

The Maximus logo is displayed in a white, lowercase, sans-serif font. It is positioned in the upper left corner of a large image that serves as a background for the top half of the page. The image shows a person's hands typing on a laptop keyboard, with a blue-tinted overlay featuring white icons of interlocking gears and a bar chart.

City of Grand Rapids, MI Central Services Cost Allocation Plan

Fiscal Year 2025 Actual Expenditures



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

Fiscal Year 2025 Actual Expenditures

Final Report – January 2026

Based on Actual Expenditures for the
Fiscal Year Ended June 30, 2025



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, 2025 to establish cost allocations or billings for the year beginning July 1, 2026, 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.

Signature:

Name of Official:

Title:

Date:

City of Grand Rapids, Michigan

Molly J. Clavin

Molly J. Clavin

Chief Financial Officer

1/30/26

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
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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, 2025
Cost Allocation Methodology and Process

A. Cost Allocation Methodology and Process

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by Maximus US Services, Inc. (Maximus) for the City of Grand Rapids, MI. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, Maximus used cost data and allocation statistics to allocate the costs to departments/divisions/programs for Fiscal Year (FY) 2025.

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

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

A.1 Cost Allocation Methodology

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

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

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

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

A.1.1 First Step-Down

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

Process

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

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

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Cost Allocation Methodology and Process**

Results

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

A.1.2 Second Step-Down

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

Process

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

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

Results

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

A.1.3 Supplemental Comments

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

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

A.2 Cost Allocation Process

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

A.2.1 Initiating the Process

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

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

A.2.2 Establishing the Cost Pools to be Allocated

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

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

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

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

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

A.2.4 Accommodating Exceptions and Adjustments

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

A.2.5 Developing the CAP

The Maximus Cost Allocation Plan typically is organized as follows:

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

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

Summary Schedules

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

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

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

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

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

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

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

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

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

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

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

Schedule 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

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:

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Cost Allocation Methodology and Process**

- Expenditures from the financials are defined by type of expenditure and by activities (to the extent deemed necessary) to ensure the application of allocation bases that closely correlate to the benefits derived by the Receiving Departments. Each activity is represented in its own column. The totals balance with both Schedule C and Schedule __.2 expenditure amounts.
- Adjustments to the financial reports are applied to expenditures and the results spread to the appropriate activities.
- Incoming costs are demonstrated first in total and then spread to the appropriate activities for allocation for each step-down. The totals for each step-down balance to the totals on Schedule __.2. It should be noted that incoming costs may be coded to spread to only the activities that receive benefit from the services.

Schedule __.4 – Detail Activity Allocations: Schedule __.4 represents the allocation results by activity. Each activity defined on Schedule __.3 is demonstrated on a Detail Activity Allocation schedule. Because the number of activities varies, the number of the last of these schedules varies.

Schedule __.4 includes:

- Statistical measurement used as a basis for allocation
- Identification of statistical measurement
- Source of the statistical measurement
- Percent relationship of each statistical measurement to the whole or total statistical measurement base
- Results of the first step-down — balances to functional total after first additions on Schedule __.3
- Results of the second step-down — balances to functional total of second additions on Schedule __.3

The totals allocated from both step-downs balance to the functional grand total from Schedule __.3. Note the results of the second step-down. This schedule clearly demonstrates how the second step-down allocates only to departments sequenced after the allocating department.

Schedule __.5 – Allocation Summary for each Central Service Department: Schedule __.5 provides a summary of costs allocated by each activity. The activity totals balance to the totals from each Detail Activities Allocation schedule defined above.

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

A.2.6 Tracking Costs within the CAP

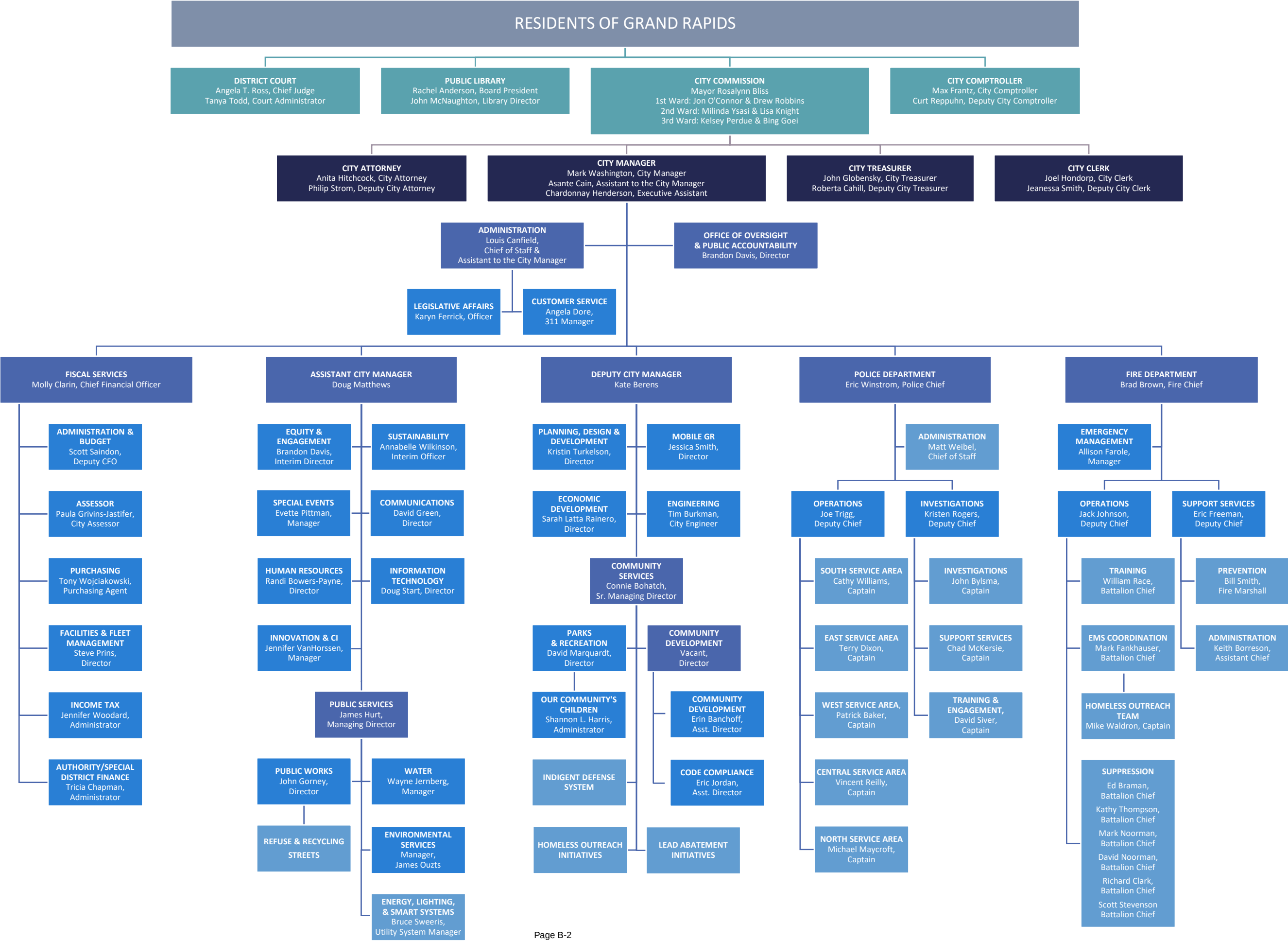
When costs are questioned, Maximus utilizes our standard tracking process in order to resolve any issues with Schedule A where the questioned cost is usually identified.

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

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

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

Section B: Organizational Chart



Section C: Cost Allocation Plan

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule A - Allocated Costs By Department

Central Service Departments	1010-101 City Comm	1010-255 Income Tax	1010-257 Assessor	1010-267 Comms	1010-268 Innovation Dept
Building / Equipment Depr.	12,471	33,754	36,307	0	20,267
1010-261 General Admin	3,469	12,615	10,262	5,959	1,096
1010-172 Exec Ofc	9,412	31,042	26,160	15,244	2,398
1010-270 Human Res	13,065	43,089	36,313	21,160	3,329
1010-191 Comptroller	4,576	9,738	8,808	7,713	2,698
1010-253 Treasurer	0	(6,027)	1,143	0	0
1010-212 Fiscal Services	8,729	21,258	19,305	15,688	4,880
1010-233 Purchasing	680	2,867	2,088	282	133
1010-266 Attorney	478,340	1,781	123,948	17,809	712
1010-215 City Clerk	1,483	0	86	0	86
1010-271 Admin Svcs	3,377	11,136	9,385	5,469	860
Allocated Costs for Fiscal 2025	535,602	161,253	273,805	89,324	36,460
Roll Forwards	0	0	0	0	5,737
Fixed Costs	535,602	161,253	273,805	89,324	42,196
Adjustments	0	(1,693)	0	0	0
Proposed Costs Future Period	535,602	159,560	273,805	89,324	42,196

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Schedule A - Allocated Costs By Department

Central Service Departments	1010-271 Cannabis Business	1010-301 Police	1010-301-3400 Pol Comms	1010-308 OPA	1010-325 Dispatch
Building / Equipment Depr.	0	0	0	16,589	0
1010-261 General Admin	0	373,596	83	2,440	25,339
1010-172 Exec Ofc	0	800,166	0	5,848	86,039
1010-270 Human Res	0	1,110,715	0	8,118	119,431
1010-191 Comptroller	0	127,604	1,353	6,320	10,653
1010-253 Treasurer	0	981	0	0	26
1010-212 Fiscal Services	0	322,737	2,324	15,919	32,435
1010-233 Purchasing	0	12,796	133	2,801	613
1010-266 Attorney	0	542,809	0	4,274	0
1010-215 City Clerk	0	1,639	0	0	0
1010-271 Admin Svcs	0	287,052	0	2,098	30,865
Allocated Costs for Fiscal 2025	0	3,580,095	3,892	64,408	305,401
Roll Forwards	0	0	0	0	6,565
Fixed Costs	0	3,580,095	3,892	64,408	311,965
Adjustments	0	(440,797)	0	(5,850)	(22,240)
Proposed Costs Future Period	0	3,139,298	3,892	58,558	289,725

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Cost Allocation Plan
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Schedule A - Allocated Costs By Department

Central Service Departments	1010-336 Fire	1010-448 Street Lighting	1010-523 Parking Violations	1010-533 Stormwater	1010-694 Comm Dev GF
Building / Equipment Depr.	0	0	0	0	4,657
1010-261 General Admin	250,766	8,471	0	3,848	1,290
1010-172 Exec Ofc	508,083	20,810	0	8,488	2,863
1010-270 Human Res	705,270	28,887	0	11,782	3,974
1010-191 Comptroller	94,103	14,198	0	9,552	4,817
1010-253 Treasurer	2,800	2,379	553,199	4,327	0
1010-212 Fiscal Services	224,657	25,497	0	18,235	9,323
1010-233 Purchasing	27,564	6,895	0	994	17
1010-266 Attorney	82,632	1,068	47,727	356	16,740
1010-215 City Clerk	15,954	0	0	0	7,660
1010-271 Admin Svcs	182,268	7,465	0	3,045	1,027
Allocated Costs for Fiscal 2025	2,094,097	115,671	600,926	60,627	52,367
Roll Forwards	0	0	0	0	0
Fixed Costs	2,094,097	115,671	600,926	60,627	52,367
Adjustments	(145,787)	(23,015)	0	0	0
Proposed Costs Future Period	1,948,310	92,656	600,926	60,627	52,367

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

Central Service Departments	1010-698 OCC GF	1010-701 Planning	1010-728 Econ Dev GF	1010-733 Code Comp GF	1510 Cemetery Care
Building / Equipment Depr.	0	0	0	0	0
1010-261 General Admin	1,512	12,557	2,505	18,311	95
1010-172 Exec Ofc	3,199	27,149	5,493	41,994	0
1010-270 Human Res	4,440	37,686	7,625	58,291	0
1010-191 Comptroller	4,617	28,758	5,728	28,776	131
1010-253 Treasurer	13	27,888	0	111,484	0
1010-212 Fiscal Services	8,502	48,382	9,300	45,718	2,489
1010-233 Purchasing	630	3,149	597	2,171	0
1010-266 Attorney	3,205	116,112	0	86,194	0
1010-215 City Clerk	0	13,431	0	0	0
1010-271 Admin Svcs	1,147	9,739	1,970	15,065	0
Allocated Costs for Fiscal 2025	27,265	324,852	33,217	408,003	2,716
Roll Forwards	0	0	0	0	0
Fixed Costs	27,265	324,852	33,217	408,003	2,716
Adjustments	0	(1,470)	(1,476)	0	0
Proposed Costs Future Period	27,265	323,382	31,741	408,003	2,716

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Schedule A - Allocated Costs By Department

Central Service Departments	2020-447 Major-Engineer	2020-449 Major-Streets	2020-519 Major-Traffic	2020-533 Major-Strmwtr	2020-536 Major-Field Ops
Building / Equipment Depr.	0	0	0	0	0
1010-261 General Admin	561	15,081	16,191	2,133	0
1010-172 Exec Ofc	180	40,820	38,720	4,519	0
1010-270 Human Res	250	56,662	53,747	6,272	0
1010-191 Comptroller	4,903	17,427	25,371	6,796	0
1010-253 Treasurer	0	296	1,755	219	0
1010-212 Fiscal Services	18,653	36,137	45,786	10,491	0
1010-233 Purchasing	3,862	11,403	11,652	862	0
1010-266 Attorney	0	0	0	0	0
1010-215 City Clerk	0	559	3,821	0	0
1010-271 Admin Svcs	65	14,644	13,890	1,621	0
Allocated Costs for Fiscal 2025	28,473	193,029	210,933	32,913	0
Roll Forwards	0	14,409	9,950	1,435	0
Fixed Costs	28,473	207,437	220,884	34,348	0
Adjustments	0	(14,865)	(1,507)	(565)	0
Proposed Costs Future Period	28,473	192,572	219,377	33,783	0

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

Central Service Departments	2030-447 Local-Engineer	2030-449 Local-Streets	2030-519 Local-Traffic	2030-533 Local-Strmwtr	2040 Vital St Oper
Building / Equipment Depr.	0	0	0	0	0
1010-261 General Admin	291	10,108	648	3,305	746
1010-172 Exec Ofc	282	27,592	1,517	8,015	0
1010-270 Human Res	392	38,301	2,106	11,125	0
1010-191 Comptroller	2,661	12,932	2,588	6,550	75
1010-253 Treasurer	0	(356)	0	219	0
1010-212 Fiscal Services	8,022	25,361	4,067	10,148	2,716
1010-233 Purchasing	1,409	7,475	0	431	17
1010-266 Attorney	0	0	0	0	0
1010-215 City Clerk	0	0	0	0	0
1010-271 Admin Svcs	101	9,898	544	2,875	0
Allocated Costs for Fiscal 2025	13,157	131,311	11,471	42,668	3,553
Roll Forwards	0	31,457	1,901	568	0
Fixed Costs	13,157	162,768	13,372	43,236	3,553
Adjustments	0	0	0	(565)	0
Proposed Costs Future Period	13,157	162,768	13,372	42,671	3,553

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Schedule A - Allocated Costs By Department

Central Service Departments	2080 Parks & Rec	2080-751 P&R Pools	2081 Parks Mil Other	2081-751-63XX Prks Pool	2260 Refuse All Other
Building / Equipment Depr.	0	0	0	0	0
1010-261 General Admin	29,961	2,596	44	55	29,989
1010-172 Exec Ofc	76,532	9,243	0	1	74,326
1010-270 Human Res	98,779	9,212	0	1	103,171
1010-191 Comptroller	68,064	15,656	138	861	57,057
1010-253 Treasurer	(846)	0	0	0	98,911
1010-212 Fiscal Services	109,564	19,272	1,014	2,447	124,207
1010-233 Purchasing	39,779	4,210	99	166	15,829
1010-266 Attorney	34,193	0	0	0	0
1010-215 City Clerk	9,901	0	0	0	21
1010-271 Admin Svcs	27,455	3,316	0	0	26,663
Allocated Costs for Fiscal 2025	493,381	63,506	1,296	3,530	530,174
Roll Forwards	72,889	61,790	0	0	27,937
Fixed Costs	566,270	125,296	1,296	3,530	558,112
Adjustments	(5,130)	0	0	0	(31,274)
Proposed Costs Future Period	561,140	125,296	1,296	3,530	526,838

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Central Service Departments	2260-733-4050 Refuse TRP	2320 Veh Storage Fac	2360 Property Mgmt	2361 Receivership	2430 Brownfield Oper.
Building / Equipment Depr.	0	0	3,084	0	4,621
1010-261 General Admin	2,178	1,685	162	74	4,221
1010-172 Exec Ofc	4,945	2,428	56	0	9,243
1010-270 Human Res	6,864	3,370	78	0	12,830
1010-191 Comptroller	3,434	7,404	1,290	0	9,599
1010-253 Treasurer	0	77	13	0	62,277
1010-212 Fiscal Services	5,942	11,203	6,292	490	50,731
1010-233 Purchasing	381	3,315	613	0	1,260
1010-266 Attorney	0	0	0	0	0
1010-215 City Clerk	0	0	0	0	0
1010-271 Admin Svcs	1,774	871	20	0	3,316
Allocated Costs for Fiscal 2025	25,517	30,352	11,608	564	158,097
Roll Forwards	0	4,336	0	0	0
Fixed Costs	25,517	34,689	11,608	564	158,097
Adjustments	(5,885)	0	(1,476)	0	(18,137)
Proposed Costs Future Period	19,632	34,689	10,132	564	139,960

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Central Service Departments	2431 Brownfield Rev Loan	2440 Economic Develop	2451 Southtown CID	2452 North Q CID	2453 Uptown CID
Building / Equipment Depr.	0	0	0	0	0
1010-261 General Admin	150	610	171	124	268
1010-172 Exec Ofc	0	629	0	0	2,757
1010-270 Human Res	0	873	0	0	3,827
1010-191 Comptroller	1,493	3,571	1,341	874	2,185
1010-253 Treasurer	0	(50)	2,518	2,518	2,518
1010-212 Fiscal Services	6,333	8,081	3,337	2,569	5,045
1010-233 Purchasing	0	796	331	83	1,276
1010-266 Attorney	0	32,768	356	356	356
1010-215 City Clerk	0	5,151	0	0	0
1010-271 Admin Svcs	0	226	0	0	989
Allocated Costs for Fiscal 2025	7,976	52,655	8,055	6,524	19,221
Roll Forwards	0	0	0	0	0
Fixed Costs	7,976	52,655	8,055	6,524	19,221
Adjustments	0	0	0	0	0
Proposed Costs Future Period	7,976	52,655	8,055	6,524	19,221

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Central Service Departments	2454 Westside CID	2455 MI St CID	2456 S Division CID	2460 Sidewalk Repair	2470 TIFA
Building / Equipment Depr.	0	0	0	0	0
1010-261 General Admin	108	102	138	1,385	3,187
1010-172 Exec Ofc	0	0	0	6,959	1,562
1010-270 Human Res	0	0	0	9,660	2,169
1010-191 Comptroller	540	369	871	5,861	8,817
1010-253 Treasurer	2,518	2,518	2,518	4,371	2,174
1010-212 Fiscal Services	3,163	2,309	3,116	17,210	12,786
1010-233 Purchasing	166	133	331	862	3,464
1010-266 Attorney	356	356	356	0	0
1010-215 City Clerk	0	0	0	0	0
1010-271 Admin Svcs	0	0	0	2,497	560
Allocated Costs for Fiscal 2025	6,850	5,787	7,330	48,804	34,720
Roll Forwards	0	0	0	7,077	0
Fixed Costs	6,850	5,787	7,330	55,881	34,720
Adjustments	0	0	0	0	0
Proposed Costs Future Period	6,850	5,787	7,330	55,881	34,720

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Central Service Departments	2483 DDA Non-Tax	2484 DDA Local Tax	2490 Building Inspect	2500 LDFA	2520 Bus Impv Dist.
Building / Equipment Depr.	0	0	0	3,084	0
1010-261 General Admin	991	2,932	24,837	1,380	182
1010-172 Exec Ofc	0	25,936	61,439	2,532	260
1010-270 Human Res	0	36,002	85,283	3,515	361
1010-191 Comptroller	8,668	26,614	25,749	4,218	708
1010-253 Treasurer	20,587	13	204,575	8,647	284
1010-212 Fiscal Services	10,571	43,662	52,406	14,059	2,808
1010-233 Purchasing	5,486	13,923	2,867	713	182
1010-266 Attorney	0	0	1,068	0	0
1010-215 City Clerk	2,346	0	40,060	0	0
1010-271 Admin Svcs	0	9,304	22,040	908	93
Allocated Costs for Fiscal 2025	48,649	158,385	520,326	39,055	4,878
Roll Forwards	3,773	12,283	83,395	0	0
Fixed Costs	52,422	170,668	603,721	39,055	4,878
Adjustments	0	0	(7,463)	0	0
Proposed Costs Future Period	52,422	170,668	596,258	39,055	4,878

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Central Service Departments	25XX Downtown Impv Dt	2600 Indigent Defense	2622 Forefeitures - DOJ	2623 Forefeitures - Treas	2624 MET - DOJ
Building / Equipment Depr.	0	1,061	0	0	0
1010-261 General Admin	1,199	2,245	71	64	0
1010-172 Exec Ofc	639	2,704	0	0	0
1010-270 Human Res	887	3,753	0	0	0
1010-191 Comptroller	11,601	22,688	31	11	0
1010-253 Treasurer	13	0	0	0	0
1010-212 Fiscal Services	18,284	22,230	1,018	893	0
1010-233 Purchasing	3,796	116	33	0	0
1010-266 Attorney	0	0	0	0	0
1010-215 City Clerk	0	564	0	0	0
1010-271 Admin Svcs	229	970	0	0	0
Allocated Costs for Fiscal 2025	36,648	56,331	1,154	968	0
Roll Forwards	0	0	0	0	0
Fixed Costs	36,648	56,331	1,154	968	0
Adjustments	0	0	0	0	0
Proposed Costs Future Period	36,648	56,331	1,154	968	0

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Central Service Departments	2650 Drug Law Enforc	271X Library	2720 MI Justice Train	2730-172 Gt Exec	2730-215 Election Grnt
Building / Equipment Depr.	0	0	0	0	0
1010-261 General Admin	385	44,704	152	407	28
1010-172 Exec Ofc	0	0	0	917	0
1010-270 Human Res	0	75,191	0	1,273	0
1010-191 Comptroller	2,568	93,433	1,730	922	253
1010-253 Treasurer	141	(948)	0	0	0
1010-212 Fiscal Services	6,694	140,499	2,716	4,434	1,047
1010-233 Purchasing	1,309	21,348	17	0	199
1010-266 Attorney	0	13,535	0	0	0
1010-215 City Clerk	0	1,210	0	0	0
1010-271 Admin Svcs	0	44,479	0	329	0
Allocated Costs for Fiscal 2025	11,098	433,451	4,614	8,282	1,527
Roll Forwards	0	(23,865)	0	0	0
Fixed Costs	11,098	409,585	4,614	8,282	1,527
Adjustments	0	(71,598)	0	0	0
Proposed Costs Future Period	11,098	337,987	4,614	8,282	1,527

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Central Service Departments	2730-271 Gt Adm Serv Sup	2730-301 Gt Police	2730-308 Gt Acctability	2730-524 Gt Fleet	2730-527 Gt Env Servs
Building / Equipment Depr.	0	0	0	0	0
1010-261 General Admin	508	3,074	865	0	177
1010-172 Exec Ofc	1,051	6,671	1,937	0	120
1010-270 Human Res	1,459	9,259	2,688	0	166
1010-191 Comptroller	2,212	5,456	2,348	1,641	146
1010-253 Treasurer	0	0	0	0	103
1010-212 Fiscal Services	6,612	5,767	4,093	485	2,999
1010-233 Purchasing	829	17	33	0	17
1010-266 Attorney	0	0	0	0	42,741
1010-215 City Clerk	0	0	0	0	0
1010-271 Admin Svcs	377	2,393	695	0	43
Allocated Costs for Fiscal 2025	13,047	32,635	12,659	2,126	46,511
Roll Forwards	0	0	0	0	0
Fixed Costs	13,047	32,635	12,659	2,126	46,511
Adjustments	0	0	0	0	0
Proposed Costs Future Period	13,047	32,635	12,659	2,126	46,511

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Central Service Departments	2730-533 Gt Stmwater	2730-536 Gt Water	2730-694 CD Grant Admin	2730-694 Gt CD ARPA	2730-694 Gt CD Blight Elim
Building / Equipment Depr.	0	0	0	0	174
1010-261 General Admin	0	202	2,087	172	529
1010-172 Exec Ofc	0	545	0	0	166
1010-270 Human Res	0	757	0	0	230
1010-191 Comptroller	0	38	385	3,158	6,479
1010-253 Treasurer	0	0	0	0	0
1010-212 Fiscal Services	245	4,072	5,352	14,498	4,798
1010-233 Purchasing	0	0	0	0	630
1010-266 Attorney	0	0	0	0	0
1010-215 City Clerk	0	0	0	0	93
1010-271 Admin Svcs	0	196	0	0	59
Allocated Costs for Fiscal 2025	245	5,809	7,824	17,828	13,157
Roll Forwards	0	0	0	0	0
Fixed Costs	245	5,809	7,824	17,828	13,157
Adjustments	0	0	0	0	(438)
Proposed Costs Future Period	245	5,809	7,824	17,828	12,719

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Central Service Departments	2730-694 Gt CD Hope CDD	2730-694 JAG ADMN/CRPR	2730-694 MI HOPE Green Homes	2730-698 Gt CD OCC	2730-701 Gt Planning
Building / Equipment Depr.	805	183	0	0	0
1010-261 General Admin	460	212	41	1,679	20
1010-172 Exec Ofc	391	270	0	5,032	0
1010-270 Human Res	543	375	0	6,985	0
1010-191 Comptroller	4,879	1,814	810	7,307	101
1010-253 Treasurer	0	0	0	167	64
1010-212 Fiscal Services	6,854	5,956	1,157	35,560	668
1010-233 Purchasing	116	17	0	1,508	99
1010-266 Attorney	0	0	0	0	0
1010-215 City Clerk	427	99	0	548	0
1010-271 Admin Svcs	140	97	0	1,805	0
Allocated Costs for Fiscal 2025	14,614	9,023	2,008	60,592	952
Roll Forwards	0	0	0	0	0
Fixed Costs	14,614	9,023	2,008	60,592	952
Adjustments	0	0	0	0	0
Proposed Costs Future Period	14,614	9,023	2,008	60,592	952

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Central Service Departments	2730-703 Gt Bldg Insp	2730-728 Gt Econ Dev	2730-751 Gt Parks	2731 Gt Police	2732 Gt Fire
Building / Equipment Depr.	0	0	0	0	0
1010-261 General Admin	58	191	37	9,838	8,920
1010-172 Exec Ofc	0	178	0	16,950	15,391
1010-270 Human Res	0	247	0	23,528	21,364
1010-191 Comptroller	962	1,765	318	7,537	5,696
1010-253 Treasurer	0	0	0	128	180
1010-212 Fiscal Services	1,483	14,711	1,270	38,612	18,755
1010-233 Purchasing	166	0	265	133	282
1010-266 Attorney	0	0	0	0	0
1010-215 City Clerk	0	0	0	0	0
1010-271 Admin Svcs	0	64	0	6,080	5,521
Allocated Costs for Fiscal 2025	2,669	17,155	1,890	102,805	76,108
Roll Forwards	0	0	0	0	0
Fixed Costs	2,669	17,155	1,890	102,805	76,108
Adjustments	0	0	0	0	(5,257)
Proposed Costs Future Period	2,669	17,155	1,890	102,805	70,851

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Central Service Departments	2733-694 ESG Admin	2733-694 All Other CD Grnts	2734 Home Invest Pgm	2735-694 Gt CD Lead	2830 Land Bank Auth
Building / Equipment Depr.	311	14,667	5,316	4,868	0
1010-261 General Admin	278	5,971	1,590	3,871	0
1010-172 Exec Ofc	377	13,695	3,299	8,255	0
1010-270 Human Res	523	19,011	4,579	11,459	0
1010-191 Comptroller	2,197	28,122	7,959	21,853	0
1010-253 Treasurer	0	25,484	0	0	0
1010-212 Fiscal Services	3,180	49,163	28,537	31,721	0
1010-233 Purchasing	0	812	17	762	0
1010-266 Attorney	0	0	0	0	0
1010-215 City Clerk	164	7,841	2,830	2,590	0
1010-271 Admin Svcs	135	4,913	1,183	2,962	0
Allocated Costs for Fiscal 2025	7,164	169,679	55,309	88,342	0
Roll Forwards	0	0	0	0	0
Fixed Costs	7,164	169,679	55,309	88,342	0
Adjustments	0	(9,442)	0	0	0
Proposed Costs Future Period	7,164	160,237	55,309	88,342	0

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Central Service Departments	2840 Opioid Settlement	2992 Historical Comm	36XX GR Bldg Auth	4010/4011 General Cap Cont	4014 CIP Bonds - 2021
Building / Equipment Depr.	110	0	0	0	0
1010-261 General Admin	495	73	24	2,787	2
1010-172 Exec Ofc	621	0	0	49	0
1010-270 Human Res	863	0	0	68	0
1010-191 Comptroller	3,925	76	77	15,295	0
1010-253 Treasurer	0	0	0	296	0
1010-212 Fiscal Services	5,916	1,494	3,211	74,928	3,921
1010-233 Purchasing	0	66	0	9,116	0
1010-266 Attorney	0	0	0	0	0
1010-215 City Clerk	58	0	0	0	0
1010-271 Admin Svcs	223	0	0	18	0
Allocated Costs for Fiscal 2025	12,210	1,710	3,312	102,557	3,923
Roll Forwards	0	0	0	0	0
Fixed Costs	12,210	1,710	3,312	102,557	3,923
Adjustments	0	0	0	0	0
Proposed Costs Future Period	12,210	1,710	3,312	102,557	3,923

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Central Service Departments	4015 CIP Bonds - Lyon Sq	4016 CIP Series - Amphith	4017 CIB Series - Scribner	4018 CIB Series - Chiller	4019 CIB Series - Amph Garage
Building / Equipment Depr.	0	0	0	0	0
1010-261 General Admin	63	24	195	231	27
1010-172 Exec Ofc	13	0	1	3	0
1010-270 Human Res	18	0	2	3	0
1010-191 Comptroller	572	280	1,559	1,801	230
1010-253 Treasurer	0	0	0	0	0
1010-212 Fiscal Services	1,583	850	1,496	9,931	2,404
1010-233 Purchasing	331	33	1,591	1,392	116
1010-266 Attorney	0	0	0	0	0
1010-215 City Clerk	0	0	0	0	0
1010-271 Admin Svcs	5	0	0	1	0
Allocated Costs for Fiscal 2025	2,585	1,187	4,845	13,362	2,777
Roll Forwards	0	0	0	0	0
Fixed Costs	2,585	1,187	4,845	13,362	2,777
Adjustments	0	0	0	0	0
Proposed Costs Future Period	2,585	1,187	4,845	13,362	2,777

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Central Service Departments	4020 CIB Series - 2025	4021 CIB Series - 2025	4050 Street Cap Const	4080 Parks - Cap Projects	4081 CIB Series - Parks Imp
Building / Equipment Depr.	0	0	0	0	0
1010-261 General Admin	0	0	158	461	179
1010-172 Exec Ofc	0	0	0	2	2
1010-270 Human Res	0	0	0	3	3
1010-191 Comptroller	0	0	804	3,890	1,484
1010-253 Treasurer	0	0	0	13	0
1010-212 Fiscal Services	0	0	4,072	18,172	9,111
1010-233 Purchasing	0	0	481	2,354	1,127
1010-266 Attorney	0	0	0	0	0
1010-215 City Clerk	0	0	0	0	0
1010-271 Admin Svcs	0	0	0	1	1
Allocated Costs for Fiscal 2025	0	0	5,515	24,895	11,907
Roll Forwards	0	0	0	0	0
Fixed Costs	0	0	5,515	24,895	11,907
Adjustments	0	0	0	0	0
Proposed Costs Future Period	0	0	5,515	24,895	11,907

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Central Service Departments	4090 Vital St NonBond	5020 Cemeteries Oper	5080 Belknap Ice Aren	514X Auto Parking Sys	5840 Golf Course
Building / Equipment Depr.	0	0	0	0	0
1010-261 General Admin	1,212	3,975	142	37,612	2,667
1010-172 Exec Ofc	212	8,036	0	75,967	7,176
1010-270 Human Res	294	11,154	0	105,450	9,961
1010-191 Comptroller	10,173	14,884	1,171	77,714	15,268
1010-253 Treasurer	77	13,942	219	28,003	90
1010-212 Fiscal Services	70,863	32,096	2,048	150,695	23,674
1010-233 Purchasing	5,834	4,774	0	30,630	8,055
1010-266 Attorney	0	0	0	0	0
1010-215 City Clerk	0	0	0	1,681	0
1010-271 Admin Svcs	76	2,883	0	27,252	2,574
Allocated Costs for Fiscal 2025	88,741	91,743	3,580	535,006	69,466
Roll Forwards	0	(6,483)	0	45,498	0
Fixed Costs	88,741	85,260	3,580	580,503	69,466
Adjustments	0	(733)	0	(3,284)	(1,466)
Proposed Costs Future Period	88,741	84,527	3,580	577,219	68,000

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Central Service Departments	590X Sewage Disp Sys	591X Water Supply Sys	6110 Customer Svc	6220 Engineering	6310 Facilities Mgmt
Building / Equipment Depr.	8,875	705	0	61,853	0
1010-261 General Admin	82,553	80,832	7,498	29,835	13,662
1010-172 Exec Ofc	199,840	193,077	20,023	76,074	24,000
1010-270 Human Res	277,397	268,010	27,793	105,598	33,314
1010-191 Comptroller	122,596	134,856	6,769	18,780	59,414
1010-253 Treasurer	3,814	119,009	0	10,004	681
1010-212 Fiscal Services	221,113	228,867	14,546	43,208	77,222
1010-233 Purchasing	74,155	84,036	1,127	2,685	20,105
1010-266 Attorney	0	21,726	0	132,852	0
1010-215 City Clerk	9,629	2,865	0	75,544	565
1010-271 Admin Svcs	71,690	69,264	7,183	27,290	8,610
Allocated Costs for Fiscal 2025	1,071,663	1,203,247	84,938	583,724	237,573
Roll Forwards	164,708	51,443	13,365	74,837	(14,882)
Fixed Costs	1,236,371	1,254,690	98,303	658,560	222,691
Adjustments	(40,558)	(58,560)	0	(18,566)	(18,343)
Proposed Costs Future Period	1,195,813	1,196,130	98,303	639,994	204,348

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Central Service Departments	311 Facilities Mgmt Cap	6610 Motor Equipment	6611 Motor Equip Cap	6770 Insurance Health	6771 Other Reserves-Ins
Building / Equipment Depr.	0	0	0	6,112	5,289
1010-261 General Admin	294	24,528	337	6,012	4,174
1010-172 Exec Ofc	2	46,642	0	6,133	5,836
1010-270 Human Res	2	64,743	0	8,514	8,100
1010-191 Comptroller	1,583	63,904	1,344	72,801	36,001
1010-253 Treasurer	360	293	64	373	13
1010-212 Fiscal Services	7,544	56,194	3,822	91,771	35,964
1010-233 Purchasing	1,193	79,194	2,503	3,895	680
1010-266 Attorney	0	4,630	0	0	0
1010-215 City Clerk	0	0	0	0	6,112
1010-271 Admin Svcs	1	16,732	0	2,200	2,093
Allocated Costs for Fiscal 2025	10,979	356,861	8,071	197,812	104,261
Roll Forwards	0	(2,513)	0	19,761	(314)
Fixed Costs	10,979	354,348	8,071	217,572	103,946
Adjustments	0	(7,565)	0	0	0
Proposed Costs Future Period	10,979	346,783	8,071	217,572	103,946

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Central Service Departments	6800 IT Ops	6810 IT Capital	6820 Financial Mgt Sys	7400 61st Dist Court	7401 61st Dist Court Gnts
Building / Equipment Depr.	3,523	0	0	0	0
1010-261 General Admin	3,409	99	179	39,837	3,344
1010-172 Exec Ofc	6,573	0	0	0	0
1010-270 Human Res	9,124	0	0	64,809	3,378
1010-191 Comptroller	9,420	161	814	25,413	18,079
1010-253 Treasurer	0	0	0	296	0
1010-212 Fiscal Services	24,865	1,979	14,194	53,579	27,363
1010-233 Purchasing	1,972	83	895	9,216	8,320
1010-266 Attorney	2,137	0	0	0	0
1010-215 City Clerk	409	0	0	6,802	0
1010-271 Admin Svcs	2,358	0	0	38,338	1,998
Allocated Costs for Fiscal 2025	63,791	2,322	16,081	238,289	62,484
Roll Forwards	7,239	0	0	(47,548)	(12,468)
Fixed Costs	71,030	2,322	16,081	190,741	50,015
Adjustments	0	0	0	(70,151)	(5,238)
Proposed Costs Future Period	71,030	2,322	16,081	120,590	44,777

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule A - Allocated Costs By Department

Central Service Departments	7900 Bio-Solids	All Others	Total Allocated	Direct Billed	Unallocated
Building / Equipment Depr.	0	241,584	490,269	0	0
1010-261 General Admin	133	721	1,328,615	0	11,897,402
1010-172 Exec Ofc	0	0	2,743,748	0	1,316,601
1010-270 Human Res	0	0	3,940,900	0	0
1010-191 Comptroller	2,188	6,491	1,681,062	0	0
1010-253 Treasurer	0	4,074	1,323,442	0	1,516,317
1010-212 Fiscal Services	2,658	4,475	3,325,566	0	133,409
1010-233 Purchasing	17	50	586,330	0	0
1010-266 Attorney	0	5,699	1,817,194	0	964,578
1010-215 City Clerk	0	119,595	341,825	7,896	2,855,603
1010-271 Admin Svcs	0	0	1,069,101	0	0
Allocated Costs for Fiscal 2025	4,995	382,688	18,648,053	7,896	18,683,911
Roll Forwards	0	0	614,278		
Fixed Costs	4,995	382,688	19,262,331		
Adjustments	0	0	(1,040,394)		
Proposed Costs Future Period	4,995	382,688	18,221,937		

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule A - Allocated Costs By Department

Central Service Departments	Cost Adjustments	Disallowed	Total Expenditures
Building / Equipment Depr.	(829,175)		
1010-261 General Admin	(1,188,383)		
1010-172 Exec Ofc	480,453		
1010-270 Human Res	3,035		
1010-191 Comptroller	61,217		
1010-253 Treasurer	13,805		
1010-212 Fiscal Services	10,723		
1010-233 Purchasing	0		
1010-266 Attorney	32,180		
1010-215 City Clerk	7,044		
1010-271 Admin Svcs	60,983		
Allocated Costs for Fiscal 2025	(1,348,118)		35,991,742

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule B - Fixed Costs Proposed

Receiving Departments	Allocated Costs for Fiscal 2025	Base Year Estimated Costs	Roll Forwards	Fixed Costs	Adjustments	Proposed Costs Future Period
1010-101 City Comm	535,602	NA	NA	535,602	0	535,602
1010-255 Income Tax	161,253	NA	NA	161,253	(1,693)	159,560
1010-257 Assessor	273,805	NA	NA	273,805	0	273,805
1010-267 Comms	89,324	NA	NA	89,324	0	89,324
1010-268 Innovation Dept	36,460	30,723	5,737	42,196	0	42,196
1010-271 Cannabis Business	0	NA	NA	0	0	0
1010-301 Police	3,580,095	NA	NA	3,580,095	(440,797)	3,139,298
1010-301-3400 Pol Comms	3,892	NA	NA	3,892	0	3,892
1010-308 OPA	64,408	NA	NA	64,408	(5,850)	58,558
1010-325 Dispatch	305,401	298,836	6,565	311,965	(22,240)	289,725
1010-336 Fire	2,094,097	NA	NA	2,094,097	(145,787)	1,948,310
1010-448 Street Lighting	115,671	NA	NA	115,671	(23,015)	92,656
1010-523 Parking Violations	600,926	NA	NA	600,926	0	600,926
1010-533 Stormwater	60,627	NA	NA	60,627	0	60,627
1010-694 Comm Dev GF	52,367	NA	NA	52,367	0	52,367
1010-698 OCC GF	27,265	NA	NA	27,265	0	27,265
1010-701 Planning	324,852	NA	NA	324,852	(1,470)	323,382
1010-728 Econ Dev GF	33,217	NA	NA	33,217	(1,476)	31,741
1010-733 Code Comp GF	408,003	NA	NA	408,003	0	408,003
1510 Cemetery Care	2,716	NA	NA	2,716	0	2,716
2020-447 Major-Engineer	28,473	NA	NA	28,473	0	28,473
2020-449 Major-Streets	193,029	178,620	14,409	207,437	(14,865)	192,572
2020-519 Major-Traffic	210,933	200,983	9,950	220,884	(1,507)	219,377
2020-533 Major-Strmwtr	32,913	31,478	1,435	34,348	(565)	33,783
2020-536 Major-Field Ops	0	NA	NA	0	0	0
2030-447 Local-Engineer	13,157	NA	NA	13,157	0	13,157
2030-449 Local-Streets	131,311	99,854	31,457	162,768	0	162,768
2030-519 Local-Traffic	11,471	9,570	1,901	13,372	0	13,372
2030-533 Local-Strmwtr	42,668	42,100	568	43,236	(565)	42,671
2040 Vital St Oper	3,553	NA	NA	3,553	0	3,553
2080 Parks & Rec	493,381	420,492	72,889	566,270	(5,130)	561,140
2080-751 P&R Pools	63,506	1,716	61,790	125,296	0	125,296
2081 Parks Mil Other	1,296	NA	NA	1,296	0	1,296
2081-751-63XX Prks Pool	3,530	NA	NA	3,530	0	3,530
2260 Refuse All Other	530,174	502,237	27,937	558,112	(31,274)	526,838
2260-733-4050 Refuse TRP	25,517	NA	NA	25,517	(5,885)	19,632
2320 Veh Storage Fac	30,352	26,016	4,336	34,689	0	34,689
2360 Property Mgmt	11,608	NA	NA	11,608	(1,476)	10,132
2361 Receivership	564	NA	NA	564	0	564
2430 Brownfield Oper.	158,097	NA	NA	158,097	(18,137)	139,960
2431 Brownfield Rev Loan	7,976	NA	NA	7,976	0	7,976
2440 Economic Develop	52,655	NA	NA	52,655	0	52,655
2451 Southtown CID	8,055	NA	NA	8,055	0	8,055
2452 North Q CID	6,524	NA	NA	6,524	0	6,524
2453 Uptown CID	19,221	NA	NA	19,221	0	19,221
2454 Westside CID	6,850	NA	NA	6,850	0	6,850
2455 MI St CID	5,787	NA	NA	5,787	0	5,787
2456 S Division CID	7,330	NA	NA	7,330	0	7,330
2460 Sidewalk Repair	48,804	41,727	7,077	55,881	0	55,881
2470 TIFA	34,720	NA	NA	34,720	0	34,720
2483 DDA Non-Tax	48,649	44,876	3,773	52,422	0	52,422
2484 DDA Local Tax	158,385	146,102	12,283	170,668	0	170,668
2490 Building Inspect	520,326	436,931	83,395	603,721	(7,463)	596,258

