,275	97,481
Auto Parking Sys	3,640,691	2.255174	29,945		29,945	2,403	32,348
Cemeteries Oper	697,488	0.432049	5,737		5,737	451	6,188
Golf Course	306,174	0.189655	2,518		2,518	194	2,712
Belknap Ice Aren	241,190	0.149402	1,984		1,984	158	2,142
311 Program	1,656,541	1.026121	13,623		13,623	1,084	14,707
Information Tech	30,427	0.018848	250		250	17	267
Motor Equipment	3,837,680	2.377196	31,563		31,563	2,533	34,096
Facilities Mgmt	1,776,306	1.100307	14,609		14,609	1,166	15,775
Insurance Health	371,060	0.229848	3,052		3,052	236	3,288
Insurance Paymnt	664,786	0.411792	5,465		5,465	433	5,898
Engineering	4,515,571	2.797106	37,141		37,141	2,986	40,127
DDA	937,739	0.580869	7,711		7,711	608	8,319
TIFA	73,450	0.045498	604		604	44	648
LDFA	161,827	0.100241	1,331		1,331	100	1,431
Brownfield Oper.	288,499	0.178707	2,371		2,371	183	2,554
Bus Impv Dist.	36,653	0.022704	301		301	24	325
Corridor Impv Proj	36,653	0.022704	301		301	24	325
Schedule .4 Total for Recruitment	161,437,260	100.000000	1,327,803		1,327,803	104,798	1,432,601

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, 2020
Schedule .5 - Allocation Summary
For Department Human Resources**

Receiving Department	Total	Human Resources	Recruitment
General Expense	9,195	4,803	4,392
Executive Office	27,496	14,361	13,135
Human Resources	25,471	13,304	12,167
Comptroller	27,220	14,275	12,945
Treasurer	27,773	14,413	13,360
Fiscal Services	16,357	8,488	7,869
Purchasing	8,404	4,362	4,042
Dept of Law	45,784	23,763	22,021
City Clerk	27,567	14,307	13,260
Administrative Services	9,185	4,769	4,416
City Commission	7,414	4,745	2,669
Cable Administration	2,529	1,313	1,216
Assessor	28,405	14,744	13,661
Income Tax	32,965	17,108	15,857
Planning	26,439	13,719	12,720
Police	798,935	414,576	384,359
Police Commun	5,332	2,770	2,562
Fire	501,819	260,427	241,392
Street Lighting	20,746	10,767	9,979
Parks & Rec	57,976	31,388	26,588
P&R Special Events	5,256	2,732	2,524
Parks Mil Pool	5,465	3,694	1,771
Parks Mil Other	8	4	4
Community Develp	47,101	24,443	22,658
Air Poll/Storm	11,001	5,710	5,291
Library	59,743	59,743	0
Refuse All Other	70,691	36,689	34,002
Refuse TRP	5,940	3,082	2,858
Major-Traffic	43,299	22,472	20,827
Major-Engineer	82	43	39
Major-Storm Sewe	4,572	2,371	2,201
Major-St&San	32,438	16,833	15,605
Local-Storm Sewe	6,990	3,627	3,363
Local-Engineer	130	67	63
Local-St&San	31,963	16,586	15,377
Street Cap Const	4	2	2
Vital St NonBond	243	126	117
General Cap Cont	54	28	26
Gt CD JAG	295	152	143
Gt CD ESG	379	196	183
Gt CD CDBG	14,319	7,432	6,887
Gt CD Home	2,064	1,072	992
Gt CD OCC	7,940	4,121	3,819
Gt CD Lead	4,906	2,547	2,359
Gt CD CARES	1,284	666	618
Gt Police	11,656	6,049	5,607
Gt Admin Serv	1,479	766	713
Gt Parks	139	72	67
Gt Misc	2,862	1,486	1,376
Veh Storage Fac	3,051	1,586	1,465
Property Mgmt	145	76	69
Building Inspect	63,955	33,193	30,762

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .5 - Allocation Summary
For Department Human Resources**

Receiving Department	Total	Human Resources	Recruitment
Sidewalk Repair	6,846	3,554	3,292
Community Dispatch	89,222	46,299	42,923
Drug Law Enforc	4,129	2,143	1,986
Economic Develop	3,916	2,033	1,883
Downtown Impv Dt	2,329	1,210	1,119
Water Supply Sys	233,598	121,229	112,369
Sewage Disp Sys	202,655	105,174	97,481
Auto Parking Sys	67,255	34,907	32,348
Cemeteries Oper	12,865	6,677	6,188
Golf Course	5,640	2,928	2,712
Belknap Ice Aren	4,447	2,305	2,142
311 Program	30,576	15,869	14,707
Information Tech	557	290	267
Motor Equipment	70,888	36,792	34,096
Facilities Mgmt	32,797	17,022	15,775
Insurance Health	6,836	3,548	3,288
Insurance Paymnt	12,261	6,363	5,898
Engineering	83,415	43,288	40,127
DDA	17,298	8,979	8,319
TIFA	1,348	700	648
LDFA	2,977	1,546	1,431
Brownfield Oper.	5,316	2,762	2,554
61st Dist Court	71,960	71,960	0
Bus Impv Dist.	675	350	325
Corridor Impv Proj	675	350	325
Direct Bill	0	0	0
Total	3,116,947	1,684,346	1,432,601

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .1 - Nature and Extent of Services
For Department Comptroller

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

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

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

Payroll – this activity identifies the costs associated with processing employee payroll, W2's and other payroll reports as needed. The costs of this activity have been allocated to the various departments based on the dollar amount of wages by benefiting department.

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

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .2 - Costs To Be Allocated
For Department Comptroller**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,412,162			2,412,162
Cost Adjustments:				
Misc Reimbursement	-10,370			
Total Departmental Cost Adjustments:	-10,370			-10,370
Inbound Costs:				
Building / Equipment Depr.	24,768		24,768	
General Expense	7,741	658	8,399	
Executive Office	12,295	3,844	16,139	
Human Resources	25,393	1,827	27,220	
Comptroller		21,853	21,853	
Treasurer		9,444	9,444	
Fiscal Services		13,774	13,774	
Purchasing		1,090	1,090	
Dept of Law		8,970	8,970	
City Clerk		19,020	19,020	
Administrative Services		7,166	7,166	
Total Allocated Additions:	70,197	87,646	157,843	157,843
Total To Be Allocated:	2,471,989	87,646		2,559,635

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department Comptroller**

	Total	G&A	General Acctng	Accts Payable	Payroll
Wages & Benefits					
SALARIES & WAGES	932,962	216,656	462,171	170,133	84,002
FRINGE BENEFITS	557,137	124,871	272,005	111,261	49,000
Other Expense & Cost					
Supplies	31,721	28,358	0	3,354	9
Other Services	34,865	26,325	4,109	4,431	0
Parking	19,905	3,941	9,703	4,472	1,789
Contract Services	30,215	30,215	0	0	0
Computer Services	709,704	709,704	0	0	0
Building Costs	95,653	95,653	0	0	0
Departmental Total					
Expenditures Per Financial Statement	2,412,162				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Misc Reimbursement	(10,370)	(4,784)	0	(5,061)	(525)
Functional Cost					
	2,401,792	1,230,939	747,988	288,590	134,275
Allocation Step 1					
Inbound - All Others	70,197	16,300	34,778	12,805	6,314
Reallocate Admin Costs		(1,247,239)	804,719	296,219	146,301
Unallocated Costs	0	0	0	0	0
1st Allocation	2,471,989	0	1,587,485	597,614	286,890
Allocation Step 2					
Inbound - Treasurer: General Banking	310	147	0	0	163
Inbound - All Others	87,336	20,234	43,353	15,909	7,840
Reallocate Admin Costs		(20,381)	13,151	4,838	2,392
Unallocated Costs	0	0	0	0	0
2nd Allocation	87,646	0	56,504	20,747	10,395
Total For Comptroller					
Schedule .3 Total	2,559,635	0	1,643,989	618,361	297,285

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
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	1,756	1.455944	23,112		23,112		23,112
Executive Office	1,574	1.305044	20,716		20,716		20,716
Human Resources	1,807	1.498230	23,784		23,784		23,784
Comptroller	1,375	1.140048	18,098		18,098		18,098
Treasurer	1,341	1.111857	17,650		17,650	648	18,298
Fiscal Services	691	0.572926	9,093		9,093	329	9,422
Purchasing	329	0.272782	4,327		4,327	150	4,477
Dept of Law	1,246	1.033090	16,400		16,400	603	17,003
City Clerk	2,055	1.703853	27,049		27,049	1,003	28,052
Administrative Services	989	0.820005	13,017		13,017	475	13,492
Comm Dev Grant Admin	370	0.306776	4,869		4,869	169	5,038
City Commission	305	0.252883	4,013		4,013	140	4,153
Cable Administration	322	0.266978	4,237		4,237	148	4,385
Assessor	600	0.497475	7,895		7,895	286	8,181
Income Tax	617	0.511570	8,119		8,119	292	8,411
Planning	2,947	2.443433	38,789		38,789	1,454	40,243
Police	5,534	4.588381	72,839		72,839	2,732	75,571
Police Commun	432	0.358182	5,684		5,684	202	5,886
Fire	3,500	2.901939	46,068		46,068	1,723	47,791
Street Lighting	1,406	1.165750	18,507		18,507	680	19,187
Parks & Rec	3,792	3.144044	49,910		49,910	1,870	51,780
P&R Special Events	585	0.485038	7,700		7,700	280	7,980
Parks Mil Pool	925	0.766941	12,174		12,174	443	12,617
Parks Mil Other	558	0.462652	7,342		7,342	265	7,607
Community Develop	2,822	2.339792	37,144		37,144	1,390	38,534
Air Poll/Storm	892	0.739580	11,739		11,739	430	12,169
Library	5,426	4.498835	71,419		71,419	2,676	74,095
Refuse All Other	5,053	4.189571	66,510		66,510	2,499	69,009
Refuse TRP	292	0.242105	3,842		3,842	132	3,974
Major-Traffic	1,707	1.415317	22,467		22,467	834	23,301
Major-Engineer	299	0.247909	3,934		3,934	135	4,069
Major-Storm Sewe	562	0.465969	7,394		7,394	269	7,663
Major-St&San	1,057	0.876386	13,912		13,912	506	14,418
Local-Storm Sewe	562	0.465969	7,394		7,394	269	7,663
Local-Engineer	199	0.164996	2,617		2,617	92	2,709
Local-St&San	822	0.681541	10,817		10,817	395	11,212
Street Cap Const	47	0.038969	616		616	22	638
Vital St Oper	135	0.111932	1,776		1,776	62	1,838
Vital St NonBond	732	0.606920	9,634		9,634	347	9,981
General Cap Cont	1,135	0.941057	14,937		14,937	550	15,487
Gt CD JAG	340	0.281903	4,475		4,475	156	4,631
Gt CD ESG	199	0.164996	2,617		2,617	92	2,709
Gt CD CDBG	1,820	1.509008	23,954		23,954	892	24,846
Gt CD Home	373	0.309264	4,908		4,908	173	5,081
Gt CD OCC	1,301	1.078692	17,122		17,122	631	17,753
Gt CD Lead	1,584	1.313335	20,849		20,849	774	21,623
Gt CD CARES	63	0.052235	829		829	29	858
Gt Police	682	0.565464	8,977		8,977	323	9,300
Gt Fire	73	0.060526	960		960	32	992
Gt Planning	10	0.008291	130		130	3	133
Gt Admin Serv	174	0.144268	2,291		2,291	78	2,369
Gt Parks	47	0.038969	616		616	22	638

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
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	632	0.524007	8,318		8,318	300	8,618
MI Justice Train	106	0.087887	1,394		1,394	47	1,441
Veh Storage Fac	462	0.383056	6,079		6,079	216	6,295
Receivership	4	0.003317	51		51		51
Property Mgmt	192	0.159192	2,527		2,527	87	2,614
Building Inspect	2,077	1.722094	27,337		27,337	1,014	28,351
Sidewalk Repair	768	0.636768	10,107		10,107	366	10,473
Indigent Defense	562	0.465969	7,394		7,394	269	7,663
Community Dispatch	426	0.353207	5,606		5,606	199	5,805
Transformation	7	0.005804	91		91	1	92
Drug Law Enforc	684	0.567122	9,003		9,003	324	9,327
Historical Comm	27	0.022386	355		355	10	365
Economic Develop	662	0.548881	8,712		8,712	316	9,028
Downtown Impv Dt	800	0.663300	10,528		10,528	382	10,910
GR Bldg Auth	44	0.036482	578		578	21	599
Cemetery Care	39	0.032336	513		513	16	529
Water Supply Sys	8,209	6.806295	108,135		108,135	4,916	113,051
Sewage Disp Sys	5,860	4.858676	77,130		77,130	2,898	80,028
Auto Parking Sys	5,755	4.771617	75,749		75,749	2,846	78,595
Cemeteries Oper	1,318	1.092787	17,350		17,350	637	17,987
Golf Course	1,072	0.888823	14,108		14,108	514	14,622
Belknap Ice Aren	82	0.067988	1,080		1,080	36	1,116
311 Program	418	0.346574	5,501		5,501	197	5,698
Information Tech	632	0.524007	8,318		8,318	300	8,618
Motor Equipment	3,819	3.166430	50,267		50,267	1,885	52,152
Facilities Mgmt	4,939	4.095051	65,008		65,008	2,436	67,444
Insurance Health	5,056	4.192059	66,550		66,550	2,501	69,051
Insurance Paymnt	2,797	2.319064	36,815		36,815	1,378	38,193
Engineering	1,605	1.330746	21,124		21,124	781	21,905
DDA	1,567	1.299240	20,623		20,623	761	21,384
TIFA	525	0.435291	6,909		6,909	246	7,155
LDFA	419	0.347404	5,515		5,515	197	5,712
Brownfield Oper.	665	0.551368	8,752		8,752	318	9,070
Brownfield Revol Loan	26	0.021557	342		342	10	352
61st Dist Court	3,854	3.195450	50,726		50,726	1,900	52,626
Bus Impv Dist.	104	0.086229	1,369		1,369	47	1,416
Bio-Solid	253	0.209769	3,329	(4,721)	(1,392)	114	(1,278)
Corridor Impv Proj	255	0.211427	3,355		3,355	115	3,470
All Others	423	0.350720	5,565		5,565	198	5,763
Schedule .4 Total for General Acctng	120,609	100.000000	1,587,485	(4,721)	1,582,764	56,504	1,639,268
Direct Billed				4,721	4,721		4,721
Schedule .3 Total for General Acctng	120,609	100.000000		0	1,587,485	56,504	1,643,989

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, 2020
Schedule .4 - Detail Activity Allocations
For Department Comptroller

Activity - Accts Payable

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	1,344	1.557268	9,305		9,305		9,305
Executive Office	797	0.923469	5,519		5,519		5,519
Human Resources	1,100	1.274550	7,614		7,614		7,614
Comptroller	192	0.222467	1,328		1,328		1,328
Treasurer	877	1.016164	6,072		6,072	207	6,279
Fiscal Services	229	0.265338	1,587		1,587	52	1,639
Purchasing	77	0.089218	532		532	16	548
Dept of Law	643	0.745032	4,451		4,451	149	4,600
City Clerk	951	1.101906	6,584		6,584	223	6,807
Administrative Services	390	0.451886	2,699		2,699	91	2,790
Comm Dev Grant Admin	69	0.079949	479		479	14	493
City Commission	85	0.098488	586		586	20	606
Cable Administration	105	0.121662	729		729	24	753
Assessor	416	0.482011	2,881		2,881	98	2,979
Income Tax	336	0.389317	2,326		2,326	78	2,404
Planning	915	1.060193	6,335		6,335	216	6,551
Police	2,523	2.923353	17,469		17,469	615	18,084
Police Commun	245	0.283877	1,696		1,696	55	1,751
Fire	3,095	3.586119	21,431		21,431	757	22,188
Street Lighting	1,075	1.245583	7,442		7,442	257	7,699
Parks & Rec	2,921	3.384508	20,225		20,225	714	20,939
P&R Special Events	323	0.374254	2,235		2,235	75	2,310
Parks Mil Pool	479	0.555008	3,317		3,317	110	3,427
Parks Mil Other	565	0.654655	3,911		3,911	130	4,041
Community Develop	517	0.599038	3,578		3,578	119	3,697
Air Poll/Storm	264	0.305892	1,827		1,827	62	1,889
Library	3,200	3.707781	22,158		22,158	787	22,945
Refuse All Other	2,150	2.491165	14,885		14,885	521	15,406
Refuse TRP	23	0.026650	158		158	3	161
Major-Traffic	1,190	1.378831	8,238		8,238	287	8,525
Major-Engineer	281	0.325589	1,945		1,945	66	2,011
Major-Storm Sewe	302	0.349922	2,091		2,091	71	2,162
Major-St&San	1,067	1.236313	7,386		7,386	254	7,640
Local-Storm Sewe	321	0.371937	2,221		2,221	75	2,296
Local-Engineer	168	0.194658	1,164		1,164	37	1,201
Local-St&San	829	0.960547	5,739		5,739	197	5,936
Street Cap Const	45	0.052141	310		310	8	318
Vital St Oper	4	0.004635	27		27		27
Vital St NonBond	460	0.532993	3,184		3,184	107	3,291
General Cap Cont	821	0.951277	5,683		5,683	193	5,876
Gt CD JAG	108	0.125138	750		750	25	775
Gt CD ESG	72	0.083425	499		499	14	513
Gt CD CDBG	1,048	1.214298	7,255		7,255	251	7,506
Gt CD Home	140	0.162215	968		968	32	1,000
Gt CD OCC	393	0.455362	2,720		2,720	92	2,812
Gt CD Lead	566	0.655814	3,918		3,918	130	4,048
Gt Police	139	0.161057	962		962	31	993
Gt Fire	121	0.140200	838		838	29	867
Gt Planning	15	0.017380	103		103	1	104
Gt Admin Serv	24	0.027808	164		164	3	167
Gt Parks	61	0.070680	422		422	14	436
Gt Misc	186	0.215515	1,288		1,288	44	1,332

