



# Central Services Cost Allocation Plan

City of East Point,  
Georgia

## FY 2018 Full Cost Allocation Plan

BASED ON ACTUAL EXPENDITURES  
FOR FISCAL YEAR ENDED JUNE 30, 2016



City of East Point, Georgia  
Full Cost Allocation Plan  
For the Fiscal Year Ended June 30, 2016

Table of Contents

Summary Data

**Allocation Summary**

**Table.....4**

**Instructions.....5**

**Fund Summary.....7**

**Detail Summary.....9**

Full Cost Allocation Plan

**City Council.....11**

- Narrative
- Cost Pool Development
- Allocation of Costs

**City Clerk.....16**

- Narrative
- Cost Pool Development
- Allocation of Costs

**Mayor.....21**

- Narrative
- Cost Pool Development
- Allocation of Costs

**City Manager.....26**

- Narrative
- Cost Pool Development
- Allocation of Costs

**Communication.....31**

- Narrative
- Cost Pool Development
- Allocation of Costs





**City of East Point, Georgia**  
**Full Cost Allocation Plan**  
**For the Fiscal Year Ended June 30, 2016**  
**Table of Contents**

<b>Legal</b> .....	<b>36</b>
• Narrative	
• Cost Pool Development	
• Allocation of Costs	
<b>Finance</b> .....	<b>42</b>
• Narrative	
• Cost Pool Development	
• Allocation of Costs	
<b>Accounting</b> .....	<b>47</b>
• Narrative	
• Cost Pool Development	
• Allocation of Costs	
<b>Property Tax</b> .....	<b>52</b>
• Narrative	
• Cost Pool Development	
• Allocation of Costs	
<b>Non-Departmental</b> .....	<b>57</b>
• Narrative	
• Cost Pool Development	
• Allocation of Costs	
<b>Purchasing</b> .....	<b>67</b>
• Narrative	
• Cost Pool Development	
• Allocation of Costs	
<b>Human Resources</b> .....	<b>73</b>
• Narrative	
• Cost Pool Development	
• Allocation of Costs	



City of East Point, Georgia  
Full Cost Allocation Plan  
For the Fiscal Year Ended June 30, 2016

Table of Contents

<b>Building &amp; Grounds</b> .....	<b>79</b>
<ul style="list-style-type: none"><li>• Narrative</li><li>• Cost Pool Development</li><li>• Allocation of Costs</li></ul>	
<b>Police Administration</b> .....	<b>87</b>
<ul style="list-style-type: none"><li>• Narrative</li><li>• Cost Pool Development</li><li>• Allocation of Costs</li></ul>	
<b>PW Administration</b> .....	<b>92</b>
<ul style="list-style-type: none"><li>• Narrative</li><li>• Cost Pool Development</li><li>• Allocation of Costs</li></ul>	
<b>Customer Care</b> .....	<b>96</b>
<ul style="list-style-type: none"><li>• Narrative</li><li>• Cost Pool Development</li><li>• Allocation of Costs</li></ul>	
<b>Information Resources</b> .....	<b>115</b>
<ul style="list-style-type: none"><li>• Narrative</li><li>• Cost Pool Development</li><li>• Allocation of Costs</li></ul>	
<b>Fleet</b> .....	<b>123</b>
<ul style="list-style-type: none"><li>• Narrative</li><li>• Cost Pool Development</li><li>• Allocation of Costs</li></ul>	
<b>Depreciation</b> .....	<b>129</b>
<ul style="list-style-type: none"><li>• Narrative</li><li>• Cost Pool Development</li><li>• Allocation of Costs</li></ul>	

City of East Point, Georgia  
Full Cost Allocation Plan  
For the Fiscal Year Ended June 30, 2016

Based on the FY 2016 costs and allocation methodologies contained within the plan, the following table summarizes the allocated costs for selected funds:

Allocated out to the varies Departments	Fund 215 E-911 Communications	Fund 505 Water & Sewer	Fund 510 Electric	Fund 520 Storm Water	Fund 540 Sanitation
City Council	\$0	\$26,961	\$62,217	\$0	\$0
City Clerk	0	29,172	67,321	0	0
Mayor	5,623	18,628	9,138	1757.31	9,138
City Manager	28,538	94,533	46,375	8,918	46,375
Communications	0	3,868	3,868	0	0
Legal	0	103,226	103,226	0	0
Accounting	9,556	152,594	216,912	15,099	58,609
Purchasing	6,267	57,632	27,280	9,339	33,793
Human Resources	13,230	45,360	26,460	4,725	24,570
Building & Grounds	0	167,075	75,607	3,936	0
Non Departmental	20,965	64,993	59,638	4,673	35,842
Police Administration	162,679	0	0	0	0
PW Administration	0	0	0	42,033	218,570
Customer Services	0	594,839	938,308	0	888,848
Meter Reading	0	586,169	930,008	0	0
Information Resources	31,776	224,777	106,694	10,298	23,391
Maintenance & Shop	0	192,965	142,627	16,780	125,847
<b>TOTAL ALLOCATED PER 2018 PROPOSED BUDGET</b>	<b>\$278,634</b>	<b>\$2,362,791</b>	<b>\$2,815,679</b>	<b>\$117,557</b>	<b>\$1,464,982</b>
<b>TOTAL ALLOCATED PER CONSULTANT BASED ON 2015</b>	<b>\$282,479</b>	<b>\$2,389,354</b>	<b>\$2,725,213</b>	<b>\$73,734</b>	<b>\$1,455,067</b>
<b>DIFFERENCES</b>	<b>(\$3,845)</b>	<b>(\$26,563)</b>	<b>\$90,466</b>	<b>\$43,823</b>	<b>\$9,915</b>

CITY OF EAST POINT, GEORGIA  
COST ALLOCATION MODEL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

**INSTRUCTIONS**

The Cost Allocation Model ("Model") distributes central services costs using a double step-down allocation methodology.

The Model requires the entry of:

- (1) Central Service costs by department and object type
- (2) Allocation statistical units for each Central Service activity

All fields that require entry into are highlighted in green.

No entry should be made in a cell that is not highlighted in green.

Steps to process the Model:

**STEP 1:**

The following tabs of the Model will require entry:

Depreciation Expense  
City Council  
City Clerk  
Mayor  
City Manager  
Communications  
Legal  
Finance Office  
Accounting  
Property Tax Division  
Purchasing  
Human Resources  
Building & Grounds  
Non-Departmental  
Police Administration  
Public Works Administration  
599 Non-Departmental  
599 Customer Care Admin  
599 Customer Services  
599 Meter Reading  
610 Information Resources  
610 Maintenance & Shop

Within the "COST POOL DEVELOPMENT" section of each tab, enter the expenditure object title in Column A and the corresponding expense amount in Column B.

The following tabs have multiple activities and require additional entry:

Building & Grounds  
Police Administration

CITY OF EAST POINT, GEORGIA  
COST ALLOCATION MODEL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

**INSTRUCTIONS**

**Building & Grounds** - from the work orders, determine the amount of hours identified to Jefferson Place. Divide the number of hours identified to Jefferson Place by the total work order hours reported for the fiscal year. Enter the resulting percentage in Cell E4

**Police Administration** - meet with the Chief of Police to determine those staff/positions that perform administrative activities that benefit the entire Police Department, including E911. Enter the total Salary & Wages of the identified administrative positions in Cell D5.

For all tabs, reference any expenditure items entered that are deemed unallocable. These amounts should be removed from the cost pool in the "Deductions" section of the "COST POOL DEVELOPMENT."

**STEP 2:**

Within the "ALLOCATION OF COSTS" section of each tab, enter the statistical unit of allocation identified to each receiving department (both central service and grantee departments). Any statistic(s) identified to a department not listed should be aggregated and entered in the "All Other" department field.

The following tabs have multiple activities, which will require the entry of more than one allocation basis:

Building & Grounds

Non-Departmental

610 Information Resources

**SUMMARY**

The Model will perform a double step-down of allocated costs and provide the results of the cost allocation process on the "SUMMARY" tab by benefiting department. The "FUND SUMMARY" tab will summarize the cost allocation results by benefiting fund.

Please note that the Model materially replicates the MAXCARS cost allocation process in Microsoft Office Excel. However, variations in allocated results will exist due to rounding of costs and allocation results. The Model will provide updated allocation results when cost pools and allocation statistics are updated as described. If any cells, rows or columns are inserted or deleted within the Model, the cost allocation process may be compromised and the cost allocation results may not be reliable. Therefore, please exercise extreme care if modifying the Model in any way. All formulas and links should be updated and verified for accuracy if the Model is modified in any way.