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule B - Fixed Costs Proposed

2500 LDFA	39,055	NA	NA	39,055	0	39,055
2520 Bus Impv Dist.	4,878	NA	NA	4,878	0	4,878
25XX Downtown Impv Dt	36,648	NA	NA	36,648	0	36,648
2600 Indigent Defense	56,331	NA	NA	56,331	0	56,331
2622 Foreitures - DOJ	1,154	NA	NA	1,154	0	1,154
2623 Foreitures - Treas	968	NA	NA	968	0	968
2624 MET - DOJ	0	NA	NA	0	0	0
2650 Drug Law Enforc	11,098	NA	NA	11,098	0	11,098
271X Library	433,451	457,316	(23,865)	409,585	(71,598)	337,987
2720 MI Justice Train	4,614	NA	NA	4,614	0	4,614
2730-172 Gt Exec	8,282	NA	NA	8,282	0	8,282
2730-215 Election Grnt	1,527	NA	NA	1,527	0	1,527
2730-271 Gt Adm Serv Sup	13,047	NA	NA	13,047	0	13,047
2730-301 Gt Police	32,635	NA	NA	32,635	0	32,635
2730-308 Gt Acctability	12,659	NA	NA	12,659	0	12,659
2730-524 Gt Fleet	2,126	NA	NA	2,126	0	2,126
2730-527 Gt Env Servs	46,511	NA	NA	46,511	0	46,511
2730-533 Gt Stmwater	245	NA	NA	245	0	245
2730-536 Gt Water	5,809	NA	NA	5,809	0	5,809
2730-694 CD Grant Admin	7,824	NA	NA	7,824	0	7,824
2730-694 Gt CD ARPA	17,828	NA	NA	17,828	0	17,828
2730-694 Gt CD Blight Elim	13,157	NA	NA	13,157	(438)	12,719
2730-694 Gt CD Hope CDD	14,614	NA	NA	14,614	0	14,614
2730-694 JAG ADMN/CRPR	9,023	NA	NA	9,023	0	9,023
2730-694 MI HOPE Green Homes	2,008	NA	NA	2,008	0	2,008
2730-698 Gt CD OCC	60,592	NA	NA	60,592	0	60,592
2730-701 Gt Planning	952	NA	NA	952	0	952
2730-703 Gt Bldg Insp	2,669	NA	NA	2,669	0	2,669
2730-728 Gt Econ Dev	17,155	NA	NA	17,155	0	17,155
2730-751 Gt Parks	1,890	NA	NA	1,890	0	1,890
2731 Gt Police	102,805	NA	NA	102,805	0	102,805
2732 Gt Fire	76,108	NA	NA	76,108	(5,257)	70,851
2733-694 ESG Admin	7,164	NA	NA	7,164	0	7,164
2733-694 All Other CD Grnts	169,679	NA	NA	169,679	(9,442)	160,237
2734 Home Invest Pgm	55,309	NA	NA	55,309	0	55,309
2735-694 Gt CD Lead	88,342	NA	NA	88,342	0	88,342
2830 Land Bank Auth	0	NA	NA	0	0	0
2840 Opioid Settlement	12,210	NA	NA	12,210	0	12,210
2992 Historical Comm	1,710	NA	NA	1,710	0	1,710
36XX GR Bldg Auth	3,312	NA	NA	3,312	0	3,312
4010/4011 General Cap Cont	102,557	NA	NA	102,557	0	102,557
4014 CIP Bonds - 2021	3,923	NA	NA	3,923	0	3,923
4015 CIP Bonds - Lyon Sq	2,585	NA	NA	2,585	0	2,585
4016 CIP Series - Amphith	1,187	NA	NA	1,187	0	1,187
4017 CIB Series - Scribner	4,845	NA	NA	4,845	0	4,845
4018 CIB Series - Chiller	13,362	NA	NA	13,362	0	13,362
4019 CIB Series - Amph Garage	2,777	NA	NA	2,777	0	2,777
4020 CIB Series - 2025	0	NA	NA	0	0	0
4021 CIB Series - 2025	0	NA	NA	0	0	0
4050 Street Cap Const	5,515	NA	NA	5,515	0	5,515
4080 Parks - Cap Projects	24,895	NA	NA	24,895	0	24,895
4081 CIB Series - Parks Imp	11,907	NA	NA	11,907	0	11,907
4090 Vital St NonBond	88,741	NA	NA	88,741	0	88,741
5020 Cemeteries Oper	91,743	98,226	(6,483)	85,260	(733)	84,527
5080 Belknap Ice Aren	3,580	NA	NA	3,580	0	3,580

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule B - Fixed Costs Proposed

514X Auto Parking Sys	535,006	489,508	45,498	580,503	(3,284)	577,219
5840 Golf Course	69,466	NA	NA	69,466	(1,466)	68,000
590X Sewage Disp Sys	1,071,663	906,955	164,708	1,236,371	(40,558)	1,195,813
591X Water Supply Sys	1,203,247	1,151,804	51,443	1,254,690	(58,560)	1,196,130
6110 Customer Svc	84,938	71,573	13,365	98,303	0	98,303
6220 Engineering	583,724	508,887	74,837	658,560	(18,566)	639,994
6310 Facilities Mgmt	237,573	252,455	(14,882)	222,691	(18,343)	204,348
6311 Facilities Mgmt Cap	10,979	NA	NA	10,979	0	10,979
6610 Motor Equipment	356,861	359,374	(2,513)	354,348	(7,565)	346,783
6611 Motor Equip Cap	8,071	NA	NA	8,071	0	8,071
6770 Insurance Health	197,812	178,051	19,761	217,572	0	217,572
6771 Other Reserves-Ins	104,261	104,575	(314)	103,946	0	103,946
6800 IT Ops	63,791	56,552	7,239	71,030	0	71,030
6810 IT Capital	2,322	NA	NA	2,322	0	2,322
6820 Financial Mgt Sys	16,081	NA	NA	16,081	0	16,081
7400 61st Dist Court	238,289	285,837	(47,548)	190,741	(70,151)	120,590
7401 61st Dist Court Gnts	62,484	74,952	(12,468)	50,015	(5,238)	44,777
7900 Bio-Solids	4,995	NA	NA	4,995	0	4,995
All Others	382,688	NA	NA	382,688	0	382,688
Total Allocated	18,648,053	7,508,326	614,278	19,262,331	(1,040,394)	18,221,937
Direct Billed	7,896					
Unallocated Total	18,683,911					
Cost Adjustments	(1,348,118)					
Disallowed Total	0					
Total Expenditures	35,991,742					

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Building / Equipment Depr.	0		829,175		0	
1010-261 General Admin	12,054,877		1,188,383	(11,897,402)	0	
1010-172 Exec Ofc	4,149,065		(480,453)	(1,316,601)	0	
1010-270 Human Res	3,680,318		(3,035)		0	
1010-191 Comptroller	1,756,125		(61,217)		0	
1010-253 Treasurer	2,648,102		(13,805)	(1,516,317)	0	
1010-212 Fiscal Services	3,569,397		(10,723)	(133,409)	0	
1010-233 Purchasing	562,616		0		0	
1010-266 Attorney	3,418,197		(32,180)	(964,578)	0	
1010-215 City Clerk	3,030,329		(7,044)	(2,855,603)	(7,896)	
1010-271 Admin Svcs	1,122,716		(60,983)		0	
1010-101 City Comm						535,602
1010-255 Income Tax						161,253
1010-257 Assessor						273,805
1010-267 Comms						89,324
1010-268 Innovation Dept						36,460
1010-271 Cannabis Business						0
1010-301 Police						3,580,095
1010-301-3400 Pol Comms						3,892
1010-308 OPA						64,408
1010-325 Dispatch						305,401
1010-336 Fire						2,094,097
1010-448 Street Lighting						115,671
1010-523 Parking Violations						600,926
1010-533 Stormwater						60,627
1010-694 Comm Dev GF						52,367
1010-698 OCC GF						27,265
1010-701 Planning						324,852
1010-728 Econ Dev GF						33,217
1010-733 Code Comp GF						408,003
1510 Cemetery Care						2,716
2020-447 Major-Engineer						28,473
2020-449 Major-Streets						193,029
2020-519 Major-Traffic						210,933
2020-533 Major-Strmwtr						32,913
2020-536 Major-Field Ops						0
2030-447 Local-Engineer						13,157
2030-449 Local-Streets						131,311
2030-519 Local-Traffic						11,471
2030-533 Local-Strmwtr						42,668
2040 Vital St Oper						3,553
2080 Parks & Rec						493,381
2080-751 P&R Pools						63,506
2081 Parks Mil Other						1,296
2081-751-63XX Prks Pool						3,530
2260 Refuse All Other						530,174
2260-733-4050 Refuse TRP						25,517
2320 Veh Storage Fac						30,352
2360 Property Mgmt						11,608
2361 Receivership						564
2430 Brownfield Oper.						158,097
2431 Brownfield Rev Loan						7,976

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
2440 Economic Develop						52,655
2451 Southtown CID						8,055
2452 North Q CID						6,524
2453 Uptown CID						19,221
2454 Westside CID						6,850
2455 MI St CID						5,787
2456 S Division CID						7,330
2460 Sidewalk Repair						48,804
2470 TIFA						34,720
2483 DDA Non-Tax						48,649
2484 DDA Local Tax						158,385
2490 Building Inspect						520,326
2500 LDFA						39,055
2520 Bus Impv Dist.						4,878
25XX Downtown Impv Dt						36,648
2600 Indigent Defense						56,331
2622 Foreitures - DOJ						1,154
2623 Foreitures - Treas						968
2624 MET - DOJ						0
2650 Drug Law Enforc						11,098
271X Library						433,451
2720 MI Justice Train						4,614
2730-172 Gt Exec						8,282
2730-215 Election Grnt						1,527
2730-271 Gt Adm Serv Sup						13,047
2730-301 Gt Police						32,635
2730-308 Gt Acctability						12,659
2730-524 Gt Fleet						2,126
2730-527 Gt Env Servs						46,511
2730-533 Gt Stmwater						245
2730-536 Gt Water						5,809
2730-694 CD Grant Admin						7,824
2730-694 Gt CD ARPA						17,828
2730-694 Gt CD Blight Elim						13,157
2730-694 Gt CD Hope CDD						14,614
2730-694 JAG ADMN/CRPR						9,023
2730-694 MI HOPE Green Homes						2,008
2730-698 Gt CD OCC						60,592
2730-701 Gt Planning						952
2730-703 Gt Bldg Insp						2,669
2730-728 Gt Econ Dev						17,155
2730-751 Gt Parks						1,890
2731 Gt Police						102,805
2732 Gt Fire						76,108
2733-694 ESG Admin						7,164
2733-694 All Other CD Grnts						169,679
2734 Home Invest Pgm						55,309
2735-694 Gt CD Lead						88,342
2830 Land Bank Auth						0
2840 Opioid Settlement						12,210
2992 Historical Comm						1,710
36XX GR Bldg Auth						3,312
4010/4011 General Cap Cont						102,557

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
4014 CIP Bonds - 2021						3,923
4015 CIP Bonds - Lyon Sq						2,585
4016 CIP Series - Amphith						1,187
4017 CIB Series - Scribner						4,845
4018 CIB Series - Chiller						13,362
4019 CIB Series - Amph Garage						2,777
4020 CIB Series - 2025						0
4021 CIB Series - 2025						0
4050 Street Cap Const						5,515
4080 Parks - Cap Projects						24,895
4081 CIB Series - Parks Imp						11,907
4090 Vital St NonBond						88,741
5020 Cemeteries Oper						91,743
5080 Belknap Ice Aren						3,580
514X Auto Parking Sys						535,006
5840 Golf Course						69,466
590X Sewage Disp Sys						1,071,663
591X Water Supply Sys						1,203,247
6110 Customer Svc						84,938
6220 Engineering						583,724
6310 Facilities Mgmt						237,573
6311 Facilities Mgmt Cap						10,979
6610 Motor Equipment						356,861
6611 Motor Equip Cap						8,071
6770 Insurance Health						197,812
6771 Other Reserves-Ins						104,261
6800 IT Ops						63,791
6810 IT Capital						2,322
6820 Financial Mgt Sys						16,081
7400 61st Dist Court						238,289
7401 61st Dist Court Gnts						62,484
7900 Bio-Solids						4,995
All Others						382,688
Totals	35,991,742		1,348,118	(18,683,911)	(7,896)	18,648,053

Deviation: 0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
Building / Equipment Depr.		
1.4.1 City Hall	Number of assigned square feet by department	City Hall space allocation summary
1.4.2 Records Center	Number of assigned square feet by occupant	CARC space allocation summary
1.4.3 Equipment	Dollar amount of assigned equipment depreciation	Fixed Asset report
1010-261 General Admin		
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
1010-172 Exec Ofc		
3.4.1 City Admin	Dollar amount of personnel expenses by benefiting dept.	General ledger
1010-270 Human Res		
4.4.1 Human Resources	Dollar amount of personnel expenses by benefiting dept.	General ledger
4.4.2 Recruitment	Dollar amount of personnel expenses by benefiting dept.	General ledger
1010-191 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
1010-253 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
1010-212 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
1010-233 Purchasing		
8.4.1 Purchasing	Number of purchasing transactions by benefiting dept.	Detail transaction history
1010-266 Attorney		
9.4.1 Legal Services	Number of hours by benefiting department	Attorney time summary
1010-215 City Clerk		
10.4.1 Archives	Number of equivalent storage boxes by benefiting dept.	Records retention summary
10.4.2 Contracts	Number of contracts handled by department	Clerk's contract summary
1010-271 Admin Svcs		

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule E - Summary of Allocation Basis

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

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .1 - Nature and Extent of Services
For Department Building / Equipment Depr.

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

- **City Hall** – This activity identifies the depreciation charge for City Hall and was allocated based on the number of assigned square feet by department.
- **Records Center** – This building is shared by the City, County and Museum and was allocated based on the number of assigned square feet by agency. The portion of the building occupied by the County and the Museum are not part of the City operations and has been assigned to “All Others”. The portion used for storage of City records is allocated to the Clerk’s Office in order to consolidate records storage costs in one cost center before being allocated.
- **Equipment** – This activity only identifies the depreciation of capitalized equipment for Central Service departments identified in this cost allocation plan. The depreciation was calculated based on the useful life by asset class and allocated to each benefiting department on the dollar amount of assigned capitalized equipment.

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

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

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
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.	828,752			
Debt Serv Interest	0			
Equipment Depr.	423			
Total Departmental Cost	829,175			829,175
Adjustments:				
Total To Be Allocated:	829,175			829,175

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department Building / Equipment Depr.

	Total	G&A	City Hall	Records Center	Equipment
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	0				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Building Depr.	828,752	0	516,173	312,579	0
Debt Serv Interest	0	0	0	0	0
Equipment Depr.	423	0	0	0	423
Functional Cost	829,175	0	516,173	312,579	423
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	829,175	0	516,173	312,579	423
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For Building / Equipment Depr.					
Schedule .3 Total	829,175	0	516,173	312,579	423

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
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
1010-172 Exec Ofc	5,643	10.003013	51,633		51,633		51,633
1010-270 Human Res	5,527	9.797387	50,571		50,571		50,571
1010-191 Comptroller	3,374	5.980891	30,872		30,872		30,872
1010-253 Treasurer	4,265	7.560314	39,024		39,024		39,024
1010-212 Fiscal Services	2,744	4.864127	25,107		25,107		25,107
1010-233 Purchasing	976	1.730098	8,930		8,930		8,930
1010-266 Attorney	3,274	5.803627	29,957		29,957		29,957
1010-215 City Clerk	3,431	6.081931	31,393		31,393		31,393
1010-101 City Comm	1,363	2.416110	12,471		12,471		12,471
1010-255 Income Tax	3,689	6.539273	33,754		33,754		33,754
1010-257 Assessor	3,968	7.033840	36,307		36,307		36,307
1010-268 Innovation Dept	2,215	3.926400	20,267		20,267		20,267
1010-308 OPA	1,813	3.213798	16,589		16,589		16,589
1010-694 Comm Dev GF	509	0.902274	4,657		4,657		4,657
2360 Property Mgmt	337	0.597380	3,084		3,084		3,084
2430 Brownfield Oper.	505	0.895184	4,621		4,621		4,621
2500 LDFA	337	0.597380	3,084		3,084		3,084
2600 Indigent Defense	116	0.205626	1,061		1,061		1,061
2730-694 Gt CD Blight Elim	19	0.033680	174		174		174
2730-694 Gt CD Hope CDD	88	0.155992	805		805		805
2730-694 JAG ADMN/CRPR	20	0.035453	183		183		183
2733-694 ESG Admin	34	0.060270	311		311		311
2733-694 All Other CD Grnts	1,603	2.841544	14,667		14,667		14,667
2734 Home Invest Pgm	581	1.029904	5,316		5,316		5,316
2735-694 Gt CD Lead	532	0.943045	4,868		4,868		4,868
2840 Opioid Settlement	12	0.021272	110		110		110
590X Sewage Disp Sys	970	1.719462	8,875		8,875		8,875
591X Water Supply Sys	77	0.136493	705		705		705
6220 Engineering	6,760	11.983054	61,853		61,853		61,853
6770 Insurance Health	668	1.184124	6,112		6,112		6,112
6771 Other Reserves-Ins	578	1.024587	5,289		5,289		5,289
6800 IT Ops	385	0.682467	3,523		3,523		3,523
Schedule .4 Total for City Hall	56,413	100.000000	516,173		516,173	0	516,173

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, 2025
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
1010-215 City Clerk	28,300	22.712681	70,995		70,995		70,995
All Others	96,300	77.287319	241,584		241,584		241,584
Schedule .4 Total for Records Center	124,600	100.000000	312,579		312,579	0	312,579

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, 2025
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
1010-215 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, 2025
Schedule .5 - Allocation Summary
For Department Building / Equipment Depr.

Receiving Department	Total	City Hall	Records Center	Equipment
1010-172 Exec Ofc	51,633	51,633	0	0
1010-270 Human Res	50,571	50,571	0	0
1010-191 Comptroller	30,872	30,872	0	0
1010-253 Treasurer	39,024	39,024	0	0
1010-212 Fiscal Services	25,107	25,107	0	0
1010-233 Purchasing	8,930	8,930	0	0
1010-266 Attorney	29,957	29,957	0	0
1010-215 City Clerk	102,811	31,393	70,995	423
1010-101 City Comm	12,471	12,471	0	0
1010-255 Income Tax	33,754	33,754	0	0
1010-257 Assessor	36,307	36,307	0	0
1010-268 Innovation Dept	20,267	20,267	0	0
1010-308 OPA	16,589	16,589	0	0
1010-694 Comm Dev GF	4,657	4,657	0	0
2360 Property Mgmt	3,084	3,084	0	0
2430 Brownfield Oper.	4,621	4,621	0	0
2500 LDFA	3,084	3,084	0	0
2600 Indigent Defense	1,061	1,061	0	0
2730-694 Gt CD Blight Elim	174	174	0	0
2730-694 Gt CD Hope CDD	805	805	0	0
2730-694 JAG ADMN/CRPR	183	183	0	0
2733-694 ESG Admin	311	311	0	0
2733-694 All Other CD Grnts	14,667	14,667	0	0
2734 Home Invest Pgm	5,316	5,316	0	0
2735-694 Gt CD Lead	4,868	4,868	0	0
2840 Opioid Settlement	110	110	0	0
590X Sewage Disp Sys	8,875	8,875	0	0
591X Water Supply Sys	705	705	0	0
6220 Engineering	61,853	61,853	0	0
6770 Insurance Health	6,112	6,112	0	0
6771 Other Reserves-Ins	5,289	5,289	0	0
6800 IT Ops	3,523	3,523	0	0
All Others	241,584	0	241,584	0
Direct Bill	0	0	0	0
Total	829,175	516,173	312,579	423

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .1 - Nature and Extent of Services
For Department 1010-261 General Admin

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

- **Annual Audit** – This activity identifies the costs of the City’s annual audit and are allocated based on the number of revenue and expenditure transactions by department.
- **Pension Benefits** – This activity includes costs associated with the retirement system. Costs are allocated to all City departments based on the dollar amount of pension expenses by department.
- **Termination Payouts** – The costs of payouts are split between Police & Fire and General City. These activities allocate the cost of accumulated payouts to employees whose employment has been discontinued. The total amount of all payouts for all funds was included in the amounts allocated. A credit was provided to those departments for the amount that was billed directly to each respective department’s budget.

The credit was presented as a cost adjustment for each respective department and is identified on summary schedules “A” & “B” of this cost allocation plan. The credit was presented as a cost adjustment and not a direct billing credit within this schedule. This was done so the total allocated costs are more consistent from year to year which helps to minimize fluctuations in the carry forwards due to timing difference between when payouts are made and the year in which the allocated costs are charged to departments. This procedure results in the same total amount of indirect costs over multiple years but helps to provide a smoothing effect for budgetary purposes. The basis of allocation is the dollar amount of permanent and regular wages by department.

- **General Government** – All other costs are considered general government in nature and are not allocated.

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

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

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 1010-261 General Admin

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	12,054,877			12,054,877
Cost Adjustments:				
Termination Payoff	1,188,383			
Total Departmental Cost Adjustments:	1,188,383			1,188,383
Inbound Costs:				
1010-261 General Admin		5,109	5,109	
1010-172 Exec Ofc		8,146	8,146	
1010-270 Human Res		11,293	11,293	
1010-191 Comptroller		22,377	22,377	
1010-253 Treasurer		-435	-435	
1010-212 Fiscal Services		29,036	29,036	
1010-233 Purchasing		1,857	1,857	
1010-215 City Clerk		187	187	
1010-271 Admin Svcs		3,271	3,271	
Total Allocated Additions:		80,841	80,841	80,841
Total To Be Allocated:	13,243,260	80,841		13,324,101

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 1010-261 General Admin

	Total	G&A	Annual Audit	Pension Benefit	Payoff General
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	1,971	0	0	1,971	0
Other Expense & Cost					
Contract Services	1,943,373	0	162,140	0	0
All Other Costs	10,109,533	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	12,054,877				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Termination Payoff	1,188,383	0	0	0	595,949
Functional Cost					
Functional Cost	13,243,260	0	162,140	1,971	595,949
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(11,890,766)	0	0	0	0
1st Allocation	1,352,494	0	162,140	1,971	595,949
Allocation Step 2					
Inbound - 1010-261 General Admin: Annual Audit	1,734	358	0	1,376	0
Inbound - 1010-261 General Admin: Pension Benefit	0	0	0	0	0
Inbound - 1010-261 General Admin: Payoff General	3,375	0	0	3,375	0
Inbound - 1010-172 Exec Ofc	8,146	0	0	8,146	0
Inbound - 1010-270 Human Res	11,293	0	0	11,293	0
Inbound - 1010-191 Comptroller: General Acctng	16,432	2,463	0	13,970	0
Inbound - 1010-191 Comptroller: Accts Payable	5,302	1,110	0	4,192	0
Inbound - 1010-253 Treasurer: Mail Services	(594)	0	0	(594)	0
Inbound - 1010-212 Fiscal Services: Budgeting	17,428	6,924	0	10,505	0
Inbound - 1010-212 Fiscal Services: Payroll	822	0	0	822	0
Inbound - 1010-212 Fiscal Services: General Acctng	4,861	1,004	0	3,857	0
Inbound - 1010-233 Purchasing	1,857	1,601	0	256	0
Inbound - 1010-215 City Clerk	187	0	0	187	0
Inbound - 1010-271 Admin Svcs	3,271	0	0	3,271	0
Inbound - All Others	6,727	0	90	1	0
Reallocate Admin Costs		(13,459)	0	13,459	0
Unallocated Costs	(6,636)	0	0	0	0
2nd Allocation	74,206	0	90	74,115	0
Total For 1010-261 General Admin					
Schedule .3 Total	1,426,700	0	162,230	76,086	595,949

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 1010-261 General Admin

	Payoff P&F	General Gov't**
Wages & Benefits		
SALARIES & WAGES	0	0
FRINGE BENEFITS	0	0
Other Expense & Cost		
Contract Services	0	1,781,233
All Other Costs	0	10,109,533
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Cost Adjustments		
Termination Payoff	592,434	0
Functional Cost	592,434	11,890,766
Allocation Step 1		
Reallocate Admin Costs	0	0
Unallocated Costs	0	(11,890,766)
1st Allocation	592,434	0
Allocation Step 2		
Inbound - 1010-261 General Admin: Annual Audit	0	0
Inbound - 1010-261 General Admin: Pension Benefit	0	0
Inbound - 1010-261 General Admin: Payoff General	0	0
Inbound - 1010-172 Exec Ofc	0	0
Inbound - 1010-270 Human Res	0	0
Inbound - 1010-191 Comptroller: General Acctng	0	0
Inbound - 1010-191 Comptroller: Accts Payable	0	0
Inbound - 1010-253 Treasurer: Mail Services	0	0
Inbound - 1010-212 Fiscal Services: Budgeting	0	0
Inbound - 1010-212 Fiscal Services: Payroll	0	0
Inbound - 1010-212 Fiscal Services: General Acctng	0	0
Inbound - 1010-233 Purchasing	0	0
Inbound - 1010-215 City Clerk	0	0
Inbound - 1010-271 Admin Svcs	0	0
Inbound - All Others	0	6,636
Reallocate Admin Costs	0	0
Unallocated Costs	0	(6,636)
2nd Allocation	0	0
Total For 1010-261 General Admin		
Schedule .3 Total	592,434	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-261 General Admin

Activity - Annual Audit

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
1010-261 General Admin	2,290	1.069489	1,734		1,734		1,734
1010-172 Exec Ofc	2,472	1.154487	1,872		1,872	1	1,873
1010-270 Human Res	2,011	0.939189	1,523		1,523	1	1,524
1010-191 Comptroller	988	0.461421	748		748	0	749
1010-253 Treasurer	4,199	1.961041	3,180		3,180	2	3,181
1010-212 Fiscal Services	1,297	0.605732	982		982	1	983
1010-233 Purchasing	392	0.183074	297		297	0	297
1010-266 Attorney	1,295	0.604798	981		981	1	981
1010-215 City Clerk	2,761	1.289458	2,091		2,091	1	2,092
1010-271 Admin Svcs	970	0.453015	735		735	0	735
1010-101 City Comm	389	0.181673	295		295	0	295
1010-255 Income Tax	1,757	0.820564	1,330		1,330	1	1,331
1010-257 Assessor	798	0.372686	604		604	0	605
1010-267 Comms	599	0.279748	454		454	0	454
1010-268 Innovation Dept	230	0.107416	174		174	0	174
1010-301 Police	7,855	3.668487	5,948		5,948	3	5,951
1010-301-3400 Pol Comms	109	0.050906	83		83	0	83
1010-308 OPA	703	0.328319	532		532	0	533
1010-325 Dispatch	443	0.206892	335		335	0	336
1010-336 Fire	7,224	3.373793	5,470		5,470	3	5,473
1010-448 Street Lighting	1,973	0.921442	1,494		1,494	1	1,495
1010-533 Stormwater	986	0.460487	747		747	0	747
1010-694 Comm Dev GF	431	0.201288	326		326	0	327
1010-698 OCC GF	430	0.200821	326		326	0	326
1010-701 Planning	3,161	1.476268	2,394		2,394	1	2,395
1010-728 Econ Dev GF	527	0.246123	399		399	0	399
1010-733 Code Comp GF	3,826	1.786840	2,897		2,897	2	2,899
1510 Cemetery Care	126	0.058845	95		95	0	95
2020-447 Major-Engineer	703	0.328319	532		532	0	533
2020-449 Major-Streets	2,158	1.007841	1,634		1,634	1	1,635
2020-519 Major-Traffic	3,208	1.498218	2,429		2,429	1	2,431
2020-533 Major-Strmwtr	725	0.338594	549		549	0	549
2030-447 Local-Engineer	336	0.156921	254		254	0	255
2030-449 Local-Streets	1,487	0.694467	1,126		1,126	1	1,127
2030-519 Local-Traffic	227	0.106015	172		172	0	172
2030-533 Local-Strmwtr	654	0.305435	495		495	0	496
2040 Vital St Oper	984	0.459553	745		745	0	746
2080 Parks & Rec	9,119	4.258807	6,905		6,905	4	6,909
2080-751 P&R Pools	1,507	0.703808	1,141		1,141	1	1,142
2081 Parks Mil Other	58	0.027087	44		44	0	44
2081-751-63XX Prks Pool	72	0.033626	55		55	0	55
2260 Refuse All Other	7,268	3.394342	5,504		5,504	3	5,507
2260-733-4050 Refuse TRP	622	0.290490	471		471	0	471
2320 Veh Storage Fac	1,030	0.481036	780		780	0	780
2360 Property Mgmt	181	0.084532	137		137	0	137
2361 Receivership	98	0.045769	74		74	0	74
2430 Brownfield Oper.	938	0.438070	710		710	0	711
2431 Brownfield Rev Loan	198	0.092471	150		150	0	150
2440 Economic Develop	494	0.230711	374		374	0	374
2451 Southtown CID	226	0.105548	171		171	0	171
2452 North Q CID	164	0.076592	124		124	0	124
2453 Uptown CID	354	0.165327	268		268	0	268

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-261 General Admin

Activity - Annual Audit

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
2454 Westside CID	142	0.066318	108		108	0	108
2455 MI St CID	134	0.062581	101		101	0	102
2456 S Division CID	182	0.084999	138		138	0	138
2460 Sidewalk Repair	1,645	0.768257	1,246		1,246	1	1,246
2470 TIFA	1,130	0.527739	856		856	0	856
2483 DDA Non-Tax	1,268	0.592189	960		960	1	961
2484 DDA Local Tax	3,408	1.591623	2,581		2,581	1	2,582
2490 Building Inspect	3,299	1.540718	2,498		2,498	1	2,500
2500 LDFA	528	0.246590	400		400	0	400
2520 Bus Impv Dist.	240	0.112086	182		182	0	182
25XX Downtown Impv Dt	1,513	0.706610	1,146		1,146	1	1,146
2600 Indigent Defense	1,709	0.798147	1,294		1,294	1	1,295
2622 Forefitures - DOJ	94	0.043900	71		71	0	71
2623 Forefitures - Treas	85	0.039697	64		64	0	64
2650 Drug Law Enforc	508	0.237249	385		385	0	385
271X Library	9,136	4.266746	6,918		6,918	4	6,922
2720 MI Justice Train	200	0.093405	151		151	0	152
2730-172 Gt Exec	82	0.038296	62		62	0	62
2730-215 Election Grnt	37	0.017280	28		28	0	28
2730-271 Gt Adm Serv Sup	245	0.114421	186		186	0	186
2730-301 Gt Police	452	0.211096	342		342	0	342
2730-308 Gt Acctability	200	0.093405	151		151	0	152
2730-527 Gt Env Servs	174	0.081262	132		132	0	132
2730-694 Gt CD ARPA	227	0.106015	172		172	0	172
2730-694 Gt CD Blight Elim	631	0.294693	478		478	0	478
2730-694 Gt CD Hope CDD	449	0.209695	340		340	0	340
2730-694 JAG ADMN/CRPR	164	0.076592	124		124	0	124
2730-694 MI HOPE Green Homes	54	0.025219	41		41	0	41
2730-698 Gt CD OCC	812	0.379225	615		615	0	615
2730-701 Gt Planning	26	0.012143	20		20	0	20
2730-703 Gt Bldg Insp	77	0.035961	58		58	0	58
2730-728 Gt Econ Dev	163	0.076125	123		123	0	124
2730-751 Gt Parks	49	0.022884	37		37	0	37
2731 Gt Police	623	0.290957	472		472	0	472
2732 Gt Fire	472	0.220436	357		357	0	358
2733-694 ESG Admin	209	0.097608	158		158	0	158
2733-694 All Other CD Grnts	2,216	1.034929	1,678		1,678	1	1,679
2734 Home Invest Pgm	722	0.337193	547		547	0	547
2735-694 Gt CD Lead	1,807	0.843915	1,368		1,368	1	1,369
2840 Opioid Settlement	342	0.159723	259		259	0	259
2992 Historical Comm	97	0.045301	73		73	0	73
36XX GR Bldg Auth	32	0.014945	24		24	0	24
4010/4011 General Cap Cont	3,662	1.710248	2,773		2,773	2	2,775
4014 CIP Bonds - 2021	2	0.000934	2		2		2
4015 CIP Bonds - Lyon Sq	83	0.038763	63		63	0	63
4016 CIP Series - Amphith	32	0.014945	24		24	0	24
4017 CIB Series - Scribner	258	0.120493	195		195	0	195
4018 CIB Series - Chiller	305	0.142443	231		231	0	231
4019 CIB Series - Amph Garage	35	0.016346	27		27	0	27
4050 Street Cap Const	208	0.097141	158		158	0	158
4080 Parks - Cap Projects	607	0.283485	460		460	0	460
4081 CIB Series - Parks Imp	236	0.110218	179		179	0	179

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-261 General Admin

Activity - Annual Audit

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
4090 Vital St NonBond	1,513	0.706610	1,146		1,146	1	1,146
5020 Cemeteries Oper	1,958	0.914436	1,483		1,483	1	1,484
5080 Belknap Ice Aren	188	0.087801	142		142	0	142
514X Auto Parking Sys	14,240	6.650445	10,783		10,783	6	10,789
5840 Golf Course	2,084	0.973281	1,578		1,578	1	1,579
590X Sewage Disp Sys	15,667	7.316891	11,864		11,864	7	11,870
591X Water Supply Sys	17,893	8.356493	13,549		13,549	8	13,558
6110 Customer Svc	678	0.316643	513		513	0	514
6220 Engineering	2,192	1.023720	1,660		1,660	1	1,661
6310 Facilities Mgmt	6,533	3.051079	4,947		4,947	3	4,950
6311 Facilities Mgmt Cap	388	0.181206	294		294	0	294
6610 Motor Equipment	10,913	5.096651	8,264		8,264	5	8,268
6611 Motor Equip Cap	445	0.207826	337		337	0	337
6770 Insurance Health	5,351	2.499054	4,052		4,052	2	4,054
6771 Other Reserves-Ins	2,724	1.272178	2,063		2,063	1	2,064
6800 IT Ops	1,063	0.496448	805		805	0	805
6810 IT Capital	131	0.061180	99		99	0	99
6820 Financial Mgt Sys	236	0.110218	179		179	0	179
7400 61st Dist Court	2,479	1.157757	1,877		1,877	1	1,878
7401 61st Dist Court Gnts	2,255	1.053143	1,708		1,708	1	1,709
7900 Bio-Solids	175	0.081729	133		133	0	133
All Others	951	0.444141	720		720	0	721
Schedule .4 Total for Annual Audit	214,121	100.000000	162,140		162,140	90	162,230

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, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-261 General Admin

Activity - Pension Benefit

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
1010-261 General Admin	1,971	0.005620	0		0		0
1010-172 Exec Ofc	340,515	0.970864	19		19	720	739
1010-270 Human Res	280,931	0.800980	16		16	594	609
1010-191 Comptroller	159,830	0.455701	9		9	338	347
1010-253 Treasurer	245,747	0.700665	14		14	519	533
1010-212 Fiscal Services	299,342	0.853473	17		17	633	649
1010-233 Purchasing	63,586	0.181294	4		4	134	138
1010-266 Attorney	421,197	1.200901	24		24	890	914
1010-215 City Clerk	182,876	0.521409	10		10	386	397
1010-271 Admin Svcs	64,844	0.184881	4		4	137	141
1010-101 City Comm	81,249	0.231654	5		5	172	176
1010-255 Income Tax	290,625	0.828619	16		16	614	630
1010-257 Assessor	249,284	0.710749	14		14	527	541
1010-267 Comms	140,778	0.401381	8		8	298	305
1010-268 Innovation Dept	23,518	0.067054	1		1	50	51
1010-301 Police	11,088,142	31.614100	623		623	23,433	24,056
1010-308 OPA	47,264	0.134757	3		3	100	102
1010-325 Dispatch	793,667	2.262874	45		45	1,677	1,722
1010-336 Fire	7,371,139	21.016317	414		414	15,577	15,991
1010-448 Street Lighting	175,545	0.500507	10		10	371	381
1010-533 Stormwater	80,703	0.230097	5		5	171	175
1010-694 Comm Dev GF	25,531	0.072793	1		1	54	55
1010-698 OCC GF	30,988	0.088352	2		2	65	67
1010-701 Planning	263,322	0.750774	15		15	556	571
1010-728 Econ Dev GF	53,590	0.152794	3		3	113	116
1010-733 Code Comp GF	400,360	1.141492	23		23	846	869
2020-447 Major-Engineer	745	0.002124	0		0	2	2
2020-449 Major-Streets	334,029	0.952371	19		19	706	725
2020-519 Major-Traffic	354,628	1.011102	20		20	749	769
2020-533 Major-Strmwtr	41,868	0.119372	2		2	88	91
2030-447 Local-Engineer	949	0.002706	0		0	2	2
2030-449 Local-Streets	231,779	0.660840	13		13	490	503
2030-519 Local-Traffic	12,589	0.035893	1		1	27	27
2030-533 Local-Strmwtr	74,217	0.211605	4		4	157	161
2080 Parks & Rec	590,985	1.684994	33		33	1,249	1,282
2080-751 P&R Pools	37,732	0.107580	2		2	80	82
2260 Refuse All Other	615,734	1.755558	35		35	1,301	1,336
2260-733-4050 Refuse TRP	43,699	0.124593	2		2	92	95
2320 Veh Storage Fac	23,596	0.067276	1		1	50	51
2360 Property Mgmt	296	0.000844	0		0	1	1
2430 Brownfield Oper.	86,980	0.247994	5		5	184	189
2440 Economic Develop	6,178	0.017614	0		0	13	13
2460 Sidewalk Repair	63,803	0.181913	4		4	135	138
2470 TIFA	853	0.002432	0		0	2	2
2484 DDA Local Tax	9,380	0.026744	1		1	20	20
2490 Building Inspect	601,659	1.715428	34		34	1,271	1,305
2500 LDFA	25,247	0.071983	1		1	53	55
25XX Downtown Impv Dt	1,356	0.003866	0		0	3	3
2600 Indigent Defense	24,275	0.069212	1		1	51	53
271X Library	932,978	2.660072	52		52	1,972	2,024
2730-172 Gt Exec	8,795	0.025076	0		0	19	19
2730-271 Gt Adm Serv Sup	8,234	0.023476	0		0	17	18

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-261 General Admin

Activity - Pension Benefit

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
2730-301 Gt Police	108,132	0.308302	6		6	228	235
2730-308 Gt Acctability	18,177	0.051826	1		1	38	39
2730-527 Gt Env Servs	1,147	0.003270	0		0	2	2
2730-536 Gt Water	5,167	0.014732	0		0	11	11
2730-694 CD Grant Admin	54,444	0.155229	3		3	115	118
2730-694 Gt CD Blight Elim	1,371	0.003909	0		0	3	3
2730-694 Gt CD Hope CDD	3,222	0.009186	0		0	7	7
2730-694 JAG ADMN/CRPR	2,269	0.006469	0		0	5	5
2730-698 Gt CD OCC	27,149	0.077406	2		2	57	59
2730-728 Gt Econ Dev	1,740	0.004961	0		0	4	4
2731 Gt Police	202,795	0.578202	11		11	429	440
2732 Gt Fire	197,608	0.563413	11		11	418	429
2733-694 ESG Admin	3,072	0.008759	0		0	6	7
2733-694 All Other CD Grnts	104,965	0.299272	6		6	222	228
2734 Home Invest Pgm	27,564	0.078589	2		2	58	60
2735-694 Gt CD Lead	64,092	0.182737	4		4	135	139
2840 Opioid Settlement	6,319	0.018016	0		0	13	14
4010/4011 General Cap Cont	321	0.000915	0		0	1	1
4080 Parks - Cap Projects	17	0.000048	0		0	0	0
4090 Vital St NonBond	1,507	0.004297	0		0	3	3
5020 Cemeteries Oper	63,227	0.180270	4		4	134	137
514X Auto Parking Sys	686,387	1.957001	39		39	1,451	1,489
5840 Golf Course	27,314	0.077877	2		2	58	59
590X Sewage Disp Sys	1,821,761	5.194137	102		102	3,850	3,952
591X Water Supply Sys	1,711,069	4.878536	96		96	3,616	3,712
6110 Customer Svc	178,176	0.508009	10		10	377	387
6220 Engineering	722,359	2.059563	41		41	1,527	1,567
6310 Facilities Mgmt	220,955	0.629979	12		12	467	479
6610 Motor Equipment	416,989	1.188904	23		23	881	905
6770 Insurance Health	49,229	0.140360	3		3	104	107
6771 Other Reserves-Ins	56,046	0.159796	3		3	118	122
6800 IT Ops	65,572	0.186956	4		4	139	142
7400 61st Dist Court	913,686	2.605067	51		51	1,931	1,982
7401 61st Dist Court Gnts	434	0.001237	0		0	1	1
Schedule .4 Total for Pension Benefit	35,073,410	100.000000	1,971		1,971	74,115	76,086

