



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

FY 2022
Cost Allocation Plan

Based on actual expenditures for Fiscal Year Ended
June 30, 2022

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

FY 2022
Cost Allocation Plan

Based on actual expenditures for
the Fiscal Year Ended June 30, 2022

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

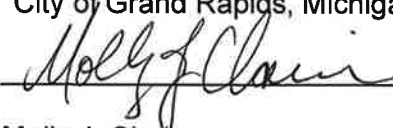
This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

1.) All costs included in this proposal for the fiscal year ended June 30, 2022 to establish cost allocations or billings for the year beginning July 1, 2023, are allowable in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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

I declare that the foregoing is true and correct.

City of Grand Rapids, Michigan

Signature: 

Name of Official: Molly J. Clarin

Title: Chief Financial Officer

Date: January 23, 2023

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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, 2022
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) 2022.

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

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

A.1 Cost Allocation Methodology

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

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

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

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

A.1.1 First Step-Down

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

Process

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

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

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

A.1.2 Second Step-Down

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

Process

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

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

Results

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

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Cost Allocation Methodology and Process**

A.1.3 Supplemental Comments

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

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

A.2 Cost Allocation Process

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

A.2.1 Initiating the Process

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

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

A.2.2 Establishing the Cost Pools to be Allocated

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

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

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

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

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

A.2.4 Accommodating Exceptions and Adjustments

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

A.2.5 Developing the CAP

The MAXIMUS Cost Allocation Plan typically is organized as follows:

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

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

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
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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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

Section C: Cost Allocation Plan

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	City Commission	Communications	Tech & Change Mgmt	Assessor	Income Tax
Building / Equipment Depr.	12,535	0	0	36,492	30,725
General Expense	1,939	8,129	1	17,080	19,840
Executive Office	5,086	6,876	0	14,996	17,722
Human Resources	8,464	14,064	0	30,671	36,246
Comptroller	6,506	8,834	40	11,868	13,771
Treasurer	0	0	0	2,528	9,342
Fiscal Services	4,548	6,629	4	9,434	9,652
Purchasing	1,177	887	0	2,798	2,423
Dept of Law	359,459	0	0	190,675	750
City Clerk	1,157	0	0	21,774	0
Administrative Services	3,941	5,328	0	11,620	13,732
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2022	404,813	50,747	46	349,934	154,203
Roll Forwards	0	0	0	0	0
Fixed Costs	404,813	50,747	46	349,934	154,203
Adjustments	0	0	0	(12,385)	0
Proposed Costs Future Period	404,813	50,747	46	337,549	154,203

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

Central Service Departments	Planning	Police	OPA	Police Commun	Fire
Building / Equipment Depr.	0	0	7,900	0	0
General Expense	18,615	518,835	3,812	288	351,442
Executive Office	14,599	422,946	2,937	30	287,892
Human Resources	29,860	865,068	6,006	61	588,835
Comptroller	39,372	161,271	8,143	5,611	122,151
Treasurer	20,880	3,993	0	0	15,720
Fiscal Services	27,708	139,668	5,133	3,135	97,332
Purchasing	3,941	13,120	1,365	836	32,741
Dept of Law	106,977	572,859	33,307	0	6,556
City Clerk	9,936	993	0	0	13,528
Administrative Services	11,313	327,738	2,276	23	223,084
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2022	283,200	3,026,491	70,878	9,984	1,739,281
Roll Forwards	0	0	0	0	0
Fixed Costs	283,200	3,026,491	70,878	9,984	1,739,281
Adjustments	(5,616)	(442,713)	(3,164)	0	(384,398)
Proposed Costs Future Period	277,584	2,583,778	67,714	9,984	1,354,883

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

Central Service Departments	Street Lighting	Parks & Rec	P&R Special Events	Parks Mil Pool	Parks Mil Other
Building / Equipment Depr.	0	0	0	0	0
General Expense	14,596	44,165	76	8,262	1,423
Executive Office	12,905	36,115	34	5,563	71
Human Resources	26,396	70,046	43	8,361	97
Comptroller	22,595	74,741	377	18,252	12,378
Treasurer	637	2,012	6	0	0
Fiscal Services	18,516	44,930	1,342	10,056	12,129
Purchasing	9,537	34,055	188	3,958	6,347
Dept of Law	5,028	19,584	0	0	0
City Clerk	0	9,455	0	0	0
Administrative Services	10,000	27,985	27	4,311	55
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2022	120,210	363,087	2,093	58,763	32,498
Roll Forwards	0	49,545	(30,144)	0	0
Fixed Costs	120,210	412,632	(28,051)	58,763	32,498
Adjustments	0	(22,943)	0	(3,864)	0
Proposed Costs Future Period	120,210	389,689	(28,051)	54,899	32,498

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	Community Develop	OCC GF	Economic Development GF	Air Poll/Storm	Parking Violations
Building / Equipment Depr.	0	0	0	0	0
General Expense	28,394	2,472	2,324	7,369	0
Executive Office	23,360	1,783	1,757	5,975	0
Human Resources	47,779	3,646	3,593	12,222	0
Comptroller	44,309	4,773	7,480	14,613	0
Treasurer	58,937	0	0	1,761	569,733
Fiscal Services	29,943	3,612	5,070	11,677	0
Purchasing	2,457	239	648	1,655	0
Dept of Law	43,974	0	0	0	0
City Clerk	2,541	0	0	0	0
Administrative Services	18,101	1,381	1,361	4,630	0
Comm Dev Grant Admin	5,342	0	0	0	0
Allocated Costs for Fiscal 2022	305,137	17,906	22,234	59,902	569,733
Roll Forwards	0	0	0	0	0
Fixed Costs	305,137	17,906	22,234	59,902	569,733
Adjustments	(13,505)	0	0	(3,613)	0
Proposed Costs Future Period	291,632	17,906	22,234	56,289	569,733

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	Library	Refuse All Other	Refuse TRP	Major-Traffic	Major-Engineer
Building / Equipment Depr.	0	0	0	0	0
General Expense	92,444	43,669	3,120	26,647	554
Executive Office	0	37,590	2,540	22,927	18
Human Resources	71,687	76,884	5,196	46,893	36
Comptroller	116,120	80,490	4,330	36,242	7,412
Treasurer	1,469	59,503	0	1,060	0
Fiscal Services	75,396	59,243	3,317	24,379	4,118
Purchasing	19,928	15,014	222	11,090	4,146
Dept of Law	10,417	10,862	0	139	0
City Clerk	1,220	21	0	2,244	0
Administrative Services	50,084	29,128	1,968	17,766	14
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2022	438,766	412,403	20,693	189,388	16,297
Roll Forwards	112,314	55,876	0	(5,004)	0
Fixed Costs	551,080	468,280	20,693	184,383	16,297
Adjustments	(118,804)	(28,271)	0	(5,893)	0
Proposed Costs Future Period	432,276	440,009	20,693	178,490	16,297

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	Major-Storm Sewe	Major-St&San	Local-Traffic	Local-Storm Sewe	Local-Engineer
Building / Equipment Depr.	0	0	0	0	0
General Expense	3,175	20,597	935	5,198	192
Executive Office	2,476	19,259	809	4,485	39
Human Resources	5,065	39,390	1,655	9,173	80
Comptroller	9,843	22,767	2,935	9,598	2,445
Treasurer	43	62	0	18	0
Fiscal Services	5,714	14,930	1,620	5,675	2,435
Purchasing	1,399	8,957	0	1,160	1,041
Dept of Law	0	278	0	0	0
City Clerk	0	373	0	0	0
Administrative Services	1,919	14,923	627	3,475	30
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2022	29,635	141,535	8,581	38,782	6,262
Roll Forwards	2,105	8,982	6,883	5,286	0
Fixed Costs	31,739	150,516	15,463	44,068	6,262
Adjustments	(8)	(19,033)	0	(8)	0
Proposed Costs Future Period	31,731	131,483	15,463	44,060	6,262

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Schedule A - Allocated Costs By Department

Central Service Departments	Local-St&San	Street Cap Const	Vital St Oper	Vital St NonBond	General Cap Cont
Building / Equipment Depr.	0	0	0	0	0
General Expense	14,590	239	475	968	1,844
Executive Office	13,371	3	0	59	31
Human Resources	27,349	6	0	122	63
Comptroller	16,773	434	2,458	11,587	15,370
Treasurer	552	0	0	136	80
Fiscal Services	10,462	2,476	1,983	37,725	35,779
Purchasing	7,115	85	17	4,845	4,555
Dept of Law	0	0	0	0	0
City Clerk	0	0	0	0	0
Administrative Services	10,361	2	0	46	24
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2022	100,574	3,247	4,933	55,487	57,746
Roll Forwards	(7,703)	0	0	0	0
Fixed Costs	92,870	3,247	4,933	55,487	57,746
Adjustments	(1,110)	0	0	0	0
Proposed Costs Future Period	91,760	3,247	4,933	55,487	57,746

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	Gt CD JAG	Gt CD ESG	Gt CD CDBG	Gt CD Home	Gt CD OCC
Building / Equipment Depr.	0	0	0	0	8,663
General Expense	239	1,710	10,035	1,790	6,263
Executive Office	89	1,389	8,924	1,494	4,082
Human Resources	183	2,841	18,253	3,056	8,350
Comptroller	3,056	7,932	44,648	7,065	13,357
Treasurer	0	0	21,415	0	0
Fiscal Services	2,648	7,980	38,701	8,263	19,659
Purchasing	17	0	990	102	2,713
Dept of Law	0	0	0	0	3,222
City Clerk	0	0	0	0	499
Administrative Services	69	1,076	6,915	1,158	3,163
Comm Dev Grant Admin	197	3,805	24,521	3,376	0
Allocated Costs for Fiscal 2022	6,498	26,732	174,402	26,305	69,971
Roll Forwards	0	0	0	0	0
Fixed Costs	6,498	26,732	174,402	26,305	69,971
Adjustments	0	0	0	0	(4,680)
Proposed Costs Future Period	6,498	26,732	174,402	26,305	65,291

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	Gt CD Lead	Gt CD CARES	Gt ARPA	Gt Police	Gt Fire
Building / Equipment Depr.	0	0	0	0	0
General Expense	3,563	42	3	7,160	56
Executive Office	2,765	13	0	5,216	0
Human Resources	5,655	26	0	10,668	0
Comptroller	25,304	545	73	10,916	661
Treasurer	0	0	0	0	0
Fiscal Services	17,990	1,799	423	15,292	1,911
Purchasing	580	0	0	171	478
Dept of Law	0	0	0	0	0
City Clerk	0	0	0	0	0
Administrative Services	2,142	10	0	4,042	0
Comm Dev Grant Admin	5,187	0	0	0	0
Allocated Costs for Fiscal 2022	63,185	2,433	499	53,464	3,106
Roll Forwards	0	0	0	0	0
Fixed Costs	63,185	2,433	499	53,464	3,106
Adjustments	0	0	0	0	0
Proposed Costs Future Period	63,185	2,433	499	53,464	3,106

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
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	3,320	0
General Expense	5	1,736	205	229	314
Executive Office	0	1,361	113	102	0
Human Resources	0	2,783	231	208	0
Comptroller	103	4,923	783	996	2,754
Treasurer	0	0	0	0	0
Fiscal Services	18	5,851	1,280	2,493	1,484
Purchasing	0	409	68	307	68
Dept of Law	0	0	0	0	0
City Clerk	0	0	0	0	0
Administrative Services	0	1,054	88	79	0
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2022	126	18,118	2,768	7,733	4,620
Roll Forwards	0	0	0	0	0
Fixed Costs	126	18,118	2,768	7,733	4,620
Adjustments	0	0	0	0	0
Proposed Costs Future Period	126	18,118	2,768	7,733	4,620

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	Veh Storage Fac	Receivership	Property Mgmt	Building Inspect	Sidewalk Repair
Building / Equipment Depr.	0	0	3,099	0	0
General Expense	2,190	213	648	38,778	5,087
Executive Office	1,129	0	170	32,375	3,795
Human Resources	2,309	0	348	66,217	7,762
Comptroller	9,341	52	4,440	35,684	9,311
Treasurer	0	0	0	103,404	2,977
Fiscal Services	7,043	293	4,559	28,325	7,873
Purchasing	3,583	0	358	4,538	955
Dept of Law	111	0	0	4,972	0
City Clerk	0	0	0	40,435	0
Administrative Services	875	0	132	25,087	2,941
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2022	26,581	558	13,755	379,814	40,702
Roll Forwards	1,843	0	0	23,766	1,813
Fixed Costs	28,425	558	13,755	403,581	42,514
Adjustments	(14,173)	0	0	(27,163)	(583)
Proposed Costs Future Period	14,252	558	13,755	376,418	41,931

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
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	3,158	46,527	205	929	859
Executive Office	1,183	51,442	0	0	0
Human Resources	2,419	105,217	0	0	0
Comptroller	49,038	14,897	52	3,668	314
Treasurer	0	62	0	0	0
Fiscal Services	15,041	14,444	435	6,437	1,467
Purchasing	205	836	0	1,246	34
Dept of Law	0	0	0	0	0
City Clerk	0	0	0	0	0
Administrative Services	916	39,862	0	0	0
Comm Dev Grant Admin	585	0	0	0	0
Allocated Costs for Fiscal 2022	<u>72,544</u>	<u>273,287</u>	<u>692</u>	<u>12,280</u>	<u>2,675</u>
Roll Forwards	0	57,993	0	0	0
Fixed Costs	<u>72,544</u>	<u>331,280</u>	<u>692</u>	<u>12,280</u>	<u>2,675</u>
Adjustments	0	(29,917)	0	0	0
Proposed Costs Future Period	<u>72,544</u>	<u>301,363</u>	<u>692</u>	<u>12,280</u>	<u>2,675</u>

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
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	2,124
General Expense	789	1,520	18	109	132,311
Executive Office	228	547	0	0	100,386
Human Resources	467	1,118	0	0	205,324
Comptroller	5,388	14,711	310	687	188,404
Treasurer	133	10,413	0	0	75,782
Fiscal Services	5,073	11,470	2,183	1,962	122,709
Purchasing	1,075	5,460	0	0	90,632
Dept of Law	28,751	0	0	0	37,613
City Clerk	5,080	0	0	0	2,647
Administrative Services	177	424	0	0	77,788
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2022	47,162	45,662	2,511	2,758	1,035,721
Roll Forwards	0	0	0	0	27,847
Fixed Costs	47,162	45,662	2,511	2,758	1,063,567
Adjustments	0	0	0	0	(84,194)
Proposed Costs Future Period	47,162	45,662	2,511	2,758	979,373

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
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.	10,337	0	0	0	0
General Expense	125,040	50,029	6,371	5,943	3,273
Executive Office	96,678	32,736	3,660	3,364	2,069
Human Resources	197,739	66,955	7,486	6,881	4,232
Comptroller	151,543	103,297	23,126	21,951	1,943
Treasurer	1,520	17,600	11,565	37	0
Fiscal Services	84,888	80,252	21,216	13,436	4,581
Purchasing	82,987	27,025	5,084	9,879	0
Dept of Law	14,667	13,723	1,945	0	0
City Clerk	8,515	2,009	0	0	0
Administrative Services	74,915	25,367	2,836	2,607	1,603
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2022	848,829	418,994	83,289	64,098	17,701
Roll Forwards	49,283	10,891	(875)	0	0
Fixed Costs	898,112	429,884	82,413	64,098	17,701
Adjustments	(125,042)	(67,722)	(4,223)	0	0
Proposed Costs Future Period	773,070	362,162	78,190	64,098	17,701

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	311 Program	Information Tech	Motor Equipment	Facilities Mgmt	Insurance Health
Building / Equipment Depr.	20,370	3,541	0	0	5,610
General Expense	11,935	6,176	39,790	20,873	8,329
Executive Office	7,166	4,042	24,575	7,290	4,126
Human Resources	14,657	8,267	50,264	14,910	8,440
Comptroller	8,582	14,244	95,379	84,567	99,877
Treasurer	0	0	152	723	445
Fiscal Services	6,716	13,776	33,329	43,402	31,113
Purchasing	1,246	2,918	88,617	28,885	1,211
Dept of Law	2,972	6,917	0	1,611	0
City Clerk	0	413	0	1,247	0
Administrative Services	5,553	3,132	19,043	5,649	3,197
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2022	79,197	63,425	351,148	209,156	162,348
Roll Forwards	(17,869)	20,405	(9,455)	(48,539)	(618)
Fixed Costs	61,328	83,830	341,692	160,617	161,731
Adjustments	(14,811)	0	0	(106,115)	0
Proposed Costs Future Period	46,517	83,830	341,692	54,502	161,731

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	Insurance Paymnt	Engineering	DDA	TIFA	LDFA
Building / Equipment Depr.	5,849	62,168	0	0	3,099
General Expense	6,410	43,218	3,769	1,016	2,923
Executive Office	2,344	29,675	10,745	1,020	2,021
Human Resources	4,795	60,695	21,978	2,086	4,133
Comptroller	42,637	29,760	38,302	10,553	7,081
Treasurer	18	4,666	15,354	1,615	6,460
Fiscal Services	20,230	19,839	23,140	6,438	9,621
Purchasing	904	1,638	18,136	4,538	1,280
Dept of Law	43,224	162,812	0	0	0
City Clerk	5,699	74,143	1,900	0	0
Administrative Services	1,816	22,995	8,327	790	1,566
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2022	133,926	511,609	141,652	28,056	38,183
Roll Forwards	20,635	82,637	18,481	0	0
Fixed Costs	154,561	594,245	160,133	28,056	38,183
Adjustments	(9,406)	(53,045)	0	0	(2,912)
Proposed Costs Future Period	145,155	541,200	160,133	28,056	35,271

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	Brownfield Oper.	Brownfield Revol Loan	61st Dist Court	Bus Impv Dist.	Bio-Solid
Building / Equipment Depr.	4,644	0	0	0	0
General Expense	6,656	243	78,335	313	190
Executive Office	5,192	0	0	417	0
Human Resources	10,619	0	74,927	853	0
Comptroller	12,153	789	90,888	1,140	5,118
Treasurer	46,236	0	167	108	0
Fiscal Services	15,799	1,353	43,230	1,736	600
Purchasing	1,075	0	12,267	341	102
Dept of Law	0	0	0	10,084	0
City Clerk	0	0	6,860	0	0
Administrative Services	4,023	0	52,348	323	0
Comm Dev Grant Admin	0	0	0	0	0
Allocated Costs for Fiscal 2022	106,399	2,384	359,022	15,315	6,009
Roll Forwards	0	0	51,569	0	0
Fixed Costs	106,399	2,384	410,591	15,315	6,009
Adjustments	(2,912)	0	(83,979)	0	0
Proposed Costs Future Period	103,487	2,384	326,612	15,315	6,009

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	Corridor Impv Proj	All Others	Total Allocated	Direct Billed	Unallocated
Building / Equipment Depr.	0	240,980	461,456	0	0
General Expense	1,716	725	1,953,670	0	8,612,425
Executive Office	745	0	1,418,921	0	1,042,377
Human Resources	1,523	0	3,039,929	0	0
Comptroller	7,560	7,219	2,233,009	0	0
Treasurer	11,305	2,182	1,082,814	0	1,262,451
Fiscal Services	11,595	2,238	1,569,406	0	0
Purchasing	2,372	0	603,273	0	0
Dept of Law	917	1,194	1,695,599	0	839,170
City Clerk	0	107,002	319,691	7,796	1,870,649
Administrative Services	577	0	1,201,937	0	0
Comm Dev Grant Admin	0	0	43,013	0	0
Allocated Costs for Fiscal 2022	38,309	361,541	15,622,717	7,796	13,627,073
Roll Forwards	0	0	487,944		
Fixed Costs	38,309	361,541	16,110,661		
Adjustments	0	0	(1,696,205)		
Proposed Costs Future Period	38,309	361,541	14,414,456		

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	Cost Adjustments	Disallowed	Total Expenditures
Building / Equipment Depr.	(837,326)		
General Expense	(1,867,797)		
Executive Office	480,485		
Human Resources	25,308		
Comptroller	43,061		
Treasurer	25,363		
Fiscal Services	22,393		
Purchasing	8,134		
Dept of Law	25,434		
City Clerk	10,811		
Administrative Services	58,459		
Comm Dev Grant Admin	21,515		
Allocated Costs for Fiscal 2022	(1,984,160)		27,273,426

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule B - Fixed Costs Proposed**

Receiving Departments	Allocated Costs for Fiscal 2022	Base Year Estimated Costs	Roll Forwards	Fixed Costs	Adjustments	Proposed Costs Future Period
City Commission	404,813	NA	NA	404,813	0	404,813
Communications	50,747	NA	NA	50,747	0	50,747
Tech & Change Mgmt	46	NA	NA	46	0	46
Assessor	349,934	NA	NA	349,934	(12,385)	337,549
Income Tax	154,203	NA	NA	154,203	0	154,203
Planning	283,200	NA	NA	283,200	(5,616)	277,584
Police	3,026,491	NA	NA	3,026,491	(442,713)	2,583,778
OPA	70,878	NA	NA	70,878	(3,164)	67,714
Police Commun	9,984	NA	NA	9,984	0	9,984
Fire	1,739,281	NA	NA	1,739,281	(384,398)	1,354,883
Street Lighting	120,210	NA	NA	120,210	0	120,210
Parks & Rec	363,087	313,542	49,545	412,632	(22,943)	389,689
P&R Special Events	2,093	32,237	(30,144)	(28,051)	0	(28,051)
Parks Mil Pool	58,763	NA	NA	58,763	(3,864)	54,899
Parks Mil Other	32,498	NA	NA	32,498	0	32,498
Community Develp	305,137	NA	NA	305,137	(13,505)	291,632
OCC GF	17,906	NA	NA	17,906	0	17,906
Economic Development GF	22,234	NA	NA	22,234	0	22,234
Air Poll/Storm	59,902	NA	NA	59,902	(3,613)	56,289
Parking Violations	569,733	NA	NA	569,733	0	569,733
Library	438,766	326,452	112,314	551,080	(118,804)	432,276
Refuse All Other	412,403	356,527	55,876	468,280	(28,271)	440,009
Refuse TRP	20,693	NA	NA	20,693	0	20,693
Major-Traffic	189,388	194,392	(5,004)	184,383	(5,893)	178,490
Major-Engineer	16,297	NA	NA	16,297	0	16,297
Major-Storm Sewe	29,635	27,530	2,105	31,739	(8)	31,731
Major-St&San	141,535	132,553	8,982	150,516	(19,033)	131,483
Local-Traffic	8,581	1,698	6,883	15,463	0	15,463
Local-Storm Sewe	38,782	33,496	5,286	44,068	(8)	44,060
Local-Engineer	6,262	NA	NA	6,262	0	6,262
Local-St&San	100,574	108,277	(7,703)	92,870	(1,110)	91,760
Street Cap Const	3,247	NA	NA	3,247	0	3,247
Vital St Oper	4,933	NA	NA	4,933	0	4,933
Vital St NonBond	55,487	NA	NA	55,487	0	55,487
General Cap Cont	57,746	NA	NA	57,746	0	57,746
Gt CD JAG	6,498	NA	NA	6,498	0	6,498
Gt CD ESG	26,732	NA	NA	26,732	0	26,732
Gt CD CDBG	174,402	NA	NA	174,402	0	174,402
Gt CD Home	26,305	NA	NA	26,305	0	26,305
Gt CD OCC	69,971	NA	NA	69,971	(4,680)	65,291
Gt CD Lead	63,185	NA	NA	63,185	0	63,185
Gt CD CARES	2,433	NA	NA	2,433	0	2,433
Gt ARPA	499	NA	NA	499	0	499
Gt Police	53,464	NA	NA	53,464	0	53,464
Gt Fire	3,106	NA	NA	3,106	0	3,106
Gt Planning	126	NA	NA	126	0	126
Gt Admin Serv	18,118	NA	NA	18,118	0	18,118
Gt Parks	2,768	NA	NA	2,768	0	2,768
Gt Misc	7,733	NA	NA	7,733	0	7,733
MI Justice Train	4,620	NA	NA	4,620	0	4,620
Veh Storage Fac	26,581	24,738	1,843	28,425	(14,173)	14,252
Receivership	558	NA	NA	558	0	558
Property Mgmt	13,755	NA	NA	13,755	0	13,755

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule B - Fixed Costs Proposed

Building Inspect	379,814	356,048	23,766	403,581	(27,163)	376,418
Sidewalk Repair	40,702	38,889	1,813	42,514	(583)	41,931
Indigent Defense	72,544	NA	NA	72,544	0	72,544
Community Dispatch	273,287	215,294	57,993	331,280	(29,917)	301,363
Transformation	692	NA	NA	692	0	692
Drug Law Enforc	12,280	NA	NA	12,280	0	12,280
Historical Comm	2,675	NA	NA	2,675	0	2,675
Economic Develop	47,162	NA	NA	47,162	0	47,162
Downtown Impv Dt	45,662	NA	NA	45,662	0	45,662
GR Bldg Auth	2,511	NA	NA	2,511	0	2,511
Cemetery Care	2,758	NA	NA	2,758	0	2,758
Water Supply Sys	1,035,721	1,007,874	27,847	1,063,567	(84,194)	979,373
Sewage Disp Sys	848,829	799,546	49,283	898,112	(125,042)	773,070
Auto Parking Sys	418,994	408,103	10,891	429,884	(67,722)	362,162
Cemeteries Oper	83,289	84,164	(875)	82,413	(4,223)	78,190
Golf Course	64,098	NA	NA	64,098	0	64,098
Belknap Ice Aren	17,701	NA	NA	17,701	0	17,701
311 Program	79,197	97,066	(17,869)	61,328	(14,811)	46,517
Information Tech	63,425	43,020	20,405	83,830	0	83,830
Motor Equipment	351,148	360,603	(9,455)	341,692	0	341,692
Facilities Mgmt	209,156	257,695	(48,539)	160,617	(106,115)	54,502
Insurance Health	162,348	162,966	(618)	161,731	0	161,731
Insurance Paymnt	133,926	113,291	20,635	154,561	(9,406)	145,155
Engineering	511,609	428,972	82,637	594,245	(53,045)	541,200
DDA	141,652	123,171	18,481	160,133	0	160,133
TIFA	28,056	NA	NA	28,056	0	28,056
LDFA	38,183	NA	NA	38,183	(2,912)	35,271
Brownfield Oper.	106,399	NA	NA	106,399	(2,912)	103,487
Brownfield Revol Loan	2,384	NA	NA	2,384	0	2,384
61st Dist Court	359,022	307,453	51,569	410,591	(83,979)	326,612
Bus Impv Dist.	15,315	NA	NA	15,315	0	15,315
Bio-Solid	6,009	NA	NA	6,009	0	6,009
Corridor Impv Proj	38,309	NA	NA	38,309	0	38,309
All Others	361,541	NA	NA	361,541	0	361,541
Total Allocated	15,622,717	6,355,597	487,944	16,110,661	(1,696,205)	14,414,456
Direct Billed	7,796					
Unallocated Total	13,627,073					
Cost Adjustments	(1,984,160)					
Disallowed Total	0					
Total Expenditures	27,273,426					

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule C - Summary of Allocated Costs**

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Building / Equipment Depr.	0		837,326		0	
General Expense	8,780,556		1,867,797	(8,612,425)	0	
Executive Office	2,472,739		(480,485)	(1,042,377)	0	
Human Resources	2,960,453		(25,308)		0	
Comptroller	2,317,594		(43,061)		0	
Treasurer	2,217,493		(25,363)	(1,262,451)	0	
Fiscal Services	1,664,186		(22,393)	0	0	
Purchasing	569,946		(8,134)		0	
Dept of Law	2,984,679		(25,434)	(839,170)	0	
City Clerk	2,049,360		(10,811)	(1,870,649)	(7,796)	
Administrative Services	1,256,420		(58,459)		0	
Comm Dev Grant Admin	0		(21,515)		0	
City Commission						404,813
Communications						50,747
Tech & Change Mgmt						46
Assessor						349,934
Income Tax						154,203
Planning						283,200
Police						3,026,491
OPA						70,878
Police Commun						9,984
Fire						1,739,281
Street Lighting						120,210
Parks & Rec						363,087
P&R Special Events						2,093
Parks Mil Pool						58,763
Parks Mil Other						32,498
Community Develp						305,137
OCC GF						17,906
Economic Development GF						22,234
Air Poll/Storm						59,902
Parking Violations						569,733
Library						438,766
Refuse All Other						412,403
Refuse TRP						20,693
Major-Traffic						189,388
Major-Engineer						16,297
Major-Storm Sewe						29,635
Major-St&San						141,535
Local-Traffic						8,581
Local-Storm Sewe						38,782
Local-Engineer						6,262
Local-St&San						100,574
Street Cap Const						3,247
Vital St Oper						4,933
Vital St NonBond						55,487
General Cap Cont						57,746
Gt CD JAG						6,498
Gt CD ESG						26,732
Gt CD CDBG						174,402
Gt CD Home						26,305
Gt CD OCC						69,971

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Gt CD Lead						63,185
Gt CD CARES						2,433
Gt ARPA						499
Gt Police						53,464
Gt Fire						3,106
Gt Planning						126
Gt Admin Serv						18,118
Gt Parks						2,768
Gt Misc						7,733
MI Justice Train						4,620
Veh Storage Fac						26,581
Receivership						558
Property Mgmt						13,755
Building Inspect						379,814
Sidewalk Repair						40,702
Indigent Defense						72,544
Community Dispatch						273,287
Transformation						692
Drug Law Enforc						12,280
Historical Comm						2,675
Economic Develop						47,162
Downtown Impv Dt						45,662
GR Bldg Auth						2,511
Cemetery Care						2,758
Water Supply Sys						1,035,721
Sewage Disp Sys						848,829
Auto Parking Sys						418,994
Cemeteries Oper						83,289
Golf Course						64,098
Belknap Ice Aren						17,701
311 Program						79,197
Information Tech						63,425
Motor Equipment						351,148
Facilities Mgmt						209,156
Insurance Health						162,348
Insurance Paymnt						133,926
Engineering						511,609
DDA						141,652
TIFA						28,056
LDFA						38,183
Brownfield Oper.						106,399
Brownfield Revol Loan						2,384
61st Dist Court						359,022
Bus Impv Dist.						15,315
Bio-Solid						6,009
Corridor Impv Proj						38,309
All Others						361,541
Totals	27,273,426		1,984,160	(13,627,073)	(7,796)	15,622,717

Deviation: 0

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
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 Specific Support	Dollar amount of contract services by benefiting department	General Ledger
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

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
10.4.2 Contracts	Number of contracts handled by department	Clerk's contract summary
Administrative Services		
11.4.1 Diversity & Inc	Dollar amount of personal expenses by 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, 2022
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, 2022
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.	820,918			
Debt Serv Interest	15,985			
Equipment Depr.	423			
Total Departmental Cost Adjustments:	<u>837,326</u>			837,326
Total To Be Allocated:	<u>837,326</u>			<u>837,326</u>

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
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.	820,918	0	514,661	306,257	0
Debt Serv Interest	15,985	0	0	0	15,985
Equipment Depr.	423	0	0	0	0
Functional Cost	837,326	0	514,661	306,257	15,985
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	837,326	0	514,661	306,257	15,985
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building / Equipment Depr.					
Schedule .3 Total	837,326	0	514,661	306,257	15,985

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
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, 2022
Schedule .4 - Detail Activity Allocations
For Department Building / Equipment Depr.