CITY OF EAST POINT, GEORGIA  
 COST ALLOCATION MODEL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

FUND SUMMARY

Receiving Department	Depreciation Expense	100-111X City		100-1130 City		100-1320 City		100-1324		100-1512		100-1515		100-1540 Human		100-1565 Building	
		Council	Clerk	100-1310 Mayor	Manager	Communications	100-1326 Legal	Accounting	Property Tax Division	Purchasing	Resources	& Grounds					
215 E-911 Communications	-	-	-	5,623.40	28,538.35	-	-	9,556.07	-	6,267.03	13,229.86	-					
505 Water & Sewer	-	26,960.66	29,172.40	18,627.51	94,533.30	3,867.98	103,226.01	152,594.30	-	57,632.12	45,359.52	167,074.82					
510 Electric	-	62,216.91	67,320.92	9,138.03	46,374.82	3,867.98	103,226.01	216,912.28	-	27,280.02	26,459.72	75,607.05					
520 Storm Water Control	-	-	-	1,757.31	8,918.24	-	-	15,098.90	-	9,339.11	4,724.95	3,935.52					
540 Sanitation	-	-	-	9,138.03	46,374.82	-	-	58,608.57	-	33,792.82	24,569.74	-					
All Other	334,355.00	128,581.61	139,129.90	39,715.27	178,364.71	19,339.89	232,258.53	157,152.74	63,537.12	169,701.39	135,133.58	591,118.36					
<b>TOTAL ALLOCATED</b>	<b>\$ 334,355.00</b>	<b>\$ 217,759.18</b>	<b>\$ 235,623.21</b>	<b>\$ 83,999.55</b>	<b>\$ 403,104.24</b>	<b>\$ 27,075.85</b>	<b>\$ 438,710.56</b>	<b>\$ 609,922.85</b>	<b>\$ 63,537.12</b>	<b>\$ 304,012.49</b>	<b>\$ 249,477.37</b>	<b>\$ 837,735.75</b>					



CITY OF EAST POINT, GEORGIA  
 COST ALLOCATION MODEL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

FUND SUMMARY

Receiving Department	100-1599 Non	100-3210 Police	100-4210 PW					TOTAL ALLOCATED	GENERAL FUND ALLOCATED AMOUNT
	Departmental	Administration	Administration	599-4710 Customer Services	599-4715 Meter Reading	610-1535 Information Res	610-4600 Maint & Shop		
215 E-911 Communications	20,964.59	162,679.24	-	-	-	31,776.40	-	\$ 278,634.95	246,859
505 Water & Sewer	64,992.78	-	-	594,838.72	536,168.88	224,776.74	192,965.34	2,362,791.07	764,041
510 Electric	59,638.46	-	-	938,308.07	930,008.41	106,694.05	142,626.56	2,815,679.29	698,042
520 Storm Water Control	4,672.53	-	42,032.64	-	-	10,297.95	16,779.60	117,556.74	90,479
540 Sanitation	35,842.24	-	218,569.75	888,848.02	-	23,391.03	125,846.96	1,464,981.98	426,896
All Other	469,069.44	255,638.80	100,878.34	-	-	369,928.13	293,642.92	3,677,545.73	3,013,975
<b>TOTAL ALLOCATED</b>	<b>\$ 655,180.04</b>	<b>\$ 418,318.04</b>	<b>\$ 361,480.74</b>	<b>\$ 2,421,994.81</b>	<b>\$ 1,516,177.29</b>	<b>\$ 766,864.29</b>	<b>\$ 771,861.38</b>	<b>\$ 10,717,189.75</b>	<b>\$ 5,240,291.98</b>

**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**SUMMARY**

Receiving Department	Depreciation Expense	100-111X City Council	100-1130 City Clerk	100-1310 Mayor	100-1320 City Manager	100-1324 Communications	100-1326 Legal	100-1512 Accounting	100-1515 Property Tax Division	100-1517 Purchasing
215-1599 Non Departmental								-		
215-3800 E-911 Communications		-	-	5,623.40	28,538.35			9,556.07		6,267.03
505-4310 Water & Sewer Admin		26,960.66	29,172.40	702.93	3,567.29	3,867.98	103,226.01	57,412.16		1,228.83
505-4311 Allocated A & G								196.88		
505-4331 Sewer Line Maintenance				3,866.09	19,620.12			19,354.46		13,271.36
505-4430 Water Treatment Plant				5,974.86	30,322.00			24,155.21		30,843.63
505-4440 Water Line Maintenance				3,866.09	19,620.12			33,590.13		12,288.30
505-4446 Water Meter Repair				3,163.16	16,052.82			10,797.91		
505-4460 Technical Services				1,054.39	5,350.94			6,360.62		
505-8006 2006 Bond								469.47		
505-8007 2007 Series								257.45		
510-1585 Admin. Alloc.								-		
510-4730 Electric Administration		62,216.91	67,320.92	702.93	3,567.29	3,867.98	103,226.01	2,725.98		
510-4740 Electric Distribution				8,435.10	42,807.53			213,338.21		27,034.26
510-4745 Wholesale Power Purchase								651.21		245.77
510-4750 Allocated A & G								196.88		
520-4311 Allocated A & G								196.88		
520-4570 Storm Water Control		-	-	1,757.31	8,918.24			14,902.02		9,339.11
540-4520 Sanitation		-	-	9,138.03	46,374.82			58,411.69		33,792.82
540-4550 Allocated A & G								196.88		
540-4740 Electric Distribution								-		
All Other	334,355.00	128,581.61	139,129.90	39,715.27	178,364.71	19,339.89	232,258.53	157,152.74	63,537.12	169,701.39
<b>TOTAL ALLOCATED</b>	<u>\$ 334,355.00</u>	<u>\$ 217,759.18</u>	<u>\$ 235,623.21</u>	<u>\$ 83,999.55</u>	<u>\$ 403,104.24</u>	<u>\$ 27,075.85</u>	<u>\$ 438,710.56</u>	<u>\$ 609,922.85</u>	<u>\$ 63,537.12</u>	<u>\$ 304,012.49</u>

CITY OF EAST POINT, GEORGIA  
 COST ALLOCATION MODEL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

SUMMARY

Receiving Department	100-1540 Human Resources	100-1565 Building & Grounds	100-1599 Non Departmental	100-3210 Police Administration	100-4210 PW Administration	599-4710 Customer Services	599-4715 Meter Reading	610-1535 Information Res	610-4600 Maint & Shop	TOTAL ALLOCATED
215-1599 Non Departmental			-							\$ -
215-3800 E-911 Communications	13,229.86		20,964.59	162,679.24				31,776		278,635
505-4310 Water & Sewer Admin	2,834.97	38,280.63	8,599.90			594,839	586,169	125,230		1,582,091
505-4311 Allocated A & G			19.77							217
505-4331 Sewer Line Maintenance	9,449.90		12,536.47					37,759	71,313	187,171
505-4430 Water Treatment Plant	15,119.84		22,924.09					20,596		149,936
505-4440 Water Line Maintenance	7,559.92		11,982.23						121,652	210,559
505-4446 Water Meter Repair	7,559.92	128,794.19	5,617.73					41,192		213,178
505-4460 Technical Services	2,834.97		3,239.59							18,841
505-8006 2006 Bond			47.14							517
505-8007 2007 Series			25.85							283
510-1585 Admin. Alloc.			-							-
510-4730 Electric Administration	3,779.96	75,607.05	3,249.22			948,308	930,008	106,694	147,627	2,443,901
510-4740 Electric Distribution	22,679.76		56,304.08							370,599
510-4745 Wholesale Power Purchase			65.39							962
510-4750 Allocated A & G			19.77							217
520-4311 Allocated A & G			19.77							217
520-4570 Storm Water Control	4,724.95	3,935.52	4,652.76		42,032.64			10,298	16,780	117,340
540-4520 Sanitation	24,569.74		35,822.47		218,569.75	888,848		23,391	125,847	1,464,765
540-4550 Allocated A & G			19.77							217
540-4740 Electric Distribution			-							-
All Other	135,133.58	591,118.36	469,069.44	255,638.80	100,878.34			369,928	293,643	3,677,546
<b>TOTAL ALLOCATED</b>	<b>\$ 249,477.37</b>	<b>\$ 837,735.75</b>	<b>\$ 655,180.04</b>	<b>\$ 418,318.04</b>	<b>\$ 361,480.74</b>	<b>2,421,995</b>	<b>1,516,177</b>	<b>766,864</b>	<b>771,861</b>	<b>10,717,190</b>

**City of East Point, Georgia**  
**Full Cost Allocation Plan**  
**Based on Actual Costs for the Fiscal Year Ended June 30, 2016**  
**100-111X City Council**  
**Nature and Extent of Services**

The City of East Point is divided into 4 wards, with each ward represented by 2 elected Council Members. The City Council serves as the legislative and policy making body of the municipal government. The City Council enacts city ordinances, appropriates funds to conduct city business and provide vital services, and formulates policies and procedures to be carried out by the City's administrative staff. The City also has various Boards and Commissions who make recommendations to the City Council.