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, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-261 General Admin

Activity - Payoff General

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
1010-261 General Admin	401,091	0.566270	3,375		3,375		3,375
1010-172 Exec Ofc	1,308,601	1.847515	11,010		11,010		11,010
1010-270 Human Res	1,244,989	1.757706	10,475		10,475		10,475
1010-191 Comptroller	752,962	1.063050	6,335		6,335		6,335
1010-253 Treasurer	1,086,597	1.534085	9,142		9,142		9,142
1010-212 Fiscal Services	1,332,965	1.881913	11,215		11,215		11,215
1010-233 Purchasing	273,915	0.386720	2,305		2,305		2,305
1010-266 Attorney	1,894,355	2.674497	15,939		15,939		15,939
1010-215 City Clerk	862,923	1.218296	7,260		7,260		7,260
1010-271 Admin Svcs	286,856	0.404990	2,414		2,414		2,414
1010-101 City Comm	356,301	0.503035	2,998		2,998		2,998
1010-255 Income Tax	1,266,128	1.787551	10,653		10,653		10,653
1010-257 Assessor	1,083,490	1.529698	9,116		9,116		9,116
1010-267 Comms	618,046	0.872573	5,200		5,200		5,200
1010-268 Innovation Dept	103,549	0.146193	871		871		871
1010-308 OPA	214,472	0.302797	1,805		1,805		1,805
1010-325 Dispatch	2,767,125	3.906695	23,282		23,282		23,282
1010-448 Street Lighting	783,890	1.106715	6,595		6,595		6,595
1010-533 Stormwater	347,724	0.490925	2,926		2,926		2,926
1010-694 Comm Dev GF	107,955	0.152414	908		908		908
1010-698 OCC GF	133,028	0.187812	1,119		1,119		1,119
1010-701 Planning	1,139,869	1.609295	9,591		9,591		9,591
1010-728 Econ Dev GF	236,481	0.333870	1,990		1,990		1,990
1010-733 Code Comp GF	1,728,610	2.440494	14,544		14,544		14,544
2020-447 Major-Engineer	3,181	0.004491	27		27		27
2020-449 Major-Streets	1,511,947	2.134604	12,721		12,721		12,721
2020-519 Major-Traffic	1,544,047	2.179924	12,991		12,991		12,991
2020-533 Major-Strmwtr	177,450	0.250528	1,493		1,493		1,493
2030-447 Local-Engineer	4,059	0.005731	34		34		34
2030-449 Local-Streets	1,007,705	1.422703	8,479		8,479		8,479
2030-519 Local-Traffic	53,387	0.075373	449		449		449
2030-533 Local-Strmwtr	314,836	0.444493	2,649		2,649		2,649
2080 Parks & Rec	2,587,386	3.652936	21,770		21,770		21,770
2080-751 P&R Pools	163,146	0.230334	1,373		1,373		1,373
2260 Refuse All Other	2,751,058	3.884012	23,147		23,147		23,147
2260-733-4050 Refuse TRP	191,548	0.270432	1,612		1,612		1,612
2320 Veh Storage Fac	101,460	0.143244	854		854		854
2360 Property Mgmt	2,910	0.004108	24		24		24
2430 Brownfield Oper.	394,768	0.557343	3,321		3,321		3,321
2440 Economic Develop	26,470	0.037371	223		223		223
2470 TIFA	276,864	0.390883	2,329		2,329		2,329
2483 DDA Non-Tax	3,556	0.005020	30		30		30
2484 DDA Local Tax	39,115	0.055224	329		329		329
2490 Building Inspect	2,499,754	3.529215	21,032		21,032		21,032
2500 LDFA	109,980	0.155272	925		925		925
25XX Downtown Impv Dt	5,923	0.008362	50		50		50
2600 Indigent Defense	106,618	0.150526	897		897		897
271X Library	4,249,942	6.000173	35,758		35,758		35,758
2730-172 Gt Exec	38,692	0.054626	326		326		326
2730-271 Gt Adm Serv Sup	36,213	0.051126	305		305		305
2730-308 Gt Acctability	80,082	0.113062	674		674		674
2730-527 Gt Env Servs	5,042	0.007118	42		42		42

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-261 General Admin

Activity - Payoff General

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
2730-536 Gt Water	22,694	0.032040	191		191		191
2730-694 CD Grant Admin	234,047	0.330433	1,969		1,969		1,969
2730-694 Gt CD Blight Elim	5,660	0.007991	48		48		48
2730-694 Gt CD Hope CDD	13,365	0.018869	112		112		112
2730-694 JAG ADMN/CRPR	9,903	0.013981	83		83		83
2730-698 Gt CD OCC	119,472	0.168674	1,005		1,005		1,005
2730-728 Gt Econ Dev	7,524	0.010623	63		63		63
2731 Gt Police	1,354	0.001912	11		11		11
2733-694 ESG Admin	13,420	0.018947	113		113		113
2733-694 All Other CD Grnts	483,035	0.681961	4,064		4,064		4,064
2734 Home Invest Pgm	116,819	0.164928	983		983		983
2735-694 Gt CD Lead	280,895	0.396575	2,363		2,363		2,363
2840 Opioid Settlement	26,370	0.037230	222		222		222
4010/4011 General Cap Cont	1,380	0.001948	12		12		12
4080 Parks - Cap Projects	74	0.000104	1		1		1
4090 Vital St NonBond	7,463	0.010536	63		63		63
5020 Cemeteries Oper	279,786	0.395009	2,354		2,354		2,354
514X Auto Parking Sys	3,011,058	4.251086	25,334		25,334		25,334
5840 Golf Course	122,260	0.172610	1,029		1,029		1,029
590X Sewage Disp Sys	7,931,096	11.197318	66,730		66,730		66,730
591X Water Supply Sys	7,554,600	10.665771	63,563		63,563		63,563
6110 Customer Svc	784,108	1.107023	6,597		6,597		6,597
6220 Engineering	3,162,345	4.464677	26,607		26,607		26,607
6310 Facilities Mgmt	978,519	1.381497	8,233		8,233		8,233
6610 Motor Equipment	1,825,009	2.576593	15,355		15,355		15,355
6770 Insurance Health	219,982	0.310576	1,851		1,851		1,851
6771 Other Reserves-Ins	236,316	0.333637	1,988		1,988		1,988
6800 IT Ops	292,490	0.412945	2,461		2,461		2,461
7400 61st Dist Court	4,275,931	6.036865	35,977		35,977		35,977
7401 61st Dist Court Gnts	194,286	0.274298	1,635		1,635		1,635
Schedule .4 Total for Payoff General	70,830,322	100.000000	595,949		595,949	0	595,949

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, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-261 General Admin

Activity - Payoff P&F

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
1010-301 Police	27,328,930	57.995971	343,588		343,588		343,588
1010-336 Fire	18,238,569	38.704901	229,301		229,301		229,301
2730-301 Gt Police	198,606	0.421471	2,497		2,497		2,497
2731 Gt Police	709,040	1.504686	8,914		8,914		8,914
2732 Gt Fire	646,973	1.372971	8,134		8,134		8,134
Schedule .4 Total for Payoff P&F	47,122,118	100.000000	592,434		592,434	0	592,434

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, 2025
Schedule .5 - Allocation Summary
For Department 1010-261 General Admin

Receiving Department	Total	Annual Audit	Pension Benefit	Payoff General	Payoff P&F
1010-261 General Admin	5,109	1,734	0	3,375	0
1010-172 Exec Ofc	13,622	1,873	739	11,010	0
1010-270 Human Res	12,608	1,524	609	10,475	0
1010-191 Comptroller	7,431	749	347	6,335	0
1010-253 Treasurer	12,857	3,181	533	9,142	0
1010-212 Fiscal Services	12,847	983	649	11,215	0
1010-233 Purchasing	2,740	297	138	2,305	0
1010-266 Attorney	17,834	981	914	15,939	0
1010-215 City Clerk	9,749	2,092	397	7,260	0
1010-271 Admin Svcs	3,289	735	141	2,414	0
1010-101 City Comm	3,469	295	176	2,998	0
1010-255 Income Tax	12,615	1,331	630	10,653	0
1010-257 Assessor	10,262	605	541	9,116	0
1010-267 Comms	5,959	454	305	5,200	0
1010-268 Innovation Dept	1,096	174	51	871	0
1010-301 Police	373,596	5,951	24,056	0	343,588
1010-301-3400 Pol Comms	83	83	0	0	0
1010-308 OPA	2,440	533	102	1,805	0
1010-325 Dispatch	25,339	336	1,722	23,282	0
1010-336 Fire	250,766	5,473	15,991	0	229,301
1010-448 Street Lighting	8,471	1,495	381	6,595	0
1010-533 Stormwater	3,848	747	175	2,926	0
1010-694 Comm Dev GF	1,290	327	55	908	0
1010-698 OCC GF	1,512	326	67	1,119	0
1010-701 Planning	12,557	2,395	571	9,591	0
1010-728 Econ Dev GF	2,505	399	116	1,990	0
1010-733 Code Comp GF	18,311	2,899	869	14,544	0
1510 Cemetery Care	95	95	0	0	0
2020-447 Major-Engineer	561	533	2	27	0
2020-449 Major-Streets	15,081	1,635	725	12,721	0
2020-519 Major-Traffic	16,191	2,431	769	12,991	0
2020-533 Major-Strmwtr	2,133	549	91	1,493	0
2030-447 Local-Engineer	291	255	2	34	0
2030-449 Local-Streets	10,108	1,127	503	8,479	0
2030-519 Local-Traffic	648	172	27	449	0
2030-533 Local-Strmwtr	3,305	496	161	2,649	0
2040 Vital St Oper	746	746	0	0	0
2080 Parks & Rec	29,961	6,909	1,282	21,770	0
2080-751 P&R Pools	2,596	1,142	82	1,373	0
2081 Parks Mil Other	44	44	0	0	0
2081-751-63XX Prks Pool	55	55	0	0	0
2260 Refuse All Other	29,989	5,507	1,336	23,147	0
2260-733-4050 Refuse TRP	2,178	471	95	1,612	0
2320 Veh Storage Fac	1,685	780	51	854	0
2360 Property Mgmt	162	137	1	24	0
2361 Receivership	74	74	0	0	0
2430 Brownfield Oper.	4,221	711	189	3,321	0
2431 Brownfield Rev Loan	150	150	0	0	0
2440 Economic Develop	610	374	13	223	0
2451 Southtown CID	171	171	0	0	0
2452 North Q CID	124	124	0	0	0
2453 Uptown CID	268	268	0	0	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .5 - Allocation Summary
For Department 1010-261 General Admin

Receiving Department	Total	Annual Audit	Pension Benefit	Payoff General	Payoff P&F
2454 Westside CID	108	108	0	0	0
2455 MI St CID	102	102	0	0	0
2456 S Division CID	138	138	0	0	0
2460 Sidewalk Repair	1,385	1,246	138	0	0
2470 TIFA	3,187	856	2	2,329	0
2483 DDA Non-Tax	991	961	0	30	0
2484 DDA Local Tax	2,932	2,582	20	329	0
2490 Building Inspect	24,837	2,500	1,305	21,032	0
2500 LDFA	1,380	400	55	925	0
2520 Bus Impv Dist.	182	182	0	0	0
25XX Downtown Impv Dt	1,199	1,146	3	50	0
2600 Indigent Defense	2,245	1,295	53	897	0
2622 Foreitures - DOJ	71	71	0	0	0
2623 Foreitures - Treas	64	64	0	0	0
2650 Drug Law Enforc	385	385	0	0	0
271X Library	44,704	6,922	2,024	35,758	0
2720 MI Justice Train	152	152	0	0	0
2730-172 Gt Exec	407	62	19	326	0
2730-215 Election Grnt	28	28	0	0	0
2730-271 Gt Adm Serv Sup	508	186	18	305	0
2730-301 Gt Police	3,074	342	235	0	2,497
2730-308 Gt Acctability	865	152	39	674	0
2730-527 Gt Env Servs	177	132	2	42	0
2730-536 Gt Water	202	0	11	191	0
2730-694 CD Grant Admin	2,087	0	118	1,969	0
2730-694 Gt CD ARPA	172	172	0	0	0
2730-694 Gt CD Blight Elim	529	478	3	48	0
2730-694 Gt CD Hope CDD	460	340	7	112	0
2730-694 JAG ADMN/CRPR	212	124	5	83	0
2730-694 MI HOPE Green Homes	41	41	0	0	0
2730-698 Gt CD OCC	1,679	615	59	1,005	0
2730-701 Gt Planning	20	20	0	0	0
2730-703 Gt Bldg Insp	58	58	0	0	0
2730-728 Gt Econ Dev	191	124	4	63	0
2730-751 Gt Parks	37	37	0	0	0
2731 Gt Police	9,838	472	440	11	8,914
2732 Gt Fire	8,920	358	429	0	8,134
2733-694 ESG Admin	278	158	7	113	0
2733-694 All Other CD Grnts	5,971	1,679	228	4,064	0
2734 Home Invest Pgm	1,590	547	60	983	0
2735-694 Gt CD Lead	3,871	1,369	139	2,363	0
2840 Opioid Settlement	495	259	14	222	0
2992 Historical Comm	73	73	0	0	0
36XX GR Bldg Auth	24	24	0	0	0
4010/4011 General Cap Cont	2,787	2,775	1	12	0
4014 CIP Bonds - 2021	2	2	0	0	0
4015 CIP Bonds - Lyon Sq	63	63	0	0	0
4016 CIP Series - Amphith	24	24	0	0	0
4017 CIB Series - Scribner	195	195	0	0	0
4018 CIB Series - Chiller	231	231	0	0	0
4019 CIB Series - Amph Garage	27	27	0	0	0
4050 Street Cap Const	158	158	0	0	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .5 - Allocation Summary
For Department 1010-261 General Admin

Receiving Department	Total	Annual Audit	Pension Benefit	Payoff General	Payoff P&F
4080 Parks - Cap Projects	461	460	0	1	0
4081 CIB Series - Parks Imp	179	179	0	0	0
4090 Vital St NonBond	1,212	1,146	3	63	0
5020 Cemeteries Oper	3,975	1,484	137	2,354	0
5080 Belknap Ice Aren	142	142	0	0	0
514X Auto Parking Sys	37,612	10,789	1,489	25,334	0
5840 Golf Course	2,667	1,579	59	1,029	0
590X Sewage Disp Sys	82,553	11,870	3,952	66,730	0
591X Water Supply Sys	80,832	13,558	3,712	63,563	0
6110 Customer Svc	7,498	514	387	6,597	0
6220 Engineering	29,835	1,661	1,567	26,607	0
6310 Facilities Mgmt	13,662	4,950	479	8,233	0
6311 Facilities Mgmt Cap	294	294	0	0	0
6610 Motor Equipment	24,528	8,268	905	15,355	0
6611 Motor Equip Cap	337	337	0	0	0
6770 Insurance Health	6,012	4,054	107	1,851	0
6771 Other Reserves-Ins	4,174	2,064	122	1,988	0
6800 IT Ops	3,409	805	142	2,461	0
6810 IT Capital	99	99	0	0	0
6820 Financial Mgt Sys	179	179	0	0	0
7400 61st Dist Court	39,837	1,878	1,982	35,977	0
7401 61st Dist Court Gnts	3,344	1,709	1	1,635	0
7900 Bio-Solids	133	133	0	0	0
All Others	721	721	0	0	0
Direct Bill	0	0	0	0	0
Total	1,426,700	162,230	76,086	595,949	592,434

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .1 - Nature and Extent of Services
For Department 1010-172 Exec Ofc

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

- **City Administration** – The City Manager’s Office is responsible for the supervision and coordination of the City’s departments in implementing policies formulated by the City Council; preserving the health, safety, and general welfare of all persons and property; and enforcing the City Charter and State and Federal laws. The costs included in this schedule have been allocated to all City departments based on the dollar amount of assigned personnel expenses by department, excluding the Library and District Court.
- **General Government** – This activity accounts for the costs of the City Commission. For purposes of this cost allocation plan, these costs are considered general government and are not allocated.

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

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

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 1010-172 Exec Ofc

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,149,065			4,149,065
Cost Adjustments:				
Reimbursement	-468,141			
Payout Adjustment	-12,312			
Total Departmental Cost Adjustments:	-480,453			-480,453
Inbound Costs:				
Building / Equipment Depr.	51,633		51,633	
1010-261 General Admin	12,901	721	13,622	
1010-172 Exec Ofc		27,482	27,482	
1010-270 Human Res		38,101	38,101	
1010-191 Comptroller		21,961	21,961	
1010-253 Treasurer		450	450	
1010-212 Fiscal Services		45,514	45,514	
1010-233 Purchasing		4,666	4,666	
1010-266 Attorney		395,188	395,188	
1010-215 City Clerk		9,561	9,561	
1010-271 Admin Svcs		11,036	11,036	
Total Allocated Additions:	64,534	554,680	619,214	619,214
Total To Be Allocated:	3,733,146	554,680		4,287,826

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 1010-172 Exec Ofc

	Total	G&A	City Admin	General Gov't**
Wages & Benefits				
SALARIES & WAGES	1,343,011	0	821,110	521,901
FRINGE BENEFITS	664,010	0	380,129	283,881
Other Expense & Cost				
Supplies	3,789	10,086	(7,377)	1,080
Car Allowance	11,541	0	10,455	1,086
Other Services	183,807	40,146	43,024	100,637
Building Rental	272,384	231,321	0	41,063
Other Comm Promo	47,465	30,000	0	17,465
Parking	59,973	55,459	36	4,478
Vehicle Usage	0	0	0	0
Equip Rentals	0	0	0	0
Contract Serv	1,229,864	82,210	1,043,551	104,103
Computer Services	143,100	131,004	0	12,096
Expendable Equip.	190,121	370	11,907	177,844
Departmental Total				
Expenditures Per Financial Statement	4,149,065			
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Reimbursement	(468,141)	0	(9,517)	(458,624)
Payout Adjustment	(12,312)	0	(2,949)	(9,363)
Functional Cost	3,668,612	580,596	2,290,369	797,647
Allocation Step 1				
Inbound - All Others	64,534	0	39,456	25,078
Reallocate Admin Costs		(580,596)	302,665	277,931
Unallocated Costs	(1,100,656)	0	0	(1,100,656)
1st Allocation	2,632,490	0	2,632,490	0
Allocation Step 2				
Inbound - 1010-253 Treasurer: CR	648	0	0	648
Misc./Undist				
Inbound - All Others	554,032	0	338,735	215,297
Unallocated Costs	(215,945)	0	0	(215,945)
2nd Allocation	338,735	0	338,735	0
Total For 1010-172 Exec Ofc				
Schedule .3 Total	2,971,225	0	2,971,225	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-172 Exec Ofc

Activity - City Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
1010-261 General Admin	594,897	0.309439	8,146		8,146		8,146
1010-172 Exec Ofc	2,007,020	1.043962	27,482		27,482		27,482
1010-270 Human Res	1,920,004	0.998700	26,291		26,291	3,429	29,720
1010-191 Comptroller	1,190,397	0.619191	16,300		16,300	2,126	18,426
1010-253 Treasurer	1,688,535	0.878300	23,121		23,121	3,016	26,137
1010-212 Fiscal Services	2,044,127	1.063263	27,990		27,990	3,651	31,641
1010-233 Purchasing	418,310	0.217586	5,728		5,728	747	6,475
1010-266 Attorney	2,812,794	1.463089	38,516		38,516	5,024	43,540
1010-215 City Clerk	1,810,439	0.941709	24,790		24,790	3,234	28,024
1010-271 Admin Svcs	509,442	0.264989	6,976		6,976	910	7,886
1010-101 City Comm	608,065	0.316288	8,326		8,326	1,086	9,412
1010-255 Income Tax	2,005,405	1.043122	27,460		27,460	3,582	31,042
1010-257 Assessor	1,690,022	0.879074	23,142		23,142	3,019	26,160
1010-267 Comms	984,797	0.512247	13,485		13,485	1,759	15,244
1010-268 Innovation Dept	154,932	0.080589	2,122		2,122	277	2,398
1010-301 Police	51,693,083	26.888426	707,835		707,835	92,331	800,166
1010-308 OPA	377,826	0.196528	5,174		5,174	675	5,848
1010-325 Dispatch	5,558,376	2.891218	76,111		76,111	9,928	86,039
1010-336 Fire	32,823,687	17.073410	449,456		449,456	58,627	508,083
1010-448 Street Lighting	1,344,418	0.699306	18,409		18,409	2,401	20,810
1010-533 Stormwater	548,341	0.285222	7,508		7,508	979	8,488
1010-694 Comm Dev GF	184,946	0.096201	2,532		2,532	330	2,863
1010-698 OCC GF	206,635	0.107482	2,829		2,829	369	3,199
1010-701 Planning	1,753,920	0.912311	24,016		24,016	3,133	27,149
1010-728 Econ Dev GF	354,855	0.184580	4,859		4,859	634	5,493
1010-733 Code Comp GF	2,712,909	1.411134	37,148		37,148	4,846	41,994
2020-447 Major-Engineer	11,630	0.006049	159		159	21	180
2020-449 Major-Streets	2,637,104	1.371703	36,110		36,110	4,710	40,820
2020-519 Major-Traffic	2,501,430	1.301132	34,252		34,252	4,468	38,720
2020-533 Major-Strmwtr	291,925	0.151846	3,997		3,997	521	4,519
2030-447 Local-Engineer	18,237	0.009486	250		250	33	282
2030-449 Local-Streets	1,782,547	0.927201	24,408		24,408	3,184	27,592
2030-519 Local-Traffic	98,006	0.050978	1,342		1,342	175	1,517
2030-533 Local-Strmwtr	517,762	0.269317	7,090		7,090	925	8,015
2080 Parks & Rec	4,944,201	2.571752	67,701		67,701	8,831	76,532
2080-751 P&R Pools	597,141	0.310606	8,177		8,177	1,067	9,243
2081-751-63XX Prks Pool	52	0.000027	1		1	0	1
2260 Refuse All Other	4,801,656	2.497606	65,749		65,749	8,576	74,326
2260-733-4050 Refuse TRP	319,439	0.166158	4,374		4,374	571	4,945
2320 Veh Storage Fac	156,838	0.081580	2,148		2,148	280	2,428
2360 Property Mgmt	3,636	0.001891	50		50	6	56
2430 Brownfield Oper.	597,115	0.310592	8,176		8,176	1,067	9,243
2440 Economic Develop	40,623	0.021130	556		556	73	629
2453 Uptown CID	178,095	0.092637	2,439		2,439	318	2,757
2460 Sidewalk Repair	449,598	0.233861	6,156		6,156	803	6,959
2470 TIFA	100,928	0.052498	1,382		1,382	180	1,562
2484 DDA Local Tax	1,675,547	0.871544	22,943		22,943	2,993	25,936
2490 Building Inspect	3,969,139	2.064568	54,350		54,350	7,089	61,439
2500 LDFA	163,572	0.085083	2,240		2,240	292	2,532
2520 Bus Impv Dist.	16,806	0.008742	230		230	30	260
25XX Downtown Impv Dt	41,305	0.021485	566		566	74	639
2600 Indigent Defense	174,660	0.090850	2,392		2,392	312	2,704

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-172 Exec Ofc

Activity - City Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
2730-172 Gt Exec	59,241	0.030815	811		811	106	917
2730-271 Gt Adm Serv Sup	67,894	0.035315	930		930	121	1,051
2730-301 Gt Police	430,936	0.224154	5,901		5,901	770	6,671
2730-308 Gt Acctability	125,121	0.065082	1,713		1,713	223	1,937
2730-527 Gt Env Servs	7,750	0.004031	106		106	14	120
2730-536 Gt Water	35,227	0.018324	482		482	63	545
2730-694 Gt CD Blight Elim	10,695	0.005563	146		146	19	166
2730-694 Gt CD Hope CDD	25,270	0.013144	346		346	45	391
2730-694 JAG ADMN/CRPR	17,447	0.009075	239		239	31	270
2730-698 Gt CD OCC	325,093	0.169099	4,452		4,452	581	5,032
2730-728 Gt Econ Dev	11,507	0.005985	158		158	21	178
2731 Gt Police	1,095,002	0.569571	14,994		14,994	1,956	16,950
2732 Gt Fire	994,279	0.517179	13,615		13,615	1,776	15,391
2733-694 ESG Admin	24,331	0.012656	333		333	43	377
2733-694 All Other CD Grnts	884,763	0.460214	12,115		12,115	1,580	13,695
2734 Home Invest Pgm	213,098	0.110844	2,918		2,918	381	3,299
2735-694 Gt CD Lead	533,324	0.277411	7,303		7,303	953	8,255
2840 Opioid Settlement	40,145	0.020882	550		550	72	621
4010/4011 General Cap Cont	3,192	0.001660	44		44	6	49
4015 CIP Bonds - Lyon Sq	839	0.000436	11		11	1	13
4017 CIB Series - Scribner	75	0.000039	1		1	0	1
4018 CIB Series - Chiller	164	0.000085	2		2	0	3
4080 Parks - Cap Projects	142	0.000074	2		2	0	2
4081 CIB Series - Parks Imp	148	0.000077	2		2	0	2
4090 Vital St NonBond	13,684	0.007118	187		187	24	212
5020 Cemeteries Oper	519,139	0.270033	7,109		7,109	927	8,036
514X Auto Parking Sys	4,907,727	2.552780	67,202		67,202	8,766	75,967
5840 Golf Course	463,595	0.241141	6,348		6,348	828	7,176
590X Sewage Disp Sys	12,910,238	6.715327	176,780		176,780	23,059	199,840
591X Water Supply Sys	12,473,356	6.488081	170,798		170,798	22,279	193,077
6110 Customer Svc	1,293,521	0.672832	17,712		17,712	2,310	20,023
6220 Engineering	4,914,580	2.556344	67,295		67,295	8,778	76,074
6310 Facilities Mgmt	1,550,449	0.806474	21,230		21,230	2,769	24,000
6311 Facilities Mgmt Cap	113	0.000059	2		2	0	2
6610 Motor Equipment	3,013,189	1.567326	41,260		41,260	5,382	46,642
6770 Insurance Health	396,233	0.206103	5,426		5,426	708	6,133
6771 Other Reserves-Ins	376,995	0.196096	5,162		5,162	673	5,836
6800 IT Ops	424,648	0.220883	5,815		5,815	758	6,573
Schedule .4 Total for City Admin	192,250,324	100.000000	2,632,490		2,632,490	338,735	2,971,225

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

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .5 - Allocation Summary
For Department 1010-172 Exec Ofc

Receiving Department	Total	City Admin
1010-261 General Admin	8,146	8,146
1010-172 Exec Ofc	27,482	27,482
1010-270 Human Res	29,720	29,720
1010-191 Comptroller	18,426	18,426
1010-253 Treasurer	26,137	26,137
1010-212 Fiscal Services	31,641	31,641
1010-233 Purchasing	6,475	6,475
1010-266 Attorney	43,540	43,540
1010-215 City Clerk	28,024	28,024
1010-271 Admin Svcs	7,886	7,886
1010-101 City Comm	9,412	9,412
1010-255 Income Tax	31,042	31,042
1010-257 Assessor	26,160	26,160
1010-267 Comms	15,244	15,244
1010-268 Innovation Dept	2,398	2,398
1010-301 Police	800,166	800,166
1010-308 OPA	5,848	5,848
1010-325 Dispatch	86,039	86,039
1010-336 Fire	508,083	508,083
1010-448 Street Lighting	20,810	20,810
1010-533 Stormwater	8,488	8,488
1010-694 Comm Dev GF	2,863	2,863
1010-698 OCC GF	3,199	3,199
1010-701 Planning	27,149	27,149
1010-728 Econ Dev GF	5,493	5,493
1010-733 Code Comp GF	41,994	41,994
2020-447 Major-Engineer	180	180
2020-449 Major-Streets	40,820	40,820
2020-519 Major-Traffic	38,720	38,720
2020-533 Major-Strmwtr	4,519	4,519
2030-447 Local-Engineer	282	282
2030-449 Local-Streets	27,592	27,592
2030-519 Local-Traffic	1,517	1,517
2030-533 Local-Strmwtr	8,015	8,015
2080 Parks & Rec	76,532	76,532
2080-751 P&R Pools	9,243	9,243
2081-751-63XX Prks Pool	1	1
2260 Refuse All Other	74,326	74,326
2260-733-4050 Refuse TRP	4,945	4,945
2320 Veh Storage Fac	2,428	2,428
2360 Property Mgmt	56	56
2430 Brownfield Oper.	9,243	9,243
2440 Economic Develop	629	629
2453 Uptown CID	2,757	2,757
2460 Sidewalk Repair	6,959	6,959
2470 TIFA	1,562	1,562
2484 DDA Local Tax	25,936	25,936
2490 Building Inspect	61,439	61,439
2500 LDFA	2,532	2,532
2520 Bus Impv Dist.	260	260
25XX Downtown Impv Dt	639	639
2600 Indigent Defense	2,704	2,704

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .5 - Allocation Summary
For Department 1010-172 Exec Ofc

Receiving Department	Total	City Admin
2730-172 Gt Exec	917	917
2730-271 Gt Adm Serv Sup	1,051	1,051
2730-301 Gt Police	6,671	6,671
2730-308 Gt Acctability	1,937	1,937
2730-527 Gt Env Servs	120	120
2730-536 Gt Water	545	545
2730-694 Gt CD Blight Elim	166	166
2730-694 Gt CD Hope CDD	391	391
2730-694 JAG ADMN/CRPR	270	270
2730-698 Gt CD OCC	5,032	5,032
2730-728 Gt Econ Dev	178	178
2731 Gt Police	16,950	16,950
2732 Gt Fire	15,391	15,391
2733-694 ESG Admin	377	377
2733-694 All Other CD Grnts	13,695	13,695
2734 Home Invest Pgm	3,299	3,299
2735-694 Gt CD Lead	8,255	8,255
2840 Opioid Settlement	621	621
4010/4011 General Cap Cont	49	49
4015 CIP Bonds - Lyon Sq	13	13
4017 CIB Series - Scribner	1	1
4018 CIB Series - Chiller	3	3
4080 Parks - Cap Projects	2	2
4081 CIB Series - Parks Imp	2	2
4090 Vital St NonBond	212	212
5020 Cemeteries Oper	8,036	8,036
514X Auto Parking Sys	75,967	75,967
5840 Golf Course	7,176	7,176
590X Sewage Disp Sys	199,840	199,840
591X Water Supply Sys	193,077	193,077
6110 Customer Svc	20,023	20,023
6220 Engineering	76,074	76,074
6310 Facilities Mgmt	24,000	24,000
6311 Facilities Mgmt Cap	2	2
6610 Motor Equipment	46,642	46,642
6770 Insurance Health	6,133	6,133
6771 Other Reserves-Ins	5,836	5,836
6800 IT Ops	6,573	6,573
Direct Bill	0	0
Total	2,971,225	2,971,225

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .1 - Nature and Extent of Services
For Department 1010-270 Human Res

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

- **Human Resources** – Costs associated with this activity include services that support all City employees. The services included in this activity relate to benefits administration, labor relations, and other general human resource activities deemed necessary. This activity is allocated to all City departments based on the dollar amount of personnel expenses by department.
- **Recruitment** – This activity includes the costs associated with recruitment, selections, and classification. This activity has been allocated to City departments based on the dollar amount of personnel expenses by department excluding Library, District Court, and Parks temporary employees. The excluded departments are responsible for performing recruitment for their own employees.

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

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

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 1010-270 Human Res

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,680,318			3,680,318
Cost Adjustments:				
Reimbursement	0			
Payout Adjustment	-3,035			
Total Departmental Cost Adjustments:	-3,035			-3,035
Inbound Costs:				
Building / Equipment Depr.	50,571		50,571	
1010-261 General Admin	12,014	595	12,608	
1010-172 Exec Ofc	26,291	3,429	29,720	
1010-270 Human Res		36,449	36,449	
1010-191 Comptroller		20,488	20,488	
1010-253 Treasurer		-672	-672	
1010-212 Fiscal Services		37,156	37,156	
1010-233 Purchasing		5,134	5,134	
1010-266 Attorney		349,775	349,775	
1010-215 City Clerk		22,725	22,725	
1010-271 Admin Svcs		10,557	10,557	
Total Allocated Additions:	88,876	485,636	574,512	574,512
Total To Be Allocated:	3,766,159	485,636		4,251,795

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 1010-270 Human Res

	Total	G&A	Human Resources	Recruitment
Wages & Benefits				
SALARIES & WAGES	1,261,124	430,171	387,499	443,454
FRINGE BENEFITS	729,638	283,585	202,787	243,266
Other Expense & Cost				
Supplies	36,970	36,470	500	0
Other Services	489,760	441,717	2,165	45,878
Computer Serv	393,192	393,192	0	0
Contract Services	441,879	363,854	0	78,025
Space Costs	212,669	174,811	37,128	730
Telephone	3,697	1,838	1,859	0
Audit Footing Adj	111,389	37,995	34,230	39,164
Departmental Total				
Expenditures Per Financial Statement	3,680,318			
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Reimbursement	0	0	0	0
Payout Adjustment	(3,035)	0	0	(3,035)
Functional Cost	3,677,283	2,163,633	666,168	847,482
Allocation Step 1				
Inbound - All Others	88,876	30,316	27,312	31,249
Reallocate Admin Costs		(2,193,949)	1,023,038	1,170,910
Unallocated Costs	0	0	0	0
1st Allocation	3,766,159	0	1,716,518	2,049,641
Allocation Step 2				
Inbound - All Others	485,636	165,650	149,236	170,750
Reallocate Admin Costs		(165,650)	77,243	88,408
Unallocated Costs	0	0	0	0
2nd Allocation	485,636	0	226,479	259,157
Total For 1010-270 Human Res				
Schedule .3 Total	4,251,795	0	1,942,996	2,308,798

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-270 Human Res

Activity - Human Resources

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
1010-261 General Admin	594,897	0.286664	4,921		4,921		4,921
1010-172 Exec Ofc	2,007,020	0.967125	16,601		16,601		16,601
1010-270 Human Res	1,920,004	0.925195	15,881		15,881		15,881
1010-191 Comptroller	1,190,397	0.573618	9,846		9,846	1,328	11,174
1010-253 Treasurer	1,688,535	0.813656	13,967		13,967	1,884	15,850
1010-212 Fiscal Services	2,044,127	0.985006	16,908		16,908	2,280	19,188
1010-233 Purchasing	418,310	0.201572	3,460		3,460	467	3,927
1010-266 Attorney	2,812,794	1.355404	23,266		23,266	3,138	26,404
1010-215 City Clerk	1,810,439	0.872398	14,975		14,975	2,020	16,995
1010-271 Admin Svcs	509,442	0.245485	4,214		4,214	568	4,782
1010-101 City Comm	608,065	0.293009	5,030		5,030	678	5,708
1010-255 Income Tax	2,005,405	0.966347	16,588		16,588	2,237	18,825
1010-257 Assessor	1,690,022	0.814373	13,979		13,979	1,885	15,864
1010-267 Comms	984,797	0.474545	8,146		8,146	1,099	9,244
1010-268 Innovation Dept	154,932	0.074657	1,282		1,282	173	1,454
1010-301 Police	51,693,083	24.909410	427,575		427,575	57,674	485,249
1010-308 OPA	377,826	0.182063	3,125		3,125	422	3,547
1010-325 Dispatch	5,558,376	2.678421	45,976		45,976	6,201	52,177
1010-336 Fire	32,823,687	15.816790	271,498		271,498	36,620	308,118
1010-448 Street Lighting	1,344,418	0.647836	11,120		11,120	1,500	12,620
1010-533 Stormwater	548,341	0.264230	4,536		4,536	612	5,147
1010-694 Comm Dev GF	184,946	0.089120	1,530		1,530	206	1,736
1010-698 OCC GF	206,635	0.099571	1,709		1,709	231	1,940
1010-701 Planning	1,753,920	0.845164	14,507		14,507	1,957	16,464
1010-728 Econ Dev GF	354,855	0.170994	2,935		2,935	396	3,331
1010-733 Code Comp GF	2,712,909	1.307273	22,440		22,440	3,027	25,466
2020-447 Major-Engineer	11,630	0.005604	96		96	13	109
2020-449 Major-Streets	2,637,104	1.270744	21,813		21,813	2,942	24,755
2020-519 Major-Traffic	2,501,430	1.205367	20,690		20,690	2,791	23,481
2020-533 Major-Strmwtr	291,925	0.140670	2,415		2,415	326	2,740
2030-447 Local-Engineer	18,237	0.008788	151		151	20	171
2030-449 Local-Streets	1,782,547	0.858958	14,744		14,744	1,989	16,733
2030-519 Local-Traffic	98,006	0.047226	811		811	109	920
2030-533 Local-Strmwtr	517,762	0.249495	4,283		4,283	578	4,860
2080 Parks & Rec	4,944,201	2.382468	40,895		40,895	5,516	46,411
2080-751 P&R Pools	597,141	0.287745	4,939		4,939	666	5,605
2081-751-63XX Prks Pool	52	0.000025	0		0	0	0
2260 Refuse All Other	4,801,656	2.313780	39,716		39,716	5,357	45,073
2260-733-4050 Refuse TRP	319,439	0.153928	2,642		2,642	356	2,999
2320 Veh Storage Fac	156,838	0.075576	1,297		1,297	175	1,472
2360 Property Mgmt	3,636	0.001752	30		30	4	34
2430 Brownfield Oper.	597,115	0.287733	4,939		4,939	666	5,605
2440 Economic Develop	40,623	0.019575	336		336	45	381
2453 Uptown CID	178,096	0.085819	1,473		1,473	199	1,672
2460 Sidewalk Repair	449,598	0.216648	3,719		3,719	502	4,220
2470 TIFA	100,928	0.048634	835		835	113	947
2484 DDA Local Tax	1,675,547	0.807398	13,859		13,859	1,869	15,728
2490 Building Inspect	3,969,139	1.912614	32,830		32,830	4,428	37,258
2500 LDFA	163,572	0.078821	1,353		1,353	182	1,535
2520 Bus Impv Dist.	16,806	0.008098	139		139	19	158
25XX Downtown Impv Dt	41,305	0.019904	342		342	46	388
2600 Indigent Defense	174,660	0.084164	1,445		1,445	195	1,640

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-270 Human Res

Activity - Human Resources

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
271X Library	8,010,034	3.859805	66,254		66,254	8,936	75,191
2730-172 Gt Exec	59,241	0.028547	490		490	66	556
2730-271 Gt Adm Serv Sup	67,894	0.032716	562		562	76	637
2730-301 Gt Police	430,936	0.207656	3,564		3,564	481	4,045
2730-308 Gt Acctability	125,121	0.060292	1,035		1,035	140	1,175
2730-527 Gt Env Servs	7,750	0.003735	64		64	9	73
2730-536 Gt Water	35,227	0.016975	291		291	39	331
2730-694 Gt CD Blight Elim	10,695	0.005154	88		88	12	100
2730-694 Gt CD Hope CDD	25,270	0.012177	209		209	28	237
2730-694 JAG ADMN/CRPR	17,447	0.008407	144		144	19	164
2730-698 Gt CD OCC	325,093	0.156653	2,689		2,689	363	3,052
2730-728 Gt Econ Dev	11,507	0.005545	95		95	13	108
2731 Gt Police	1,095,002	0.527650	9,057		9,057	1,222	10,279
2732 Gt Fire	994,279	0.479114	8,224		8,224	1,109	9,333
2733-694 ESG Admin	24,331	0.011724	201		201	27	228
2733-694 All Other CD Grnts	884,763	0.426342	7,318		7,318	987	8,305
2734 Home Invest Pgm	213,098	0.102686	1,763		1,763	238	2,000
2735-694 Gt CD Lead	533,324	0.256993	4,411		4,411	595	5,006
2840 Opioid Settlement	40,145	0.019345	332		332	45	377
4010/4011 General Cap Cont	3,192	0.001538	26		26	4	30
4015 CIP Bonds - Lyon Sq	839	0.000404	7		7	1	8
4017 CIB Series - Scribner	75	0.000036	1		1	0	1
4018 CIB Series - Chiller	164	0.000079	1		1	0	2
4080 Parks - Cap Projects	142	0.000068	1		1	0	1
4081 CIB Series - Parks Imp	148	0.000071	1		1	0	1
4090 Vital St NonBond	13,684	0.006594	113		113	15	128
5020 Cemeteries Oper	519,139	0.250158	4,294		4,294	579	4,873
514X Auto Parking Sys	4,907,727	2.364892	40,594		40,594	5,475	46,069
5840 Golf Course	463,595	0.223393	3,835		3,835	517	4,352
590X Sewage Disp Sys	12,910,238	6.221072	106,786		106,786	14,403	121,189
591X Water Supply Sys	12,473,356	6.010551	103,172		103,172	13,916	117,088
6110 Customer Svc	1,293,521	0.623311	10,699		10,699	1,443	12,142
6220 Engineering	4,914,580	2.368195	40,650		40,650	5,483	46,133
6310 Facilities Mgmt	1,550,449	0.747117	12,824		12,824	1,730	14,554
6311 Facilities Mgmt Cap	113	0.000054	1		1	0	1
6610 Motor Equipment	3,013,189	1.451969	24,923		24,923	3,362	28,285
6770 Insurance Health	396,233	0.190933	3,277		3,277	442	3,719
6771 Other Reserves-Ins	376,995	0.181663	3,118		3,118	421	3,539
6800 IT Ops	424,648	0.204626	3,512		3,512	474	3,986
7400 61st Dist Court	6,904,106	3.326890	57,107		57,107	7,702	64,809
7401 61st Dist Court Gnts	359,868	0.173410	2,977		2,977	401	3,378
Schedule .4 Total for Human Resources	207,524,333	100.000000	1,716,518		1,716,518	226,479	1,942,996