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
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
MI Justice Train	89	0.103123	615		615	22	637
Veh Storage Fac	244	0.282718	1,690		1,690	55	1,745
Property Mgmt	95	0.110075	659		659	22	681
Building Inspect	811	0.939691	5,615		5,615	191	5,806
Sidewalk Repair	166	0.192341	1,150		1,150	37	1,187
Indigent Defense	1,071	1.240948	7,414		7,414	255	7,669
Community Dispatch	144	0.166850	998		998	32	1,030
Drug Law Enforc	333	0.385841	2,304		2,304	78	2,382
Historical Comm	17	0.019698	117		117	2	119
Economic Develop	225	0.260703	1,559		1,559	51	1,610
Downtown Impv Dt	894	1.035861	6,189		6,189	211	6,400
Cemetery Care	2	0.002317	14		14		14
Water Supply Sys	9,013	10.443197	62,473		62,473	2,860	65,333
Sewage Disp Sys	7,437	8.617114	51,497		51,497	1,853	53,350
Auto Parking Sys	3,650	4.229187	25,274		25,274	903	26,177
Cemeteries Oper	1,025	1.187648	7,096		7,096	243	7,339
Golf Course	837	0.969816	5,794		5,794	199	5,993
Belknap Ice Aren	50	0.057934	346		346	9	355
311 Program	182	0.210880	1,262		1,262	43	1,305
Information Tech	530	0.614101	3,668		3,668	123	3,791
Motor Equipment	5,950	6.894154	41,198		41,198	1,491	42,689
Facilities Mgmt	4,062	4.706564	28,129		28,129	1,005	29,134
Insurance Health	4,778	5.536180	33,086		33,086	1,185	34,271
Insurance Paymnt	1,814	2.101848	12,561		12,561	442	13,003
Engineering	319	0.369619	2,209		2,209	75	2,284
DDA	2,014	2.333584	13,943		13,943	490	14,433
TIFA	570	0.660448	3,945		3,945	131	4,076
LDFA	173	0.200452	1,197		1,197	38	1,235
Brownfield Oper.	403	0.466949	2,789		2,789	96	2,885
Brownfield Revol Loan	21	0.024332	144		144	3	147
61st Dist Court	4,034	4.674121	27,934		27,934	1,000	28,934
Bus Impv Dist.	145	0.168009	1,004		1,004	32	1,036
Bio-Solid	221	0.256069	1,532		1,532	49	1,581
Corridor Impv Proj	330	0.382365	2,283		2,283	77	2,360
All Others	389	0.450727	2,692		2,692	90	2,782
Schedule .4 Total for Accts Payable	86,305	100.000000	597,614		597,614	20,747	618,361

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, 2020
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	335,977	0.304581	874		874		874
Executive Office	1,067,008	0.967299	2,776		2,776		2,776
Human Resources	933,755	0.846499	2,429		2,429		2,429
Comptroller	932,962	0.845780	2,427		2,427		2,427
Treasurer	933,153	0.845953	2,427		2,427	84	2,511
Fiscal Services	577,483	0.523519	1,504		1,504	50	1,554
Purchasing	295,366	0.267765	770		770	26	796
Dept of Law	1,603,418	1.453584	4,170		4,170	146	4,316
City Clerk	799,590	0.724871	2,079		2,079	72	2,151
Administrative Services	317,710	0.288021	826		826	30	856
Comm Dev Grant Admin	161,521	0.146427	419		419	14	433
City Commission	270,248	0.244994	704		704	23	727
Cable Administration	87,768	0.079566	230		230	6	236
Assessor	971,881	0.881062	2,527		2,527	85	2,612
Income Tax	1,106,885	1.003450	2,877		2,877	101	2,978
Planning	910,254	0.825194	2,367		2,367	83	2,450
Police	27,889,249	25.283088	72,563		72,563	3,059	75,622
Police Commun	175,252	0.158875	456		456	15	471
Fire	17,444,699	15.814547	45,369		45,369	1,678	47,047
Street Lighting	738,700	0.669671	1,921		1,921	68	1,989
Parks & Rec	2,144,798	1.944373	5,577		5,577	197	5,774
P&R Special Events	178,953	0.162230	466		466	15	481
Parks Mil Pool	299,741	0.271731	780		780	26	806
Parks Mil Other	285	0.000258	0		0		0
Community Develop	1,607,819	1.457573	4,181		4,181	146	4,327
Air Poll/Storm	371,141	0.336459	965		965	32	997
Library	5,034,850	4.564359	13,094		13,094	476	13,570
Refuse All Other	2,371,145	2.149569	6,167		6,167	217	6,384
Refuse TRP	193,821	0.175709	504		504	15	519
Major-Traffic	1,490,719	1.351416	3,875		3,875	133	4,008
Major-Engineer	3,663	0.003321	9		9		9
Major-Storm Sewe	168,596	0.152841	437		437	14	451
Major-St&San	1,076,615	0.976009	2,801		2,801	98	2,899
Local-Storm Sewe	264,520	0.239801	689		689	23	712
Local-Engineer	4,836	0.004384	12		12		12
Local-St&San	1,054,900	0.956323	2,741		2,741	97	2,838
Street Cap Const	117	0.000106	0		0		0
Vital St NonBond	8,541	0.007743	21		21		21
General Cap Cont	2,086	0.001891	6		6		6
Gt CD JAG	8,445	0.007656	21		21		21
Gt CD ESG	10,633	0.009639	27		27		27
Gt CD CDBG	392,359	0.355694	1,020		1,020	33	1,053
Gt CD Home	56,532	0.051249	146		146	3	149
Gt CD OCC	291,732	0.264471	760		760	26	786
Gt CD Lead	142,367	0.129063	369		369	12	381
Gt CD CARES	6,876	0.006233	17		17		17
Gt Police	417,841	0.378795	1,087		1,087	35	1,122
Gt Admin Serv	50,178	0.045489	129		129	3	132
Gt Parks	7,763	0.007038	19		19		19
Gt Misc	94,235	0.085429	246		246	8	254
Veh Storage Fac	104,588	0.094815	272		272	8	280
Property Mgmt	5,033	0.004563	13		13		13

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
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
Building Inspect	2,215,729	2.008676	5,763		5,763	204	5,967
Sidewalk Repair	254,081	0.230338	661		661	23	684
Community Dispatch	3,080,871	2.792973	8,012		8,012	289	8,301
Drug Law Enforc	135,372	0.122722	352		352	10	362
Economic Develop	135,007	0.122391	351		351	10	361
Downtown Impv Dt	4,168	0.003779	10		10		10
Water Supply Sys	7,414,365	6.721516	19,283		19,283	700	19,983
Sewage Disp Sys	6,565,095	5.951608	17,072		17,072	620	17,692
Auto Parking Sys	2,248,187	2.038101	5,847		5,847	206	6,053
Cemeteries Oper	290,321	0.263191	756		756	26	782
Golf Course	225,801	0.204701	587		587	21	608
Belknap Ice Aren	214,925	0.194841	557		557	19	576
311 Program	851,959	0.772346	2,214		2,214	77	2,291
Information Tech	154,190	0.139781	401		401	14	415
Motor Equipment	2,096,175	1.900294	5,451		5,451	188	5,639
Facilities Mgmt	1,035,154	0.938422	2,691		2,691	95	2,786
Insurance Health	216,143	0.195945	560		560	20	580
Insurance Paymnt	342,174	0.310199	890		890	30	920
Engineering	2,527,630	2.291431	6,573		6,573	231	6,804
DDA	24,060	0.021812	60		60		60
TIFA	3,671	0.003328	9		9		9
LDFA	105,490	0.095632	274		274	8	282
Brownfield Oper.	185,640	0.168293	483		483	15	498
61st Dist Court	4,563,112	4.136704	11,867		11,867	432	12,299
Schedule .4 Total for Payroll	110,307,927	100.000000	286,890		286,890	10,395	297,285

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, 2020
Schedule .5 - Allocation Summary
For Department Comptroller

Receiving Department	Total	General Acctng	Accts Payable	Payroll
General Expense	33,291	23,112	9,305	874
Executive Office	29,011	20,716	5,519	2,776
Human Resources	33,827	23,784	7,614	2,429
Comptroller	21,853	18,098	1,328	2,427
Treasurer	27,088	18,298	6,279	2,511
Fiscal Services	12,615	9,422	1,639	1,554
Purchasing	5,821	4,477	548	796
Dept of Law	25,919	17,003	4,600	4,316
City Clerk	37,010	28,052	6,807	2,151
Administrative Services	17,138	13,492	2,790	856
Comm Dev Grant Admin	5,964	5,038	493	433
City Commission	5,486	4,153	606	727
Cable Administration	5,374	4,385	753	236
Assessor	13,772	8,181	2,979	2,612
Income Tax	13,793	8,411	2,404	2,978
Planning	49,244	40,243	6,551	2,450
Police	169,277	75,571	18,084	75,622
Police Commun	8,108	5,886	1,751	471
Fire	117,026	47,791	22,188	47,047
Street Lighting	28,875	19,187	7,699	1,989
Parks & Rec	78,493	51,780	20,939	5,774
P&R Special Events	10,771	7,980	2,310	481
Parks Mil Pool	16,850	12,617	3,427	806
Parks Mil Other	11,648	7,607	4,041	0
Community Develp	46,558	38,534	3,697	4,327
Air Poll/Storm	15,055	12,169	1,889	997
Library	110,610	74,095	22,945	13,570
Refuse All Other	90,799	69,009	15,406	6,384
Refuse TRP	4,654	3,974	161	519
Major-Traffic	35,834	23,301	8,525	4,008
Major-Engineer	6,089	4,069	2,011	9
Major-Storm Sewe	10,276	7,663	2,162	451
Major-St&San	24,957	14,418	7,640	2,899
Local-Storm Sewe	10,671	7,663	2,296	712
Local-Engineer	3,922	2,709	1,201	12
Local-St&San	19,986	11,212	5,936	2,838
Street Cap Const	956	638	318	0
Vital St Oper	1,865	1,838	27	0
Vital St NonBond	13,293	9,981	3,291	21
General Cap Cont	21,369	15,487	5,876	6
Gt CD JAG	5,427	4,631	775	21
Gt CD ESG	3,249	2,709	513	27
Gt CD CDBG	33,405	24,846	7,506	1,053
Gt CD Home	6,230	5,081	1,000	149
Gt CD OCC	21,351	17,753	2,812	786
Gt CD Lead	26,052	21,623	4,048	381
Gt CD CARES	875	858	0	17
Gt Police	11,415	9,300	993	1,122
Gt Fire	1,859	992	867	0
Gt Planning	237	133	104	0
Gt Admin Serv	2,668	2,369	167	132
Gt Parks	1,093	638	436	19

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .5 - Allocation Summary
For Department Comptroller**

Receiving Department	Total	General Acctng	Accts Payable	Payroll
Gt Misc	10,204	8,618	1,332	254
MI Justice Train	2,078	1,441	637	0
Veh Storage Fac	8,320	6,295	1,745	280
Receivership	51	51	0	0
Property Mgmt	3,308	2,614	681	13
Building Inspect	40,124	28,351	5,806	5,967
Sidewalk Repair	12,344	10,473	1,187	684
Indigent Defense	15,332	7,663	7,669	0
Community Dispatch	15,136	5,805	1,030	8,301
Transformation	92	92	0	0
Drug Law Enforc	12,071	9,327	2,382	362
Historical Comm	484	365	119	0
Economic Develop	10,999	9,028	1,610	361
Downtown Impv Dt	17,320	10,910	6,400	10
GR Bldg Auth	599	599	0	0
Cemetery Care	543	529	14	0
Water Supply Sys	198,367	113,051	65,333	19,983
Sewage Disp Sys	151,070	80,028	53,350	17,692
Auto Parking Sys	110,825	78,595	26,177	6,053
Cemeteries Oper	26,108	17,987	7,339	782
Golf Course	21,223	14,622	5,993	608
Belknap Ice Aren	2,047	1,116	355	576
311 Program	9,294	5,698	1,305	2,291
Information Tech	12,824	8,618	3,791	415
Motor Equipment	100,480	52,152	42,689	5,639
Facilities Mgmt	99,364	67,444	29,134	2,786
Insurance Health	103,902	69,051	34,271	580
Insurance Paymnt	52,116	38,193	13,003	920
Engineering	30,993	21,905	2,284	6,804
DDA	35,877	21,384	14,433	60
TIFA	11,240	7,155	4,076	9
LDFA	7,229	5,712	1,235	282
Brownfield Oper.	12,453	9,070	2,885	498
Brownfield Revol Loan	499	352	147	0
61st Dist Court	93,859	52,626	28,934	12,299
Bus Impv Dist.	2,452	1,416	1,036	0
Bio-Solid	303	(1,278)	1,581	0
Corridor Impv Proj	5,830	3,470	2,360	0
All Others	8,545	5,763	2,782	0
Direct Bill	4,721	4,721	0	0
Total	2,559,635	1,643,989	618,361	297,285

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
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 Misc./Undistributed – this activity identifies the costs associated with those Miscellaneous and undistributed receipts. The basis of allocation is the number of accounts receivables by department.

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

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

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

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

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
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 City Departments by the Treasurer’s Office. The basis of allocation is the number of pieces of mail processed by department.

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

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

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

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

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .2 - Costs To Be Allocated
For Department Treasurer**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,190,692			2,190,692
Inbound Costs:				
Building / Equipment Depr.	30,605		30,605	
General Expense	9,438	660	10,098	
Executive Office	12,416	3,880	16,296	
Human Resources	25,905	1,868	27,773	
Comptroller	26,149	939	27,088	
Treasurer		7,703	7,703	
Fiscal Services		16,067	16,067	
Purchasing		6,192	6,192	
Dept of Law		66,091	66,091	
City Clerk		10,794	10,794	
Administrative Services		7,236	7,236	
Total Allocated Additions:	104,513	121,430	225,943	225,943
Total To Be Allocated:	2,295,205	121,430		2,416,635

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Total	G&A	CR Specific	CR Misc./Undist	MR Invoices
Wages & Benefits					
SALARIES & WAGES	724,463	0	17,148	6,843	57,561
FRINGE BENEFITS	436,003	0	10,333	4,098	34,662
Other Expense & Cost					
Supplies	16,171	0	383	152	1,286
Postage	78,835	0	0	0	0
Computer Services	133,356	0	3,161	1,254	10,602
Cont Serv Cashier 1	4,629	0	260	104	234
Cont Serv Cashier 2	314	0	16	6	14
Contract Serv Other	80,783	28,407	0	0	0
Bank Fees	45,481	120	0	0	0
Claims	18,217	0	432	171	1,448
Building Rental	97,818	0	2,318	919	7,777
Other Services	38,092	0	903	358	3,028
Expendable Equip	21,710	0	515	204	1,726
Call Center	59,012	0	0	0	0
Parking Violations	443,705	0	0	0	0
Mail Services	58,510	0	0	0	0
Mail Serv Postage	(70,201)	0	0	0	0
Payment Processing	3,794	3,794	0	0	0
Departmental Total					
Expenditures Per Financial Statement	2,190,692				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	2,190,692	32,321	35,469	14,109	118,338
Allocation Step 1					
Inbound - Building / Equipment Depr.	30,605	0	514	205	1,725
Inbound - All Others	73,908	73,908	0	0	0
Reallocate Admin Costs		(106,229)	2,517	1,000	8,446
Unallocated Costs	(1,347,636)	0	0	0	0
1st Allocation	947,569	0	38,500	15,314	128,509
Allocation Step 2					
Inbound - Treasurer: MR Invoices	684	0	0	0	0
Inbound - All Others	120,746	120,746	0	0	0
Reallocate Admin Costs		(120,746)	2,864	1,128	9,598
Unallocated Costs	(85,844)	0	0	0	0
2nd Allocation	35,586	0	2,864	1,128	9,598
Total For Treasurer					
Schedule .3 Total	983,155	0	41,364	16,442	138,107

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Acctng Specific	General Banking	Parking Viol	Mail Services	Economic Dev
Wages & Benefits					
SALARIES & WAGES	28,341	0	16,427	65,276	21,911
FRINGE BENEFITS	17,048	0	9,897	39,284	13,167
Other Expense & Cost					
Supplies	632	0	367	1,457	488
Postage	0	0	0	0	0
Computer Services	5,214	0	3,027	12,015	4,027
Cont Serv Cashier 1	3,037	0	362	0	0
Cont Serv Cashier 2	0	0	0	0	0
Contract Serv Other	945	0	0	220	0
Bank Fees	0	12,618	0	0	0
Claims	712	0	414	1,641	550
Building Rental	3,825	0	2,220	8,813	2,954
Other Services	1,489	0	865	3,432	1,150
Expendable Equip	849	0	493	1,956	656
Call Center	0	0	13,266	0	0
Parking Violations	0	0	443,705	0	0
Mail Services	0	0	0	58,510	0
Mail Serv Postage	0	0	0	(70,201)	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	62,092	12,618	491,043	122,403	44,903
Allocation Step 1					
Inbound - Building / Equipment Depr.	3,485	0	6,747	1,957	657
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	4,151	0	2,411	9,571	3,208
Unallocated Costs	0	0	0	0	0
1st Allocation	69,728	12,618	500,201	133,931	48,768
Allocation Step 2					
Inbound - Treasurer: MR Invoices	0	0	0	0	0
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	4,724	0	2,742	10,881	3,649
Unallocated Costs	0	0	0	0	0
2nd Allocation	4,724	0	2,742	10,881	3,649
Total For Treasurer					
Schedule .3 Total	74,452	12,618	502,943	144,812	52,417

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

General Gov't**

<hr/>	
Wages & Benefits	

SALARIES & WAGES	510,956
FRINGE BENEFITS	307,514
Other Expense & Cost	

Supplies	11,406
Postage	78,835
Computer Services	94,056
Cont Serv Cashier 1	632
Cont Serv Cashier 2	278
Contract Serv Other	51,211
Bank Fees	32,743
Claims	12,849
Building Rental	68,992
Other Services	26,867
Expendable Equip	15,311
Call Center	45,746
Parking Violations	0
Mail Services	0
Mail Serv Postage	0
Payment Processing	0
Departmental Total	

Expenditures Per Financial Statement	
Deductions	

*Total Disallowed Costs	0
Functional Cost	1,257,396
Allocation Step 1	

Inbound - Building / Equipment Depr.	15,315
Inbound - All Others	0
Reallocate Admin Costs	74,925
Unallocated Costs	(1,347,636)
1st Allocation	0
Allocation Step 2	

Inbound - Treasurer: MR Invoices	684
Inbound - All Others	0
Reallocate Admin Costs	85,160
Unallocated Costs	(85,844)
2nd Allocation	0
Total For Treasurer	