The costs associated with the City Council and Committees are allocated based upon the total number of agenda items presented per benefiting department.

**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**City Council**

**COST POOL DEVELOPMENT:**

	<b>City Council</b>	
<b>Wages &amp; Benefits</b>		
Salaries & Wages	\$	90,827
Group Insurance		1,824
Medicare		3,323
Defined Benefit		26,313
Unemployment Insurance		436
Worker's Compensation		5,330
<b>Other Expense &amp; Cost</b>		
Council Expns Allowance	\$	8,220
Other Professional Fees		5,589
Dues & Fees		13,825
Education & Travel		20,627
Office Supplies		3,363
Special Events General		2,822
<b>Expenditures Per Financial Statement</b>	<b>\$</b>	<b>182,499</b>
<b>Deductions</b>		
		-
		-
<b>*Total Disallowed Costs</b>	<b>\$</b>	<b>-</b>
<b>Functional Cost</b>	<b>\$</b>	<b>182,499</b>
	→	\$ 182,499



**CITY OF EAST POINT, GEORGIA  
 COST ALLOCATION MODEL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**City Council**

<u>Incoming Allocations</u>	<u>Allocation Step 1</u>	<u>Allocation Step 2</u>
Depreciation Expense	\$ -	
100-111X City Council		\$ 52,383.97
100-1130 City Clerk		125,645.17
100-1310 Mayor		1,332.59
100-1320 City Manager		-
100-1324 Communications		2,061.18
100-1326 Legal		57,937.30
100-1510 Finance Office		-
100-1512 Accounting		23,136.04
100-1515 Property Tax Division		770.57
100-1517 Purchasing		1,620.22
100-1540 Human Resources		6,001.04
100-1565 Building & Grounds		-
100-1599 Non Departmental		9,410.46
610-1535 Information Res		68,656.63
610-4600 Maint & Shop		-
	<hr/>	<hr/>
1st Allocation	\$ -	
2nd Allocation		\$ 348,955.17
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 182,499.00</b>	<b>\$ 348,955.17</b>

**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**City Council**


**ALLOCATION OF COSTS:**

**Activity - City Council**

Receiving Department	Allocation Units Step 1	Allocation % Step 1	Allocation Step 1	Allocation Units Step 2	Allocation % Step 2	Allocation Step 2	TOTAL ALLOCATED
100-111X City Council	93	28.703704%	\$ 52,383.97				
100-1130 City Clerk	17	5.246914%	9,575.56	17.00	7.359307%	\$ 25,680.68	
100-1310 Mayor	-	0.000000%	-	-	0.000000%	-	
100-1320 City Manager	34	10.493827%	19,151.13	34.00	14.718615%	51,361.37	
100-1324 Communications	-	0.000000%	-	-	0.000000%	-	
100-1326 Legal	1	0.308642%	563.27	1.00	0.432900%	1,510.63	
100-1510 Finance Office	23	7.098765%	12,955.18	23.00	9.956710%	34,744.45	
100-1512 Accounting	-	0.000000%	-	-	0.000000%	-	
100-1515 Property Tax Division	-	0.000000%	-	-	0.000000%	-	
100-1517 Purchasing	-	0.000000%	-	-	0.000000%	-	
100-1540 Human Resources	1	0.308642%	563.27	1.00	0.432900%	1,510.63	
100-1565 Building & Grounds	-	0.000000%	-	-	0.000000%	-	
100-1599 Non Departmental	-	0.000000%	-	-	0.000000%	-	
100-3210 Police Administration	17	5.246914%	9,575.56	17.00	7.359307%	25,680.68	
100-4210 PW Administration	23	7.098765%	12,955.18	23.00	9.956710%	34,744.45	
599-1599 Non Departmental	-	0.000000%	-	-	0.000000%	-	
599-4705 Customer Care Admin	3	0.925926%	1,689.81	3.00	1.298701%	4,531.89	
599-4710 Customer Services	-	0.000000%	-	-	0.000000%	-	
599-4715 Meter Reading	-	0.000000%	-	-	0.000000%	-	
610-1535 Information Res	7	2.160494%	3,942.88	7.00	3.030303%	10,574.40	
610-4600 Maint & Shop	-	0.000000%	-	-	0.000000%	-	
215-3800 E-911 Communications	-	0.000000%	-	-	0.000000%	-	\$ -
505-4310 Water & Sewer Admin	13	4.012346%	7,322.49	13.00	5.627706%	19,638.17	26,960.66
510-4730 Electric Administration	30	9.259259%	16,898.06	30.00	12.987013%	45,318.85	62,216.91

**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**City Council**

520-4570 Storm Water Control		0.000000%	-	-	0.000000%	-	-
540-4520 Sanitation		0.000000%	-	-	0.000000%	-	-
All Other		19.135802%	34,922.65	62.00	26.839827%	93,658.96	128,581.61
<b>Total for City Council</b>	<b>324.00</b>	<b>100.000000%</b>	<b>\$ 182,499.00</b>	<b>231.00</b>	<b>100.000000%</b>	<b>\$ 348,955.17</b>	<b>\$ 217,759.18</b>

Allocation Basis:

Number of Agenda Items by Department

Allocation Source:

FY 2016 Regular and Special Meeting Agendas - City Clerk

**City of East Point, Georgia**  
**Full Cost Allocation Plan**  
**Based on Actual Costs for the Fiscal Year Ended June 30, 2016**  
**100-1130 City Clerk**  
**Nature and Extent of Services**

The City Clerk's Office strives to provide courteous and professional service to elected officials, city staff and most importantly, the citizens of East Point. The Office protects and preserves official records and distributes information concerning policy and legislative issues of the East Point City Council.

The primary responsibilities of the City Clerk's Office include:

- (1) Providing administrative services to the City Council
- (2) Recording official minutes of the Council
- (3) Typing municipal correspondence
- (4) Preparing and compiling meeting agendas
- (5) Monitoring the City's online Agenda and Minutes webpage
- (6) Overseeing the management and maintenance of the permanent Council adopted Ordinances, Resolutions, Contracts/Agreements, and Public Meeting Notices
- (7) Coordinating and completing Public Records Requests in compliance with Georgia Open Record laws
- (8) Certification of City documents
- (9) Serving as secretary for the Ethics Board, Building Authority Commission, Budget Committee and Finance Committee
- (10) Providing services to internal and external customers' requests for records as well as assisting Departments with research, and document retrieval

For cost allocation purposes, the costs associated with the City Clerk have been allocated using the total number of agenda items presented per benefiting department.

**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**City Clerk**

**COST POOL DEVELOPMENT:**

		<u>City Clerk</u>
<b>Wages &amp; Benefits</b>		
Salaries & Wages	\$	148,915
Group Insurance		1,683
Medicare		2,127
Defined Contribution		2,771
Defined Benefit		39,337
Unemployment Insurance		664
Worker's Compensation		3,829
Medical		
<b>Other Expense &amp; Cost</b>		
Other Professional Fees	\$	114,989
City Elections & Mayor and Council		51,713
Postage & Shipping		34,766
Advertising		1,967
Dues & Fees		722
Education & Travel		8,046
Software & Maint.		14,276
Office Supplies		2,351
<b>Expenditures Per Financial Statement</b>	<b>\$</b>	<b>428,156</b>
<b>Deductions</b>		
		-
<b>*Total Disallowed Costs</b>	<b>\$</b>	<b>-</b>
<b>Functional Cost</b>	<b>\$</b>	<b>428,156</b>
	→	<b>\$ 428,156</b>