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

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-270 Human Res

Activity - Recruitment

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
1010-261 General Admin	594,897	0.310919	6,373		6,373		6,373
1010-172 Exec Ofc	2,007,020	1.048955	21,500		21,500		21,500
1010-270 Human Res	1,920,004	1.003477	20,568		20,568		20,568
1010-191 Comptroller	1,190,396	0.622152	12,752		12,752	1,651	14,403
1010-253 Treasurer	1,688,535	0.882501	18,088		18,088	2,342	20,431
1010-212 Fiscal Services	2,044,127	1.068349	21,897		21,897	2,836	24,733
1010-233 Purchasing	418,310	0.218627	4,481		4,481	580	5,061
1010-266 Attorney	2,812,794	1.470088	30,132		30,132	3,902	34,034
1010-215 City Clerk	1,810,439	0.946214	19,394		19,394	2,512	21,906
1010-271 Admin Svcs	509,442	0.266256	5,457		5,457	707	6,164
1010-101 City Comm	608,065	0.317801	6,514		6,514	844	7,357
1010-255 Income Tax	2,005,405	1.048111	21,482		21,482	2,782	24,265
1010-257 Assessor	1,690,022	0.883278	18,104		18,104	2,345	20,449
1010-267 Comms	984,797	0.514697	10,549		10,549	1,366	11,916
1010-268 Innovation Dept	154,932	0.080974	1,660		1,660	215	1,875
1010-301 Police	51,693,083	27.017041	553,752		553,752	71,713	625,466
1010-308 OPA	377,826	0.197468	4,047		4,047	524	4,572
1010-325 Dispatch	5,558,376	2.905047	59,543		59,543	7,711	67,254
1010-336 Fire	32,823,687	17.155076	351,617		351,617	45,535	397,152
1010-448 Street Lighting	1,344,418	0.702651	14,402		14,402	1,865	16,267
1010-533 Stormwater	548,341	0.286587	5,874		5,874	761	6,635
1010-694 Comm Dev GF	184,946	0.096661	1,981		1,981	257	2,238
1010-698 OCC GF	206,635	0.107996	2,214		2,214	287	2,500
1010-701 Planning	1,753,920	0.916674	18,789		18,789	2,433	21,222
1010-728 Econ Dev GF	354,855	0.185463	3,801		3,801	492	4,294
1010-733 Code Comp GF	2,712,909	1.417883	29,061		29,061	3,763	32,825
2020-447 Major-Engineer	11,630	0.006078	125		125	16	141
2020-449 Major-Streets	2,637,104	1.378264	28,249		28,249	3,658	31,908
2020-519 Major-Traffic	2,501,430	1.307355	26,796		26,796	3,470	30,266
2020-533 Major-Strmwtr	291,925	0.152573	3,127		3,127	405	3,532
2030-447 Local-Engineer	18,237	0.009531	195		195	25	221
2030-449 Local-Streets	1,782,547	0.931636	19,095		19,095	2,473	21,568
2030-519 Local-Traffic	98,006	0.051222	1,050		1,050	136	1,186
2030-533 Local-Strmwtr	517,762	0.270605	5,546		5,546	718	6,265
2080 Parks & Rec	4,328,040	2.262021	46,363		46,363	6,004	52,367
2080-751 P&R Pools	298,110	0.155805	3,193		3,193	414	3,607
2081-751-63XX Prks Pool	52	0.000027	1		1	0	1
2260 Refuse All Other	4,801,656	2.509553	51,437		51,437	6,661	58,098
2260-733-4050 Refuse TRP	319,439	0.166953	3,422		3,422	443	3,865
2320 Veh Storage Fac	156,838	0.081970	1,680		1,680	218	1,898
2360 Property Mgmt	3,636	0.001900	39		39	5	44
2430 Brownfield Oper.	597,115	0.312078	6,396		6,396	828	7,225
2440 Economic Develop	40,623	0.021231	435		435	56	491
2453 Uptown CID	178,096	0.093081	1,908		1,908	247	2,155
2460 Sidewalk Repair	449,598	0.234979	4,816		4,816	624	5,440
2470 TIFA	100,928	0.052749	1,081		1,081	140	1,221
2484 DDA Local Tax	1,675,547	0.875713	17,949		17,949	2,324	20,273
2490 Building Inspect	3,969,139	2.074443	42,519		42,519	5,506	48,025
2500 LDFA	163,572	0.085490	1,752		1,752	227	1,979
2520 Bus Impv Dist.	16,806	0.008784	180		180	23	203
25XX Downtown Impv Dt	41,305	0.021588	442		442	57	500
2600 Indigent Defense	174,660	0.091285	1,871		1,871	242	2,113

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-270 Human Res

Activity - Recruitment

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
2730-172 Gt Exec	59,241	0.030962	635		635	82	717
2730-271 Gt Adm Serv Sup	67,894	0.035484	727		727	94	821
2730-301 Gt Police	430,936	0.225226	4,616		4,616	598	5,214
2730-308 Gt Acctability	125,121	0.065394	1,340		1,340	174	1,514
2730-527 Gt Env Servs	7,750	0.004050	83		83	11	94
2730-536 Gt Water	35,227	0.018411	377		377	49	426
2730-694 Gt CD Blight Elim	10,695	0.005590	115		115	15	129
2730-694 Gt CD Hope CDD	25,270	0.013207	271		271	35	306
2730-694 JAG ADMN/CRPR	17,447	0.009119	187		187	24	211
2730-698 Gt CD OCC	325,093	0.169908	3,483		3,483	451	3,934
2730-728 Gt Econ Dev	11,507	0.006014	123		123	16	139
2731 Gt Police	1,095,002	0.572295	11,730		11,730	1,519	13,249
2732 Gt Fire	994,279	0.519653	10,651		10,651	1,379	12,030
2733-694 ESG Admin	24,331	0.012716	261		261	34	294
2733-694 All Other CD Grnts	884,763	0.462415	9,478		9,478	1,227	10,705
2734 Home Invest Pgm	213,098	0.111374	2,283		2,283	296	2,578
2735-694 Gt CD Lead	533,324	0.278738	5,713		5,713	740	6,453
2840 Opioid Settlement	40,145	0.020982	430		430	56	486
4010/4011 General Cap Cont	3,192	0.001668	34		34	4	39
4015 CIP Bonds - Lyon Sq	839	0.000438	9		9	1	10
4017 CIB Series - Scribner	75	0.000039	1		1	0	1
4018 CIB Series - Chiller	164	0.000086	2		2	0	2
4080 Parks - Cap Projects	142	0.000074	2		2	0	2
4081 CIB Series - Parks Imp	148	0.000077	2		2	0	2
4090 Vital St NonBond	13,684	0.007152	147		147	19	165
5020 Cemeteries Oper	519,139	0.271324	5,561		5,561	720	6,281
514X Auto Parking Sys	4,907,727	2.564990	52,573		52,573	6,808	59,381
5840 Golf Course	463,595	0.242295	4,966		4,966	643	5,609
590X Sewage Disp Sys	12,910,238	6.747448	138,298		138,298	17,910	156,208
591X Water Supply Sys	12,473,356	6.519114	133,618		133,618	17,304	150,922
6110 Customer Svc	1,293,521	0.676050	13,857		13,857	1,794	15,651
6220 Engineering	4,914,580	2.568572	52,647		52,647	6,818	59,464
6310 Facilities Mgmt	1,550,449	0.810332	16,609		16,609	2,151	18,760
6311 Facilities Mgmt Cap	113	0.000059	1		1	0	1
6610 Motor Equipment	3,013,189	1.574823	32,278		32,278	4,180	36,458
6770 Insurance Health	396,233	0.207088	4,245		4,245	550	4,794
6771 Other Reserves-Ins	376,995	0.197034	4,038		4,038	523	4,562
6800 IT Ops	424,648	0.221939	4,549		4,549	589	5,138
Schedule .4 Total for Recruitment	191,335,132	100.000000	2,049,641		2,049,641	259,157	2,308,798

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

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .5 - Allocation Summary
For Department 1010-270 Human Res

Receiving Department	Total	Human Resources	Recruitment
1010-261 General Admin	11,293	4,921	6,373
1010-172 Exec Ofc	38,101	16,601	21,500
1010-270 Human Res	36,449	15,881	20,568
1010-191 Comptroller	25,578	11,174	14,403
1010-253 Treasurer	36,281	15,850	20,431
1010-212 Fiscal Services	43,921	19,188	24,733
1010-233 Purchasing	8,988	3,927	5,061
1010-266 Attorney	60,437	26,404	34,034
1010-215 City Clerk	38,900	16,995	21,906
1010-271 Admin Svcs	10,946	4,782	6,164
1010-101 City Comm	13,065	5,708	7,357
1010-255 Income Tax	43,089	18,825	24,265
1010-257 Assessor	36,313	15,864	20,449
1010-267 Comms	21,160	9,244	11,916
1010-268 Innovation Dept	3,329	1,454	1,875
1010-301 Police	1,110,715	485,249	625,466
1010-308 OPA	8,118	3,547	4,572
1010-325 Dispatch	119,431	52,177	67,254
1010-336 Fire	705,270	308,118	397,152
1010-448 Street Lighting	28,887	12,620	16,267
1010-533 Stormwater	11,782	5,147	6,635
1010-694 Comm Dev GF	3,974	1,736	2,238
1010-698 OCC GF	4,440	1,940	2,500
1010-701 Planning	37,686	16,464	21,222
1010-728 Econ Dev GF	7,625	3,331	4,294
1010-733 Code Comp GF	58,291	25,466	32,825
2020-447 Major-Engineer	250	109	141
2020-449 Major-Streets	56,662	24,755	31,908
2020-519 Major-Traffic	53,747	23,481	30,266
2020-533 Major-Strmwtr	6,272	2,740	3,532
2030-447 Local-Engineer	392	171	221
2030-449 Local-Streets	38,301	16,733	21,568
2030-519 Local-Traffic	2,106	920	1,186
2030-533 Local-Strmwtr	11,125	4,860	6,265
2080 Parks & Rec	98,779	46,411	52,367
2080-751 P&R Pools	9,212	5,605	3,607
2081-751-63XX Prks Pool	1	0	1
2260 Refuse All Other	103,171	45,073	58,098
2260-733-4050 Refuse TRP	6,864	2,999	3,865
2320 Veh Storage Fac	3,370	1,472	1,898
2360 Property Mgmt	78	34	44
2430 Brownfield Oper.	12,830	5,605	7,225
2440 Economic Develop	873	381	491
2453 Uptown CID	3,827	1,672	2,155
2460 Sidewalk Repair	9,660	4,220	5,440
2470 TIFA	2,169	947	1,221
2484 DDA Local Tax	36,002	15,728	20,273
2490 Building Inspect	85,283	37,258	48,025
2500 LDFA	3,515	1,535	1,979
2520 Bus Impv Dist.	361	158	203
25XX Downtown Impv Dt	887	388	500
2600 Indigent Defense	3,753	1,640	2,113

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .5 - Allocation Summary
For Department 1010-270 Human Res

Receiving Department	Total	Human Resources	Recruitment
271X Library	75,191	75,191	0
2730-172 Gt Exec	1,273	556	717
2730-271 Gt Adm Serv Sup	1,459	637	821
2730-301 Gt Police	9,259	4,045	5,214
2730-308 Gt Acctability	2,688	1,175	1,514
2730-527 Gt Env Servs	166	73	94
2730-536 Gt Water	757	331	426
2730-694 Gt CD Blight Elim	230	100	129
2730-694 Gt CD Hope CDD	543	237	306
2730-694 JAG ADMN/CRPR	375	164	211
2730-698 Gt CD OCC	6,985	3,052	3,934
2730-728 Gt Econ Dev	247	108	139
2731 Gt Police	23,528	10,279	13,249
2732 Gt Fire	21,364	9,333	12,030
2733-694 ESG Admin	523	228	294
2733-694 All Other CD Grnts	19,011	8,305	10,705
2734 Home Invest Pgm	4,579	2,000	2,578
2735-694 Gt CD Lead	11,459	5,006	6,453
2840 Opioid Settlement	863	377	486
4010/4011 General Cap Cont	68	30	39
4015 CIP Bonds - Lyon Sq	18	8	10
4017 CIB Series - Scribner	2	1	1
4018 CIB Series - Chiller	3	2	2
4080 Parks - Cap Projects	3	1	2
4081 CIB Series - Parks Imp	3	1	2
4090 Vital St NonBond	294	128	165
5020 Cemeteries Oper	11,154	4,873	6,281
514X Auto Parking Sys	105,450	46,069	59,381
5840 Golf Course	9,961	4,352	5,609
590X Sewage Disp Sys	277,397	121,189	156,208
591X Water Supply Sys	268,010	117,088	150,922
6110 Customer Svc	27,793	12,142	15,651
6220 Engineering	105,598	46,133	59,464
6310 Facilities Mgmt	33,314	14,554	18,760
6311 Facilities Mgmt Cap	2	1	1
6610 Motor Equipment	64,743	28,285	36,458
6770 Insurance Health	8,514	3,719	4,794
6771 Other Reserves-In	8,100	3,539	4,562
6800 IT Ops	9,124	3,986	5,138
7400 61st Dist Court	64,809	64,809	0
7401 61st Dist Court Gnts	3,378	3,378	0
Direct Bill	0	0	0
Total	4,251,795	1,942,996	2,308,798

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .1 - Nature and Extent of Services
For Department 1010-191 Comptroller

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

- **General Accounting** – This activity identifies costs associated with managing the City's financial system for purposes of processing accounts payable, journal entries, and other general accounting information necessary to maintain control over the revenues and expenses of all City departments. The basis of allocation is the number of related accounting transactions processed by department.
- **Accounts Payable** – This activity accounts for the costs associated with processing and the audit of invoices for accuracy and proper authorization before issuing payment to vendors. The basis of allocation is the number of voucher payable transactions by department.
- **Payroll** – This activity identifies the costs associated with processing employee payroll, W2's, and other payroll reports as needed. The costs of this activity have been allocated to the various departments based on the dollar amount of wages by benefiting department.

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

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

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 1010-191 Comptroller

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,756,125			1,756,125
Cost Adjustments:				
Misc Reimbursement	-18,195			
Payout Adjustment	-43,022			
Total Departmental Cost Adjustments:	-61,217			-61,217
Inbound Costs:				
Building / Equipment Depr.	30,872		30,872	
1010-261 General Admin	7,092	338	7,431	
1010-172 Exec Ofc	16,300	2,126	18,426	
1010-270 Human Res	22,598	2,979	25,578	
1010-191 Comptroller		10,911	10,911	
1010-253 Treasurer		-2,341	-2,341	
1010-212 Fiscal Services		25,941	25,941	
1010-233 Purchasing		1,001	1,001	
1010-266 Attorney		12,932	12,932	
1010-215 City Clerk		14,324	14,324	
1010-271 Admin Svcs		6,545	6,545	
Total Allocated Additions:	76,862	74,757	151,619	151,619
Total To Be Allocated:	1,771,770	74,757		1,846,527

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 1010-191 Comptroller

	Total	G&A	General Acctng	Accts Payable	Payroll
Wages & Benefits					
SALARIES & WAGES	789,042	176,922	417,405	144,830	49,885
FRINGE BENEFITS	401,355	87,633	215,016	77,697	21,009
Other Expense & Cost					
Supplies	11,569	9,846	0	1,723	0
Other Services	227,500	84,533	53,575	1,356	88,036
Telephone	1,514	1,262	252	0	0
Parking	21,180	5,102	11,335	1,642	3,101
Expendable Equipment	0	0	0	0	0
Computer Services	479,290	479,290	0	0	0
Building Costs	0	0	0	0	0
Professional Services	0	0	0	0	0
Audit Footing Adj	(175,325)	(39,308)	(92,747)	(32,190)	(11,080)
Departmental Total					
Expenditures Per Financial Statement	1,756,125				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Misc Reimbursement	(18,195)	(3,720)	0	(17,241)	2,766
Payout Adjustment	(43,022)	(31,799)	(2,577)	0	(8,646)
Functional Cost	1,694,908	769,761	602,259	177,817	145,071
Allocation Step 1					
Inbound - All Others	76,862	17,233	40,660	14,112	4,858
Reallocate Admin Costs		(786,994)	536,651	186,203	64,140
Unallocated Costs	0	0	0	0	0
1st Allocation	1,771,770	0	1,179,570	378,132	214,069
Allocation Step 2					
Inbound - All Others	74,757	16,760	39,547	13,725	4,724
Reallocate Admin Costs		(16,760)	11,429	3,966	1,366
Unallocated Costs	0	0	0	0	0
2nd Allocation	74,757	0	50,976	17,691	6,090
Total For 1010-191 Comptroller					
Schedule .3 Total	1,846,527	0	1,230,546	395,822	220,159

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-191 Comptroller

Activity - General Acctng

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
1010-261 General Admin	1,568	1.393084	16,432		16,432		16,432
1010-172 Exec Ofc	1,562	1.387754	16,370		16,370		16,370
1010-270 Human Res	1,428	1.268702	14,965		14,965		14,965
1010-191 Comptroller	816	0.724972	8,552		8,552		8,552
1010-253 Treasurer	1,202	1.067913	12,597		12,597	572	13,168
1010-212 Fiscal Services	1,020	0.906216	10,689		10,689	485	11,175
1010-233 Purchasing	318	0.282526	3,333		3,333	151	3,484
1010-266 Attorney	990	0.879562	10,375		10,375	471	10,846
1010-215 City Clerk	1,776	1.577881	18,612		18,612	845	19,457
1010-271 Admin Svcs	655	0.581933	6,864		6,864	312	7,176
1010-101 City Comm	311	0.276307	3,259		3,259	148	3,407
1010-255 Income Tax	523	0.464658	5,481		5,481	249	5,730
1010-257 Assessor	502	0.446000	5,261		5,261	239	5,500
1010-267 Comms	569	0.505526	5,963		5,963	271	6,234
1010-268 Innovation Dept	211	0.187462	2,211		2,211	100	2,312
1010-301 Police	5,396	4.794058	56,549		56,549	2,566	59,116
1010-301-3400 Pol Comms	86	0.076406	901		901	41	942
1010-308 OPA	414	0.367817	4,339		4,339	197	4,536
1010-325 Dispatch	370	0.328725	3,878		3,878	176	4,053
1010-336 Fire	4,076	3.621309	42,716		42,716	1,939	44,654
1010-448 Street Lighting	830	0.737411	8,698		8,698	395	9,093
1010-533 Stormwater	713	0.633462	7,472		7,472	339	7,811
1010-694 Comm Dev GF	416	0.369594	4,360		4,360	198	4,557
1010-698 OCC GF	352	0.312733	3,689		3,689	167	3,856
1010-701 Planning	2,215	1.967909	23,213		23,213	1,053	24,266
1010-728 Econ Dev GF	458	0.406909	4,800		4,800	218	5,018
1010-733 Code Comp GF	2,204	1.958136	23,098		23,098	1,048	24,146
1510 Cemetery Care	12	0.010661	126		126	6	131
2020-447 Major-Engineer	308	0.273642	3,228		3,228	146	3,374
2020-449 Major-Streets	922	0.819148	9,662		9,662	439	10,101
2020-519 Major-Traffic	1,553	1.379758	16,275		16,275	739	17,014
2020-533 Major-Strmwtr	486	0.431785	5,093		5,093	231	5,324
2030-447 Local-Engineer	186	0.165251	1,949		1,949	88	2,038
2030-449 Local-Streets	725	0.644124	7,598		7,598	345	7,943
2030-519 Local-Traffic	227	0.201677	2,379		2,379	108	2,487
2030-533 Local-Strmwtr	456	0.405132	4,779		4,779	217	4,996
2040 Vital St Oper	6	0.005331	63		63	3	66
2080 Parks & Rec	4,201	3.732364	44,026		44,026	1,998	46,024
2080-751 P&R Pools	1,079	0.958634	11,308		11,308	513	11,821
2081 Parks Mil Other	8	0.007108	84		84	4	88
2081-751-63XX Prks Pool	55	0.048865	576		576	26	602
2260 Refuse All Other	4,061	3.607982	42,559		42,559	1,931	44,490
2260-733-4050 Refuse TRP	268	0.238104	2,809		2,809	127	2,936
2320 Veh Storage Fac	498	0.442446	5,219		5,219	237	5,456
2360 Property Mgmt	95	0.084402	996		996	45	1,041
2430 Brownfield Oper.	642	0.570383	6,728		6,728	305	7,033
2431 Brownfield Rev Loan	100	0.088845	1,048		1,048	48	1,096
2440 Economic Develop	282	0.250542	2,955		2,955	134	3,089
2451 Southtown CID	74	0.065745	776		776	35	811
2452 North Q CID	49	0.043534	514		514	23	537
2453 Uptown CID	124	0.110167	1,299		1,299	59	1,358
2454 Westside CID	32	0.028430	335		335	15	351

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-191 Comptroller

Activity - General Acctng

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
2455 MI St CID	19	0.016880	199		199	9	208
2456 S Division CID	50	0.044422	524		524	24	548
2460 Sidewalk Repair	438	0.389140	4,590		4,590	208	4,798
2470 TIFA	570	0.506415	5,974		5,974	271	6,245
2483 DDA Non-Tax	457	0.406020	4,789		4,789	217	5,007
2484 DDA Local Tax	1,510	1.341554	15,825		15,825	718	16,543
2490 Building Inspect	1,770	1.572551	18,549		18,549	842	19,391
2500 LDFA	326	0.289634	3,416		3,416	155	3,571
2520 Bus Impv Dist.	44	0.039092	461		461	21	482
25XX Downtown Impv Dt	734	0.652120	7,692		7,692	349	8,041
2600 Indigent Defense	1,519	1.349550	15,919		15,919	722	16,641
2622 Foreitures - DOJ	2	0.001777	21		21	1	22
2623 Foreitures - Treas	1	0.000888	10		10	0	11
2650 Drug Law Enforc	143	0.127048	1,499		1,499	68	1,567
271X Library	5,843	5.191194	61,234		61,234	2,779	64,013
2720 MI Justice Train	112	0.099506	1,174		1,174	53	1,227
2730-172 Gt Exec	78	0.069299	817		817	37	854
2730-215 Election Grnt	13	0.011550	136		136	6	142
2730-271 Gt Adm Serv Sup	157	0.139486	1,645		1,645	75	1,720
2730-301 Gt Police	425	0.377590	4,454		4,454	202	4,656
2730-308 Gt Acctability	194	0.172359	2,033		2,033	92	2,125
2730-524 Gt Fleet	149	0.132379	1,562		1,562	71	1,632
2730-527 Gt Env Servs	2	0.001777	21		21	1	22
2730-694 Gt CD ARPA	204	0.181243	2,138		2,138	97	2,235
2730-694 Gt CD Blight Elim	556	0.493976	5,827		5,827	264	6,091
2730-694 Gt CD Hope CDD	424	0.376701	4,443		4,443	202	4,645
2730-694 JAG ADMN/CRPR	146	0.129713	1,530		1,530	69	1,599
2730-694 MI HOPE Green Homes	52	0.046199	545		545	25	570
2730-698 Gt CD OCC	539	0.478873	5,649		5,649	256	5,905
2730-701 Gt Planning	5	0.004442	52		52	2	55
2730-703 Gt Bldg Insp	60	0.053307	629		629	29	657
2730-728 Gt Econ Dev	152	0.135044	1,593		1,593	72	1,665
2730-751 Gt Parks	16	0.014215	168		168	7	175
2731 Gt Police	569	0.505526	5,963		5,963	271	6,234
2732 Gt Fire	406	0.360709	4,255		4,255	193	4,448
2733-694 ESG Admin	196	0.174136	2,054		2,054	93	2,147
2733-694 All Other CD Grnts	1,976	1.755571	20,708		20,708	940	21,648
2734 Home Invest Pgm	602	0.534845	6,309		6,309	286	6,595
2735-694 Gt CD Lead	1,568	1.393084	16,432		16,432	746	17,178
2840 Opioid Settlement	332	0.294964	3,479		3,479	158	3,637
2992 Historical Comm	4	0.003554	42		42	2	44
36XX GR Bldg Auth	7	0.006219	73		73	3	77
4010/4011 General Cap Cont	920	0.817371	9,641		9,641	438	10,079
4015 CIP Bonds - Lyon Sq	34	0.030207	356		356	16	372
4016 CIP Series - Amphith	18	0.015992	189		189	8	197
4017 CIB Series - Scribner	85	0.075518	891		891	40	931
4018 CIB Series - Chiller	102	0.090622	1,069		1,069	48	1,117
4019 CIB Series - Amph Garage	13	0.011550	136		136	6	142
4050 Street Cap Const	46	0.040869	482		482	22	504
4080 Parks - Cap Projects	224	0.199012	2,347		2,347	107	2,454
4081 CIB Series - Parks Imp	84	0.074630	880		880	40	920
4090 Vital St NonBond	607	0.539287	6,361		6,361	289	6,650

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-191 Comptroller

Activity - General Acctng

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
5020 Cemeteries Oper	994	0.883116	10,417		10,417	473	10,890
5080 Belknap Ice Aren	85	0.075518	891		891	40	931
514X Auto Parking Sys	5,015	4.455560	52,556		52,556	2,385	54,942
5840 Golf Course	989	0.878674	10,365		10,365	470	10,835
590X Sewage Disp Sys	6,619	5.880628	69,366		69,366	3,148	72,514
591X Water Supply Sys	7,290	6.476773	76,398		76,398	3,471	79,869
6110 Customer Svc	400	0.355379	4,192		4,192	190	4,382
6220 Engineering	1,080	0.959522	11,318		11,318	514	11,832
6310 Facilities Mgmt	4,046	3.594655	42,401		42,401	1,924	44,326
6311 Facilities Mgmt Cap	91	0.080849	954		954	43	997
6610 Motor Equipment	3,366	2.990511	35,275		35,275	1,601	36,876
6611 Motor Equip Cap	65	0.057749	681		681	31	712
6770 Insurance Health	4,661	4.141050	48,847		48,847	2,217	51,063
6771 Other Reserves-Ins	2,477	2.200682	25,959		25,959	1,178	27,137
6800 IT Ops	568	0.504638	5,953		5,953	270	6,223
6810 IT Capital	8	0.007108	84		84	4	88
6820 Financial Mgt Sys	41	0.036426	430		430	19	449
7400 61st Dist Court	1,091	0.969295	11,434		11,434	519	11,952
7401 61st Dist Court Gnts	1,177	1.045702	12,335		12,335	560	12,895
7900 Bio-Solids	142	0.126159	1,488		1,488	68	1,556
All Others	418	0.371371	4,381		4,381	199	4,579
Schedule .4 Total for General Acctng	112,556	100.000000	1,179,570		1,179,570	50,976	1,230,546

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, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-191 Comptroller

Activity - Accts Payable

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
1010-261 General Admin	1,204	1.402022	5,302		5,302		5,302
1010-172 Exec Ofc	785	0.914109	3,457		3,457		3,457
1010-270 Human Res	799	0.930411	3,518		3,518		3,518
1010-191 Comptroller	251	0.292282	1,105		1,105		1,105
1010-253 Treasurer	703	0.818622	3,095		3,095	150	3,246
1010-212 Fiscal Services	446	0.519353	1,964		1,964	95	2,059
1010-233 Purchasing	74	0.086171	326		326	16	342
1010-266 Attorney	520	0.605524	2,290		2,290	111	2,401
1010-215 City Clerk	946	1.101588	4,165		4,165	202	4,367
1010-271 Admin Svcs	493	0.574084	2,171		2,171	105	2,276
1010-101 City Comm	127	0.147888	559		559	27	586
1010-255 Income Tax	412	0.479762	1,814		1,814	88	1,902
1010-257 Assessor	332	0.386604	1,462		1,462	71	1,533
1010-267 Comms	85	0.098980	374		374	18	392
1010-268 Innovation Dept	47	0.054730	207		207	10	217
1010-301 Police	2,862	3.332712	12,602		12,602	611	13,213
1010-301-3400 Pol Comms	89	0.103638	392		392	19	411
1010-308 OPA	287	0.334203	1,264		1,264	61	1,325
1010-325 Dispatch	124	0.144394	546		546	26	572
1010-336 Fire	3,304	3.847408	14,548		14,548	706	15,254
1010-448 Street Lighting	786	0.915273	3,461		3,461	168	3,629
1010-533 Stormwater	253	0.294611	1,114		1,114	54	1,168
1010-694 Comm Dev GF	18	0.020960	79		79	4	83
1010-698 OCC GF	116	0.135078	511		511	25	535
1010-701 Planning	568	0.661419	2,501		2,501	121	2,622
1010-728 Econ Dev GF	70	0.081513	308		308	15	323
1010-733 Code Comp GF	390	0.454143	1,717		1,717	83	1,801
2020-447 Major-Engineer	328	0.381946	1,444		1,444	70	1,514
2020-449 Major-Streets	994	1.157483	4,377		4,377	212	4,589
2020-519 Major-Traffic	1,231	1.433462	5,420		5,420	263	5,683
2020-533 Major-Strmwtr	253	0.294611	1,114		1,114	54	1,168
2030-447 Local-Engineer	130	0.151381	572		572	28	600
2030-449 Local-Streets	680	0.791839	2,994		2,994	145	3,139
2030-533 Local-Strmwtr	220	0.256183	969		969	47	1,016
2040 Vital St Oper	2	0.002329	9		9	0	9
2080 Parks & Rec	3,590	4.180446	15,808		15,808	767	16,574
2080-751 P&R Pools	665	0.774372	2,928		2,928	142	3,070
2081 Parks Mil Other	11	0.012809	48		48	2	51
2081-751-63XX Prks Pool	56	0.065210	247		247	12	258
2260 Refuse All Other	1,622	1.888770	7,142		7,142	346	7,488
2260-733-4050 Refuse TRP	40	0.046579	176		176	8	185
2320 Veh Storage Fac	386	0.449485	1,700		1,700	82	1,782
2360 Property Mgmt	53	0.061717	233		233	11	245
2430 Brownfield Oper.	415	0.483255	1,827		1,827	89	1,916
2431 Brownfield Rev Loan	86	0.100144	379		379	18	397
2440 Economic Develop	95	0.110625	418		418	20	439
2451 Southtown CID	115	0.133914	506		506	24	531
2452 North Q CID	73	0.085006	321		321	15	337
2453 Uptown CID	179	0.208440	788		788	38	826
2454 Westside CID	41	0.047743	181		181	9	189
2455 MI St CID	35	0.040756	154		154	7	161
2456 S Division CID	70	0.081513	308		308	15	323

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-191 Comptroller

Activity - Accts Payable

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
2460 Sidewalk Repair	128	0.149052	564		564	27	591
2470 TIFA	556	0.647445	2,448		2,448	119	2,567
2483 DDA Non-Tax	793	0.923424	3,492		3,492	169	3,661
2484 DDA Local Tax	2,166	2.522241	9,537		9,537	463	10,000
2490 Building Inspect	468	0.544972	2,061		2,061	100	2,161
2500 LDFA	101	0.117611	445		445	22	466
2520 Bus Impv Dist.	49	0.057059	216		216	10	226
25XX Downtown Impv Dt	769	0.895477	3,386		3,386	164	3,550
2600 Indigent Defense	1,272	1.481205	5,601		5,601	272	5,873
2622 Foreitures - DOJ	2	0.002329	9		9	0	9
2650 Drug Law Enforc	217	0.252690	956		956	46	1,002
271X Library	4,105	4.780148	18,075		18,075	877	18,952
2720 MI Justice Train	109	0.126927	480		480	23	503
2730-172 Gt Exec	1	0.001164	4		4	0	5
2730-215 Election Grnt	24	0.027947	106		106	5	111
2730-271 Gt Adm Serv Sup	90	0.104802	396		396	19	415
2730-301 Gt Police	77	0.089664	339		339	16	355
2730-308 Gt Acctability	20	0.023289	88		88	4	92
2730-527 Gt Env Servs	27	0.031441	119		119	6	125
2730-694 Gt CD ARPA	200	0.232894	881		881	43	923
2730-694 Gt CD Blight Elim	82	0.095487	361		361	17	379
2730-694 Gt CD Hope CDD	46	0.053566	203		203	10	212
2730-694 JAG ADMN/CRPR	43	0.050072	189		189	9	198
2730-694 MI HOPE Green Homes	52	0.060552	229		229	11	240
2730-698 Gt CD OCC	217	0.252690	956		956	46	1,002
2730-701 Gt Planning	10	0.011645	44		44	2	46
2730-703 Gt Bldg Insp	66	0.076855	291		291	14	305
2730-728 Gt Econ Dev	19	0.022125	84		84	4	88
2730-751 Gt Parks	31	0.036099	136		136	7	143
2731 Gt Police	25	0.029112	110		110	5	115
2732 Gt Fire	54	0.062881	238		238	11	249
2733-694 ESG Admin	6	0.006987	26		26	1	28
2733-694 All Other CD Grnts	1,231	1.433462	5,420		5,420	263	5,683
2734 Home Invest Pgm	254	0.295775	1,118		1,118	54	1,173
2735-694 Gt CD Lead	913	1.063161	4,020		4,020	195	4,215
2840 Opioid Settlement	53	0.061717	233		233	11	245
2992 Historical Comm	7	0.008151	31		31	1	32
4010/4011 General Cap Cont	1,129	1.314686	4,971		4,971	241	5,212
4015 CIP Bonds - Lyon Sq	43	0.050072	189		189	9	198
4016 CIP Series - Amphith	18	0.020960	79		79	4	83
4017 CIB Series - Scribner	136	0.158368	599		599	29	628
4018 CIB Series - Chiller	148	0.172342	652		652	32	683
4019 CIB Series - Amph Garage	19	0.022125	84		84	4	88
4050 Street Cap Const	65	0.075691	286		286	14	300
4080 Parks - Cap Projects	311	0.362150	1,369		1,369	66	1,436
4081 CIB Series - Parks Imp	122	0.142065	537		537	26	563
4090 Vital St NonBond	760	0.884997	3,346		3,346	162	3,509
5020 Cemeteries Oper	745	0.867530	3,280		3,280	159	3,440
5080 Belknap Ice Aren	52	0.060552	229		229	11	240
514X Auto Parking Sys	3,838	4.469235	16,900		16,900	820	17,719
5840 Golf Course	830	0.966510	3,655		3,655	177	3,832
590X Sewage Disp Sys	7,902	9.201640	34,794		34,794	1,688	36,482

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-191 Comptroller

Activity - Accts Payable

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
591X Water Supply Sys	9,034	10.519824	39,779		39,779	1,935	41,714
6110 Customer Svc	233	0.271321	1,026		1,026	50	1,076
6220 Engineering	344	0.400578	1,515		1,515	73	1,588
6310 Facilities Mgmt	2,908	3.386278	12,805		12,805	621	13,426
6311 Facilities Mgmt Cap	127	0.147888	559		559	27	586
6610 Motor Equipment	5,167	6.016815	22,751		22,751	1,104	23,855
6611 Motor Equip Cap	137	0.159532	603		603	29	632
6770 Insurance Health	4,609	5.367041	20,294		20,294	984	21,279
6771 Other Reserves-Ins	1,834	2.135637	8,076		8,076	392	8,467
6800 IT Ops	589	0.685873	2,594		2,594	126	2,719
6810 IT Capital	16	0.018632	70		70	3	74
6820 Financial Mgt Sys	79	0.091993	348		348	17	365
7400 61st Dist Court	1,362	1.586008	5,997		5,997	291	6,288
7401 61st Dist Court Gnts	1,024	1.192417	4,509		4,509	219	4,728
7900 Bio-Solids	137	0.159532	603		603	29	632
All Others	414	0.482090	1,823		1,823	88	1,911
Schedule .4 Total for Accts Payable	85,876	100.000000	378,132		378,132	17,691	395,822

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, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-191 Comptroller

Activity - Payroll

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
1010-261 General Admin	404,551	0.300418	643		643		643
1010-172 Exec Ofc	1,343,010	0.997313	2,135		2,135		2,135
1010-270 Human Res	1,261,124	0.936505	2,005		2,005		2,005
1010-191 Comptroller	789,042	0.585939	1,254		1,254		1,254
1010-253 Treasurer	1,093,200	0.811805	1,738		1,738	51	1,789
1010-212 Fiscal Services	1,366,807	1.014984	2,173		2,173	64	2,236
1010-233 Purchasing	275,082	0.204275	437		437	13	450
1010-266 Attorney	1,911,012	1.419108	3,038		3,038	89	3,127
1010-215 City Clerk	952,195	0.707095	1,514		1,514	44	1,558
1010-271 Admin Svcs	349,581	0.259597	556		556	16	572
1010-101 City Comm	356,301	0.264587	566		566	17	583
1010-255 Income Tax	1,287,454	0.956057	2,047		2,047	60	2,106
1010-257 Assessor	1,085,546	0.806121	1,726		1,726	51	1,776
1010-267 Comms	664,545	0.493488	1,056		1,056	31	1,087
1010-268 Innovation Dept	103,549	0.076895	165		165	5	169
1010-301 Police	33,779,830	25.084738	53,699		53,699	1,577	55,275
1010-308 OPA	280,777	0.208504	446		446	13	459
1010-325 Dispatch	3,683,368	2.735252	5,855		5,855	171	6,027
1010-336 Fire	20,898,879	15.519408	33,222		33,222	973	34,195
1010-448 Street Lighting	902,263	0.670016	1,434		1,434	42	1,476
1010-533 Stormwater	350,097	0.259980	557		557	16	573
1010-694 Comm Dev GF	107,965	0.080174	172		172	5	177
1010-698 OCC GF	137,694	0.102251	219		219	6	225
1010-701 Planning	1,142,213	0.848202	1,816		1,816	53	1,869
1010-728 Econ Dev GF	236,484	0.175612	376		376	11	387
1010-733 Code Comp GF	1,729,288	1.284161	2,749		2,749	80	2,829
2020-447 Major-Engineer	8,797	0.006533	14		14	0	14
2020-449 Major-Streets	1,672,546	1.242025	2,659		2,659	78	2,737
2020-519 Major-Traffic	1,634,020	1.213415	2,598		2,598	76	2,674
2020-533 Major-Strmwtr	185,709	0.137907	295		295	9	304
2030-447 Local-Engineer	14,053	0.010436	22		22	1	23
2030-449 Local-Streets	1,130,338	0.839384	1,797		1,797	53	1,849
2030-519 Local-Traffic	62,164	0.046163	99		99	3	102
2030-533 Local-Strmwtr	329,323	0.244554	524		524	15	539
2080 Parks & Rec	3,340,551	2.480677	5,310		5,310	156	5,466
2080-751 P&R Pools	467,748	0.347347	744		744	22	765
2081-751-63XX Prks Pool	8	0.000006	0		0		0
2260 Refuse All Other	3,103,879	2.304926	4,934		4,934	144	5,079
2260-733-4050 Refuse TRP	191,548	0.142243	304		304	9	313
2320 Veh Storage Fac	101,577	0.075431	161		161	5	166
2360 Property Mgmt	2,910	0.002161	5		5	0	5
2430 Brownfield Oper.	396,825	0.294680	631		631	18	649
2440 Economic Develop	26,559	0.019723	42		42	1	43
2460 Sidewalk Repair	288,003	0.213870	458		458	13	471
2470 TIFA	3,609	0.002680	6		6	0	6
2484 DDA Local Tax	43,540	0.032333	69		69	2	71
2490 Building Inspect	2,565,174	1.904886	4,078		4,078	119	4,197
2500 LDFA	110,070	0.081737	175		175	5	180
25XX Downtown Impv Dt	6,012	0.004464	10		10	0	10
2600 Indigent Defense	106,618	0.079174	169		169	5	174
271X Library	6,398,083	4.751186	10,171		10,171	298	10,469
2730-172 Gt Exec	38,692	0.028732	62		62	2	63