Schedule .3 Total	0

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
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	23	0.750408	290		290	19	309
City Clerk	496	16.182708	6,227		6,227	453	6,680
Income Tax	3	0.097879	39		39	1	40
Gt CD CDBG	2,016	65.774878	25,326		25,326	1,910	27,236
Cemeteries Oper	431	14.061990	5,413		5,413	396	5,809
All Others	96	3.132137	1,205		1,205	85	1,290
Schedule .4 Total for CR Specific	3,065	100.000000	38,500		38,500	2,864	41,364

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, 2020
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - CR Misc./Undist

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	1	0.024266	3		3		3
Treasurer	4	0.097064	14		14		14
Administrative Services	1	0.024266	3		3		3
Planning	1	0.024266	3		3		3
Police	532	12.909488	1,974		1,974	141	2,115
Fire	33	0.800777	123		123	7	130
Street Lighting	103	2.499393	383		383	28	411
Parks & Rec	38	0.922106	141		141	10	151
P&R Special Events	202	4.901723	751		751	51	802
Air Poll/Storm	4	0.097064	14		14	1	15
Refuse All Other	49	1.189032	182		182	13	195
Major-Traffic	186	4.513468	691		691	47	738
Major-Storm Sewe	4	0.097064	14		14	1	15
Major-St&San	11	0.266926	42		42	2	44
Local-Storm Sewe	5	0.121330	17		17	1	18
Vital St NonBond	25	0.606649	93		93	5	98
General Cap Cont	13	0.315457	49		49	2	51
Gt Police	6	0.145596	21		21	1	22
Gt Parks	1	0.024266	3		3		3
Building Inspect	1	0.024266	3		3		3
Community Dispatch	7	0.169862	25		25	1	26
Economic Develop	9	0.218394	34		34	1	35
Water Supply Sys	221	5.362776	821		821	56	877
Sewage Disp Sys	21	0.509585	78		78	4	82
Auto Parking Sys	2,259	54.816790	8,409		8,409	661	9,070
Cemeteries Oper	1	0.024266	3		3		3
Golf Course	7	0.169862	25		25	1	26
Motor Equipment	22	0.533851	81		81	4	85
Facilities Mgmt	137	3.324436	509		509	35	544
Insurance Health	104	2.523659	386		386	28	414
Insurance Paymnt	4	0.097064	14		14	1	15
Engineering	56	1.358893	208		208	14	222
Brownfield Oper.	4	0.097064	14		14	1	15
61st Dist Court	35	0.849308	131		131	9	140
All Others	14	0.339723	52		52	2	54
Schedule .4 Total for CR Misc./Undist	4,121	100.000000	15,314		15,314	1,128	16,442

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, 2020
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	176	0.532044	684		684		684
City Clerk	339	1.024788	1,317		1,317	92	1,409
Assessor	178	0.538089	691		691	48	739
Planning	2,210	6.680774	8,585		8,585	639	9,224
Fire	3,091	9.344015	12,009		12,009	898	12,907
Community Develp	7,289	22.034462	28,317		28,317	2,126	30,443
Air Poll/Storm	461	1.393591	1,788		1,788	128	1,916
Refuse All Other	385	1.163845	1,495		1,495	105	1,600
Building Inspect	15,930	48.155985	61,889		61,889	4,713	66,602
Sidewalk Repair	255	0.770859	990		990	70	1,060
Water Supply Sys	1,401	4.235187	5,443		5,443	400	5,843
Sewage Disp Sys	197	0.595526	764		764	52	816
Auto Parking Sys	11	0.033253	43		43	2	45
Engineering	1,117	3.376663	4,338		4,338	317	4,655
Brownfield Oper.	15	0.045345	58		58	3	61
Bus Impv Dist.	25	0.075574	98		98	5	103
Schedule .4 Total for MR Invoices	33,080	100.000000	128,509		128,509	9,598	138,107

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, 2020
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	12,330	43.505875	30,334		30,334	2,048	32,382
Water Supply Sys	16,011	56.494125	39,394		39,394	2,676	42,070
Schedule .4 Total for Acctng Specific	28,341	100.000000	69,728		69,728	4,724	74,452

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, 2020
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	1,199	1.081896	137		137		137
Executive Office	1,305	1.177543	149		149		149
Human Resources	1,493	1.347181	170		170		170
Comptroller	2,724	2.457951	310		310		310
Treasurer	2,450	2.210712	279		279		279
Fiscal Services	599	0.540497	68		68		68
Purchasing	308	0.277918	35		35		35
Dept of Law	1,005	0.906843	114		114		114
City Clerk	2,020	1.822710	230		230		230
Administrative Services	892	0.804880	102		102		102
Comm Dev Grant Admin	368	0.332058	42		42		42
City Commission	319	0.287844	36		36		36
Cable Administration	318	0.286941	36		36		36
Assessor	556	0.501696	63		63		63
Income Tax	638	0.575688	73		73		73
Planning	2,872	2.591496	327		327		327
Police	5,403	4.875298	615		615		615
Police Commun	314	0.283332	36		36		36
Fire	3,075	2.774670	350		350		350
Street Lighting	1,341	1.210027	153		153		153
Parks & Rec	2,959	2.669999	337		337		337
P&R Special Events	505	0.455677	57		57		57
Parks Mil Pool	732	0.660507	83		83		83
Parks Mil Other	806	0.727279	92		92		92
Community Develop	3,413	3.079658	389		389		389
Air Poll/Storm	923	0.832852	105		105		105
Library	4,773	4.306829	543		543		543
Refuse All Other	4,478	4.040641	510		510		510
Refuse TRP	634	0.572078	72		72		72
Major-Traffic	1,603	1.446438	183		183		183
Major-Engineer	276	0.249044	31		31		31
Major-Storm Sewe	481	0.434022	55		55		55
Major-St&San	1,022	0.922183	116		116		116
Local-Storm Sewe	484	0.436729	55		55		55
Local-Engineer	194	0.175052	22		22		22
Local-St&San	809	0.729986	92		92		92
Street Cap Const	37	0.033386	4		4		4
Vital St Oper	179	0.161517	20		20		20
Vital St NonBond	454	0.409659	52		52		52
General Cap Cont	1,488	1.342669	169		169		169
Gt CD JAG	278	0.250848	32		32		32
Gt CD ESG	197	0.177759	22		22		22
Gt CD CDBG	1,315	1.186566	150		150		150
Gt CD Home	332	0.299574	38		38		38
Gt CD OCC	1,271	1.146863	145		145		145
Gt CD Lead	1,266	1.142352	144		144		144
Gt CD CARES	61	0.055042	7		7		7
Gt Police	636	0.573883	72		72		72
Gt Fire	63	0.056847	7		7		7
Gt Planning	10	0.009023	1		1		1
Gt Admin Serv	165	0.148885	19		19		19
Gt Parks	44	0.039703	5		5		5

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
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	605	0.545911	69		69		69
MI Justice Train	57	0.051433	6		6		6
Veh Storage Fac	569	0.513427	65		65		65
Property Mgmt	174	0.157006	20		20		20
Building Inspect	2,122	1.914748	242		242		242
Sidewalk Repair	926	0.835559	105		105		105
Indigent Defense	548	0.494478	62		62		62
Community Dispatch	398	0.359128	45		45		45
Transformation	3	0.002707	0		0		0
Drug Law Enforc	747	0.674042	85		85		85
Historical Comm	15	0.013535	2		2		2
Economic Develop	653	0.589223	74		74		74
Downtown Impv Dt	718	0.647874	82		82		82
GR Bldg Auth	27	0.024363	3		3		3
Cemetery Care	85	0.076698	10		10		10
Water Supply Sys	6,522	5.885007	743		743		743
Sewage Disp Sys	5,156	4.652422	587		587		587
Auto Parking Sys	6,566	5.924708	751		751		751
Cemeteries Oper	936	0.844582	107		107		107
Golf Course	925	0.834657	105		105		105
Belknap Ice Aren	55	0.049628	6		6		6
311 Program	397	0.358226	45		45		45
Information Tech	553	0.498989	63		63		63
Motor Equipment	2,946	2.658269	335		335		335
Facilities Mgmt	3,435	3.099509	391		391		391
Insurance Health	2,737	2.469682	312		312		312
Insurance Paymnt	1,891	1.706309	215		215		215
Engineering	1,768	1.595322	201		201		201
DDA	1,384	1.248827	158		158		158
TIFA	500	0.451166	57		57		57
LDFA	389	0.351007	44		44		44
Brownfield Oper.	550	0.496282	63		63		63
Brownfield Revol Loan	12	0.010828	1		1		1
61st Dist Court	4,201	3.790695	478		478		478
Bus Impv Dist.	162	0.146178	18		18		18
Bio-Solid	139	0.125424	16		16		16
Corridor Impv Proj	186	0.167834	21		21		21
All Others	680	0.613586	77		77		77
Schedule .4 Total for General Banking	110,824	100.000000	12,618		12,618	0	12,618

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, 2020
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	500,201		500,201	2,742	502,943
Schedule .4 Total for Parking Viol	100	100.000000	500,201		500,201	2,742	502,943

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, 2020
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	4,777	1.270442	1,700		1,700		1,700
Executive Office	2,190	0.582430	778		778		778
Human Resources	7,894	2.099407	2,812		2,812		2,812
Comptroller	25,645	6.820279	9,134		9,134		9,134
Treasurer	18,882	5.021662	6,726		6,726		6,726
Fiscal Services	17	0.004521	6		6		6
Purchasing	8	0.002128	3		3		3
Dept of Law	364	0.096806	129		129	13	142
City Clerk	30,381	8.079817	10,822		10,822	1,039	11,861
Administrative Services	174	0.046275	62		62	4	66
Assessor	8,388	2.230786	2,988		2,988	279	3,267
Income Tax	109,197	29.040903	38,905		38,905	3,856	42,761
Planning	52,425	13.942411	18,674		18,674	1,794	20,468
Police	11,702	3.112143	4,167		4,167	394	4,561
Fire	8,312	2.210574	2,961		2,961	278	3,239
Parks & Rec	10,865	2.889543	3,870		3,870	361	4,231
Community Develop	34,456	9.163562	12,274		12,274	1,182	13,456
Library	5,990	1.593039	2,130		2,130	196	2,326
Major-Traffic	129	0.034308	46		46	3	49
Local-Traffic	4,369	1.161934	1,556		1,556	142	1,698
Gt CD OCC	9	0.002394	3		3		3
Building Inspect	26,149	6.954318	9,314		9,314	893	10,207
Sidewalk Repair	1,127	0.299725	402		402	36	438
Economic Develop	967	0.257173	344		344	31	375
Water Supply Sys	6,009	1.598092	2,139		2,139	197	2,336
Sewage Disp Sys	481	0.127922	172		172	15	187
Auto Parking Sys	4,665	1.240655	1,660		1,660	153	1,813
311 Program	39	0.010372	13		13	1	14
Motor Equipment	30	0.007978	10		10	1	11
Engineering	370	0.098401	131		131	13	144
Schedule .4 Total for Mail Services	376,011	100.000000	133,931		133,931	10,881	144,812

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, 2020
Schedule .4 - Detail Activity Allocations
For Department Treasurer**

Activity - Economic Dev

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
DDA	18	18.000000	8,779		8,779	656	9,435
TIFA	2	2.000000	974		974	68	1,042
L DFA	9	9.000000	4,389		4,389	319	4,708
Brownfield Oper.	57	57.000000	27,800		27,800	2,101	29,901
Corridor Impv Proj	14	14.000000	6,826		6,826	505	7,331
Schedule .4 Total for Economic Dev	100	100.000000	48,768		48,768	3,649	52,417

Allocation Basis: Percentage of effort by captured tax district

Allocation Source: Treasurer's Office

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .5 - Allocation Summary
For Department Treasurer**

Receiving Department	Total	CR Specific	CR Misc./Undist	MR Invoices	Acctng Specific
General Expense	1,840	0	3	0	0
Executive Office	927	0	0	0	0
Human Resources	2,982	0	0	0	0
Comptroller	9,444	0	0	0	0
Treasurer	7,703	0	14	684	0
Fiscal Services	74	0	0	0	0
Purchasing	38	0	0	0	0
Dept of Law	565	309	0	0	0
City Clerk	20,180	6,680	0	1,409	0
Administrative Services	171	0	3	0	0
Comm Dev Grant Admin	42	0	0	0	0
City Commission	36	0	0	0	0
Cable Administration	36	0	0	0	0
Assessor	4,069	0	0	739	0
Income Tax	42,874	40	0	0	0
Planning	30,022	0	3	9,224	0
Police	7,291	0	2,115	0	0
Police Commun	36	0	0	0	0
Fire	16,626	0	130	12,907	0
Street Lighting	564	0	411	0	0
Parks & Rec	4,719	0	151	0	0
P&R Special Events	859	0	802	0	0
Parks Mil Pool	83	0	0	0	0
Parks Mil Other	92	0	0	0	0
Community Develp	44,288	0	0	30,443	0
Air Poll/Storm	2,036	0	15	1,916	0
Parking Violations	502,943	0	0	0	0
Library	2,869	0	0	0	0
Refuse All Other	34,687	0	195	1,600	32,382
Refuse TRP	72	0	0	0	0
Major-Traffic	970	0	738	0	0
Major-Engineer	31	0	0	0	0
Major-Storm Sewe	70	0	15	0	0
Major-St&San	160	0	44	0	0
Local-Traffic	1,698	0	0	0	0
Local-Storm Sewe	73	0	18	0	0
Local-Engineer	22	0	0	0	0
Local-St&San	92	0	0	0	0
Street Cap Const	4	0	0	0	0
Vital St Oper	20	0	0	0	0
Vital St NonBond	150	0	98	0	0
General Cap Cont	220	0	51	0	0
Gt CD JAG	32	0	0	0	0
Gt CD ESG	22	0	0	0	0
Gt CD CDBG	27,386	27,236	0	0	0
Gt CD Home	38	0	0	0	0
Gt CD OCC	148	0	0	0	0
Gt CD Lead	144	0	0	0	0
Gt CD CARES	7	0	0	0	0
Gt Police	94	0	22	0	0
Gt Fire	7	0	0	0	0
Gt Planning	1	0	0	0	0

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .5 - Allocation Summary
For Department Treasurer**

Receiving Department	Total	CR Specific	CR Misc./Undist	MR Invoices	Acctng Specific
Gt Admin Serv	19	0	0	0	0
Gt Parks	8	0	3	0	0
Gt Misc	69	0	0	0	0
MI Justice Train	6	0	0	0	0
Veh Storage Fac	65	0	0	0	0
Property Mgmt	20	0	0	0	0
Building Inspect	77,054	0	3	66,602	0
Sidewalk Repair	1,603	0	0	1,060	0
Indigent Defense	62	0	0	0	0
Community Dispatch	71	0	26	0	0
Drug Law Enforc	85	0	0	0	0
Historical Comm	2	0	0	0	0
Economic Develop	484	0	35	0	0
Downtown Impv Dt	82	0	0	0	0
GR Bldg Auth	3	0	0	0	0
Cemetery Care	10	0	0	0	0
Water Supply Sys	51,869	0	877	5,843	42,070
Sewage Disp Sys	1,672	0	82	816	0
Auto Parking Sys	11,679	0	9,070	45	0
Cemeteries Oper	5,919	5,809	3	0	0
Golf Course	131	0	26	0	0
Belknap Ice Aren	6	0	0	0	0
311 Program	59	0	0	0	0
Information Tech	63	0	0	0	0
Motor Equipment	431	0	85	0	0
Facilities Mgmt	935	0	544	0	0
Insurance Health	726	0	414	0	0
Insurance Paymnt	230	0	15	0	0
Engineering	5,222	0	222	4,655	0
DDA	9,593	0	0	0	0
TIFA	1,099	0	0	0	0
LDFA	4,752	0	0	0	0
Brownfield Oper.	30,040	0	15	61	0
Brownfield Revol Loan	1	0	0	0	0
61st Dist Court	618	0	140	0	0
Bus Impv Dist.	121	0	0	103	0
Bio-Solid	16	0	0	0	0
Corridor Impv Proj	7,352	0	0	0	0
All Others	1,421	1,290	54	0	0
Direct Bill	0	0	0	0	0
Total	983,155	41,364	16,442	138,107	74,452

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	General Banking	Parking Viol	Mail Services	Economic Dev
General Expense	137	0	1,700	0
Executive Office	149	0	778	0
Human Resources	170	0	2,812	0
Comptroller	310	0	9,134	0
Treasurer	279	0	6,726	0
Fiscal Services	68	0	6	0
Purchasing	35	0	3	0
Dept of Law	114	0	142	0
City Clerk	230	0	11,861	0
Administrative Services	102	0	66	0
Comm Dev Grant Admin	42	0	0	0
City Commission	36	0	0	0
Cable Administration	36	0	0	0
Assessor	63	0	3,267	0
Income Tax	73	0	42,761	0
Planning	327	0	20,468	0
Police	615	0	4,561	0
Police Commun	36	0	0	0
Fire	350	0	3,239	0
Street Lighting	153	0	0	0
Parks & Rec	337	0	4,231	0
P&R Special Events	57	0	0	0
Parks Mil Pool	83	0	0	0
Parks Mil Other	92	0	0	0
Community Develop	389	0	13,456	0
Air Poll/Storm	105	0	0	0
Parking Violations	0	502,943	0	0
Library	543	0	2,326	0
Refuse All Other	510	0	0	0
Refuse TRP	72	0	0	0
Major-Traffic	183	0	49	0
Major-Engineer	31	0	0	0
Major-Storm Sewe	55	0	0	0
Major-St&San	116	0	0	0
Local-Traffic	0	0	1,698	0
Local-Storm Sewe	55	0	0	0
Local-Engineer	22	0	0	0
Local-St&San	92	0	0	0
Street Cap Const	4	0	0	0
Vital St Oper	20	0	0	0
Vital St NonBond	52	0	0	0
General Cap Cont	169	0	0	0
Gt CD JAG	32	0	0	0
Gt CD ESG	22	0	0	0
Gt CD CDBG	150	0	0	0
Gt CD Home	38	0	0	0
Gt CD OCC	145	0	3	0
Gt CD Lead	144	0	0	0
Gt CD CARES	7	0	0	0
Gt Police	72	0	0	0
Gt Fire	7	0	0	0
Gt Planning	1	0	0	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	General Banking	Parking Viol	Mail Services	Economic Dev
Gt Admin Serv	19	0	0	0
Gt Parks	5	0	0	0
Gt Misc	69	0	0	0
MI Justice Train	6	0	0	0
Veh Storage Fac	65	0	0	0
Property Mgmt	20	0	0	0
Building Inspect	242	0	10,207	0
Sidewalk Repair	105	0	438	0
Indigent Defense	62	0	0	0
Community Dispatch	45	0	0	0
Drug Law Enforc	85	0	0	0
Historical Comm	2	0	0	0
Economic Develop	74	0	375	0
Downtown Impv Dt	82	0	0	0
GR Bldg Auth	3	0	0	0
Cemetery Care	10	0	0	0
Water Supply Sys	743	0	2,336	0
Sewage Disp Sys	587	0	187	0
Auto Parking Sys	751	0	1,813	0
Cemeteries Oper	107	0	0	0
Golf Course	105	0	0	0
Belknap Ice Aren	6	0	0	0
311 Program	45	0	14	0
Information Tech	63	0	0	0
Motor Equipment	335	0	11	0
Facilities Mgmt	391	0	0	0
Insurance Health	312	0	0	0
Insurance Paymnt	215	0	0	0
Engineering	201	0	144	0
DDA	158	0	0	9,435
TIFA	57	0	0	1,042
LDFA	44	0	0	4,708
Brownfield Oper.	63	0	0	29,901
Brownfield Revol Loan	1	0	0	0
61st Dist Court	478	0	0	0
Bus Impv Dist.	18	0	0	0
Bio-Solid	16	0	0	0
Corridor Impv Proj	21	0	0	7,331
All Others	77	0	0	0
Direct Bill	0	0	0	0
Total	12,618	502,943	144,812	52,417

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
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.