**CITY OF EAST POINT, GEORGIA  
COST ALLOCATION MODEL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**City Clerk**

<u>Incoming Allocations</u>	<u>Allocation Step 1</u>	<u>Allocation Step 2</u>
Depreciation Expense	\$ -	
100-111X City Council	9,575.56	\$ 25,680.68
100-1130 City Clerk		22,967.40
100-1310 Mayor		499.72
100-1320 City Manager		-
100-1324 Communications		-
100-1326 Legal		57,937.30
100-1510 Finance Office		-
100-1512 Accounting		20,838.10
100-1515 Property Tax Division		1,807.81
100-1517 Purchasing		14,963.16
100-1540 Human Resources		3,000.52
100-1565 Building & Grounds		2,183.55
100-1599 Non Departmental		26,480.79
100-3210 Police Administration		
100-4210 PW Administration		
599-1599 Non Departmental		
599-4705 Customer Care Admin		
599-4710 Customer Services		
599-4715 Meter Reading		
610-1535 Information Res		14,744.51
610-4600 Maint & Shop		-
	<hr/>	<hr/>
1st Allocation	\$ 9,575.56	
2nd Allocation		\$ 191,103.55
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 437,731.56</b>	<b>\$ 191,103.55</b>

**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**City Clerk**


**ALLOCATION OF COSTS:**

**Activity - City Clerk**

Receiving Department	Allocation Units Step 1	Allocation % Step 1	Allocation Step 1	Allocation Units Step 2	Allocation % Step 2	Allocation Step 2	TOTAL ALLOCATED
100-111X City Council	93	28.703704%	\$ 125,645.17				
100-1130 City Clerk	17	5.246914%	22,967.40				
100-1310 Mayor	-	0.000000%	-	-	0.000000%	\$ -	
100-1320 City Manager	34	10.493827%	45,934.79	34.00	15.887850%	30,362.25	
100-1324 Communications	-	0.000000%	-	-	0.000000%	-	
100-1326 Legal	1	0.308642%	1,351.02	1.00	0.467290%	893.01	
100-1510 Finance Office	23	7.098765%	31,073.54	23.00	10.747664%	20,539.17	
100-1512 Accounting	-	0.000000%	-	-	0.000000%	-	
100-1515 Property Tax Division	-	0.000000%	-	-	0.000000%	-	
100-1517 Purchasing	-	0.000000%	-	-	0.000000%	-	
100-1540 Human Resources	1	0.308642%	1,351.02	1.00	0.467290%	893.01	
100-1565 Building & Grounds	-	0.000000%	-	-	0.000000%	-	
100-1599 Non Departmental	-	0.000000%	-	-	0.000000%	-	
100-3210 Police Administration	17	5.246914%	22,967.40	17.00	7.943925%	15,181.12	
100-4210 PW Administration	23	7.098765%	31,073.54	23.00	10.747664%	20,539.17	
599-1599 Non Departmental	-	0.000000%	-	-	0.000000%	-	
599-4705 Customer Care Admin	3	0.925926%	4,053.07	3.00	1.401869%	2,679.02	
599-4710 Customer Services	-	0.000000%	-	-	0.000000%	-	
599-4715 Meter Reading	-	0.000000%	-	-	0.000000%	-	
610-1535 Information Res	7	2.160494%	9,457.16	7.00	3.271028%	6,251.05	
610-4600 Maint & Shop	-	0.000000%	-	-	0.000000%	-	
215-3800 E-911 Communications	-	0.000000%	-	-	0.000000%	-	\$ -
505-4310 Water & Sewer Admin	13	4.012346%	17,563.30	13.00	6.074766%	11,609.09	29,172.40
510-4730 Electric Administration	30	9.259259%	40,530.70	30.00	14.018692%	26,790.22	67,320.92

**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**City Clerk**

520-4570 Storm Water Control		0.000000%	-	-	0.000000%	-	-
540-4520 Sanitation		0.000000%	-	-	0.000000%	-	-
All Other		19.135802%	83,763.45	62.00	28.971963%	55,366.45	139,129.90
<b>Total for City Council</b>			<u>324.00</u>	<u>100.000000%</u> \$ <u>437,731.56</u>		<u>214.00</u>	<u>100.000000%</u> \$ <u>191,103.55</u> \$ <u>235,623.21</u>

Allocation Basis:

Number of Agenda Items by Department

Allocation Source:

FY 2016 Regular and Special Meeting Agendas - City Clerk

**City of East Point, Georgia**  
**Full Cost Allocation Plan**  
**Based on Actual Costs for the Fiscal Year Ended June 30, 2016**

**100-1310 Mayor**

**Nature and Extent of Services**

The Mayor serves as parliamentarian and presides over all City Council meetings. The Mayor votes in the case of a tie vote by the eight council members, has veto power, and makes various city-wide board and commission appointments including the East Point Housing Authority.

The costs of the Mayor's Office have been allocated city-wide using the total number of positions identified to each fund/department-division.

**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Mayor**

**COST POOL DEVELOPMENT:**

	<u>Mayor</u>	
<b>Wages &amp; Benefits</b>		
Salaries & Wages	\$	44,422
Overtime		-
Group Insurance		454
Medicare		3,797
Defined Benefit		8,583
Unemployment Insurance		205
Worker's Compensation		1,137
Car Allowance		5,700
<b>Other Expense &amp; Cost</b>		
Medical	\$	119
Other Professional Fees		5,595
Postage & Shipping		5
Travel(Local)		144
Dues & Fees		100
Education & Travel		13,454
Office Supplies		1,071
Certificates & Awards		-
<b>Expenditures Per Financial Statement</b>	<b>\$</b>	<b>84,786</b>
<b>Deductions</b>		
		-
<b>*Total Disallowed Costs</b>	<b>\$</b>	<b>-</b>
<b>Functional Cost</b>	<b>\$</b>	<b>84,786</b>
	→	<b>\$ 84,786</b>



**CITY OF EAST POINT, GEORGIA  
COST ALLOCATION MODEL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Mayor**

<u>Incoming Allocations</u>	<u>Allocation Step 1</u>	<u>Allocation Step 2</u>
Depreciation Expense	\$ -	
100-111X City Council	-	\$ -
100-1130 City Clerk	-	-
100-1310 Mayor		333.15
100-1320 City Manager		-
100-1324 Communications		2,061.18
100-1326 Legal		57,937.30
100-1510 Finance Office		-
100-1512 Accounting		4,099.73
100-1515 Property Tax Division		357.99
100-1517 Purchasing		2,287.36
100-1540 Human Resources		1,500.26
100-1565 Building & Grounds		5,472.19
100-1599 Non Departmental		2,169.24
100-3210 Police Administration		
100-4210 PW Administration		
599-1599 Non Departmental		
599-4705 Customer Care Admin		
599-4710 Customer Services		
599-4715 Meter Reading		
610-1535 Information Res		15,486.49
610-4600 Maint & Shop		-
	<hr/>	<hr/>
1st Allocation	\$ -	
2nd Allocation		\$ 91,704.88
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 84,786.00</b>	<b>\$ 91,704.88</b>

**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Mayor**

**ALLOCATION OF COSTS:**

**Activity - Mayor**

Receiving Department	Allocation Units Step 1	Allocation % Step 1	Allocation Step 1	Allocation Units Step 2	Allocation % Step 2	Allocation Step 2	TOTAL ALLOCATED
100-111X City Council	8	1.571709%	\$ 1,332.59	[Hatched Area]			
100-1130 City Clerk	3	0.589391%	499.72				
100-1310 Mayor	2	0.392927%	333.15				
100-1320 City Manager	4	0.785855%	666.29	4	0.806452%	739.56	
100-1324 Communications	1	0.196464%	166.57	1	0.201613%	184.89	
100-1326 Legal	3	0.589391%	499.72	3	0.604839%	554.67	
100-1510 Finance Office	2	0.392927%	333.15	2	0.403226%	369.78	
100-1512 Accounting	7	1.375246%	1,166.02	7	1.411290%	1,294.22	
100-1515 Property Tax Division	1	0.196464%	166.57	1	0.201613%	184.89	
100-1517 Purchasing	6	1.178782%	999.44	6	1.209677%	1,109.33	
100-1540 Human Resources	5	0.982318%	832.87	5	1.008065%	924.44	
100-1565 Building & Grounds	16	3.143418%	2,665.18	16	3.225806%	2,958.22	
100-1599 Non Departmental	-	0.000000%	-	-	0.000000%	-	
100-3210 Police Administration	155	30.451866%	25,818.92	155	31.250000%	28,657.77	
100-4210 PW Administration	3	0.589391%	499.72	3	0.604839%	554.67	
599-1599 Non Departmental	-	0.000000%	-	-	0.000000%	-	
599-4705 Customer Care Admin	2	0.392927%	333.15	2	0.403226%	369.78	
599-4710 Customer Services	22	4.322200%	3,664.62	22	4.435484%	4,067.55	
599-4715 Meter Reading	15	2.946955%	2,498.61	15	3.024194%	2,773.33	
610-1535 Information Res	6	1.178782%	999.44	6	1.209677%	1,109.33	
610-4600 Maint & Shop	9	1.768173%	1,499.16	9	1.814516%	1,664.00	
215-3800 E-911 Communications	16	3.143418%	2,665.18	16	3.225806%	2,958.22	\$ 5,623.40
505-4310 Water & Sewer Admin	2	0.392927%	333.15	2	0.403226%	369.78	702.93
505-4331 Sewer Line Maintenance	11	2.161100%	1,832.31	11	2.217742%	2,033.78	3,866.09