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-191 Comptroller

Activity - Payroll

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
2730-271 Gt Adm Serv Sup	46,976	0.034884	75		75	2	77
2730-301 Gt Police	271,500	0.201615	432		432	13	444
2730-308 Gt Acctability	80,082	0.059469	127		127	4	131
2730-524 Gt Fleet	5,063	0.003760	8		8	0	8
2730-536 Gt Water	23,084	0.017142	37		37	1	38
2730-694 CD Grant Admin	235,343	0.174765	374		374	11	385
2730-694 Gt CD Blight Elim	5,661	0.004204	9		9	0	9
2730-694 Gt CD Hope CDD	13,377	0.009934	21		21	1	22
2730-694 JAG ADMN/CRPR	9,903	0.007354	16		16	0	16
2730-698 Gt CD OCC	244,453	0.181530	389		389	11	400
2730-728 Gt Econ Dev	7,524	0.005587	12		12	0	12
2731 Gt Police	726,144	0.539231	1,154		1,154	34	1,188
2732 Gt Fire	610,230	0.453154	970		970	28	998
2733-694 ESG Admin	13,420	0.009966	21		21	1	22
2733-694 All Other CD Grnts	483,065	0.358722	768		768	22	790
2734 Home Invest Pgm	116,819	0.086749	186		186	5	191
2735-694 Gt CD Lead	281,024	0.208687	447		447	13	460
2840 Opioid Settlement	26,312	0.019539	42		42	1	43
4010/4011 General Cap Cont	2,258	0.001677	4		4	0	4
4015 CIP Bonds - Lyon Sq	695	0.000516	1		1	0	1
4017 CIB Series - Scribner	57	0.000042	0		0		0
4018 CIB Series - Chiller	125	0.000093	0		0		0
4080 Parks - Cap Projects	95	0.000071	0		0		0
4081 CIB Series - Parks Imp	120	0.000089	0		0		0
4090 Vital St NonBond	8,642	0.006418	14		14	0	14
5020 Cemeteries Oper	338,887	0.251656	539		539	16	554
514X Auto Parking Sys	3,088,549	2.293542	4,910		4,910	144	5,053
5840 Golf Course	367,251	0.272719	584		584	17	601
590X Sewage Disp Sys	8,312,126	6.172545	13,213		13,213	387	13,600
591X Water Supply Sys	8,112,220	6.024096	12,896		12,896	378	13,273
6110 Customer Svc	801,353	0.595081	1,274		1,274	37	1,311
6220 Engineering	3,275,894	2.432663	5,208		5,208	152	5,360
6310 Facilities Mgmt	1,016,461	0.754819	1,616		1,616	47	1,663
6311 Facilities Mgmt Cap	90	0.000067	0		0		0
6610 Motor Equipment	1,939,145	1.440000	3,083		3,083	90	3,173
6770 Insurance Health	280,691	0.208440	446		446	13	459
6771 Other Reserves-Ins	242,742	0.180259	386		386	11	397
6800 IT Ops	292,490	0.217202	465		465	14	478
7400 61st Dist Court	4,383,392	3.255086	6,968		6,968	204	7,172
7401 61st Dist Court Gnts	279,384	0.207469	444		444	13	457
Schedule .4 Total for Payroll	134,662,860	100.000000	214,069		214,069	6,090	220,159

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, 2025
Schedule .5 - Allocation Summary
For Department 1010-191 Comptroller

Receiving Department	Total	General Acctng	Accts Payable	Payroll
1010-261 General Admin	22,377	16,432	5,302	643
1010-172 Exec Ofc	21,961	16,370	3,457	2,135
1010-270 Human Res	20,488	14,965	3,518	2,005
1010-191 Comptroller	10,911	8,552	1,105	1,254
1010-253 Treasurer	18,203	13,168	3,246	1,789
1010-212 Fiscal Services	15,470	11,175	2,059	2,236
1010-233 Purchasing	4,275	3,484	342	450
1010-266 Attorney	16,373	10,846	2,401	3,127
1010-215 City Clerk	25,382	19,457	4,367	1,558
1010-271 Admin Svcs	10,024	7,176	2,276	572
1010-101 City Comm	4,576	3,407	586	583
1010-255 Income Tax	9,738	5,730	1,902	2,106
1010-257 Assessor	8,808	5,500	1,533	1,776
1010-267 Comms	7,713	6,234	392	1,087
1010-268 Innovation Dept	2,698	2,312	217	169
1010-301 Police	127,604	59,116	13,213	55,275
1010-301-3400 Pol Comms	1,353	942	411	0
1010-308 OPA	6,320	4,536	1,325	459
1010-325 Dispatch	10,653	4,053	572	6,027
1010-336 Fire	94,103	44,654	15,254	34,195
1010-448 Street Lighting	14,198	9,093	3,629	1,476
1010-533 Stormwater	9,552	7,811	1,168	573
1010-694 Comm Dev GF	4,817	4,557	83	177
1010-698 OCC GF	4,617	3,856	535	225
1010-701 Planning	28,758	24,266	2,622	1,869
1010-728 Econ Dev GF	5,728	5,018	323	387
1010-733 Code Comp GF	28,776	24,146	1,801	2,829
1510 Cemetery Care	131	131	0	0
2020-447 Major-Engineer	4,903	3,374	1,514	14
2020-449 Major-Streets	17,427	10,101	4,589	2,737
2020-519 Major-Traffic	25,371	17,014	5,683	2,674
2020-533 Major-Strmwtr	6,796	5,324	1,168	304
2030-447 Local-Engineer	2,661	2,038	600	23
2030-449 Local-Streets	12,932	7,943	3,139	1,849
2030-519 Local-Traffic	2,588	2,487	0	102
2030-533 Local-Strmwtr	6,550	4,996	1,016	539
2040 Vital St Oper	75	66	9	0
2080 Parks & Rec	68,064	46,024	16,574	5,466
2080-751 P&R Pools	15,656	11,821	3,070	765
2081 Parks Mil Other	138	88	51	0
2081-751-63XX Prks Pool	861	602	258	0
2260 Refuse All Other	57,057	44,490	7,488	5,079
2260-733-4050 Refuse TRP	3,434	2,936	185	313
2320 Veh Storage Fac	7,404	5,456	1,782	166
2360 Property Mgmt	1,290	1,041	245	5
2430 Brownfield Oper.	9,599	7,033	1,916	649
2431 Brownfield Rev Loan	1,493	1,096	397	0
2440 Economic Develop	3,571	3,089	439	43
2451 Southtown CID	1,341	811	531	0
2452 North Q CID	874	537	337	0
2453 Uptown CID	2,185	1,358	826	0
2454 Westside CID	540	351	189	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .5 - Allocation Summary
For Department 1010-191 Comptroller

Receiving Department	Total	General Acctng	Accts Payable	Payroll
2455 MI St CID	369	208	161	0
2456 S Division CID	871	548	323	0
2460 Sidewalk Repair	5,861	4,798	591	471
2470 TIFA	8,817	6,245	2,567	6
2483 DDA Non-Tax	8,668	5,007	3,661	0
2484 DDA Local Tax	26,614	16,543	10,000	71
2490 Building Inspect	25,749	19,391	2,161	4,197
2500 LDFA	4,218	3,571	466	180
2520 Bus Impv Dist.	708	482	226	0
25XX Downtown Impv Dt	11,601	8,041	3,550	10
2600 Indigent Defense	22,688	16,641	5,873	174
2622 Foreitures - DOJ	31	22	9	0
2623 Foreitures - Treas	11	11	0	0
2650 Drug Law Enforc	2,568	1,567	1,002	0
271X Library	93,433	64,013	18,952	10,469
2720 MI Justice Train	1,730	1,227	503	0
2730-172 Gt Exec	922	854	5	63
2730-215 Election Grnt	253	142	111	0
2730-271 Gt Adm Serv Sup	2,212	1,720	415	77
2730-301 Gt Police	5,456	4,656	355	444
2730-308 Gt Acctability	2,348	2,125	92	131
2730-524 Gt Fleet	1,641	1,632	0	8
2730-527 Gt Env Servs	146	22	125	0
2730-536 Gt Water	38	0	0	38
2730-694 CD Grant Admin	385	0	0	385
2730-694 Gt CD ARPA	3,158	2,235	923	0
2730-694 Gt CD Blight Elim	6,479	6,091	379	9
2730-694 Gt CD Hope CDD	4,879	4,645	212	22
2730-694 JAG ADMN/CRPR	1,814	1,599	198	16
2730-694 MI HOPE Green Homes	810	570	240	0
2730-698 Gt CD OCC	7,307	5,905	1,002	400
2730-701 Gt Planning	101	55	46	0
2730-703 Gt Bldg Insp	962	657	305	0
2730-728 Gt Econ Dev	1,765	1,665	88	12
2730-751 Gt Parks	318	175	143	0
2731 Gt Police	7,537	6,234	115	1,188
2732 Gt Fire	5,696	4,448	249	998
2733-694 ESG Admin	2,197	2,147	28	22
2733-694 All Other CD Grnts	28,122	21,648	5,683	790
2734 Home Invest Pgm	7,959	6,595	1,173	191
2735-694 Gt CD Lead	21,853	17,178	4,215	460
2840 Opioid Settlement	3,925	3,637	245	43
2992 Historical Comm	76	44	32	0
36XX GR Bldg Auth	77	77	0	0
4010/4011 General Cap Cont	15,295	10,079	5,212	4
4015 CIP Bonds - Lyon Sq	572	372	198	1
4016 CIP Series - Amphith	280	197	83	0
4017 CIB Series - Scribner	1,559	931	628	0
4018 CIB Series - Chiller	1,801	1,117	683	0
4019 CIB Series - Amph Garage	230	142	88	0
4050 Street Cap Const	804	504	300	0
4080 Parks - Cap Projects	3,890	2,454	1,436	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .5 - Allocation Summary
For Department 1010-191 Comptroller

Receiving Department	Total	General Acctng	Accts Payable	Payroll
4081 CIB Series - Parks Imp	1,484	920	563	0
4090 Vital St NonBond	10,173	6,650	3,509	14
5020 Cemeteries Oper	14,884	10,890	3,440	554
5080 Belknap Ice Aren	1,171	931	240	0
514X Auto Parking Sys	77,714	54,942	17,719	5,053
5840 Golf Course	15,268	10,835	3,832	601
590X Sewage Disp Sys	122,596	72,514	36,482	13,600
591X Water Supply Sys	134,856	79,869	41,714	13,273
6110 Customer Svc	6,769	4,382	1,076	1,311
6220 Engineering	18,780	11,832	1,588	5,360
6310 Facilities Mgmt	59,414	44,326	13,426	1,663
6311 Facilities Mgmt Cap	1,583	997	586	0
6610 Motor Equipment	63,904	36,876	23,855	3,173
6611 Motor Equip Cap	1,344	712	632	0
6770 Insurance Health	72,801	51,063	21,279	459
6771 Other Reserves-Ins	36,001	27,137	8,467	397
6800 IT Ops	9,420	6,223	2,719	478
6810 IT Capital	161	88	74	0
6820 Financial Mgt Sys	814	449	365	0
7400 61st Dist Court	25,413	11,952	6,288	7,172
7401 61st Dist Court Gnts	18,079	12,895	4,728	457
7900 Bio-Solids	2,188	1,556	632	0
All Others	6,491	4,579	1,911	0
Direct Bill	0	0	0	0
Total	1,846,527	1,230,546	395,822	220,159

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .1 - Nature and Extent of Services
For Department 1010-253 Treasurer

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

- The costs associated with cash receipting have been separated into the following activities based on the type of receipts. These activities have been allocated as follows:
 - **Cash Receipts Specific** – This activity identifies the costs associated with processing cash receipts recorded in the quadrant cashiering system that are for specific departments. The basis of allocation is the number of cash receipts by department.
 - **Cash Receipts Misc./Undistributed** – This activity identifies the costs associated with miscellaneous and undistributed receipts. The basis of allocation is the number of accounts receivables by department.
 - **MR Invoices & receipts** – This activity identifies the costs associated with processing MR Invoices and receipts. The basis of allocation is the number of MR Invoices and receipts by department.
- **Accounting Specific** – This activity accounts for time associated with performing accounting, disbursement, and mail processing activities related to specific departments. The basis of allocation is the dollar amount of assigned wages by benefiting department.
- **General Banking** - This activity includes the costs associated with bank account analysis fees. The costs included in this activity have been allocated to all City departments based on the number of banking related transactions recorded in the City's general ledger.
- **Parking Violations** – The costs associated with parking violations is accounted for in a separate cost center within the General Fund portion of the Treasurer's Office. The costs included in this cost center have been allocated directly to the Parking Violations department.
- **Mail Services** – This activity identifies the costs associated with processing mail for City Departments by the Treasurer's Office. The basis of allocation is the number of pieces of mail processed by department.
- **Economic Development** – This activity identifies the costs associated with the captured tax districts. The basis of allocation is the percentage of effort by tax district.
- **General Government** – This activity identifies the costs associated with processing property taxes, Investment services and other activities that have not been allocated for purposes of this cost allocation plan.

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

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

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 1010-253 Treasurer

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,648,102			2,648,102
Cost Adjustments:				
Misc Reimbursement	0			
Payout Adjustment	-13,805			
Total Departmental Cost Adjustments:	-13,805			-13,805
Inbound Costs:				
Building / Equipment Depr.	39,024		39,024	
1010-261 General Admin	12,336	521	12,857	
1010-172 Exec Ofc	23,121	3,016	26,137	
1010-270 Human Res	32,055	4,226	36,281	
1010-191 Comptroller	17,430	773	18,203	
1010-253 Treasurer		2,039	2,039	
1010-212 Fiscal Services		34,763	34,763	
1010-233 Purchasing		4,844	4,844	
1010-266 Attorney		15,338	15,338	
1010-215 City Clerk		27,457	27,457	
1010-271 Admin Svcs		9,284	9,284	
Total Allocated Additions:	123,966	102,261	226,227	226,227
Total To Be Allocated:	2,758,263	102,261		2,860,524

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 1010-253 Treasurer

	Total	G&A	CR Specific	CR Misc./Undist	MR Invoices
Wages & Benefits					
SALARIES & WAGES	755,576	0	21,963	16,399	159,449
FRINGE BENEFITS	400,700	0	11,660	8,695	84,548
Other Expense & Cost					
Supplies	7,231	0	210	157	1,526
Postage	48,693	0	0	0	0
Computer Services	143,652	0	4,180	3,117	30,311
Cont Serv Cashier	8,400	0	244	182	1,772
Contract Serv	111,643	111,643	0	0	0
Bank Fees	75,940	0	0	0	0
Insurance	16,599	0	483	360	3,502
Building Costs	106,863	0	3,110	2,319	22,548
Other Services	62,495	0	1,819	1,356	13,186
Board Pay	0	0	0	0	0
Call Center	64,991	0	689	747	1,313
Parking Violations	496,743	0	0	0	0
Mail Services	43,254	0	0	0	0
Mail Serv Postage	(73,447)	0	0	0	0
Investment Mgt	204,275	0	0	0	0
Prop Taxes/Billings	1,788	0	0	0	0
Audit Footing Adj	172,706	0	5,026	3,748	36,441
Departmental Total					
Expenditures Per Financial Statement	2,648,102				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Misc Reimbursement	0	0	0	0	0
Payout Adjustment	(13,805)	(8,059)	0	0	0
Functional Cost	2,634,297	103,584	49,384	37,080	354,596
Allocation Step 1					
Inbound - Building / Equipment Depr.	39,024	0	650	485	4,719
Inbound - All Others	84,942	84,942	0	0	0
Reallocate Admin Costs		(188,526)	5,486	4,091	39,779
Unallocated Costs	(1,455,280)	0	0	0	0
1st Allocation	1,302,983	0	55,520	41,656	399,094
Allocation Step 2					
Inbound - 1010-253 Treasurer: MR Invoices	3,969	0	0	0	0
Inbound - All Others	98,292	98,292	0	0	0
Reallocate Admin Costs		(98,292)	2,860	2,133	20,740
Unallocated Costs	(61,037)	0	0	0	0
2nd Allocation	41,224	0	2,860	2,133	20,740

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 1010-253 Treasurer

	Total	G&A	CR Specific	CR Misc./Undist	MR Invoices
Total For 1010-253 Treasurer					
Schedule .3 Total	1,344,207	0	58,380	43,789	419,834

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 1010-253 Treasurer

	Acctng Specific	General Banking	Parking Viol	Mail Services	Economic Dev
Wages & Benefits					

SALARIES & WAGES	66,146	0	11,790	0	41,168
FRINGE BENEFITS	35,061	0	6,251	0	21,838
Other Expense & Cost					

Supplies	633	0	113	0	394
Postage	0	0	0	0	0
Computer Services	12,570	0	2,241	0	7,829
Cont Serv Cashier	735	0	131	0	458
Contract Serv	0	0	0	0	0
Bank Fees	0	0	0	0	0
Insurance	1,452	0	259	0	905
Building Costs	9,351	0	1,667	0	5,824
Other Services	5,468	0	975	0	3,406
Board Pay	0	0	0	0	0
Call Center	11,575	0	18,295	0	0
Parking Violations	0	0	496,743	0	0
Mail Services	0	0	0	43,254	0
Mail Serv Postage	0	0	0	(73,447)	0
Investment Mgt	0	0	0	0	0
Prop Taxes/Billings	0	0	0	0	0
Audit Footing Adj	15,112	0	2,694	0	9,412
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	(3,489)	0	0
Functional Cost	158,103	0	537,670	(30,193)	91,234
Allocation Step 1					

Inbound - Building / Equipment Depr.	7,913	0	11,055	0	1,218
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	16,496	0	2,941	0	10,275
Unallocated Costs	0	0	0	0	0
1st Allocation	182,512	0	551,666	(30,193)	102,727
Allocation Step 2					

Inbound - 1010-253 Treasurer: MR Invoices	0	0	0	0	0
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	8,601	0	1,533	0	5,357
Unallocated Costs	0	0	0	0	0
2nd Allocation	8,601	0	1,533	0	5,357

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 1010-253 Treasurer

	Acctng Specific	General Banking	Parking Viol	Mail Services	Economic Dev
Total For 1010-253 Treasurer					
Schedule .3 Total	191,113	0	553,199	(30,193)	108,084

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 1010-253 Treasurer

General Gov't**

Wages & Benefits	
SALARIES & WAGES	438,661
FRINGE BENEFITS	232,647
Other Expense & Cost	
Supplies	4,198
Postage	48,693
Computer Services	83,404
Cont Serv Cashier	4,878
Contract Serv	0
Bank Fees	75,940
Insurance	9,638
Building Costs	62,044
Other Services	36,285
Board Pay	0
Call Center	32,372
Parking Violations	0
Mail Services	0
Mail Serv Postage	0
Investment Mgt	204,275
Prop Taxes/Billings	1,788
Audit Footing Adj	100,273
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Cost Adjustments	
Misc Reimbursement	0
Payout Adjustment	(2,257)
 Functional Cost	 1,332,839
Allocation Step 1	
Inbound - Building / Equipment Depr.	12,983
Inbound - All Others	0
Reallocate Admin Costs	109,458
Unallocated Costs	(1,455,280)
1st Allocation	0
Allocation Step 2	
Inbound - 1010-253 Treasurer: MR Invoices	3,969
Inbound - All Others	0
Reallocate Admin Costs	57,068
Unallocated Costs	(61,037)
2nd Allocation	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 1010-253 Treasurer

General Gov't**

Total For 1010-253 Treasurer	
Schedule .3 Total	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-253 Treasurer

Activity - CR Specific

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
1010-266 Attorney	73	4.413543	2,450		2,450	126	2,577
1010-215 City Clerk	351	21.221282	11,782		11,782	607	12,389
2733-694 All Other CD Grnts	722	43.651753	24,236		24,236	1,249	25,484
5020 Cemeteries Oper	395	23.881499	13,259		13,259	683	13,942
All Others	113	6.831923	3,793		3,793	195	3,989
Schedule .4 Total for CR Specific	1,654	100.000000	55,520		55,520	2,860	58,380

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, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-253 Treasurer

Activity - CR Misc./Undist

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
1010-261 General Admin	13	0.381344	159		159		159
1010-172 Exec Ofc	53	1.554708	648		648		648
1010-215 City Clerk	4	0.117336	49		49		51
1010-301 Police	156	4.576122	1,906		1,906	100	2,006
1010-325 Dispatch	2	0.058668	24		24	1	26
1010-336 Fire	10	0.293341	122		122	6	128
1010-448 Street Lighting	185	5.426811	2,261		2,261	118	2,379
1010-698 OCC GF	1	0.029334	12		12	1	13
2020-449 Major-Streets	23	0.674685	281		281	15	296
2020-519 Major-Traffic	137	4.018774	1,674		1,674	87	1,762
2020-533 Major-Strmwtr	17	0.498680	208		208	11	219
2030-533 Local-Strmwtr	17	0.498680	208		208	11	219
2080 Parks & Rec	24	0.704019	293		293	15	309
2260 Refuse All Other	14	0.410678	171		171	9	180
2320 Veh Storage Fac	6	0.176005	73		73	4	77
2360 Property Mgmt	1	0.029334	12		12	1	13
2430 Brownfield Oper.	2	0.058668	24		24	1	26
2470 TIFA	1	0.029334	12		12	1	13
2483 DDA Non-Tax	4	0.117336	49		49	2	51
2484 DDA Local Tax	1	0.029334	12		12	1	13
25XX Downtown Impv Dt	1	0.029334	12		12	1	13
2650 Drug Law Enforc	11	0.322675	134		134	7	141
2730-527 Gt Env Servs	8	0.234673	98		98	5	103
2730-698 Gt CD OCC	13	0.381344	159		159	8	167
2730-701 Gt Planning	5	0.146671	61		61	3	64
2731 Gt Police	10	0.293341	122		122	6	128
2732 Gt Fire	14	0.410678	171		171	9	180
4010/4011 General Cap Cont	23	0.674685	281		281	15	296
4080 Parks - Cap Projects	1	0.029334	12		12	1	13
4090 Vital St NonBond	6	0.176005	73		73	4	77
5080 Belknap Ice Aren	17	0.498680	208		208	11	219
514X Auto Parking Sys	2,196	64.417716	26,834		26,834	1,403	28,237
5840 Golf Course	7	0.205339	86		86	4	90
590X Sewage Disp Sys	48	1.408038	587		587	31	617
591X Water Supply Sys	193	5.661484	2,358		2,358	123	2,482
6220 Engineering	18	0.528014	220		220	11	231
6310 Facilities Mgmt	53	1.554708	648		648	34	681
6311 Facilities Mgmt Cap	28	0.821355	342		342	18	360
6610 Motor Equipment	23	0.674685	281		281	15	296
6611 Motor Equip Cap	5	0.146671	61		61	3	64
6770 Insurance Health	29	0.850689	354		354	18	373
6771 Other Reserves-Ins	1	0.029334	12		12	1	13
7400 61st Dist Court	23	0.674685	281		281	15	296
All Others	5	0.146671	61		61	3	64
Schedule .4 Total for CR Misc./Undist	3,409	100.000000	41,656		41,656	2,133	43,789

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, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-253 Treasurer

Activity - MR Invoices

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
1010-253 Treasurer	279	0.994475	3,969		3,969		3,969
1010-215 City Clerk	601	2.142221	8,549		8,549	449	8,998
1010-257 Assessor	126	0.449118	1,792		1,792	94	1,886
1010-336 Fire	200	0.712885	2,845		2,845	149	2,994
1010-533 Stormwater	289	1.030119	4,111		4,111	216	4,327
1010-701 Planning	2,200	7.841739	31,296		31,296	1,643	32,939
1010-733 Code Comp GF	7,671	27.342720	109,123		109,123	5,728	114,851
2260 Refuse All Other	191	0.680806	2,717		2,717	143	2,860
2430 Brownfield Oper.	43	0.153270	612		612	32	644
2460 Sidewalk Repair	304	1.083586	4,325		4,325	227	4,552
2490 Building Inspect	13,808	49.217609	196,425		196,425	10,310	206,735
2520 Bus Impv Dist.	19	0.067724	270		270	14	284
590X Sewage Disp Sys	216	0.769916	3,073		3,073	161	3,234
591X Water Supply Sys	1,453	5.179112	20,670		20,670	1,085	21,754
6220 Engineering	655	2.334700	9,318		9,318	489	9,807
Schedule .4 Total for MR Invoices	28,055	100.000000	399,094		399,094	20,740	419,834

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, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-253 Treasurer

Activity - Acctng Specific

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
2260 Refuse All Other	33,182	50.164787	91,557		91,557	4,314	95,871
591X Water Supply Sys	32,964	49.835213	90,955		90,955	4,286	95,242
Schedule .4 Total for Acctng Specific	66,146	100.000000	182,512		182,512	8,601	191,113

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, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-253 Treasurer

Activity - General Banking

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
1010-261 General Admin	1,170	0.961902	0		0		0
1010-172 Exec Ofc	1,703	1.400102	0		0		0
1010-270 Human Res	1,271	1.044938	0		0		0
1010-191 Comptroller	794	0.652778	0		0		0
1010-253 Treasurer	4,345	3.572192	0		0		0
1010-212 Fiscal Services	858	0.705395	0		0		0
1010-233 Purchasing	304	0.249930	0		0		0
1010-266 Attorney	977	0.803229	0		0		0
1010-215 City Clerk	1,910	1.570285	0		0		0
1010-271 Admin Svcs	544	0.447243	0		0		0
1010-101 City Comm	317	0.260618	0		0		0
1010-255 Income Tax	1,099	0.903530	0		0		0
1010-257 Assessor	499	0.410247	0		0		0
1010-267 Comms	532	0.437378	0		0		0
1010-268 Innovation Dept	199	0.163606	0		0		0
1010-271 Cannabis Business	5,441	4.473256	0		0		0
1010-301-3400 Pol Comms	53	0.043573	0		0		0
1010-308 OPA	390	0.320634	0		0		0
1010-325 Dispatch	341	0.280349	0		0		0
1010-336 Fire	3,760	3.091241	0		0		0
1010-448 Street Lighting	938	0.771166	0		0		0
1010-533 Stormwater	799	0.656889	0		0		0
1010-694 Comm Dev GF	678	0.557410	0		0		0
1010-698 OCC GF	331	0.272128	0		0		0
1010-701 Planning	2,670	2.195110	0		0		0
1010-728 Econ Dev GF	3,424	2.815002	0		0		0
1010-733 Code Comp GF	103	0.084680	0		0		0
1510 Cemetery Care	922	0.758012	0		0		0
2020-447 Major-Engineer	1,721	1.414900	0		0		0
2020-449 Major-Streets	430	0.353520	0		0		0
2020-519 Major-Traffic	186	0.152918	0		0		0
2030-449 Local-Streets	674	0.554121	0		0		0
2030-519 Local-Traffic	227	0.186625	0		0		0
2030-533 Local-Strmwtr	401	0.329678	0		0		0
2040 Vital St Oper	652	0.536034	0		0		0
2080 Parks & Rec	4,803	3.948731	0		0		0
2080-751 P&R Pools	910	0.748146	0		0		0
2081 Parks Mil Other	8	0.006577	0		0		0
2081-751-63XX Prks Pool	55	0.045218	0		0		0
2260 Refuse All Other	5,627	4.626174	0		0		0
2260-733-4050 Refuse TRP	584	0.480129	0		0		0
2320 Veh Storage Fac	533	0.438200	0		0		0
2360 Property Mgmt	98	0.080570	0		0		0
2430 Brownfield Oper.	546	0.448888	0		0		0
2431 Brownfield Rev Loan	42	0.034530	0		0		0
2440 Economic Develop	301	0.247464	0		0		0
2451 Southtown CID	53	0.043573	0		0		0
2452 North Q CID	37	0.030419	0		0		0
2453 Uptown CID	95	0.078103	0		0		0
2454 Westside CID	20	0.016443	0		0		0
2455 MI St CID	19	0.015621	0		0		0
2456 S Division CID	37	0.030419	0		0		0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-253 Treasurer

Activity - General Banking

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
2460 Sidewalk Repair	1,171	0.962724	0		0		0
2470 TIFA	529	0.434911	0		0		0
2483 DDA Non-Tax	433	0.355986	0		0		0
2484 DDA Local Tax	1,356	1.114820	0		0		0
2490 Building Inspect	3,237	2.661262	0		0		0
2500 LDFA	329	0.270484	0		0		0
2520 Bus Impv Dist.	136	0.111811	0		0		0
25XX Downtown Impv Dt	701	0.576319	0		0		0
2600 Indigent Defense	973	0.799941	0		0		0
2622 Forefitures - DOJ	6	0.004933	0		0		0
2623 Forefitures - Treas	1	0.000822	0		0		0
2650 Drug Law Enforc	210	0.172649	0		0		0
271X Library	5,587	4.593288	0		0		0
2720 MI Justice Train	60	0.049328	0		0		0
2730-172 Gt Exec	80	0.065771	0		0		0
2730-215 Election Grnt	13	0.010688	0		0		0
2730-271 Gt Adm Serv Sup	146	0.120032	0		0		0
2730-301 Gt Police	203	0.166894	0		0		0
2730-308 Gt Acctability	186	0.152918	0		0		0
2730-527 Gt Env Servs	41	0.033708	0		0		0
2730-536 Gt Water	108	0.088791	0		0		0
2730-694 CD Grant Admin	451	0.370784	0		0		0
2730-694 Gt CD Blight Elim	188	0.154562	0		0		0
2730-694 Gt CD Hope CDD	242	0.198958	0		0		0
2730-694 JAG ADMN/CRPR	128	0.105234	0		0		0
2730-698 Gt CD OCC	518	0.425868	0		0		0
2730-701 Gt Planning	11	0.009044	0		0		0
2730-703 Gt Bldg Insp	31	0.025486	0		0		0
2730-728 Gt Econ Dev	152	0.124965	0		0		0
2730-751 Gt Parks	16	0.013154	0		0		0
2731 Gt Police	642	0.527813	0		0		0
2732 Gt Fire	406	0.333788	0		0		0
2733-694 ESG Admin	215	0.176760	0		0		0
2733-694 All Other CD Grnts	845	0.694707	0		0		0
2734 Home Invest Pgm	506	0.416002	0		0		0
2735-694 Gt CD Lead	912	0.749790	0		0		0
2840 Opioid Settlement	310	0.254863	0		0		0
2992 Historical Comm	6	0.004933	0		0		0
36XX GR Bldg Auth	4	0.003289	0		0		0
4010/4011 General Cap Cont	2,110	1.734712	0		0		0
4014 CIP Bonds - 2021	47	0.038641	0		0		0
4015 CIP Bonds - Lyon Sq	34	0.027953	0		0		0
4017 CIB Series - Scribner	80	0.065771	0		0		0
4018 CIB Series - Chiller	102	0.083858	0		0		0
4019 CIB Series - Amph Garage	11	0.009044	0		0		0
4050 Street Cap Const	46	0.037818	0		0		0
4080 Parks - Cap Projects	235	0.193203	0		0		0
4081 CIB Series - Parks Imp	83	0.068237	0		0		0
4090 Vital St NonBond	559	0.459575	0		0		0
5020 Cemeteries Oper	1,130	0.929017	0		0		0
5080 Belknap Ice Aren	47	0.038641	0		0		0
514X Auto Parking Sys	8,038	6.608347	0		0		0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-253 Treasurer

Activity - General Banking

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
5840 Golf Course	1,086	0.892842	0		0		0
590X Sewage Disp Sys	6,694	5.503395	0		0		0
591X Water Supply Sys	7,614	6.259763	0		0		0
6110 Customer Svc	395	0.324745	0		0		0
6220 Engineering	1,730	1.422300	0		0		0
6310 Facilities Mgmt	3,674	3.020537	0		0		0
6311 Facilities Mgmt Cap	125	0.102767	0		0		0
6610 Motor Equipment	3,112	2.558495	0		0		0
6611 Motor Equip Cap	112	0.092080	0		0		0
6770 Insurance Health	2,698	2.218130	0		0		0
6771 Other Reserves-Ins	1,680	1.381193	0		0		0
6800 IT Ops	556	0.457109	0		0		0
6810 IT Capital	20	0.016443	0		0		0
6820 Financial Mgt Sys	41	0.033708	0		0		0
7400 61st Dist Court	2,042	1.678807	0		0		0
7401 61st Dist Court Gnts	1,204	0.989855	0		0		0
7900 Bio-Solids	101	0.083036	0		0		0
All Others	708	0.582074	0		0		0
Schedule .4 Total for General Banking	121,634	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, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-253 Treasurer

Activity - Parking Viol

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
1010-523 Parking Violations	100	100.000000	551,666		551,666	1,533	553,199
Schedule .4 Total for Parking Viol	100	100.000000	551,666		551,666	1,533	553,199

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, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-253 Treasurer

Activity - Mail Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
1010-261 General Admin	6,501	1.967163	(594)		(594)		(594)
1010-172 Exec Ofc	2,163	0.654510	(198)		(198)		(198)
1010-270 Human Res	7,357	2.226183	(672)		(672)		(672)
1010-191 Comptroller	25,626	7.754270	(2,341)		(2,341)		(2,341)
1010-253 Treasurer	21,125	6.392295	(1,930)		(1,930)		(1,930)
1010-212 Fiscal Services	9	0.002723	(1)		(1)		(1)
1010-233 Purchasing	36	0.010893	(3)		(3)		(3)
1010-266 Attorney	279	0.084424	(25)		(25)		(25)
1010-215 City Clerk	24,749	7.488895	(2,261)		(2,261)		(2,261)
1010-271 Admin Svcs	6	0.001816	(1)		(1)		(1)
1010-255 Income Tax	65,967	19.961205	(6,027)		(6,027)		(6,027)
1010-257 Assessor	8,135	2.461601	(743)		(743)		(743)
1010-301 Police	11,220	3.395103	(1,025)		(1,025)		(1,025)
1010-336 Fire	3,534	1.069367	(323)		(323)		(323)
1010-701 Planning	55,285	16.728900	(5,051)		(5,051)		(5,051)
1010-733 Code Comp GF	36,858	11.153004	(3,367)		(3,367)		(3,367)
2020-519 Major-Traffic	68	0.020576	(6)		(6)		(6)
2030-449 Local-Streets	3,898	1.179511	(356)		(356)		(356)
2080 Parks & Rec	12,640	3.824786	(1,155)		(1,155)		(1,155)
2440 Economic Develop	546	0.165216	(50)		(50)		(50)
2460 Sidewalk Repair	1,974	0.597320	(180)		(180)		(180)
2490 Building Inspect	23,636	7.152108	(2,159)		(2,159)		(2,159)
271X Library	10,376	3.139714	(948)		(948)		(948)
514X Auto Parking Sys	2,563	0.775548	(234)		(234)		(234)
590X Sewage Disp Sys	402	0.121643	(37)		(37)		(37)
591X Water Supply Sys	5,123	1.550188	(468)		(468)		(468)
6220 Engineering	375	0.113473	(34)		(34)		(34)
6610 Motor Equipment	25	0.007565	(2)		(2)		(2)
Schedule .4 Total for Mail Services	330,476	100.000000	(30,193)		(30,193)	0	(30,193)

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, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-253 Treasurer

Activity - Economic Dev

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
2430 Brownfield Oper.	57.00	57.000000	58,555		58,555	3,053	61,608
2451 Southtown CID	2.33	2.330000	2,394		2,394	125	2,518
2452 North Q CID	2.33	2.330000	2,394		2,394	125	2,518
2453 Uptown CID	2.33	2.330000	2,394		2,394	125	2,518
2454 Westside CID	2.33	2.330000	2,394		2,394	125	2,518
2455 MI St CID	2.33	2.330000	2,394		2,394	125	2,518
2456 S Division CID	2.33	2.330000	2,394		2,394	125	2,518
2470 TIFA	2.00	2.000000	2,055		2,055	107	2,162
2483 DDA Non-Tax	19.00	19.000000	19,518		19,518	1,018	20,536
2500 LDFA	8.00	8.000000	8,218		8,218	429	8,647
All Others	0.02	0.020000	21		21	1	22
Schedule .4 Total for Economic Dev	100.00	100.000000	102,727		102,727	5,357	108,084

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, 2025
Schedule .5 - Allocation Summary
For Department 1010-253 Treasurer

Receiving Department	Total	CR Specific	CR Misc./Undist	MR Invoices	Acctng Specific
1010-261 General Admin	(435)	0	159	0	0
1010-172 Exec Ofc	450	0	648	0	0
1010-270 Human Res	(672)	0	0	0	0
1010-191 Comptroller	(2,341)	0	0	0	0
1010-253 Treasurer	2,039	0	0	3,969	0
1010-212 Fiscal Services	(1)	0	0	0	0
1010-233 Purchasing	(3)	0	0	0	0
1010-266 Attorney	2,551	2,577	0	0	0
1010-215 City Clerk	19,178	12,389	51	8,998	0
1010-271 Admin Svcs	(1)	0	0	0	0
1010-255 Income Tax	(6,027)	0	0	0	0
1010-257 Assessor	1,143	0	0	1,886	0
1010-301 Police	981	0	2,006	0	0
1010-325 Dispatch	26	0	26	0	0
1010-336 Fire	2,800	0	128	2,994	0
1010-448 Street Lighting	2,379	0	2,379	0	0
1010-523 Parking Violations	553,199	0	0	0	0
1010-533 Stormwater	4,327	0	0	4,327	0
1010-698 OCC GF	13	0	13	0	0
1010-701 Planning	27,888	0	0	32,939	0
1010-733 Code Comp GF	111,484	0	0	114,851	0
2020-449 Major-Streets	296	0	296	0	0
2020-519 Major-Traffic	1,755	0	1,762	0	0
2020-533 Major-Strmwtr	219	0	219	0	0
2030-449 Local-Streets	(356)	0	0	0	0
2030-533 Local-Strmwtr	219	0	219	0	0
2080 Parks & Rec	(846)	0	309	0	0
2260 Refuse All Other	98,911	0	180	2,860	95,871
2320 Veh Storage Fac	77	0	77	0	0
2360 Property Mgmt	13	0	13	0	0
2430 Brownfield Oper.	62,277	0	26	644	0
2440 Economic Develop	(50)	0	0	0	0
2451 Southtown CID	2,518	0	0	0	0
2452 North Q CID	2,518	0	0	0	0
2453 Uptown CID	2,518	0	0	0	0
2454 Westside CID	2,518	0	0	0	0
2455 MI St CID	2,518	0	0	0	0
2456 S Division CID	2,518	0	0	0	0
2460 Sidewalk Repair	4,371	0	0	4,552	0
2470 TIFA	2,174	0	13	0	0
2483 DDA Non-Tax	20,587	0	51	0	0
2484 DDA Local Tax	13	0	13	0	0
2490 Building Inspect	204,575	0	0	206,735	0
2500 LDFA	8,647	0	0	0	0
2520 Bus Impv Dist.	284	0	0	284	0
25XX Downtown Impv Dt	13	0	13	0	0
2650 Drug Law Enforc	141	0	141	0	0
271X Library	(948)	0	0	0	0
2730-527 Gt Env Servs	103	0	103	0	0
2730-698 Gt CD OCC	167	0	167	0	0
2730-701 Gt Planning	64	0	64	0	0
2731 Gt Police	128	0	128	0	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .5 - Allocation Summary
For Department 1010-253 Treasurer

Receiving Department	Total	CR Specific	CR Misc./Undist	MR Invoices	Acctng Specific
2732 Gt Fire	180	0	180	0	0
2733-694 All Other CD Grnts	25,484	25,484	0	0	0
4010/4011 General Cap Cont	296	0	296	0	0
4080 Parks - Cap Projects	13	0	13	0	0
4090 Vital St NonBond	77	0	77	0	0
5020 Cemeteries Oper	13,942	13,942	0	0	0
5080 Belknap Ice Aren	219	0	219	0	0
514X Auto Parking Sys	28,003	0	28,237	0	0
5840 Golf Course	90	0	90	0	0
590X Sewage Disp Sys	3,814	0	617	3,234	0
591X Water Supply Sys	119,009	0	2,482	21,754	95,242
6220 Engineering	10,004	0	231	9,807	0
6310 Facilities Mgmt	681	0	681	0	0
6311 Facilities Mgmt Cap	360	0	360	0	0
6610 Motor Equipment	293	0	296	0	0
6611 Motor Equip Cap	64	0	64	0	0
6770 Insurance Health	373	0	373	0	0
6771 Other Reserves-Ins	13	0	13	0	0
7400 61st Dist Court	296	0	296	0	0
All Others	4,074	3,989	64	0	0
Direct Bill	0	0	0	0	0
Total	1,344,207	58,380	43,789	419,834	191,113

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .5 - Allocation Summary
For Department 1010-253 Treasurer

Receiving Department	General Banking	Parking Viol	Mail Services	Economic Dev
1010-261 General Admin	0	0	(594)	0
1010-172 Exec Ofc	0	0	(198)	0
1010-270 Human Res	0	0	(672)	0
1010-191 Comptroller	0	0	(2,341)	0
1010-253 Treasurer	0	0	(1,930)	0
1010-212 Fiscal Services	0	0	(1)	0
1010-233 Purchasing	0	0	(3)	0
1010-266 Attorney	0	0	(25)	0
1010-215 City Clerk	0	0	(2,261)	0
1010-271 Admin Svcs	0	0	(1)	0
1010-255 Income Tax	0	0	(6,027)	0
1010-257 Assessor	0	0	(743)	0
1010-301 Police	0	0	(1,025)	0
1010-325 Dispatch	0	0	0	0
1010-336 Fire	0	0	(323)	0
1010-448 Street Lighting	0	0	0	0
1010-523 Parking Violations	0	553,199	0	0
1010-533 Stormwater	0	0	0	0
1010-698 OCC GF	0	0	0	0
1010-701 Planning	0	0	(5,051)	0
1010-733 Code Comp GF	0	0	(3,367)	0
2020-449 Major-Streets	0	0	0	0
2020-519 Major-Traffic	0	0	(6)	0
2020-533 Major-Strmwtr	0	0	0	0
2030-449 Local-Streets	0	0	(356)	0
2030-533 Local-Strmwtr	0	0	0	0
2080 Parks & Rec	0	0	(1,155)	0
2260 Refuse All Other	0	0	0	0
2320 Veh Storage Fac	0	0	0	0
2360 Property Mgmt	0	0	0	0
2430 Brownfield Oper.	0	0	0	61,608
2440 Economic Develop	0	0	(50)	0
2451 Southtown CID	0	0	0	2,518
2452 North Q CID	0	0	0	2,518
2453 Uptown CID	0	0	0	2,518
2454 Westside CID	0	0	0	2,518
2455 MI St CID	0	0	0	2,518
2456 S Division CID	0	0	0	2,518
2460 Sidewalk Repair	0	0	(180)	0
2470 TIFA	0	0	0	2,162
2483 DDA Non-Tax	0	0	0	20,536
2484 DDA Local Tax	0	0	0	0
2490 Building Inspect	0	0	(2,159)	0
2500 LDFA	0	0	0	8,647
2520 Bus Impv Dist.	0	0	0	0
25XX Downtown Impv Dt	0	0	0	0
2650 Drug Law Enforc	0	0	0	0
271X Library	0	0	(948)	0
2730-527 Gt Env Servs	0	0	0	0
2730-698 Gt CD OCC	0	0	0	0
2730-701 Gt Planning	0	0	0	0
2731 Gt Police	0	0	0	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .5 - Allocation Summary
For Department 1010-253 Treasurer

Receiving Department	General Banking	Parking Viol	Mail Services	Economic Dev
2732 Gt Fire	0	0	0	0
2733-694 All Other CD Grnts	0	0	0	0
4010/4011 General Cap Cont	0	0	0	0
4080 Parks - Cap Projects	0	0	0	0
4090 Vital St NonBond	0	0	0	0
5020 Cemeteries Oper	0	0	0	0
5080 Belknap Ice Aren	0	0	0	0
514X Auto Parking Sys	0	0	(234)	0
5840 Golf Course	0	0	0	0
590X Sewage Disp Sys	0	0	(37)	0
591X Water Supply Sys	0	0	(468)	0
6220 Engineering	0	0	(34)	0
6310 Facilities Mgmt	0	0	0	0
6311 Facilities Mgmt Cap	0	0	0	0
6610 Motor Equipment	0	0	(2)	0
6611 Motor Equip Cap	0	0	0	0
6770 Insurance Health	0	0	0	0
6771 Other Reserves-Ins	0	0	0	0
7400 61st Dist Court	0	0	0	0
All Others	0	0	0	22
Direct Bill	0	0	0	0
Total	0	553,199	(30,193)	108,084

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .1 - Nature and Extent of Services
For Department 1010-212 Fiscal Services

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

- **Budgeting** – This activity identifies the costs associated with preparing annual fiscal plans that balance anticipated ongoing revenue estimates with ongoing expenditures and making comparisons between adopted departmental budgets with actual expenses. The costs of this activity have been allocated to departments based on the number of sub-object codes by department that contain expenses and revenues.
- **Financial Planning** – This activity identifies the costs associated with planning and monitoring the operating and capital financial solvency of the City. The costs of this activity have been allocated based on the dollar amount of expenses by department.
- **Payroll** – This activity accounts for the costs of backup support associated with payroll services for all City departments. The basis of allocation is the dollar amount of wages by department.
- **General Accounting** – This activity identifies the costs associated with managing the City's financial system for purposes of processing accounts payable, journal entries, and other general accounting information necessary to maintain control over the revenues and expenses of all City departments. The basis of allocation is the number of related accounting transactions processed by department.
- **OPEB** – This activity includes costs associated with benefits consulting services provided by Gabriel Roeder Smith & Company. The costs have been allocated based on the dollar amount retiree health expenses by department.
- **Pension** – This activity includes costs associated with consulting services provided by Gabriel Roeder Smith & Company related to the retirement system. The costs have been allocated based on the dollar amount pension expenses by department.
- **General Government** – All other costs are considered general government in nature and are not allocated.