Payroll – this activity accounts for the costs of backup support associated with payroll services for all City departments. The basis of allocation is the dollar amount of wages by department.

General Accounting – this activity identifies the 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.

OPEB – this activity includes costs associated with benefits consulting services provided by Gabriel Roeder Smith & Company. The costs have been allocated based on the dollar amount retiree health expenses by department.

Pension – this activity includes costs associated with consulting services provided by Gabriel Roeder Smith & Company related to the retirement system. The

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .1 - Nature and Extent of Services
For Department Fiscal Services

costs have been allocated based on the dollar amount pension expenses by department.

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

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .2 - Costs To Be Allocated
For Department Fiscal Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,544,607			1,544,607
Deductions:				
Payoff	-13,632			
Total Deductions:	-13,632			-13,632
Cost Adjustments:				
Misc Reimbursement	-937			
Total Departmental Cost Adjustments:	-937			-937
Inbound Costs:				
Building / Equipment Depr.	10,254		10,254	
General Expense	4,938	405	5,343	
Executive Office	7,315	2,283	9,598	
Human Resources	15,262	1,095	16,357	
Comptroller	12,184	431	12,615	
Treasurer	74		74	
Fiscal Services		7,743	7,743	
Purchasing		1,859	1,859	
Dept of Law		4,881	4,881	
City Clerk		5,319	5,319	
Administrative Services		4,262	4,262	
Total Allocated Additions:	50,027	28,278	78,305	78,305
Total To Be Allocated:	1,580,065	28,278		1,608,343

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department Fiscal Services**

	Total	G&A	Budgeting	Financial Plan	Payroll
Wages & Benefits					
SALARIES & WAGES	564,819	54,578	233,505	127,097	15,049
FRINGE BENEFITS	307,985	29,722	127,560	69,214	8,195
Other Expense & Cost					
*Payoff	13,632	0	0	0	0
Supplies	15,142	2,026	2,840	4,719	559
Other Services	53,542	3,347	33,225	7,794	923
Computer Services	406,704	10,809	341,089	25,171	2,980
Contract Services	127,123	0	0	16,566	0
Parking	11,753	1,075	5,230	2,502	296
Expendable Equip	1,732	231	325	540	64
Building Expense	42,175	3,070	23,541	7,148	846
Departmental Total					
Expenditures Per Financial Statement	1,544,607				
Deductions					
*Total Disallowed Costs	(13,632)	0	0	0	0
Cost Adjustments					
Misc Reimbursement	(937)	(937)	0	0	0
Functional Cost					
	1,530,038	103,921	767,315	260,751	28,912
Allocation Step 1					
Inbound - All Others	50,027	4,834	20,687	11,257	1,330
Reallocate Admin Costs		(108,755)	49,768	27,091	3,207
Unallocated Costs	(8,632)	0	0	0	0
1st Allocation	1,571,433	0	837,770	299,099	33,449
Allocation Step 2					
Inbound - All Others	28,278	2,713	11,792	6,334	735
Reallocate Admin Costs		(2,713)	1,257	665	71
Unallocated Costs	0	0	0	0	0
2nd Allocation	28,278	0	13,049	6,999	806
Total For Fiscal Services					
Schedule .3 Total	1,599,711	0	850,819	306,098	34,255

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department Fiscal Services**

	General Acctng	OPEB	Pension	General Gov't**
Wages & Benefits				
SALARIES & WAGES	134,590	0	0	0
FRINGE BENEFITS	73,294	0	0	0
Other Expense & Cost				
*Payoff	0	0	0	0
Supplies	4,998	0	0	0
Other Services	8,253	0	0	0
Computer Services	26,655	0	0	0
Contract Services	0	80,300	21,625	8,632
Parking	2,650	0	0	0
Expendable Equip	572	0	0	0
Building Expense	7,570	0	0	0
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Misc Reimbursement	0	0	0	0
Functional Cost	258,582	80,300	21,625	8,632
Allocation Step 1				
Inbound - All Others	11,919	0	0	0
Reallocate Admin Costs	28,689	0	0	0
Unallocated Costs	0	0	0	(8,632)
1st Allocation	299,190	80,300	21,625	0
Allocation Step 2				
Inbound - All Others	6,704	0	0	0
Reallocate Admin Costs	720	0	0	0
Unallocated Costs	0	0	0	0
2nd Allocation	7,424	0	0	0
Total For Fiscal Services				
Schedule .3 Total	306,614	80,300	21,625	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
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	97	1.286131	10,776		10,776		10,776
Executive Office	92	1.219836	10,219		10,219		10,219
Human Resources	83	1.100504	9,217		9,217		9,217
Comptroller	66	0.875099	7,330		7,330		7,330
Treasurer	89	1.180058	9,886		9,886		9,886
Fiscal Services	37	0.490586	4,107		4,107		4,107
Purchasing	17	0.225404	1,888		1,888	26	1,914
Dept of Law	54	0.715990	5,996		5,996	90	6,086
City Clerk	113	1.498276	12,550		12,550	197	12,747
Administrative Services	65	0.861840	7,219		7,219	110	7,329
Comm Dev Grant Admin	25	0.331477	2,777		2,777	43	2,820
City Commission	19	0.251923	2,110		2,110	28	2,138
Cable Administration	20	0.265182	2,220		2,220	32	2,252
Assessor	37	0.490586	4,107		4,107	59	4,166
Income Tax	31	0.411032	3,440		3,440	49	3,489
Planning	151	2.002121	16,772		16,772	270	17,042
Police	284	3.765579	31,547		31,547	512	32,059
Police Commun	18	0.238663	1,999		1,999	28	2,027
Fire	141	1.869531	15,661		15,661	251	15,912
Street Lighting	139	1.843012	15,439		15,439	247	15,686
Parks & Rec	203	2.691594	22,549		22,549	365	22,914
P&R Special Events	40	0.530363	4,442		4,442	64	4,506
Parks Mil Pool	44	0.583400	4,886		4,886	70	4,956
Parks Mil Other	47	0.623177	5,217		5,217	78	5,295
Community Develop	132	1.750199	14,664		14,664	234	14,898
Air Poll/Storm	58	0.769027	6,442		6,442	96	6,538
Library	316	4.189870	35,099		35,099	569	35,668
Refuse All Other	266	3.526916	29,548		29,548	483	30,031
Refuse TRP	15	0.198886	1,665		1,665	23	1,688
Major-Traffic	95	1.259613	10,552		10,552	163	10,715
Major-Engineer	30	0.397772	3,331		3,331	48	3,379
Major-Storm Sewe	31	0.411032	3,440		3,440	49	3,489
Major-St&San	49	0.649695	5,439		5,439	78	5,517
Local-Storm Sewe	31	0.411032	3,440		3,440	49	3,489
Local-Engineer	14	0.185627	1,553		1,553	20	1,573
Local-St&San	34	0.450809	3,773		3,773	55	3,828
Street Cap Const	19	0.251923	2,110		2,110	28	2,138
Vital St Oper	13	0.172368	1,444		1,444	20	1,464
Vital St NonBond	163	2.161230	18,107		18,107	292	18,399
General Cap Cont	338	4.481570	37,541		37,541	612	38,153
Gt CD JAG	23	0.304959	2,554		2,554	36	2,590
Gt CD ESG	26	0.344736	2,887		2,887	43	2,930
Gt CD CDBG	161	2.134712	17,884		17,884	290	18,174
Gt CD Home	56	0.742509	6,217		6,217	95	6,312
Gt CD OCC	169	2.240785	18,774		18,774	303	19,077
Gt CD Lead	165	2.187749	18,327		18,327	294	18,621
Gt CD CARES	24	0.318218	2,664		2,664	41	2,705
Gt Police	91	1.206577	10,108		10,108	157	10,265
Gt Fire	11	0.145850	1,220		1,220	17	1,237
Gt Planning	2	0.026518	222		222	2	224
Gt Admin Serv	11	0.145850	1,220		1,220	17	1,237
Gt Parks	11	0.145850	1,220		1,220	17	1,237

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
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 Misc	62	0.822063	6,885		6,885	104	6,989
MI Justice Train	6	0.079554	665		665	9	674
Veh Storage Fac	37	0.490586	4,107		4,107	59	4,166
Receivership	2	0.026518	222		222	2	224
Property Mgmt	25	0.331477	2,777		2,777	43	2,820
Building Inspect	122	1.617608	13,551		13,551	214	13,765
Sidewalk Repair	43	0.570141	4,775		4,775	68	4,843
Indigent Defense	7	0.092814	777		777	11	788
Community Dispatch	29	0.384513	3,220		3,220	48	3,268
Transformation	3	0.039777	332		332	4	336
Drug Law Enforc	57	0.755768	6,328		6,328	95	6,423
Historical Comm	12	0.159109	1,334		1,334	18	1,352
Economic Develop	46	0.609918	5,107		5,107	76	5,183
Downtown Impv Dt	71	0.941395	7,883		7,883	119	8,002
GR Bldg Auth	27	0.357995	2,998		2,998	44	3,042
Cemetery Care	15	0.198886	1,665		1,665	23	1,688
Water Supply Sys	612	8.114558	68,110		68,110	1,783	69,893
Sewage Disp Sys	370	4.905861	41,099		41,099	674	41,773
Auto Parking Sys	409	5.422965	45,432		45,432	745	46,177
Cemeteries Oper	125	1.657385	13,885		13,885	219	14,104
Golf Course	68	0.901618	7,551		7,551	114	7,665
Belknap Ice Aren	22	0.291700	2,443		2,443	36	2,479
311 Program	33	0.437550	3,663		3,663	52	3,715
Information Tech	57	0.755768	6,328		6,328	95	6,423
Motor Equipment	112	1.485017	12,440		12,440	194	12,634
Facilities Mgmt	243	3.221957	26,994		26,994	437	27,431
Insurance Health	31	0.411032	3,440		3,440	49	3,489
Insurance Paymnt	76	1.007690	8,441		8,441	132	8,573
Engineering	67	0.888359	7,440		7,440	113	7,553
DDA	118	1.564572	13,105		13,105	206	13,311
TIFA	42	0.556881	4,663		4,663	66	4,729
LDFA	32	0.424291	3,553		3,553	51	3,604
Brownfield Oper.	51	0.676213	5,664		5,664	83	5,747
Brownfield Revol Loan	6	0.079554	665		665	9	674
61st Dist Court	105	1.392204	11,660		11,660	183	11,843
Bus Impv Dist.	18	0.238663	1,999		1,999	28	2,027
Corridor Impv Proj	78	1.034208	8,663		8,663	134	8,797
All Others	37	0.490586	4,107		4,107	59	4,166
Schedule .4 Total for Budgeting	7,542	100.000000	837,770		837,770	13,049	850,819

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, 2020
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	2,351,783	0.638629	1,909		1,909		1,909
Executive Office	2,508,914	0.681298	2,036		2,036		2,036
Human Resources	2,862,652	0.777355	2,323		2,323		2,323
Comptroller	2,412,162	0.655024	1,957		1,957		1,957
Treasurer	2,190,468	0.594823	1,779		1,779		1,779
Fiscal Services	1,544,607	0.419439	1,255		1,255		1,255
Purchasing	604,148	0.164057	490		490	10	500
Dept of Law	2,829,388	0.768323	2,296		2,296	48	2,344
City Clerk	2,393,195	0.649874	1,942		1,942	43	1,985
Administrative Services	819,135	0.222437	665		665	13	678
City Commission	545,441	0.148115	441		441	9	450
Cable Administration	224,062	0.060844	182		182	4	186
Assessor	1,997,647	0.542463	1,621		1,621	36	1,657
Income Tax	2,595,178	0.704723	2,107		2,107	46	2,153
Planning	2,021,526	0.548947	1,641		1,641	36	1,677
Police	53,603,458	14.556060	43,639		43,639	1,409	45,048
Police Commun	451,815	0.122691	365		365	7	372
Fire	31,699,080	8.607910	25,744		25,744	615	26,359
Street Lighting	5,257,047	1.427555	4,268		4,268	95	4,363
Parks & Rec	7,059,895	1.917120	5,732		5,732	132	5,864
P&R Special Events	503,250	0.136658	407		407	7	414
Parks Mil Pool	670,501	0.182075	544		544	11	555
Parks Mil Other	3,542,957	0.962093	2,875		2,875	61	2,936
Community Develop	3,352,166	0.910283	2,722		2,722	58	2,780
Air Poll/Storm	969,228	0.263195	786		786	15	801
Library	10,415,407	2.828312	8,456		8,456	196	8,652
Refuse All Other	14,795,364	4.017693	12,015		12,015	284	12,299
Refuse TRP	427,634	0.116124	346		346	5	351
Major-Traffic	5,990,798	1.626806	4,864		4,864	111	4,975
Major-Engineer	4,675	0.001269	3		3		3
Major-Storm Sewe	461,972	0.125449	372		372	7	379
Major-St&San	6,031,941	1.637978	4,897		4,897	111	5,008
Local-Storm Sewe	713,698	0.193805	578		578	11	589
Local-Engineer	7,267	0.001973	6		6		6
Local-St&San	3,971,410	1.078440	3,223		3,223	69	3,292
Street Cap Const	143	0.000039	0		0		0
Vital St NonBond	184,588	0.050125	150		150	2	152
General Cap Cont	1,367,724	0.371407	1,110		1,110	23	1,133
Gt CD JAG	145,584	0.039533	117		117	1	118
Gt CD ESG	471,629	0.128071	380		380	7	387
Gt CD CDBG	2,713,036	0.736727	2,203		2,203	48	2,251
Gt CD Home	1,601,987	0.435021	1,302		1,302	28	1,330
Gt CD OCC	656,622	0.178306	533		533	11	544
Gt CD Lead	1,218,968	0.331012	990		990	20	1,010
Gt CD CARES	314,003	0.085268	253		253	4	257
Gt Police	924,538	0.251059	751		751	14	765
Gt Fire	449,649	0.122103	363		363	7	370
Gt Planning	3,226	0.000876	2		2		2
Gt Admin Serv	86,667	0.023534	70		70		70
Gt Parks	282,288	0.076656	229		229	4	233
Gt Misc	727,218	0.197477	590		590	11	601
MI Justice Train	29,355	0.007971	23		23		23

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
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	582,041	0.158054	472		472	9	481
Property Mgmt	129,881	0.035269	105		105	1	106
Building Inspect	4,846,983	1.316202	3,935		3,935	85	4,020
Sidewalk Repair	2,157,348	0.585830	1,753		1,753	36	1,789
Indigent Defense	366,529	0.099531	297		297	5	302
Community Dispatch	5,443,275	1.478126	4,419		4,419	97	4,516
Drug Law Enforc	577,281	0.156761	469		469	9	478
Historical Comm	2,717	0.000738	2		2		2
Economic Develop	759,962	0.206368	616		616	13	629
Downtown Impv Dt	1,205,325	0.327307	979		979	20	999
Water Supply Sys	28,688,771	7.790458	23,298		23,298	559	23,857
Sewage Disp Sys	28,696,671	7.792604	23,304		23,304	559	23,863
Auto Parking Sys	13,644,138	3.705076	11,080		11,080	261	11,341
Cemeteries Oper	1,439,405	0.390872	1,166		1,166	25	1,191
Golf Course	561,375	0.152442	454		454	9	463
Belknap Ice Aren	606,641	0.164734	493		493	10	503
311 Program	2,221,912	0.603362	1,803		1,803	41	1,844
Information Tech	6,306,319	1.712486	5,119		5,119	115	5,234
Motor Equipment	8,174,036	2.219666	6,639		6,639	152	6,791
Facilities Mgmt	5,354,671	1.454065	4,346		4,346	95	4,441
Insurance Health	24,915,465	6.765814	20,235		20,235	487	20,722
Insurance Paymnt	4,988,036	1.354505	4,050		4,050	91	4,141
Engineering	5,895,660	1.600971	4,788		4,788	108	4,896
DDA	5,912,343	1.605501	4,801		4,801	109	4,910
TIFA	300,816	0.081687	243		243	4	247
LDFA	2,101,653	0.570706	1,705		1,705	36	1,741
Brownfield Oper.	8,490,211	2.305524	6,896		6,896	156	7,052
Brownfield Revol Loan	422,858	0.114827	342		342	5	347
61st Dist Court	13,712,036	3.723514	11,135		11,135	263	11,398
Bus Impv Dist.	92,579	0.025140	76		76		76
Corridor Impv Proj	442,580	0.120183	357		357	6	363
All Others	208,623	0.056652	170		170	4	174
Schedule .4 Total for Financial Plan	368,255,235	100.000000	299,099		299,099	6,999	306,098

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, 2020
Schedule .4 - Detail Activity Allocations
For Department Fiscal Services