**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Mayor**

505-4430 Water Treatment Plant	17	3.339882%	2,831.75	17	3.427419%	3,143.11	5,974.86
505-4440 Water Line Maintenance	11	2.161100%	1,832.31	11	2.217742%	2,033.78	3,866.09
505-4446 Water Meter Repair	9	1.768173%	1,499.16	9	1.814516%	1,664.00	3,163.16
505-4460 Technical Services	3	0.589391%	499.72	3	0.604839%	554.67	1,054.39
510-4730 Electric Administration	2	0.392927%	333.15	2	0.403226%	369.78	702.93
510-4740 Electric Distribution	24	4.715128%	3,997.77	24	4.838710%	4,437.33	8,435.10
520-4570 Storm Water Control	5	0.982318%	832.87	5	1.008065%	924.44	1,757.31
540-4520 Sanitation	26	5.108055%	4,330.92	26	5.241935%	4,807.11	9,138.03
All Other	113	22.200393%	18,822.83	113	22.782258%	20,892.44	39,715.27
<b>Total for Mayor</b>	<b>509</b>	<b>100.000000%</b>	<b>\$ 84,786.00</b>	<b>496</b>	<b>100.000000%</b>	<b>\$ 91,704.88</b>	<b>\$ 83,999.55</b>

Allocation Basis:

Number of Positions by Fund/Dept-Div

Allocation Source:

Position Listing - Finance

**City of East Point, Georgia**  
**Full Cost Allocation Plan**  
**Based on Actual Costs for the Fiscal Year Ended June 30, 2016**  
**100-1320 City Manager**  
**Nature and Extent of Services**

The Office of the City Manager provides effective and efficient oversight over city functions to ensure service provision to citizens and customers; advises the City Council regarding the management of the City; and sees that all laws, provisions of the charter, and acts of the City Council are faithfully executed.

The City Manager oversees several Departments, including:

- (1) Finance**
- (2) Planning & Community Development**
- (3) Police**
- (4) Fire**
- (5) Human Resources**
- (6) Economic Development**
- (7) East Point Power**
- (8) PublicWorks**
- (9) Parks & Recreation**
- (10) Water & Sewer**

The costs of the Office of the City Manager have been allocated using the number of positions by fund/department/division reporting to the City Manager.

**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**City Manager**

**COST POOL DEVELOPMENT:**

	<u>City Manager</u>	
<b>Wages &amp; Benefits</b>		
Salaries & Wages	\$ 326,662	
Group Insurance	4,135	
Medicare	4,771	
Defined Contribution	9,417	
Defined Benefit	49,383	
Unemployment Insurance	1,245	
Worker's Compensation	12,563	
Car Allowance	6,840	
Medical	-	
<b>Other Expense &amp; Cost</b>		
Other Professional Fees	\$ 63,147	
Advertising	541	
Printing & Binding	73	
Dues & Fees	2,040	
Education & Travel	6,311	
Office Supplies	756	
Operating Supplies	-	
*Computers & Hardware	-	
<b>Expenditures Per Financial Statement</b>	<b>\$ 487,884</b>	
<b>Deductions</b>		
*Computers & Hardware	-	
<b>*Total Disallowed Costs</b>	<b>\$ -</b>	
<b>Functional Cost</b>	<b>\$ 487,884</b>	→ <b>\$ 487,884</b>



**CITY OF EAST POINT, GEORGIA  
COST ALLOCATION MODEL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**City Manager**

<u>Incoming Allocations</u>	<u>Allocation Step 1</u>	<u>Allocation Step 2</u>
Depreciation Expense	\$ -	
100-111X City Council	19,151.13	\$ 51,361.37
100-1130 City Clerk	45,934.79	30,362.25
100-1310 Mayor	666.29	739.56
100-1320 City Manager		-
100-1324 Communications		-
100-1326 Legal		115,874.60
100-1510 Finance Office		-
100-1512 Accounting		4,595.87
100-1515 Property Tax Division		2,060.00
100-1517 Purchasing		4,479.42
100-1540 Human Resources		2,250.39
100-1565 Building & Grounds		2,911.40
100-1599 Non Departmental		35,592.17
100-3210 Police Administration		
100-4210 PW Administration		
599-1599 Non Departmental		
599-4705 Customer Care Admin		
599-4710 Customer Services		
599-4715 Meter Reading		
610-1535 Information Res		45,152.77
610-4600 Maint & Shop		-
	<hr/>	<hr/>
1st Allocation	\$ 65,752.22	
2nd Allocation		\$ 295,379.80
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 553,636.22</b>	<b>\$ 295,379.80</b>

**CITY OF EAST POINT, GEORGIA  
COST ALLOCATION MODEL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**City Manager**

**ALLOCATION OF COSTS:**

**Activity - City Manager**

Receiving Department	Allocation Units Step 1	Allocation % Step 1	Allocation Step 1	Allocation Units Step 2	Allocation % Step 2	Allocation Step 2	TOTAL ALLOCATED
100-111X City Council	-	0.000000%	\$ -	[Hatched Area]			
100-1130 City Clerk	-	0.000000%	-				
100-1310 Mayor	-	0.000000%	-				
100-1320 City Manager	-	0.000000%	-				
100-1324 Communications	1	0.210084%	1,163.10	1	0.210084%	620.55	
100-1326 Legal	-	0.000000%	-	-	0.000000%	-	
100-1510 Finance Office	2	0.420168%	2,326.20	2	0.420168%	1,241.09	
100-1512 Accounting	7	1.470588%	8,141.71	7	1.470588%	4,343.82	
100-1515 Property Tax Division	1	0.210084%	1,163.10	1	0.210084%	620.55	
100-1517 Purchasing	6	1.260504%	6,978.61	6	1.260504%	3,723.27	
100-1540 Human Resources	5	1.050420%	5,815.51	5	1.050420%	3,102.73	
100-1565 Building & Grounds	16	3.361345%	18,609.62	16	3.361345%	9,928.73	
100-1599 Non Departmental	-	0.000000%	-	-	0.000000%	-	
100-3210 Police Administration	155	32.563025%	180,280.70	155	32.563025%	96,184.60	
100-4210 PW Administration	3	0.630252%	3,489.30	3	0.630252%	1,861.64	
599-1599 Non Departmental	-	0.000000%	-	-	0.000000%	-	
599-4705 Customer Care Admin	2	0.420168%	2,326.20	2	0.420168%	1,241.09	
599-4710 Customer Services	22	4.621849%	25,588.23	22	4.621849%	13,652.01	
599-4715 Meter Reading	15	3.151261%	17,446.52	15	3.151261%	9,308.19	
610-1535 Information Res	6	1.260504%	6,978.61	6	1.260504%	3,723.27	
610-4600 Maint & Shop	9	1.890756%	10,467.91	9	1.890756%	5,584.91	
215-3800 E-911 Communications	16	3.361345%	18,609.62	16	3.361345%	9,928.73	\$ 28,538.35
505-4310 Water & Sewer Admin	2	0.420168%	2,326.20	2	0.420168%	1,241.09	3,567.29
505-4331 Sewer Line Maintenance	11	2.310924%	12,794.11	11	2.310924%	6,826.00	19,620.12

**CITY OF EAST POINT, GEORGIA  
COST ALLOCATION MODEL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**City Manager**

505-4430 Water Treatment Plant	17	3.571429%	19,772.72	17	3.571429%	10,549.28	30,322.00
505-4440 Water Line Maintenance	11	2.310924%	12,794.11	11	2.310924%	6,826.00	19,620.12
505-4446 Water Meter Repair	9	1.890756%	10,467.91	9	1.890756%	5,584.91	16,052.82
505-4460 Technical Services	3	0.630252%	3,489.30	3	0.630252%	1,861.64	5,350.94
510-4730 Electric Administration	2	0.420168%	2,326.20	2	0.420168%	1,241.09	3,567.29
510-4740 Electric Distribution	24	5.042017%	27,914.43	24	5.042017%	14,893.10	42,807.53
520-4570 Storm Water Control	5	1.050420%	5,815.51	5	1.050420%	3,102.73	8,918.24
540-4520 Sanitation	26	5.462185%	30,240.63	26	5.462185%	16,134.19	46,374.82
All Other	100	21.008403%	116,310.13	100	21.008403%	62,054.58	178,364.71
<b>Total for City Manager</b>	<b>476</b>	<b>100.000000%</b>	<b>\$ 553,636.22</b>	<b>476</b>	<b>100.000000%</b>	<b>\$ 295,379.80</b>	<b>\$ 403,104.24</b>