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

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

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 1010-212 Fiscal Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,569,397			3,569,397
Cost Adjustments:				
Misc Reimbursement	0			
Payout Adjustment	-10,723			
Total Departmental Cost Adjustments:	-10,723			-10,723
Inbound Costs:				
Building / Equipment Depr.	25,107		25,107	
1010-261 General Admin	12,214	633	12,847	
1010-172 Exec Ofc	27,990	3,651	31,641	
1010-270 Human Res	38,805	5,116	43,921	
1010-191 Comptroller	14,826	644	15,470	
1010-253 Treasurer	-1		-1	
1010-212 Fiscal Services		34,024	34,024	
1010-233 Purchasing		2,325	2,325	
1010-266 Attorney		28,571	28,571	
1010-215 City Clerk		4,623	4,623	
1010-271 Admin Svcs		11,240	11,240	
Total Allocated Additions:	118,942	90,826	209,769	209,769
Total To Be Allocated:	3,677,616	90,826		3,768,443

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 1010-212 Fiscal Services

	Total	G&A	Budgeting	Financial Plan	Payroll
Wages & Benefits					
SALARIES & WAGES	1,366,807	48,677	643,482	365,851	91,853
FRINGE BENEFITS	677,320	24,074	313,205	189,064	45,429
Other Expense & Cost					
Supplies	37,421	2,811	13,502	10,706	5,305
Other Services	290,579	20,993	117,564	86,607	39,611
Computer Services	734,582	28,810	511,177	107,616	54,362
Contract Services	315,675	0	0	167,579	0
Parking	28,596	2,278	10,937	8,506	4,297
Expendable Equip	1,692	135	647	503	254
Building Expense	116,725	6,555	65,890	24,488	12,370
Departmental Total					
Expenditures Per Financial Statement	3,569,397				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Misc Reimbursement	0	0	0	0	0
Payout Adjustment	(10,723)	(6,622)	0	0	0
Functional Cost	3,558,674	127,711	1,676,404	960,920	253,481
Allocation Step 1					
Inbound - All Others	118,942	4,234	55,998	31,841	7,993
Reallocate Admin Costs		(131,945)	54,111	48,332	12,139
Unallocated Costs	(127,724)	0	0	0	0
1st Allocation	3,549,892	0	1,786,513	1,041,092	273,613
Allocation Step 2					
Inbound - All Others	90,826	3,233	42,762	24,314	6,103
Reallocate Admin Costs		(3,233)	1,326	1,184	297
Unallocated Costs	(5,686)	0	0	0	0
2nd Allocation	85,141	0	44,088	25,499	6,401
Total For 1010-212 Fiscal Services					
Schedule .3 Total	3,635,033	0	1,830,601	1,066,591	280,013

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 1010-212 Fiscal Services

	General Acctng	OPEB	Pension	General Gov't**
Wages & Benefits				
SALARIES & WAGES	131,390	0	0	85,554
FRINGE BENEFITS	68,760	0	0	36,788
Other Expense & Cost				
Supplies	5,097	0	0	0
Other Services	23,767	0	0	2,037
Computer Services	32,617	0	0	0
Contract Services	48,331	81,000	18,765	0
Parking	2,578	0	0	0
Expendable Equip	153	0	0	0
Building Expense	7,422	0	0	0
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Misc Reimbursement	0	0	0	0
Payout Adjustment	0	0	0	(4,101)
Functional Cost	320,115	81,000	18,765	120,278
Allocation Step 1				
Inbound - All Others	11,430	0	0	7,446
Reallocate Admin Costs	17,364	0	0	0
Unallocated Costs	0	0	0	(127,724)
1st Allocation	348,909	81,000	18,765	0
Allocation Step 2				
Inbound - All Others	8,728	0	0	5,686
Reallocate Admin Costs	425	0	0	0
Unallocated Costs	0	0	0	(5,686)
2nd Allocation	9,154	0	0	0
Total For 1010-212 Fiscal Services				
Schedule .3 Total	358,063	81,000	18,765	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-212 Fiscal Services

Activity - Budgeting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
1010-261 General Admin	73	0.975545	17,428		17,428		17,428
1010-172 Exec Ofc	116	1.550180	27,694		27,694		27,694
1010-270 Human Res	89	1.189363	21,248		21,248		21,248
1010-191 Comptroller	71	0.948817	16,951		16,951		16,951
1010-253 Treasurer	94	1.256181	22,442		22,442		22,442
1010-212 Fiscal Services	80	1.069090	19,099		19,099		19,099
1010-233 Purchasing	25	0.334091	5,969		5,969	158	6,127
1010-266 Attorney	60	0.801817	14,325		14,325	380	14,705
1010-215 City Clerk	119	1.590271	28,410		28,410	754	29,164
1010-271 Admin Svcs	55	0.734999	13,131		13,131	348	13,479
1010-101 City Comm	21	0.280636	5,014		5,014	133	5,147
1010-255 Income Tax	35	0.467727	8,356		8,356	222	8,578
1010-257 Assessor	38	0.507818	9,072		9,072	241	9,313
1010-267 Comms	38	0.507818	9,072		9,072	241	9,313
1010-268 Innovation Dept	14	0.187091	3,342		3,342	89	3,431
1010-301 Police	296	3.955633	70,668		70,668	1,875	72,543
1010-301-3400 Pol Comms	8	0.106909	1,910		1,910	51	1,961
1010-308 OPA	31	0.414272	7,401		7,401	196	7,597
1010-325 Dispatch	30	0.400909	7,162		7,162	190	7,352
1010-336 Fire	237	3.167179	56,582		56,582	1,501	58,083
1010-448 Street Lighting	41	0.547909	9,788		9,788	260	10,048
1010-533 Stormwater	48	0.641454	11,460		11,460	304	11,764
1010-694 Comm Dev GF	27	0.360818	6,446		6,446	171	6,617
1010-698 OCC GF	26	0.347454	6,207		6,207	165	6,372
1010-701 Planning	135	1.804089	32,230		32,230	855	33,085
1010-728 Econ Dev GF	25	0.334091	5,969		5,969	158	6,127
1010-733 Code Comp GF	107	1.429908	25,545		25,545	678	26,223
1510 Cemetery Care	10	0.133636	2,387		2,387	63	2,451
2020-447 Major-Engineer	19	0.253909	4,536		4,536	120	4,656
2020-449 Major-Streets	52	0.694908	12,415		12,415	329	12,744
2020-519 Major-Traffic	95	1.269544	22,681		22,681	602	23,282
2020-533 Major-Strmwtr	30	0.400909	7,162		7,162	190	7,352
2030-447 Local-Engineer	15	0.200454	3,581		3,581	95	3,676
2030-449 Local-Streets	39	0.521181	9,311		9,311	247	9,558
2030-519 Local-Traffic	12	0.160363	2,865		2,865	76	2,941
2030-533 Local-Strmwtr	24	0.320727	5,730		5,730	152	5,882
2040 Vital St Oper	11	0.147000	2,626		2,626	70	2,696
2080 Parks & Rec	253	3.380997	60,402		60,402	1,603	62,005
2080-751 P&R Pools	50	0.668181	11,937		11,937	317	12,254
2081 Parks Mil Other	4	0.053454	955		955	25	980
2081-751-63XX Prks Pool	9	0.120273	2,149		2,149	57	2,206
2260 Refuse All Other	266	3.554724	63,506		63,506	1,685	65,191
2260-733-4050 Refuse TRP	14	0.187091	3,342		3,342	89	3,431
2320 Veh Storage Fac	31	0.414272	7,401		7,401	196	7,597
2360 Property Mgmt	23	0.307363	5,491		5,491	146	5,637
2361 Receivership	2	0.026727	478		478	13	490
2430 Brownfield Oper.	43	0.574636	10,266		10,266	272	10,538
2431 Brownfield Rev Loan	4	0.053454	955		955	25	980
2440 Economic Develop	28	0.374181	6,685		6,685	177	6,862
2451 Southtown CID	10	0.133636	2,387		2,387	63	2,451
2452 North Q CID	9	0.120273	2,149		2,149	57	2,206
2453 Uptown CID	16	0.213818	3,820		3,820	101	3,921

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-212 Fiscal Services

Activity - Budgeting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
2454 Westside CID	11	0.147000	2,626		2,626	70	2,696
2455 MI St CID	8	0.106909	1,910		1,910	51	1,961
2456 S Division CID	11	0.147000	2,626		2,626	70	2,696
2460 Sidewalk Repair	42	0.561272	10,027		10,027	266	10,293
2470 TIFA	42	0.561272	10,027		10,027	266	10,293
2483 DDA Non-Tax	27	0.360818	6,446		6,446	171	6,617
2484 DDA Local Tax	73	0.975545	17,428		17,428	462	17,891
2490 Building Inspect	113	1.510090	26,978		26,978	716	27,694
2500 LDFA	36	0.481090	8,595		8,595	228	8,823
2520 Bus Impv Dist.	10	0.133636	2,387		2,387	63	2,451
25XX Downtown Impv Dt	55	0.734999	13,131		13,131	348	13,479
2600 Indigent Defense	42	0.561272	10,027		10,027	266	10,293
2622 Foreitures - DOJ	4	0.053454	955		955	25	980
2623 Foreitures - Treas	3	0.040091	716		716	19	735
2650 Drug Law Enforc	23	0.307363	5,491		5,491	146	5,637
271X Library	306	4.089269	73,055		73,055	1,938	74,994
2720 MI Justice Train	9	0.120273	2,149		2,149	57	2,206
2730-172 Gt Exec	16	0.213818	3,820		3,820	101	3,921
2730-215 Election Grnt	3	0.040091	716		716	19	735
2730-271 Gt Adm Serv Sup	23	0.307363	5,491		5,491	146	5,637
2730-301 Gt Police	11	0.147000	2,626		2,626	70	2,696
2730-308 Gt Acctability	12	0.160363	2,865		2,865	76	2,941
2730-527 Gt Env Servs	12	0.160363	2,865		2,865	76	2,941
2730-533 Gt Stmwater	1	0.013364	239		239	6	245
2730-536 Gt Water	16	0.213818	3,820		3,820	101	3,921
2730-694 CD Grant Admin	19	0.253909	4,536		4,536	120	4,656
2730-694 Gt CD ARPA	25	0.334091	5,969		5,969	158	6,127
2730-694 Gt CD Blight Elim	12	0.160363	2,865		2,865	76	2,941
2730-694 Gt CD Hope CDD	21	0.280636	5,014		5,014	133	5,147
2730-694 JAG ADMN/CRPR	20	0.267272	4,775		4,775	127	4,901
2730-694 MI HOPE Green Homes	2	0.026727	478		478	13	490
2730-698 Gt CD OCC	132	1.763998	31,514		31,514	836	32,350
2730-701 Gt Planning	2	0.026727	478		478	13	490
2730-703 Gt Bldg Insp	5	0.066818	1,194		1,194	32	1,225
2730-728 Gt Econ Dev	8	0.106909	1,910		1,910	51	1,961
2730-751 Gt Parks	4	0.053454	955		955	25	980
2731 Gt Police	129	1.723908	30,798		30,798	817	31,615
2732 Gt Fire	45	0.601363	10,743		10,743	285	11,028
2733-694 ESG Admin	10	0.133636	2,387		2,387	63	2,451
2733-694 All Other CD Grnts	137	1.830817	32,708		32,708	868	33,576
2734 Home Invest Pgm	72	0.962181	17,189		17,189	456	17,646
2735-694 Gt CD Lead	87	1.162635	20,771		20,771	551	21,322
2840 Opioid Settlement	17	0.227182	4,059		4,059	108	4,166
2992 Historical Comm	6	0.080182	1,432		1,432	38	1,470
36XX GR Bldg Auth	13	0.173727	3,104		3,104	82	3,186
4010/4011 General Cap Cont	253	3.380997	60,402		60,402	1,603	62,005
4014 CIP Bonds - 2021	16	0.213818	3,820		3,820	101	3,921
4015 CIP Bonds - Lyon Sq	6	0.080182	1,432		1,432	38	1,470
4016 CIP Series - Amphith	3	0.040091	716		716	19	735
4017 CIB Series - Scribner	5	0.066818	1,194		1,194	32	1,225
4018 CIB Series - Chiller	38	0.507818	9,072		9,072	241	9,313
4019 CIB Series - Amph Garage	7	0.093545	1,671		1,671	44	1,715

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-212 Fiscal Services

Activity - Budgeting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
4050 Street Cap Const	16	0.213818	3,820		3,820	101	3,921
4080 Parks - Cap Projects	69	0.922090	16,473		16,473	437	16,910
4081 CIB Series - Parks Imp	35	0.467727	8,356		8,356	222	8,578
4090 Vital St NonBond	248	3.314179	59,208		59,208	1,571	60,779
5020 Cemeteries Oper	103	1.376453	24,591		24,591	652	25,243
5080 Belknap Ice Aren	7	0.093545	1,671		1,671	44	1,715
514X Auto Parking Sys	377	5.038086	90,006		90,006	2,388	92,394
5840 Golf Course	70	0.935454	16,712		16,712	443	17,155
590X Sewage Disp Sys	382	5.104904	91,200		91,200	2,420	93,619
591X Water Supply Sys	460	6.147273	109,822		109,822	2,919	112,742
6110 Customer Svc	27	0.360818	6,446		6,446	171	6,617
6220 Engineering	65	0.868636	15,518		15,518	412	15,930
6310 Facilities Mgmt	198	2.645998	47,271		47,271	1,254	48,525
6311 Facilities Mgmt Cap	20	0.267272	4,775		4,775	127	4,901
6610 Motor Equipment	82	1.095817	19,577		19,577	519	20,096
6611 Motor Equip Cap	12	0.160363	2,865		2,865	76	2,941
6770 Insurance Health	39	0.521181	9,311		9,311	247	9,558
6771 Other Reserves-Ins	66	0.881999	15,757		15,757	418	16,175
6800 IT Ops	36	0.481090	8,595		8,595	228	8,823
6810 IT Capital	5	0.066818	1,194		1,194	32	1,225
6820 Financial Mgt Sys	5	0.066818	1,194		1,194	32	1,225
7400 61st Dist Court	50	0.668181	11,937		11,937	317	12,254
7401 61st Dist Court Gnts	81	1.082454	19,338		19,338	513	19,851
7900 Bio-Solids	9	0.120273	2,149		2,149	57	2,206
All Others	10	0.133636	2,387		2,387	63	2,451
Schedule .4 Total for Budgeting	7,483	100.000000	1,786,513		1,786,513	44,088	1,830,601

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, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-212 Fiscal Services

Activity - Financial Plan

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
1010-261 General Admin	2,576,121	0.544158	5,665		5,665		5,665
1010-172 Exec Ofc	4,150,366	0.876688	9,127		9,127		9,127
1010-270 Human Res	3,568,930	0.753871	7,849		7,849		7,849
1010-191 Comptroller	1,931,449	0.407983	4,247		4,247		4,247
1010-253 Treasurer	2,475,396	0.522882	5,444		5,444		5,444
1010-212 Fiscal Services	3,569,397	0.753969	7,850		7,850		7,850
1010-233 Purchasing	562,616	0.118842	1,237		1,237	31	1,269
1010-266 Attorney	3,194,697	0.674821	7,026		7,026	179	7,204
1010-215 City Clerk	3,034,317	0.640943	6,673		6,673	170	6,843
1010-271 Admin Svcs	1,012,401	0.213851	2,226		2,226	57	2,283
1010-101 City Comm	683,216	0.144317	1,502		1,502	38	1,541
1010-255 Income Tax	3,208,748	0.677789	7,056		7,056	180	7,236
1010-257 Assessor	2,303,154	0.486499	5,065		5,065	129	5,194
1010-267 Comms	1,171,769	0.247515	2,577		2,577	66	2,643
1010-268 Innovation Dept	209,014	0.044150	460		460	12	471
1010-301 Police	63,297,718	13.370474	139,199		139,199	3,553	142,752
1010-301-3400 Pol Comms	39,775	0.008402	87		87	2	90
1010-308 OPA	2,766,146	0.584297	6,083		6,083	155	6,238
1010-325 Dispatch	6,056,123	1.279244	13,318		13,318	339	13,657
1010-336 Fire	40,501,094	8.555109	89,067		89,067	2,269	91,336
1010-448 Street Lighting	4,551,975	0.961521	10,010		10,010	255	10,265
1010-533 Stormwater	1,403,890	0.296546	3,087		3,087	79	3,166
1010-694 Comm Dev GF	469,393	0.099151	1,032		1,032	26	1,058
1010-698 OCC GF	268,838	0.056787	591		591	15	606
1010-701 Planning	2,156,402	0.455500	4,742		4,742	121	4,863
1010-728 Econ Dev GF	450,890	0.095242	992		992	25	1,017
1010-733 Code Comp GF	3,262,605	0.689165	7,175		7,175	183	7,358
2020-447 Major-Engineer	5,762,095	1.217136	12,672		12,672	323	12,994
2020-449 Major-Streets	6,966,080	1.471456	15,319		15,319	390	15,709
2020-519 Major-Traffic	5,685,031	1.200858	12,502		12,502	318	12,820
2020-533 Major-Strmwtr	463,399	0.097884	1,019		1,019	26	1,045
2030-447 Local-Engineer	1,649,724	0.348474	3,628		3,628	92	3,720
2030-449 Local-Streets	4,551,175	0.961352	10,009		10,009	255	10,263
2030-519 Local-Traffic	100,106	0.021146	220		220	6	226
2030-533 Local-Strmwtr	819,370	0.173077	1,802		1,802	46	1,848
2040 Vital St Oper	600	0.000127	1		1	0	1
2080 Parks & Rec	11,073,739	2.339123	24,352		24,352	620	24,973
2080-751 P&R Pools	1,092,817	0.230837	2,403		2,403	61	2,464
2081 Parks Mil Other	3,874	0.000818	8		8	0	9
2081-751-63XX Prks Pool	29,343	0.006198	65		65	2	66
2260 Refuse All Other	16,532,453	3.492176	36,357		36,357	926	37,283
2260-733-4050 Refuse TRP	484,892	0.102424	1,066		1,066	27	1,093
2320 Veh Storage Fac	762,266	0.161015	1,676		1,676	43	1,719
2360 Property Mgmt	153,042	0.032327	337		337	9	345
2430 Brownfield Oper.	16,403,243	3.464882	36,073		36,073	919	36,992
2431 Brownfield Rev Loan	2,232,543	0.471583	4,910		4,910	125	5,035
2440 Economic Develop	107,238	0.022652	236		236	6	242
2451 Southtown CID	288,287	0.060895	634		634	16	650
2452 North Q CID	91,963	0.019425	202		202	5	207
2453 Uptown CID	323,056	0.068240	710		710	18	728
2454 Westside CID	161,970	0.034213	356		356	9	365
2455 MI St CID	127,663	0.026966	281		281	7	288

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-212 Fiscal Services

Activity - Financial Plan

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
2456 S Division CID	115,714	0.024442	254		254	6	261
2460 Sidewalk Repair	2,075,381	0.438386	4,564		4,564	116	4,680
2470 TIFA	295,033	0.062320	649		649	16	665
2483 DDA Non-Tax	1,107,647	0.233970	2,436		2,436	62	2,498
2484 DDA Local Tax	9,238,147	1.951388	20,316		20,316	518	20,833
2490 Building Inspect	5,116,791	1.080828	11,252		11,252	287	11,539
2500 LDFA	1,717,277	0.362743	3,776		3,776	96	3,873
2520 Bus Impv Dist.	96,089	0.020297	211		211	5	217
25XX Downtown Impv Dt	1,085,311	0.229252	2,387		2,387	61	2,448
2600 Indigent Defense	3,007,279	0.635232	6,613		6,613	168	6,782
2622 Forefitures - DOJ	14,194	0.002998	31		31	1	32
2623 Forefitures - Treas	68,532	0.014476	151		151	4	154
2650 Drug Law Enforc	266,686	0.056332	586		586	15	601
271X Library	13,710,380	2.896065	30,151		30,151	768	30,919
2720 MI Justice Train	68,210	0.014408	150		150	4	154
2730-172 Gt Exec	66,618	0.014072	147		147	4	150
2730-215 Election Grnt	119,869	0.025320	264		264	7	270
2730-271 Gt Adm Serv Sup	153,221	0.032365	337		337	9	345
2730-301 Gt Police	436,537	0.092210	960		960	24	984
2730-308 Gt Acctability	132,166	0.027918	291		291	7	298
2730-527 Gt Env Servs	20,959	0.004427	46		46	1	47
2730-536 Gt Water	36,736	0.007760	81		81	2	83
2730-694 Gt CD ARPA	3,423,619	0.723176	7,529		7,529	192	7,721
2730-694 Gt CD Blight Elim	30,452	0.006432	67		67	2	69
2730-694 Gt CD Hope CDD	140,238	0.029623	308		308	8	316
2730-694 JAG ADMN/CRPR	248,639	0.052520	547		547	14	561
2730-694 MI HOPE Green Homes	222,496	0.046998	489		489	12	502
2730-698 Gt CD OCC	390,211	0.082425	858		858	22	880
2730-701 Gt Planning	72,000	0.015209	158		158	4	162
2730-703 Gt Bldg Insp	29,692	0.006272	65		65	2	67
2730-728 Gt Econ Dev	5,429,398	1.146860	11,940		11,940	304	12,244
2730-751 Gt Parks	105,966	0.022383	233		233	6	239
2731 Gt Police	1,447,217	0.305698	3,183		3,183	81	3,264
2732 Gt Fire	2,034,744	0.429802	4,475		4,475	114	4,589
2733-694 ESG Admin	29,092	0.006145	64		64	2	65
2733-694 All Other CD Grnts	3,497,726	0.738830	7,692		7,692	196	7,888
2734 Home Invest Pgm	3,824,579	0.807872	8,411		8,411	214	8,625
2735-694 Gt CD Lead	2,028,262	0.428433	4,460		4,460	114	4,574
2840 Opioid Settlement	271,937	0.057442	598		598	15	613
2992 Historical Comm	4,981	0.001052	11		11	0	11
36XX GR Bldg Auth	1,200	0.000253	3		3	0	3
4010/4011 General Cap Cont	4,427,798	0.935291	9,737		9,737	248	9,985
4015 CIP Bonds - Lyon Sq	1,439	0.000304	3		3	0	3
4016 CIP Series - Amphith	25,564	0.005400	56		56	1	58
4017 CIB Series - Scribner	75	0.000016	0		0		0
4018 CIB Series - Chiller	129,822	0.027423	285		285	7	293
4019 CIB Series - Amph Garage	287,174	0.060660	632		632	16	648
4050 Street Cap Const	2,126	0.000449	5		5	0	5
4080 Parks - Cap Projects	243,011	0.051332	534		534	14	548
4081 CIB Series - Parks Imp	117,899	0.024904	259		259	7	266
4090 Vital St NonBond	3,597,975	0.760006	7,912		7,912	201	8,114
5020 Cemeteries Oper	1,215,655	0.256785	2,673		2,673	68	2,741

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-212 Fiscal Services

Activity - Financial Plan

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
5080 Belknap Ice Aren	27,532	0.005816	61		61	1	62
514X Auto Parking Sys	14,756,923	3.117128	32,452		32,452	827	33,279
5840 Golf Course	1,107,934	0.234031	2,436		2,436	62	2,498
590X Sewage Disp Sys	36,453,497	7.700128	80,165		80,165	2,042	82,208
591X Water Supply Sys	30,833,774	6.513066	67,807		67,807	1,727	69,534
6110 Customer Svc	1,909,522	0.403351	4,199		4,199	107	4,306
6220 Engineering	6,335,844	1.338330	13,933		13,933	355	14,288
6310 Facilities Mgmt	5,696,910	1.203367	12,528		12,528	319	12,847
6311 Facilities Mgmt Cap	1,043,143	0.220345	2,294		2,294	58	2,352
6610 Motor Equipment	8,759,863	1.850359	19,264		19,264	491	19,755
6611 Motor Equip Cap	299,089	0.063177	658		658	17	674
6770 Insurance Health	29,526,971	6.237028	64,933		64,933	1,654	66,587
6771 Other Reserves-Ins	4,957,253	1.047128	10,902		10,902	278	11,179
6800 IT Ops	5,930,206	1.252647	13,041		13,041	332	13,373
6810 IT Capital	322,868	0.068200	710		710	18	728
6820 Financial Mgt Sys	5,692,601	1.202457	12,519		12,519	319	12,838
7400 61st Dist Court	11,133,873	2.351825	24,485		24,485	624	25,108
7401 61st Dist Court Gnts	1,347,308	0.284594	2,963		2,963	75	3,038
All Others	306,863	0.064819	675		675	17	692
Schedule .4 Total for Financial Plan	473,414,147	100.000000	1,041,092		1,041,092	25,499	1,066,591

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, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-212 Fiscal Services

Activity - Payroll

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
1010-261 General Admin	404,551	0.300418	822		822		822
1010-172 Exec Ofc	1,343,010	0.997313	2,729		2,729		2,729
1010-270 Human Res	1,261,124	0.936505	2,562		2,562		2,562
1010-191 Comptroller	789,042	0.585939	1,603		1,603		1,603
1010-253 Treasurer	1,093,200	0.811805	2,221		2,221		2,221
1010-212 Fiscal Services	1,366,807	1.014984	2,777		2,777		2,777
1010-233 Purchasing	275,082	0.204275	559		559	14	573
1010-266 Attorney	1,911,012	1.419108	3,883		3,883	95	3,978
1010-215 City Clerk	952,195	0.707095	1,935		1,935	47	1,982
1010-271 Admin Svcs	349,581	0.259597	710		710	17	728
1010-101 City Comm	356,301	0.264587	724		724	18	742
1010-255 Income Tax	1,287,454	0.956057	2,616		2,616	64	2,680
1010-257 Assessor	1,085,546	0.806121	2,206		2,206	54	2,260
1010-267 Comms	664,545	0.493488	1,350		1,350	33	1,383
1010-268 Innovation Dept	103,549	0.076895	210		210	5	216
1010-301 Police	33,779,830	25.084738	68,636		68,636	1,689	70,324
1010-308 OPA	280,777	0.208504	571		571	14	584
1010-325 Dispatch	3,683,368	2.735252	7,484		7,484	183	7,667
1010-336 Fire	20,898,879	15.519408	42,463		42,463	1,042	43,505
1010-448 Street Lighting	902,263	0.670016	1,833		1,833	45	1,878
1010-533 Stormwater	350,097	0.259980	711		711	17	729
1010-694 Comm Dev GF	107,965	0.080174	219		219	5	225
1010-698 OCC GF	137,694	0.102251	280		280	7	287
1010-701 Planning	1,142,213	0.848202	2,321		2,321	57	2,378
1010-728 Econ Dev GF	236,484	0.175612	480		480	12	492
1010-733 Code Comp GF	1,729,288	1.284161	3,514		3,514	86	3,600
2020-447 Major-Engineer	8,797	0.006533	18		18	0	18
2020-449 Major-Streets	1,672,546	1.242025	3,398		3,398	83	3,482
2020-519 Major-Traffic	1,634,020	1.213415	3,320		3,320	81	3,401
2020-533 Major-Strmwtr	185,709	0.137907	377		377	9	386
2030-447 Local-Engineer	14,053	0.010436	29		29	1	29
2030-449 Local-Streets	1,130,338	0.839384	2,297		2,297	56	2,353
2030-519 Local-Traffic	62,164	0.046163	126		126	3	129
2030-533 Local-Strmwtr	329,323	0.244554	669		669	16	685
2080 Parks & Rec	3,340,551	2.480677	6,787		6,787	166	6,954
2080-751 P&R Pools	467,748	0.347347	950		950	23	974
2081-751-63XX Prks Pool	8	0.000006	0		0		0
2260 Refuse All Other	3,103,879	2.304926	6,307		6,307	155	6,461
2260-733-4050 Refuse TRP	191,548	0.142243	389		389	9	399
2320 Veh Storage Fac	101,577	0.075431	206		206	5	211
2360 Property Mgmt	2,910	0.002161	6		6	0	6
2430 Brownfield Oper.	396,825	0.294680	806		806	20	826
2440 Economic Develop	26,559	0.019723	54		54	1	55
2460 Sidewalk Repair	288,003	0.213870	585		585	14	600
2470 TIFA	3,609	0.002680	7		7	0	7
2484 DDA Local Tax	43,540	0.032333	88		88	2	91
2490 Building Inspect	2,565,174	1.904886	5,212		5,212	128	5,340
2500 LDFA	110,070	0.081737	224		224	5	229
25XX Downtown Impv Dt	6,012	0.004464	12		12	0	12
2600 Indigent Defense	106,618	0.079174	217		217	5	222
271X Library	6,398,083	4.751186	13,000		13,000	319	13,319
2730-172 Gt Exec	38,692	0.028732	79		79	2	80

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-212 Fiscal Services

Activity - Payroll

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
2730-271 Gt Adm Serv Sup	46,976	0.034884	95		95	2	98
2730-301 Gt Police	271,500	0.201615	552		552	13	565
2730-308 Gt Acctability	80,082	0.059469	163		163	4	167
2730-524 Gt Fleet	5,063	0.003760	10		10	0	11
2730-536 Gt Water	23,084	0.017142	47		47	1	48
2730-694 CD Grant Admin	235,343	0.174765	478		478	12	490
2730-694 Gt CD Blight Elim	5,661	0.004204	11		11	0	12
2730-694 Gt CD Hope CDD	13,377	0.009934	27		27	1	28
2730-694 JAG ADMN/CRPR	9,903	0.007354	20		20	0	21
2730-698 Gt CD OCC	244,453	0.181530	497		497	12	509
2730-728 Gt Econ Dev	7,524	0.005587	15		15	0	16
2731 Gt Police	726,144	0.539231	1,475		1,475	36	1,512
2732 Gt Fire	610,230	0.453154	1,240		1,240	30	1,270
2733-694 ESG Admin	13,420	0.009966	27		27	1	28
2733-694 All Other CD Grnts	483,065	0.358722	981		981	24	1,005
2734 Home Invest Pgm	116,819	0.086749	237		237	6	243
2735-694 Gt CD Lead	281,024	0.208687	571		571	14	585
2840 Opioid Settlement	26,312	0.019539	53		53	1	55
4010/4011 General Cap Cont	2,258	0.001677	5		5	0	5
4015 CIP Bonds - Lyon Sq	695	0.000516	1		1	0	1
4017 CIB Series - Scribner	57	0.000042	0		0		0
4018 CIB Series - Chiller	125	0.000093	0		0		0
4080 Parks - Cap Projects	95	0.000071	0		0		0
4081 CIB Series - Parks Imp	120	0.000089	0		0		0
4090 Vital St NonBond	8,642	0.006418	18		18	0	18
5020 Cemeteries Oper	338,887	0.251656	689		689	17	705
514X Auto Parking Sys	3,088,549	2.293542	6,275		6,275	154	6,429
5840 Golf Course	367,251	0.272719	746		746	18	764
590X Sewage Disp Sys	8,312,126	6.172545	16,889		16,889	414	17,303
591X Water Supply Sys	8,112,220	6.024096	16,483		16,483	404	16,887
6110 Customer Svc	801,353	0.595081	1,628		1,628	40	1,668
6220 Engineering	3,275,894	2.432663	6,656		6,656	163	6,819
6310 Facilities Mgmt	1,016,461	0.754819	2,065		2,065	51	2,116
6311 Facilities Mgmt Cap	90	0.000067	0		0		0
6610 Motor Equipment	1,939,145	1.440000	3,940		3,940	97	4,037
6770 Insurance Health	280,691	0.208440	570		570	14	584
6771 Other Reserves-Ins	242,742	0.180259	493		493	12	505
6800 IT Ops	292,490	0.217202	594		594	15	609
7400 61st Dist Court	4,383,392	3.255086	8,906		8,906	219	9,125
7401 61st Dist Court Gnts	279,384	0.207469	568		568	14	581
Schedule .4 Total for Payroll	134,662,860	100.000000	273,613		273,613	6,401	280,013

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, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-212 Fiscal Services

Activity - General Acctng

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
1010-261 General Admin	1,568	1.393084	4,861		4,861		4,861
1010-172 Exec Ofc	1,562	1.387754	4,842		4,842		4,842
1010-270 Human Res	1,428	1.268702	4,427		4,427		4,427
1010-191 Comptroller	816	0.724972	2,529		2,529		2,529
1010-253 Treasurer	1,202	1.067913	3,726		3,726		3,726
1010-212 Fiscal Services	1,020	0.906216	3,162		3,162		3,162
1010-233 Purchasing	318	0.282526	986		986	28	1,013
1010-266 Attorney	990	0.879562	3,069		3,069	86	3,155
1010-215 City Clerk	1,776	1.577881	5,505		5,505	155	5,660
1010-271 Admin Svcs	655	0.581933	2,030		2,030	57	2,087
1010-101 City Comm	311	0.276307	964		964	27	991
1010-255 Income Tax	523	0.464658	1,621		1,621	46	1,667
1010-257 Assessor	502	0.446000	1,556		1,556	44	1,600
1010-267 Comms	569	0.505526	1,764		1,764	50	1,813
1010-268 Innovation Dept	211	0.187462	654		654	18	672
1010-301 Police	5,396	4.794058	16,727		16,727	471	17,197
1010-301-3400 Pol Comms	86	0.076406	267		267	7	274
1010-308 OPA	414	0.367817	1,283		1,283	36	1,319
1010-325 Dispatch	370	0.328725	1,147		1,147	32	1,179
1010-336 Fire	4,076	3.621309	12,635		12,635	355	12,991
1010-448 Street Lighting	830	0.737411	2,573		2,573	72	2,645
1010-533 Stormwater	713	0.633462	2,210		2,210	62	2,272
1010-694 Comm Dev GF	416	0.369594	1,290		1,290	36	1,326
1010-698 OCC GF	352	0.312733	1,091		1,091	31	1,122
1010-701 Planning	2,215	1.967909	6,866		6,866	193	7,059
1010-728 Econ Dev GF	458	0.406909	1,420		1,420	40	1,460
1010-733 Code Comp GF	2,204	1.958136	6,832		6,832	192	7,024
1510 Cemetery Care	12	0.010661	37		37	1	38
2020-447 Major-Engineer	308	0.273642	955		955	27	981
2020-449 Major-Streets	922	0.819148	2,858		2,858	80	2,938
2020-519 Major-Traffic	1,553	1.379758	4,814		4,814	135	4,950
2020-533 Major-Strmwtr	486	0.431785	1,507		1,507	42	1,549
2030-447 Local-Engineer	186	0.165251	577		577	16	593
2030-449 Local-Streets	725	0.644124	2,247		2,247	63	2,311
2030-519 Local-Traffic	227	0.201677	704		704	20	723
2030-533 Local-Strmwtr	456	0.405132	1,414		1,414	40	1,453
2040 Vital St Oper	6	0.005331	19		19	0	19
2080 Parks & Rec	4,201	3.732364	13,023		13,023	366	13,389
2080-751 P&R Pools	1,079	0.958634	3,345		3,345	94	3,439
2081 Parks Mil Other	8	0.007108	25		25	1	25
2081-751-63XX Prks Pool	55	0.048865	170		170	5	175
2260 Refuse All Other	4,061	3.607982	12,589		12,589	354	12,943
2260-733-4050 Refuse TRP	268	0.238104	831		831	23	854
2320 Veh Storage Fac	498	0.442446	1,544		1,544	43	1,587
2360 Property Mgmt	95	0.084402	294		294	8	303
2430 Brownfield Oper.	642	0.570383	1,990		1,990	56	2,046
2431 Brownfield Rev Loan	100	0.088845	310		310	9	319
2440 Economic Develop	282	0.250542	874		874	25	899
2451 Southtown CID	74	0.065745	229		229	6	236
2452 North Q CID	49	0.043534	152		152	4	156
2453 Uptown CID	124	0.110167	384		384	11	395
2454 Westside CID	32	0.028430	99		99	3	102

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-212 Fiscal Services

Activity - General Acctng

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
2455 MI St CID	19	0.016880	59		59	2	60
2456 S Division CID	50	0.044422	155		155	4	159
2460 Sidewalk Repair	438	0.389140	1,358		1,358	38	1,396
2470 TIFA	570	0.506415	1,767		1,767	50	1,817
2483 DDA Non-Tax	457	0.406020	1,417		1,417	40	1,456
2484 DDA Local Tax	1,510	1.341554	4,681		4,681	132	4,812
2490 Building Inspect	1,770	1.572551	5,487		5,487	154	5,641
2500 LDFA	326	0.289634	1,011		1,011	28	1,039
2520 Bus Impv Dist.	44	0.039092	136		136	4	140
25XX Downtown Impv Dt	734	0.652120	2,275		2,275	64	2,339
2600 Indigent Defense	1,519	1.349550	4,709		4,709	132	4,841
2622 Foreitures - DOJ	2	0.001777	6		6	0	6
2623 Foreitures - Treas	1	0.000888	3		3	0	3
2650 Drug Law Enforc	143	0.127048	443		443	12	456
271X Library	5,843	5.191194	18,113		18,113	510	18,622
2720 MI Justice Train	112	0.099506	347		347	10	357
2730-172 Gt Exec	78	0.069299	242		242	7	249
2730-215 Election Grnt	13	0.011550	40		40	1	41
2730-271 Gt Adm Serv Sup	157	0.139486	487		487	14	500
2730-301 Gt Police	425	0.377590	1,317		1,317	37	1,354
2730-308 Gt Acctability	194	0.172359	601		601	17	618
2730-524 Gt Fleet	149	0.132379	462		462	13	475
2730-527 Gt Env Servs	2	0.001777	6		6	0	6
2730-694 Gt CD ARPA	204	0.181243	632		632	18	650
2730-694 Gt CD Blight Elim	556	0.493976	1,724		1,724	48	1,772
2730-694 Gt CD Hope CDD	424	0.376701	1,314		1,314	37	1,351
2730-694 JAG ADMN/CRPR	146	0.129713	453		453	13	465
2730-694 MI HOPE Green Homes	52	0.046199	161		161	4	166
2730-698 Gt CD OCC	539	0.478873	1,671		1,671	47	1,718
2730-701 Gt Planning	5	0.004442	16		16	0	16
2730-703 Gt Bldg Insp	60	0.053307	186		186	5	191
2730-728 Gt Econ Dev	152	0.135044	471		471	13	484
2730-751 Gt Parks	16	0.014215	50		50	1	51
2731 Gt Police	569	0.505526	1,764		1,764	50	1,813
2732 Gt Fire	406	0.360709	1,259		1,259	35	1,294
2733-694 ESG Admin	196	0.174136	608		608	17	625
2733-694 All Other CD Grnts	1,976	1.755571	6,125		6,125	172	6,298
2734 Home Invest Pgm	602	0.534845	1,866		1,866	53	1,919
2735-694 Gt CD Lead	1,568	1.393084	4,861		4,861	137	4,997
2840 Opioid Settlement	332	0.294964	1,029		1,029	29	1,058
2992 Historical Comm	4	0.003554	12		12	0	13
36XX GR Bldg Auth	7	0.006219	22		22	1	22
4010/4011 General Cap Cont	920	0.817371	2,852		2,852	80	2,932
4015 CIP Bonds - Lyon Sq	34	0.030207	105		105	3	108
4016 CIP Series - Amphith	18	0.015992	56		56	1	57
4017 CIB Series - Scribner	85	0.075518	263		263	7	271
4018 CIB Series - Chiller	102	0.090622	316		316	9	325
4019 CIB Series - Amph Garage	13	0.011550	40		40	1	41
4050 Street Cap Const	46	0.040869	143		143	4	147
4080 Parks - Cap Projects	224	0.199012	694		694	19	714
4081 CIB Series - Parks Imp	84	0.074630	260		260	7	268
4090 Vital St NonBond	607	0.539287	1,882		1,882	53	1,935