Activity - Payroll

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	335,977	0.304581	101		101		101
Executive Office	1,067,008	0.967299	323		323		323
Human Resources	933,755	0.846499	282		282		282
Comptroller	932,962	0.845780	282		282		282
Treasurer	933,153	0.845953	282		282		282
Fiscal Services	577,483	0.523519	174		174		174
Purchasing	295,366	0.267765	89		89	1	90
Dept of Law	1,603,418	1.453584	486		486	11	497
City Clerk	799,590	0.724871	241		241	5	246
Administrative Services	317,710	0.288021	96		96	1	97
Comm Dev Grant Admin	161,521	0.146427	47		47		47
City Commission	270,248	0.244994	82		82	1	83
Cable Administration	87,768	0.079566	25		25		25
Assessor	971,881	0.881062	294		294	5	299
Income Tax	1,106,885	1.003450	334		334	6	340
Planning	910,254	0.825194	275		275	5	280
Police	27,889,249	25.283088	8,513		8,513	328	8,841
Police Commun	175,252	0.158875	53		53		53
Fire	17,444,699	15.814547	5,287		5,287	125	5,412
Street Lighting	738,700	0.669671	224		224	4	228
Parks & Rec	2,144,798	1.944373	651		651	14	665
P&R Special Events	178,953	0.162230	54		54		54
Parks Mil Pool	299,741	0.271731	91		91	1	92
Parks Mil Other	285	0.000258	0		0		0
Community Develop	1,607,819	1.457573	487		487	11	498
Air Poll/Storm	371,141	0.336459	111		111	1	112
Library	5,034,850	4.564359	1,526		1,526	35	1,561
Refuse All Other	2,371,145	2.149569	719		719	14	733
Refuse TRP	193,821	0.175709	58		58		58
Major-Traffic	1,490,719	1.351416	451		451	9	460
Major-Engineer	3,663	0.003321	1		1		1
Major-Storm Sewe	168,596	0.152841	50		50		50
Major-St&San	1,076,615	0.976009	325		325	5	330
Local-Storm Sewe	264,520	0.239801	79		79		79
Local-Engineer	4,836	0.004384	1		1		1
Local-St&San	1,054,900	0.956323	318		318	5	323
Street Cap Const	117	0.000106	0		0		0
Vital St NonBond	8,541	0.007743	2		2		2
General Cap Cont	2,086	0.001891	1		1		1
Gt CD JAG	8,445	0.007656	2		2		2
Gt CD ESG	10,633	0.009639	3		3		3
Gt CD CDBG	392,359	0.355694	118		118	1	119
Gt CD Home	56,532	0.051249	17		17		17
Gt CD OCC	291,732	0.264471	87		87	1	88
Gt CD Lead	142,367	0.129063	42		42		42
Gt CD CARES	6,876	0.006233	2		2		2
Gt Police	417,841	0.378795	127		127	1	128
Gt Admin Serv	50,178	0.045489	14		14		14
Gt Parks	7,763	0.007038	2		2		2
Gt Misc	94,235	0.085429	28		28		28
Veh Storage Fac	104,588	0.094815	30		30		30
Property Mgmt	5,033	0.004563	1		1		1

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .4 - Detail Activity Allocations
For Department Fiscal Services**

Activity - Payroll

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Building Inspect	2,215,729	2.008676	672		672	14	686
Sidewalk Repair	254,081	0.230338	77		77		77
Community Dispatch	3,080,871	2.792973	935		935	20	955
Drug Law Enforc	135,372	0.122722	39		39		39
Economic Develop	135,007	0.122391	39		39		39
Downtown Impv Dt	4,168	0.003779	1		1		1
Water Supply Sys	7,414,365	6.721516	2,246		2,246	50	2,296
Sewage Disp Sys	6,565,095	5.951608	1,990		1,990	46	2,036
Auto Parking Sys	2,248,187	2.038101	681		681	14	695
Cemeteries Oper	290,321	0.263191	87		87	1	88
Golf Course	225,801	0.204701	68		68		68
Belknap Ice Aren	214,925	0.194841	65		65		65
311 Program	851,959	0.772346	256		256	5	261
Information Tech	154,190	0.139781	45		45		45
Motor Equipment	2,096,175	1.900294	635		635	13	648
Facilities Mgmt	1,035,154	0.938422	313		313	5	318
Insurance Health	216,143	0.195945	66		66		66
Insurance Paymnt	342,174	0.310199	104		104	1	105
Engineering	2,527,630	2.291431	764		764	17	781
DDA	24,060	0.021812	7		7		7
TIFA	3,671	0.003328	1		1		1
LDFA	105,490	0.095632	31		31		31
Brownfield Oper.	185,640	0.168293	56		56		56
61st Dist Court	4,563,112	4.136704	1,383		1,383	30	1,413
Schedule .4 Total for Payroll	110,307,927	100.000000	33,449		33,449	806	34,255

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, 2020
Schedule .4 - Detail Activity Allocations
For Department Fiscal Services**

Activity - General Actng

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	1,756	1.455944	4,355		4,355		4,355
Executive Office	1,574	1.305044	3,903		3,903		3,903
Human Resources	1,807	1.498230	4,481		4,481		4,481
Comptroller	1,375	1.140048	3,408		3,408		3,408
Treasurer	1,341	1.111857	3,323		3,323		3,323
Fiscal Services	691	0.572926	1,712		1,712		1,712
Purchasing	329	0.272782	816		816	18	834
Dept of Law	1,246	1.033090	3,088		3,088	73	3,161
City Clerk	2,055	1.703853	5,096		5,096	127	5,223
Administrative Services	989	0.820005	2,450		2,450	58	2,508
Comm Dev Grant Admin	370	0.306776	917		917	20	937
City Commission	305	0.252883	755		755	18	773
Cable Administration	322	0.266978	799		799	18	817
Assessor	600	0.497475	1,487		1,487	36	1,523
Income Tax	617	0.511570	1,530		1,530	36	1,566
Planning	2,947	2.443433	7,307		7,307	184	7,491
Police	5,534	4.588381	13,727		13,727	353	14,080
Police Commun	432	0.358182	1,070		1,070	25	1,095
Fire	3,500	2.901939	8,682		8,682	219	8,901
Street Lighting	1,406	1.165750	3,486		3,486	83	3,569
Parks & Rec	3,792	3.144044	9,405		9,405	240	9,645
P&R Special Events	585	0.485038	1,450		1,450	35	1,485
Parks Mil Pool	925	0.766941	2,292		2,292	55	2,347
Parks Mil Other	558	0.462652	1,383		1,383	33	1,416
Community Develop	2,822	2.339792	6,998		6,998	176	7,174
Air Poll/Storm	892	0.739580	2,211		2,211	52	2,263
Library	5,426	4.498835	13,458		13,458	347	13,805
Refuse All Other	5,053	4.189571	12,533		12,533	323	12,856
Refuse TRP	292	0.242105	724		724	16	740
Major-Traffic	1,707	1.415317	4,233		4,233	104	4,337
Major-Engineer	299	0.247909	741		741	17	758
Major-Storm Sewe	562	0.465969	1,393		1,393	33	1,426
Major-St&San	1,057	0.876386	2,619		2,619	61	2,680
Local-Storm Sewe	562	0.465969	1,393		1,393	33	1,426
Local-Engineer	199	0.164996	493		493	11	504
Local-St&San	822	0.681541	2,038		2,038	48	2,086
Street Cap Const	47	0.038969	116		116	1	117
Vital St Oper	135	0.111932	333		333	7	340
Vital St NonBond	732	0.606920	1,814		1,814	44	1,858
General Cap Cont	1,135	0.941057	2,814		2,814	65	2,879
Gt CD JAG	340	0.281903	843		843	18	861
Gt CD ESG	199	0.164996	493		493	11	504
Gt CD CDBG	1,820	1.509008	4,515		4,515	111	4,626
Gt CD Home	373	0.309264	926		926	20	946
Gt CD OCC	1,301	1.078692	3,223		3,223	77	3,300
Gt CD Lead	1,584	1.313335	3,926		3,926	95	4,021
Gt CD CARES	63	0.052235	155		155	4	159
Gt Police	682	0.565464	1,691		1,691	43	1,734
Gt Fire	73	0.060526	181		181	4	185
Gt Planning	10	0.008291	23		23		23
Gt Admin Serv	174	0.144268	431		431	9	440
Gt Parks	47	0.038969	116		116	1	117

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .4 - Detail Activity Allocations
For Department Fiscal Services**

Activity - General Acctng

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Gt Misc	632	0.524007	1,568		1,568	36	1,604
MI Justice Train	106	0.087887	260		260	5	265
Veh Storage Fac	462	0.383056	1,145		1,145	26	1,171
Receivership	4	0.003317	10		10		10
Property Mgmt	192	0.159192	476		476	11	487
Building Inspect	2,077	1.722094	5,150		5,150	131	5,281
Sidewalk Repair	768	0.636768	1,905		1,905	45	1,950
Indigent Defense	562	0.465969	1,393		1,393	33	1,426
Community Dispatch	426	0.353207	1,056		1,056	25	1,081
Transformation	7	0.005804	17		17		17
Drug Law Enforc	684	0.567122	1,695		1,695	43	1,738
Historical Comm	27	0.022386	67		67		67
Economic Develop	662	0.548881	1,639		1,639	41	1,680
Downtown Impv Dt	800	0.663300	1,984		1,984	48	2,032
GR Bldg Auth	44	0.036482	108		108	1	109
Cemetery Care	39	0.032336	97		97	1	98
Water Supply Sys	8,209	6.806295	20,481		20,481	1,026	21,507
Sewage Disp Sys	5,860	4.858676	14,536		14,536	375	14,911
Auto Parking Sys	5,755	4.771617	14,275		14,275	371	14,646
Cemeteries Oper	1,318	1.092787	3,268		3,268	78	3,346
Golf Course	1,072	0.888823	2,657		2,657	62	2,719
Belknap Ice Aren	82	0.067988	203		203	4	207
311 Program	418	0.346574	1,035		1,035	24	1,059
Information Tech	632	0.524007	1,568		1,568	36	1,604
Motor Equipment	3,819	3.166430	9,472		9,472	243	9,715
Facilities Mgmt	4,939	4.095051	12,250		12,250	314	12,564
Insurance Health	5,056	4.192059	12,541		12,541	323	12,864
Insurance Paymnt	2,797	2.319064	6,937		6,937	175	7,112
Engineering	1,605	1.330746	3,980		3,980	97	4,077
DDA	1,567	1.299240	3,885		3,885	95	3,980
TIFA	525	0.435291	1,302		1,302	28	1,330
LDFA	419	0.347404	1,037		1,037	24	1,061
Brownfield Oper.	665	0.551368	1,648		1,648	41	1,689
Brownfield Revol Loan	26	0.021557	65		65		65
61st Dist Court	3,854	3.195450	9,559		9,559	243	9,802
Bus Impv Dist.	104	0.086229	256		256	5	261
Bio-Solid	253	0.209769	627		627	14	641
Corridor Impv Proj	255	0.211427	633		633	14	647
All Others	423	0.350720	1,049		1,049	24	1,073
Schedule .4 Total for General Acctng	120,609	100.000000	299,190		299,190	7,424	306,614

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, 2020
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	28,379	0.277398	223		223		223
Executive Office	87,445	0.854753	686		686		686
Human Resources	77,710	0.759596	610		610		610
Comptroller	77,563	0.758159	609		609		609
Treasurer	77,578	0.758306	609		609		609
Fiscal Services	48,154	0.470693	378		378		378
Purchasing	24,858	0.242981	195		195		195
Dept of Law	134,730	1.316952	1,058		1,058		1,058
City Clerk	62,940	0.615223	494		494		494
Administrative Services	26,248	0.256568	206		206		206
Comm Dev Grant Admin	12,068	0.117962	95		95		95
City Commission	23,054	0.225347	181		181		181
Cable Administration	7,504	0.073350	59		59		59
Assessor	80,426	0.786144	631		631		631
Income Tax	92,081	0.900069	723		723		723
Planning	75,034	0.733439	589		589		589
Police	3,190,495	31.186288	25,045		25,045		25,045
Police Commun	14,880	0.145448	117		117		117
Fire	2,265,546	22.145145	17,783		17,783		17,783
Street Lighting	53,057	0.518619	416		416		416
Parks & Rec	146,139	1.428472	1,147		1,147		1,147
P&R Special Events	14,312	0.139896	112		112		112
Parks Mil Pool	8,529	0.083369	67		67		67
Parks Mil Other	11	0.000108	0		0		0
Community Develop	135,455	1.324039	1,063		1,063		1,063
Air Poll/Storm	31,577	0.308657	248		248		248
Library	93,728	0.916168	736		736		736
Refuse All Other	179,720	1.756718	1,411		1,411		1,411
Refuse TRP	16,353	0.159846	128		128		128
Major-Traffic	116,379	1.137576	913		913		913
Major-Engineer	58	0.000567	0		0		0
Major-Storm Sewe	13,333	0.130327	105		105		105
Major-St&San	82,278	0.804247	646		646		646
Local-Storm Sewe	20,570	0.201067	161		161		161
Local-Engineer	313	0.003059	2		2		2
Local-St&San	81,700	0.798597	641		641		641
Vital St NonBond	678	0.006627	5		5		5
General Cap Cont	137	0.001339	1		1		1
Gt CD JAG	721	0.007048	6		6		6
Gt CD ESG	909	0.008885	7		7		7
Gt CD CDBG	32,867	0.321267	258		258		258
Gt CD Home	4,833	0.047241	38		38		38
Gt CD OCC	18,869	0.184440	148		148		148
Gt CD Lead	11,849	0.115821	93		93		93
Gt CD CARES	513	0.005014	4		4		4
Gt Police	33,267	0.325177	261		261		261
Gt Admin Serv	4,290	0.041934	34		34		34
Gt Misc	7,827	0.076507	61		61		61
Veh Storage Fac	8,704	0.085079	68		68		68
Property Mgmt	458	0.004477	4		4		4
Building Inspect	177,886	1.738791	1,396		1,396		1,396
Sidewalk Repair	14,815	0.144813	116		116		116

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
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
Community Dispatch	214,436	2.096058	1,683		1,683		1,683
Drug Law Enforc	15,812	0.154558	124		124		124
Economic Develop	10,908	0.106623	86		86		86
Downtown Impv Dt	324	0.003167	3		3		3
Water Supply Sys	575,048	5.620950	4,514		4,514		4,514
Sewage Disp Sys	517,693	5.060319	4,063		4,063		4,063
Auto Parking Sys	183,879	1.797371	1,443		1,443		1,443
Cemeteries Oper	21,683	0.211946	170		170		170
Golf Course	5,144	0.050281	40		40		40
311 Program	71,164	0.695610	559		559		559
Information Tech	12,658	0.123729	99		99		99
Motor Equipment	159,038	1.554557	1,248		1,248		1,248
Facilities Mgmt	79,946	0.781452	628		628		628
Insurance Health	17,978	0.175730	141		141		141
Insurance Paymnt	24,990	0.244271	196		196		196
Engineering	206,447	2.017968	1,620		1,620		1,620
DDA	2,053	0.020068	16		16		16
TIFA	314	0.003069	2		2		2
LDFA	8,248	0.080622	65		65		65
Brownfield Oper.	15,202	0.148596	119		119		119
61st Dist Court	368,648	3.603442	2,894		2,894		2,894
Schedule .4 Total for OPEB	10,230,441	100.000000	80,300		80,300	0	80,300

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, 2020
Schedule .4 - Detail Activity Allocations
For Department Fiscal Services

Activity - Pension

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	77,211	0.326489	71		71		71
Executive Office	231,919	0.980676	212		212		212
Human Resources	206,205	0.871943	189		189		189
Comptroller	205,893	0.870624	188		188		188
Treasurer	205,716	0.869876	188		188		188
Fiscal Services	127,743	0.540165	117		117		117
Purchasing	65,881	0.278580	60		60		60
Dept of Law	357,556	1.511935	327		327		327
City Clerk	167,061	0.706422	153		153		153
Administrative Services	69,479	0.293794	64		64		64
Comm Dev Grant Admin	31,991	0.135275	29		29		29
City Commission	61,164	0.258634	56		56		56
Cable Administration	19,862	0.083987	18		18		18
Assessor	213,365	0.902220	195		195		195
Income Tax	243,832	1.031050	223		223		223
Planning	198,998	0.841468	182		182		182
Police	6,393,897	27.036768	5,844		5,844		5,844
Police Commun	39,481	0.166946	36		36		36
Fire	4,050,833	17.129058	3,704		3,704		3,704
Street Lighting	140,769	0.595246	129		129		129
Parks & Rec	387,324	1.637810	354		354		354
P&R Special Events	37,931	0.160392	35		35		35
Parks Mil Pool	22,575	0.095459	21		21		21
Parks Mil Other	28	0.000118	0		0		0
Community Develop	359,085	1.518401	328		328		328
Air Poll/Storm	83,727	0.354042	77		77		77
Library	701,836	2.967733	642		642		642
Refuse All Other	476,108	2.013236	435		435		435
Refuse TRP	43,310	0.183138	40		40		40
Major-Traffic	308,669	1.305215	282		282		282
Major-Engineer	152	0.000643	0		0		0
Major-Storm Sewe	35,827	0.151495	33		33		33
Major-St&San	217,979	0.921730	199		199		199
Local-Storm Sewe	54,533	0.230594	50		50		50
Local-Engineer	828	0.003501	1		1		1
Local-St&San	216,455	0.915286	198		198		198
Vital St NonBond	1,795	0.007590	2		2		2
General Cap Cont	365	0.001543	0		0		0
Gt CD JAG	1,911	0.008081	2		2		2
Gt CD ESG	2,406	0.010174	2		2		2
Gt CD CDBG	87,154	0.368533	80		80		80
Gt CD Home	12,793	0.054096	12		12		12
Gt CD OCC	50,060	0.211680	46		46		46
Gt CD Lead	31,439	0.132941	29		29		29
Gt CD CARES	1,367	0.005780	1		1		1
Gt Police	88,915	0.375979	81		81		81
Gt Admin Serv	11,355	0.048015	10		10		10
Gt Misc	20,752	0.087750	19		19		19
Veh Storage Fac	23,072	0.097561	21		21		21
Property Mgmt	1,261	0.005332	1		1		1
Building Inspect	462,520	1.955778	423		423		423
Sidewalk Repair	39,278	0.166088	36		36		36

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .4 - Detail Activity Allocations
For Department Fiscal Services**