Activity - City Hall

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Executive Office	5,199	9.290067	47,812		47,812		47,812
Human Resources	4,456	7.962404	40,979		40,979		40,979
Comptroller	3,374	6.028983	31,029		31,029		31,029
Treasurer	4,404	7.869485	40,501		40,501		40,501
Fiscal Services	1,502	2.683916	13,813		13,813		13,813
Purchasing	1,756	3.137787	16,149		16,149		16,149
Dept of Law	3,274	5.850294	30,109		30,109		30,109
City Clerk	3,431	6.130836	31,553		31,553		31,553
Administrative Services	1,071	1.913764	9,849		9,849		9,849
Comm Dev Grant Admin	3,522	6.293444	32,390		32,390		32,390
City Commission	1,363	2.435538	12,535		12,535		12,535
Assessor	3,968	7.090399	36,492		36,492		36,492
Income Tax	3,341	5.970016	30,725		30,725		30,725
OPA	859	1.534943	7,900		7,900		7,900
Gt CD OCC	942	1.683255	8,663		8,663		8,663
Gt Misc	361	0.645069	3,320		3,320		3,320
Property Mgmt	337	0.602184	3,099		3,099		3,099
Water Supply Sys	231	0.412773	2,124		2,124		2,124
Sewage Disp Sys	1,124	2.008470	10,337		10,337		10,337
311 Program	2,215	3.957972	20,370		20,370		20,370
Information Tech	385	0.687955	3,541		3,541		3,541
Insurance Health	610	1.090006	5,610		5,610		5,610
Insurance Paymnt	636	1.136465	5,849		5,849		5,849
Engineering	6,760	12.079409	62,168		62,168		62,168
LDFA	337	0.602184	3,099		3,099		3,099
Brownfield Oper.	505	0.902382	4,644		4,644		4,644
Schedule .4 Total for City Hall	55,963	100.000000	514,661		514,661	0	514,661

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, 2022
Schedule .4 - Detail Activity Allocations
For Department Building / Equipment Depr.**

Activity - Records Center

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

Allocation Basis: Number of assigned square feet by occupant

Allocation Source: CARC space allocation summary

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
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	11,703	73.212387	11,703		11,703		11,703
All Others	4,282	26.787613	4,282		4,282		4,282
Schedule .4 Total for CARC Debt Int.	15,985	100.000000	15,985		15,985	0	15,985

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, 2022
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, 2022
Schedule .5 - Allocation Summary
For Department Building / Equipment Depr.**

Receiving Department	Total	City Hall	Records Center	CARC Debt Int.	Equipment
Executive Office	47,812	47,812	0	0	0
Human Resources	40,979	40,979	0	0	0
Comptroller	31,029	31,029	0	0	0
Treasurer	40,501	40,501	0	0	0
Fiscal Services	13,813	13,813	0	0	0
Purchasing	16,149	16,149	0	0	0
Dept of Law	30,109	30,109	0	0	0
City Clerk	113,238	31,553	69,559	11,703	423
Administrative Services	9,849	9,849	0	0	0
Comm Dev Grant Admin	32,390	32,390	0	0	0
City Commission	12,535	12,535	0	0	0
Assessor	36,492	36,492	0	0	0
Income Tax	30,725	30,725	0	0	0
OPA	7,900	7,900	0	0	0
Gt CD OCC	8,663	8,663	0	0	0
Gt Misc	3,320	3,320	0	0	0
Property Mgmt	3,099	3,099	0	0	0
Water Supply Sys	2,124	2,124	0	0	0
Sewage Disp Sys	10,337	10,337	0	0	0
311 Program	20,370	20,370	0	0	0
Information Tech	3,541	3,541	0	0	0
Insurance Health	5,610	5,610	0	0	0
Insurance Paymnt	5,849	5,849	0	0	0
Engineering	62,168	62,168	0	0	0
LDFA	3,099	3,099	0	0	0
Brownfield Oper.	4,644	4,644	0	0	0
All Others	240,980	0	236,698	4,282	0
Direct Bill	0	0	0	0	0
Total	837,326	514,661	306,257	15,985	423

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
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, 2022
Schedule .1 - Nature and Extent of Services
For Department General Expense

Specific Services – this activity includes vendor related services for specific purposes. The basis of allocation is the dollar amount of expenses 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, 2022
Schedule .2 - Costs To Be Allocated
For Department General Expense**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,780,556			8,780,556
Cost Adjustments:				
Termination Payoff	1,867,797			
Total Departmental Cost Adjustments:	<u>1,867,797</u>			1,867,797
Inbound Costs:				
General Expense		7,701	7,701	
Executive Office		4,170	4,170	
Human Resources		9,686	9,686	
Comptroller		28,827	28,827	
Treasurer		780	780	
Fiscal Services		20,747	20,747	
Purchasing		3,727	3,727	
City Clerk		189	189	
Administrative Services		3,979	3,979	
Total Allocated Additions:		<u>79,806</u>	79,806	79,806
Total To Be Allocated:	<u>10,648,353</u>	<u>79,806</u>		<u>10,728,159</u>

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
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	4,686	0	0	4,686	0
Other Expense & Cost					
Subscriptions	0	0	0	0	0
Supplies	(92,118)	0	0	0	0
Engineering Serv	311,992	0	0	0	0
Contract Services	1,573,646	0	159,355	0	0
Memberships	65,997	0	0	0	0
Building Costs	10,753	0	0	0	0
Printing	0	0	0	0	0
Other Services	613,421	0	0	0	0
Land	0	0	0	0	0
Visitors Bureau	150,000	0	0	0	0
Operating Transfer	69,861	0	0	0	0
District Ct Appro	6,033,941	0	0	0	0
Other Contract Serv	40,720	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	8,780,556				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Termination Payoff	1,867,797	0	0	0	1,037,522
Functional Cost					
Functional Cost	10,648,353	0	159,355	2,343	1,037,522
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(8,610,138)	0	0	0	0
1st Allocation	2,038,215	0	159,355	2,343	1,037,522
Allocation Step 2					
Inbound - General Expense: Annual Audit	2,201	549	0	1,652	0
Inbound - General Expense: Pension Benefit	0	0	0	0	0
Inbound - General Expense: Payoff General	5,500	0	0	5,500	0
Inbound - Executive Office	4,170	0	0	4,170	0
Inbound - Human Resources	9,686	0	0	9,686	0
Inbound - Comptroller: General Acctng	19,994	5,604	0	14,390	0
Inbound - Comptroller: Accts Payable	8,000	3,392	0	4,608	0
Inbound - Treasurer: Mail Services	780	0	0	780	0
Inbound - Fiscal Services: Budgeting	15,264	6,106	0	9,158	0
Inbound - Fiscal Services: Payroll	400	0	0	400	0
Inbound - Fiscal Services: General Acctng	3,512	984	0	2,528	0
Inbound - Purchasing	3,727	3,001	0	726	0
Inbound - City Clerk	189	0	0	189	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department General Expense

	Total	G&A	Annual Audit	Pension Benefit	Payoff General
Inbound - Administrative Services	3,979	0	0	3,979	0
Inbound - All Others	2,404	0	115	2	0
Reallocate Admin Costs		(19,637)	0	19,637	0
Unallocated Costs	(2,287)	0	0	0	0
2nd Allocation	77,519	0	115	77,404	0
Total For General Expense					
Schedule .3 Total	2,115,734	0	159,470	79,747	1,037,522

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department General Expense**

	Payoff P&F	Specific Support	General Gov't**
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Wages & Benefits			
----- SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
----- Subscriptions	0	0	0
Supplies	0	0	(92,118)
Engineering Serv	0	0	311,992
Contract Services	0	0	1,414,291
Memberships	0	0	65,997
Building Costs	0	0	10,753
Printing	0	0	0
Other Services	0	0	613,421
Land	0	0	0
Visitors Bureau	0	0	150,000
Operating Transfer	0	0	69,861
District Ct Appro	0	0	6,033,941
Other Contract Serv	0	8,720	32,000
Departmental Total			
----- Expenditures Per Financial Statement			
Deductions			
----- *Total Disallowed Costs	0	0	0
Cost Adjustments			
----- Termination Payoff	830,275	0	0
 Functional Cost	830,275	8,720	8,610,138
Allocation Step 1			
----- Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	(8,610,138)
1st Allocation	830,275	8,720	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: 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
Inbound - Purchasing	0	0	0
Inbound - City Clerk	0	0	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department General Expense

	Payoff P&F	Specific Support	General Gov't**
Inbound - Administrative Services	0	0	0
Inbound - All Others	0	0	2,287
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	(2,287)
2nd Allocation	0	0	0
Total For General Expense			
Schedule .3 Total	830,275	8,720	0

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule .4 - Detail Activity Allocations
For Department General Expense**

Activity - Annual Audit

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	3,219	1.380935	2,201		2,201		2,201
Executive Office	2,949	1.265106	2,016		2,016	1	2,017
Human Resources	2,302	0.987546	1,574		1,574	1	1,575
Comptroller	1,399	0.600164	956		956	1	957
Treasurer	4,284	1.837814	2,929		2,929	2	2,931
Fiscal Services	805	0.345341	550		550	0	551
Purchasing	400	0.171598	273		273	0	274
Dept of Law	1,380	0.592013	943		943	1	944
City Clerk	2,465	1.057472	1,685		1,685	1	1,686
Administrative Services	1,022	0.438433	699		699	0	699
Comm Dev Grant Admin	497	0.213210	340		340	0	340
City Commission	487	0.208921	333		333	0	333
Communications	622	0.266835	425		425	0	426
Tech & Change Mgmt	2	0.000858	1		1		1
Assessor	913	0.391672	624		624	0	625
Income Tax	1,146	0.491628	783		783	1	784
Planning	3,543	1.519929	2,422		2,422	2	2,424
Police	8,056	3.455983	5,507		5,507	4	5,511
OPA	590	0.253107	403		403	0	404
Police Commun	402	0.172456	275		275	0	275
Fire	7,327	3.143246	5,009		5,009	4	5,013
Street Lighting	2,347	1.006851	1,604		1,604	1	1,606
Parks & Rec	7,395	3.172417	5,055		5,055	4	5,059
P&R Special Events	42	0.018018	29		29	0	29
Parks Mil Pool	1,373	0.589010	939		939	1	939
Parks Mil Other	1,954	0.838256	1,336		1,336	1	1,337
Community Develp	4,741	2.033865	3,241		3,241	2	3,243
OCC GF	344	0.147574	235		235	0	235
Economic Development GF	580	0.248817	397		397	0	397
Air Poll/Storm	1,226	0.525948	838		838	1	839
Library	9,658	4.143233	6,602		6,602	5	6,607
Refuse All Other	8,255	3.541353	5,643		5,643	4	5,647
Refuse TRP	661	0.283566	452		452	0	452
Major-Traffic	3,393	1.455580	2,320		2,320	2	2,321
Major-Engineer	799	0.342767	546		546	0	547
Major-Storm Sewe	1,027	0.440578	702		702	0	703
Major-St&San	2,020	0.866570	1,381		1,381	1	1,382
Local-Traffic	217	0.093092	148		148	0	148
Local-Storm Sewe	914	0.392101	625		625	0	625
Local-Engineer	245	0.105104	167		167	0	168
Local-St&San	1,524	0.653788	1,042		1,042	1	1,043
Street Cap Const	349	0.149719	239		239	0	239
Vital St Oper	694	0.297722	474		474	0	475
Vital St NonBond	1,413	0.606170	966		966	1	967
General Cap Cont	2,688	1.153138	1,838		1,838	1	1,839
Gt CD JAG	221	0.094808	151		151	0	151
Gt CD ESG	602	0.258255	412		412	0	412
Gt CD CDBG	2,808	1.204618	1,920		1,920	1	1,921
Gt CD Home	525	0.225222	359		359	0	359
Gt CD OCC	1,137	0.487767	777		777	1	778
Gt CD Lead	1,663	0.713419	1,137		1,137	1	1,138
Gt CD CARES	45	0.019305	31		31	0	31

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
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 ARPA	4	0.001716	3		3		3
Gt Police	739	0.317027	505		505	0	506
Gt Fire	82	0.035178	56		56	0	56
Gt Planning	8	0.003432	5		5		5
Gt Admin Serv	383	0.164305	262		262	0	262
Gt Parks	61	0.026169	42		42	0	42
Gt Misc	89	0.038181	61		61	0	61
MI Justice Train	459	0.196909	314		314	0	314
Veh Storage Fac	1,310	0.561983	896		896	1	896
Receivership	312	0.133846	213		213	0	213
Property Mgmt	660	0.283137	451		451	0	452
Building Inspect	4,055	1.739574	2,772		2,772	2	2,774
Sidewalk Repair	1,390	0.596303	950		950	1	951
Indigent Defense	2,818	1.208908	1,926		1,926	1	1,928
Community Dispatch	540	0.231657	369		369	0	369
Transformation	300	0.128698	205		205	0	205
Drug Law Enforc	1,358	0.582575	928		928	1	929
Historical Comm	1,256	0.538818	859		859	1	859
Economic Develop	793	0.340193	542		542	0	542
Downtown Impv Dt	2,085	0.894454	1,425		1,425	1	1,426
GR Bldg Auth	26	0.011154	18		18	0	18
Cemetery Care	160	0.068639	109		109	0	109
Water Supply Sys	19,405	8.324646	13,266		13,266	10	13,276
Sewage Disp Sys	16,011	6.868637	10,946		10,946	8	10,954
Auto Parking Sys	15,191	6.516862	10,385		10,385	8	10,393
Cemeteries Oper	2,449	1.050609	1,674		1,674	1	1,675
Golf Course	2,471	1.060046	1,689		1,689	1	1,690
Belknap Ice Aren	395	0.169453	270		270	0	270
311 Program	893	0.383092	610		610	0	611
Information Tech	2,090	0.896599	1,429		1,429	1	1,430
Motor Equipment	12,670	5.435365	8,662		8,662	6	8,668
Facilities Mgmt	8,327	3.572241	5,693		5,693	4	5,697
Insurance Health	5,657	2.426824	3,867		3,867	3	3,870
Insurance Paymnt	2,805	1.203331	1,918		1,918	1	1,919
Engineering	2,490	1.068197	1,702		1,702	1	1,703
DDA	4,745	2.035581	3,244		3,244	2	3,246
TIFA	1,347	0.577856	921		921	1	921
LDFA	890	0.381805	608		608	0	609
Brownfield Oper.	1,129	0.484335	772		772	1	772
Brownfield Revol Loan	355	0.152293	243		243	0	243
61st Dist Court	5,922	2.540508	4,048		4,048	3	4,051
Bus Impv Dist.	457	0.196051	312		312	0	313
Bio-Solid	277	0.118832	189		189	0	190
Corridor Impv Proj	2,509	1.076348	1,715		1,715	1	1,716
All Others	1,060	0.454735	725		725	1	725
Schedule .4 Total for Annual Audit	233,103	100.000000	159,355		159,355	115	159,470

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, 2022
Schedule .4 - Detail Activity Allocations
For Department General Expense**

Activity - Pension Benefit

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	2,343	0.008170	0		0		0
Executive Office	286,894	1.000367	23		23	774	798
Human Resources	269,771	0.940661	22		22	728	750
Comptroller	216,249	0.754036	18		18	584	601
Treasurer	244,358	0.852049	20		20	660	680
Fiscal Services	154,337	0.538156	13		13	417	429
Purchasing	65,187	0.227300	5		5	176	181
Dept of Law	425,118	1.482339	35		35	1,147	1,182
City Clerk	195,491	0.681655	16		16	528	544
Administrative Services	130,967	0.456667	11		11	354	364
Comm Dev Grant Admin	44,357	0.154668	4		4	120	123
City Commission	78,284	0.272968	6		6	211	218
Communications	120,042	0.418573	10		10	324	334
Assessor	253,744	0.884777	21		21	685	706
Income Tax	292,869	1.021201	24		24	791	814
Planning	251,430	0.876708	21		21	679	699
Police	7,625,087	26.587817	623		623	20,583	21,206
OPA	49,277	0.171823	4		4	133	137
Police Commun	65	0.000227	0		0	0	0
Fire	5,269,336	18.373582	430		430	14,223	14,654
Street Lighting	199,660	0.696192	16		16	539	555
Parks & Rec	498,170	1.737063	41		41	1,345	1,385
Parks Mil Pool	29,329	0.102267	2		2	79	82
Parks Mil Other	48	0.000167	0		0	0	0
Community Develop	388,590	1.354970	32		32	1,049	1,081
OCC GF	20,357	0.070983	2		2	55	57
Economic Development GF	30,440	0.106141	2		2	82	85
Air Poll/Storm	100,984	0.352120	8		8	273	281
Library	904,186	3.152795	74		74	2,441	2,514
Refuse All Other	569,897	1.987167	47		47	1,538	1,585
Refuse TRP	41,171	0.143559	3		3	111	114
Major-Traffic	371,535	1.295501	30		30	1,003	1,033
Major-Engineer	115	0.000401	0		0	0	0
Major-Storm Sewe	42,170	0.147042	3		3	114	117
Major-St&San	291,598	1.016769	24		24	787	811
Local-Traffic	12,298	0.042882	1		1	33	34
Local-Storm Sewe	73,803	0.257343	6		6	199	205
Local-Engineer	379	0.001322	0		0	1	1
Local-St&San	206,287	0.719300	17		17	557	574
Vital St NonBond	18	0.000063	0		0	0	0
General Cap Cont	74	0.000258	0		0	0	0
Gt CD JAG	1,430	0.004986	0		0	4	4
Gt CD ESG	20,040	0.069877	2		2	54	56
Gt CD CDBG	126,109	0.439728	10		10	340	351
Gt CD Home	22,325	0.077845	2		2	60	62
Gt CD OCC	21,374	0.074529	2		2	58	59
Gt CD Lead	37,798	0.131797	3		3	102	105
Gt CD CARES	175	0.000610	0		0	0	0
Gt Police	102,943	0.358951	8		8	278	286
Gt Admin Serv	22,994	0.080177	2		2	62	64
Veh Storage Fac	17,859	0.062272	1		1	48	50
Property Mgmt	3,022	0.010537	0		0	8	8

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
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
Building Inspect	533,615	1.860656	44		44	1,440	1,484
Sidewalk Repair	58,752	0.204862	5		5	159	163
Indigent Defense	19,124	0.066683	2		2	52	53
Community Dispatch	860,899	3.001858	70		70	2,324	2,394
Economic Develop	3,812	0.013292	0		0	10	11
Downtown Impv Dt	1,391	0.004850	0		0	4	4
Water Supply Sys	1,811,409	6.316180	148		148	4,889	5,037
Sewage Disp Sys	1,725,461	6.016489	141		141	4,657	4,798
Auto Parking Sys	595,943	2.077986	49		49	1,609	1,657
Cemeteries Oper	61,443	0.214245	5		5	166	171
Golf Course	19,702	0.068699	2		2	53	55
311 Program	171,674	0.598608	14		14	463	477
Information Tech	73,555	0.256478	6		6	199	205
Motor Equipment	463,033	1.614544	38		38	1,250	1,288
Facilities Mgmt	222,270	0.775031	18		18	600	618
Insurance Health	66,019	0.230201	5		5	178	184
Insurance Paymnt	65,699	0.229085	5		5	177	183
Engineering	610,220	2.127769	50		50	1,647	1,697
DDA	7,747	0.027013	1		1	21	22
TIFA	1,435	0.005004	0		0	4	4
LDFA	34,588	0.120604	3		3	93	96
Brownfield Oper.	89,686	0.312725	7		7	242	249
61st Dist Court	1,049,005	3.657763	86		86	2,831	2,917
All Others	5	0.000017	0		0		0
Schedule .4 Total for Pension Benefit	28,678,871	100.000000	2,343		2,343	77,404	79,747

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, 2022
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	356,066	0.530111	5,500		5,500		5,500
Executive Office	1,071,835	1.595748	16,556		16,556		16,556
Human Resources	1,143,085	1.701825	17,657		17,657		17,657
Comptroller	854,538	1.272236	13,200		13,200		13,200
Treasurer	1,014,429	1.510282	15,670		15,670		15,670
Fiscal Services	647,611	0.964163	10,003		10,003		10,003
Purchasing	276,117	0.411083	4,265		4,265		4,265
Dept of Law	1,725,386	2.568755	26,651		26,651		26,651
City Clerk	806,583	1.200841	12,459		12,459		12,459
Administrative Services	543,619	0.809340	8,397		8,397		8,397
Comm Dev Grant Admin	204,462	0.304403	3,158		3,158		3,158
City Commission	89,899	0.133842	1,389		1,389		1,389
Communications	477,073	0.710266	7,369		7,369		7,369
Assessor	1,019,653	1.518060	15,750		15,750		15,750
Income Tax	1,180,909	1.758138	18,241		18,241		18,241
Planning	1,002,908	1.493130	15,492		15,492		15,492
OPA	211,771	0.315285	3,271		3,271		3,271
Street Lighting	805,006	1.198493	12,435		12,435		12,435
Parks & Rec	2,442,001	3.635652	37,721		37,721		37,721
P&R Special Events	3,085	0.004593	48		48		48
Parks Mil Pool	468,776	0.697914	7,241		7,241		7,241
Parks Mil Other	5,562	0.008281	86		86		86
Community Develop	1,558,288	2.319980	24,070		24,070		24,070
OCC GF	141,126	0.210108	2,180		2,180		2,180
Economic Development GF	119,298	0.177611	1,843		1,843		1,843
Air Poll/Storm	404,562	0.602312	6,249		6,249		6,249
Library	5,394,232	8.030934	83,323		83,323		83,323
Refuse All Other	2,358,853	3.511861	36,436		36,436		36,436
Refuse TRP	165,276	0.246063	2,553		2,553		2,553
Major-Traffic	1,507,944	2.245027	23,293		23,293		23,293
Major-Engineer	456	0.000679	7		7		7
Major-Storm Sewe	152,463	0.226987	2,355		2,355		2,355
Major-St&San	1,191,444	1.773822	18,404		18,404		18,404
Local-Traffic	48,734	0.072555	753		753		753
Local-Storm Sewe	282,721	0.420915	4,367		4,367		4,367
Local-Engineer	1,504	0.002239	23		23		23
Local-St&San	839,921	1.250475	12,974		12,974		12,974
Vital St NonBond	71	0.000106	1		1		1
General Cap Cont	292	0.000435	5		5		5
Gt CD JAG	5,429	0.008083	84		84		84
Gt CD ESG	80,417	0.119725	1,242		1,242		1,242
Gt CD CDBG	502,573	0.748231	7,763		7,763		7,763
Gt CD Home	88,642	0.131970	1,369		1,369		1,369
Gt CD OCC	351,230	0.522911	5,425		5,425		5,425
Gt CD Lead	150,193	0.223607	2,320		2,320		2,320
Gt CD CARES	697	0.001038	11		11		11
Gt Admin Serv	91,302	0.135930	1,410		1,410		1,410
Gt Parks	10,585	0.015759	164		164		164
Gt Misc	10,854	0.016159	168		168		168
Veh Storage Fac	80,573	0.119957	1,245		1,245		1,245
Property Mgmt	12,185	0.018141	188		188		188
Building Inspect	2,234,779	3.327140	34,520		34,520		34,520

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule .4 - Detail Activity Allocations
For Department General Expense**

Activity - Payoff General

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sidewalk Repair	257,173	0.382879	3,972		3,972		3,972
Indigent Defense	76,196	0.113441	1,177		1,177		1,177
Community Dispatch	2,833,199	4.218067	43,763		43,763		43,763
Economic Develop	15,275	0.022741	236		236		236
Downtown Impv Dt	5,814	0.008656	90		90		90
Water Supply Sys	7,380,096	10.987490	113,998		113,998		113,998
Sewage Disp Sys	7,075,182	10.533533	109,288		109,288		109,288
Auto Parking Sys	2,458,713	3.660533	37,979		37,979		37,979
Cemeteries Oper	292,904	0.436076	4,524		4,524		4,524
Golf Course	271,784	0.404632	4,198		4,198		4,198
Belknap Ice Aren	194,387	0.289403	3,003		3,003		3,003
311 Program	702,221	1.045467	10,847		10,847		10,847
Information Tech	294,041	0.437768	4,542		4,542		4,542
Motor Equipment	1,931,474	2.875579	29,835		29,835		29,835
Facilities Mgmt	942,456	1.403129	14,558		14,558		14,558
Insurance Health	276,785	0.412078	4,275		4,275		4,275
Insurance Paymnt	278,887	0.415207	4,308		4,308		4,308
Engineering	2,577,722	3.837713	39,817		39,817		39,817
DDA	32,466	0.048335	501		501		501
TIFA	5,846	0.008704	90		90		90
LDFA	143,581	0.213763	2,218		2,218		2,218
Brownfield Oper.	364,779	0.543083	5,635		5,635		5,635
61st Dist Court	4,620,178	6.878522	71,366		71,366		71,366
Schedule .4 Total for Payoff General	67,168,177	100.000000	1,037,522		1,037,522	0	1,037,522

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, 2022
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	25,791,655	59.271667	492,118		492,118		492,118
Police Commun	656	0.001508	13		13		13
Fire	17,388,228	39.959795	331,776		331,776		331,776
Gt Police	333,768	0.767030	6,368		6,368		6,368
Schedule .4 Total for Payoff P&F	43,514,307	100.000000	830,275		830,275	0	830,275

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, 2022
Schedule .4 - Detail Activity Allocations
For Department General Expense**

Activity - Specific Support

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Executive Office	8,720	100.000000	8,720		8,720		8,720
Schedule .4 Total for Specific Support	8,720	100.000000	8,720		8,720	0	8,720

Allocation Basis: Dollar amount of contract services by benefiting department

Allocation Source: General Ledger

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule .5 - Allocation Summary
For Department General Expense