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-212 Fiscal Services

Activity - General Acctng

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
5020 Cemeteries Oper	994	0.883116	3,081		3,081	87	3,168
5080 Belknap Ice Aren	85	0.075518	263		263	7	271
514X Auto Parking Sys	5,015	4.455560	15,546		15,546	437	15,983
5840 Golf Course	989	0.878674	3,066		3,066	86	3,152
590X Sewage Disp Sys	6,619	5.880628	20,518		20,518	577	21,095
591X Water Supply Sys	7,290	6.476773	22,599		22,599	643	23,242
6110 Customer Svc	400	0.355379	1,240		1,240	35	1,275
6220 Engineering	1,080	0.959522	3,348		3,348	94	3,442
6310 Facilities Mgmt	4,046	3.594655	12,542		12,542	353	12,895
6311 Facilities Mgmt Cap	91	0.080849	282		282	8	290
6610 Motor Equipment	3,366	2.990511	10,434		10,434	293	10,728
6611 Motor Equip Cap	65	0.057749	201		201	6	207
6770 Insurance Health	4,661	4.141050	14,449		14,449	406	14,855
6771 Other Reserves-Ins	2,477	2.200682	7,678		7,678	216	7,894
6800 IT Ops	568	0.504638	1,761		1,761	49	1,810
6810 IT Capital	8	0.007108	25		25	1	25
6820 Financial Mgt Sys	41	0.036426	127		127	4	131
7400 61st Dist Court	1,091	0.969295	3,382		3,382	95	3,477
7401 61st Dist Court Gnts	1,177	1.045702	3,649		3,649	103	3,751
7900 Bio-Solids	142	0.126159	440		440	12	452
All Others	418	0.371371	1,296		1,296	36	1,332
Schedule .4 Total for General Acctng	112,556	100.000000	348,909		348,909	9,154	358,063

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, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-212 Fiscal Services

Activity - OPEB

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
1010-261 General Admin	12,469	0.319797	259		259		259
1010-172 Exec Ofc	45,243	1.160363	940		940		940
1010-270 Human Res	44,289	1.135895	920		920		920
1010-191 Comptroller	25,235	0.647211	524		524		524
1010-253 Treasurer	38,441	0.985909	799		799		799
1010-212 Fiscal Services	46,954	1.204245	975		975		975
1010-233 Purchasing	9,901	0.253934	206		206		206
1010-266 Attorney	66,166	1.696982	1,375		1,375		1,375
1010-215 City Clerk	28,876	0.740593	600		600		600
1010-271 Admin Svcs	10,148	0.260269	211		211		211
1010-101 City Comm	12,786	0.327927	266		266		266
1010-255 Income Tax	45,335	1.162722	942		942		942
1010-257 Assessor	38,761	0.994117	805		805		805
1010-267 Comms	22,185	0.568986	461		461		461
1010-268 Innovation Dept	3,714	0.095254	77		77		77
1010-301 Police	673,310	17.268610	13,988		13,988		13,988
1010-308 OPA	7,463	0.191406	155		155		155
1010-325 Dispatch	103,681	2.659142	2,154		2,154		2,154
1010-336 Fire	712,376	18.270546	14,799		14,799		14,799
1010-448 Street Lighting	27,234	0.698480	566		566		566
1010-533 Stormwater	12,572	0.322438	261		261		261
1010-694 Comm Dev GF	4,014	0.102948	83		83		83
1010-698 OCC GF	4,776	0.122492	99		99		99
1010-701 Planning	41,218	1.057132	856		856		856
1010-728 Econ Dev GF	8,456	0.216874	176		176		176
1010-733 Code Comp GF	62,514	1.603318	1,299		1,299		1,299
2020-447 Major-Engineer	114	0.002924	2		2		2
2020-449 Major-Streets	52,207	1.338971	1,085		1,085		1,085
2020-519 Major-Traffic	54,997	1.410527	1,143		1,143		1,143
2020-533 Major-Strmwtr	6,559	0.168221	136		136		136
2030-447 Local-Engineer	147	0.003770	3		3		3
2030-449 Local-Streets	36,189	0.928152	752		752		752
2030-519 Local-Traffic	1,970	0.050525	41		41		41
2030-533 Local-Strmwtr	11,562	0.296535	240		240		240
2080 Parks & Rec	92,796	2.379970	1,928		1,928		1,928
2080-751 P&R Pools	5,828	0.149473	121		121		121
2260 Refuse All Other	96,277	2.469249	2,000		2,000		2,000
2260-733-4050 Refuse TRP	6,805	0.174530	141		141		141
2320 Veh Storage Fac	3,625	0.092972	75		75		75
2360 Property Mgmt	45	0.001154	1		1		1
2430 Brownfield Oper.	13,613	0.349137	283		283		283
2440 Economic Develop	970	0.024878	20		20		20
2460 Sidewalk Repair	9,946	0.255088	207		207		207
2470 TIFA	130	0.003334	3		3		3
2484 DDA Local Tax	1,437	0.036855	30		30		30
2490 Building Inspect	90,049	2.309517	1,871		1,871		1,871
2500 LDFA	3,974	0.101923	83		83		83
25XX Downtown Impv Dt	208	0.005335	4		4		4
2600 Indigent Defense	3,827	0.098152	80		80		80
271X Library	103,320	2.649883	2,146		2,146		2,146
2730-172 Gt Exec	1,389	0.035624	29		29		29
2730-271 Gt Adm Serv Sup	1,300	0.033342	27		27		27

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-212 Fiscal Services

Activity - OPEB

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
2730-301 Gt Police	5,251	0.134674	109		109		109
2730-308 Gt Acctability	2,870	0.073608	60		60		60
2730-527 Gt Env Servs	181	0.004642	4		4		4
2730-536 Gt Water	815	0.020903	17		17		17
2730-694 CD Grant Admin	8,488	0.217695	176		176		176
2730-694 Gt CD Blight Elim	213	0.005463	4		4		4
2730-694 Gt CD Hope CDD	499	0.012798	10		10		10
2730-694 JAG ADMN/CRPR	356	0.009130	7		7		7
2730-698 Gt CD OCC	4,287	0.109950	89		89		89
2730-728 Gt Econ Dev	270	0.006925	6		6		6
2731 Gt Police	14,429	0.370065	300		300		300
2732 Gt Fire	22,524	0.577681	468		468		468
2733-694 ESG Admin	482	0.012362	10		10		10
2733-694 All Other CD Grnts	16,392	0.420411	341		341		341
2734 Home Invest Pgm	4,318	0.110745	90		90		90
2735-694 Gt CD Lead	10,055	0.257884	209		209		209
2840 Opioid Settlement	991	0.025417	21		21		21
4010/4011 General Cap Cont	50	0.001282	1		1		1
4080 Parks - Cap Projects	3	0.000077	0		0		0
4090 Vital St NonBond	784	0.020108	16		16		16
5020 Cemeteries Oper	9,841	0.252395	204		204		204
514X Auto Parking Sys	107,903	2.767425	2,242		2,242		2,242
5840 Golf Course	4,313	0.110617	90		90		90
590X Sewage Disp Sys	284,609	7.299463	5,913		5,913		5,913
591X Water Supply Sys	266,937	6.846224	5,545		5,545		5,545
6110 Customer Svc	28,122	0.721254	584		584		584
6220 Engineering	112,754	2.891840	2,342		2,342		2,342
6310 Facilities Mgmt	34,655	0.888809	720		720		720
6610 Motor Equipment	65,279	1.674233	1,356		1,356		1,356
6770 Insurance Health	7,706	0.197638	160		160		160
6771 Other Reserves-Ins	8,656	0.222003	180		180		180
6800 IT Ops	10,355	0.265578	215		215		215
7400 61st Dist Court	150,473	3.859232	3,126		3,126		3,126
7401 61st Dist Court Gnts	6,778	0.173838	141		141		141
Schedule .4 Total for OPEB	3,899,040	100.000000	81,000		81,000	0	81,000

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, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-212 Fiscal Services

Activity - Pension

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
1010-261 General Admin	1,971	0.005620	1		1		1
1010-172 Exec Ofc	340,515	0.970864	182		182		182
1010-270 Human Res	280,931	0.800980	150		150		150
1010-191 Comptroller	159,830	0.455701	86		86		86
1010-253 Treasurer	245,747	0.700665	131		131		131
1010-212 Fiscal Services	299,342	0.853473	160		160		160
1010-233 Purchasing	63,586	0.181294	34		34		34
1010-266 Attorney	421,197	1.200901	225		225		225
1010-215 City Clerk	182,876	0.521409	98		98		98
1010-271 Admin Svcs	64,844	0.184881	35		35		35
1010-101 City Comm	81,249	0.231654	43		43		43
1010-255 Income Tax	290,625	0.828619	155		155		155
1010-257 Assessor	249,284	0.710749	133		133		133
1010-267 Comms	140,778	0.401381	75		75		75
1010-268 Innovation Dept	23,518	0.067054	13		13		13
1010-301 Police	11,088,142	31.614100	5,932		5,932		5,932
1010-308 OPA	47,264	0.134757	25		25		25
1010-325 Dispatch	793,667	2.262874	425		425		425
1010-336 Fire	7,371,139	21.016317	3,944		3,944		3,944
1010-448 Street Lighting	175,545	0.500507	94		94		94
1010-533 Stormwater	80,703	0.230097	43		43		43
1010-694 Comm Dev GF	25,531	0.072793	14		14		14
1010-698 OCC GF	30,988	0.088352	17		17		17
1010-701 Planning	263,322	0.750774	141		141		141
1010-728 Econ Dev GF	53,590	0.152794	29		29		29
1010-733 Code Comp GF	400,360	1.141492	214		214		214
2020-447 Major-Engineer	745	0.002124	0		0		0
2020-449 Major-Streets	334,029	0.952371	179		179		179
2020-519 Major-Traffic	354,628	1.011102	190		190		190
2020-533 Major-Strmwtr	41,868	0.119372	22		22		22
2030-447 Local-Engineer	949	0.002706	1		1		1
2030-449 Local-Streets	231,779	0.660840	124		124		124
2030-519 Local-Traffic	12,589	0.035893	7		7		7
2030-533 Local-Strmwtr	74,217	0.211605	40		40		40
2080 Parks & Rec	590,985	1.684994	316		316		316
2080-751 P&R Pools	37,732	0.107580	20		20		20
2260 Refuse All Other	615,734	1.755558	329		329		329
2260-733-4050 Refuse TRP	43,699	0.124593	23		23		23
2320 Veh Storage Fac	23,596	0.067276	13		13		13
2360 Property Mgmt	296	0.000844	0		0		0
2430 Brownfield Oper.	86,980	0.247994	47		47		47
2440 Economic Develop	6,178	0.017614	3		3		3
2460 Sidewalk Repair	63,803	0.181913	34		34		34
2470 TIFA	853	0.002432	0		0		0
2484 DDA Local Tax	9,380	0.026744	5		5		5
2490 Building Inspect	601,659	1.715428	322		322		322
2500 LDFA	25,247	0.071983	14		14		14
25XX Downtown Impv Dt	1,356	0.003866	1		1		1
2600 Indigent Defense	24,275	0.069212	13		13		13
271X Library	932,978	2.660072	499		499		499
2730-172 Gt Exec	8,795	0.025076	5		5		5
2730-271 Gt Adm Serv Sup	8,234	0.023476	4		4		4

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-212 Fiscal Services

Activity - Pension

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
2730-301 Gt Police	108,132	0.308302	58		58		58
2730-308 Gt Acctability	18,177	0.051826	10		10		10
2730-527 Gt Env Servs	1,147	0.003270	1		1		1
2730-536 Gt Water	5,167	0.014732	3		3		3
2730-694 CD Grant Admin	54,444	0.155229	29		29		29
2730-694 Gt CD Blight Elim	1,371	0.003909	1		1		1
2730-694 Gt CD Hope CDD	3,222	0.009186	2		2		2
2730-694 JAG ADMN/CRPR	2,269	0.006469	1		1		1
2730-698 Gt CD OCC	27,149	0.077406	15		15		15
2730-728 Gt Econ Dev	1,740	0.004961	1		1		1
2731 Gt Police	202,795	0.578202	109		109		109
2732 Gt Fire	197,608	0.563413	106		106		106
2733-694 ESG Admin	3,072	0.008759	2		2		2
2733-694 All Other CD Grnts	104,965	0.299272	56		56		56
2734 Home Invest Pgm	27,564	0.078589	15		15		15
2735-694 Gt CD Lead	64,092	0.182737	34		34		34
2840 Opioid Settlement	6,319	0.018016	3		3		3
4010/4011 General Cap Cont	321	0.000915	0		0		0
4080 Parks - Cap Projects	17	0.000048	0		0		0
4090 Vital St NonBond	1,507	0.004297	1		1		1
5020 Cemeteries Oper	63,227	0.180270	34		34		34
514X Auto Parking Sys	686,387	1.957001	367		367		367
5840 Golf Course	27,314	0.077877	15		15		15
590X Sewage Disp Sys	1,821,761	5.194137	975		975		975
591X Water Supply Sys	1,711,069	4.878536	915		915		915
6110 Customer Svc	178,176	0.508009	95		95		95
6220 Engineering	722,359	2.059563	386		386		386
6310 Facilities Mgmt	220,955	0.629979	118		118		118
6610 Motor Equipment	416,989	1.188904	223		223		223
6770 Insurance Health	49,229	0.140360	26		26		26
6771 Other Reserves-Ins	56,046	0.159796	30		30		30
6800 IT Ops	65,572	0.186956	35		35		35
7400 61st Dist Court	913,686	2.605067	489		489		489
7401 61st Dist Court Gnts	434	0.001237	0		0		0
Schedule .4 Total for Pension	35,073,410	100.000000	18,765		18,765	0	18,765

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, 2025
Schedule .5 - Allocation Summary
For Department 1010-212 Fiscal Services

Receiving Department	Total	Budgeting	Financial Plan	Payroll	General Acctng
1010-261 General Admin	29,036	17,428	5,665	822	4,861
1010-172 Exec Ofc	45,514	27,694	9,127	2,729	4,842
1010-270 Human Res	37,156	21,248	7,849	2,562	4,427
1010-191 Comptroller	25,941	16,951	4,247	1,603	2,529
1010-253 Treasurer	34,763	22,442	5,444	2,221	3,726
1010-212 Fiscal Services	34,024	19,099	7,850	2,777	3,162
1010-233 Purchasing	9,221	6,127	1,269	573	1,013
1010-266 Attorney	30,642	14,705	7,204	3,978	3,155
1010-215 City Clerk	44,347	29,164	6,843	1,982	5,660
1010-271 Admin Svcs	18,823	13,479	2,283	728	2,087
1010-101 City Comm	8,729	5,147	1,541	742	991
1010-255 Income Tax	21,258	8,578	7,236	2,680	1,667
1010-257 Assessor	19,305	9,313	5,194	2,260	1,600
1010-267 Comms	15,688	9,313	2,643	1,383	1,813
1010-268 Innovation Dept	4,880	3,431	471	216	672
1010-301 Police	322,737	72,543	142,752	70,324	17,197
1010-301-3400 Pol Comms	2,324	1,961	90	0	274
1010-308 OPA	15,919	7,597	6,238	584	1,319
1010-325 Dispatch	32,435	7,352	13,657	7,667	1,179
1010-336 Fire	224,657	58,083	91,336	43,505	12,991
1010-448 Street Lighting	25,497	10,048	10,265	1,878	2,645
1010-533 Stormwater	18,235	11,764	3,166	729	2,272
1010-694 Comm Dev GF	9,323	6,617	1,058	225	1,326
1010-698 OCC GF	8,502	6,372	606	287	1,122
1010-701 Planning	48,382	33,085	4,863	2,378	7,059
1010-728 Econ Dev GF	9,300	6,127	1,017	492	1,460
1010-733 Code Comp GF	45,718	26,223	7,358	3,600	7,024
1510 Cemetery Care	2,489	2,451	0	0	38
2020-447 Major-Engineer	18,653	4,656	12,994	18	981
2020-449 Major-Streets	36,137	12,744	15,709	3,482	2,938
2020-519 Major-Traffic	45,786	23,282	12,820	3,401	4,950
2020-533 Major-Strmwtr	10,491	7,352	1,045	386	1,549
2030-447 Local-Engineer	8,022	3,676	3,720	29	593
2030-449 Local-Streets	25,361	9,558	10,263	2,353	2,311
2030-519 Local-Traffic	4,067	2,941	226	129	723
2030-533 Local-Strmwtr	10,148	5,882	1,848	685	1,453
2040 Vital St Oper	2,716	2,696	1	0	19
2080 Parks & Rec	109,564	62,005	24,973	6,954	13,389
2080-751 P&R Pools	19,272	12,254	2,464	974	3,439
2081 Parks Mil Other	1,014	980	9	0	25
2081-751-63XX Prks Pool	2,447	2,206	66	0	175
2260 Refuse All Other	124,207	65,191	37,283	6,461	12,943
2260-733-4050 Refuse TRP	5,942	3,431	1,093	399	854
2320 Veh Storage Fac	11,203	7,597	1,719	211	1,587
2360 Property Mgmt	6,292	5,637	345	6	303
2361 Receivership	490	490	0	0	0
2430 Brownfield Oper.	50,731	10,538	36,992	826	2,046
2431 Brownfield Rev Loan	6,333	980	5,035	0	319
2440 Economic Develop	8,081	6,862	242	55	899
2451 Southtown CID	3,337	2,451	650	0	236
2452 North Q CID	2,569	2,206	207	0	156
2453 Uptown CID	5,045	3,921	728	0	395

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .5 - Allocation Summary
For Department 1010-212 Fiscal Services

Receiving Department	Total	Budgeting	Financial Plan	Payroll	General Acctng
2454 Westside CID	3,163	2,696	365	0	102
2455 MI St CID	2,309	1,961	288	0	60
2456 S Division CID	3,116	2,696	261	0	159
2460 Sidewalk Repair	17,210	10,293	4,680	600	1,396
2470 TIFA	12,786	10,293	665	7	1,817
2483 DDA Non-Tax	10,571	6,617	2,498	0	1,456
2484 DDA Local Tax	43,662	17,891	20,833	91	4,812
2490 Building Inspect	52,406	27,694	11,539	5,340	5,641
2500 LDFA	14,059	8,823	3,873	229	1,039
2520 Bus Impv Dist.	2,808	2,451	217	0	140
25XX Downtown Impv Dt	18,284	13,479	2,448	12	2,339
2600 Indigent Defense	22,230	10,293	6,782	222	4,841
2622 Foreitures - DOJ	1,018	980	32	0	6
2623 Foreitures - Treas	893	735	154	0	3
2650 Drug Law Enforc	6,694	5,637	601	0	456
271X Library	140,499	74,994	30,919	13,319	18,622
2720 MI Justice Train	2,716	2,206	154	0	357
2730-172 Gt Exec	4,434	3,921	150	80	249
2730-215 Election Grnt	1,047	735	270	0	41
2730-271 Gt Adm Serv Sup	6,612	5,637	345	98	500
2730-301 Gt Police	5,767	2,696	984	565	1,354
2730-308 Gt Acctability	4,093	2,941	298	167	618
2730-524 Gt Fleet	485	0	0	11	475
2730-527 Gt Env Servs	2,999	2,941	47	0	6
2730-533 Gt Strmwater	245	245	0	0	0
2730-536 Gt Water	4,072	3,921	83	48	0
2730-694 CD Grant Admin	5,352	4,656	0	490	0
2730-694 Gt CD ARPA	14,498	6,127	7,721	0	650
2730-694 Gt CD Blight Elim	4,798	2,941	69	12	1,772
2730-694 Gt CD Hope CDD	6,854	5,147	316	28	1,351
2730-694 JAG ADMN/CRPR	5,956	4,901	561	21	465
2730-694 MI HOPE Green Homes	1,157	490	502	0	166
2730-698 Gt CD OCC	35,560	32,350	880	509	1,718
2730-701 Gt Planning	668	490	162	0	16
2730-703 Gt Bldg Insp	1,483	1,225	67	0	191
2730-728 Gt Econ Dev	14,711	1,961	12,244	16	484
2730-751 Gt Parks	1,270	980	239	0	51
2731 Gt Police	38,612	31,615	3,264	1,512	1,813
2732 Gt Fire	18,755	11,028	4,589	1,270	1,294
2733-694 ESG Admin	3,180	2,451	65	28	625
2733-694 All Other CD Grnts	49,163	33,576	7,888	1,005	6,298
2734 Home Invest Pgm	28,537	17,646	8,625	243	1,919
2735-694 Gt CD Lead	31,721	21,322	4,574	585	4,997
2840 Opioid Settlement	5,916	4,166	613	55	1,058
2992 Historical Comm	1,494	1,470	11	0	13
36XX GR Bldg Auth	3,211	3,186	3	0	22
4010/4011 General Cap Cont	74,928	62,005	9,985	5	2,932
4014 CIP Bonds - 2021	3,921	3,921	0	0	0
4015 CIP Bonds - Lyon Sq	1,583	1,470	3	1	108
4016 CIP Series - Amphith	850	735	58	0	57
4017 CIB Series - Scribner	1,496	1,225	0	0	271
4018 CIB Series - Chiller	9,931	9,313	293	0	325

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .5 - Allocation Summary
For Department 1010-212 Fiscal Services

Receiving Department	Total	Budgeting	Financial Plan	Payroll	General Acctng
4019 CIB Series - Amph Garage	2,404	1,715	648	0	41
4050 Street Cap Const	4,072	3,921	5	0	147
4080 Parks - Cap Projects	18,172	16,910	548	0	714
4081 CIB Series - Parks Imp	9,111	8,578	266	0	268
4090 Vital St NonBond	70,863	60,779	8,114	18	1,935
5020 Cemeteries Oper	32,096	25,243	2,741	705	3,168
5080 Belknap Ice Aren	2,048	1,715	62	0	271
514X Auto Parking Sys	150,695	92,394	33,279	6,429	15,983
5840 Golf Course	23,674	17,155	2,498	764	3,152
590X Sewage Disp Sys	221,113	93,619	82,208	17,303	21,095
591X Water Supply Sys	228,867	112,742	69,534	16,887	23,242
6110 Customer Svc	14,546	6,617	4,306	1,668	1,275
6220 Engineering	43,208	15,930	14,288	6,819	3,442
6310 Facilities Mgmt	77,222	48,525	12,847	2,116	12,895
6311 Facilities Mgmt Cap	7,544	4,901	2,352	0	290
6610 Motor Equipment	56,194	20,096	19,755	4,037	10,728
6611 Motor Equip Cap	3,822	2,941	674	0	207
6770 Insurance Health	91,771	9,558	66,587	584	14,855
6771 Other Reserves-Ins	35,964	16,175	11,179	505	7,894
6800 IT Ops	24,865	8,823	13,373	609	1,810
6810 IT Capital	1,979	1,225	728	0	25
6820 Financial Mgt Sys	14,194	1,225	12,838	0	131
7400 61st Dist Court	53,579	12,254	25,108	9,125	3,477
7401 61st Dist Court Gnts	27,363	19,851	3,038	581	3,751
7900 Bio-Solids	2,658	2,206	0	0	452
All Others	4,475	2,451	692	0	1,332
Direct Bill	0	0	0	0	0
Total	3,635,033	1,830,601	1,066,591	280,013	358,063

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .5 - Allocation Summary
For Department 1010-212 Fiscal Services

Receiving Department	OPEB	Pension
1010-261 General Admin	259	1
1010-172 Exec Ofc	940	182
1010-270 Human Res	920	150
1010-191 Comptroller	524	86
1010-253 Treasurer	799	131
1010-212 Fiscal Services	975	160
1010-233 Purchasing	206	34
1010-266 Attorney	1,375	225
1010-215 City Clerk	600	98
1010-271 Admin Svcs	211	35
1010-101 City Comm	266	43
1010-255 Income Tax	942	155
1010-257 Assessor	805	133
1010-267 Comms	461	75
1010-268 Innovation Dept	77	13
1010-301 Police	13,988	5,932
1010-301-3400 Pol Comms	0	0
1010-308 OPA	155	25
1010-325 Dispatch	2,154	425
1010-336 Fire	14,799	3,944
1010-448 Street Lighting	566	94
1010-533 Stormwater	261	43
1010-694 Comm Dev GF	83	14
1010-698 OCC GF	99	17
1010-701 Planning	856	141
1010-728 Econ Dev GF	176	29
1010-733 Code Comp GF	1,299	214
1510 Cemetery Care	0	0
2020-447 Major-Engineer	2	0
2020-449 Major-Streets	1,085	179
2020-519 Major-Traffic	1,143	190
2020-533 Major-Strmwtr	136	22
2030-447 Local-Engineer	3	1
2030-449 Local-Streets	752	124
2030-519 Local-Traffic	41	7
2030-533 Local-Strmwtr	240	40
2040 Vital St Oper	0	0
2080 Parks & Rec	1,928	316
2080-751 P&R Pools	121	20
2081 Parks Mil Other	0	0
2081-751-63XX Prks Pool	0	0
2260 Refuse All Other	2,000	329
2260-733-4050 Refuse TRP	141	23
2320 Veh Storage Fac	75	13
2360 Property Mgmt	1	0
2361 Receivership	0	0
2430 Brownfield Oper.	283	47
2431 Brownfield Rev Loan	0	0
2440 Economic Develop	20	3
2451 Southtown CID	0	0
2452 North Q CID	0	0
2453 Uptown CID	0	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .5 - Allocation Summary
For Department 1010-212 Fiscal Services

Receiving Department	OPEB	Pension
2454 Westside CID	0	0
2455 MI St CID	0	0
2456 S Division CID	0	0
2460 Sidewalk Repair	207	34
2470 TIFA	3	0
2483 DDA Non-Tax	0	0
2484 DDA Local Tax	30	5
2490 Building Inspect	1,871	322
2500 LDFA	83	14
2520 Bus Impv Dist.	0	0
25XX Downtown Impv Dt	4	1
2600 Indigent Defense	80	13
2622 Forefutures - DOJ	0	0
2623 Forefutures - Treas	0	0
2650 Drug Law Enforc	0	0
271X Library	2,146	499
2720 MI Justice Train	0	0
2730-172 Gt Exec	29	5
2730-215 Election Grnt	0	0
2730-271 Gt Adm Serv Sup	27	4
2730-301 Gt Police	109	58
2730-308 Gt Acctability	60	10
2730-524 Gt Fleet	0	0
2730-527 Gt Env Servs	4	1
2730-533 Gt Strmwater	0	0
2730-536 Gt Water	17	3
2730-694 CD Grant Admin	176	29
2730-694 Gt CD ARPA	0	0
2730-694 Gt CD Blight Elim	4	1
2730-694 Gt CD Hope CDD	10	2
2730-694 JAG ADMN/CRPR	7	1
2730-694 MI HOPE Green Homes	0	0
2730-698 Gt CD OCC	89	15
2730-701 Gt Planning	0	0
2730-703 Gt Bldg Insp	0	0
2730-728 Gt Econ Dev	6	1
2730-751 Gt Parks	0	0
2731 Gt Police	300	109
2732 Gt Fire	468	106
2733-694 ESG Admin	10	2
2733-694 All Other CD Grnts	341	56
2734 Home Invest Pgm	90	15
2735-694 Gt CD Lead	209	34
2840 Opioid Settlement	21	3
2992 Historical Comm	0	0
36XX GR Bldg Auth	0	0
4010/4011 General Cap Cont	1	0
4014 CIP Bonds - 2021	0	0
4015 CIP Bonds - Lyon Sq	0	0
4016 CIP Series - Amphith	0	0
4017 CIB Series - Scribner	0	0
4018 CIB Series - Chiller	0	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .5 - Allocation Summary
For Department 1010-212 Fiscal Services

Receiving Department	OPEB	Pension
4019 CIB Series - Amph Garage	0	0
4050 Street Cap Const	0	0
4080 Parks - Cap Projects	0	0
4081 CIB Series - Parks Imp	0	0
4090 Vital St NonBond	16	1
5020 Cemeteries Oper	204	34
5080 Belknap Ice Aren	0	0
514X Auto Parking Sys	2,242	367
5840 Golf Course	90	15
590X Sewage Disp Sys	5,913	975
591X Water Supply Sys	5,545	915
6110 Customer Svc	584	95
6220 Engineering	2,342	386
6310 Facilities Mgmt	720	118
6311 Facilities Mgmt Cap	0	0
6610 Motor Equipment	1,356	223
6611 Motor Equip Cap	0	0
6770 Insurance Health	160	26
6771 Other Reserves-Ins	180	30
6800 IT Ops	215	35
6810 IT Capital	0	0
6820 Financial Mgt Sys	0	0
7400 61st Dist Court	3,126	489
7401 61st Dist Court Gnts	141	0
7900 Bio-Solids	0	0
All Others	0	0
Direct Bill	0	0
Total	81,000	18,765

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .1 - Nature and Extent of Services
For Department 1010-233 Purchasing

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

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

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

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

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 1010-233 Purchasing

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	562,616			562,616
Cost Adjustments:				
Misc Reimb	0			
Payout Adjustment	0			
Total Departmental Cost Adjustments:	0			0
Inbound Costs:				
Building / Equipment Depr.	8,930		8,930	
1010-261 General Admin	2,605	135	2,740	
1010-172 Exec Ofc	5,728	747	6,475	
1010-270 Human Res	7,941	1,047	8,988	
1010-191 Comptroller	4,096	180	4,275	
1010-253 Treasurer	-3		-3	
1010-212 Fiscal Services	8,990	231	9,221	
1010-233 Purchasing		614	614	
1010-266 Attorney		5,113	5,113	
1010-215 City Clerk		5,081	5,081	
1010-271 Admin Svcs		2,300	2,300	
Total Allocated Additions:	38,287	15,447	53,734	53,734
Total To Be Allocated:	600,903	15,447		616,350

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 1010-233 Purchasing

	Total	G&A	Purchasing
Wages & Benefits			
SALARIES & WAGES	275,082	0	275,082
FRINGE BENEFITS	143,228	0	143,228
Other Expense & Cost			
Supplies	4,184	0	4,184
Other Services	45,883	0	45,883
Computer Services	88,740	0	88,740
Contract Services	0	0	0
Parking	5,465	0	5,465
Equip Rental	34	0	34
Departmental Total			
Expenditures Per Financial Statement	562,616		
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
Misc Reimb	0	0	0
Payout Adjustment	0	0	0
Functional Cost	562,616	0	562,616
Allocation Step 1			
Inbound - All Others	38,287	0	38,287
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	600,903	0	600,903
Allocation Step 2			
Inbound - All Others	15,447	0	15,447
2nd Allocation	15,447	0	15,447
Total For 1010-233 Purchasing			
Schedule .3 Total	616,350	0	616,350

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-233 Purchasing

Activity - Purchasing

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
1010-261 General Admin	115	0.308982	1,857		1,857		1,857
1010-172 Exec Ofc	289	0.776485	4,666		4,666		4,666
1010-270 Human Res	318	0.854402	5,134		5,134		5,134
1010-191 Comptroller	62	0.166582	1,001		1,001		1,001
1010-253 Treasurer	300	0.806040	4,844		4,844		4,844
1010-212 Fiscal Services	144	0.386899	2,325		2,325		2,325
1010-233 Purchasing	38	0.102098	614		614		614
1010-266 Attorney	65	0.174642	1,049		1,049	28	1,077
1010-215 City Clerk	347	0.932320	5,602		5,602	149	5,751
1010-271 Admin Svcs	166	0.446009	2,680		2,680	71	2,751
1010-101 City Comm	41	0.110159	662		662	18	680
1010-255 Income Tax	173	0.464816	2,793		2,793	74	2,867
1010-257 Assessor	126	0.338537	2,034		2,034	54	2,088
1010-267 Comms	17	0.045676	274		274	7	282
1010-268 Innovation Dept	8	0.021494	129		129	3	133
1010-301 Police	772	2.074209	12,464		12,464	332	12,796
1010-301-3400 Pol Comms	8	0.021494	129		129	3	133
1010-308 OPA	169	0.454069	2,729		2,729	73	2,801
1010-325 Dispatch	37	0.099412	597		597	16	613
1010-336 Fire	1,663	4.468148	26,849		26,849	714	27,564
1010-448 Street Lighting	416	1.117709	6,716		6,716	179	6,895
1010-533 Stormwater	60	0.161208	969		969	26	994
1010-694 Comm Dev GF	1	0.002687	16		16	0	17
1010-698 OCC GF	38	0.102098	614		614	16	630
1010-701 Planning	190	0.510492	3,068		3,068	82	3,149
1010-728 Econ Dev GF	36	0.096725	581		581	15	597
1010-733 Code Comp GF	131	0.351971	2,115		2,115	56	2,171
2020-447 Major-Engineer	233	0.626024	3,762		3,762	100	3,862
2020-449 Major-Streets	688	1.848518	11,108		11,108	296	11,403
2020-519 Major-Traffic	703	1.888820	11,350		11,350	302	11,652
2020-533 Major-Strmwtr	52	0.139714	840		840	22	862
2030-447 Local-Engineer	85	0.228378	1,372		1,372	37	1,409
2030-449 Local-Streets	451	1.211747	7,281		7,281	194	7,475
2030-533 Local-Strmwtr	26	0.069857	420		420	11	431
2040 Vital St Oper	1	0.002687	16		16	0	17
2080 Parks & Rec	2,400	6.448319	38,748		38,748	1,031	39,779
2080-751 P&R Pools	254	0.682447	4,101		4,101	109	4,210
2081 Parks Mil Other	6	0.016121	97		97	3	99
2081-751-63XX Prks Pool	10	0.026868	161		161	4	166
2260 Refuse All Other	955	2.565894	15,419		15,419	410	15,829
2260-733-4050 Refuse TRP	23	0.061796	371		371	10	381
2320 Veh Storage Fac	200	0.537360	3,229		3,229	86	3,315
2360 Property Mgmt	37	0.099412	597		597	16	613
2430 Brownfield Oper.	76	0.204197	1,227		1,227	33	1,260
2440 Economic Develop	48	0.128966	775		775	21	796
2451 Southtown CID	20	0.053736	323		323	9	331
2452 North Q CID	5	0.013434	81		81	2	83
2453 Uptown CID	77	0.206884	1,243		1,243	33	1,276
2454 Westside CID	10	0.026868	161		161	4	166
2455 MI St CID	8	0.021494	129		129	3	133
2456 S Division CID	20	0.053736	323		323	9	331
2460 Sidewalk Repair	52	0.139714	840		840	22	862

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-233 Purchasing

Activity - Purchasing

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
2470 TIFA	209	0.561541	3,374		3,374	90	3,464
2483 DDA Non-Tax	331	0.889331	5,344		5,344	142	5,486
2484 DDA Local Tax	840	2.256912	13,562		13,562	361	13,923
2490 Building Inspect	173	0.464816	2,793		2,793	74	2,867
2500 LDFA	43	0.115532	694		694	18	713
2520 Bus Impv Dist.	11	0.029555	178		178	5	182
25XX Downtown Impv Dt	229	0.615277	3,697		3,697	98	3,796
2600 Indigent Defense	7	0.018808	113		113	3	116
2622 Foreitures - DOJ	2	0.005374	32		32	1	33
2650 Drug Law Enforc	79	0.212257	1,275		1,275	34	1,309
271X Library	1,288	3.460598	20,795		20,795	553	21,348
2720 MI Justice Train	1	0.002687	16		16	0	17
2730-215 Election Grnt	12	0.032242	194		194	5	199
2730-271 Gt Adm Serv Sup	50	0.134340	807		807	21	829
2730-301 Gt Police	1	0.002687	16		16	0	17
2730-308 Gt Acctability	2	0.005374	32		32	1	33
2730-527 Gt Env Servs	1	0.002687	16		16	0	17
2730-694 Gt CD Blight Elim	38	0.102098	614		614	16	630
2730-694 Gt CD Hope CDD	7	0.018808	113		113	3	116
2730-694 JAG ADMN/CRPR	1	0.002687	16		16	0	17
2730-698 Gt CD OCC	91	0.244499	1,469		1,469	39	1,508
2730-701 Gt Planning	6	0.016121	97		97	3	99
2730-703 Gt Bldg Insp	10	0.026868	161		161	4	166
2730-751 Gt Parks	16	0.042989	258		258	7	265
2731 Gt Police	8	0.021494	129		129	3	133
2732 Gt Fire	17	0.045676	274		274	7	282
2733-694 All Other CD Grnts	49	0.131653	791		791	21	812
2734 Home Invest Pgm	1	0.002687	16		16	0	17
2735-694 Gt CD Lead	46	0.123593	743		743	20	762
2992 Historical Comm	4	0.010747	65		65	2	66
4010/4011 General Cap Cont	550	1.477740	8,880		8,880	236	9,116
4015 CIP Bonds - Lyon Sq	20	0.053736	323		323	9	331
4016 CIP Series - Amphith	2	0.005374	32		32	1	33
4017 CIB Series - Scribner	96	0.257933	1,550		1,550	41	1,591
4018 CIB Series - Chiller	84	0.225691	1,356		1,356	36	1,392
4019 CIB Series - Amph Garage	7	0.018808	113		113	3	116
4050 Street Cap Const	29	0.077917	468		468	12	481
4080 Parks - Cap Projects	142	0.381526	2,293		2,293	61	2,354
4081 CIB Series - Parks Imp	68	0.182702	1,098		1,098	29	1,127
4090 Vital St NonBond	352	0.945754	5,683		5,683	151	5,834
5020 Cemeteries Oper	288	0.773798	4,650		4,650	124	4,774
514X Auto Parking Sys	1,848	4.965206	29,836		29,836	794	30,630
5840 Golf Course	486	1.305785	7,847		7,847	209	8,055
590X Sewage Disp Sys	4,474	12.020742	72,233		72,233	1,922	74,155
591X Water Supply Sys	5,070	13.622070	81,856		81,856	2,181	84,036
6110 Customer Svc	68	0.182702	1,098		1,098	29	1,127
6220 Engineering	162	0.435262	2,616		2,616	70	2,685
6310 Facilities Mgmt	1,213	3.259088	19,584		19,584	521	20,105
6311 Facilities Mgmt Cap	72	0.193450	1,162		1,162	31	1,193
6610 Motor Equipment	4,778	12.837529	77,141		77,141	2,053	79,194
6611 Motor Equip Cap	151	0.405707	2,438		2,438	65	2,503
6770 Insurance Health	235	0.631398	3,794		3,794	101	3,895

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-233 Purchasing

Activity - Purchasing

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
6771 Other Reserves-Ins	41	0.110159	662		662	18	680
6800 IT Ops	119	0.319729	1,921		1,921	51	1,972
6810 IT Capital	5	0.013434	81		81	2	83
6820 Financial Mgt Sys	54	0.145087	872		872	23	895
7400 61st Dist Court	556	1.493861	8,977		8,977	239	9,216
7401 61st Dist Court Gnts	502	1.348773	8,105		8,105	216	8,320
7900 Bio-Solids	1	0.002687	16		16	0	17
All Others	3	0.008060	48		48	1	50
Schedule .4 Total for Purchasing	37,219	100.000000	600,903		600,903	15,447	616,350

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, 2025
Schedule .5 - Allocation Summary
For Department 1010-233 Purchasing

Receiving Department	Total	Purchasing
1010-261 General Admin	1,857	1,857
1010-172 Exec Ofc	4,666	4,666
1010-270 Human Res	5,134	5,134
1010-191 Comptroller	1,001	1,001
1010-253 Treasurer	4,844	4,844
1010-212 Fiscal Services	2,325	2,325
1010-233 Purchasing	614	614
1010-266 Attorney	1,077	1,077
1010-215 City Clerk	5,751	5,751
1010-271 Admin Svcs	2,751	2,751
1010-101 City Comm	680	680
1010-255 Income Tax	2,867	2,867
1010-257 Assessor	2,088	2,088
1010-267 Comms	282	282
1010-268 Innovation Dept	133	133
1010-301 Police	12,796	12,796
1010-301-3400 Pol Comms	133	133
1010-308 OPA	2,801	2,801
1010-325 Dispatch	613	613
1010-336 Fire	27,564	27,564
1010-448 Street Lighting	6,895	6,895
1010-533 Stormwater	994	994
1010-694 Comm Dev GF	17	17
1010-698 OCC GF	630	630
1010-701 Planning	3,149	3,149
1010-728 Econ Dev GF	597	597
1010-733 Code Comp GF	2,171	2,171
2020-447 Major-Engineer	3,862	3,862
2020-449 Major-Streets	11,403	11,403
2020-519 Major-Traffic	11,652	11,652
2020-533 Major-Strmwtr	862	862
2030-447 Local-Engineer	1,409	1,409
2030-449 Local-Streets	7,475	7,475
2030-533 Local-Strmwtr	431	431
2040 Vital St Oper	17	17
2080 Parks & Rec	39,779	39,779
2080-751 P&R Pools	4,210	4,210
2081 Parks Mil Other	99	99
2081-751-63XX Prks Pool	166	166
2260 Refuse All Other	15,829	15,829
2260-733-4050 Refuse TRP	381	381
2320 Veh Storage Fac	3,315	3,315
2360 Property Mgmt	613	613
2430 Brownfield Oper.	1,260	1,260
2440 Economic Develop	796	796
2451 Southtown CID	331	331
2452 North Q CID	83	83
2453 Uptown CID	1,276	1,276
2454 Westside CID	166	166
2455 MI St CID	133	133
2456 S Division CID	331	331
2460 Sidewalk Repair	862	862

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .5 - Allocation Summary
For Department 1010-233 Purchasing

Receiving Department	Total	Purchasing
2470 TIFA	3,464	3,464
2483 DDA Non-Tax	5,486	5,486
2484 DDA Local Tax	13,923	13,923
2490 Building Inspect	2,867	2,867
2500 LDFA	713	713
2520 Bus Impv Dist.	182	182
25XX Downtown Impv Dt	3,796	3,796
2600 Indigent Defense	116	116
2622 Forefitures - DOJ	33	33
2650 Drug Law Enforc	1,309	1,309
271X Library	21,348	21,348
2720 MI Justice Train	17	17
2730-215 Election Grnt	199	199
2730-271 Gt Adm Serv Sup	829	829
2730-301 Gt Police	17	17
2730-308 Gt Acctability	33	33
2730-527 Gt Env Servs	17	17
2730-694 Gt CD Blight Elim	630	630
2730-694 Gt CD Hope CDD	116	116
2730-694 JAG ADMN/CRPR	17	17
2730-698 Gt CD OCC	1,508	1,508
2730-701 Gt Planning	99	99
2730-703 Gt Bldg Insp	166	166
2730-751 Gt Parks	265	265
2731 Gt Police	133	133
2732 Gt Fire	282	282
2733-694 All Other CD Grnts	812	812
2734 Home Invest Pgm	17	17
2735-694 Gt CD Lead	762	762
2992 Historical Comm	66	66
4010/4011 General Cap Cont	9,116	9,116
4015 CIP Bonds - Lyon Sq	331	331
4016 CIP Series - Amphith	33	33
4017 CIB Series - Scribner	1,591	1,591
4018 CIB Series - Chiller	1,392	1,392
4019 CIB Series - Amph Garage	116	116
4050 Street Cap Const	481	481
4080 Parks - Cap Projects	2,354	2,354
4081 CIB Series - Parks Imp	1,127	1,127
4090 Vital St NonBond	5,834	5,834
5020 Cemeteries Oper	4,774	4,774
514X Auto Parking Sys	30,630	30,630
5840 Golf Course	8,055	8,055
590X Sewage Disp Sys	74,155	74,155
591X Water Supply Sys	84,036	84,036
6110 Customer Svc	1,127	1,127
6220 Engineering	2,685	2,685
6310 Facilities Mgmt	20,105	20,105
6311 Facilities Mgmt Cap	1,193	1,193
6610 Motor Equipment	79,194	79,194
6611 Motor Equip Cap	2,503	2,503
6770 Insurance Health	3,895	3,895

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .5 - Allocation Summary
For Department 1010-233 Purchasing

Receiving Department	Total	Purchasing
6771 Other Reserves-Ins	680	680
6800 IT Ops	1,972	1,972
6810 IT Capital	83	83
6820 Financial Mgt Sys	895	895
7400 61st Dist Court	9,216	9,216
7401 61st Dist Court Gnts	8,320	8,320
7900 Bio-Solids	17	17
All Others	50	50
Direct Bill	0	0
Total	616,350	616,350

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .1 - Nature and Extent of Services
For Department 1010-266 Attorney

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

- **Legal Services** – The City Attorney’s Office represents City departments and its employees in reviewing legal matters associated with the services provided by each department. The basis of allocation is the number of hours by benefiting department identified in the civil log time summary.
- **Ordinance Enforcement** – This activity identifies time associated with handling issues related to criminal code enforcement and other legal matters that are not specifically related to city departments. For purposes of this cost allocation plan, these costs are not allocated.