Allocation Basis:

Allocation Source:

Number of Positions by Fund/Dept-Div Reporting to City Manager

Position Listing - Finance

**City of East Point, Georgia**  
**Full Cost Allocation Plan**  
**Based on Actual Costs for the Fiscal Year Ended June 30, 2016**  
**100-1324 Communications**  
**Nature and Extent of Services**

The Communications Division is responsible for marketing and promoting the City. In addition to offering community events and conducting regular media relations and promotional activities, the division orchestrates development and management of the City website, as well as management of City social media channels. This division also schedules and/or designs major City publications, manages EPTV22, advertising, promotional materials and places all advertising, as well as oversees the development and progress of various community-building projects, cultural activities, and a wide range of community events. The Communications Coordinator serves as the primary media contact for the City and serves as the Public Information Officer.

In keeping with the city-wide responsibilities of the division, the costs of the Communications Division have been allocated equally to each department comprising the City of East Point.

CITY OF EAST POINT, GEORGIA  
 COST ALLOCATION MODEL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Communications

**COST POOL DEVELOPMENT:**

	<u>Communications</u>	
<b>Wages &amp; Benefits</b>		
Salaries & Wages	\$	-
Group Insurance		-
Medicare		-
Defined Benefit		-
Unemployment Insurance		-
Worker's Compensation		-
<b>Other Expense &amp; Cost</b>		
Other Professional Fees	\$	25,692
Repair & Maintenance		-
Advertising		496
Printing & Binding		615
Department Event		-
Dues & Fees		-
Education & Travel		695
Software & Maint.		-
Operating Supplies		-
*Computers & Hardware		-
<b>Expenditures Per Financial Statement</b>	<b>\$</b>	<b>27,498</b>
<b>Deductions</b>		
*Computers & Hardware		-
<b>*Total Disallowed Costs</b>	<b>\$</b>	<b>-</b>
<b>Functional Cost</b>	<b>\$</b>	<b>27,498</b>
	→	\$ 27,498

**CITY OF EAST POINT, GEORGIA  
COST ALLOCATION MODEL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Communications**

<u>Incoming Allocations</u>	<u>Allocation Step 1</u>	<u>Allocation Step 2</u>
Depreciation Expense	\$ -	
100-111X City Council	-	\$ -
100-1130 City Clerk	-	-
100-1310 Mayor	166.57	184.89
100-1320 City Manager	1,163.10	620.55
100-1324 Communications		-
100-1326 Legal		-
100-1510 Finance Office		-
100-1512 Accounting		1,749.57
100-1515 Property Tax Division		116.11
100-1517 Purchasing		5,337.18
100-1540 Human Resources		750.13
100-1565 Building & Grounds		727.85
100-1599 Non Departmental		7,008.27
100-3210 Police Administration		
100-4210 PW Administration		
599-1599 Non Departmental		
599-4705 Customer Care Admin		
599-4710 Customer Services		
599-4715 Meter Reading		
610-1535 Information Res		5,226.73
610-4600 Maint & Shop		-
	<hr/>	<hr/>
1st Allocation	\$ 1,329.67	
2nd Allocation		\$ 21,721.26
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 28,827.67</b>	<b>\$ 21,721.26</b>



**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Communications**

**ALLOCATION OF COSTS:**

**Activity - Communications**

Receiving Department	Allocation Units Step 1	Allocation % Step 1	Allocation Step 1	Allocation Units Step 2	Allocation % Step 2	Allocation Step 2	TOTAL ALLOCATED
100-111X City Council	7.15	7.150000%	\$ 2,061.18				
100-1130 City Clerk	-	0.000000%	-				
100-1310 Mayor	7.15	7.150000%	2,061.18				
100-1320 City Manager	-	0.000000%	-				
100-1324 Communications	-	0.000000%	-				
100-1326 Legal	-	0.000000%	-	-	0.00000%	-	
100-1510 Finance Office	7.15	7.150000%	2,061.18	7.15	8.34306%	1,812.22	
100-1512 Accounting	-	0.000000%	-	-	0.00000%	-	
100-1515 Property Tax Division	-	0.000000%	-	-	0.00000%	-	
100-1517 Purchasing	-	0.000000%	-	-	0.00000%	-	
100-1540 Human Resources	7.15	7.150000%	2,061.18	7.15	8.34306%	1,812.22	
100-1565 Building & Grounds	-	0.000000%	-	-	0.00000%	-	
100-1599 Non Departmental	-	0.000000%	-	-	0.00000%	-	
100-3210 Police Administration	7.14	7.140000%	2,058.30	7.14	8.33139%	1,809.68	
100-4210 PW Administration	7.14	7.140000%	2,058.30	7.14	8.33139%	1,809.68	
599-1599 Non Departmental	-	0.000000%	-	-	0.00000%	-	
599-4705 Customer Care Admin	-	0.000000%	-	-	0.00000%	-	
599-4710 Customer Services	-	0.000000%	-	-	0.00000%	-	
599-4715 Meter Reading	-	0.000000%	-	-	0.00000%	-	
610-1535 Information Res	7.14	7.140000%	2,058.30	7.14	8.33139%	1,809.68	
610-4600 Maint & Shop	-	0.000000%	-	-	0.00000%	-	
505-4310 Water & Sewer Admin	7.14	7.140000%	2,058.30	7.14	8.33139%	1,809.68	\$ 3,867.98
510-4730 Electric Administration	7.14	7.140000%	2,058.30	7.14	8.33139%	1,809.68	3,867.98
All Other	35.70	35.700000%	10,291.48	35.70	41.65694%	9,048.41	19,339.89

CITY OF EAST POINT, GEORGIA  
 COST ALLOCATION MODEL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

**Communications**

Total for Communications	<u>100.00</u>	<u>100.000000%</u>	<u>\$ 28,827.67</u>	<u>85.70</u>	<u>100.000000%</u>	<u>\$ 21,721.26</u>	<u>\$ 27,075.85</u>
--------------------------	---------------	--------------------	---------------------	--------------	--------------------	---------------------	---------------------

Allocation Basis: Equal Allocation to Benefiting Departments  
 Allocation Source: Equal Allocation

**City of East Point, Georgia**  
**Full Cost Allocation Plan**  
**Based on Actual Costs for the Fiscal Year Ended June 30, 2016**  
**100-1326 Legal**  
**Nature and Extent of Services**

The Legal Department provides legal services to the Mayor, City Council, City Manager, City Departments and Committees. The City Attorney is the legal advisor to the City and all of its officers on matters relating to their official duties and responsibilities. The Legal Department prepares and reviews all ordinances, resolutions, contracts, and related legal documents.

For cost allocation purposes, the costs of the Legal Department have been allocated based on the percentage of staff effort identified to each benefiting fund/department that receives legal advisement and support.

**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Legal**

**COST POOL DEVELOPMENT:**

	<u>Legal</u>
<b>Wages &amp; Benefits</b>	
Salaries & Wages	\$ 232,008
Group Insurance	2,298
Medicare	3,279
Defined Contribution	-
Defined Benefit	88,231
Unemployment Insurance	959
Worker's Compensation	11,116

**Other Expense & Cost**

Legal--Other Attorneys	\$ 518,396
Other Professional Fees	4,666
Settlement Costs	-
Maintenance Equipment	69
Postage & Shipping	21
Medical	146
Dues & Fees	852
Education & Travel	2,875
Office Supplies	1,176
Claims for Police Dept	107,905
Claims for Fire Dept	550
Claims for PW Dept	6,468
Claims for Customer Care	2,460
Claims for P&Z Dept	2,637
Claims for Electric Dept	18,855
Books & Publications	12,490


***Expenditures Per Financial Statement***      \$      **1,017,457**

**Deductions**

**138,875**

CITY OF EAST POINT, GEORGIA  
COST ALLOCATION MODEL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Legal



*Total Disallowed Costs	\$	138,875		
Functional Cost	\$	<u>1,156,332</u>	→	\$ 1,156,332