Receiving Department	Total	Annual Audit	Pension Benefit	Payoff General	Payoff P&F
General Expense	7,701	2,201	0	5,500	0
Executive Office	28,092	2,017	798	16,556	0
Human Resources	19,982	1,575	750	17,657	0
Comptroller	14,758	957	601	13,200	0
Treasurer	19,280	2,931	680	15,670	0
Fiscal Services	10,983	551	429	10,003	0
Purchasing	4,720	274	181	4,265	0
Dept of Law	28,778	944	1,182	26,651	0
City Clerk	14,689	1,686	544	12,459	0
Administrative Services	9,460	699	364	8,397	0
Comm Dev Grant Admin	3,622	340	123	3,158	0
City Commission	1,939	333	218	1,389	0
Communications	8,129	426	334	7,369	0
Tech & Change Mgmt	1	1	0	0	0
Assessor	17,080	625	706	15,750	0
Income Tax	19,840	784	814	18,241	0
Planning	18,615	2,424	699	15,492	0
Police	518,835	5,511	21,206	0	492,118
OPA	3,812	404	137	3,271	0
Police Commun	288	275	0	0	13
Fire	351,442	5,013	14,654	0	331,776
Street Lighting	14,596	1,606	555	12,435	0
Parks & Rec	44,165	5,059	1,385	37,721	0
P&R Special Events	76	29	0	48	0
Parks Mil Pool	8,262	939	82	7,241	0
Parks Mil Other	1,423	1,337	0	86	0
Community Develop	28,394	3,243	1,081	24,070	0
OCC GF	2,472	235	57	2,180	0
Economic Development GF	2,324	397	85	1,843	0
Air Poll/Storm	7,369	839	281	6,249	0
Library	92,444	6,607	2,514	83,323	0
Refuse All Other	43,669	5,647	1,585	36,436	0
Refuse TRP	3,120	452	114	2,553	0
Major-Traffic	26,647	2,321	1,033	23,293	0
Major-Engineer	554	547	0	7	0
Major-Storm Sewe	3,175	703	117	2,355	0
Major-St&San	20,597	1,382	811	18,404	0
Local-Traffic	935	148	34	753	0
Local-Storm Sewe	5,198	625	205	4,367	0
Local-Engineer	192	168	1	23	0
Local-St&San	14,590	1,043	574	12,974	0
Street Cap Const	239	239	0	0	0
Vital St Oper	475	475	0	0	0
Vital St NonBond	968	967	0	1	0
General Cap Cont	1,844	1,839	0	5	0
Gt CD JAG	239	151	4	84	0
Gt CD ESG	1,710	412	56	1,242	0
Gt CD CDBG	10,035	1,921	351	7,763	0
Gt CD Home	1,790	359	62	1,369	0
Gt CD OCC	6,263	778	59	5,425	0
Gt CD Lead	3,563	1,138	105	2,320	0
Gt CD CARES	42	31	0	11	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule .5 - Allocation Summary
For Department General Expense

Receiving Department	Total	Annual Audit	Pension Benefit	Payoff General	Payoff P&F
Gt ARPA	3	3	0	0	0
Gt Police	7,160	506	286	0	6,368
Gt Fire	56	56	0	0	0
Gt Planning	5	5	0	0	0
Gt Admin Serv	1,736	262	64	1,410	0
Gt Parks	205	42	0	164	0
Gt Misc	229	61	0	168	0
MI Justice Train	314	314	0	0	0
Veh Storage Fac	2,190	896	50	1,245	0
Receivership	213	213	0	0	0
Property Mgmt	648	452	8	188	0
Building Inspect	38,778	2,774	1,484	34,520	0
Sidewalk Repair	5,087	951	163	3,972	0
Indigent Defense	3,158	1,928	53	1,177	0
Community Dispatch	46,527	369	2,394	43,763	0
Transformation	205	205	0	0	0
Drug Law Enforc	929	929	0	0	0
Historical Comm	859	859	0	0	0
Economic Develop	789	542	11	236	0
Downtown Impv Dt	1,520	1,426	4	90	0
GR Bldg Auth	18	18	0	0	0
Cemetery Care	109	109	0	0	0
Water Supply Sys	132,311	13,276	5,037	113,998	0
Sewage Disp Sys	125,040	10,954	4,798	109,288	0
Auto Parking Sys	50,029	10,393	1,657	37,979	0
Cemeteries Oper	6,371	1,675	171	4,524	0
Golf Course	5,943	1,690	55	4,198	0
Belknap Ice Aren	3,273	270	0	3,003	0
311 Program	11,935	611	477	10,847	0
Information Tech	6,176	1,430	205	4,542	0
Motor Equipment	39,790	8,668	1,288	29,835	0
Facilities Mgmt	20,873	5,697	618	14,558	0
Insurance Health	8,329	3,870	184	4,275	0
Insurance Paymnt	6,410	1,919	183	4,308	0
Engineering	43,218	1,703	1,697	39,817	0
DDA	3,769	3,246	22	501	0
TIFA	1,016	921	4	90	0
LDFA	2,923	609	96	2,218	0
Brownfield Oper.	6,656	772	249	5,635	0
Brownfield Revol Loan	243	243	0	0	0
61st Dist Court	78,335	4,051	2,917	71,366	0
Bus Impv Dist.	313	313	0	0	0
Bio-Solid	190	190	0	0	0
Corridor Impv Proj	1,716	1,716	0	0	0
All Others	725	725	0	0	0
Direct Bill	0	0	0	0	0
Total	2,115,734	159,470	79,747	1,037,522	830,275

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule .5 - Allocation Summary
For Department General Expense

Receiving Department	Specific Support
General Expense	0
Executive Office	8,720
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
Communications	0
Tech & Change Mgmt	0
Assessor	0
Income Tax	0
Planning	0
Police	0
OPA	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 Develop	0
OCC GF	0
Economic Development GF	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-Traffic	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

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule .5 - Allocation Summary
For Department General Expense**

Receiving Department	Specific Support
Gt ARPA	0
Gt Police	0
Gt Fire	0
Gt Planning	0
Gt Admin Serv	0
Gt Parks	0
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	8,720

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
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, 2022
Schedule .2 - Costs To Be Allocated
For Department Executive Office

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,472,739			2,472,739
Cost Adjustments:				
Reimbursement	-480,485			
Payout Adjustment	0			
Total Departmental Cost Adjustments:	-480,485			-480,485
Inbound Costs:				
Building / Equipment Depr.	47,812		47,812	
General Expense	27,316	776	28,092	
Executive Office		12,448	12,448	
Human Resources		28,912	28,912	
Comptroller		27,612	27,612	
Treasurer		2,767	2,767	
Fiscal Services		21,870	21,870	
Purchasing		4,792	4,792	
Dept of Law		393,875	393,875	
City Clerk		7,702	7,702	
Administrative Services		11,875	11,875	
Total Allocated Additions:	75,128	512,627	587,755	587,755
Total To Be Allocated:	2,067,382	512,627		2,580,009

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Executive Office

	Total	G&A	City Admin	General Govt**
Wages & Benefits				
SALARIES & WAGES	1,089,635	0	633,647	455,988
FRINGE BENEFITS	545,273	0	299,342	245,931
Other Expense & Cost				
Supplies	19,054	12,232	2,748	4,074
Car Allowance	13,759	0	10,648	3,111
Other Services	119,400	56,938	32,651	29,811
Building Rental	178,778	177,393	0	1,385
Parking	52,073	46,584	0	5,489
Contract Serv	325,716	9,277	15,000	301,439
Computer Services	116,712	106,848	0	9,864
Expendable Equip.	12,339	1,957	0	10,382
Departmental Total				
Expenditures Per Financial Statement	2,472,739			
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Reimbursement	(480,485)	(140)	0	(480,345)
Payout Adjustment	0	0	0	0
Functional Cost	1,992,254	411,089	994,036	587,129
Allocation Step 1				
Inbound - General Expense: Specific Support	8,720	0	8,720	0
Inbound - All Others	66,408	0	38,616	27,792
Reallocate Admin Costs		(411,089)	199,625	211,464
Unallocated Costs	(826,385)	0	0	(826,385)
1st Allocation	1,240,997	0	1,240,997	0
Allocation Step 2				
Inbound - Treasurer: CR Misc./Undist	2,507	0	0	2,507
Inbound - All Others	510,120	0	296,635	213,485
Unallocated Costs	(215,992)	0	0	(215,992)
2nd Allocation	296,635	0	296,635	0
Total For Executive Office				
Schedule .3 Total	1,537,632	0	1,537,632	0

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
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	552,346	0.336045	4,170		4,170		4,170
Executive Office	1,648,667	1.003043	12,448		12,448		12,448
Human Resources	1,750,560	1.065034	13,217		13,217	3,202	16,419
Comptroller	1,411,226	0.858584	10,655		10,655	2,581	13,236
Treasurer	1,580,777	0.961739	11,935		11,935	2,892	14,827
Fiscal Services	969,013	0.589544	7,316		7,316	1,773	9,089
Purchasing	416,232	0.253234	3,143		3,143	761	3,904
Dept of Law	2,601,639	1.582827	19,643		19,643	4,759	24,402
City Clerk	1,323,876	0.805441	9,996		9,996	2,422	12,417
Administrative Services	831,524	0.505896	6,278		6,278	1,521	7,799
City Commission	542,300	0.329933	4,094		4,094	992	5,086
Communications	733,092	0.446010	5,535		5,535	1,341	6,876
Assessor	1,598,786	0.972695	12,071		12,071	2,925	14,996
Income Tax	1,889,418	1.149515	14,265		14,265	3,456	17,722
Planning	1,556,507	0.946973	11,752		11,752	2,847	14,599
Police	45,093,065	27.434446	340,461		340,461	82,485	422,946
OPA	313,079	0.190476	2,364		2,364	573	2,937
Police Commun	3,210	0.001953	24		24	6	30
Fire	30,694,088	18.674164	231,746		231,746	56,146	287,892
Street Lighting	1,375,945	0.837120	10,389		10,389	2,517	12,905
Parks & Rec	3,850,417	2.342579	29,071		29,071	7,043	36,115
P&R Special Events	3,672	0.002234	28		28	7	34
Parks Mil Pool	593,108	0.360845	4,478		4,478	1,085	5,563
Parks Mil Other	7,535	0.004584	57		57	14	71
Community Develop	2,490,558	1.515246	18,804		18,804	4,556	23,360
OCC GF	190,056	0.115629	1,435		1,435	348	1,783
Economic Development GF	187,299	0.113952	1,414		1,414	343	1,757
Air Poll/Storm	637,074	0.387593	4,810		4,810	1,165	5,975
Refuse All Other	4,007,715	2.438278	30,259		30,259	7,331	37,590
Refuse TRP	270,837	0.164776	2,045		2,045	495	2,540
Major-Traffic	2,444,408	1.487168	18,456		18,456	4,471	22,927
Major-Engineer	1,870	0.001138	14		14	3	18
Major-Storm Sewe	264,026	0.160632	1,993		1,993	483	2,476
Major-St&San	2,053,281	1.249208	15,503		15,503	3,756	19,259
Local-Traffic	86,252	0.052475	651		651	158	809
Local-Storm Sewe	478,155	0.290908	3,610		3,610	875	4,485
Local-Engineer	4,171	0.002538	32		32	8	39
Local-St&San	1,425,617	0.867340	10,764		10,764	2,608	13,371
Street Cap Const	337	0.000205	3		3	1	3
Vital St NonBond	6,346	0.003861	48		48	12	59
General Cap Cont	3,299	0.002007	25		25	6	31
Gt CD JAG	9,543	0.005806	72		72	17	89
Gt CD ESG	148,095	0.090100	1,118		1,118	271	1,389
Gt CD CDBG	951,471	0.578871	7,184		7,184	1,740	8,924
Gt CD Home	159,327	0.096934	1,203		1,203	291	1,494
Gt CD OCC	435,251	0.264805	3,286		3,286	796	4,082
Gt CD Lead	294,750	0.179325	2,225		2,225	539	2,765
Gt CD CARES	1,335	0.000812	10		10	2	13
Gt Police	556,081	0.338318	4,199		4,199	1,017	5,216
Gt Admin Serv	145,063	0.088256	1,095		1,095	265	1,361
Gt Parks	12,058	0.007336	91		91	22	113
Gt Misc	10,854	0.006604	82		82	20	102

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
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
Veh Storage Fac	120,378	0.073238	909		909	220	1,129
Property Mgmt	18,146	0.011040	137		137	33	170
Building Inspect	3,451,688	2.099994	26,061		26,061	6,314	32,375
Sidewalk Repair	404,632	0.246177	3,055		3,055	740	3,795
Indigent Defense	126,075	0.076704	952		952	231	1,183
Community Dispatch	5,484,623	3.336823	41,410		41,410	10,033	51,442
Economic Develop	24,347	0.014813	184		184	45	228
Downtown Impv Dt	58,275	0.035454	440		440	107	547
Water Supply Sys	10,702,864	6.511581	80,809		80,809	19,578	100,386
Sewage Disp Sys	10,307,506	6.271047	77,824		77,824	18,855	96,678
Auto Parking Sys	3,490,177	2.123410	26,351		26,351	6,384	32,736
Cemeteries Oper	390,242	0.237422	2,946		2,946	714	3,660
Golf Course	358,683	0.218221	2,708		2,708	656	3,364
Belknap Ice Aren	220,586	0.134204	1,665		1,665	403	2,069
311 Program	764,008	0.464820	5,768		5,768	1,398	7,166
Information Tech	430,913	0.262166	3,253		3,253	788	4,042
Motor Equipment	2,620,084	1.594049	19,782		19,782	4,793	24,575
Facilities Mgmt	777,213	0.472853	5,868		5,868	1,422	7,290
Insurance Health	439,931	0.267652	3,322		3,322	805	4,126
Insurance Paymnt	249,924	0.152053	1,887		1,887	457	2,344
Engineering	3,163,849	1.924873	23,888		23,888	5,787	29,675
DDA	1,145,644	0.697005	8,650		8,650	2,096	10,745
TIFA	108,750	0.066163	821		821	199	1,020
LDFA	215,421	0.131061	1,626		1,626	394	2,021
Brownfield Oper.	553,554	0.336780	4,179		4,179	1,013	5,192
Bus Impv Dist.	44,483	0.027063	336		336	81	417
Corridor Impv Proj	79,387	0.048299	599		599	145	745
Schedule .4 Total for City Admin	164,366,594	100.000000	1,240,997		1,240,997	296,635	1,537,632

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, 2022
Schedule .5 - Allocation Summary
For Department Executive Office

Receiving Department	Total	City Admin
General Expense	4,170	4,170
Executive Office	12,448	12,448
Human Resources	16,419	16,419
Comptroller	13,236	13,236
Treasurer	14,827	14,827
Fiscal Services	9,089	9,089
Purchasing	3,904	3,904
Dept of Law	24,402	24,402
City Clerk	12,417	12,417
Administrative Services	7,799	7,799
City Commission	5,086	5,086
Communications	6,876	6,876
Assessor	14,996	14,996
Income Tax	17,722	17,722
Planning	14,599	14,599
Police	422,946	422,946
OPA	2,937	2,937
Police Commun	30	30
Fire	287,892	287,892
Street Lighting	12,905	12,905
Parks & Rec	36,115	36,115
P&R Special Events	34	34
Parks Mil Pool	5,563	5,563
Parks Mil Other	71	71
Community Develp	23,360	23,360
OCC GF	1,783	1,783
Economic Development GF	1,757	1,757
Air Poll/Storm	5,975	5,975
Refuse All Other	37,590	37,590
Refuse TRP	2,540	2,540
Major-Traffic	22,927	22,927
Major-Engineer	18	18
Major-Storm Sewe	2,476	2,476
Major-St&San	19,259	19,259
Local-Traffic	809	809
Local-Storm Sewe	4,485	4,485
Local-Engineer	39	39
Local-St&San	13,371	13,371
Street Cap Const	3	3
Vital St NonBond	59	59
General Cap Cont	31	31
Gt CD JAG	89	89
Gt CD ESG	1,389	1,389
Gt CD CDBG	8,924	8,924
Gt CD Home	1,494	1,494
Gt CD OCC	4,082	4,082
Gt CD Lead	2,765	2,765
Gt CD CARES	13	13
Gt Police	5,216	5,216
Gt Admin Serv	1,361	1,361
Gt Parks	113	113
Gt Misc	102	102

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule .5 - Allocation Summary
For Department Executive Office**

Receiving Department	Total	City Admin
Veh Storage Fac	1,129	1,129
Property Mgmt	170	170
Building Inspect	32,375	32,375
Sidewalk Repair	3,795	3,795
Indigent Defense	1,183	1,183
Community Dispatch	51,442	51,442
Economic Develop	228	228
Downtown Impv Dt	547	547
Water Supply Sys	100,386	100,386
Sewage Disp Sys	96,678	96,678
Auto Parking Sys	32,736	32,736
Cemeteries Oper	3,660	3,660
Golf Course	3,364	3,364
Belknap Ice Aren	2,069	2,069
311 Program	7,166	7,166
Information Tech	4,042	4,042
Motor Equipment	24,575	24,575
Facilities Mgmt	7,290	7,290
Insurance Health	4,126	4,126
Insurance Paymnt	2,344	2,344
Engineering	29,675	29,675
DDA	10,745	10,745
TIFA	1,020	1,020
LDFA	2,021	2,021
Brownfield Oper.	5,192	5,192
Bus Impv Dist.	417	417
Corridor Impv Proj	745	745
Direct Bill	0	0
Total	1,537,632	1,537,632

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
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, 2022
Schedule .2 - Costs To Be Allocated
For Department Human Resources

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,960,453			2,960,453
Cost Adjustments:				
Reimbursement	0			
Payout Adjustment	-25,308			
Total Departmental Cost Adjustments:	-25,308			-25,308
Inbound Costs:				
Building / Equipment Depr.	40,979		40,979	
General Expense	19,253	729	19,982	
Executive Office	13,217	3,202	16,419	
Human Resources		30,698	30,698	
Comptroller		29,355	29,355	
Treasurer		883	883	
Fiscal Services		23,469	23,469	
Purchasing		5,712	5,712	
Dept of Law		146,677	146,677	
City Clerk		22,128	22,128	
Administrative Services		12,609	12,609	
Total Allocated Additions:	73,449	275,463	348,912	348,912
Total To Be Allocated:	3,008,594	275,463		3,284,057

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

	Total	G&A	Human Resources	Recruitment
Wages & Benefits				
SALARIES & WAGES	1,145,923	351,431	428,179	366,313
FRINGE BENEFITS	603,712	175,748	232,764	195,200
Other Expense & Cost				
Supplies	42,516	41,887	629	0
Other Services	297,636	218,205	17,734	61,697
Computer Serv	338,904	338,904	0	0
Contract Services	342,318	131,231	185,570	25,517
Space Costs	184,007	124,315	52,242	7,450
Expendable Equip	0	0	0	0
Telephone	5,437	3,856	1,581	0
Departmental Total				
Expenditures Per Financial Statement	2,960,453			
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Reimbursement	0	0	0	0
Payout Adjustment	(25,308)	(498)	0	(24,810)
Functional Cost	2,935,145	1,385,079	918,699	631,367
Allocation Step 1				
Inbound - All Others	73,449	22,527	27,441	23,482
Reallocate Admin Costs		(1,407,606)	758,559	649,047
Unallocated Costs	0	0	0	0
1st Allocation	3,008,594	0	1,704,698	1,303,896
Allocation Step 2				
Inbound - All Others	275,463	84,485	102,913	88,066
Reallocate Admin Costs		(84,485)	45,529	38,956
Unallocated Costs	0	0	0	0
2nd Allocation	275,463	0	148,442	127,021
Total For Human Resources				
Schedule .3 Total	3,284,057	0	1,853,140	1,430,917

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
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	552,346	0.309507	5,276		5,276		5,276
Executive Office	1,648,667	0.923829	15,749		15,749		15,749
Human Resources	1,750,560	0.980925	16,722		16,722		16,722
Comptroller	1,411,226	0.790779	13,480		13,480	1,200	14,681
Treasurer	1,580,777	0.885787	15,100		15,100	1,345	16,445
Fiscal Services	969,013	0.542986	9,256		9,256	824	10,081
Purchasing	416,232	0.233235	3,976		3,976	354	4,330
Dept of Law	2,601,639	1.457826	24,852		24,852	2,213	27,065
City Clerk	1,323,876	0.741833	12,646		12,646	1,126	13,772
Administrative Services	831,524	0.465944	7,943		7,943	707	8,650
City Commission	542,300	0.303877	5,180		5,180	461	5,641
Communications	733,092	0.410788	7,003		7,003	624	7,626
Assessor	1,598,786	0.895878	15,272		15,272	1,360	16,632
Income Tax	1,889,418	1.058734	18,048		18,048	1,607	19,655
Planning	1,556,507	0.872187	14,868		14,868	1,324	16,192
Police	45,093,065	25.267859	430,741		430,741	38,359	469,100
OPA	313,079	0.175434	2,991		2,991	266	3,257
Police Commun	3,210	0.001799	31		31	3	33
Fire	30,694,088	17.199407	293,198		293,198	26,109	319,307
Street Lighting	1,375,945	0.771010	13,143		13,143	1,170	14,314
Parks & Rec	3,850,417	2.157578	36,780		36,780	3,275	40,055
P&R Special Events	3,672	0.002058	35		35	3	38
Parks Mil Pool	593,108	0.332348	5,666		5,666	504	6,170
Parks Mil Other	7,535	0.004222	72		72	6	78
Community Develop	2,490,558	1.395582	23,790		23,790	2,118	25,909
OCC GF	190,056	0.106498	1,815		1,815	162	1,977
Economic Development GF	187,299	0.104953	1,789		1,789	159	1,949
Air Poll/Storm	637,074	0.356984	6,086		6,086	542	6,627
Library	6,891,065	3.861403	65,825		65,825	5,862	71,687
Refuse All Other	4,007,715	2.245720	38,283		38,283	3,409	41,692
Refuse TRP	270,837	0.151763	2,587		2,587	230	2,817
Major-Traffic	2,444,408	1.369722	23,350		23,350	2,079	25,429
Major-Engineer	1,870	0.001048	18		18	2	19
Major-Storm Sewe	264,026	0.147947	2,522		2,522	225	2,747
Major-St&San	2,053,281	1.150554	19,613		19,613	1,747	21,360
Local-Traffic	86,252	0.048331	824		824	73	897
Local-Storm Sewe	478,155	0.267934	4,567		4,567	407	4,974
Local-Engineer	4,171	0.002337	40		40	3	43
Local-St&San	1,425,617	0.798843	13,618		13,618	1,213	14,831
Street Cap Const	337	0.000189	3		3	0	3
Vital St NonBond	6,346	0.003556	61		61	5	66
General Cap Cont	3,299	0.001849	32		32	3	34
Gt CD JAG	9,543	0.005347	91		91	8	99
Gt CD ESG	148,095	0.082985	1,415		1,415	126	1,541
Gt CD CDBG	951,471	0.533156	9,089		9,089	809	9,898
Gt CD Home	159,327	0.089279	1,522		1,522	135	1,657
Gt CD OCC	435,251	0.243893	4,158		4,158	370	4,528
Gt CD Lead	294,750	0.165163	2,816		2,816	251	3,066
Gt CD CARES	1,335	0.000748	13		13	1	14
Gt Police	556,081	0.311600	5,312		5,312	473	5,785
Gt Admin Serv	145,063	0.081286	1,386		1,386	123	1,509
Gt Parks	12,058	0.006757	115		115	10	125

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Human Resources**

Activity - Human Resources

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Gt Misc	10,854	0.006082	104		104	9	113
Veh Storage Fac	120,378	0.067454	1,150		1,150	102	1,252
Property Mgmt	18,146	0.010168	173		173	15	189
Building Inspect	3,451,688	1.934151	32,971		32,971	2,936	35,908
Sidewalk Repair	404,632	0.226735	3,865		3,865	344	4,209
Indigent Defense	126,075	0.070646	1,204		1,204	107	1,312
Community Dispatch	5,484,623	3.073304	52,391		52,391	4,665	57,056
Economic Develop	24,347	0.013643	233		233	21	253
Downtown Impv Dt	58,275	0.032654	557		557	50	606
Water Supply Sys	10,702,864	5.997341	102,237		102,237	9,104	111,341
Sewage Disp Sys	10,307,506	5.775803	98,460		98,460	8,768	107,228
Auto Parking Sys	3,490,177	1.955718	33,339		33,339	2,969	36,308
Cemeteries Oper	390,242	0.218672	3,728		3,728	332	4,060
Golf Course	358,683	0.200988	3,426		3,426	305	3,731
Belknap Ice Aren	220,586	0.123605	2,107		2,107	188	2,295
311 Program	764,008	0.428111	7,298		7,298	650	7,948
Information Tech	430,913	0.241462	4,116		4,116	367	4,483
Motor Equipment	2,620,084	1.468162	25,028		25,028	2,229	27,256
Facilities Mgmt	777,213	0.435511	7,424		7,424	661	8,085
Insurance Health	439,931	0.246515	4,202		4,202	374	4,577
Insurance Paymnt	249,924	0.140045	2,387		2,387	213	2,600
Engineering	3,163,849	1.772860	30,222		30,222	2,691	32,913
DDA	1,145,644	0.641961	10,943		10,943	974	11,918
TIFA	108,750	0.060938	1,039		1,039	92	1,131
LDFA	215,421	0.120711	2,058		2,058	183	2,241
Brownfield Oper.	553,554	0.310184	5,288		5,288	471	5,759
61st Dist Court	7,202,489	4.035909	68,800		68,800	6,127	74,927
Bus Impv Dist.	44,483	0.024926	425		425	38	463
Corridor Impv Proj	79,387	0.044484	758		758	67	826
Schedule .4 Total for Human Resources	178,460,148	100.000000	1,704,698		1,704,698	148,442	1,853,140

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, 2022
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	552,346	0.338213	4,410		4,410		4,410
Executive Office	1,648,667	1.009512	13,163		13,163		13,163
Human Resources	1,750,560	1.071904	13,977		13,977		13,977
Comptroller	1,365,759	0.836282	10,904		10,904	1,089	11,993
Treasurer	1,580,777	0.967942	12,621		12,621	1,260	13,881
Fiscal Services	969,013	0.593346	7,737		7,737	772	8,509
Purchasing	416,232	0.254867	3,323		3,323	332	3,655
Dept of Law	2,601,639	1.593037	20,772		20,772	2,074	22,845
City Clerk	1,323,876	0.810636	10,570		10,570	1,055	11,625
Administrative Services	831,524	0.509159	6,639		6,639	663	7,302
City Commission	321,456	0.196834	2,567		2,567	256	2,823
Communications	733,092	0.448887	5,853		5,853	584	6,437
Assessor	1,598,786	0.978969	12,765		12,765	1,274	14,039
Income Tax	1,889,418	1.156929	15,085		15,085	1,506	16,591
Planning	1,556,507	0.953081	12,427		12,427	1,241	13,668
Police	45,093,065	27.611406	360,024		360,024	35,944	395,968
OPA	313,079	0.191705	2,500		2,500	250	2,749
Police Commun	3,210	0.001966	26		26	3	28
Fire	30,694,088	18.794615	245,062		245,062	24,465	269,527
Street Lighting	1,375,945	0.842519	10,986		10,986	1,097	12,082
Parks & Rec	3,415,386	2.091310	27,269		27,269	2,722	29,991
P&R Special Events	587	0.000359	5		5	0	5
Parks Mil Pool	249,520	0.152786	1,992		1,992	199	2,191
Parks Mil Other	2,162	0.001324	17		17	2	19
Community Develop	2,490,558	1.525019	19,885		19,885	1,985	21,870
OCC GF	190,056	0.116375	1,517		1,517	152	1,669
Economic Development GF	187,299	0.114687	1,495		1,495	149	1,645
Air Poll/Storm	637,074	0.390093	5,086		5,086	508	5,594
Refuse All Other	4,007,715	2.454005	31,998		31,998	3,194	35,192
Refuse TRP	270,837	0.165839	2,162		2,162	216	2,378
Major-Traffic	2,444,408	1.496761	19,516		19,516	1,948	21,465
Major-Engineer	1,870	0.001145	15		15	1	16
Major-Storm Sewe	264,026	0.161668	2,108		2,108	210	2,318
Major-St&San	2,053,281	1.257266	16,393		16,393	1,637	18,030
Local-Traffic	86,252	0.052814	689		689	69	757
Local-Storm Sewe	478,155	0.292784	3,818		3,818	381	4,199
Local-Engineer	4,171	0.002554	33		33	3	37
Local-St&San	1,425,617	0.872934	11,382		11,382	1,136	12,518
Street Cap Const	337	0.000206	3		3	0	3
Vital St NonBond	6,346	0.003886	51		51	5	56
General Cap Cont	3,299	0.002020	26		26	3	29
Gt CD JAG	9,543	0.005843	76		76	7	84
Gt CD ESG	148,095	0.090682	1,182		1,182	118	1,300
Gt CD CDBG	951,471	0.582605	7,597		7,597	758	8,355
Gt CD Home	159,327	0.097559	1,272		1,272	127	1,399
Gt CD OCC	435,251	0.266513	3,475		3,475	347	3,822
Gt CD Lead	294,750	0.180481	2,353		2,353	235	2,588
Gt CD CARES	1,335	0.000817	11		11	1	12
Gt Police	556,081	0.340500	4,440		4,440	443	4,883
Gt Admin Serv	145,063	0.088825	1,158		1,158	116	1,274
Gt Parks	12,058	0.007383	96		96	9	106
Gt Misc	10,854	0.006646	87		87	8	95