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

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

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 1010-266 Attorney

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,418,197			3,418,197
Cost Adjustments:				
Reimbursement	-16,664			
Payout Adjustment	-15,516			
Total Departmental Cost Adjustments:	-32,180			-32,180
Inbound Costs:				
Building / Equipment Depr.	29,957		29,957	
1010-261 General Admin	16,943	891	17,834	
1010-172 Exec Ofc	38,516	5,024	43,540	
1010-270 Human Res	53,397	7,040	60,437	
1010-191 Comptroller	15,703	671	16,373	
1010-253 Treasurer	2,425	126	2,551	
1010-212 Fiscal Services	29,902	740	30,642	
1010-233 Purchasing	1,049	28	1,077	
1010-266 Attorney		320,903	320,903	
1010-215 City Clerk		36,797	36,797	
1010-271 Admin Svcs		15,466	15,466	
Total Allocated Additions:	187,891	387,686	575,577	575,577
Total To Be Allocated:	3,573,908	387,686		3,961,594

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 1010-266 Attorney

	Total	G&A	Legal Services	Ordinance Enfor**
Wages & Benefits				

SALARIES & WAGES	1,911,013	247,803	1,247,843	415,367
FRINGE BENEFITS	901,780	110,760	576,686	214,334
Other Expense & Cost				

Supplies	11,998	0	9,396	2,602
Other Services	121,979	37,208	82,177	2,594
Computer Serv	97,129	97,129	0	0
Contract Services	4,594	0	4,594	0
Building	90,056	0	90,056	0
Parking	42,754	41,129	0	1,625
Expendable Equip	13,394	11,413	0	1,981
Audit Footing Adj	223,500	28,988	145,923	48,589
Departmental Total				

Expenditures Per Financial Statement	3,418,197			
Deductions				

*Total Disallowed Costs	0	0	0	0
Cost Adjustments				

Reimbursement	(16,664)	0	(16,664)	0
Payout Adjustment	(15,516)	0	(5,797)	(9,719)
Functional Cost	3,386,017	574,430	2,134,214	677,373
Allocation Step 1				

Inbound - All Others	187,891	24,369	122,674	40,847
Reallocate Admin Costs		(598,799)	449,279	149,520
Unallocated Costs	(867,741)	0	0	(867,741)
1st Allocation	2,706,168	0	2,706,168	0
Allocation Step 2				

Inbound - All Others	387,686	50,282	253,121	84,282
Reallocate Admin Costs		(50,282)	37,727	12,555
Unallocated Costs	(96,838)	0	0	(96,838)
2nd Allocation	290,848	0	290,848	0
Total For 1010-266 Attorney				

Schedule .3 Total	2,997,016	0	2,997,016	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-266 Attorney

Activity - Legal Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
1010-172 Exec Ofc	1,314.00	14.603245	395,188		395,188		395,188
1010-270 Human Res	1,163.00	12.925094	349,775		349,775		349,775
1010-191 Comptroller	43.00	0.477884	12,932		12,932		12,932
1010-253 Treasurer	51.00	0.566793	15,338		15,338		15,338
1010-212 Fiscal Services	95.00	1.055790	28,571		28,571		28,571
1010-233 Purchasing	17.00	0.188931	5,113		5,113		5,113
1010-266 Attorney	1,067.00	11.858191	320,903		320,903		320,903
1010-215 City Clerk	68.00	0.755723	20,451		20,451	3,769	24,220
1010-271 Admin Svcs	78.00	0.866859	23,459		23,459	4,323	27,781
1010-101 City Comm	1,343.00	14.925539	403,910		403,910	74,430	478,340
1010-255 Income Tax	5.00	0.055568	1,504		1,504	277	1,781
1010-257 Assessor	348.00	3.867526	104,662		104,662	19,286	123,948
1010-267 Comms	50.00	0.555679	15,038		15,038	2,771	17,809
1010-268 Innovation Dept	2.00	0.022227	601		601	111	712
1010-301 Police	1,524.00	16.937095	458,347		458,347	84,462	542,809
1010-308 OPA	12.00	0.133363	3,609		3,609	665	4,274
1010-336 Fire	232.00	2.578351	69,775		69,775	12,858	82,632
1010-448 Street Lighting	3.00	0.033341	902		902	166	1,068
1010-523 Parking Violations	134.00	1.489220	40,301		40,301	7,426	47,727
1010-533 Stormwater	1.00	0.011114	301		301	55	356
1010-694 Comm Dev GF	47.00	0.522338	14,135		14,135	2,605	16,740
1010-698 OCC GF	9.00	0.100022	2,707		2,707	499	3,205
1010-701 Planning	326.00	3.623027	98,045		98,045	18,067	116,112
1010-733 Code Comp GF	242.00	2.689487	72,782		72,782	13,412	86,194
2080 Parks & Rec	96.00	1.066904	28,872		28,872	5,320	34,193
2440 Economic Develop	92.00	1.022449	27,669		27,669	5,099	32,768
2451 Southtown CID	1.00	0.011114	301		301	55	356
2452 North Q CID	1.00	0.011114	301		301	55	356
2453 Uptown CID	1.00	0.011114	301		301	55	356
2454 Westside CID	1.00	0.011114	301		301	55	356
2455 MI St CID	1.00	0.011114	301		301	55	356
2456 S Division CID	1.00	0.011114	301		301	55	356
2490 Building Inspect	3.00	0.033341	902		902	166	1,068
271X Library	38.00	0.422316	11,429		11,429	2,106	13,535
2730-527 Gt Env Svcs	120.00	1.333630	36,090		36,090	6,650	42,741
591X Water Supply Sys	61.00	0.677928	18,346		18,346	3,381	21,726
6220 Engineering	373.00	4.145366	112,181		112,181	20,672	132,852
6610 Motor Equipment	13.00	0.144477	3,910		3,910	720	4,630
6800 IT Ops	6.00	0.066681	1,804		1,804	332	2,137
All Others	16.00	0.177817	4,812		4,812	887	5,699
Schedule .4 Total for Legal Services	8,998.00	100.000000	2,706,168		2,706,168	290,848	2,997,016

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, 2025
Schedule .5 - Allocation Summary
For Department 1010-266 Attorney

Receiving Department	Total	Legal Services
1010-172 Exec Ofc	395,188	395,188
1010-270 Human Res	349,775	349,775
1010-191 Comptroller	12,932	12,932
1010-253 Treasurer	15,338	15,338
1010-212 Fiscal Services	28,571	28,571
1010-233 Purchasing	5,113	5,113
1010-266 Attorney	320,903	320,903
1010-215 City Clerk	24,220	24,220
1010-271 Admin Svcs	27,781	27,781
1010-101 City Comm	478,340	478,340
1010-255 Income Tax	1,781	1,781
1010-257 Assessor	123,948	123,948
1010-267 Comms	17,809	17,809
1010-268 Innovation Dept	712	712
1010-301 Police	542,809	542,809
1010-308 OPA	4,274	4,274
1010-336 Fire	82,632	82,632
1010-448 Street Lighting	1,068	1,068
1010-523 Parking Violations	47,727	47,727
1010-533 Stormwater	356	356
1010-694 Comm Dev GF	16,740	16,740
1010-698 OCC GF	3,205	3,205
1010-701 Planning	116,112	116,112
1010-733 Code Comp GF	86,194	86,194
2080 Parks & Rec	34,193	34,193
2440 Economic Develop	32,768	32,768
2451 Southtown CID	356	356
2452 North Q CID	356	356
2453 Uptown CID	356	356
2454 Westside CID	356	356
2455 MI St CID	356	356
2456 S Division CID	356	356
2490 Building Inspect	1,068	1,068
271X Library	13,535	13,535
2730-527 Gt Env Servs	42,741	42,741
591X Water Supply Sys	21,726	21,726
6220 Engineering	132,852	132,852
6610 Motor Equipment	4,630	4,630
6800 IT Ops	2,137	2,137
All Others	5,699	5,699
Direct Bill	0	0
Total	2,997,016	2,997,016

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .1 - Nature and Extent of Services
For Department 1010-215 City Clerk

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

- **Archives** – This activity identifies the costs of storing and retrieving historical records for City departments located at the Records Center. The basis of allocation is the number of equivalent storage boxes by department.
- **Contracts** – This activity identifies the costs associated with processing and recording contracts for all City departments. The basis of allocation is the number of contracts by department.
- **General Government** – This activity identifies all remaining activities performed by the City Clerk's Office other than Records Retention. For purposes of this cost allocation plan, related costs are considered general government and are not allocated.

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

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

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 1010-215 City Clerk

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,030,329			3,030,329
Cost Adjustments:				
Misc Reimbursement	-774			
Payout Adjustment	-6,270			
Total Departmental Cost Adjustments:	-7,044			-7,044
Inbound Costs:				
Building / Equipment Depr.	102,811		102,811	
1010-261 General Admin	9,361	388	9,749	
1010-172 Exec Ofc	24,790	3,234	28,024	
1010-270 Human Res	34,369	4,531	38,900	
1010-191 Comptroller	24,291	1,091	25,382	
1010-253 Treasurer	18,119	1,058	19,178	
1010-212 Fiscal Services	43,221	1,126	44,347	
1010-233 Purchasing	5,602	149	5,751	
1010-266 Attorney	20,451	3,769	24,220	
1010-215 City Clerk		33,509	33,509	
1010-271 Admin Svcs		9,955	9,955	
Total Allocated Additions:	283,017	58,810	341,827	341,827
Total To Be Allocated:	3,306,302	58,810		3,365,112

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 1010-215 City Clerk

	Total	G&A	Archives	Contracts	General Gov't**
Wages & Benefits					
----- SALARIES & WAGES	1,347,076	176,672	149,110	10,431	1,010,863
FRINGE BENEFITS	463,362	82,300	82,014	6,057	292,991
Other Expense & Cost					
----- Election Pay	0	0	0	0	0
Office Supplies	54,908	3,689	8,278	0	42,941
Postage	28,271	0	0	0	28,271
Building Expense	86,509	7,569	2,642	447	75,851
Other Services	575,058	79,891	128,651	4,240	362,276
Computer Services	79,039	10,146	8,564	599	59,730
Contract Svcs	354,593	0	1,027	0	353,566
Community Prom.	37,920	0	0	0	37,920
Equipment	7,580	0	7,105	0	475
Audit Footing Adjustment	(3,987)	(523)	(441)	(31)	(2,992)
Departmental Total					
----- Expenditures Per Financial Statement	3,030,329				
Deductions					
----- *Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
----- Misc Reimbursement	(774)	(774)	0	0	0
Payout Adjustment	(6,270)	0	0	0	(6,270)
Functional Cost					
	3,023,285	358,970	386,950	21,743	2,255,622
Allocation Step 1					
----- Inbound - Building / Equipment Depr.: Records Center	70,995	0	70,995	0	0
Inbound - 1010-253 Treasurer	18,119	0	0	0	18,119
Inbound - All Others	193,903	25,440	21,465	1,493	145,505
Reallocate Admin Costs		(384,410)	0	3,921	380,489
Unallocated Costs	(2,799,735)	0	0	0	(2,799,735)
1st Allocation	506,567	0	479,410	27,157	0
Allocation Step 2					
----- Inbound - 1010-253 Treasurer	1,058	0	0	0	1,058
Inbound - 1010-215 City Clerk: Archives	33,168	0	0	0	33,168
Inbound - All Others	24,584	3,225	2,721	188	18,450
Reallocate Admin Costs		(3,225)	0	33	3,192
Unallocated Costs	(55,868)	0	0	0	(55,868)
2nd Allocation	2,942	0	2,721	221	0
Total For 1010-215 City Clerk					
----- Schedule .3 Total	509,509	0	482,131	27,378	0

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-215 City Clerk

Activity - Archives

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
1010-261 General Admin	9.00	0.039091	187		187		187
1010-172 Exec Ofc	360.75	1.566906	7,512		7,512		7,512
1010-270 Human Res	1,077.00	4.677915	22,426		22,426		22,426
1010-191 Comptroller	685.83	2.978880	14,281		14,281		14,281
1010-253 Treasurer	1,314.50	5.709488	27,372		27,372		27,372
1010-212 Fiscal Services	222.00	0.964250	4,623		4,623		4,623
1010-266 Attorney	1,756.88	7.630951	36,584		36,584		36,584
1010-215 City Clerk	1,592.84	6.918449	33,168		33,168		33,168
1010-271 Admin Svcs	131.38	0.570645	2,736		2,736	22	2,758
1010-101 City Comm	70.63	0.306779	1,471		1,471	12	1,483
1010-301 Police	39.00	0.169395	812		812	7	819
1010-336 Fire	741.46	3.220507	15,439		15,439	126	15,565
1010-694 Comm Dev GF	117.96	0.512355	2,456		2,456	20	2,476
1010-701 Planning	608.93	2.644868	12,680		12,680	104	12,783
2020-449 Major-Streets	26.63	0.115667	555		555	4	559
2020-519 Major-Traffic	182.00	0.790511	3,790		3,790	31	3,821
2080 Parks & Rec	430.48	1.869776	8,964		8,964	73	9,037
2260 Refuse All Other	1.00	0.004343	21		21	0	21
2440 Economic Develop	216.57	0.940665	4,510		4,510	37	4,546
2483 DDA Non-Tax	111.75	0.485382	2,327		2,327	19	2,346
2490 Building Inspect	1,908.25	8.288422	39,736		39,736	324	40,060
2600 Indigent Defense	26.89	0.116796	560		560	5	564
271X Library	57.63	0.250314	1,200		1,200	10	1,210
2730-694 Gt CD Blight Elim	4.44	0.019285	92		92	1	93
2730-694 Gt CD Hope CDD	20.32	0.088259	423		423	3	427
2730-694 JAG ADMN/CRPR	4.74	0.020588	99		99	1	99
2730-698 Gt CD OCC	22.00	0.095556	458		458	4	462
2733-694 ESG Admin	7.80	0.033879	162		162	1	164
2733-694 All Other CD Grnts	373.49	1.622242	7,777		7,777	64	7,841
2734 Home Invest Pgm	134.83	0.585630	2,808		2,808	23	2,830
2735-694 Gt CD Lead	123.38	0.535897	2,569		2,569	21	2,590
2840 Opioid Settlement	2.78	0.012075	58		58	0	58
514X Auto Parking Sys	67.75	0.294270	1,411		1,411	11	1,422
590X Sewage Disp Sys	456.63	1.983358	9,508		9,508	78	9,586
591X Water Supply Sys	120.00	0.521216	2,499		2,499	20	2,519
6220 Engineering	3,265.11	14.181899	67,989		67,989	555	68,545
6310 Facilities Mgmt	24.88	0.108065	518		518	4	522
6771 Other Reserves-Ins	291.14	1.264557	6,062		6,062	49	6,112
6800 IT Ops	19.50	0.084698	406		406	3	409
7400 61st Dist Court	324.00	1.407283	6,747		6,747	55	6,802
All Others	6,070.93	26.368888	126,415	(7,896)	118,519	1,033	119,552
Schedule .4 Total for Archives	23,023.08	100.000000	479,410	(7,896)	471,514	2,721	474,235
Direct Billed				7,896	7,896		7,896
Schedule .3 Total for Archives	23,023.08	100.000000		0	479,410	2,721	482,131

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, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-215 City Clerk

Activity - Contracts

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
1010-172 Exec Ofc	48	7.547170	2,050		2,050		2,050
1010-270 Human Res	7	1.100629	299		299		299
1010-191 Comptroller	1	0.157233	43		43		43
1010-253 Treasurer	2	0.314465	85		85		85
1010-233 Purchasing	119	18.710692	5,081		5,081		5,081
1010-266 Attorney	5	0.786164	213		213		213
1010-215 City Clerk	8	1.257862	342		342		342
1010-271 Admin Svcs	64	10.062893	2,733		2,733	32	2,764
1010-257 Assessor	2	0.314465	85		85	1	86
1010-268 Innovation Dept	2	0.314465	85		85	1	86
1010-301 Police	19	2.987421	811		811	9	821
1010-336 Fire	9	1.415094	384		384	4	389
1010-694 Comm Dev GF	120	18.867925	5,124		5,124	60	5,183
1010-701 Planning	15	2.358491	640		640	7	648
2080 Parks & Rec	20	3.144654	854		854	10	864
2440 Economic Develop	14	2.201258	598		598	7	605
2730-698 Gt CD OCC	2	0.314465	85		85	1	86
514X Auto Parking Sys	6	0.943396	256		256	3	259
590X Sewage Disp Sys	1	0.157233	43		43	0	43
591X Water Supply Sys	8	1.257862	342		342	4	345
6220 Engineering	162	25.471697	6,918		6,918	81	6,999
6310 Facilities Mgmt	1	0.157233	43		43	0	43
All Others	1	0.157233	43		43	0	43
Schedule .4 Total for Contracts	636	100.000000	27,157		27,157	221	27,378

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, 2025
Schedule .5 - Allocation Summary
For Department 1010-215 City Clerk

Receiving Department	Total	Archives	Contracts
1010-261 General Admin	187	187	0
1010-172 Exec Ofc	9,561	7,512	2,050
1010-270 Human Res	22,725	22,426	299
1010-191 Comptroller	14,324	14,281	43
1010-253 Treasurer	27,457	27,372	85
1010-212 Fiscal Services	4,623	4,623	0
1010-233 Purchasing	5,081	0	5,081
1010-266 Attorney	36,797	36,584	213
1010-215 City Clerk	33,509	33,168	342
1010-271 Admin Svcs	5,522	2,758	2,764
1010-101 City Comm	1,483	1,483	0
1010-257 Assessor	86	0	86
1010-268 Innovation Dept	86	0	86
1010-301 Police	1,639	819	821
1010-336 Fire	15,954	15,565	389
1010-694 Comm Dev GF	7,660	2,476	5,183
1010-701 Planning	13,431	12,783	648
2020-449 Major-Streets	559	559	0
2020-519 Major-Traffic	3,821	3,821	0
2080 Parks & Rec	9,901	9,037	864
2260 Refuse All Other	21	21	0
2440 Economic Develop	5,151	4,546	605
2483 DDA Non-Tax	2,346	2,346	0
2490 Building Inspect	40,060	40,060	0
2600 Indigent Defense	564	564	0
271X Library	1,210	1,210	0
2730-694 Gt CD Blight Elim	93	93	0
2730-694 Gt CD Hope CDD	427	427	0
2730-694 JAG ADMN/CRPR	99	99	0
2730-698 Gt CD OCC	548	462	86
2733-694 ESG Admin	164	164	0
2733-694 All Other CD Grnts	7,841	7,841	0
2734 Home Invest Pgm	2,830	2,830	0
2735-694 Gt CD Lead	2,590	2,590	0
2840 Opioid Settlement	58	58	0
514X Auto Parking Sys	1,681	1,422	259
590X Sewage Disp Sys	9,629	9,586	43
591X Water Supply Sys	2,865	2,519	345
6220 Engineering	75,544	68,545	6,999
6310 Facilities Mgmt	565	522	43
6771 Other Reserves-Ins	6,112	6,112	0
6800 IT Ops	409	409	0
7400 61st Dist Court	6,802	6,802	0
All Others	119,595	119,552	43
Direct Bill	7,896	7,896	0
Total	509,509	482,131	27,378

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .1 - Nature and Extent of Services
For Department 1010-271 Admin Svcs

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

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

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

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

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .2 - Costs To Be Allocated
For Department 1010-271 Admin Svcs

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,122,716			1,122,716
Cost Adjustments:				
Misc Reimb	-41,781			
Payout Adjustment	-19,202			
Total Departmental Cost Adjustments:	-60,983			-60,983
Inbound Costs:				
1010-261 General Admin	3,152	137	3,289	
1010-172 Exec Ofc	6,976	910	7,886	
1010-270 Human Res	9,671	1,275	10,946	
1010-191 Comptroller	9,591	433	10,024	
1010-253 Treasurer	-1		-1	
1010-212 Fiscal Services	18,343	480	18,823	
1010-233 Purchasing	2,680	71	2,751	
1010-266 Attorney	23,459	4,323	27,781	
1010-215 City Clerk	5,468	54	5,522	
1010-271 Admin Svcs		2,801	2,801	
Total Allocated Additions:	79,339	10,484	89,824	89,824
Total To Be Allocated:	1,141,072	10,484		1,151,557

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .3 - Costs Allocated By Activity
For Department 1010-271 Admin Svcs

	Total	G&A	Diversity & Inc
Wages & Benefits			

SALARIES & WAGES	349,581	0	349,581
FRINGE BENEFITS	159,974	0	159,974
Other Expense & Cost			

Supplies	9,145	0	9,145
Other Services	96,887	0	96,887
Computer Services	26,220	0	26,220
Building Expense	39,246	0	39,246
Contract Services	275,885	0	275,885
Parking	21,317	0	21,317
Telephone	8,095	0	8,095
Comm Promo	26,051	0	26,051
Audit Footing Adj	110,315	0	110,315
Departmental Total			

Expenditures Per Financial Statement	1,122,716		
Deductions			

*Total Disallowed Costs	0	0	0
Cost Adjustments			

Misc Reimb	(41,781)	0	(41,781)
Payout Adjustment	(19,202)	0	(19,202)
Functional Cost	1,061,733	0	1,061,733
Allocation Step 1			

Inbound - All Others	79,339	0	79,339
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	1,141,072	0	1,141,072
Allocation Step 2			

Inbound - All Others	10,484	0	10,484
2nd Allocation	10,484	0	10,484
Total For 1010-271 Admin Svcs			

Schedule .3 Total	1,151,557	0	1,151,557

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-271 Admin Svcs

Activity - Diversity & Inc

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
1010-261 General Admin	594,897	0.286664	3,271		3,271		3,271
1010-172 Exec Ofc	2,007,020	0.967125	11,036		11,036		11,036
1010-270 Human Res	1,920,004	0.925195	10,557		10,557		10,557
1010-191 Comptroller	1,190,397	0.573618	6,545		6,545		6,545
1010-253 Treasurer	1,688,535	0.813656	9,284		9,284		9,284
1010-212 Fiscal Services	2,044,127	0.985006	11,240		11,240		11,240
1010-233 Purchasing	418,310	0.201572	2,300		2,300		2,300
1010-266 Attorney	2,812,794	1.355404	15,466		15,466		15,466
1010-215 City Clerk	1,810,439	0.872398	9,955		9,955		9,955
1010-271 Admin Svcs	509,442	0.245485	2,801		2,801		2,801
1010-101 City Comm	608,065	0.293009	3,343		3,343	33	3,377
1010-255 Income Tax	2,005,405	0.966347	11,027		11,027	109	11,136
1010-257 Assessor	1,690,022	0.814373	9,293		9,293	92	9,385
1010-267 Comms	984,797	0.474545	5,415		5,415	54	5,469
1010-268 Innovation Dept	154,932	0.074657	852		852	8	860
1010-301 Police	51,693,083	24.909410	284,235		284,235	2,817	287,052
1010-308 OPA	377,826	0.182063	2,077		2,077	21	2,098
1010-325 Dispatch	5,558,376	2.678421	30,563		30,563	303	30,865
1010-336 Fire	32,823,687	15.816790	180,481		180,481	1,787	182,268
1010-448 Street Lighting	1,344,418	0.647836	7,392		7,392	73	7,465
1010-533 Stormwater	548,341	0.264230	3,015		3,015	30	3,045
1010-694 Comm Dev GF	184,946	0.089120	1,017		1,017	10	1,027
1010-698 OCC GF	206,635	0.099571	1,136		1,136	11	1,147
1010-701 Planning	1,753,920	0.845164	9,644		9,644	96	9,739
1010-728 Econ Dev GF	354,855	0.170994	1,951		1,951	19	1,970
1010-733 Code Comp GF	2,712,909	1.307273	14,917		14,917	148	15,065
2020-447 Major-Engineer	11,630	0.005604	64		64	1	65
2020-449 Major-Streets	2,637,104	1.270744	14,500		14,500	144	14,644
2020-519 Major-Traffic	2,501,430	1.205367	13,754		13,754	136	13,890
2020-533 Major-Strmwtr	291,925	0.140670	1,605		1,605	16	1,621
2030-447 Local-Engineer	18,237	0.008788	100		100	1	101
2030-449 Local-Streets	1,782,547	0.858958	9,801		9,801	97	9,898
2030-519 Local-Traffic	98,006	0.047226	539		539	5	544
2030-533 Local-Strmwtr	517,762	0.249495	2,847		2,847	28	2,875
2080 Parks & Rec	4,944,201	2.382468	27,186		27,186	269	27,455
2080-751 P&R Pools	597,141	0.287745	3,283		3,283	33	3,316
2081-751-63XX Prks Pool	52	0.000025	0		0		0
2260 Refuse All Other	4,801,656	2.313780	26,402		26,402	261	26,663
2260-733-4050 Refuse TRP	319,439	0.153928	1,756		1,756	17	1,774
2320 Veh Storage Fac	156,838	0.075576	862		862	9	871
2360 Property Mgmt	3,636	0.001752	20		20	0	20
2430 Brownfield Oper.	597,115	0.287733	3,283		3,283	33	3,316
2440 Economic Develop	40,623	0.019575	223		223	2	226
2453 Uptown CID	178,096	0.085819	979		979	10	989
2460 Sidewalk Repair	449,598	0.216648	2,472		2,472	24	2,497
2470 TIFA	100,928	0.048634	555		555	5	560
2484 DDA Local Tax	1,675,547	0.807398	9,213		9,213	91	9,304
2490 Building Inspect	3,969,139	1.912614	21,824		21,824	216	22,040
2500 LDFA	163,572	0.078821	899		899	9	908
2520 Bus Impv Dist.	16,806	0.008098	92		92	1	93
25XX Downtown Impv Dt	41,305	0.019904	227		227	2	229
2600 Indigent Defense	174,660	0.084164	960		960	9	970

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .4 - Detail Activity Allocations
For Department 1010-271 Admin Svcs

Activity - Diversity & Inc

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
271X Library	8,010,034	3.859805	44,043		44,043	436	44,479
2730-172 Gt Exec	59,241	0.028547	326		326	3	329
2730-271 Gt Adm Serv Sup	67,894	0.032716	373		373	4	377
2730-301 Gt Police	430,936	0.207656	2,369		2,369	24	2,393
2730-308 Gt Acctability	125,121	0.060292	688		688	7	695
2730-527 Gt Env Servs	7,750	0.003735	43		43	0	43
2730-536 Gt Water	35,227	0.016975	194		194	2	196
2730-694 Gt CD Blight Elim	10,695	0.005154	59		59	1	59
2730-694 Gt CD Hope CDD	25,270	0.012177	139		139	1	140
2730-694 JAG ADMN/CRPR	17,447	0.008407	96		96	1	97
2730-698 Gt CD OCC	325,093	0.156653	1,788		1,788	18	1,805
2730-728 Gt Econ Dev	11,507	0.005545	63		63	1	64
2731 Gt Police	1,095,002	0.527650	6,021		6,021	60	6,080
2732 Gt Fire	994,279	0.479114	5,467		5,467	54	5,521
2733-694 ESG Admin	24,331	0.011724	134		134	1	135
2733-694 All Other CD Grnts	884,763	0.426342	4,865		4,865	48	4,913
2734 Home Invest Pgm	213,098	0.102686	1,172		1,172	12	1,183
2735-694 Gt CD Lead	533,324	0.256993	2,932		2,932	29	2,962
2840 Opioid Settlement	40,145	0.019345	221		221	2	223
4010/4011 General Cap Cont	3,192	0.001538	18		18	0	18
4015 CIP Bonds - Lyon Sq	839	0.000404	5		5	0	5
4017 CIB Series - Scribner	75	0.000036	0		0		0
4018 CIB Series - Chiller	164	0.000079	1		1		1
4080 Parks - Cap Projects	142	0.000068	1		1		1
4081 CIB Series - Parks Imp	148	0.000071	1		1		1
4090 Vital St NonBond	13,684	0.006594	75		75	1	76
5020 Cemeteries Oper	519,139	0.250158	2,854		2,854	28	2,883
514X Auto Parking Sys	4,907,727	2.364892	26,985		26,985	267	27,252
5840 Golf Course	463,595	0.223393	2,549		2,549	25	2,574
590X Sewage Disp Sys	12,910,238	6.221072	70,987		70,987	703	71,690
591X Water Supply Sys	12,473,356	6.010551	68,585		68,585	679	69,264
6110 Customer Svc	1,293,521	0.623311	7,112		7,112	70	7,183
6220 Engineering	4,914,580	2.368195	27,023		27,023	268	27,290
6310 Facilities Mgmt	1,550,449	0.747117	8,525		8,525	84	8,610
6311 Facilities Mgmt Cap	113	0.000054	1		1		1
6610 Motor Equipment	3,013,189	1.451969	16,568		16,568	164	16,732
6770 Insurance Health	396,233	0.190933	2,179		2,179	22	2,200
6771 Other Reserves-Ins	376,995	0.181663	2,073		2,073	20	2,093
6800 IT Ops	424,648	0.204626	2,335		2,335	23	2,358
7400 61st Dist Court	6,904,106	3.326890	37,962		37,962	376	38,338
7401 61st Dist Court Gnts	359,868	0.173410	1,979		1,979	20	1,998
Schedule .4 Total for Diversity & Inc	207,524,333	100.000000	1,141,072		1,141,072	10,484	1,151,557

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

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .5 - Allocation Summary
For Department 1010-271 Admin Svcs

Receiving Department	Total	Diversity & Inc
1010-261 General Admin	3,271	3,271
1010-172 Exec Ofc	11,036	11,036
1010-270 Human Res	10,557	10,557
1010-191 Comptroller	6,545	6,545
1010-253 Treasurer	9,284	9,284
1010-212 Fiscal Services	11,240	11,240
1010-233 Purchasing	2,300	2,300
1010-266 Attorney	15,466	15,466
1010-215 City Clerk	9,955	9,955
1010-271 Admin Svcs	2,801	2,801
1010-101 City Comm	3,377	3,377
1010-255 Income Tax	11,136	11,136
1010-257 Assessor	9,385	9,385
1010-267 Comms	5,469	5,469
1010-268 Innovation Dept	860	860
1010-301 Police	287,052	287,052
1010-308 OPA	2,098	2,098
1010-325 Dispatch	30,865	30,865
1010-336 Fire	182,268	182,268
1010-448 Street Lighting	7,465	7,465
1010-533 Stormwater	3,045	3,045
1010-694 Comm Dev GF	1,027	1,027
1010-698 OCC GF	1,147	1,147
1010-701 Planning	9,739	9,739
1010-728 Econ Dev GF	1,970	1,970
1010-733 Code Comp GF	15,065	15,065
2020-447 Major-Engineer	65	65
2020-449 Major-Streets	14,644	14,644
2020-519 Major-Traffic	13,890	13,890
2020-533 Major-Strmwtr	1,621	1,621
2030-447 Local-Engineer	101	101
2030-449 Local-Streets	9,898	9,898
2030-519 Local-Traffic	544	544
2030-533 Local-Strmwtr	2,875	2,875
2080 Parks & Rec	27,455	27,455
2080-751 P&R Pools	3,316	3,316
2081-751-63XX Prks Pool	0	0
2260 Refuse All Other	26,663	26,663
2260-733-4050 Refuse TRP	1,774	1,774
2320 Veh Storage Fac	871	871
2360 Property Mgmt	20	20
2430 Brownfield Oper.	3,316	3,316
2440 Economic Develop	226	226
2453 Uptown CID	989	989
2460 Sidewalk Repair	2,497	2,497
2470 TIFA	560	560
2484 DDA Local Tax	9,304	9,304
2490 Building Inspect	22,040	22,040
2500 LDFA	908	908
2520 Bus Impv Dist.	93	93
25XX Downtown Impv Dt	229	229
2600 Indigent Defense	970	970

City of Grand Rapids, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended June 30, 2025
Schedule .5 - Allocation Summary
For Department 1010-271 Admin Svcs

Receiving Department	Total	Diversity & Inc
271X Library	44,479	44,479
2730-172 Gt Exec	329	329
2730-271 Gt Adm Serv Sup	377	377
2730-301 Gt Police	2,393	2,393
2730-308 Gt Acctability	695	695
2730-527 Gt Env Servs	43	43
2730-536 Gt Water	196	196
2730-694 Gt CD Blight Elim	59	59
2730-694 Gt CD Hope CDD	140	140
2730-694 JAG ADMN/CRPR	97	97
2730-698 Gt CD OCC	1,805	1,805
2730-728 Gt Econ Dev	64	64
2731 Gt Police	6,080	6,080
2732 Gt Fire	5,521	5,521
2733-694 ESG Admin	135	135
2733-694 All Other CD Grnts	4,913	4,913
2734 Home Invest Pgm	1,183	1,183
2735-694 Gt CD Lead	2,962	2,962
2840 Opioid Settlement	223	223
4010/4011 General Cap Cont	18	18
4015 CIP Bonds - Lyon Sq	5	5
4017 CIB Series - Scribner	0	0
4018 CIB Series - Chiller	1	1
4080 Parks - Cap Projects	1	1
4081 CIB Series - Parks Imp	1	1
4090 Vital St NonBond	76	76
5020 Cemeteries Oper	2,883	2,883
514X Auto Parking Sys	27,252	27,252
5840 Golf Course	2,574	2,574
590X Sewage Disp Sys	71,690	71,690
591X Water Supply Sys	69,264	69,264
6110 Customer Svc	7,183	7,183
6220 Engineering	27,290	27,290
6310 Facilities Mgmt	8,610	8,610
6311 Facilities Mgmt Cap	1	1
6610 Motor Equipment	16,732	16,732
6770 Insurance Health	2,200	2,200
6771 Other Reserves-Ins	2,093	2,093
6800 IT Ops	2,358	2,358
7400 61st Dist Court	38,338	38,338
7401 61st Dist Court Gnts	1,998	1,998
Direct Bill	0	0
Total	1,151,557	1,151,557

Section D: Supplemental Data

City of Grand Rapids, Michigan
Central Service Department Expense Reconciliation
Based On The Fiscal Year Ended June 30, 2025

Central Service Department	Audit Page	Total Per Audit	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Building & Equipment				829,175			829,175
General Expense	Page 125	12,054,877		1,188,383	(11,897,402)		1,345,858
Executive Office	See Below	4,149,065	-	(480,453)	(1,316,601)		2,352,011
Human Resources	Page 125	3,680,318	-	(3,035)			3,677,283
Comptroller	Page 125	1,756,125	-	(61,217)			1,694,908
Treasurer	Page 125	2,648,102	-	(13,805)	(1,516,317)		1,117,980
Fiscal Services	See Below	3,569,397	-	(10,723)	(133,409)		3,425,265
Purchasing	See Below	562,616	-	-			562,616
Attorney's Office	Page 125	3,418,197	-	(32,180)	(964,578)		2,421,439
City Clerk	Page 125	3,030,329	-	(7,044)	(2,855,603)	(7,896)	159,786
Administrative Services	Page 125	1,122,716	-	(60,983)			1,061,733
Total		35,991,742	-	1,348,118	(18,683,911)	(7,896)	18,648,053

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	4,149,065
Sub Total Central Service Department	4,149,065
Sub Total Non-Central Services	2,133,641
Grand Total Executive & CC	6,282,706

<u>Fiscal Services Divisions</u>	Amount
1010-212-XXXX Fiscal Services	3,569,397
1010-233-1000 Purchasing	562,616
Sub Total Central Service Departments	4,132,013
Sub Total Non-Central Services	6,583,465
Grand Total Fiscal Services	10,715,478

City of Grand Rapids, Michigan
Proposed Indirect Cost Rate
Community Development
Based on the Fiscal Year Ended June 30, 2025

The following page contains “Exhibit A” which identifies the calculation for the average Provisional Rate of 22.0% 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 2025. 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 2025
For Use In Fiscal 2027**

Fund	Dept	Major Program	CAP Description	FY 2025	FY 2025	FY 2027	FY 2027
				Wages & Fringes	Actual Indirect Costs	Proposed Indirect Costs	Proposed Rate
2730	694	JAG	JAG Admin/CRPR	17,447	9,023	9,023	51.7%
2730	694	Z23BLTA	Gt CD Blight Elim	10,695	13,157	13,157	123.0%
2730	694	Multiple	Gt CD ARPA	-	17,828	17,828	N/A
2730	694	Multiple	Gt CD Hope CDD	25,270	14,614	14,614	57.8%
2733	694	ESG	ESG Admin	24,331	7,164	7,164	29.4%
2733	694	CDBG	All Other CD Grnts	884,763	169,679	169,679	19.2%
2734	694	HOME	Home Invest Pgm	213,098	55,309	55,309	26.0%
2735	694	Multiple	Gt CD Lead	533,324	88,342	88,342	16.6%
Totals				1,708,928	375,116	375,116	22.0%

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