Activity - Pension

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Community Dispatch	688,865	2.912884	630		630		630
Drug Law Enforc	36,231	0.153204	33		33		33
Economic Develop	28,905	0.122226	26		26		26
Downtown Impv Dt	856	0.003620	1		1		1
Water Supply Sys	1,524,693	6.447206	1,394		1,394		1,394
Sewage Disp Sys	1,371,728	5.800389	1,254		1,254		1,254
Auto Parking Sys	487,631	2.061961	446		446		446
Cemeteries Oper	57,499	0.243136	53		53		53
Golf Course	13,653	0.057732	12		12		12
311 Program	188,798	0.798337	173		173		173
Information Tech	33,573	0.141964	31		31		31
Motor Equipment	421,977	1.784341	386		386		386
Facilities Mgmt	212,002	0.896456	194		194		194
Insurance Health	47,645	0.201468	44		44		44
Insurance Paymnt	66,277	0.280254	61		61		61
Engineering	547,266	2.314129	500		500		500
DDA	5,433	0.022974	5		5		5
TIFA	831	0.003514	1		1		1
LDFA	21,830	0.092309	20		20		20
Brownfield Oper.	40,258	0.170232	37		37		37
61st Dist Court	961,279	4.064794	879		879		879
Schedule .4 Total for Pension	23,648,896	100.000000	21,625		21,625	0	21,625

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, 2020
Schedule .5 - Allocation Summary
For Department Fiscal Services

Receiving Department	Total	Budgeting	Financial Plan	Payroll	General Acctng
General Expense	17,435	10,776	1,909	101	4,355
Executive Office	17,379	10,219	2,036	323	3,903
Human Resources	17,102	9,217	2,323	282	4,481
Comptroller	13,774	7,330	1,957	282	3,408
Treasurer	16,067	9,886	1,779	282	3,323
Fiscal Services	7,743	4,107	1,255	174	1,712
Purchasing	3,593	1,914	500	90	834
Dept of Law	13,473	6,086	2,344	497	3,161
City Clerk	20,848	12,747	1,985	246	5,223
Administrative Services	10,882	7,329	678	97	2,508
Comm Dev Grant Admin	3,928	2,820	0	47	937
City Commission	3,681	2,138	450	83	773
Cable Administration	3,357	2,252	186	25	817
Assessor	8,471	4,166	1,657	299	1,523
Income Tax	8,494	3,489	2,153	340	1,566
Planning	27,261	17,042	1,677	280	7,491
Police	130,917	32,059	45,048	8,841	14,080
Police Commun	3,700	2,027	372	53	1,095
Fire	78,071	15,912	26,359	5,412	8,901
Street Lighting	24,391	15,686	4,363	228	3,569
Parks & Rec	40,589	22,914	5,864	665	9,645
P&R Special Events	6,606	4,506	414	54	1,485
Parks Mil Pool	8,038	4,956	555	92	2,347
Parks Mil Other	9,647	5,295	2,936	0	1,416
Community Develop	26,741	14,898	2,780	498	7,174
Air Poll/Storm	10,039	6,538	801	112	2,263
Library	61,064	35,668	8,652	1,561	13,805
Refuse All Other	57,765	30,031	12,299	733	12,856
Refuse TRP	3,005	1,688	351	58	740
Major-Traffic	21,682	10,715	4,975	460	4,337
Major-Engineer	4,141	3,379	3	1	758
Major-Storm Sewe	5,482	3,489	379	50	1,426
Major-St&San	14,380	5,517	5,008	330	2,680
Local-Storm Sewe	5,794	3,489	589	79	1,426
Local-Engineer	2,087	1,573	6	1	504
Local-St&San	10,368	3,828	3,292	323	2,086
Street Cap Const	2,255	2,138	0	0	117
Vital St Oper	1,804	1,464	0	0	340
Vital St NonBond	20,418	18,399	152	2	1,858
General Cap Cont	42,167	38,153	1,133	1	2,879
Gt CD JAG	3,579	2,590	118	2	861
Gt CD ESG	3,833	2,930	387	3	504
Gt CD CDBG	25,508	18,174	2,251	119	4,626
Gt CD Home	8,655	6,312	1,330	17	946
Gt CD OCC	23,203	19,077	544	88	3,300
Gt CD Lead	23,816	18,621	1,010	42	4,021
Gt CD CARES	3,128	2,705	257	2	159
Gt Police	13,234	10,265	765	128	1,734
Gt Fire	1,792	1,237	370	0	185
Gt Planning	249	224	2	0	23
Gt Admin Serv	1,805	1,237	70	14	440
Gt Parks	1,589	1,237	233	2	117

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .5 - Allocation Summary
For Department Fiscal Services**

Receiving Department	Total	Budgeting	Financial Plan	Payroll	General Acctng
Gt Misc	9,302	6,989	601	28	1,604
MI Justice Train	962	674	23	0	265
Veh Storage Fac	5,937	4,166	481	30	1,171
Receivership	234	224	0	0	10
Property Mgmt	3,419	2,820	106	1	487
Building Inspect	25,571	13,765	4,020	686	5,281
Sidewalk Repair	8,811	4,843	1,789	77	1,950
Indigent Defense	2,516	788	302	0	1,426
Community Dispatch	12,133	3,268	4,516	955	1,081
Transformation	353	336	0	0	17
Drug Law Enforc	8,835	6,423	478	39	1,738
Historical Comm	1,421	1,352	2	0	67
Economic Develop	7,643	5,183	629	39	1,680
Downtown Impv Dt	11,038	8,002	999	1	2,032
GR Bldg Auth	3,151	3,042	0	0	109
Cemetery Care	1,786	1,688	0	0	98
Water Supply Sys	123,461	69,893	23,857	2,296	21,507
Sewage Disp Sys	87,900	41,773	23,863	2,036	14,911
Auto Parking Sys	74,748	46,177	11,341	695	14,646
Cemeteries Oper	18,952	14,104	1,191	88	3,346
Golf Course	10,967	7,665	463	68	2,719
Belknap Ice Aren	3,254	2,479	503	65	207
311 Program	7,611	3,715	1,844	261	1,059
Information Tech	13,436	6,423	5,234	45	1,604
Motor Equipment	31,422	12,634	6,791	648	9,715
Facilities Mgmt	45,576	27,431	4,441	318	12,564
Insurance Health	37,326	3,489	20,722	66	12,864
Insurance Paymnt	20,188	8,573	4,141	105	7,112
Engineering	19,427	7,553	4,896	781	4,077
DDA	22,229	13,311	4,910	7	3,980
TIFA	6,310	4,729	247	1	1,330
LDFA	6,522	3,604	1,741	31	1,061
Brownfield Oper.	14,700	5,747	7,052	56	1,689
Brownfield Revol Loan	1,086	674	347	0	65
61st Dist Court	38,229	11,843	11,398	1,413	9,802
Bus Impv Dist.	2,364	2,027	76	0	261
Bio-Solid	641	0	0	0	641
Corridor Impv Proj	9,807	8,797	363	0	647
All Others	5,413	4,166	174	0	1,073
Direct Bill	0	0	0	0	0
Total	1,599,711	850,819	306,098	34,255	306,614

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .5 - Allocation Summary
For Department Fiscal Services

Receiving Department	OPEB	Pension
General Expense	223	71
Executive Office	686	212
Human Resources	610	189
Comptroller	609	188
Treasurer	609	188
Fiscal Services	378	117
Purchasing	195	60
Dept of Law	1,058	327
City Clerk	494	153
Administrative Services	206	64
Comm Dev Grant Admin	95	29
City Commission	181	56
Cable Administration	59	18
Assessor	631	195
Income Tax	723	223
Planning	589	182
Police	25,045	5,844
Police Commun	117	36
Fire	17,783	3,704
Street Lighting	416	129
Parks & Rec	1,147	354
P&R Special Events	112	35
Parks Mil Pool	67	21
Parks Mil Other	0	0
Community Develp	1,063	328
Air Poll/Storm	248	77
Library	736	642
Refuse All Other	1,411	435
Refuse TRP	128	40
Major-Traffic	913	282
Major-Engineer	0	0
Major-Storm Sewe	105	33
Major-St&San	646	199
Local-Storm Sewe	161	50
Local-Engineer	2	1
Local-St&San	641	198
Street Cap Const	0	0
Vital St Oper	0	0
Vital St NonBond	5	2
General Cap Cont	1	0
Gt CD JAG	6	2
Gt CD ESG	7	2
Gt CD CDBG	258	80
Gt CD Home	38	12
Gt CD OCC	148	46
Gt CD Lead	93	29
Gt CD CARES	4	1
Gt Police	261	81
Gt Fire	0	0
Gt Planning	0	0
Gt Admin Serv	34	10
Gt Parks	0	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .5 - Allocation Summary
For Department Fiscal Services

Receiving Department	OPEB	Pension
Gt Misc	61	19
MI Justice Train	0	0
Veh Storage Fac	68	21
Receivership	0	0
Property Mgmt	4	1
Building Inspect	1,396	423
Sidewalk Repair	116	36
Indigent Defense	0	0
Community Dispatch	1,683	630
Transformation	0	0
Drug Law Enforc	124	33
Historical Comm	0	0
Economic Develop	86	26
Downtown Impv Dt	3	1
GR Bldg Auth	0	0
Cemetery Care	0	0
Water Supply Sys	4,514	1,394
Sewage Disp Sys	4,063	1,254
Auto Parking Sys	1,443	446
Cemeteries Oper	170	53
Golf Course	40	12
Belknap Ice Aren	0	0
311 Program	559	173
Information Tech	99	31
Motor Equipment	1,248	386
Facilities Mgmt	628	194
Insurance Health	141	44
Insurance Paymnt	196	61
Engineering	1,620	500
DDA	16	5
TIFA	2	1
LDFA	65	20
Brownfield Oper.	119	37
Brownfield Revol Loan	0	0
61st Dist Court	2,894	879
Bus Impv Dist.	0	0
Bio-Solid	0	0
Corridor Impv Proj	0	0
All Others	0	0
Direct Bill	0	0
Total	80,300	21,625

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
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 purchasing transactions by department.

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

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .2 - Costs To Be Allocated
For Department Purchasing

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	604,148			604,148
Deductions:				
Payoff	-3,526			
Total Deductions:	-3,526			-3,526
Cost Adjustments:				
Misc Reimb	-750			
Total Departmental Cost Adjustments:	-750			-750
Inbound Costs:				
Building / Equipment Depr.	11,988		11,988	
General Expense	2,492	208	2,700	
Executive Office	3,761	1,170	4,931	
Human Resources	7,848	556	8,404	
Comptroller	5,629	192	5,821	
Treasurer	38		38	
Fiscal Services	3,538	55	3,593	
Purchasing		579	579	
Dept of Law		10,235	10,235	
City Clerk		4,199	4,199	
Administrative Services		2,189	2,189	
Total Allocated Additions:	35,294	19,383	54,677	54,677
Total To Be Allocated:	635,166	19,383		654,549

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department Purchasing

	Total	G&A	Purchasing
Wages & Benefits			
SALARIES & WAGES	292,091	0	292,091
FRINGE BENEFITS	160,192	0	160,192
Other Expense & Cost			
*Payoff	3,526	0	0
Supplies	5,232	0	5,232
Other Services	8,609	0	8,609
Computer Services	79,248	0	79,248
Expendable Equip	2,016	0	2,016
Parking	7,152	0	7,152
Building Rental	46,082	0	46,082
Departmental Total			
Expenditures Per Financial Statement	604,148		
Deductions			
*Total Disallowed Costs	(3,526)	0	0
Cost Adjustments			
Misc Reimb	(750)	0	(750)
Functional Cost			
	599,872	0	599,872
Allocation Step 1			
Inbound - All Others	35,294	0	35,294
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	635,166	0	635,166
Allocation Step 2			
Inbound - All Others	19,383	0	19,383
2nd Allocation	19,383	0	19,383
Total For Purchasing			
Schedule .3 Total	654,549	0	654,549

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
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	350	0.940228	5,969		5,969		5,969
Executive Office	407	1.093351	6,942		6,942		6,942
Human Resources	480	1.289456	8,188		8,188		8,188
Comptroller	64	0.171927	1,090		1,090		1,090
Treasurer	363	0.975151	6,192		6,192		6,192
Fiscal Services	109	0.292814	1,859		1,859		1,859
Purchasing	34	0.091336	579		579		579
Dept of Law	74	0.198791	1,261		1,261	35	1,296
City Clerk	368	0.988583	6,278		6,278	194	6,472
Administrative Services	184	0.494291	3,136		3,136	91	3,227
Comm Dev Grant Admin	40	0.107455	683		683	19	702
City Commission	28	0.075218	478		478	14	492
Cable Administration	64	0.171927	1,090		1,090	32	1,122
Assessor	145	0.389523	2,472		2,472	72	2,544
Income Tax	155	0.416387	2,642		2,642	77	2,719
Planning	243	0.652787	4,143		4,143	125	4,268
Police	817	2.194762	13,941		13,941	440	14,381
Police Commun	42	0.112827	717		717	21	738
Fire	1,671	4.488919	28,513		28,513	911	29,424
Street Lighting	711	1.910007	12,131		12,131	383	12,514
Parks & Rec	1,609	4.322364	27,453		27,453	877	28,330
P&R Special Events	126	0.338482	2,148		2,148	63	2,211
Parks Mil Pool	123	0.330423	2,096		2,096	62	2,158
Parks Mil Other	308	0.827401	5,251		5,251	162	5,413
Community Develop	174	0.467428	2,967		2,967	87	3,054
Air Poll/Storm	61	0.163868	1,041		1,041	30	1,071
Library	1,133	3.043653	19,334		19,334	615	19,949
Refuse All Other	1,116	2.997985	19,045		19,045	605	19,650
Refuse TRP	12	0.032236	204		204	5	209
Major-Traffic	856	2.299530	14,606		14,606	463	15,069
Major-Engineer	169	0.453996	2,881		2,881	85	2,966
Major-Storm Sewe	86	0.231028	1,467		1,467	42	1,509
Major-St&San	574	1.541974	9,793		9,793	310	10,103
Local-Storm Sewe	87	0.233714	1,484		1,484	43	1,527
Local-Engineer	93	0.249832	1,586		1,586	45	1,631
Local-St&San	545	1.464070	9,298		9,298	290	9,588
Street Cap Const	22	0.059100	375		375	10	385
Vital St Oper	1	0.002686	16		16		16
Vital St NonBond	197	0.529214	3,359		3,359	99	3,458
General Cap Cont	420	1.128274	7,164		7,164	224	7,388
Gt CD JAG	1	0.002686	16		16		16
Gt CD CDBG	62	0.166555	1,057		1,057	30	1,087
Gt CD Home	2	0.005373	33		33	1	34
Gt CD OCC	133	0.357287	2,267		2,267	66	2,333
Gt CD Lead	13	0.034923	221		221	6	227
Gt Police	6	0.016118	103		103	3	106
Gt Fire	53	0.142377	904		904	26	930
Gt Planning	6	0.016118	103		103	3	106
Gt Admin Serv	5	0.013432	85		85	2	87
Gt Parks	34	0.091336	579		579	17	596
Gt Misc	58	0.155809	990		990	28	1,018
Veh Storage Fac	137	0.368032	2,335		2,335	69	2,404

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
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
Property Mgmt	32	0.085964	546		546	16	562
Building Inspect	247	0.663533	4,212		4,212	128	4,340
Sidewalk Repair	73	0.196105	1,245		1,245	35	1,280
Indigent Defense	516	1.386165	8,804		8,804	275	9,079
Community Dispatch	62	0.166555	1,057		1,057	30	1,087
Drug Law Enforc	114	0.306246	1,944		1,944	56	2,000
Historical Comm	7	0.018805	119		119	3	122
Economic Develop	115	0.308932	1,961		1,961	57	2,018
Downtown Impv Dt	391	1.050369	6,669		6,669	206	6,875
Water Supply Sys	5,067	13.611823	86,543		86,543	3,112	89,655
Sewage Disp Sys	4,547	12.214909	77,584		77,584	2,488	80,072
Auto Parking Sys	1,522	4.088650	25,970		25,970	831	26,801
Cemeteries Oper	340	0.913365	5,799		5,799	178	5,977
Golf Course	347	0.932169	5,920		5,920	182	6,102
311 Program	54	0.145064	920		920	26	946
Information Tech	161	0.432505	2,745		2,745	79	2,824
Motor Equipment	4,223	11.344527	72,058		72,058	2,307	74,365
Facilities Mgmt	1,884	5.061115	32,147		32,147	1,030	33,177
Insurance Health	47	0.126259	801		801	23	824
Insurance Paymnt	113	0.303559	1,926		1,926	55	1,981
Engineering	122	0.327737	2,079		2,079	61	2,140
DDA	1,029	2.764271	17,559		17,559	557	18,116
TIFA	332	0.891874	5,664		5,664	174	5,838
LDFA	86	0.231028	1,467		1,467	42	1,509
Brownfield Oper.	114	0.306246	1,944		1,944	56	2,000
61st Dist Court	935	2.511753	15,953		15,953	507	16,460
Bus Impv Dist.	51	0.137005	869		869	25	894
Corridor Impv Proj	123	0.330423	2,096		2,096	62	2,158
Schedule .4 Total for Purchasing	37,225	100.000000	635,166		635,166	19,383	654,549

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, 2020
Schedule .5 - Allocation Summary
For Department Purchasing

Receiving Department	Total	Purchasing
General Expense	5,969	5,969
Executive Office	6,942	6,942
Human Resources	8,188	8,188
Comptroller	1,090	1,090
Treasurer	6,192	6,192
Fiscal Services	1,859	1,859
Purchasing	579	579
Dept of Law	1,296	1,296
City Clerk	6,472	6,472
Administrative Services	3,227	3,227
Comm Dev Grant Admin	702	702
City Commission	492	492
Cable Administration	1,122	1,122
Assessor	2,544	2,544
Income Tax	2,719	2,719
Planning	4,268	4,268
Police	14,381	14,381
Police Commun	738	738
Fire	29,424	29,424
Street Lighting	12,514	12,514
Parks & Rec	28,330	28,330
P&R Special Events	2,211	2,211
Parks Mil Pool	2,158	2,158
Parks Mil Other	5,413	5,413
Community Develp	3,054	3,054
Air Poll/Storm	1,071	1,071
Library	19,949	19,949
Refuse All Other	19,650	19,650
Refuse TRP	209	209
Major-Traffic	15,069	15,069
Major-Engineer	2,966	2,966
Major-Storm Sewe	1,509	1,509
Major-St&San	10,103	10,103
Local-Storm Sewe	1,527	1,527
Local-Engineer	1,631	1,631
Local-St&San	9,588	9,588
Street Cap Const	385	385
Vital St Oper	16	16
Vital St NonBond	3,458	3,458
General Cap Cont	7,388	7,388
Gt CD JAG	16	16
Gt CD CDBG	1,087	1,087
Gt CD Home	34	34
Gt CD OCC	2,333	2,333
Gt CD Lead	227	227
Gt Police	106	106
Gt Fire	930	930
Gt Planning	106	106
Gt Admin Serv	87	87
Gt Parks	596	596
Gt Misc	1,018	1,018
Veh Storage Fac	2,404	2,404