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
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
Veh Storage Fac	120,378	0.073710	961		961	96	1,057
Property Mgmt	18,146	0.011111	145		145	14	159
Building Inspect	3,451,688	2.113539	27,558		27,558	2,751	30,310
Sidewalk Repair	404,632	0.247764	3,231		3,231	322	3,553
Indigent Defense	126,075	0.077198	1,007		1,007	100	1,107
Community Dispatch	5,484,623	3.358346	43,789		43,789	4,372	48,161
Economic Develop	24,347	0.014908	194		194	19	214
Downtown Impv Dt	58,275	0.035683	465		465	46	512
Water Supply Sys	10,702,864	6.553581	85,452		85,452	8,531	93,983
Sewage Disp Sys	10,307,506	6.311496	82,295		82,295	8,216	90,511
Auto Parking Sys	3,490,177	2.137106	27,866		27,866	2,782	30,648
Cemeteries Oper	390,242	0.238953	3,116		3,116	311	3,427
Golf Course	358,683	0.219629	2,864		2,864	286	3,150
Belknap Ice Aren	220,586	0.135069	1,761		1,761	176	1,937
311 Program	764,008	0.467818	6,100		6,100	609	6,709
Information Tech	430,913	0.263857	3,440		3,440	343	3,784
Motor Equipment	2,620,084	1.604331	20,919		20,919	2,088	23,007
Facilities Mgmt	777,213	0.475903	6,205		6,205	619	6,825
Insurance Health	439,931	0.269379	3,512		3,512	351	3,863
Insurance Paymnt	249,924	0.153034	1,995		1,995	199	2,195
Engineering	3,163,849	1.937289	25,260		25,260	2,522	27,782
DDA	1,145,644	0.701501	9,147		9,147	913	10,060
TIFA	108,750	0.066590	868		868	87	955
LDFA	215,421	0.131907	1,720		1,720	172	1,892
Brownfield Oper.	553,554	0.338952	4,420		4,420	441	4,861
Bus Impv Dist.	44,483	0.027238	355		355	35	391
Corridor Impv Proj	79,387	0.048610	634		634	63	697
Schedule .4 Total for Recruitment	163,313,206	100.000000	1,303,896		1,303,896	127,021	1,430,917

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, 2022
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Human Resources	Recruitment
General Expense	9,686	5,276	4,410
Executive Office	28,912	15,749	13,163
Human Resources	30,698	16,722	13,977
Comptroller	26,674	14,681	11,993
Treasurer	30,326	16,445	13,881
Fiscal Services	18,589	10,081	8,509
Purchasing	7,985	4,330	3,655
Dept of Law	49,910	27,065	22,845
City Clerk	25,397	13,772	11,625
Administrative Services	15,952	8,650	7,302
City Commission	8,464	5,641	2,823
Communications	14,064	7,626	6,437
Assessor	30,671	16,632	14,039
Income Tax	36,246	19,655	16,591
Planning	29,860	16,192	13,668
Police	865,068	469,100	395,968
OPA	6,006	3,257	2,749
Police Commun	61	33	28
Fire	588,835	319,307	269,527
Street Lighting	26,396	14,314	12,082
Parks & Rec	70,046	40,055	29,991
P&R Special Events	43	38	5
Parks Mil Pool	8,361	6,170	2,191
Parks Mil Other	97	78	19
Community Develp	47,779	25,909	21,870
OCC GF	3,646	1,977	1,669
Economic Development GF	3,593	1,949	1,645
Air Poll/Storm	12,222	6,627	5,594
Library	71,687	71,687	0
Refuse All Other	76,884	41,692	35,192
Refuse TRP	5,196	2,817	2,378
Major-Traffic	46,893	25,429	21,465
Major-Engineer	36	19	16
Major-Storm Sewe	5,065	2,747	2,318
Major-St&San	39,390	21,360	18,030
Local-Traffic	1,655	897	757
Local-Storm Sewe	9,173	4,974	4,199
Local-Engineer	80	43	37
Local-St&San	27,349	14,831	12,518
Street Cap Const	6	3	3
Vital St NonBond	122	66	56
General Cap Cont	63	34	29
Gt CD JAG	183	99	84
Gt CD ESG	2,841	1,541	1,300
Gt CD CDBG	18,253	9,898	8,355
Gt CD Home	3,056	1,657	1,399
Gt CD OCC	8,350	4,528	3,822
Gt CD Lead	5,655	3,066	2,588
Gt CD CARES	26	14	12
Gt Police	10,668	5,785	4,883
Gt Admin Serv	2,783	1,509	1,274
Gt Parks	231	125	106

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Human Resources	Recruitment
Gt Misc	208	113	95
Veh Storage Fac	2,309	1,252	1,057
Property Mgmt	348	189	159
Building Inspect	66,217	35,908	30,310
Sidewalk Repair	7,762	4,209	3,553
Indigent Defense	2,419	1,312	1,107
Community Dispatch	105,217	57,056	48,161
Economic Develop	467	253	214
Downtown Impv Dt	1,118	606	512
Water Supply Sys	205,324	111,341	93,983
Sewage Disp Sys	197,739	107,228	90,511
Auto Parking Sys	66,955	36,308	30,648
Cemeteries Oper	7,486	4,060	3,427
Golf Course	6,881	3,731	3,150
Belknap Ice Aren	4,232	2,295	1,937
311 Program	14,657	7,948	6,709
Information Tech	8,267	4,483	3,784
Motor Equipment	50,264	27,256	23,007
Facilities Mgmt	14,910	8,085	6,825
Insurance Health	8,440	4,577	3,863
Insurance Paymnt	4,795	2,600	2,195
Engineering	60,695	32,913	27,782
DDA	21,978	11,918	10,060
TIFA	2,086	1,131	955
LDFA	4,133	2,241	1,892
Brownfield Oper.	10,619	5,759	4,861
61st Dist Court	74,927	74,927	0
Bus Impv Dist.	853	463	391
Corridor Impv Proj	1,523	826	697
Direct Bill	0	0	0
Total	3,284,057	1,853,140	1,430,917

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
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, 2022
Schedule .2 - Costs To Be Allocated
For Department Comptroller**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,317,594			2,317,594
Cost Adjustments:				
Misc Reimbursement	-15,930			
Payout Adjustment	-27,131			
Total Departmental Cost Adjustments:	-43,061			-43,061
Inbound Costs:				
Building / Equipment Depr.	31,029		31,029	
General Expense	14,174	584	14,758	
Executive Office	10,655	2,581	13,236	
Human Resources	24,385	2,289	26,674	
Comptroller		19,092	19,092	
Treasurer		3,075	3,075	
Fiscal Services		17,331	17,331	
Purchasing		1,291	1,291	
Dept of Law		21,054	21,054	
City Clerk		14,150	14,150	
Administrative Services		10,165	10,165	
Total Allocated Additions:	80,242	91,614	171,856	171,856
Total To Be Allocated:	2,354,775	91,614		2,446,389

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Comptroller**

	Total	G&A	General Acctng	Accts Payable	Payroll
Wages & Benefits					
SALARIES & WAGES	902,538	221,233	423,680	172,669	84,956
FRINGE BENEFITS	508,687	126,385	240,032	100,103	42,167
Other Expense & Cost					
Supplies	21,963	16,606	393	3,799	1,165
Other Services	65,157	29,568	32,381	3,039	169
Parking	15,513	4,926	5,269	2,934	2,384
Expendable Equipment	8,195	0	0	8,195	0
Computer Services	703,860	703,860	0	0	0
Building Costs	91,681	91,681	0	0	0
Departmental Total					
Expenditures Per Financial Statement	2,317,594				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Misc Reimbursement	(15,930)	(444)	(18)	(15,153)	(315)
Payout Adjustment	(27,131)	0	(11,111)	(11,171)	(4,849)
Functional Cost	2,274,533	1,193,815	690,626	264,415	125,677
Allocation Step 1					
Inbound - All Others	80,242	19,667	37,674	15,350	7,551
Reallocate Admin Costs		(1,213,482)	754,665	307,496	151,321
Unallocated Costs	0	0	0	0	0
1st Allocation	2,354,775	0	1,482,964	587,262	284,549
Allocation Step 2					
Inbound - All Others	91,614	22,454	43,013	17,526	8,621
Reallocate Admin Costs		(22,454)	13,964	5,690	2,800
Unallocated Costs	0	0	0	0	0
2nd Allocation	91,614	0	56,977	23,215	11,421
Total For Comptroller					
Schedule .3 Total	2,446,389	0	1,539,942	610,477	295,970

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
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	1,609	1.348271	19,994		19,994		19,994
Executive Office	1,600	1.340730	19,883		19,883		19,883
Human Resources	1,673	1.401900	20,790		20,790		20,790
Comptroller	1,242	1.040741	15,434		15,434		15,434
Treasurer	1,184	0.992140	14,713		14,713	596	15,309
Fiscal Services	656	0.549699	8,152		8,152	330	8,482
Purchasing	324	0.271498	4,026		4,026	163	4,189
Dept of Law	1,055	0.884044	13,110		13,110	531	13,641
City Clerk	1,632	1.367544	20,280		20,280	821	21,101
Administrative Services	637	0.533778	7,916		7,916	321	8,236
Comm Dev Grant Admin	422	0.353617	5,244		5,244	212	5,456
City Commission	359	0.300826	4,461		4,461	181	4,642
Communications	530	0.444117	6,586		6,586	267	6,853
Tech & Change Mgmt	2	0.001676	25		25	1	26
Assessor	527	0.441603	6,549		6,549	265	6,814
Income Tax	661	0.553889	8,214		8,214	333	8,547
Planning	2,513	2.105784	31,228		31,228	1,265	32,493
Police	5,378	4.506528	66,830		66,830	2,707	69,537
OPA	457	0.382946	5,679		5,679	230	5,909
Police Commun	292	0.244683	3,629		3,629	147	3,776
Fire	3,798	3.182557	47,196		47,196	1,911	49,108
Street Lighting	1,029	0.862257	12,787		12,787	518	13,305
Parks & Rec	3,699	3.099599	45,966		45,966	1,862	47,828
P&R Special Events	18	0.015083	224		224	9	233
Parks Mil Pool	984	0.824549	12,228		12,228	495	12,723
Parks Mil Other	599	0.501936	7,444		7,444	301	7,745
Community Develp	2,877	2.410800	35,751		35,751	1,448	37,199
OCC GF	317	0.265632	3,939		3,939	159	4,099
Economic Development GF	501	0.419816	6,226		6,226	252	6,478
Air Poll/Storm	881	0.738239	10,948		10,948	443	11,391
Library	5,965	4.998408	74,125		74,125	3,002	77,127
Refuse All Other	4,801	4.023027	59,660		59,660	2,416	62,076
Refuse TRP	291	0.243845	3,616		3,616	146	3,763
Major-Traffic	1,857	1.556084	23,076		23,076	935	24,011
Major-Engineer	380	0.318423	4,722		4,722	191	4,913
Major-Storm Sewe	555	0.465066	6,897		6,897	279	7,176
Major-St&San	977	0.818683	12,141		12,141	492	12,632
Local-Traffic	217	0.181836	2,697		2,697	109	2,806
Local-Storm Sewe	527	0.441603	6,549		6,549	265	6,814
Local-Engineer	134	0.112286	1,665		1,665	67	1,733
Local-St&San	742	0.621763	9,221		9,221	373	9,594
Street Cap Const	28	0.023463	348		348	14	362
Vital St Oper	189	0.158374	2,349		2,349	95	2,444
Vital St NonBond	597	0.500260	7,419		7,419	300	7,719
General Cap Cont	904	0.757512	11,234		11,234	455	11,689
Gt CD JAG	212	0.177647	2,634		2,634	107	2,741
Gt CD ESG	521	0.436575	6,474		6,474	262	6,736
Gt CD CDBG	2,525	2.115839	31,377		31,377	1,271	32,648
Gt CD Home	473	0.396353	5,878		5,878	238	6,116
Gt CD OCC	780	0.653606	9,693		9,693	392	10,085
Gt CD Lead	1,517	1.271179	18,851		18,851	763	19,615
Gt CD CARES	42	0.035194	522		522	21	543

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
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 ARPA	4	0.003352	50		50	2	52
Gt Police	696	0.583217	8,649		8,649	350	8,999
Gt Fire	30	0.025139	373		373	15	388
Gt Planning	8	0.006704	99		99	4	103
Gt Admin Serv	335	0.280715	4,163		4,163	169	4,331
Gt Parks	53	0.044412	659		659	27	685
Gt Misc	55	0.046088	683		683	28	711
MI Justice Train	144	0.120666	1,789		1,789	72	1,862
Veh Storage Fac	512	0.429034	6,362		6,362	258	6,620
Receivership	4	0.003352	50		50	2	52
Property Mgmt	310	0.259766	3,852		3,852	156	4,008
Building Inspect	1,992	1.669208	24,754		24,754	1,002	25,756
Sidewalk Repair	606	0.507801	7,531		7,531	305	7,836
Indigent Defense	2,528	2.118353	31,414		31,414	1,272	32,687
Community Dispatch	409	0.342724	5,082		5,082	206	5,288
Transformation	4	0.003352	50		50	2	52
Drug Law Enforc	168	0.140777	2,088		2,088	85	2,172
Historical Comm	21	0.017597	261		261	10	271
Economic Develop	331	0.277363	4,113		4,113	166	4,280
Downtown Impv Dt	719	0.602490	8,935		8,935	362	9,297
GR Bldg Auth	24	0.020111	298		298	12	310
Cemetery Care	52	0.043574	646		646	26	672
Water Supply Sys	7,958	6.668453	98,891		98,891	4,008	102,899
Sewage Disp Sys	5,962	4.995894	74,087		74,087	3,000	77,088
Auto Parking Sys	5,431	4.550939	67,489		67,489	2,733	70,222
Cemeteries Oper	1,238	1.037390	15,384		15,384	623	16,007
Golf Course	1,131	0.947728	14,054		14,054	569	14,624
Belknap Ice Aren	87	0.072902	1,081		1,081	44	1,125
311 Program	421	0.352780	5,232		5,232	212	5,443
Information Tech	682	0.571486	8,475		8,475	343	8,818
Motor Equipment	3,785	3.171664	47,035		47,035	1,905	48,940
Facilities Mgmt	4,415	3.699576	54,863		54,863	2,222	57,085
Insurance Health	5,020	4.206539	62,381		62,381	2,526	64,908
Insurance Paymnt	2,400	2.011095	29,824		29,824	1,208	31,032
Engineering	1,680	1.407766	20,877		20,877	846	21,722
DDA	1,692	1.417822	21,026		21,026	851	21,877
TIFA	532	0.445793	6,611		6,611	268	6,879
LDFA	430	0.360321	5,343		5,343	216	5,560
Brownfield Oper.	666	0.558079	8,276		8,276	335	8,611
Brownfield Revol Loan	46	0.038546	572		572	23	595
61st Dist Court	4,034	3.380315	50,129		50,129	2,030	52,159
Bus Impv Dist.	52	0.043574	646		646	26	672
Bio-Solid	269	0.225410	3,343		3,343	135	3,478
Corridor Impv Proj	345	0.289095	4,287		4,287	174	4,461
All Others	367	0.307530	4,561		4,561	185	4,745
Schedule .4 Total for General Acctng	119,338	100.000000	1,482,964		1,482,964	56,977	1,539,942

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, 2022
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	1,158	1.362193	8,000		8,000		8,000
Executive Office	750	0.882249	5,181		5,181		5,181
Human Resources	852	1.002235	5,886		5,886		5,886
Comptroller	224	0.263498	1,547		1,547		1,547
Treasurer	838	0.985766	5,789		5,789	237	6,026
Fiscal Services	168	0.197624	1,161		1,161	48	1,208
Purchasing	82	0.096459	566		566	23	590
Dept of Law	504	0.592871	3,482		3,482	143	3,624
City Clerk	541	0.636396	3,737		3,737	153	3,890
Administrative Services	472	0.555229	3,261		3,261	134	3,394
Comm Dev Grant Admin	83	0.097636	573		573	23	597
City Commission	154	0.181155	1,064		1,064	44	1,107
Communications	114	0.134102	788		788	32	820
Tech & Change Mgmt	2	0.002353	14		14	1	14
Assessor	357	0.419951	2,466		2,466	101	2,567
Income Tax	319	0.375250	2,204		2,204	90	2,294
Planning	617	0.725797	4,262		4,262	175	4,437
Police	2,418	2.844371	16,704		16,704	684	17,388
OPA	239	0.281143	1,651		1,651	68	1,719
Police Commun	255	0.299965	1,762		1,762	72	1,834
Fire	3,174	3.733678	21,926		21,926	898	22,825
Street Lighting	983	1.156335	6,791		6,791	278	7,069
Parks & Rec	2,861	3.365486	19,764		19,764	810	20,574
P&R Special Events	19	0.022350	131		131	5	137
Parks Mil Pool	606	0.712857	4,186		4,186	172	4,358
Parks Mil Other	642	0.755205	4,435		4,435	182	4,617
Community Develop	461	0.542289	3,185		3,185	131	3,315
OCC GF	46	0.054111	318		318	13	331
Economic Development GF	99	0.116457	684		684	28	712
Air Poll/Storm	311	0.365839	2,148		2,148	88	2,236
Library	3,582	4.213622	24,745		24,745	1,014	25,759
Refuse All Other	1,691	1.989178	11,682		11,682	479	12,160
Refuse TRP	23	0.027056	159		159	6	165
Major-Traffic	1,166	1.371603	8,055		8,055	330	8,385
Major-Engineer	347	0.408187	2,397		2,397	98	2,495
Major-Storm Sewe	316	0.371721	2,183		2,183	89	2,272
Major-St&San	974	1.145748	6,729		6,729	276	7,004
Local-Storm Sewe	286	0.336431	1,976		1,976	81	2,057
Local-Engineer	98	0.115281	677		677	28	705
Local-St&San	697	0.819904	4,815		4,815	197	5,012
Street Cap Const	10	0.011763	69		69	3	72
Vital St Oper	2	0.002353	14		14	1	14
Vital St NonBond	536	0.630514	3,703		3,703	152	3,854
General Cap Cont	511	0.601106	3,530		3,530	145	3,675
Gt CD JAG	42	0.049406	290		290	12	302
Gt CD ESG	139	0.163510	960		960	39	1,000
Gt CD CDBG	1,497	1.760969	10,342		10,342	424	10,765
Gt CD Home	102	0.119986	705		705	29	733
Gt CD OCC	336	0.395248	2,321		2,321	95	2,416
Gt CD Lead	739	0.869309	5,105		5,105	209	5,314
Gt ARPA	3	0.003529	21		21	1	22
Gt Police	144	0.169392	995		995	41	1,036

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Comptroller

Activity - Accts Payable

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Gt Fire	38	0.044701	262		262	11	273
Gt Admin Serv	51	0.059993	352		352	14	367
Gt Parks	10	0.011763	69		69	3	72
Gt Misc	36	0.042348	249		249	10	259
MI Justice Train	124	0.145865	857		857	35	892
Veh Storage Fac	351	0.412893	2,425		2,425	99	2,524
Property Mgmt	56	0.065875	387		387	16	403
Building Inspect	622	0.731679	4,297		4,297	176	4,473
Sidewalk Repair	117	0.137631	808		808	33	841
Indigent Defense	2,248	2.644395	15,530		15,530	636	16,166
Community Dispatch	124	0.145865	857		857	35	892
Drug Law Enforc	208	0.244677	1,437		1,437	59	1,496
Historical Comm	6	0.007058	41		41	2	43
Economic Develop	149	0.175273	1,029		1,029	42	1,071
Downtown Impv Dt	751	0.883425	5,188		5,188	213	5,401
Cemetery Care	2	0.002353	14		14	1	14
Water Supply Sys	9,211	10.835195	63,631		63,631	2,610	66,241
Sewage Disp Sys	7,842	9.224797	54,174		54,174	2,220	56,393
Auto Parking Sys	3,746	4.406540	25,878		25,878	1,060	26,938
Cemeteries Oper	880	1.035172	6,079		6,079	249	6,328
Golf Course	923	1.085755	6,376		6,376	261	6,637
Belknap Ice Aren	48	0.056464	332		332	13	345
311 Program	195	0.229385	1,347		1,347	55	1,402
Information Tech	655	0.770498	4,525		4,525	185	4,710
Motor Equipment	5,779	6.798024	39,922		39,922	1,636	41,558
Facilities Mgmt	3,501	4.118339	24,185		24,185	991	25,176
Insurance Health	4,769	5.609928	32,945		32,945	1,350	34,295
Insurance Paymnt	1,516	1.783320	10,473		10,473	429	10,902
Engineering	238	0.279967	1,644		1,644	67	1,711
DDA	2,273	2.673803	15,702		15,702	643	16,346
TIFA	509	0.598753	3,516		3,516	144	3,660
LDFA	163	0.191742	1,126		1,126	46	1,172
Brownfield Oper.	369	0.434067	2,549		2,549	104	2,654
Brownfield Revol Loan	27	0.031761	187		187	8	194
61st Dist Court	3,815	4.487707	26,355		26,355	1,080	27,434
Bus Impv Dist.	65	0.076462	449		449	18	467
Bio-Solid	228	0.268204	1,575		1,575	64	1,640
Corridor Impv Proj	431	0.506999	2,977		2,977	122	3,099
All Others	344	0.404658	2,376		2,376	97	2,474
Schedule .4 Total for Accts Payable	85,010	100.000000	587,262		587,262	23,215	610,477

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, 2022
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	356,066	0.292608	833		833		833
Executive Office	1,089,634	0.895439	2,548		2,548		2,548
Human Resources	1,145,923	0.941696	2,680		2,680		2,680
Comptroller	902,539	0.741688	2,110		2,110		2,110
Treasurer	1,015,409	0.834443	2,374		2,374	98	2,472
Fiscal Services	647,611	0.532194	1,514		1,514	63	1,577
Purchasing	276,117	0.226907	646		646	27	672
Dept of Law	1,726,082	1.418459	4,036		4,036	167	4,203
City Clerk	816,419	0.670917	1,909		1,909	79	1,988
Administrative Services	550,247	0.452182	1,287		1,287	53	1,340
Comm Dev Grant Admin	204,462	0.168023	478		478	20	498
City Commission	310,743	0.255362	727		727	30	757
Communications	477,073	0.392049	1,116		1,116	46	1,162
Assessor	1,021,232	0.839228	2,388		2,388	99	2,487
Income Tax	1,203,423	0.988949	2,814		2,814	116	2,930
Planning	1,003,054	0.824290	2,346		2,346	97	2,442
Police	30,530,742	25.089552	71,392		71,392	2,954	74,346
OPA	211,771	0.174029	495		495	20	516
Police Commun	656	0.000539	2		2	0	2
Fire	20,623,748	16.948182	48,226		48,226	1,993	50,219
Street Lighting	912,184	0.749614	2,133		2,133	88	2,221
Parks & Rec	2,603,531	2.139529	6,088		6,088	252	6,340
P&R Special Events	3,303	0.002714	8		8	0	8
Parks Mil Pool	481,005	0.395280	1,125		1,125	46	1,171
Parks Mil Other	6,626	0.005445	15		15	1	16
Community Develp	1,558,288	1.280570	3,644		3,644	151	3,794
OCC GF	141,126	0.115975	330		330	14	344
Economic Development GF	119,298	0.098037	279		279	11	290
Air Poll/Storm	404,701	0.332575	946		946	39	985
Library	5,435,082	4.466441	12,709		12,709	525	13,234
Refuse All Other	2,568,103	2.110415	6,005		6,005	248	6,253
Refuse TRP	165,276	0.135820	386		386	16	402
Major-Traffic	1,579,767	1.298221	3,694		3,694	153	3,847
Major-Engineer	1,402	0.001152	3		3	0	3
Major-Storm Sewe	162,072	0.133188	379		379	16	395
Major-St&San	1,285,372	1.056293	3,006		3,006	124	3,130
Local-Traffic	53,058	0.043602	124		124	5	129
Local-Storm Sewe	298,617	0.245397	698		698	29	727
Local-Engineer	3,075	0.002527	7		7	0	7
Local-St&San	890,012	0.731394	2,081		2,081	86	2,167
Street Cap Const	280	0.000230	1		1		1
Vital St NonBond	5,355	0.004401	13		13	0	13
General Cap Cont	2,648	0.002176	6		6	0	6
Gt CD JAG	5,429	0.004461	13		13	0	13
Gt CD ESG	80,417	0.066085	188		188	8	196
Gt CD CDBG	506,939	0.416592	1,185		1,185	49	1,234
Gt CD Home	88,646	0.072848	207		207	8	216
Gt CD OCC	351,230	0.288634	821		821	34	855
Gt CD Lead	154,241	0.126752	361		361	15	375
Gt CD CARES	697	0.000573	2		2	0	2
Gt Police	361,811	0.297329	846		846	35	881
Gt Admin Serv	92,369	0.075907	216		216	9	225

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Comptroller**

Activity - Payroll

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Gt Parks	10,828	0.008898	25		25	1	26
Gt Misc	10,854	0.008920	25		25	1	26
Veh Storage Fac	80,882	0.066467	189		189	8	197
Property Mgmt	12,185	0.010013	28		28	1	30
Building Inspect	2,240,061	1.840837	5,238		5,238	216	5,454
Sidewalk Repair	260,235	0.213856	609		609	25	634
Indigent Defense	76,196	0.062616	178		178	7	185
Community Dispatch	3,580,007	2.941978	8,371		8,371	346	8,717
Economic Develop	15,275	0.012553	36		36	1	37
Downtown Impv Dt	5,814	0.004778	14		14	1	14
Water Supply Sys	7,911,405	6.501434	18,500		18,500	764	19,264
Sewage Disp Sys	7,417,633	6.095662	17,345		17,345	717	18,062
Auto Parking Sys	2,520,394	2.071209	5,894		5,894	243	6,137
Cemeteries Oper	324,508	0.266674	759		759	31	790
Golf Course	283,447	0.232931	663		663	27	690
Belknap Ice Aren	194,387	0.159743	455		455	19	473
311 Program	713,076	0.585992	1,667		1,667	69	1,736
Information Tech	294,041	0.241637	688		688	28	716
Motor Equipment	2,004,851	1.647546	4,688		4,688	194	4,882
Facilities Mgmt	946,850	0.778102	2,214		2,214	91	2,306
Insurance Health	276,918	0.227566	648		648	27	674
Insurance Paymnt	288,968	0.237468	676		676	28	704
Engineering	2,598,056	2.135030	6,075		6,075	251	6,326
DDA	32,466	0.026680	76		76	3	79
TIFA	5,846	0.004804	14		14	1	14
LDFA	143,584	0.117994	336		336	14	350
Brownfield Oper.	364,782	0.299771	853		853	35	888
61st Dist Court	4,638,624	3.811928	10,847		10,847	448	11,295
Schedule .4 Total for Payroll	121,687,084	100.000000	284,549		284,549	11,421	295,970

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, 2022
Schedule .5 - Allocation Summary
For Department Comptroller

Receiving Department	Total	General Acctng	Accts Payable	Payroll
General Expense	28,827	19,994	8,000	833
Executive Office	27,612	19,883	5,181	2,548
Human Resources	29,355	20,790	5,886	2,680
Comptroller	19,092	15,434	1,547	2,110
Treasurer	23,808	15,309	6,026	2,472
Fiscal Services	11,267	8,482	1,208	1,577
Purchasing	5,451	4,189	590	672
Dept of Law	21,468	13,641	3,624	4,203
City Clerk	26,980	21,101	3,890	1,988
Administrative Services	12,970	8,236	3,394	1,340
Comm Dev Grant Admin	6,551	5,456	597	498
City Commission	6,506	4,642	1,107	757
Communications	8,834	6,853	820	1,162
Tech & Change Mgmt	40	26	14	0
Assessor	11,868	6,814	2,567	2,487
Income Tax	13,771	8,547	2,294	2,930
Planning	39,372	32,493	4,437	2,442
Police	161,271	69,537	17,388	74,346
OPA	8,143	5,909	1,719	516
Police Commun	5,611	3,776	1,834	2
Fire	122,151	49,108	22,825	50,219
Street Lighting	22,595	13,305	7,069	2,221
Parks & Rec	74,741	47,828	20,574	6,340
P&R Special Events	377	233	137	8
Parks Mil Pool	18,252	12,723	4,358	1,171
Parks Mil Other	12,378	7,745	4,617	16
Community Develop	44,309	37,199	3,315	3,794
OCC GF	4,773	4,099	331	344
Economic Development GF	7,480	6,478	712	290
Air Poll/Storm	14,613	11,391	2,236	985
Library	116,120	77,127	25,759	13,234
Refuse All Other	80,490	62,076	12,160	6,253
Refuse TRP	4,330	3,763	165	402
Major-Traffic	36,242	24,011	8,385	3,847
Major-Engineer	7,412	4,913	2,495	3
Major-Storm Sewe	9,843	7,176	2,272	395
Major-St&San	22,767	12,632	7,004	3,130
Local-Traffic	2,935	2,806	0	129
Local-Storm Sewe	9,598	6,814	2,057	727
Local-Engineer	2,445	1,733	705	7
Local-St&San	16,773	9,594	5,012	2,167
Street Cap Const	434	362	72	1
Vital St Oper	2,458	2,444	14	0
Vital St NonBond	11,587	7,719	3,854	13
General Cap Cont	15,370	11,689	3,675	6
Gt CD JAG	3,056	2,741	302	13
Gt CD ESG	7,932	6,736	1,000	196
Gt CD CDBG	44,648	32,648	10,765	1,234
Gt CD Home	7,065	6,116	733	216
Gt CD OCC	13,357	10,085	2,416	855
Gt CD Lead	25,304	19,615	5,314	375
Gt CD CARES	545	543	0	2

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule .5 - Allocation Summary
For Department Comptroller**