**CITY OF EAST POINT, GEORGIA  
COST ALLOCATION MODEL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Legal**

<u>Incoming Allocations</u>	<u>Allocation Step 1</u>	<u>Allocation Step 2</u>
Depreciation Expense	\$ -	
100-111X City Council	563.27	\$ 1,510.63
100-1130 City Clerk	1,351.02	893.01
100-1310 Mayor	499.72	554.67
100-1320 City Manager	-	-
100-1324 Communications	-	-
100-1326 Legal		23,174.92
100-1510 Finance Office		-
100-1512 Accounting		9,609.55
100-1515 Property Tax Division		4,296.03
100-1517 Purchasing		19,251.97
100-1540 Human Resources		2,250.39
100-1565 Building & Grounds		-
100-1599 Non Departmental		6,894.00
100-3210 Police Administration		
100-4210 PW Administration		
599-1599 Non Departmental		
599-4705 Customer Care Admin		
599-4710 Customer Services		
599-4715 Meter Reading		
610-1535 Information Res		27,617.63
610-4600 Maint & Shop		-
	<hr/>	<hr/>
1st Allocation	\$ 2,414.01	
2nd Allocation		\$ 96,052.79
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 1,158,746.01</b>	<b>\$ 96,052.79</b>



**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Legal**

**ALLOCATION OF COSTS:**

**Activity - Legal**

Receiving Department	Allocation Units Step 1	Allocation % Step 1	Allocation Step 1	Allocation Units Step 2	Allocation % Step 2	Allocation Step 2	TOTAL ALLOCATED
100-111X City Council	5.00	5.000000%	\$ 57,937.30	[Hatched Area]			
100-1130 City Clerk	5.00	5.000000%	57,937.30				
100-1310 Mayor	5.00	5.000000%	57,937.30				
100-1320 City Manager	10.00	10.000000%	115,874.60				
100-1324 Communications	-	0.000000%	-				
100-1326 Legal	2.00	2.000000%	23,174.92				
100-1510 Finance Office	8.00	8.000000%	92,699.68	8.00	10.958904%	10,526.33	
100-1512 Accounting	-	0.000000%	-	-	0.000000%	-	
100-1515 Property Tax Division	-	0.000000%	-	-	0.000000%	-	
100-1517 Purchasing	-	0.000000%	-	-	0.000000%	-	
100-1540 Human Resources	8.00	8.000000%	92,699.68	8.00	10.958904%	10,526.33	
100-1565 Building & Grounds	-	0.000000%	-	-	0.000000%	-	
100-1599 Non Departmental	-	0.000000%	-	-	0.000000%	-	
100-3210 Police Administration	8.00	8.000000%	92,699.68	8.00	10.958904%	10,526.33	
100-4210 PW Administration	10.00	10.000000%	115,874.60	10.00	13.698630%	13,157.92	
599-1599 Non Departmental	-	0.000000%	-	-	0.000000%	-	
599-4705 Customer Care Admin	-	0.000000%	-	-	0.000000%	-	
599-4710 Customer Services	-	0.000000%	-	-	0.000000%	-	
599-4715 Meter Reading	-	0.000000%	-	-	0.000000%	-	
610-1535 Information Res	5.00	5.000000%	57,937.30	5.00	6.849315%	6,578.96	
610-4600 Maint & Shop	-	0.000000%	-	-	0.000000%	-	
505-4310 Water & Sewer Admin	8.00	8.000000%	92,699.68	8.00	10.958904%	10,526.33	\$ 103,226.01
510-4730 Electric Administration	8.00	8.000000%	92,699.68	8.00	10.958904%	10,526.33	103,226.01
All Other	18.00	18.000000%	208,574.28	18.00	24.657534%	23,684.25	232,258.53

**CITY OF EAST POINT, GEORGIA  
 COST ALLOCATION MODEL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Legal**

Total for Legal	<u>100.00</u>	<u>100.000000%</u>	<u>\$ 1,158,746.01</u>	<u>73.00</u>	<u>100.000000%</u>	<u>\$ 96,052.79</u>	<u>\$ 438,710.56</u>
-----------------	---------------	--------------------	------------------------	--------------	--------------------	---------------------	----------------------

Allocation Basis: Percentage of Staff Effort Identified to Benefiting Fund/Dept  
 Allocation Source: Legal

**City of East Point, Georgia**  
**Full Cost Allocation Plan**  
**Based on Actual Costs for the Fiscal Year Ended June 30, 2016**  
**100-1510 Finance Office**  
**Nature and Extent of Services**

The Finance Department's function is to safeguard assets, report the City's financial status, and assist the Mayor and City Council in guiding the City in a fiscally responsible fashion. The Finance Department is comprised of the following divisions:

- (1) Accounting**
- (2) Property Tax**
- (3) Purchasing**
- (4) Customer Care**

For cost allocation purposes, the costs of the Finance Office have been allocated to the divisions comprising the Finance Department using the number of positions identified to each division.

**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Finance Office**

**COST POOL DEVELOPMENT:**

	<b>Finance Office</b>	
<b>Wages &amp; Benefits</b>		
Salaries & Wages	\$	147,691
Group Insurance		1,886
Medicare		2,033
Defined Contribution		4,107
Defined Benefit		23,939
Unemployment Insurance		650
Worker's Compensation		5,441
Medical		-
<b>Other Expense &amp; Cost</b>		
Other Professional Fees	\$	43,601
Advertising		1,937
Printing & Binding		134
Travel (Local)		-
Dues & Fees		883
Education & Travel		4,080
Office Supplies		1,373
Books & Publications		-
<b><i>Expenditures Per Financial Statement</i></b>	<b>\$</b>	<b>237,755</b>
<b>Deductions</b>		
		-
		-
		-
<b>*Total Disallowed Costs</b>	<b>\$</b>	-
<b>Functional Cost</b>	<b>\$</b>	<b>237,755</b>
	→	\$ 237,755

**CITY OF EAST POINT, GEORGIA  
 COST ALLOCATION MODEL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Finance Office**

<u>Incoming Allocations</u>	<u>Allocation Step 1</u>	<u>Allocation Step 2</u>
Depreciation Expense	\$ -	
100-111X City Council	12,955.18	\$ 34,744.45
100-1130 City Clerk	31,073.54	20,539.17
100-1310 Mayor	333.15	369.78
100-1320 City Manager	2,326.20	1,241.09
100-1324 Communications	2,061.18	1,812.22
100-1326 Legal	92,699.68	10,526.33
100-1510 Finance Office		-
100-1512 Accounting		3,890.82
100-1515 Property Tax Division		1,003.88
100-1517 Purchasing		3,240.43
100-1540 Human Resources		1,500.26
100-1565 Building & Grounds		2,183.55
100-1599 Non Departmental		24,220.12
100-3210 Police Administration		
100-4210 PW Administration		
599-1599 Non Departmental		
599-4705 Customer Care Admin		
599-4710 Customer Services		
599-4715 Meter Reading		
610-1535 Information Res		42,362.13
610-4600 Maint & Shop		-
	<hr/>	<hr/>
1st Allocation	\$ 141,448.92	
2nd Allocation		\$ 147,634.23
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 379,203.92</b>	<b>\$ 147,634.23</b>



**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Finance Office**

**ALLOCATION OF COSTS:**

**Activity - Finance Office**

Receiving Department	Allocation Units Step 1	Allocation % Step 1	Allocation Step 1	Allocation Units Step 2	Allocation % Step 2	Allocation Step 2	TOTAL ALLOCATED
100-111X City Council	-	0.000000%	\$ -	[Hatched Area]			
100-1130 City Clerk	-	0.000000%	-				
100-1310 Mayor	-	0.000000%	-				
100-1320 City Manager	-	0.000000%	-				
100-1324 Communications	-	0.000000%	-				
100-1326 Legal	-	0.000000%	-				
100-1510 Finance Office	-	0.000000%	-				
100-1512 Accounting	7	12.962963%	49,156.06				
100-1515 Property Tax Division	2	3.703704%	14,044.59	2	3.703704%	5,467.93	
100-1517 Purchasing	6	11.111111%	42,133.77	6	11.111111%	16,403.80	
100-1540 Human Resources	-	0.000000%	-	0	0.000000%	-	
100-1565 Building & Grounds	-	0.000000%	-	0	0.000000%	-	
100-1599 Non Departmental	-	0.000000%	-	0	0.000000%	-	
100-3210 Police Administration	-	0.000000%	-	0	0.000000%	-	
100-4210 PW Administration	-	0.000000%	-	0	0.000000%	-	
599-1599 Non Departmental	-	0.000000%	-	0	0.000000%	-	
599-4705 Customer Care Admin	2	3.703704%	14,044.59	2	3.703704%	5,467.93	
599-4710 Customer Services	22	40.740741%	154,490.49	22	40.740741%	60,147.28	
599-4715 Meter Reading	15	27.777778%	105,334.42	15	27.777778%	41,009.51	
610-1535 Information Res	-	0.000000%	-	0	0.000000%	-	
610-4600 Maint & Shop	-	0.000000%	-	0	0.000000%	-	
<b>Total for Finance Office</b>	<u>54</u>	<u>100.000000%</u>	<u>\$ 379,203.92</u>	<u>54</u>	<u>100.000000%</u>	<u>\$ 147,634.23</u>	<u>\$ -</u>

Allocation Basis: Number of Positions Comprising Department by Division



**CITY OF EAST POINT, GEORGIA  
COST ALLOCATION MODEL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Finance Office**

Allocation Source:

Position Listing - Finance

**City of East Point, Georgia**  
**Full Cost Allocation Plan**  
**Based on Actual Costs for the Fiscal Year Ended June 30, 2016**  
**100-1512 Accounting**  
**Nature and Extent of Services**

The Accounting Division provides general accounting and payroll services, including the maintenance of all asset, liability, revenue, and expenditure accounts for all city departments.