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .5 - Allocation Summary
For Department Purchasing**

Receiving Department	Total	Purchasing
Property Mgmt	562	562
Building Inspect	4,340	4,340
Sidewalk Repair	1,280	1,280
Indigent Defense	9,079	9,079
Community Dispatch	1,087	1,087
Drug Law Enforc	2,000	2,000
Historical Comm	122	122
Economic Develop	2,018	2,018
Downtown Impv Dt	6,875	6,875
Water Supply Sys	89,655	89,655
Sewage Disp Sys	80,072	80,072
Auto Parking Sys	26,801	26,801
Cemeteries Oper	5,977	5,977
Golf Course	6,102	6,102
311 Program	946	946
Information Tech	2,824	2,824
Motor Equipment	74,365	74,365
Facilities Mgmt	33,177	33,177
Insurance Health	824	824
Insurance Paymnt	1,981	1,981
Engineering	2,140	2,140
DDA	18,116	18,116
TIFA	5,838	5,838
LDFA	1,509	1,509
Brownfield Oper.	2,000	2,000
61st Dist Court	16,460	16,460
Bus Impv Dist.	894	894
Corridor Impv Proj	2,158	2,158
Direct Bill	0	0
Total	654,549	654,549

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
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 to criminal code enforcement and other legal matters that are not specifically related to city departments. For purposes of this cost allocation plan, these costs 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, 2020
Schedule .2 - Costs To Be Allocated
For Department Dept of Law

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,829,388			2,829,388
Deductions:				
Payout	-4,130			
Total Deductions:	-4,130			-4,130
Cost Adjustments:				
Reimbursement	-8,606			
Total Departmental Cost Adjustments:	-8,606			-8,606
Inbound Costs:				
Building / Equipment Depr.	22,351		22,351	
General Expense	13,205	1,151	14,356	
Executive Office	20,453	6,391	26,844	
Human Resources	42,680	3,104	45,784	
Comptroller	25,021	898	25,919	
Treasurer	533	32	565	
Fiscal Services	13,251	222	13,473	
Purchasing	1,261	35	1,296	
City Clerk		48,310	48,310	
Administrative Services		11,923	11,923	
Total Allocated Additions:	138,755	72,066	210,821	210,821
Total To Be Allocated:	2,955,407	72,066		3,027,473

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department Dept of Law**

	Total	G&A	Legal Services	Ordinance Enfor**
Wages & Benefits				
SALARIES & WAGES	1,599,288	31,176	1,182,862	385,250
FRINGE BENEFITS	875,255	15,878	635,459	223,918
Other Expense & Cost				
*Payout	4,130	0	0	0
Supplies	19,491	589	17,293	1,609
Other Services	66,113	37,273	24,127	4,713
Computer Serv	94,908	94,908	0	0
Contract Services	39,952	0	38,040	1,912
Building	91,590	85,919	3,620	2,051
Parking	33,218	28,816	0	4,402
Expendable Equip	5,443	5,443	0	0
Departmental Total				
Expenditures Per Financial Statement	2,829,388			
Deductions				
*Total Disallowed Costs	(4,130)	0	0	0
Cost Adjustments				
Reimbursement	(8,606)	0	(8,191)	(415)
Functional Cost	2,816,652	300,002	1,893,210	623,440
Allocation Step 1				
Inbound - All Others	138,755	2,698	102,637	33,420
Reallocate Admin Costs		(302,700)	228,331	74,369
Unallocated Costs	(731,229)	0	0	(731,229)
1st Allocation	2,224,178	0	2,224,178	0
Allocation Step 2				
Inbound - All Others	72,066	1,382	53,394	17,290
Reallocate Admin Costs		(1,382)	1,053	329
Unallocated Costs	(17,619)	0	0	(17,619)
2nd Allocation	54,447	0	54,447	0
Total For Dept of Law				
Schedule .3 Total	2,278,625	0	2,278,625	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .4 - Detail Activity Allocations
For Department Dept of Law

Activity - Legal Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Executive Office	2,342.25	23.383566	520,163		520,163		520,163
Human Resources	352.95	3.523633	78,372		78,372		78,372
Comptroller	40.40	0.403328	8,970		8,970		8,970
Treasurer	297.65	2.971552	66,091		66,091		66,091
Fiscal Services	22.00	0.219634	4,881		4,881		4,881
Purchasing	46.10	0.460234	10,235		10,235		10,235
City Clerk	277.80	2.773382	61,682		61,682	2,180	63,862
Administrative Services	81.75	0.816141	18,153		18,153	641	18,794
City Commission	967.45	9.658419	214,815		214,815	7,607	222,422
Assessor	765.00	7.637284	169,862		169,862	6,019	175,881
Planning	1,345.20	13.429640	298,695		298,695	10,581	309,276
Police	1,778.90	17.759431	395,001		395,001	14,157	409,158
Fire	73.00	0.728787	16,205		16,205	575	16,780
Street Lighting	56.50	0.564061	12,544		12,544	437	12,981
Parks & Rec	96.30	0.961399	21,384		21,384	752	22,136
Community Develop	229.60	2.292184	50,979		50,979	1,803	52,782
Air Poll/Storm	20.50	0.204659	4,549		4,549	155	4,704
Library	38.10	0.380367	8,456		8,456	296	8,752
Major-Traffic	102.60	1.024295	22,780		22,780	805	23,585
Major-St&San	55.95	0.558570	12,422		12,422	432	12,854
Gt CD OCC	78.80	0.786690	17,497		17,497	618	18,115
Veh Storage Fac	4.40	0.043927	974		974	29	1,003
Building Inspect	65.50	0.653911	14,542		14,542	511	15,053
Historical Comm	43.20	0.431282	9,592		9,592	334	9,926
Economic Develop	88.25	0.881033	19,597		19,597	688	20,285
Water Supply Sys	168.50	1.682199	37,414		37,414	1,322	38,736
Sewage Disp Sys	114.90	1.147090	25,511		25,511	901	26,412
Auto Parking Sys	130.10	1.298837	28,886		28,886	1,020	29,906
Information Tech	33.30	0.332446	7,393		7,393	256	7,649
Facilities Mgmt	14.40	0.143761	3,196		3,196	107	3,303
Engineering	212.00	2.116476	47,072		47,072	1,661	48,733
DDA	2.50	0.024958	553		553	16	569
TIFA	5.50	0.054909	1,218		1,218	38	1,256
61st Dist Court	4.00	0.039934	886		886	28	914
Corridor Impv Proj	61.30	0.611981	13,608		13,608	478	14,086
Schedule .4 Total for Legal Services	10,016.65	100.000000	2,224,178		2,224,178	54,447	2,278,625

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, 2020
Schedule .5 - Allocation Summary
For Department Dept of Law

Receiving Department	Total	Legal Services
Executive Office	520,163	520,163
Human Resources	78,372	78,372
Comptroller	8,970	8,970
Treasurer	66,091	66,091
Fiscal Services	4,881	4,881
Purchasing	10,235	10,235
City Clerk	63,862	63,862
Administrative Services	18,794	18,794
City Commission	222,422	222,422
Assessor	175,881	175,881
Planning	309,276	309,276
Police	409,158	409,158
Fire	16,780	16,780
Street Lighting	12,981	12,981
Parks & Rec	22,136	22,136
Community Develop	52,782	52,782
Air Poll/Storm	4,704	4,704
Library	8,752	8,752
Major-Traffic	23,585	23,585
Major-St&San	12,854	12,854
Gt CD OCC	18,115	18,115
Veh Storage Fac	1,003	1,003
Building Inspect	15,053	15,053
Historical Comm	9,926	9,926
Economic Develop	20,285	20,285
Water Supply Sys	38,736	38,736
Sewage Disp Sys	26,412	26,412
Auto Parking Sys	29,906	29,906
Information Tech	7,649	7,649
Facilities Mgmt	3,303	3,303
Engineering	48,733	48,733
DDA	569	569
TIFA	1,256	1,256
61st Dist Court	914	914
Corridor Impv Proj	14,086	14,086
Direct Bill	0	0
Total	2,278,625	2,278,625

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
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 voters; 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, 2020
Schedule .2 - Costs To Be Allocated
For Department City Clerk

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,393,195			2,393,195
Inbound Costs:				
Building / Equipment Depr.	126,219		126,219	
General Expense	7,548	536	8,084	
Executive Office	12,325	3,851	16,176	
Human Resources	25,715	1,852	27,567	
Comptroller	35,712	1,298	37,010	
Treasurer	18,596	1,584	20,180	
Fiscal Services	20,476	372	20,848	
Purchasing	6,278	194	6,472	
Dept of Law	61,682	2,180	63,862	
City Clerk		40,162	40,162	
Administrative Services		7,183	7,183	
Total Allocated Additions:	<u>314,551</u>	<u>59,212</u>	<u>373,763</u>	<u>373,763</u>
Total To Be Allocated:	<u>2,707,746</u>	<u>59,212</u>		<u>2,766,958</u>

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department City Clerk**

	Total	G&A	Archives	Contracts	General Gov't**
Wages & Benefits					
SALARIES & WAGES	799,588	123,198	119,875	5,524	550,991
FRINGE BENEFITS	465,444	68,083	75,937	3,850	317,574
Other Expense & Cost					
Election Pay	228,498	0	0	0	228,498
Office Supplies	110,928	3,909	8,226	82	98,711
Postage	68,119	0	0	0	68,119
Building Expense	347,453	21,214	125,046	951	200,242
Other Services	123,450	15,754	1,369	7,025	99,302
Computer Services	79,896	12,310	11,978	552	55,056
Professional Serv	99,556	0	1,592	0	97,964
Equipment Rental	297	0	0	0	297
Equipment	69,966	0	0	0	69,966
Departmental Total					
Expenditures Per Financial Statement	2,393,195				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	2,393,195	244,468	344,023	17,984	1,786,720
Allocation Step 1					
Inbound - Building / Equipment Depr.: Records Center	69,655	0	69,655	0	0
Inbound - Building / Equipment Depr.: CARC Debt Int.	32,178	0	32,178	0	0
Inbound - Treasurer	18,596	0	0	0	18,596
Inbound - All Others	194,122	29,905	29,086	1,327	133,804
Reallocate Admin Costs		(274,373)	0	2,713	271,660
Unallocated Costs	(2,210,780)	0	0	0	(2,210,780)
1st Allocation	496,966	0	474,942	22,024	0
Allocation Step 2					
Inbound - Treasurer	1,584	0	0	0	1,584
Inbound - City Clerk: Archives	40,162	0	0	0	40,162
Inbound - All Others	17,466	2,645	2,567	103	12,151
Reallocate Admin Costs		(2,645)	0	20	2,625
Unallocated Costs	(56,522)	0	0	0	(56,522)
2nd Allocation	2,690	0	2,567	123	0
Total For City Clerk					
Schedule .3 Total	499,656	0	477,509	22,147	0

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
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	0.053374	254		254		254
Executive Office	371	2.200213	10,448		10,448		10,448
Human Resources	1,066	6.321907	30,027		30,027		30,027
Comptroller	674	3.997153	18,985		18,985		18,985
Treasurer	382	2.265449	10,759		10,759		10,759
Fiscal Services	171	1.014115	4,813		4,813		4,813
Dept of Law	1,705	10.111493	48,022		48,022		48,022
City Clerk	1,426	8.456885	40,162		40,162		40,162
Administrative Services	123	0.729451	3,460		3,460	22	3,482
Comm Dev Grant Admin	824	4.886728	23,208		23,208	188	23,396
City Commission	68	0.403274	1,913		1,913	11	1,924
Assessor	978	5.800024	27,546		27,546	228	27,774
Planning	535	3.172815	15,067		15,067	117	15,184
Police	39	0.231289	1,097		1,097	6	1,103
Fire	610	3.617602	17,181		17,181	138	17,319
Parks & Rec	400	2.372198	11,263		11,263	88	11,351
Library	50	0.296525	1,405		1,405	7	1,412
Refuse All Other	5	0.029652	141		141		141
Major-Traffic	118	0.699798	3,320		3,320	21	3,341
Major-St&San	24	0.142332	675		675	3	678
Gt CD OCC	22	0.130471	618		618	3	621
Building Inspect	1,946	11.540742	54,812		54,812	454	55,266
Economic Develop	203	1.203890	5,719		5,719	43	5,762
Water Supply Sys	139	0.824339	3,912		3,912	25	3,937
Sewage Disp Sys	335	1.986716	9,434		9,434	71	9,505
Auto Parking Sys	105	0.622702	2,953		2,953	16	2,969
Information Tech	19	0.112679	534		534	3	537
Facilities Mgmt	58	0.343969	1,630		1,630	9	1,639
Insurance Paymnt	247	1.464832	6,954		6,954	51	7,005
Engineering	3,184	18.882696	89,738		89,738	844	90,582
DDA	91	0.539675	2,560		2,560	14	2,574
61st Dist Court	324	1.921480	9,123		9,123	67	9,190
All Others	611	3.623532	17,209		17,209	138	17,347
Schedule .4 Total for Archives	16,862	100.000000	474,942		474,942	2,567	477,509

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, 2020
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	20	3.289474	724		724		724
Comptroller	1	0.164474	35		35		35
Treasurer	1	0.164474	35		35		35
Fiscal Services	14	2.302632	506		506		506
Purchasing	116	19.078947	4,199		4,199		4,199
Dept of Law	8	1.315789	288		288		288
Cable Administration	3	0.493421	107		107		107
Assessor	7	1.151316	253		253	1	254
Planning	6	0.986842	216		216	1	217
Police	5	0.822368	178		178	1	179
Fire	12	1.973684	435		435	2	437
Street Lighting	11	1.809211	398		398	2	400
Parks & Rec	7	1.151316	253		253	1	254
Community Develop	74	12.171053	2,676		2,676	15	2,691
Gt CD OCC	4	0.657895	144		144		144
Economic Develop	27	4.440789	977		977	5	982
Water Supply Sys	1	0.164474	35		35		35
Sewage Disp Sys	5	0.822368	178		178	1	179
Auto Parking Sys	28	4.605263	1,012		1,012	5	1,017
311 Program	1	0.164474	35		35		35
Insurance Paymnt	3	0.493421	107		107		107
Engineering	254	41.776315	9,233		9,233	89	9,322
Schedule .4 Total for Contracts	608	100.000000	22,024		22,024	123	22,147

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, 2020
Schedule .5 - Allocation Summary
For Department City Clerk

Receiving Department	Total	Archives	Contracts
General Expense	254	254	0
Executive Office	11,172	10,448	724
Human Resources	30,027	30,027	0
Comptroller	19,020	18,985	35
Treasurer	10,794	10,759	35
Fiscal Services	5,319	4,813	506
Purchasing	4,199	0	4,199
Dept of Law	48,310	48,022	288
City Clerk	40,162	40,162	0
Administrative Services	3,482	3,482	0
Comm Dev Grant Admin	23,396	23,396	0
City Commission	1,924	1,924	0
Cable Administration	107	0	107
Assessor	28,028	27,774	254
Planning	15,401	15,184	217
Police	1,282	1,103	179
Fire	17,756	17,319	437
Street Lighting	400	0	400
Parks & Rec	11,605	11,351	254
Community Develop	2,691	0	2,691
Library	1,412	1,412	0
Refuse All Other	141	141	0
Major-Traffic	3,341	3,341	0
Major-St&San	678	678	0
Gt CD OCC	765	621	144
Building Inspect	55,266	55,266	0
Economic Develop	6,744	5,762	982
Water Supply Sys	3,972	3,937	35
Sewage Disp Sys	9,684	9,505	179
Auto Parking Sys	3,986	2,969	1,017
311 Program	35	0	35
Information Tech	537	537	0
Facilities Mgmt	1,639	1,639	0
Insurance Paymnt	7,112	7,005	107
Engineering	99,904	90,582	9,322
DDA	2,574	2,574	0
61st Dist Court	9,190	9,190	0
All Others	17,347	17,347	0
Direct Bill	0	0	0
Total	499,656	477,509	22,147

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .1 - Nature and Extent of Services
For Department Administrative Services

The mission of the Administrative Services Department is to ensure access, fairness, equality, equal 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 to ensure 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, 2020
Schedule .2 - Costs To Be Allocated
For Department Administrative Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	819,135			819,135
Cost Adjustments:				
Misc Reimb	-49,425			
Total Departmental Cost Adjustments:	-49,425			-49,425
Inbound Costs:				
Building / Equipment Depr.	8,445		8,445	
General Expense	3,110	223	3,333	
Executive Office	4,110	1,280	5,390	
Human Resources	8,576	609	9,185	
Comptroller	16,542	596	17,138	
Treasurer	167	4	171	
Fiscal Services	10,700	182	10,882	
Purchasing	3,136	91	3,227	
Dept of Law	18,153	641	18,794	
City Clerk	3,460	22	3,482	
Administrative Services		2,390	2,390	
Total Allocated Additions:	76,399	6,038	82,437	82,437
Total To Be Allocated:	846,109	6,038		852,147

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department Administrative Services

	Total	G&A	Diversity & Inc
Wages & Benefits			
SALARIES & WAGES	317,710	0	317,710
FRINGE BENEFITS	180,343	0	180,343
Other Expense & Cost			
Supplies	42,609	0	42,609
Other Services	90,809	0	90,809
Computer Services	23,700	0	23,700
Building Expense	39,138	0	39,138
Contract Services	110,812	0	110,812
Parking	14,014	0	14,014
Departmental Total			
Expenditures Per Financial Statement	819,135		
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Misc Reimb	(49,425)	0	(49,425)
Functional Cost			
Functional Cost	769,710	0	769,710
Allocation Step 1			
Inbound - All Others	76,399	0	76,399
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	846,109	0	846,109
Allocation Step 2			
Inbound - All Others	6,038	0	6,038
2nd Allocation	6,038	0	6,038
Total For Administrative Services			
Schedule .3 Total	852,147	0	852,147