Receiving Department	Total	General Acctng	Accts Payable	Payroll
Gt ARPA	73	52	22	0
Gt Police	10,916	8,999	1,036	881
Gt Fire	661	388	273	0
Gt Planning	103	103	0	0
Gt Admin Serv	4,923	4,331	367	225
Gt Parks	783	685	72	26
Gt Misc	996	711	259	26
MI Justice Train	2,754	1,862	892	0
Veh Storage Fac	9,341	6,620	2,524	197
Receivership	52	52	0	0
Property Mgmt	4,440	4,008	403	30
Building Inspect	35,684	25,756	4,473	5,454
Sidewalk Repair	9,311	7,836	841	634
Indigent Defense	49,038	32,687	16,166	185
Community Dispatch	14,897	5,288	892	8,717
Transformation	52	52	0	0
Drug Law Enforc	3,668	2,172	1,496	0
Historical Comm	314	271	43	0
Economic Develop	5,388	4,280	1,071	37
Downtown Impv Dt	14,711	9,297	5,401	14
GR Bldg Auth	310	310	0	0
Cemetery Care	687	672	14	0
Water Supply Sys	188,404	102,899	66,241	19,264
Sewage Disp Sys	151,543	77,088	56,393	18,062
Auto Parking Sys	103,297	70,222	26,938	6,137
Cemeteries Oper	23,126	16,007	6,328	790
Golf Course	21,951	14,624	6,637	690
Belknap Ice Aren	1,943	1,125	345	473
311 Program	8,582	5,443	1,402	1,736
Information Tech	14,244	8,818	4,710	716
Motor Equipment	95,379	48,940	41,558	4,882
Facilities Mgmt	84,567	57,085	25,176	2,306
Insurance Health	99,877	64,908	34,295	674
Insurance Paymnt	42,637	31,032	10,902	704
Engineering	29,760	21,722	1,711	6,326
DDA	38,302	21,877	16,346	79
TIFA	10,553	6,879	3,660	14
LDFA	7,081	5,560	1,172	350
Brownfield Oper.	12,153	8,611	2,654	888
Brownfield Revol Loan	789	595	194	0
61st Dist Court	90,888	52,159	27,434	11,295
Bus Impv Dist.	1,140	672	467	0
Bio-Solid	5,118	3,478	1,640	0
Corridor Impv Proj	7,560	4,461	3,099	0
All Others	7,219	4,745	2,474	0
Direct Bill	0	0	0	0
Total	2,446,389	1,539,942	610,477	295,970

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
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, 2022
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, 2022
Schedule .2 - Costs To Be Allocated
For Department Treasurer**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,217,493			2,217,493
Cost Adjustments:				
Misc Reimbursement	0			
Payout Adjustment	-25,363			
Total Departmental Cost Adjustments:	-25,363			-25,363
Inbound Costs:				
Building / Equipment Depr.	40,501		40,501	
General Expense	18,618	662	19,280	
Executive Office	11,935	2,892	14,827	
Human Resources	27,721	2,605	30,326	
Comptroller	22,877	931	23,808	
Treasurer		3,544	3,544	
Fiscal Services		17,369	17,369	
Purchasing		6,115	6,115	
Dept of Law		18,949	18,949	
City Clerk		6,573	6,573	
Administrative Services		11,386	11,386	
Total Allocated Additions:	121,652	71,026	192,678	192,678
Total To Be Allocated:	2,313,782	71,026		2,384,808

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Total	G&A	CR Specific	CR Misc./Undist	MR Invoices
Wages & Benefits					
SALARIES & WAGES	795,788	0	25,404	12,562	100,072
FRINGE BENEFITS	433,739	0	13,836	6,853	54,564
Other Expense & Cost					
Supplies	20,059	0	640	317	2,523
Postage	45,634	0	0	0	0
Computer Services	125,796	0	4,013	1,988	15,825
Cont Serv Cashier 1	4,836	0	239	134	433
Cont Serv Cashier 2	16,388	0	951	475	1,721
Contract Serv Other	30,186	27,654	0	0	0
Bank Fees	(4,644)	0	0	0	0
Insurance	16,695	0	533	264	2,100
Building Rental	127,925	0	4,081	2,021	16,093
Other Services	41,896	0	1,336	662	5,271
Board Pay	25	0	0	0	0
Call Center	61,538	0	0	0	0
Parking Violations	509,180	0	0	0	0
Mail Services	41,736	0	0	0	0
Mail Serv Postage	(49,286)	0	0	0	0
Audit Adjustment	2	2	0	0	0
Departmental Total					
Expenditures Per Financial Statement	2,217,493				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Misc Reimbursement	0	0	0	0	0
Payout Adjustment	(25,363)	(2,126)	0	0	0
Functional Cost	2,192,130	25,530	51,033	25,276	198,602
Allocation Step 1					
Inbound - Building / Equipment Depr.	40,501	0	942	466	3,710
Inbound - All Others	81,151	81,151	0	0	0
Reallocate Admin Costs		(106,681)	3,115	1,419	9,719
Unallocated Costs	(1,214,167)	0	0	0	0
1st Allocation	1,099,615	0	55,090	27,161	212,031
Allocation Step 2					
Inbound - Treasurer: MR Invoices	1,009	0	0	0	0
Inbound - All Others	70,017	70,017	0	0	0
Reallocate Admin Costs		(70,017)	2,044	931	6,379
Unallocated Costs	(48,284)	0	0	0	0
2nd Allocation	22,741	0	2,044	931	6,379
Total For Treasurer					
Schedule .3 Total	1,122,357	0	57,134	28,092	218,409

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Acctng Specific	General Banking	Parking Viol	Mail Services	Economic Dev
Wages & Benefits					
SALARIES & WAGES	51,221	0	14,211	28,700	38,034
FRINGE BENEFITS	27,933	0	7,764	15,658	20,733
Other Expense & Cost					
Supplies	1,292	0	359	724	959
Postage	0	0	0	0	0
Computer Services	8,101	0	2,252	4,541	6,013
Cont Serv Cashier 1	2,890	0	329	0	0
Cont Serv Cashier 2	2,737	0	672	0	0
Contract Serv Other	0	0	0	109	0
Bank Fees	0	0	0	0	0
Insurance	1,075	0	299	603	798
Building Rental	8,238	0	2,290	4,618	6,115
Other Services	2,698	0	750	1,512	2,003
Board Pay	0	0	0	0	0
Call Center	0	0	20,308	0	0
Parking Violations	0	0	509,180	0	0
Mail Services	0	0	0	41,736	0
Mail Serv Postage	0	0	0	(49,286)	0
Audit Adjustment	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Misc Reimbursement	0	0	0	0	0
Payout Adjustment	0	0	0	(19,131)	0
Functional Cost	106,185	0	558,414	29,784	74,655
Allocation Step 1					
Inbound - Building / Equipment Depr.	4,756	0	8,669	1,064	1,410
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	7,158	0	1,600	8,812	2,827
Unallocated Costs	0	0	0	0	0
1st Allocation	118,099	0	568,683	39,660	78,892
Allocation Step 2					
Inbound - Treasurer: MR Invoices	0	0	0	0	0
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	4,698	0	1,050	5,783	1,855
Unallocated Costs	0	0	0	0	0
2nd Allocation	4,698	0	1,050	5,783	1,855
Total For Treasurer					
Schedule .3 Total	122,797	0	569,733	45,443	80,748

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

General Gov't**

<hr/>	
Wages & Benefits	

SALARIES & WAGES	525,584
FRINGE BENEFITS	286,398
Other Expense & Cost	

Supplies	13,245
Postage	45,634
Computer Services	83,063
Cont Serv Cashier 1	811
Cont Serv Cashier 2	9,832
Contract Serv Other	2,423
Bank Fees	(4,644)
Insurance	11,023
Building Rental	84,469
Other Services	27,664
Board Pay	25
Call Center	41,230
Parking Violations	0
Mail Services	0
Mail Serv Postage	0
Audit Adustment	0
Departmental Total	

Expenditures Per Financial Statement	
Deductions	

*Total Disallowed Costs	0
Cost Adjustments	

Misc Reimbursement	0
Payout Adjustment	(4,106)
Functional Cost	1,122,651
Allocation Step 1	

Inbound - Building / Equipment Depr.	19,485
Inbound - All Others	0
Reallocate Admin Costs	72,031
Unallocated Costs	(1,214,167)
1st Allocation	0
Allocation Step 2	

Inbound - Treasurer: MR Invoices	1,009
Inbound - All Others	0
Reallocate Admin Costs	47,275
Unallocated Costs	(48,284)
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, 2022
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	42	1.537335	847		847	31	878
City Clerk	1,011	37.005857	20,386		20,386	757	21,143
Gt CD CDBG	1,024	37.481698	20,649		20,649	766	21,415
Cemeteries Oper	553	20.241581	11,151		11,151	414	11,565
All Others	102	3.733529	2,057		2,057	76	2,133
Schedule .4 Total for CR Specific	2,732	100.000000	55,090		55,090	2,044	57,134

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, 2022
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
Executive Office	421	9.230432	2,507		2,507		2,507
City Clerk	3	0.065775	18		18	1	18
Administrative Services	1	0.021925	6		6	0	6
Police	389	8.528831	2,316		2,316	88	2,404
Fire	34	0.745451	202		202	8	210
Street Lighting	103	2.258277	613		613	23	637
Parks & Rec	36	0.789301	214		214	8	222
P&R Special Events	1	0.021925	6		6	0	6
Air Poll/Storm	1	0.021925	6		6	0	6
Refuse All Other	77	1.688226	459		459	17	476
Major-Traffic	170	3.727253	1,012		1,012	38	1,051
Major-Storm Sewe	7	0.153475	42		42	1	43
Major-St&San	10	0.219250	60		60	2	62
Local-Storm Sewe	3	0.065775	18		18	1	18
Vital St NonBond	22	0.482350	131		131	5	136
General Cap Cont	13	0.285025	77		77	3	80
Community Dispatch	10	0.219250	60		60	2	62
Economic Develop	9	0.197325	54		54	2	56
Water Supply Sys	157	3.442228	935		935	35	970
Sewage Disp Sys	21	0.460425	125		125	5	130
Auto Parking Sys	2,789	61.148873	16,609		16,609	629	17,237
Golf Course	6	0.131550	36		36	1	37
Motor Equipment	24	0.526200	143		143	5	148
Facilities Mgmt	117	2.565227	697		697	26	723
Insurance Health	72	1.578601	429		429	16	445
Insurance Paymnt	3	0.065775	18		18	1	18
Engineering	24	0.526200	143		143	5	148
DDA	2	0.043850	12		12	0	12
Brownfield Oper.	1	0.021925	6		6	0	6
61st Dist Court	27	0.591975	161		161	6	167
All Others	8	0.175400	48		48	2	49
Schedule .4 Total for CR Misc./Undist	4,561	100.000000	27,161		27,161	931	28,092

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, 2022
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	173	0.475876	1,009		1,009		1,009
City Clerk	482	1.325851	2,811		2,811	85	2,896
Assessor	229	0.629917	1,336		1,336	40	1,376
Planning	2,172	5.974583	12,668		12,668	383	13,051
Fire	2,498	6.871321	14,569		14,569	440	15,010
Community Develop	8,940	24.591517	52,142		52,142	1,576	53,718
Air Poll/Storm	292	0.803213	1,703		1,703	51	1,755
Refuse All Other	299	0.822468	1,744		1,744	53	1,797
Building Inspect	16,652	45.805138	97,121		97,121	2,936	100,057
Sidewalk Repair	449	1.235077	2,619		2,619	79	2,698
Downtown Impv Dt	1,733	4.767013	10,108		10,108	306	10,413
Water Supply Sys	1,418	3.900534	8,270		8,270	250	8,520
Sewage Disp Sys	222	0.610662	1,295		1,295	39	1,334
Engineering	743	2.043792	4,333		4,333	131	4,464
Brownfield Oper.	34	0.093525	198		198	6	204
Bus Impv Dist.	18	0.049513	105		105	3	108
Schedule .4 Total for MR Invoices	36,354	100.000000	212,031		212,031	6,379	218,409

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, 2022
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	23,872	46.605884	55,041		55,041	2,190	57,231
Water Supply Sys	27,349	53.394116	63,058		63,058	2,509	65,566
Schedule .4 Total for Acctng Specific	51,221	100.000000	118,099		118,099	4,698	122,797

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, 2022
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	1,063	0.965582	0		0		0
Executive Office	1,703	1.546930	0		0		0
Human Resources	1,404	1.275332	0		0		0
Comptroller	2,435	2.211847	0		0		0
Treasurer	2,414	2.192771	0		0		0
Fiscal Services	580	0.526846	0		0		0
Purchasing	309	0.280682	0		0		0
Dept of Law	934	0.848404	0		0		0
City Clerk	1,843	1.674100	0		0		0
Administrative Services	554	0.503229	0		0		0
Comm Dev Grant Admin	415	0.376968	0		0		0
City Commission	365	0.331550	0		0		0
Communications	508	0.461445	0		0		0
Tech & Change Mgmt	2	0.001817	0		0		0
Assessor	554	0.503229	0		0		0
Income Tax	659	0.598607	0		0		0
Planning	2,610	2.370809	0		0		0
Police	5,250	4.768869	0		0		0
OPA	430	0.390593	0		0		0
Police Commun	188	0.170771	0		0		0
Fire	3,357	3.049351	0		0		0
Street Lighting	1,131	1.027351	0		0		0
Parks & Rec	2,895	2.629691	0		0		0
P&R Special Events	11	0.009992	0		0		0
Parks Mil Pool	773	0.702159	0		0		0
Parks Mil Other	838	0.761202	0		0		0
Community Develop	3,373	3.063885	0		0		0
OCC GF	301	0.273415	0		0		0
Economic Development GF	488	0.443278	0		0		0
Air Poll/Storm	929	0.843863	0		0		0
Library	5,260	4.777952	0		0		0
Refuse All Other	4,422	4.016750	0		0		0
Refuse TRP	638	0.579531	0		0		0
Major-Traffic	1,755	1.594165	0		0		0
Major-Engineer	366	0.332458	0		0		0
Major-Storm Sewe	464	0.421477	0		0		0
Major-St&San	957	0.869297	0		0		0
Local-Traffic	216	0.196205	0		0		0
Local-Storm Sewe	436	0.396043	0		0		0
Local-Engineer	131	0.118995	0		0		0
Local-St&San	729	0.662191	0		0		0
Street Cap Const	22	0.019984	0		0		0
Vital St Oper	208	0.188938	0		0		0
Vital St NonBond	444	0.403310	0		0		0
General Cap Cont	1,337	1.214472	0		0		0
Gt CD JAG	188	0.170771	0		0		0
Gt CD ESG	513	0.465987	0		0		0
Gt CD CDBG	1,795	1.630499	0		0		0
Gt CD Home	448	0.406943	0		0		0
Gt CD OCC	722	0.655833	0		0		0
Gt CD Lead	1,158	1.051876	0		0		0
Gt CD CARES	39	0.035426	0		0		0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
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 ARPA	1	0.000908	0		0		0
Gt Police	630	0.572264	0		0		0
Gt Fire	25	0.022709	0		0		0
Gt Admin Serv	317	0.287949	0		0		0
Gt Parks	45	0.040876	0		0		0
Gt Misc	37	0.033609	0		0		0
MI Justice Train	82	0.074485	0		0		0
Veh Storage Fac	596	0.541380	0		0		0
Property Mgmt	297	0.269782	0		0		0
Building Inspect	2,096	1.903914	0		0		0
Sidewalk Repair	775	0.703976	0		0		0
Indigent Defense	1,140	1.035526	0		0		0
Community Dispatch	391	0.355167	0		0		0
Transformation	2	0.001817	0		0		0
Drug Law Enforc	218	0.198022	0		0		0
Historical Comm	9	0.008175	0		0		0
Economic Develop	333	0.302483	0		0		0
Downtown Impv Dt	661	0.600423	0		0		0
GR Bldg Auth	9	0.008175	0		0		0
Cemetery Care	85	0.077210	0		0		0
Water Supply Sys	6,636	6.027850	0		0		0
Sewage Disp Sys	5,462	4.961440	0		0		0
Auto Parking Sys	6,688	6.075084	0		0		0
Cemeteries Oper	865	0.785728	0		0		0
Golf Course	992	0.901089	0		0		0
Belknap Ice Aren	56	0.050868	0		0		0
311 Program	408	0.370609	0		0		0
Information Tech	591	0.536838	0		0		0
Motor Equipment	2,927	2.658758	0		0		0
Facilities Mgmt	3,018	2.741418	0		0		0
Insurance Health	2,777	2.522505	0		0		0
Insurance Paymnt	1,585	1.439744	0		0		0
Engineering	1,851	1.681367	0		0		0
DDA	1,517	1.377976	0		0		0
TIFA	496	0.450545	0		0		0
LDFA	404	0.366976	0		0		0
Brownfield Oper.	545	0.495054	0		0		0
Brownfield Revol Loan	22	0.019984	0		0		0
61st Dist Court	3,815	3.465378	0		0		0
Bus Impv Dist.	111	0.100828	0		0		0
Bio-Solid	145	0.131712	0		0		0
Corridor Impv Proj	228	0.207105	0		0		0
All Others	637	0.578623	0		0		0
Schedule .4 Total for General Banking	110,089	100.000000	0		0	0	0

Allocation Basis: Number of cash transactions by department

Allocation Source: Detail transaction history

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
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	568,683		568,683	1,050	569,733
Schedule .4 Total for Parking Viol	100	100.000000	568,683		568,683	1,050	569,733

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, 2022
Schedule .4 - Detail Activity Allocations
For Department Treasurer**

Activity - Mail Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	6,501	1.967163	780		780		780
Executive Office	2,163	0.654510	260		260		260
Human Resources	7,357	2.226183	883		883		883
Comptroller	25,626	7.754270	3,075		3,075		3,075
Treasurer	21,125	6.392295	2,535		2,535		2,535
Fiscal Services	9	0.002723	1		1	0	1
Purchasing	36	0.010893	4		4	1	5
Dept of Law	279	0.084424	33		33	6	39
City Clerk	24,749	7.488895	2,970		2,970	535	3,505
Administrative Services	6	0.001816	1		1	0	1
Assessor	8,135	2.461601	976		976	176	1,152
Income Tax	65,967	19.961205	7,917		7,917	1,426	9,342
Planning	55,285	16.728900	6,635		6,635	1,194	7,829
Police	11,220	3.395103	1,346		1,346	242	1,589
Fire	3,534	1.069367	424		424	76	501
Parks & Rec	12,640	3.824786	1,517		1,517	273	1,790
Community Develp	36,858	11.153004	4,423		4,423	796	5,220
Library	10,376	3.139714	1,245		1,245	224	1,469
Major-Traffic	68	0.020576	8		8	1	10
Local-St&San	3,898	1.179511	468		468	84	552
Building Inspect	23,636	7.152108	2,836		2,836	511	3,347
Sidewalk Repair	1,974	0.597320	237		237	43	279
Economic Develop	546	0.165216	66		66	12	77
Water Supply Sys	5,123	1.550188	615		615	111	726
Sewage Disp Sys	402	0.121643	48		48	9	57
Auto Parking Sys	2,563	0.775548	308		308	55	363
Motor Equipment	25	0.007565	3		3	0	3
Engineering	375	0.113473	45		45	8	53
Schedule .4 Total for Mail Services	330,476	100.000000	39,660		39,660	5,783	45,443

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, 2022
Schedule .4 - Detail Activity Allocations
For Department Treasurer**

Activity - Economic Dev

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
DDA	19	19.000000	14,989		14,989	353	15,342
TIFA	2	2.000000	1,578		1,578	37	1,615
LDFA	8	8.000000	6,311		6,311	148	6,460
Brownfield Oper.	57	57.000000	44,969		44,969	1,058	46,026
Corridor Impv Proj	14	14.000000	11,045		11,045	260	11,305
Schedule .4 Total for Economic Dev	100	100.000000	78,892		78,892	1,855	80,748

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, 2022
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	CR Specific	CR Misc./Undist	MR Invoices	Acctng Specific
General Expense	780	0	0	0	0
Executive Office	2,767	0	2,507	0	0
Human Resources	883	0	0	0	0
Comptroller	3,075	0	0	0	0
Treasurer	3,544	0	0	1,009	0
Fiscal Services	1	0	0	0	0
Purchasing	5	0	0	0	0
Dept of Law	918	878	0	0	0
City Clerk	27,562	21,143	18	2,896	0
Administrative Services	7	0	6	0	0
Assessor	2,528	0	0	1,376	0
Income Tax	9,342	0	0	0	0
Planning	20,880	0	0	13,051	0
Police	3,993	0	2,404	0	0
Fire	15,720	0	210	15,010	0
Street Lighting	637	0	637	0	0
Parks & Rec	2,012	0	222	0	0
P&R Special Events	6	0	6	0	0
Community Develop	58,937	0	0	53,718	0
Air Poll/Storm	1,761	0	6	1,755	0
Parking Violations	569,733	0	0	0	0
Library	1,469	0	0	0	0
Refuse All Other	59,503	0	476	1,797	57,231
Major-Traffic	1,060	0	1,051	0	0
Major-Storm Sewe	43	0	43	0	0
Major-St&San	62	0	62	0	0
Local-Storm Sewe	18	0	18	0	0
Local-St&San	552	0	0	0	0
Vital St NonBond	136	0	136	0	0
General Cap Cont	80	0	80	0	0
Gt CD CDBG	21,415	21,415	0	0	0
Building Inspect	103,404	0	0	100,057	0
Sidewalk Repair	2,977	0	0	2,698	0
Community Dispatch	62	0	62	0	0
Economic Develop	133	0	56	0	0
Downtown Impv Dt	10,413	0	0	10,413	0
Water Supply Sys	75,782	0	970	8,520	65,566
Sewage Disp Sys	1,520	0	130	1,334	0
Auto Parking Sys	17,600	0	17,237	0	0
Cemeteries Oper	11,565	11,565	0	0	0
Golf Course	37	0	37	0	0
Motor Equipment	152	0	148	0	0
Facilities Mgmt	723	0	723	0	0
Insurance Health	445	0	445	0	0
Insurance Paymnt	18	0	18	0	0
Engineering	4,666	0	148	4,464	0
DDA	15,354	0	12	0	0
TIFA	1,615	0	0	0	0
LDFA	6,460	0	0	0	0
Brownfield Oper.	46,236	0	6	204	0
61st Dist Court	167	0	167	0	0
Bus Impv Dist.	108	0	0	108	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	CR Specific	CR Misc./Undist	MR Invoices	Acctng Specific
Corridor Impv Proj	11,305	0	0	0	0
All Others	2,182	2,133	49	0	0
Direct Bill	0	0	0	0	0
Total	1,122,357	57,134	28,092	218,409	122,797

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	General Banking	Parking Viol	Mail Services	Economic Dev
General Expense	0	0	780	0
Executive Office	0	0	260	0
Human Resources	0	0	883	0
Comptroller	0	0	3,075	0
Treasurer	0	0	2,535	0
Fiscal Services	0	0	1	0
Purchasing	0	0	5	0
Dept of Law	0	0	39	0
City Clerk	0	0	3,505	0
Administrative Services	0	0	1	0
Assessor	0	0	1,152	0
Income Tax	0	0	9,342	0
Planning	0	0	7,829	0
Police	0	0	1,589	0
Fire	0	0	501	0
Street Lighting	0	0	0	0
Parks & Rec	0	0	1,790	0
P&R Special Events	0	0	0	0
Community Develop	0	0	5,220	0
Air Poll/Storm	0	0	0	0
Parking Violations	0	569,733	0	0
Library	0	0	1,469	0
Refuse All Other	0	0	0	0
Major-Traffic	0	0	10	0
Major-Storm Sewe	0	0	0	0
Major-St&San	0	0	0	0
Local-Storm Sewe	0	0	0	0
Local-St&San	0	0	552	0
Vital St NonBond	0	0	0	0
General Cap Cont	0	0	0	0
Gt CD CDBG	0	0	0	0
Building Inspect	0	0	3,347	0
Sidewalk Repair	0	0	279	0
Community Dispatch	0	0	0	0
Economic Develop	0	0	77	0
Downtown Impv Dt	0	0	0	0
Water Supply Sys	0	0	726	0
Sewage Disp Sys	0	0	57	0
Auto Parking Sys	0	0	363	0
Cemeteries Oper	0	0	0	0
Golf Course	0	0	0	0
Motor Equipment	0	0	3	0
Facilities Mgmt	0	0	0	0
Insurance Health	0	0	0	0
Insurance Paymnt	0	0	0	0
Engineering	0	0	53	0
DDA	0	0	0	15,342
TIFA	0	0	0	1,615
LDFA	0	0	0	6,460
Brownfield Oper.	0	0	0	46,026
61st Dist Court	0	0	0	0
Bus Impv Dist.	0	0	0	0

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule .5 - Allocation Summary
For Department Treasurer**

Receiving Department	General Banking	Parking Viol	Mail Services	Economic Dev
Corridor Impv Proj	0	0	0	11,305
All Others	0	0	0	0
Direct Bill	0	0	0	0
Total	0	569,733	45,443	80,748

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
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, 2022
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, 2022
Schedule .2 - Costs To Be Allocated
For Department Fiscal Services**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,664,186			1,664,186
Cost Adjustments:				
Misc Reimbursement	0			
Payout Adjustment	-22,393			
Total Departmental Cost Adjustments:	-22,393			-22,393
Inbound Costs:				
Building / Equipment Depr.	13,813		13,813	
General Expense	10,566	417	10,983	
Executive Office	7,316	1,773	9,089	
Human Resources	16,993	1,597	18,589	
Comptroller	10,827	440	11,267	
Treasurer	1	0	1	
Fiscal Services		9,425	9,425	
Purchasing		1,259	1,259	
Dept of Law		8,854	8,854	
City Clerk		4,800	4,800	
Administrative Services		6,980	6,980	
Total Allocated Additions:	59,516	35,543	95,060	95,060
Total To Be Allocated:	1,701,309	35,543		1,736,853

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Fiscal Services**

	Total	G&A	Budgeting	Financial Plan	Payroll
Wages & Benefits					
SALARIES & WAGES	647,611	45,289	371,395	80,667	67,572
FRINGE BENEFITS	321,401	22,715	182,861	40,460	33,892
Other Expense & Cost					
Supplies	6,460	700	2,186	1,248	1,046
Other Services	50,615	4,390	23,840	7,820	6,550
Computer Services	382,164	7,886	334,071	14,045	11,765
Contract Services	195,999	0	0	24,024	0
Parking	17,011	1,598	7,268	2,845	2,383
Expendable Equip	0	0	0	0	0
Building Expense	42,925	3,081	24,134	5,488	4,597
Departmental Total					
Expenditures Per Financial Statement	1,664,186				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Misc Reimbursement	0	0	0	0	0
Payout Adjustment	(22,393)	(2,148)	(14,517)	0	0
Functional Cost	1,641,793	83,511	931,238	176,597	127,805
Allocation Step 1					
Inbound - All Others	59,516	4,160	34,133	7,416	6,208
Reallocate Admin Costs		(87,671)	50,516	12,239	2,691
Unallocated Costs	0	0	0	0	0
1st Allocation	1,701,309	0	1,015,887	196,252	136,704
Allocation Step 2					
Inbound - All Others	35,543	2,484	20,386	4,428	3,707
Reallocate Admin Costs		(2,484)	1,431	347	76
Unallocated Costs	0	0	0	0	0
2nd Allocation	35,543	0	21,817	4,774	3,783
Total For Fiscal Services					
Schedule .3 Total	1,736,853	0	1,037,704	201,026	140,487

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Fiscal Services**

	General Acctng	OPEB	Pension	General Gov't**
Wages & Benefits				
SALARIES & WAGES	82,688	0	0	0
FRINGE BENEFITS	41,473	0	0	0
Other Expense & Cost				
Supplies	1,280	0	0	0
Other Services	8,015	0	0	0
Computer Services	14,397	0	0	0
Contract Services	80,000	80,300	11,675	0
Parking	2,917	0	0	0
Expendable Equip	0	0	0	0
Building Expense	5,625	0	0	0
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Misc Reimbursement	0	0	0	0
Payout Adjustment	(5,728)	0	0	0
Functional Cost	230,667	80,300	11,675	0
Allocation Step 1				
Inbound - All Others	7,600	0	0	0
Reallocate Admin Costs	22,225	0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	260,492	80,300	11,675	0
Allocation Step 2				
Inbound - All Others	4,539	0	0	0
Reallocate Admin Costs	630	0	0	0
Unallocated Costs	0	0	0	0
2nd Allocation	5,168	0	0	0
Total For Fiscal Services				
Schedule .3 Total	265,660	80,300	11,675	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
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	110	1.502527	15,264		15,264		15,264
Executive Office	109	1.488868	15,125		15,125		15,125
Human Resources	117	1.598142	16,235		16,235		16,235
Comptroller	85	1.161044	11,795		11,795		11,795
Treasurer	85	1.161044	11,795		11,795		11,795
Fiscal Services	43	0.587351	5,967		5,967		5,967
Purchasing	20	0.273187	2,775		2,775	64	2,840
Dept of Law	58	0.792241	8,048		8,048	187	8,235
City Clerk	117	1.598142	16,235		16,235	377	16,612
Administrative Services	52	0.710285	7,216		7,216	167	7,383
Comm Dev Grant Admin	20	0.273187	2,775		2,775	64	2,840
City Commission	20	0.273187	2,775		2,775	64	2,840
Communications	29	0.396121	4,024		4,024	93	4,118
Assessor	37	0.505395	5,134		5,134	119	5,253
Income Tax	32	0.437099	4,440		4,440	103	4,544
Planning	135	1.844010	18,733		18,733	435	19,168
Police	287	3.920229	39,825		39,825	925	40,750
OPA	24	0.327824	3,330		3,330	77	3,408
Police Commun	17	0.232209	2,359		2,359	55	2,414
Fire	176	2.404043	24,422		24,422	567	24,989
Street Lighting	87	1.188362	12,072		12,072	280	12,353
Parks & Rec	197	2.690889	27,336		27,336	635	27,971
P&R Special Events	9	0.122934	1,249		1,249	29	1,278
Parks Mil Pool	47	0.641989	6,522		6,522	151	6,673
Parks Mil Other	63	0.860538	8,742		8,742	203	8,945
Community Develp	133	1.816692	18,456		18,456	428	18,884
OCC GF	18	0.245868	2,498		2,498	58	2,556
Economic Development GF	25	0.341483	3,469		3,469	80	3,550
Air Poll/Storm	57	0.778582	7,909		7,909	184	8,093
Library	338	4.616856	46,902		46,902	1,089	47,991
Refuse All Other	255	3.483131	35,385		35,385	822	36,206
Refuse TRP	15	0.204890	2,081		2,081	48	2,130
Major-Traffic	99	1.352274	13,738		13,738	319	14,057
Major-Engineer	23	0.314165	3,192		3,192	74	3,266
Major-Storm Sewe	27	0.368802	3,747		3,747	87	3,834
Major-St&San	50	0.682967	6,938		6,938	161	7,099
Local-Traffic	7	0.095615	971		971	22	994
Local-Storm Sewe	25	0.341483	3,469		3,469	80	3,550
Local-Engineer	15	0.204890	2,081		2,081	48	2,130
Local-St&San	36	0.491736	4,995		4,995	116	5,111
Street Cap Const	17	0.232209	2,359		2,359	55	2,414
Vital St Oper	11	0.150253	1,526		1,526	35	1,562
Vital St NonBond	255	3.483131	35,385		35,385	822	36,206
General Cap Cont	233	3.182625	32,332		32,332	751	33,082
Gt CD JAG	15	0.204890	2,081		2,081	48	2,130
Gt CD ESG	38	0.519055	5,273		5,273	122	5,395
Gt CD CDBG	208	2.841142	28,863		28,863	670	29,533
Gt CD Home	47	0.641989	6,522		6,522	151	6,673
Gt CD OCC	121	1.652780	16,790		16,790	390	17,180
Gt CD Lead	96	1.311296	13,321		13,321	309	13,631
Gt CD CARES	12	0.163912	1,665		1,665	39	1,704
Gt ARPA	2	0.027319	278		278	6	284

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
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 Police	89	1.215681	12,350		12,350	287	12,637
Gt Fire	11	0.150253	1,526		1,526	35	1,562
Gt Admin Serv	34	0.464417	4,718		4,718	110	4,828
Gt Parks	8	0.109275	1,110		1,110	26	1,136
Gt Misc	15	0.204890	2,081		2,081	48	2,130
MI Justice Train	8	0.109275	1,110		1,110	26	1,136
Veh Storage Fac	38	0.519055	5,273		5,273	122	5,395
Receivership	2	0.027319	278		278	6	284
Property Mgmt	25	0.341483	3,469		3,469	80	3,550
Building Inspect	121	1.652780	16,790		16,790	390	17,180
Sidewalk Repair	35	0.478077	4,857		4,857	113	4,969
Indigent Defense	62	0.846879	8,603		8,603	200	8,803
Community Dispatch	29	0.396121	4,024		4,024	93	4,118
Transformation	3	0.040978	416		416	10	426
Drug Law Enforc	42	0.573692	5,828		5,828	135	5,963
Historical Comm	10	0.136593	1,388		1,388	32	1,420
Economic Develop	30	0.409780	4,163		4,163	97	4,259
Downtown Impv Dt	65	0.887857	9,020		9,020	209	9,229
GR Bldg Auth	15	0.204890	2,081		2,081	48	2,130
Cemetery Care	13	0.177571	1,804		1,804	42	1,846
Water Supply Sys	537	7.335065	74,516		74,516	1,734	76,250
Sewage Disp Sys	289	3.947548	40,103		40,103	931	41,034
Auto Parking Sys	399	5.450075	55,367		55,367	1,285	56,652
Cemeteries Oper	122	1.666439	16,929		16,929	393	17,322
Golf Course	71	0.969813	9,852		9,852	229	10,081
Belknap Ice Aren	27	0.368802	3,747		3,747	87	3,834
311 Program	27	0.368802	3,747		3,747	87	3,834
Information Tech	55	0.751263	7,632		7,632	177	7,809
Motor Equipment	120	1.639120	16,652		16,652	387	17,038
Facilities Mgmt	206	2.813823	28,585		28,585	664	29,249
Insurance Health	37	0.505395	5,134		5,134	119	5,253
Insurance Paymnt	79	1.079088	10,962		10,962	255	11,217
Engineering	63	0.860538	8,742		8,742	203	8,945
DDA	107	1.461549	14,848		14,848	345	15,192
TIFA	36	0.491736	4,995		4,995	116	5,111
LDFA	48	0.655648	6,661		6,661	155	6,815
Brownfield Oper.	52	0.710285	7,216		7,216	167	7,383
Brownfield Revol Loan	7	0.095615	971		971	22	994
61st Dist Court	136	1.857670	18,872		18,872	438	19,310
Bus Impv Dist.	11	0.150253	1,526		1,526	35	1,562
Corridor Impv Proj	73	0.997132	10,130		10,130	235	10,365
All Others	10	0.136593	1,388		1,388	32	1,420
Schedule .4 Total for Budgeting	7,321	100.000000	1,015,887		1,015,887	21,817	1,037,704

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, 2022
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	2,684,445	0.680360	1,335		1,335		1,335
Executive Office	2,472,740	0.626704	1,230		1,230		1,230
Human Resources	2,960,457	0.750314	1,473		1,473		1,473
Comptroller	2,317,590	0.587382	1,153		1,153		1,153
Treasurer	2,217,491	0.562012	1,103		1,103		1,103
Fiscal Services	1,664,186	0.421780	828		828		828
Purchasing	569,946	0.144450	283		283	7	291
Dept of Law	2,984,679	0.756453	1,485		1,485	37	1,522
City Clerk	2,049,360	0.519400	1,019		1,019	26	1,045
Administrative Services	1,256,419	0.318433	625		625	16	641
City Commission	609,183	0.154394	303		303	8	311
Communications	810,633	0.205451	403		403	10	413
Assessor	2,062,393	0.522704	1,026		1,026	26	1,052
Income Tax	2,647,886	0.671094	1,317		1,317	33	1,350
Planning	1,984,284	0.502907	987		987	25	1,012
Police	55,329,022	14.022875	27,521		27,521	700	28,221
OPA	612,100	0.155134	304		304	8	312
Police Commun	135,684	0.034388	67		67	2	69
Fire	36,506,276	9.252340	18,158		18,158	458	18,616
Street Lighting	4,328,219	1.096966	2,153		2,153	54	2,207
Parks & Rec	8,203,247	2.079073	4,080		4,080	103	4,183
P&R Special Events	39,402	0.009986	20		20	0	20
Parks Mil Pool	1,067,484	0.270549	531		531	13	544
Parks Mil Other	3,609,667	0.914853	1,795		1,795	45	1,841
Community Develop	3,255,697	0.825141	1,619		1,619	41	1,660
OCC GF	245,900	0.062322	122		122	3	125
Economic Development GF	340,650	0.086336	169		169	4	174
Air Poll/Storm	1,656,005	0.419706	824		824	21	844
Library	11,728,703	2.972583	5,834		5,834	147	5,981
Refuse All Other	14,959,570	3.791431	7,441		7,441	188	7,629
Refuse TRP	434,750	0.110185	216		216	5	222
Major-Traffic	6,322,329	1.602364	3,145		3,145	79	3,224
Major-Engineer	6,700	0.001698	3		3	0	3
Major-Storm Sewe	644,172	0.163262	320		320	8	328
Major-St&San	6,429,216	1.629454	3,198		3,198	81	3,279
Local-Traffic	86,252	0.021860	43		43	1	44
Local-Storm Sewe	746,483	0.189193	371		371	9	381
Local-Engineer	4,667	0.001183	2		2	0	2
Local-St&San	3,995,784	1.012712	1,987		1,987	50	2,038
Street Cap Const	337	0.000085	0		0		0
Vital St NonBond	356,256	0.090291	177		177	4	182
General Cap Cont	1,329,557	0.336970	661		661	17	678
Gt CD JAG	69,151	0.017526	34		34	1	35
Gt CD ESG	2,488,238	0.630632	1,238		1,238	31	1,269
Gt CD CDBG	5,039,123	1.277141	2,506		2,506	63	2,570
Gt CD Home	715,353	0.181303	356		356	9	365
Gt CD OCC	527,698	0.133743	262		262	7	269
Gt CD Lead	1,343,278	0.340447	668		668	17	685
Gt CD CARES	668	0.000169	0		0		0
Gt ARPA	255,771	0.064824	127		127	3	130
Gt Police	777,818	0.197134	387		387	10	397
Gt Fire	553,843	0.140369	275		275	7	282

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Fiscal Services**

Activity - Financial Plan

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Gt Admin Serv	197,394	0.050029	98		98	2	101
Gt Parks	26,000	0.006590	13		13	0	13
Gt Misc	448,067	0.113560	223		223	6	228
MI Justice Train	54,284	0.013758	27		27	1	28
Veh Storage Fac	702,818	0.178126	350		350	9	358
Property Mgmt	579,906	0.146974	288		288	7	296
Building Inspect	4,826,781	1.223324	2,401		2,401	61	2,461
Sidewalk Repair	2,104,199	0.533299	1,047		1,047	26	1,073
Indigent Defense	895,364	0.226926	445		445	11	456
Community Dispatch	5,926,751	1.502107	2,948		2,948	74	3,022
Drug Law Enforc	195,910	0.049652	97		97	2	100
Historical Comm	1,476	0.000374	1		1		1
Economic Develop	91,987	0.023314	46		46	1	47
Downtown Impv Dt	1,230,364	0.311830	612		612	15	627
Water Supply Sys	27,546,449	6.981515	13,701		13,701	346	14,047
Sewage Disp Sys	32,805,543	8.314407	16,317		16,317	412	16,729
Auto Parking Sys	13,263,421	3.361550	6,597		6,597	166	6,764
Cemeteries Oper	1,121,459	0.284228	558		558	14	572
Golf Course	874,828	0.221721	435		435	11	446
Belknap Ice Aren	644,709	0.163398	321		321	8	329
311 Program	1,170,695	0.296707	582		582	15	597
Information Tech	7,614,302	1.929808	3,787		3,787	96	3,883
Motor Equipment	8,088,769	2.050060	4,023		4,023	102	4,125
Facilities Mgmt	4,978,797	1.261852	2,476		2,476	63	2,539
Insurance Health	27,743,804	7.031534	13,800		13,800	348	14,148
Insurance Paymnt	6,135,452	1.555001	3,052		3,052	77	3,129
Engineering	4,484,295	1.136523	2,230		2,230	56	2,287
DDA	8,069,093	2.045073	4,013		4,013	101	4,115
TIFA	253,537	0.064258	126		126	3	129
LDFA	3,090,548	0.783285	1,537		1,537	39	1,576
Brownfield Oper.	12,228,396	3.099228	6,082		6,082	154	6,236
Brownfield Revol Loan	502,738	0.127417	250		250	6	256
61st Dist Court	12,207,522	3.093938	6,072		6,072	153	6,225
Bus Impv Dist.	115,061	0.029162	57		57	1	59
Corridor Impv Proj	905,077	0.229387	450		450	11	461
All Others	75	0.000019	0		0		0
Schedule .4 Total for Financial Plan	394,562,633	100.000000	196,252		196,252	4,774	201,026

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, 2022
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	356,066	0.292608	400		400		400
Executive Office	1,089,634	0.895439	1,224		1,224		1,224
Human Resources	1,145,923	0.941696	1,287		1,287		1,287
Comptroller	902,539	0.741688	1,014		1,014		1,014
Treasurer	1,015,409	0.834443	1,141		1,141		1,141
Fiscal Services	647,611	0.532194	728		728		728
Purchasing	276,117	0.226907	310		310	9	319
Dept of Law	1,726,082	1.418459	1,939		1,939	56	1,995
City Clerk	816,419	0.670917	917		917	26	944
Administrative Services	550,247	0.452182	618		618	18	636
Comm Dev Grant Admin	204,462	0.168023	230		230	7	236
City Commission	310,743	0.255362	349		349	10	359
Communications	477,073	0.392049	536		536	15	551
Assessor	1,021,232	0.839228	1,147		1,147	33	1,180
Income Tax	1,203,423	0.988949	1,352		1,352	39	1,391
Planning	1,003,054	0.824290	1,127		1,127	32	1,159
Police	30,530,742	25.089552	34,299		34,299	996	35,295
OPA	211,771	0.174029	238		238	7	245
Police Commun	656	0.000539	1		1	0	1
Fire	20,623,748	16.948182	23,169		23,169	670	23,838
Street Lighting	912,184	0.749614	1,025		1,025	30	1,054
Parks & Rec	2,603,531	2.139529	2,925		2,925	84	3,009
P&R Special Events	3,303	0.002714	4		4	0	4
Parks Mil Pool	481,005	0.395280	540		540	16	556
Parks Mil Other	6,626	0.005445	7		7	0	8
Community Develp	1,558,288	1.280570	1,751		1,751	50	1,801
OCC GF	141,126	0.115975	159		159	5	163
Economic Development GF	119,298	0.098037	134		134	4	138
Air Poll/Storm	404,701	0.332575	455		455	13	468
Library	5,435,082	4.466441	6,106		6,106	176	6,282
Refuse All Other	2,568,103	2.110415	2,885		2,885	83	2,968
Refuse TRP	165,276	0.135820	186		186	5	191
Major-Traffic	1,579,767	1.298221	1,775		1,775	51	1,826
Major-Engineer	1,402	0.001152	2		2	0	2
Major-Storm Sewe	162,072	0.133188	182		182	5	187
Major-St&San	1,285,372	1.056293	1,444		1,444	42	1,486
Local-Traffic	53,058	0.043602	60		60	2	61
Local-Storm Sewe	298,617	0.245397	335		335	10	345
Local-Engineer	3,075	0.002527	3		3	0	4
Local-St&San	890,012	0.731394	1,000		1,000	29	1,029
Street Cap Const	280	0.000230	0		0		0
Vital St NonBond	5,355	0.004401	6		6	0	6
General Cap Cont	2,648	0.002176	3		3	0	3
Gt CD JAG	5,429	0.004461	6		6	0	6
Gt CD ESG	80,417	0.066085	90		90	3	93
Gt CD CDBG	506,939	0.416592	569		569	16	586
Gt CD Home	88,646	0.072848	100		100	3	102
Gt CD OCC	351,230	0.288634	395		395	11	406
Gt CD Lead	154,241	0.126752	173		173	5	178
Gt CD CARES	697	0.000573	1		1	0	1
Gt Police	361,811	0.297329	406		406	12	418
Gt Admin Serv	92,369	0.075907	104		104	3	107

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Fiscal Services**

Activity - Payroll

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Gt Parks	10,828	0.008898	12		12	0	12
Gt Misc	10,854	0.008920	12		12	0	12
Veh Storage Fac	80,882	0.066467	91		91	3	93
Property Mgmt	12,185	0.010013	14		14	0	14
Building Inspect	2,240,061	1.840837	2,516		2,516	73	2,589
Sidewalk Repair	260,235	0.213856	292		292	8	301
Indigent Defense	76,196	0.062616	86		86	2	88
Community Dispatch	3,580,007	2.941978	4,022		4,022	116	4,138
Economic Develop	15,275	0.012553	17		17	0	18
Downtown Impv Dt	5,814	0.004778	7		7	0	7
Water Supply Sys	7,911,405	6.501434	8,888		8,888	257	9,145
Sewage Disp Sys	7,417,633	6.095662	8,333		8,333	241	8,574
Auto Parking Sys	2,520,394	2.071209	2,831		2,831	82	2,913
Cemeteries Oper	324,508	0.266674	365		365	10	375
Golf Course	283,447	0.232931	318		318	9	328
Belknap Ice Aren	194,387	0.159743	218		218	6	225
311 Program	713,076	0.585992	801		801	23	824
Information Tech	294,041	0.241637	330		330	9	340
Motor Equipment	2,004,851	1.647546	2,252		2,252	65	2,317
Facilities Mgmt	946,850	0.778102	1,064		1,064	31	1,094
Insurance Health	276,918	0.227566	311		311	9	320
Insurance Paymnt	288,968	0.237468	325		325	9	334
Engineering	2,598,056	2.135030	2,919		2,919	84	3,003
DDA	32,466	0.026680	36		36	1	37
TIFA	5,846	0.004804	7		7	0	7
LDFA	143,584	0.117994	161		161	5	166
Brownfield Oper.	364,782	0.299771	410		410	12	422
61st Dist Court	4,638,624	3.811928	5,211		5,211	151	5,362
Schedule .4 Total for Payroll	121,687,084	100.000000	136,704		136,704	3,783	140,487

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, 2022
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	1,609	1.348271	3,512		3,512		3,512
Executive Office	1,600	1.340730	3,493		3,493		3,493
Human Resources	1,673	1.401900	3,652		3,652		3,652
Comptroller	1,242	1.040741	2,711		2,711		2,711
Treasurer	1,184	0.992140	2,584		2,584		2,584
Fiscal Services	656	0.549699	1,432		1,432		1,432
Purchasing	324	0.271498	707		707	15	722
Dept of Law	1,055	0.884044	2,303		2,303	49	2,352
City Clerk	1,632	1.367544	3,562		3,562	76	3,638
Administrative Services	637	0.533778	1,390		1,390	29	1,420
Comm Dev Grant Admin	422	0.353617	921		921	20	941
City Commission	359	0.300826	784		784	17	800
Communications	530	0.444117	1,157		1,157	25	1,181
Tech & Change Mgmt	2	0.001676	4		4	0	4
Assessor	527	0.441603	1,150		1,150	24	1,175
Income Tax	661	0.553889	1,443		1,443	31	1,473
Planning	2,513	2.105784	5,485		5,485	117	5,602
Police	5,378	4.506528	11,739		11,739	250	11,989
OPA	457	0.382946	998		998	21	1,019
Police Commun	292	0.244683	637		637	13	651
Fire	3,798	3.182557	8,290		8,290	176	8,467
Street Lighting	1,029	0.862257	2,246		2,246	48	2,294
Parks & Rec	3,699	3.099599	8,074		8,074	172	8,246
P&R Special Events	18	0.015083	39		39	1	40
Parks Mil Pool	984	0.824549	2,148		2,148	46	2,194
Parks Mil Other	599	0.501936	1,307		1,307	28	1,335
Community Develp	2,877	2.410800	6,280		6,280	133	6,413
OCC GF	317	0.265632	692		692	15	707
Economic Development GF	501	0.419816	1,094		1,094	23	1,117
Air Poll/Storm	881	0.738239	1,923		1,923	41	1,964
Library	5,965	4.998408	13,020		13,020	277	13,297
Refuse All Other	4,801	4.023027	10,480		10,480	223	10,702
Refuse TRP	291	0.243845	635		635	13	649
Major-Traffic	1,857	1.556084	4,053		4,053	86	4,140
Major-Engineer	380	0.318423	829		829	18	847
Major-Storm Sewe	555	0.465066	1,211		1,211	26	1,237
Major-St&San	977	0.818683	2,133		2,133	45	2,178
Local-Traffic	217	0.181836	474		474	10	484
Local-Storm Sewe	527	0.441603	1,150		1,150	24	1,175
Local-Engineer	134	0.112286	292		292	6	299
Local-St&San	742	0.621763	1,620		1,620	34	1,654
Street Cap Const	28	0.023463	61		61	1	62
Vital St Oper	189	0.158374	413		413	9	421
Vital St NonBond	597	0.500260	1,303		1,303	28	1,331
General Cap Cont	904	0.757512	1,973		1,973	42	2,015
Gt CD JAG	212	0.177647	463		463	10	472
Gt CD ESG	521	0.436575	1,137		1,137	24	1,161
Gt CD CDBG	2,525	2.115839	5,512		5,512	117	5,629
Gt CD Home	473	0.396353	1,032		1,032	22	1,054
Gt CD OCC	780	0.653606	1,703		1,703	36	1,739
Gt CD Lead	1,517	1.271179	3,311		3,311	70	3,382
Gt CD CARES	42	0.035194	92		92	2	93

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
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 ARPA	4	0.003352	9		9	0	9
Gt Police	696	0.583217	1,519		1,519	32	1,551
Gt Fire	30	0.025139	65		65	1	67
Gt Planning	8	0.006704	17		17	0	18
Gt Admin Serv	335	0.280715	731		731	15	747
Gt Parks	53	0.044412	116		116	2	118
Gt Misc	55	0.046088	120		120	2	123
MI Justice Train	144	0.120666	314		314	7	321
Veh Storage Fac	512	0.429034	1,118		1,118	24	1,141
Receivership	4	0.003352	9		9	0	9
Property Mgmt	310	0.259766	677		677	14	691
Building Inspect	1,992	1.669208	4,348		4,348	92	4,441
Sidewalk Repair	606	0.507801	1,323		1,323	28	1,351
Indigent Defense	2,528	2.118353	5,518		5,518	117	5,635
Community Dispatch	409	0.342724	893		893	19	912
Transformation	4	0.003352	9		9	0	9
Drug Law Enforc	168	0.140777	367		367	8	374
Historical Comm	21	0.017597	46		46	1	47
Economic Develop	331	0.277363	723		723	15	738
Downtown Impv Dt	719	0.602490	1,569		1,569	33	1,603
GR Bldg Auth	24	0.020111	52		52	1	53
Cemetery Care	52	0.043574	113		113	2	116
Water Supply Sys	7,958	6.668453	17,371		17,371	375	17,746
Sewage Disp Sys	5,962	4.995894	13,014		13,014	277	13,291
Auto Parking Sys	5,431	4.550939	11,855		11,855	252	12,107
Cemeteries Oper	1,238	1.037390	2,702		2,702	57	2,760
Golf Course	1,131	0.947728	2,469		2,469	52	2,521
Belknap Ice Aren	87	0.072902	190		190	4	194
311 Program	421	0.352780	919		919	20	938
Information Tech	682	0.571486	1,489		1,489	32	1,520
Motor Equipment	3,785	3.171664	8,262		8,262	176	8,438
Facilities Mgmt	4,415	3.699576	9,637		9,637	205	9,842
Insurance Health	5,020	4.206539	10,958		10,958	233	11,191
Insurance Paymnt	2,400	2.011095	5,239		5,239	111	5,350
Engineering	1,680	1.407766	3,667		3,667	78	3,745
DDA	1,692	1.417822	3,693		3,693	78	3,772
TIFA	532	0.445793	1,161		1,161	25	1,186
LDFA	430	0.360321	939		939	20	959
Brownfield Oper.	666	0.558079	1,454		1,454	31	1,485
Brownfield Revol Loan	46	0.038546	100		100	2	102
61st Dist Court	4,034	3.380315	8,805		8,805	187	8,993
Bus Impv Dist.	52	0.043574	113		113	2	116
Bio-Solid	269	0.225410	587		587	12	600
Corridor Impv Proj	345	0.289095	753		753	16	769
All Others	367	0.307530	801		801	17	818
Schedule .4 Total for General Acctng	119,338	100.000000	260,492		260,492	5,168	265,660

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, 2022
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	18,616	0.292785	235		235		235
Executive Office	53,931	0.848204	681		681		681
Human Resources	56,393	0.886925	712		712		712
Comptroller	45,196	0.710824	571		571		571
Treasurer	51,164	0.804686	646		646		646
Fiscal Services	32,319	0.508300	408		408		408
Purchasing	13,658	0.214807	172		172		172
Dept of Law	88,858	1.397521	1,122		1,122		1,122
City Clerk	40,875	0.642865	516		516		516
Administrative Services	27,380	0.430621	346		346		346
Comm Dev Grant Admin	9,321	0.146597	118		118		118
City Commission	16,360	0.257303	207		207		207
Communications	25,085	0.394526	317		317		317
Assessor	53,067	0.834615	670		670		670
Income Tax	61,357	0.964997	775		775		775
Planning	52,611	0.827444	664		664		664
Police	1,608,134	25.292057	20,309		20,309		20,309
OPA	10,313	0.162199	130		130		130
Police Commun	35	0.000550	0		0		0
Fire	1,526,353	24.005836	19,277		19,277		19,277
Street Lighting	41,731	0.656328	527		527		527
Parks & Rec	104,335	1.640937	1,318		1,318		1,318
Parks Mil Pool	6,135	0.096489	77		77		77
Parks Mil Other	10	0.000157	0		0		0
Community Develop	81,270	1.278180	1,026		1,026		1,026
OCC GF	4,243	0.066732	54		54		54
Economic Development GF	6,357	0.099980	80		80		80
Air Poll/Storm	21,127	0.332277	267		267		267
Library	116,943	1.839230	1,477		1,477		1,477
Refuse All Other	119,240	1.875356	1,506		1,506		1,506
Refuse TRP	8,639	0.135871	109		109		109
Major-Traffic	77,713	1.222237	981		981		981
Major-Engineer	24	0.000377	0		0		0
Major-Storm Sewe	8,766	0.137868	111		111		111
Major-St&San	60,973	0.958958	770		770		770
Local-Traffic	2,580	0.040577	33		33		33
Local-Storm Sewe	15,462	0.243180	195		195		195
Local-Engineer	79	0.001242	1		1		1
Local-St&San	43,237	0.680013	546		546		546
Vital St NonBond	4	0.000063	0		0		0
General Cap Cont	15	0.000236	0		0		0
Gt CD JAG	301	0.004734	4		4		4
Gt CD ESG	4,198	0.066024	53		53		53
Gt CD CDBG	26,338	0.414233	333		333		333
Gt CD Home	4,678	0.073574	59		59		59
Gt CD OCC	4,475	0.070381	57		57		57
Gt CD Lead	7,898	0.124216	100		100		100
Gt CD CARES	37	0.000582	0		0		0
Gt Police	19,582	0.307977	247		247		247
Gt Admin Serv	4,796	0.075429	61		61		61
Veh Storage Fac	3,738	0.058790	47		47		47
Property Mgmt	633	0.009956	8		8		8

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
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
Building Inspect	113,761	1.789185	1,437		1,437		1,437
Sidewalk Repair	12,289	0.193276	155		155		155
Indigent Defense	3,996	0.062847	50		50		50
Community Dispatch	150,736	2.370712	1,904		1,904		1,904
Economic Develop	800	0.012582	10		10		10
Downtown Impv Dt	291	0.004577	4		4		4
Water Supply Sys	378,740	5.956663	4,783		4,783		4,783
Sewage Disp Sys	360,987	5.677451	4,559		4,559		4,559
Auto Parking Sys	124,633	1.960175	1,574		1,574		1,574
Cemeteries Oper	12,850	0.202099	162		162		162
Golf Course	4,122	0.064829	52		52		52
311 Program	35,899	0.564604	453		453		453
Information Tech	15,379	0.241874	194		194		194
Motor Equipment	96,813	1.522634	1,223		1,223		1,223
Facilities Mgmt	46,523	0.731694	588		588		588
Insurance Health	13,797	0.216993	174		174		174
Insurance Paymnt	13,759	0.216396	174		174		174
Engineering	127,588	2.006650	1,611		1,611		1,611
DDA	1,626	0.025573	21		21		21
TIFA	300	0.004718	4		4		4
LDFA	7,250	0.114025	92		92		92
Brownfield Oper.	18,813	0.295883	238		238		238
61st Dist Court	230,723	3.628714	2,914		2,914		2,914
Schedule .4 Total for OPEB	6,358,258	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, 2022
Schedule .4 - Detail Activity Allocations
For Department Fiscal Services**