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
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	534,084	0.303685	2,565		2,565		2,565
Executive Office	1,596,879	0.908001	7,680		7,680		7,680
Human Resources	1,479,329	0.841161	7,114		7,114		7,114
Comptroller	1,490,099	0.847285	7,166		7,166		7,166
Treasurer	1,504,647	0.855557	7,236		7,236		7,236
Fiscal Services	886,437	0.504037	4,262		4,262		4,262
Purchasing	455,809	0.259177	2,189		2,189		2,189
Dept of Law	2,478,853	1.409500	11,923		11,923		11,923
City Clerk	1,493,532	0.849237	7,183		7,183		7,183
Administrative Services	498,111	0.283231	2,390		2,390		2,390
City Commission	495,559	0.281780	2,378		2,378	12	2,390
Cable Administration	137,226	0.078028	659		659	3	662
Assessor	1,539,052	0.875120	7,402		7,402	51	7,453
Income Tax	1,785,359	1.015173	8,589		8,589	63	8,652
Planning	1,432,333	0.814439	6,888		6,888	47	6,935
Police	43,172,775	24.548464	207,881		207,881	1,853	209,734
Police Commun	289,276	0.164485	1,387		1,387	7	1,394
Fire	27,156,850	15.441652	130,650		130,650	994	131,644
Street Lighting	1,124,093	0.639170	5,408		5,408	35	5,443
Parks & Rec	3,274,200	1.861742	15,751		15,751	116	15,867
P&R Special Events	285,429	0.162298	1,369		1,369	7	1,376
Parks Mil Pool	386,159	0.219574	1,855		1,855	9	1,864
Parks Mil Other	412	0.000234	2		2		2
Community Develop	2,550,246	1.450095	12,266		12,266	89	12,355
Air Poll/Storm	596,691	0.339284	2,871		2,871	15	2,886
Library	6,230,549	3.542751	29,974		29,974	225	30,199
Refuse All Other	3,826,927	2.176028	18,414		18,414	136	18,550
Refuse TRP	322,283	0.183253	1,545		1,545	7	1,552
Major-Traffic	2,344,327	1.333007	11,275		11,275	77	11,352
Major-Engineer	4,675	0.002658	20		20		20
Major-Storm Sewe	248,105	0.141075	1,191		1,191	5	1,196
Major-St&San	1,756,746	0.998903	8,453		8,453	61	8,514
Local-Storm Sewe	379,400	0.215731	1,821		1,821	9	1,830
Local-Engineer	7,271	0.004134	34		34		34
Local-St&San	1,731,233	0.984396	8,328		8,328	59	8,387
Street Cap Const	143	0.000081	1		1		1
Vital St NonBond	13,519	0.007687	64		64		64
General Cap Cont	3,182	0.001809	14		14		14
Gt CD JAG	16,389	0.009319	78		78		78
Gt CD ESG	20,912	0.011891	99		99		99
Gt CD CDBG	776,277	0.441399	3,730		3,730	19	3,749
Gt CD Home	111,999	0.063684	537		537	2	539
Gt CD OCC	430,836	0.244978	2,068		2,068	11	2,079
Gt CD Lead	266,023	0.151263	1,276		1,276	7	1,283
Gt CD CARES	69,977	0.039790	334		334	1	335
Gt Police	631,884	0.359295	3,037		3,037	15	3,052
Gt Admin Serv	80,312	0.045666	384		384	1	385
Gt Parks	7,778	0.004423	36		36		36
Gt Misc	155,548	0.088446	746		746	3	749
Veh Storage Fac	165,868	0.094314	796		796	3	799
Property Mgmt	8,133	0.004625	38		38		38
Building Inspect	3,462,420	1.968766	16,656		16,656	122	16,778

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
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
Sidewalk Repair	371,610	0.211301	1,784		1,784	9	1,793
Community Dispatch	4,829,383	2.746035	23,232		23,232	175	23,407
Drug Law Enforc	224,109	0.127431	1,075		1,075	4	1,079
Economic Develop	212,507	0.120834	1,020		1,020	4	1,024
Downtown Impv Dt	126,442	0.071896	606		606	3	609
Water Supply Sys	12,642,054	7.188396	60,823		60,823	468	61,291
Sewage Disp Sys	10,967,494	6.236225	52,762		52,762	401	53,163
Auto Parking Sys	3,640,691	2.070133	17,514		17,514	126	17,640
Cemeteries Oper	697,488	0.396599	3,352		3,352	16	3,368
Golf Course	306,174	0.174094	1,468		1,468	7	1,475
Belknap Ice Aren	241,190	0.137143	1,157		1,157	4	1,161
311 Program	1,656,541	0.941925	7,968		7,968	55	8,023
Information Tech	30,427	0.017301	146		146		146
Motor Equipment	3,837,680	2.182143	18,464		18,464	136	18,600
Facilities Mgmt	1,776,306	1.010025	8,544		8,544	62	8,606
Insurance Health	371,060	0.210988	1,781		1,781	9	1,790
Insurance Paymnt	664,786	0.378004	3,195		3,195	16	3,211
Engineering	4,515,571	2.567598	21,725		21,725	163	21,888
DDA	937,739	0.533208	4,507		4,507	30	4,537
TIFA	73,450	0.041764	352		352	1	353
LDFA	161,827	0.092016	778		778	3	781
Brownfield Oper.	288,499	0.164043	1,384		1,384	7	1,391
61st Dist Court	7,505,032	4.267435	36,105		36,105	275	36,380
Bus Impv Dist.	36,653	0.020841	177		177		177
Corridor Impv Proj	36,653	0.020841	177		177		177
Schedule .4 Total for Diversity & Inc	175,867,522	100.000000	846,109		846,109	6,038	852,147

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, 2020
Schedule .5 - Allocation Summary
For Department Administrative Services

Receiving Department	Total	Diversity & Inc
General Expense	2,565	2,565
Executive Office	7,680	7,680
Human Resources	7,114	7,114
Comptroller	7,166	7,166
Treasurer	7,236	7,236
Fiscal Services	4,262	4,262
Purchasing	2,189	2,189
Dept of Law	11,923	11,923
City Clerk	7,183	7,183
Administrative Services	2,390	2,390
City Commission	2,390	2,390
Cable Administration	662	662
Assessor	7,453	7,453
Income Tax	8,652	8,652
Planning	6,935	6,935
Police	209,734	209,734
Police Commun	1,394	1,394
Fire	131,644	131,644
Street Lighting	5,443	5,443
Parks & Rec	15,867	15,867
P&R Special Events	1,376	1,376
Parks Mil Pool	1,864	1,864
Parks Mil Other	2	2
Community Develp	12,355	12,355
Air Poll/Storm	2,886	2,886
Library	30,199	30,199
Refuse All Other	18,550	18,550
Refuse TRP	1,552	1,552
Major-Traffic	11,352	11,352
Major-Engineer	20	20
Major-Storm Sewe	1,196	1,196
Major-St&San	8,514	8,514
Local-Storm Sewe	1,830	1,830
Local-Engineer	34	34
Local-St&San	8,387	8,387
Street Cap Const	1	1
Vital St NonBond	64	64
General Cap Cont	14	14
Gt CD JAG	78	78
Gt CD ESG	99	99
Gt CD CDBG	3,749	3,749
Gt CD Home	539	539
Gt CD OCC	2,079	2,079
Gt CD Lead	1,283	1,283
Gt CD CARES	335	335
Gt Police	3,052	3,052
Gt Admin Serv	385	385
Gt Parks	36	36
Gt Misc	749	749
Veh Storage Fac	799	799
Property Mgmt	38	38
Building Inspect	16,778	16,778

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .5 - Allocation Summary
For Department Administrative Services

Receiving Department	Total	Diversity & Inc
Sidewalk Repair	1,793	1,793
Community Dispatch	23,407	23,407
Drug Law Enforc	1,079	1,079
Economic Develop	1,024	1,024
Downtown Impv Dt	609	609
Water Supply Sys	61,291	61,291
Sewage Disp Sys	53,163	53,163
Auto Parking Sys	17,640	17,640
Cemeteries Oper	3,368	3,368
Golf Course	1,475	1,475
Belknap Ice Aren	1,161	1,161
311 Program	8,023	8,023
Information Tech	146	146
Motor Equipment	18,600	18,600
Facilities Mgmt	8,606	8,606
Insurance Health	1,790	1,790
Insurance Paymnt	3,211	3,211
Engineering	21,888	21,888
DDA	4,537	4,537
TIFA	353	353
LDFA	781	781
Brownfield Oper.	1,391	1,391
61st Dist Court	36,380	36,380
Bus Impv Dist.	177	177
Corridor Impv Proj	177	177
Direct Bill	0	0
Total	852,147	852,147

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
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 originally posted to the central holding account in the same manner in which the expenses were redistributed. The basis of allocation is the dollar amount of redistributed expenses by benefiting program.

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

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

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .2 - Costs To Be Allocated
For Department Comm Dev Grant Admin

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Cost Adjustments:				
Payout	-17,450			
Total Departmental Cost Adjustments:	-17,450			-17,450
Inbound Costs:				
Building / Equipment Depr.	24,044		24,044	
General Expense	1,482	100	1,582	
Comptroller	5,767	197	5,964	
Treasurer	42		42	
Fiscal Services	3,865	63	3,928	
Purchasing	683	19	702	
City Clerk	23,208	188	23,396	
Total Allocated Additions:	59,091	567	59,658	59,658
Total To Be Allocated:	41,641	567		42,208

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
Schedule .3 - Costs Allocated By Activity
For Department Comm Dev Grant Admin

	Total	G&A	Grant Admin
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Departmental Total			
Expenditures Per Financial Statement	0		
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Payout	(17,450)	0	(17,450)
Functional Cost			
	(17,450)	0	(17,450)
Allocation Step 1			
Inbound - All Others	59,091	0	59,091
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	41,641	0	41,641
Allocation Step 2			
Inbound - All Others	567	0	567
2nd Allocation	567	0	567
Total For Comm Dev Grant Admin			
Schedule .3 Total	42,208	0	42,208

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2020
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	34,160.52	7.593601	3,162		3,162	43	3,205
Gt CD JAG	5,298.62	1.177839	488		488	4	492
Gt CD ESG	6,948.06	1.544496	642		642	6	648
Gt CD CDBG	291,247.25	64.741858	26,964		26,964	380	27,344
Gt CD Home	36,210.39	8.049270	3,350		3,350	44	3,394
Gt CD Lead	68,680.63	15.267136	6,358		6,358	86	6,444
Gt CD CARES	1,168.63	0.259777	108		108		108
Gt Misc	6,145.18	1.366023	569		569	4	573
Schedule .4 Total for Grant Admin	449,859.28	100.000000	41,641		41,641	567	42,208

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, 2020
Schedule .5 - Allocation Summary
For Department Comm Dev Grant Admin

Receiving Department	Total	Grant Admin
Community Develp	3,205	3,205
Gt CD JAG	492	492
Gt CD ESG	648	648
Gt CD CDBG	27,344	27,344
Gt CD Home	3,394	3,394
Gt CD Lead	6,444	6,444
Gt CD CARES	108	108
Gt Misc	573	573
Direct Bill	0	0
Total	<u>42,208</u>	<u>42,208</u>

Section D: Supplemental Data

City of Grand Rapids, Michigan
Central Service Department Expense Reconciliation
Based On The Fiscal Year Ended June 30, 2020

Central Service Department	Audit Page	Total Per Audit	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Building & Equipment				735,996			735,996
General Expense	Page 108	9,599,791		926,646	(9,477,647)		1,048,790
Executive Office	See Below	2,508,914	(5,572)	-	(1,437,884)		1,065,458
Human Resources	Page 108	2,862,652	(9,203)	-			2,853,449
Comptroller	Page 108	2,412,162	-	(10,370)		(4,721)	2,397,071
Treasurer	Page 108	2,190,692	-	-	(1,433,480)		757,212
Fiscal Services	See Below	1,544,607	(13,632)	(937)	(8,632)		1,521,406
Purchasing	See Below	604,148	(3,526)	(750)			599,872
Dept of Law	Page 108	2,829,388	(4,130)	(8,606)	(748,848)		2,067,804
City Clerk	Page 108	2,393,195	-	-	(2,267,302)		125,893
Administrative Services	Page 108	819,135	-	(49,425)			769,710
Community Development				(17,450)			(17,450)
Total		27,764,684	(36,063)	1,575,104	(15,373,793)	(4,721)	13,925,211

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	2,508,914
Sub Total (Central Service Depts.)	2,508,914

1010-101-1000 City Commission	545,441
Sub Total (Non Central Service)	545,441

Grand Total Executive & CC	Page 108	3,054,355
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<u>Fiscal Services Divisions</u>	Amount
1010-212-XXXX Fiscal Services	1,544,607
1010-233-1000 Purchasing	604,148
Sub Total (Central Service Depts.)	2,148,755

1010-257-1000 Assessor	1,997,647
1010-255-1000 Income Tax	2,595,178
Sub Total (Non Central Service)	4,592,825

Grand Total Fiscal Services	Page 108	6,741,580
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City of Grand Rapids, Michigan
Proposed Indirect Cost Rate
Community Development
Based on the Fiscal Year Ended June 30, 2020

The following page contains “Exhibit A” which identifies the calculation for the average Provisional Rate of 20.8% of wages & fringes for the purpose of charging indirect costs to Community Development Grant programs. The Provisional rate is based on the average of existing Community Development programs during the actual Fiscal 2020 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

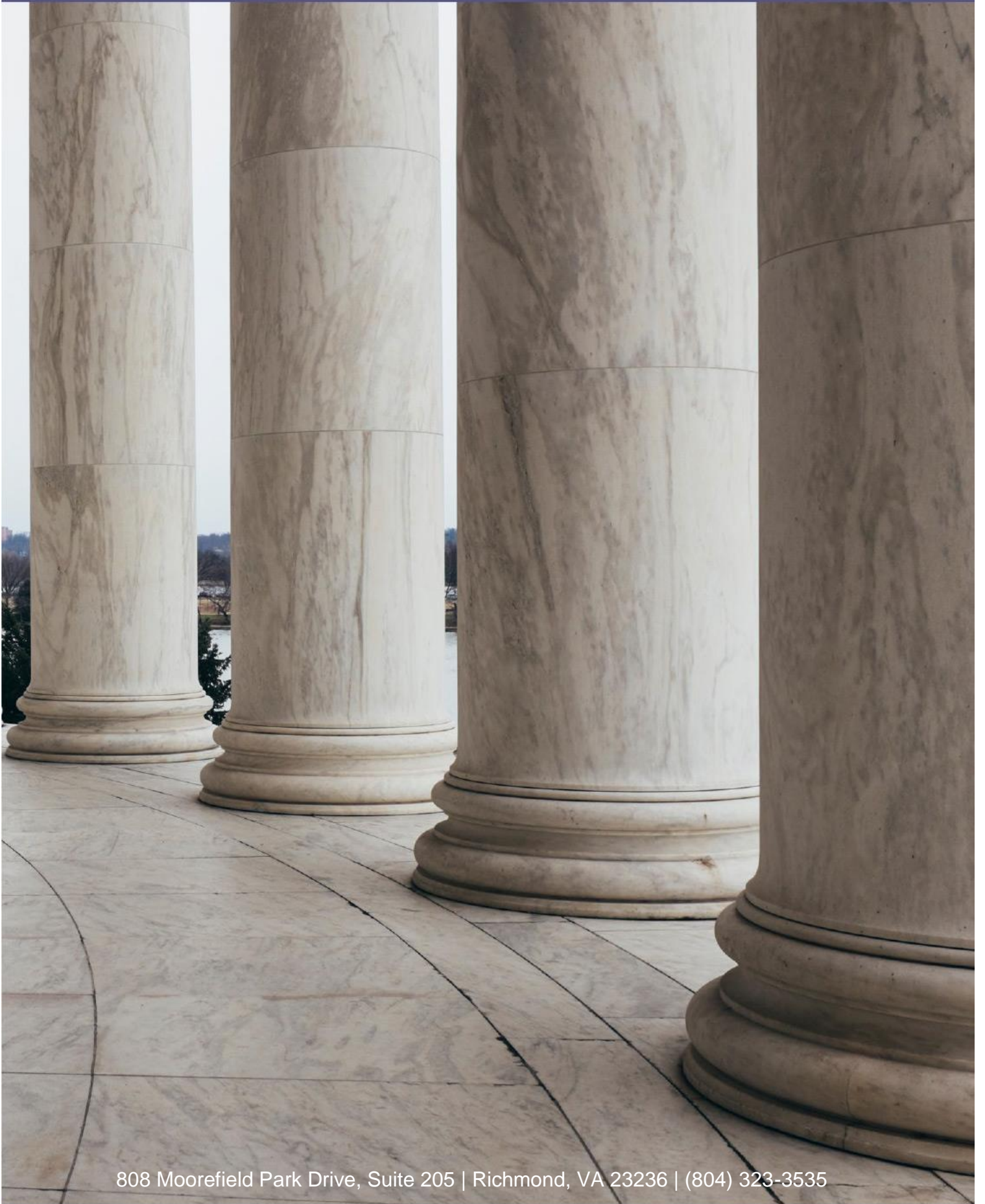
Equipment Definition

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 2020
For Use In Fiscal 2022**

Fund	Dept	Major Program	CAP Description	Grant Code	FY 2020	FY 2020	FY 2022	FY 2022
					Wages & Fringes	Actual Indirect Costs	Proposed Costs	Proposed Rate
2730	694	JAG	Gt CD JAG		16,389	10,346	10,346	63.1%
2733	694	ESG	Gt CD ESG		20,912	8,669	8,669	41.5%
2733	694	CDBG	Gt CD CDBG		776,277	145,511	145,511	18.7%
2734	694	HOME	Gt CD Home		111,999	22,868	22,868	20.4%
2730	698		Gt CD OCC	Multiple	430,836	89,724	89,724	20.8%
2735	694	Multiple	Gt CD Lead	Multiple	266,023	67,786	67,786	25.5%
2735	694	Multiple	Gt CD CARES	Multiple	69,977	6,583	6,583	9.4%
Totals					1,692,413	351,487	351,487	20.8%

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