Activity - Pension

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	2,343	0.008170	1		1		1
Executive Office	286,894	1.000367	117		117		117
Human Resources	269,771	0.940661	110		110		110
Comptroller	216,249	0.754036	88		88		88
Treasurer	244,358	0.852049	99		99		99
Fiscal Services	154,337	0.538156	63		63		63
Purchasing	65,187	0.227300	27		27		27
Dept of Law	425,118	1.482339	173		173		173
City Clerk	195,491	0.681655	80		80		80
Administrative Services	130,967	0.456667	53		53		53
Comm Dev Grant Admin	44,357	0.154668	18		18		18
City Commission	78,284	0.272968	32		32		32
Communications	120,042	0.418573	49		49		49
Assessor	253,744	0.884777	103		103		103
Income Tax	292,869	1.021201	119		119		119
Planning	251,430	0.876708	102		102		102
Police	7,625,087	26.587817	3,104		3,104		3,104
OPA	49,277	0.171823	20		20		20
Police Commun	65	0.000227	0		0		0
Fire	5,269,336	18.373582	2,145		2,145		2,145
Street Lighting	199,660	0.696192	81		81		81
Parks & Rec	498,170	1.737063	203		203		203
Parks Mil Pool	29,329	0.102267	12		12		12
Parks Mil Other	48	0.000167	0		0		0
Community Develop	388,590	1.354970	158		158		158
OCC GF	20,357	0.070983	8		8		8
Economic Development GF	30,440	0.106141	12		12		12
Air Poll/Storm	100,984	0.352120	41		41		41
Library	904,186	3.152795	368		368		368
Refuse All Other	569,897	1.987167	232		232		232
Refuse TRP	41,171	0.143559	17		17		17
Major-Traffic	371,535	1.295501	151		151		151
Major-Engineer	115	0.000401	0		0		0
Major-Storm Sewe	42,170	0.147042	17		17		17
Major-St&San	291,598	1.016769	119		119		119
Local-Traffic	12,298	0.042882	5		5		5
Local-Storm Sewe	73,803	0.257343	30		30		30
Local-Engineer	379	0.001322	0		0		0
Local-St&San	206,287	0.719300	84		84		84
Vital St NonBond	18	0.000063	0		0		0
General Cap Cont	74	0.000258	0		0		0
Gt CD JAG	1,430	0.004986	1		1		1
Gt CD ESG	20,040	0.069877	8		8		8
Gt CD CDBG	126,109	0.439728	51		51		51
Gt CD Home	22,325	0.077845	9		9		9
Gt CD OCC	21,374	0.074529	9		9		9
Gt CD Lead	37,798	0.131797	15		15		15
Gt CD CARES	175	0.000610	0		0		0
Gt Police	102,943	0.358951	42		42		42
Gt Admin Serv	22,994	0.080177	9		9		9
Veh Storage Fac	17,859	0.062272	7		7		7
Property Mgmt	3,022	0.010537	1		1		1

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
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
Building Inspect	533,615	1.860656	217		217		217
Sidewalk Repair	58,752	0.204862	24		24		24
Indigent Defense	19,124	0.066683	8		8		8
Community Dispatch	860,899	3.001858	350		350		350
Economic Develop	3,812	0.013292	2		2		2
Downtown Impv Dt	1,391	0.004850	1		1		1
Water Supply Sys	1,811,409	6.316180	737		737		737
Sewage Disp Sys	1,725,461	6.016489	702		702		702
Auto Parking Sys	595,943	2.077986	243		243		243
Cemeteries Oper	61,443	0.214245	25		25		25
Golf Course	19,702	0.068699	8		8		8
311 Program	171,674	0.598608	70		70		70
Information Tech	73,555	0.256478	30		30		30
Motor Equipment	463,033	1.614544	189		189		189
Facilities Mgmt	222,270	0.775031	90		90		90
Insurance Health	66,019	0.230201	27		27		27
Insurance Paymnt	65,699	0.229085	27		27		27
Engineering	610,220	2.127769	248		248		248
DDA	7,747	0.027013	3		3		3
TIFA	1,435	0.005004	1		1		1
LDFA	34,588	0.120604	14		14		14
Brownfield Oper.	89,686	0.312725	37		37		37
61st Dist Court	1,049,005	3.657763	427		427		427
All Others	5	0.000017	0		0		0
Schedule .4 Total for Pension	28,678,871	100.000000	11,675		11,675	0	11,675

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, 2022
Schedule .5 - Allocation Summary
For Department Fiscal Services**

Receiving Department	Total	Budgeting	Financial Plan	Payroll	General Acctng
General Expense	20,747	15,264	1,335	400	3,512
Executive Office	21,870	15,125	1,230	1,224	3,493
Human Resources	23,469	16,235	1,473	1,287	3,652
Comptroller	17,331	11,795	1,153	1,014	2,711
Treasurer	17,369	11,795	1,103	1,141	2,584
Fiscal Services	9,425	5,967	828	728	1,432
Purchasing	4,370	2,840	291	319	722
Dept of Law	15,399	8,235	1,522	1,995	2,352
City Clerk	22,835	16,612	1,045	944	3,638
Administrative Services	10,479	7,383	641	636	1,420
Comm Dev Grant Admin	4,152	2,840	0	236	941
City Commission	4,548	2,840	311	359	800
Communications	6,629	4,118	413	551	1,181
Tech & Change Mgmt	4	0	0	0	4
Assessor	9,434	5,253	1,052	1,180	1,175
Income Tax	9,652	4,544	1,350	1,391	1,473
Planning	27,708	19,168	1,012	1,159	5,602
Police	139,668	40,750	28,221	35,295	11,989
OPA	5,133	3,408	312	245	1,019
Police Commun	3,135	2,414	69	1	651
Fire	97,332	24,989	18,616	23,838	8,467
Street Lighting	18,516	12,353	2,207	1,054	2,294
Parks & Rec	44,930	27,971	4,183	3,009	8,246
P&R Special Events	1,342	1,278	20	4	40
Parks Mil Pool	10,056	6,673	544	556	2,194
Parks Mil Other	12,129	8,945	1,841	8	1,335
Community Develop	29,943	18,884	1,660	1,801	6,413
OCC GF	3,612	2,556	125	163	707
Economic Development GF	5,070	3,550	174	138	1,117
Air Poll/Storm	11,677	8,093	844	468	1,964
Library	75,396	47,991	5,981	6,282	13,297
Refuse All Other	59,243	36,206	7,629	2,968	10,702
Refuse TRP	3,317	2,130	222	191	649
Major-Traffic	24,379	14,057	3,224	1,826	4,140
Major-Engineer	4,118	3,266	3	2	847
Major-Storm Sewe	5,714	3,834	328	187	1,237
Major-St&San	14,930	7,099	3,279	1,486	2,178
Local-Traffic	1,620	994	44	61	484
Local-Storm Sewe	5,675	3,550	381	345	1,175
Local-Engineer	2,435	2,130	2	4	299
Local-St&San	10,462	5,111	2,038	1,029	1,654
Street Cap Const	2,476	2,414	0	0	62
Vital St Oper	1,983	1,562	0	0	421
Vital St NonBond	37,725	36,206	182	6	1,331
General Cap Cont	35,779	33,082	678	3	2,015
Gt CD JAG	2,648	2,130	35	6	472
Gt CD ESG	7,980	5,395	1,269	93	1,161
Gt CD CDBG	38,701	29,533	2,570	586	5,629
Gt CD Home	8,263	6,673	365	102	1,054
Gt CD OCC	19,659	17,180	269	406	1,739
Gt CD Lead	17,990	13,631	685	178	3,382
Gt CD CARES	1,799	1,704	0	1	93

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule .5 - Allocation Summary
For Department Fiscal Services**

Receiving Department	Total	Budgeting	Financial Plan	Payroll	General Acctng
Gt ARPA	423	284	130	0	9
Gt Police	15,292	12,637	397	418	1,551
Gt Fire	1,911	1,562	282	0	67
Gt Planning	18	0	0	0	18
Gt Admin Serv	5,851	4,828	101	107	747
Gt Parks	1,280	1,136	13	12	118
Gt Misc	2,493	2,130	228	12	123
MI Justice Train	1,484	1,136	28	0	321
Veh Storage Fac	7,043	5,395	358	93	1,141
Receivership	293	284	0	0	9
Property Mgmt	4,559	3,550	296	14	691
Building Inspect	28,325	17,180	2,461	2,589	4,441
Sidewalk Repair	7,873	4,969	1,073	301	1,351
Indigent Defense	15,041	8,803	456	88	5,635
Community Dispatch	14,444	4,118	3,022	4,138	912
Transformation	435	426	0	0	9
Drug Law Enforc	6,437	5,963	100	0	374
Historical Comm	1,467	1,420	1	0	47
Economic Develop	5,073	4,259	47	18	738
Downtown Impv Dt	11,470	9,229	627	7	1,603
GR Bldg Auth	2,183	2,130	0	0	53
Cemetery Care	1,962	1,846	0	0	116
Water Supply Sys	122,709	76,250	14,047	9,145	17,746
Sewage Disp Sys	84,888	41,034	16,729	8,574	13,291
Auto Parking Sys	80,252	56,652	6,764	2,913	12,107
Cemeteries Oper	21,216	17,322	572	375	2,760
Golf Course	13,436	10,081	446	328	2,521
Belknap Ice Aren	4,581	3,834	329	225	194
311 Program	6,716	3,834	597	824	938
Information Tech	13,776	7,809	3,883	340	1,520
Motor Equipment	33,329	17,038	4,125	2,317	8,438
Facilities Mgmt	43,402	29,249	2,539	1,094	9,842
Insurance Health	31,113	5,253	14,148	320	11,191
Insurance Paymnt	20,230	11,217	3,129	334	5,350
Engineering	19,839	8,945	2,287	3,003	3,745
DDA	23,140	15,192	4,115	37	3,772
TIFA	6,438	5,111	129	7	1,186
LDFA	9,621	6,815	1,576	166	959
Brownfield Oper.	15,799	7,383	6,236	422	1,485
Brownfield Revol Loan	1,353	994	256	0	102
61st Dist Court	43,230	19,310	6,225	5,362	8,993
Bus Impv Dist.	1,736	1,562	59	0	116
Bio-Solid	600	0	0	0	600
Corridor Impv Proj	11,595	10,365	461	0	769
All Others	2,238	1,420	0	0	818
Direct Bill	0	0	0	0	0
Total	1,736,853	1,037,704	201,026	140,487	265,660

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule .5 - Allocation Summary
For Department Fiscal Services**

Receiving Department	OPEB	Pension
General Expense	235	1
Executive Office	681	117
Human Resources	712	110
Comptroller	571	88
Treasurer	646	99
Fiscal Services	408	63
Purchasing	172	27
Dept of Law	1,122	173
City Clerk	516	80
Administrative Services	346	53
Comm Dev Grant Admin	118	18
City Commission	207	32
Communications	317	49
Tech & Change Mgmt	0	0
Assessor	670	103
Income Tax	775	119
Planning	664	102
Police	20,309	3,104
OPA	130	20
Police Commun	0	0
Fire	19,277	2,145
Street Lighting	527	81
Parks & Rec	1,318	203
P&R Special Events	0	0
Parks Mil Pool	77	12
Parks Mil Other	0	0
Community Develop	1,026	158
OCC GF	54	8
Economic Development GF	80	12
Air Poll/Storm	267	41
Library	1,477	368
Refuse All Other	1,506	232
Refuse TRP	109	17
Major-Traffic	981	151
Major-Engineer	0	0
Major-Storm Sewe	111	17
Major-St&San	770	119
Local-Traffic	33	5
Local-Storm Sewe	195	30
Local-Engineer	1	0
Local-St&San	546	84
Street Cap Const	0	0
Vital St Oper	0	0
Vital St NonBond	0	0
General Cap Cont	0	0
Gt CD JAG	4	1
Gt CD ESG	53	8
Gt CD CDBG	333	51
Gt CD Home	59	9
Gt CD OCC	57	9
Gt CD Lead	100	15
Gt CD CARES	0	0

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule .5 - Allocation Summary
For Department Fiscal Services**

Receiving Department	OPEB	Pension
Gt ARPA	0	0
Gt Police	247	42
Gt Fire	0	0
Gt Planning	0	0
Gt Admin Serv	61	9
Gt Parks	0	0
Gt Misc	0	0
MI Justice Train	0	0
Veh Storage Fac	47	7
Receivership	0	0
Property Mgmt	8	1
Building Inspect	1,437	217
Sidewalk Repair	155	24
Indigent Defense	50	8
Community Dispatch	1,904	350
Transformation	0	0
Drug Law Enforc	0	0
Historical Comm	0	0
Economic Develop	10	2
Downtown Impv Dt	4	1
GR Bldg Auth	0	0
Cemetery Care	0	0
Water Supply Sys	4,783	737
Sewage Disp Sys	4,559	702
Auto Parking Sys	1,574	243
Cemeteries Oper	162	25
Golf Course	52	8
Belknap Ice Aren	0	0
311 Program	453	70
Information Tech	194	30
Motor Equipment	1,223	189
Facilities Mgmt	588	90
Insurance Health	174	27
Insurance Paymnt	174	27
Engineering	1,611	248
DDA	21	3
TIFA	4	1
LDFA	92	14
Brownfield Oper.	238	37
Brownfield Revol Loan	0	0
61st Dist Court	2,914	427
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	11,675

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
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, 2022
Schedule .2 - Costs To Be Allocated
For Department Purchasing**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	569,946			569,946
Cost Adjustments:				
Misc Reimb	0			
Payout Adjustment	-8,134			
Total Departmental Cost Adjustments:	-8,134			-8,134
Inbound Costs:				
Building / Equipment Depr.	16,149		16,149	
General Expense	4,544	176	4,720	
Executive Office	3,143	761	3,904	
Human Resources	7,299	686	7,985	
Comptroller	5,238	213	5,451	
Treasurer	4	1	5	
Fiscal Services	4,275	95	4,370	
Purchasing		645	645	
Dept of Law		24,131	24,131	
City Clerk		3,499	3,499	
Administrative Services		2,998	2,998	
Total Allocated Additions:	40,652	33,206	73,858	73,858
Total To Be Allocated:	602,464	33,206		635,670

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Purchasing**

	Total	G&A	Purchasing
Wages & Benefits			
SALARIES & WAGES	276,117	0	276,117
FRINGE BENEFITS	140,115	0	140,115
Other Expense & Cost			
Supplies	3,970	0	3,970
Other Services	10,875	0	10,875
Computer Services	81,972	0	81,972
Contract Services	2,505	0	2,505
Parking	6,705	0	6,705
Building Rental	47,687	0	47,687
Departmental Total			
Expenditures Per Financial Statement	569,946		
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Misc Reimb	0	0	0
Payout Adjustment	(8,134)	0	(8,134)
Functional Cost	561,812	0	561,812
Allocation Step 1			
Inbound - All Others	40,652	0	40,652
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	602,464	0	602,464
Allocation Step 2			
Inbound - All Others	33,206	0	33,206
2nd Allocation	33,206	0	33,206
Total For Purchasing			
Schedule .3 Total	635,670	0	635,670

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
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	231	0.618689	3,727		3,727		3,727
Executive Office	297	0.795458	4,792		4,792		4,792
Human Resources	354	0.948121	5,712		5,712		5,712
Comptroller	80	0.214265	1,291		1,291		1,291
Treasurer	379	1.015079	6,115		6,115		6,115
Fiscal Services	78	0.208908	1,259		1,259		1,259
Purchasing	40	0.107132	645		645		645
Dept of Law	82	0.219621	1,323		1,323	76	1,399
City Clerk	207	0.554410	3,340		3,340	192	3,532
Administrative Services	192	0.514235	3,098		3,098	178	3,276
Comm Dev Grant Admin	38	0.101776	613		613	35	648
City Commission	69	0.184803	1,113		1,113	64	1,177
Communications	52	0.139272	839		839	48	887
Assessor	164	0.439243	2,646		2,646	152	2,798
Income Tax	142	0.380320	2,291		2,291	131	2,423
Planning	231	0.618689	3,727		3,727	214	3,941
Police	769	2.059619	12,408		12,408	712	13,120
OPA	80	0.214265	1,291		1,291	74	1,365
Police Commun	49	0.131237	791		791	45	836
Fire	1,919	5.139674	30,965		30,965	1,776	32,741
Street Lighting	559	1.497174	9,020		9,020	517	9,537
Parks & Rec	1,996	5.345904	32,207		32,207	1,847	34,055
P&R Special Events	11	0.029461	178		178	10	188
Parks Mil Pool	232	0.621368	3,743		3,743	215	3,958
Parks Mil Other	372	0.996331	6,003		6,003	344	6,347
Community Develp	144	0.385676	2,324		2,324	133	2,457
OCC GF	14	0.037496	226		226	13	239
Economic Development GF	38	0.101776	613		613	35	648
Air Poll/Storm	97	0.259796	1,565		1,565	90	1,655
Library	1,168	3.128264	18,847		18,847	1,081	19,928
Refuse All Other	880	2.356911	14,200		14,200	814	15,014
Refuse TRP	13	0.034818	210		210	12	222
Major-Traffic	650	1.740900	10,488		10,488	602	11,090
Major-Engineer	243	0.650829	3,921		3,921	225	4,146
Major-Storm Sewe	82	0.219621	1,323		1,323	76	1,399
Major-St&San	525	1.406112	8,471		8,471	486	8,957
Local-Storm Sewe	68	0.182125	1,097		1,097	63	1,160
Local-Engineer	61	0.163377	984		984	56	1,041
Local-St&San	417	1.116855	6,729		6,729	386	7,115
Street Cap Const	5	0.013392	81		81	5	85
Vital St Oper	1	0.002678	16		16	1	17
Vital St NonBond	284	0.760640	4,583		4,583	263	4,845
General Cap Cont	267	0.715108	4,308		4,308	247	4,555
Gt CD JAG	1	0.002678	16		16	1	17
Gt CD CDBG	58	0.155342	936		936	54	990
Gt CD Home	6	0.016070	97		97	5	102
Gt CD OCC	159	0.425851	2,566		2,566	147	2,713
Gt CD Lead	34	0.091062	549		549	31	580
Gt Police	10	0.026783	161		161	9	171
Gt Fire	28	0.074993	452		452	26	478
Gt Admin Serv	24	0.064279	387		387	22	409
Gt Parks	4	0.010713	65		65	4	68

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Purchasing**

Activity - Purchasing

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Gt Misc	18	0.048210	290		290	17	307
MI Justice Train	4	0.010713	65		65	4	68
Veh Storage Fac	210	0.562445	3,389		3,389	194	3,583
Property Mgmt	21	0.056244	339		339	19	358
Building Inspect	266	0.712430	4,292		4,292	246	4,538
Sidewalk Repair	56	0.149985	904		904	52	955
Indigent Defense	12	0.032140	194		194	11	205
Community Dispatch	49	0.131237	791		791	45	836
Drug Law Enforc	73	0.195517	1,178		1,178	68	1,246
Historical Comm	2	0.005357	32		32	2	34
Economic Develop	63	0.168733	1,017		1,017	58	1,075
Downtown Impv Dt	320	0.857059	5,163		5,163	296	5,460
Water Supply Sys	5,312	14.227173	85,714		85,714	4,918	90,632
Sewage Disp Sys	4,864	13.027292	78,485		78,485	4,502	82,987
Auto Parking Sys	1,584	4.242440	25,559		25,559	1,466	27,025
Cemeteries Oper	298	0.798136	4,808		4,808	276	5,084
Golf Course	579	1.550741	9,343		9,343	536	9,879
311 Program	73	0.195517	1,178		1,178	68	1,246
Information Tech	171	0.457991	2,759		2,759	158	2,918
Motor Equipment	5,194	13.911134	83,810		83,810	4,807	88,617
Facilities Mgmt	1,693	4.534376	27,318		27,318	1,567	28,885
Insurance Health	71	0.190160	1,146		1,146	66	1,211
Insurance Paymnt	53	0.141950	855		855	49	904
Engineering	96	0.257118	1,549		1,549	89	1,638
DDA	1,063	2.847042	17,152		17,152	984	18,136
TIFA	266	0.712430	4,292		4,292	246	4,538
LDFA	75	0.200873	1,210		1,210	69	1,280
Brownfield Oper.	63	0.168733	1,017		1,017	58	1,075
61st Dist Court	719	1.925704	11,602		11,602	665	12,267
Bus Impv Dist.	20	0.053566	323		323	18	341
Bio-Solid	6	0.016070	97		97	5	102
Corridor Impv Proj	139	0.372285	2,243		2,243	129	2,372
Schedule .4 Total for Purchasing	37,337	100.000000	602,464		602,464	33,206	635,670

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, 2022
Schedule .5 - Allocation Summary
For Department Purchasing**

Receiving Department	Total	Purchasing
General Expense	3,727	3,727
Executive Office	4,792	4,792
Human Resources	5,712	5,712
Comptroller	1,291	1,291
Treasurer	6,115	6,115
Fiscal Services	1,259	1,259
Purchasing	645	645
Dept of Law	1,399	1,399
City Clerk	3,532	3,532
Administrative Services	3,276	3,276
Comm Dev Grant Admin	648	648
City Commission	1,177	1,177
Communications	887	887
Assessor	2,798	2,798
Income Tax	2,423	2,423
Planning	3,941	3,941
Police	13,120	13,120
OPA	1,365	1,365
Police Commun	836	836
Fire	32,741	32,741
Street Lighting	9,537	9,537
Parks & Rec	34,055	34,055
P&R Special Events	188	188
Parks Mil Pool	3,958	3,958
Parks Mil Other	6,347	6,347
Community Develp	2,457	2,457
OCC GF	239	239
Economic Development GF	648	648
Air Poll/Storm	1,655	1,655
Library	19,928	19,928
Refuse All Other	15,014	15,014
Refuse TRP	222	222
Major-Traffic	11,090	11,090
Major-Engineer	4,146	4,146
Major-Storm Sewe	1,399	1,399
Major-St&San	8,957	8,957
Local-Storm Sewe	1,160	1,160
Local-Engineer	1,041	1,041
Local-St&San	7,115	7,115
Street Cap Const	85	85
Vital St Oper	17	17
Vital St NonBond	4,845	4,845
General Cap Cont	4,555	4,555
Gt CD JAG	17	17
Gt CD CDBG	990	990
Gt CD Home	102	102
Gt CD OCC	2,713	2,713
Gt CD Lead	580	580
Gt Police	171	171
Gt Fire	478	478
Gt Admin Serv	409	409
Gt Parks	68	68

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule .5 - Allocation Summary
For Department Purchasing**

Receiving Department	Total	Purchasing
Gt Misc	307	307
MI Justice Train	68	68
Veh Storage Fac	3,583	3,583
Property Mgmt	358	358
Building Inspect	4,538	4,538
Sidewalk Repair	955	955
Indigent Defense	205	205
Community Dispatch	836	836
Drug Law Enforc	1,246	1,246
Historical Comm	34	34
Economic Develop	1,075	1,075
Downtown Impv Dt	5,460	5,460
Water Supply Sys	90,632	90,632
Sewage Disp Sys	82,987	82,987
Auto Parking Sys	27,025	27,025
Cemeteries Oper	5,084	5,084
Golf Course	9,879	9,879
311 Program	1,246	1,246
Information Tech	2,918	2,918
Motor Equipment	88,617	88,617
Facilities Mgmt	28,885	28,885
Insurance Health	1,211	1,211
Insurance Paymnt	904	904
Engineering	1,638	1,638
DDA	18,136	18,136
TIFA	4,538	4,538
LDFA	1,280	1,280
Brownfield Oper.	1,075	1,075
61st Dist Court	12,267	12,267
Bus Impv Dist.	341	341
Bio-Solid	102	102
Corridor Impv Proj	2,372	2,372
Direct Bill	0	0
Total	635,670	635,670

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
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, 2022
Schedule .2 - Costs To Be Allocated
For Department Dept of Law

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,984,679			2,984,679
Cost Adjustments:				
Reimbursement	-7,812			
Payout Adjustment	-17,622			
Total Departmental Cost Adjustments:	-25,434			-25,434
Inbound Costs:				
Building / Equipment Depr.	30,109		30,109	
General Expense	27,630	1,148	28,778	
Executive Office	19,643	4,759	24,402	
Human Resources	45,623	4,287	49,910	
Comptroller	20,628	840	21,468	
Treasurer	880	37	918	
Fiscal Services	15,070	329	15,399	
Purchasing	1,323	76	1,399	
City Clerk		37,221	37,221	
Administrative Services		18,740	18,740	
Total Allocated Additions:	160,906	67,437	228,343	228,343
Total To Be Allocated:	3,120,151	67,437		3,187,588

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Dept of Law**

	Total	G&A	Legal Services	Ordinance Enfor**
Wages & Benefits				
SALARIES & WAGES	1,726,081	202,157	1,109,851	414,073
FRINGE BENEFITS	875,557	96,642	565,425	213,490
Other Expense & Cost				
Supplies	27,439	438	20,542	6,459
Other Services	82,111	47,859	30,766	3,486
Computer Serv	102,828	102,828	0	0
Contract Services	49,100	0	47,813	1,287
Building	93,913	89,033	3,152	1,728
Parking	27,650	25,928	0	1,722
Expendable Equip	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement	2,984,679			
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Reimbursement	(7,812)	0	(6,837)	(975)
Payout Adjustment	(17,622)	0	0	(17,622)
Functional Cost	2,959,245	564,885	1,770,712	623,648
Allocation Step 1				
Inbound - All Others	160,906	18,842	103,463	38,601
Reallocate Admin Costs		(583,727)	425,128	158,599
Unallocated Costs	(820,848)	0	0	(820,848)
1st Allocation	2,299,303	0	2,299,303	0
Allocation Step 2				
Inbound - All Others	67,437	7,896	43,364	16,177
Reallocate Admin Costs		(7,896)	5,751	2,145
Unallocated Costs	(18,322)	0	0	(18,322)
2nd Allocation	49,115	0	49,115	0
Total For Dept of Law				
Schedule .3 Total	2,348,418	0	2,348,418	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
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	1,459.20	17.130179	393,875		393,875		393,875
Human Resources	543.40	6.379207	146,677		146,677		146,677
Comptroller	78.00	0.915676	21,054		21,054		21,054
Treasurer	70.20	0.824108	18,949		18,949		18,949
Fiscal Services	32.80	0.385053	8,854		8,854		8,854
Purchasing	89.40	1.049505	24,131		24,131		24,131
City Clerk	69.50	0.815890	18,760		18,760	547	19,306
Administrative Services	71.90	0.844065	19,408		19,408	565	19,973
City Commission	1,294.00	15.190824	349,283		349,283	10,176	359,459
Assessor	686.40	8.057946	185,277		185,277	5,398	190,675
Income Tax	2.70	0.031696	729		729	21	750
Planning	385.10	4.520855	103,948		103,948	3,029	106,977
Police	2,062.20	24.209055	556,640		556,640	16,219	572,859
OPA	119.90	1.407558	32,364		32,364	943	33,307
Fire	23.60	0.277051	6,370		6,370	186	6,556
Street Lighting	18.10	0.212484	4,886		4,886	142	5,028
Parks & Rec	70.50	0.827630	19,030		19,030	554	19,584
Community Develop	158.30	1.858352	42,729		42,729	1,245	43,974
Library	37.50	0.440229	10,122		10,122	295	10,417
Refuse All Other	39.10	0.459012	10,554		10,554	307	10,862
Major-Traffic	0.50	0.005870	135		135	4	139
Major-St&San	1.00	0.011739	270		270	8	278
Gt CD OCC	11.60	0.136177	3,131		3,131	91	3,222
Veh Storage Fac	0.40	0.004696	108		108	3	111
Building Inspect	17.90	0.210136	4,832		4,832	141	4,972
Economic Develop	103.50	1.215031	27,937		27,937	814	28,751
Water Supply Sys	135.40	1.589519	36,548		36,548	1,065	37,613
Sewage Disp Sys	52.80	0.619842	14,252		14,252	415	14,667
Auto Parking Sys	49.40	0.579928	13,334		13,334	389	13,723
Cemeteries Oper	7.00	0.082176	1,889		1,889	55	1,945
311 Program	10.70	0.125612	2,888		2,888	84	2,972
Information Tech	24.90	0.292312	6,721		6,721	196	6,917
Facilities Mgmt	5.80	0.068089	1,566		1,566	46	1,611
Insurance Paymnt	155.60	1.826656	42,000		42,000	1,224	43,224
Engineering	586.10	6.880481	158,203		158,203	4,609	162,812
Bus Impv Dist.	36.30	0.426141	9,798		9,798	285	10,084
Corridor Impv Proj	3.30	0.038740	891		891	26	917
All Others	4.30	0.050480	1,161		1,161	34	1,194
Schedule .4 Total for Legal Services	8,518.30	100.000000	2,299,303		2,299,303	49,115	2,348,418

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, 2022
Schedule .5 - Allocation Summary
For Department Dept of Law**

Receiving Department	Total	Legal Services
Executive Office	393,875	393,875
Human Resources	146,677	146,677
Comptroller	21,054	21,054
Treasurer	18,949	18,949
Fiscal Services	8,854	8,854
Purchasing	24,131	24,131
City Clerk	19,306	19,306
Administrative Services	19,973	19,973
City Commission	359,459	359,459
Assessor	190,675	190,675
Income Tax	750	750
Planning	106,977	106,977
Police	572,859	572,859
OPA	33,307	33,307
Fire	6,556	6,556
Street Lighting	5,028	5,028
Parks & Rec	19,584	19,584
Community Develop	43,974	43,974
Library	10,417	10,417
Refuse All Other	10,862	10,862
Major-Traffic	139	139
Major-St&San	278	278
Gt CD OCC	3,222	3,222
Veh Storage Fac	111	111
Building Inspect	4,972	4,972
Economic Develop	28,751	28,751
Water Supply Sys	37,613	37,613
Sewage Disp Sys	14,667	14,667
Auto Parking Sys	13,723	13,723
Cemeteries Oper	1,945	1,945
311 Program	2,972	2,972
Information Tech	6,917	6,917
Facilities Mgmt	1,611	1,611
Insurance Paymnt	43,224	43,224
Engineering	162,812	162,812
Bus Impv Dist.	10,084	10,084
Corridor Impv Proj	917	917
All Others	1,194	1,194
Direct Bill	0	0
Total	2,348,418	2,348,418

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
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, 2022
Schedule .2 - Costs To Be Allocated
For Department City Clerk

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,049,360			2,049,360
Cost Adjustments:				
Misc Reimbursement	-2,788			
Payout Adjustment	-8,023			
Total Departmental Cost Adjustments:	-10,811			-10,811
Inbound Costs:				
Building / Equipment Depr.	113,238		113,238	
General Expense	14,160	529	14,689	
Executive Office	9,996	2,422	12,417	
Human Resources	23,216	2,181	25,397	
Comptroller	25,927	1,053	26,980	
Treasurer	26,186	1,377	27,562	
Fiscal Services	22,330	505	22,835	
Purchasing	3,340	192	3,532	
Dept of Law	18,760	547	19,306	
City Clerk		32,391	32,391	
Administrative Services		9,536	9,536	
Total Allocated Additions:	257,152	50,732	307,884	307,884
Total To Be Allocated:	2,295,701	50,732		2,346,433

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department City Clerk**

	Total	G&A	Archives	Contracts	General Gov't**
Wages & Benefits					
SALARIES & WAGES	816,420	145,638	133,358	5,397	532,027
FRINGE BENEFITS	449,846	73,371	79,644	3,223	293,608
Other Expense & Cost					
Election Pay	57,612	0	0	0	57,612
Office Supplies	54,648	2,081	773	69	51,725
Postage	63,684	0	0	0	63,684
Building Expense	363,755	24,353	119,110	902	219,390
Other Services	115,496	20,654	1,598	1,544	91,700
Computer Services	78,797	13,933	12,758	516	51,590
Professional Serv	44,198	0	817	0	43,381
Community Prom.	0	0	0	0	0
Equipment	4,904	0	3,428	0	1,476
Inventory Adjustment	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	2,049,360				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Misc Reimbursement	(2,788)	(2,788)	0	0	0
Payout Adjustment	(8,023)	0	0	0	(8,023)
Functional Cost					
	2,038,549	277,242	351,486	11,651	1,398,170
Allocation Step 1					
Inbound - Building / Equipment Depr.: Records Center	69,559	0	69,559	0	0
Inbound - Building / Equipment Depr.: CARC Debt Int.	11,703	0	11,703	0	0
Inbound - Treasurer	26,186	0	0	0	26,186
Inbound - All Others	149,704	26,707	24,447	988	97,562
Reallocate Admin Costs		(303,949)	0	3,039	300,910
Unallocated Costs	(1,822,828)	0	0	0	(1,822,828)
1st Allocation	472,873	0	457,195	15,678	0
Allocation Step 2					
Inbound - Treasurer	1,377	0	0	0	1,377
Inbound - City Clerk: Archives	32,391	0	0	0	32,391
Inbound - All Others	16,964	3,026	2,769	111	11,057
Reallocate Admin Costs		(3,026)	0	30	2,996
Unallocated Costs	(47,822)	0	0	0	(47,822)
2nd Allocation	2,911	0	2,769	141	0
Total For City Clerk					
Schedule .3 Total	475,784	0	459,964	15,820	0

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule .4 - Detail Activity Allocations
For Department City Clerk**

Activity - Archives

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
General Expense	9.000	0.041339	189		189		189
Executive Office	322.750	1.482448	6,778		6,778		6,778
Human Resources	1,049.000	4.818243	22,029		22,029		22,029
Comptroller	673.825	3.094998	14,150		14,150		14,150
Treasurer	309.875	1.423311	6,507		6,507		6,507
Fiscal Services	227.000	1.042651	4,767		4,767		4,767
Dept of Law	1,759.875	8.083417	36,957		36,957		36,957
City Clerk	1,542.460	7.084792	32,391		32,391		32,391
Administrative Services	112.375	0.516158	2,360		2,360	20	2,379
Comm Dev Grant Admin	810.625	3.723344	17,023		17,023	141	17,164
City Commission	54.630	0.250925	1,147		1,147	9	1,157
Assessor	1,004.625	4.614420	21,097		21,097	175	21,272
Planning	467.675	2.148114	9,821		9,821	82	9,903
Police	39.000	0.179134	819		819	7	826
Fire	634.175	2.912878	13,318		13,318	111	13,428
Parks & Rec	400.725	1.840601	8,415		8,415	70	8,485
Library	57.625	0.264682	1,210		1,210	10	1,220
Refuse All Other	1.000	0.004593	21		21	0	21
Major-Traffic	106.000	0.486877	2,226		2,226	18	2,244
Major-St&San	17.625	0.080955	370		370	3	373
Gt CD OCC	22.000	0.101050	462		462	4	466
Building Inspect	1,909.625	8.771246	40,102		40,102	333	40,435
Economic Develop	222.565	1.022280	4,674		4,674	39	4,713
Water Supply Sys	125.000	0.574147	2,625		2,625	22	2,647
Sewage Disp Sys	394.250	1.810860	8,279		8,279	69	8,348
Auto Parking Sys	91.750	0.421424	1,927		1,927	16	1,943
Information Tech	19.500	0.089567	409		409	3	413
Facilities Mgmt	58.875	0.270423	1,236		1,236	10	1,247
Insurance Paymnt	269.135	1.236185	5,652		5,652	47	5,699
Engineering	3,225.108	14.813492	67,726		67,726	563	68,289
DDA	89.750	0.412238	1,885		1,885	16	1,900
61st Dist Court	324.000	1.488189	6,804		6,804	56	6,860
All Others	5,420.000	24.895019	113,819	(7,796)	106,023	946	106,969
Schedule .4 Total for Archives	21,771.423	100.000000	457,195	(7,796)	449,399	2,769	452,168
Direct Billed				7,796	7,796		7,796
Schedule .3 Total for Archives	21,771.423	100.000000		0	457,195	2,769	459,964

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, 2022
Schedule .4 - Detail Activity Allocations
For Department City Clerk**

Activity - Contracts

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Executive Office	28	5.894737	924		924		924
Human Resources	3	0.631579	99		99		99
Treasurer	2	0.421053	66		66		66
Fiscal Services	1	0.210526	33		33		33
Purchasing	106	22.315789	3,499		3,499		3,499
Dept of Law	8	1.684211	264		264		264
Administrative Services	3	0.631579	99		99	1	100
Assessor	15	3.157895	495		495	6	502
Planning	1	0.210526	33		33	0	33
Police	5	1.052632	165		165	2	167
Fire	3	0.631579	99		99	1	100
Parks & Rec	29	6.105263	957		957	12	970
Community Develop	76	16.000000	2,509		2,509	33	2,541
Gt CD OCC	1	0.210526	33		33	0	33
Economic Develop	11	2.315789	363		363	5	368
Sewage Disp Sys	5	1.052632	165		165	2	167
Auto Parking Sys	2	0.421053	66		66	1	67
Engineering	175	36.842105	5,777		5,777	77	5,854
All Others	1	0.210526	33		33	0	33
Schedule .4 Total for Contracts	475	100.000000	15,678		15,678	141	15,820

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, 2022
Schedule .5 - Allocation Summary
For Department City Clerk

Receiving Department	Total	Archives	Contracts
General Expense	189	189	0
Executive Office	7,702	6,778	924
Human Resources	22,128	22,029	99
Comptroller	14,150	14,150	0
Treasurer	6,573	6,507	66
Fiscal Services	4,800	4,767	33
Purchasing	3,499	0	3,499
Dept of Law	37,221	36,957	264
City Clerk	32,391	32,391	0
Administrative Services	2,480	2,379	100
Comm Dev Grant Admin	17,164	17,164	0
City Commission	1,157	1,157	0
Assessor	21,774	21,272	502
Planning	9,936	9,903	33
Police	993	826	167
Fire	13,528	13,428	100
Parks & Rec	9,455	8,485	970
Community Develop	2,541	0	2,541
Library	1,220	1,220	0
Refuse All Other	21	21	0
Major-Traffic	2,244	2,244	0
Major-St&San	373	373	0
Gt CD OCC	499	466	33
Building Inspect	40,435	40,435	0
Economic Develop	5,080	4,713	368
Water Supply Sys	2,647	2,647	0
Sewage Disp Sys	8,515	8,348	167
Auto Parking Sys	2,009	1,943	67
Information Tech	413	413	0
Facilities Mgmt	1,247	1,247	0
Insurance Paymnt	5,699	5,699	0
Engineering	74,143	68,289	5,854
DDA	1,900	1,900	0
61st Dist Court	6,860	6,860	0
All Others	107,002	106,969	33
Direct Bill	7,796	7,796	0
Total	475,784	459,964	15,820

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
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, 2022
Schedule .2 - Costs To Be Allocated
For Department Administrative Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,256,420			1,256,420
Cost Adjustments:				
Misc Reimb	-42,357			
Payout Adjustment	-16,102			
Total Departmental Cost Adjustments:	-58,459			-58,459
Inbound Costs:				
Building / Equipment Depr.	9,849		9,849	
General Expense	9,106	354	9,460	
Executive Office	6,278	1,521	7,799	
Human Resources	14,582	1,370	15,952	
Comptroller	12,463	507	12,970	
Treasurer	7	0	7	
Fiscal Services	10,248	230	10,479	
Purchasing	3,098	178	3,276	
Dept of Law	19,408	565	19,973	
City Clerk	2,459	21	2,480	
Administrative Services		5,990	5,990	
Total Allocated Additions:	87,498	10,736	98,235	98,235
Total To Be Allocated:	1,285,459	10,736		1,296,196

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Administrative Services**

	Total	G&A	Diversity & Inc
Wages & Benefits			
SALARIES & WAGES	550,247	0	550,247
FRINGE BENEFITS	281,037	0	281,037
Other Expense & Cost			
Supplies	22,339	0	22,339
Other Services	139,399	0	139,399
Computer Services	24,660	0	24,660
Building Expense	42,644	0	42,644
Contract Services	174,690	0	174,690
Parking	13,257	0	13,257
Telephone	8,146	0	8,146
Audit Adjustment	1	0	1
Departmental Total			
Expenditures Per Financial Statement	1,256,420		
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Misc Reimb	(42,357)	0	(42,357)
Payout Adjustment	(16,102)	0	(16,102)
Functional Cost			
Functional Cost	1,197,961	0	1,197,961
Allocation Step 1			
Inbound - All Others	87,498	0	87,498
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	1,285,459	0	1,285,459
Allocation Step 2			
Inbound - All Others	10,736	0	10,736
2nd Allocation	10,736	0	10,736
Total For Administrative Services			
Schedule .3 Total	1,296,196	0	1,296,196

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
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	552,346	0.309507	3,979		3,979		3,979
Executive Office	1,648,667	0.923829	11,875		11,875		11,875
Human Resources	1,750,560	0.980925	12,609		12,609		12,609
Comptroller	1,411,226	0.790779	10,165		10,165		10,165
Treasurer	1,580,777	0.885787	11,386		11,386		11,386
Fiscal Services	969,013	0.542986	6,980		6,980		6,980
Purchasing	416,232	0.233235	2,998		2,998		2,998
Dept of Law	2,601,639	1.457826	18,740		18,740		18,740
City Clerk	1,323,876	0.741833	9,536		9,536		9,536
Administrative Services	831,524	0.465944	5,990		5,990		5,990
City Commission	542,300	0.303877	3,906		3,906	35	3,941
Communications	733,092	0.410788	5,281		5,281	48	5,328
Assessor	1,598,786	0.895878	11,516		11,516	104	11,620
Income Tax	1,889,418	1.058734	13,610		13,610	123	13,732
Planning	1,556,507	0.872187	11,212		11,212	101	11,313
Police	45,093,065	25.267859	324,808		324,808	2,929	327,738
OPA	313,079	0.175434	2,255		2,255	20	2,276
Police Commun	3,210	0.001799	23		23	0	23
Fire	30,694,088	17.199407	221,091		221,091	1,993	223,084
Street Lighting	1,375,945	0.771010	9,911		9,911	89	10,000
Parks & Rec	3,850,417	2.157578	27,735		27,735	250	27,985
P&R Special Events	3,672	0.002058	26		26	0	27
Parks Mil Pool	593,108	0.332348	4,272		4,272	39	4,311
Parks Mil Other	7,535	0.004222	54		54	0	55
Community Develop	2,490,558	1.395582	17,940		17,940	162	18,101
OCC GF	190,056	0.106498	1,369		1,369	12	1,381
Economic Development GF	187,299	0.104953	1,349		1,349	12	1,361
Air Poll/Storm	637,074	0.356984	4,589		4,589	41	4,630
Library	6,891,065	3.861403	49,637		49,637	447	50,084
Refuse All Other	4,007,715	2.245720	28,868		28,868	260	29,128
Refuse TRP	270,837	0.151763	1,951		1,951	18	1,968
Major-Traffic	2,444,408	1.369722	17,607		17,607	159	17,766
Major-Engineer	1,870	0.001048	13		13	0	14
Major-Storm Sewe	264,026	0.147947	1,902		1,902	17	1,919
Major-St&San	2,053,281	1.150554	14,790		14,790	133	14,923
Local-Traffic	86,252	0.048331	621		621	6	627
Local-Storm Sewe	478,155	0.267934	3,444		3,444	31	3,475
Local-Engineer	4,171	0.002337	30		30	0	30
Local-St&San	1,425,617	0.798843	10,269		10,269	93	10,361
Street Cap Const	337	0.000189	2		2	0	2
Vital St NonBond	6,346	0.003556	46		46	0	46
General Cap Cont	3,299	0.001849	24		24	0	24
Gt CD JAG	9,543	0.005347	69		69	1	69
Gt CD ESG	148,095	0.082985	1,067		1,067	10	1,076
Gt CD CDBG	951,471	0.533156	6,853		6,853	62	6,915
Gt CD Home	159,327	0.089279	1,148		1,148	10	1,158
Gt CD OCC	435,251	0.243893	3,135		3,135	28	3,163
Gt CD Lead	294,750	0.165163	2,123		2,123	19	2,142
Gt CD CARES	1,335	0.000748	10		10	0	10
Gt Police	556,081	0.311600	4,005		4,005	36	4,042
Gt Admin Serv	145,063	0.081286	1,045		1,045	9	1,054
Gt Parks	12,058	0.006757	87		87	1	88

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule .4 - Detail Activity Allocations
For Department Administrative Services

Activity - Diversity & Inc

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Gt Misc	10,854	0.006082	78		78	1	79
Veh Storage Fac	120,378	0.067454	867		867	8	875
Property Mgmt	18,146	0.010168	131		131	1	132
Building Inspect	3,451,688	1.934151	24,863		24,863	224	25,087
Sidewalk Repair	404,632	0.226735	2,915		2,915	26	2,941
Indigent Defense	126,075	0.070646	908		908	8	916
Community Dispatch	5,484,623	3.073304	39,506		39,506	356	39,862
Economic Develop	24,347	0.013643	175		175	2	177
Downtown Impv Dt	58,275	0.032654	420		420	4	424
Water Supply Sys	10,702,864	5.997341	77,093		77,093	695	77,788
Sewage Disp Sys	10,307,506	5.775803	74,246		74,246	669	74,915
Auto Parking Sys	3,490,177	1.955718	25,140		25,140	227	25,367
Cemeteries Oper	390,242	0.218672	2,811		2,811	25	2,836
Golf Course	358,683	0.200988	2,584		2,584	23	2,607
Belknap Ice Aren	220,586	0.123605	1,589		1,589	14	1,603
311 Program	764,008	0.428111	5,503		5,503	50	5,553
Information Tech	430,913	0.241462	3,104		3,104	28	3,132
Motor Equipment	2,620,084	1.468162	18,873		18,873	170	19,043
Facilities Mgmt	777,213	0.435511	5,598		5,598	50	5,649
Insurance Health	439,931	0.246515	3,169		3,169	29	3,197
Insurance Paymnt	249,924	0.140045	1,800		1,800	16	1,816
Engineering	3,163,849	1.772860	22,789		22,789	205	22,995
DDA	1,145,644	0.641961	8,252		8,252	74	8,327
TIFA	108,750	0.060938	783		783	7	790
LDFA	215,421	0.120711	1,552		1,552	14	1,566
Brownfield Oper.	553,554	0.310184	3,987		3,987	36	4,023
61st Dist Court	7,202,489	4.035909	51,880		51,880	468	52,348
Bus Impv Dist.	44,483	0.024926	320		320	3	323
Corridor Impv Proj	79,387	0.044484	572		572	5	577
Schedule .4 Total for Diversity & Inc	178,460,148	100.000000	1,285,459		1,285,459	10,736	1,296,196

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, 2022
Schedule .5 - Allocation Summary
For Department Administrative Services

Receiving Department	Total	Diversity & Inc
General Expense	3,979	3,979
Executive Office	11,875	11,875
Human Resources	12,609	12,609
Comptroller	10,165	10,165
Treasurer	11,386	11,386
Fiscal Services	6,980	6,980
Purchasing	2,998	2,998
Dept of Law	18,740	18,740
City Clerk	9,536	9,536
Administrative Services	5,990	5,990
City Commission	3,941	3,941
Communications	5,328	5,328
Assessor	11,620	11,620
Income Tax	13,732	13,732
Planning	11,313	11,313
Police	327,738	327,738
OPA	2,276	2,276
Police Commun	23	23
Fire	223,084	223,084
Street Lighting	10,000	10,000
Parks & Rec	27,985	27,985
P&R Special Events	27	27
Parks Mil Pool	4,311	4,311
Parks Mil Other	55	55
Community Develp	18,101	18,101
OCC GF	1,381	1,381
Economic Development GF	1,361	1,361
Air Poll/Storm	4,630	4,630
Library	50,084	50,084
Refuse All Other	29,128	29,128
Refuse TRP	1,968	1,968
Major-Traffic	17,766	17,766
Major-Engineer	14	14
Major-Storm Sewe	1,919	1,919
Major-St&San	14,923	14,923
Local-Traffic	627	627
Local-Storm Sewe	3,475	3,475
Local-Engineer	30	30
Local-St&San	10,361	10,361
Street Cap Const	2	2
Vital St NonBond	46	46
General Cap Cont	24	24
Gt CD JAG	69	69
Gt CD ESG	1,076	1,076
Gt CD CDBG	6,915	6,915
Gt CD Home	1,158	1,158
Gt CD OCC	3,163	3,163
Gt CD Lead	2,142	2,142
Gt CD CARES	10	10
Gt Police	4,042	4,042
Gt Admin Serv	1,054	1,054
Gt Parks	88	88

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule .5 - Allocation Summary
For Department Administrative Services

Receiving Department	Total	Diversity & Inc
Gt Misc	79	79
Veh Storage Fac	875	875
Property Mgmt	132	132
Building Inspect	25,087	25,087
Sidewalk Repair	2,941	2,941
Indigent Defense	916	916
Community Dispatch	39,862	39,862
Economic Develop	177	177
Downtown Impv Dt	424	424
Water Supply Sys	77,788	77,788
Sewage Disp Sys	74,915	74,915
Auto Parking Sys	25,367	25,367
Cemeteries Oper	2,836	2,836
Golf Course	2,607	2,607
Belknap Ice Aren	1,603	1,603
311 Program	5,553	5,553
Information Tech	3,132	3,132
Motor Equipment	19,043	19,043
Facilities Mgmt	5,649	5,649
Insurance Health	3,197	3,197
Insurance Paymnt	1,816	1,816
Engineering	22,995	22,995
DDA	8,327	8,327
TIFA	790	790
LDFA	1,566	1,566
Brownfield Oper.	4,023	4,023
61st Dist Court	52,348	52,348
Bus Impv Dist.	323	323
Corridor Impv Proj	577	577
Direct Bill	0	0
Total	1,296,196	1,296,196

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
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, 2022
Schedule .2 - Costs To Be Allocated
For Department Comm Dev Grant Admin**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Cost Adjustments:				
Payout Adjustment	-21,515			
Total Departmental Cost Adjustments:	-21,515			-21,515
Inbound Costs:				
Building / Equipment Depr.	32,390		32,390	
General Expense	3,502	120	3,622	
Comptroller	6,296	256	6,551	
Fiscal Services	4,062	91	4,152	
Purchasing	613	35	648	
City Clerk	17,023	141	17,164	
Total Allocated Additions:	63,885	643	64,528	64,528
Total To Be Allocated:	42,370	643		43,013

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
Schedule .3 - Costs Allocated By Activity
For Department Comm Dev Grant Admin

	Total	G&A	Grant Admin
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Departmental Total			
Expenditures Per Financial Statement	0		
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Payout Adjustment	(21,515)	0	(21,515)
Functional Cost			
	(21,515)	0	(21,515)
Allocation Step 1			
Inbound - All Others	63,885	0	63,885
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	42,370	0	42,370
Allocation Step 2			
Inbound - All Others	643	0	643
2nd Allocation	643	0	643
Total For Comm Dev Grant Admin			
Schedule .3 Total	43,013	0	43,013

**City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June, 30, 2022
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	62,449.79	12.419255	5,262		5,262	80	5,342
Gt CD JAG	2,299.51	0.457299	194		194	3	197
Gt CD ESG	44,484.30	8.846497	3,748		3,748	57	3,805
Gt CD CDBG	286,667.79	57.009002	24,155		24,155	366	24,521
Gt CD Home	39,470.02	7.849318	3,326		3,326	50	3,376
Gt CD Lead	60,634.00	12.058152	5,109		5,109	77	5,187
Indigent Defense	6,841.11	1.360477	576		576	9	585
Schedule .4 Total for Grant Admin	502,846.52	100.000000	42,370		42,370	643	43,013

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, 2022
Schedule .5 - Allocation Summary
For Department Comm Dev Grant Admin**

Receiving Department	Total	Grant Admin
Community Develp	5,342	5,342
Gt CD JAG	197	197
Gt CD ESG	3,805	3,805
Gt CD CDBG	24,521	24,521
Gt CD Home	3,376	3,376
Gt CD Lead	5,187	5,187
Indigent Defense	585	585
Direct Bill	0	0
Total	43,013	43,013

Section D: Supplemental Data

City of Grand Rapids, Michigan
Central Service Department Expense Reconciliation
Based On The Fiscal Year Ended June 30, 2022

Central Service Department	Audit Page	Total Per Audit	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Building & Equipment				837,326			837,326
General Expense	Page 119	8,780,556		1,867,797	(8,612,425)		2,035,928
Executive Office	See Below	2,472,739	-	(480,485)	(1,042,377)		949,877
Human Resources	Page 119	2,960,453	-	(25,308)			2,935,145
Comptroller	Page 119	2,317,594	-	(43,061)		-	2,274,533
Treasurer	Page 119	2,217,493	-	(25,363)	(1,262,451)		929,679
Fiscal Services	See Below	1,664,186	-	(22,393)	-		1,641,793
Purchasing	See Below	569,946	-	(8,134)			561,812
Dept of Law	Page 119	2,984,679	-	(25,434)	(839,170)		2,120,075
City Clerk	Page 119	2,049,360	-	(10,811)	(1,870,649)	(7,796)	160,104
Administrative Services	Page 119	1,256,420	-	(58,459)			1,197,961
Community Development				(21,515)			(21,515)
Total		27,273,426	-	1,984,160	(13,627,072)	(7,796)	15,622,718

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

<u>Executive Office & City Comm.</u>	Amount
1010-172-XXXX Executive Office	2,472,739
Sub Total (Central Service Depts.)	2,472,739

1010-101-1000 City Commission	609,183
1010-180-XXXX Communications	810,633
Sub Total (Non Central Service)	1,419,816

Grand Total Executive & CC	Page 119	3,892,555
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<u>Fiscal Services Divisions</u>	Amount
1010-212-XXXX Fiscal Services	1,664,186
1010-233-1000 Purchasing	569,946
Sub Total (Central Service Depts.)	2,234,132

1010-257-1000 Assessor	2,062,393
1010-255-1000 Income Tax	2,647,891
Sub Total (Non Central Service)	4,710,284

Grand Total Fiscal Services	Page 119	6,944,416
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City of Grand Rapids, Michigan
Proposed Indirect Cost Rate
Community Development
Based on the Fiscal Year Ended June 30, 2022

The following page contains “Exhibit A” which identifies the calculation for the average Provisional Rate of 18.2% of wages & fringes for the purpose of charging indirect costs to Community Development Grant programs. The Provisional rate is based on the average of existing Community Development programs during the actual Fiscal Year 2022. 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

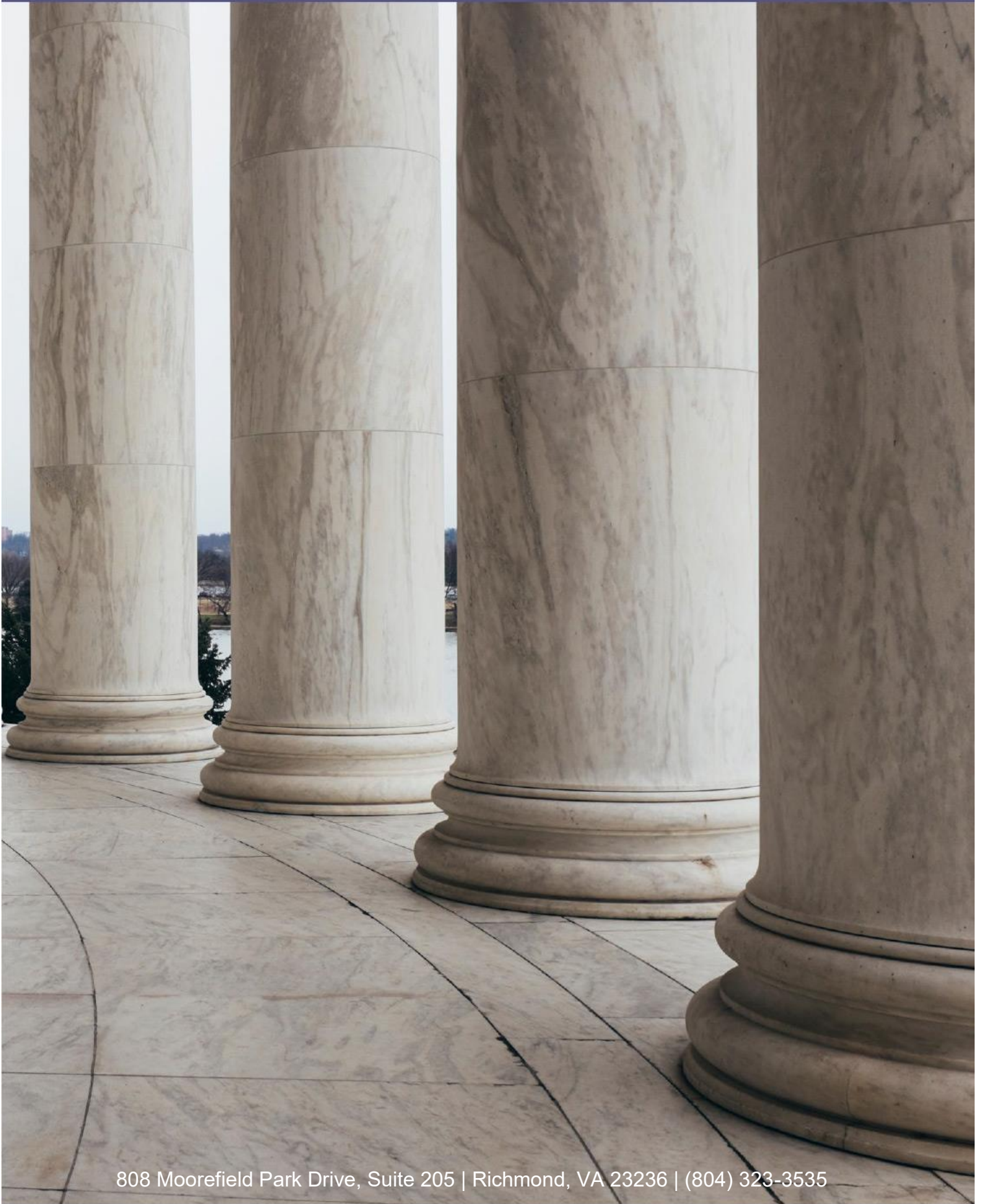
Equipment Definition

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 2022
For Use In Fiscal 2024**

Fund	Dept	Major Program	CAP Description	Grant Code	FY 2022	FY 2022	FY 2024	FY 2024
					Wages & Fringes	Actual Indirect Costs	Proposed Costs	Proposed Rate
2730	694	JAG	Gt CD JAG		9,543	6,498	6,498	68.1%
2733	694	ESG	Gt CD ESG		148,095	26,732	26,732	18.1%
2733	694	CDBG	Gt CD CDBG		951,471	174,402	174,402	18.3%
2734	694	HOME	Gt CD Home		159,327	26,305	26,305	16.5%
2730	698		Gt CD OCC	Multiple	435,251	65,291	65,291	15.0%
2735	694	Multiple	Gt CD Lead	Multiple	294,250	63,185	63,185	21.5%
2730	694	Multiple	Gt CD CARES	Multiple	1,335	2,433	2,433	182.2%
Totals					1,999,272	364,846	364,846	18.2%

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