For cost allocation purposes, the cost of the Accounting Division has been allocated city-wide based on the total number of accounting transactions processed for each fund/department-division comprising the city.

**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Accounting**

**COST POOL DEVELOPMENT:**

	<b>Accounting</b>	
<b>Wages &amp; Benefits</b>		
Salaries & Wages	\$ 483,264	
Group Insurance	5,478	
Medicare	6,858	
Defined Benefit	217,303	
Unemployment Insurance	2,074	
Worker's Compensation	14,892	
Overtime	93	
<b>Other Expense &amp; Cost</b>		
Postage & Shipping	\$ 17	
Advertising	496	
Printing & Binding	-	
Travel (Local)	90	
Dues & Fees	2,473	
Education & Travel	7,028	
Software & Maint.	-	
Office Supplies	3,130	
Operating Supplies	1,260	
<b>Expenditures Per Financial Statement</b>	<b>\$ 744,456</b>	
<b>Deductions</b>		
	-	
	-	
<b>*Total Disallowed Costs</b>	<b>\$ -</b>	
<b>Functional Cost</b>	<b>\$ 744,456</b>	→ <b>\$ 744,456</b>

**CITY OF EAST POINT, GEORGIA  
COST ALLOCATION MODEL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Accounting**

<u>Incoming Allocations</u>	<u>Allocation Step 1</u>	<u>Allocation Step 2</u>
Depreciation Expense	\$ -	
100-111X City Council	-	\$ -
100-1130 City Clerk	-	-
100-1310 Mayor	1,166.02	1,294.22
100-1320 City Manager	8,141.71	4,343.82
100-1324 Communications	-	-
100-1326 Legal	-	-
100-1510 Finance Office	49,156.06	19,137.77
100-1512 Accounting		4,217.24
100-1515 Property Tax Division		3,143.33
100-1517 Purchasing		3,716.96
100-1540 Human Resources		5,250.91
100-1565 Building & Grounds		5,094.95
100-1599 Non Departmental		59,094.93
100-3210 Police Administration		
100-4210 PW Administration		
599-1599 Non Departmental		
599-4705 Customer Care Admin		
599-4710 Customer Services		
599-4715 Meter Reading		
610-1535 Information Res		11,566.44
610-4600 Maint & Shop		-
	<hr/>	<hr/>
1st Allocation	\$ 58,463.79	
2nd Allocation		\$ 116,860.57
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 802,919.79</b>	<b>\$ 116,860.57</b>

**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Accounting**

**ALLOCATION OF COSTS:**

**Activity - Accounting**

Receiving Department	Allocation Units Step 1	Allocation % Step 1	Allocation Step 1	Allocation Units Step 2	Allocation % Step 2	Allocation Step 2	TOTAL ALLOCATED			
100-111X City Council	1,772	2.881488%	\$ 23,136.04	[REDACTED]						
100-1130 City Clerk	1,596	2.595291%	20,838.10							
100-1310 Mayor	314	0.510602%	4,099.73							
100-1320 City Manager	352	0.572395%	4,595.87							
100-1324 Communications	134	0.217900%	1,749.57							
100-1326 Legal	736	1.196826%	9,609.55							
100-1510 Finance Office	298	0.484584%	3,890.82							
100-1512 Accounting	323	0.525237%	4,217.24							
100-1515 Property Tax Division	227	0.369130%	2,963.82					227	0.405567%	473.95
100-1517 Purchasing	416	0.676467%	5,431.49					416	0.743242%	868.56
100-1540 Human Resources	261	0.424418%	3,407.73	261	0.466313%	544.94				
100-1565 Building & Grounds	1,259	2.047288%	16,438.08	1,259	2.249379%	2,628.64				
100-1599 Non Departmental	2,596	4.221413%	33,894.56	2,596	4.638116%	5,420.13				
100-3210 Police Administration	2,611	4.245805%	34,090.41	2,611	4.664916%	5,451.45				
100-4210 PW Administration	173	0.281319%	2,258.77	173	0.309089%	361.20				
599-1599 Non Departmental	24	0.039027%	313.35	24	0.042879%	50.11				
599-4705 Customer Care Admin	360	0.585404%	4,700.32	360	0.643190%	751.64				
599-4710 Customer Services	769	1.250488%	10,040.41	769	1.373926%	1,605.58				
599-4715 Meter Reading	829	1.348055%	10,823.80	829	1.481124%	1,730.85				
610-1535 Information Res	1,237	2.011513%	16,150.84	1,237	2.210073%	2,582.70				
610-4600 Maint & Shop	4,935	8.024912%	64,433.61	4,935	8.817066%	10,303.67				
215-1599 Non Departmental	-	0.000000%	-	-	0.000000%	-	\$ -			
215-3800 E-911 Communications	631	1.026083%	8,238.62	631	1.127370%	1,317.45	9,556.07			
505-4310 Water & Sewer Admin	3,791	6.164629%	49,497.02	3,791	6.773150%	7,915.14	57,412.16			

**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Accounting**

505-4311 Allocated A & G	13	0.021140%	169.73	13	0.023226%	27.14	196.88
505-4331 Sewer Line Maintenance	1,278	2.078184%	16,686.15	1,278	2.283325%	2,668.31	19,354.46
505-4430 Water Treatment Plant	1,595	2.593665%	20,825.05	1,595	2.849690%	3,330.16	24,155.21
505-4440 Water Line Maintenance	2,218	3.606739%	28,959.22	2,218	3.962766%	4,630.91	33,590.13
505-4446 Water Meter Repair	713	1.159425%	9,309.25	713	1.273874%	1,488.66	10,797.91
505-4460 Technical Services	420	0.682971%	5,483.71	420	0.750389%	876.91	6,360.62
505-8006 2006 Bond	31	0.050410%	404.75	31	0.055386%	64.72	469.47
505-8007 2007 Series	17	0.027644%	221.96	17	0.030373%	35.49	257.45
510-1585 Admin. Alloc.		0.000000%	-	-	0.000000%	-	-
510-4730 Electric Administration	180	0.292702%	2,350.16	180	0.321595%	375.82	2,725.98
510-4740 Electric Distribution	14,087	22.907181%	183,926.29	14,087	25.168391%	29,411.92	213,338.21
510-4745 Wholesale Power Purchase	43	0.069923%	561.43	43	0.076825%	89.78	651.21
510-4750 Allocated A & G	13	0.021140%	169.73	13	0.023226%	27.14	196.88
520-4311 Allocated A & G	13	0.021140%	169.73	13	0.023226%	27.14	196.88
520-4570 Storm Water Control	984	1.600104%	12,847.55	984	1.758053%	2,054.47	14,902.02
540-4520 Sanitation	3,857	6.271953%	50,358.75	3,857	6.891069%	8,052.94	58,411.69
540-4550 Allocated A & G	13	0.021140%	169.73	13	0.023226%	27.14	196.88
540-4740 Electric Distribution	-	0.000000%	-	-	0.000000%	-	-
All Other	10,377	16.874268%	135,486.84	10,377	18.539958%	21,665.90	157,152.74
<b>Total for Accounting</b>	<b>61,496</b>	<b>100.000000%</b>	<b>\$ 802,919.79</b>	<b>55,971</b>	<b>100.000000%</b>	<b>\$ 116,860.57</b>	<b>\$ 609,922.85</b>

Allocation Basis:

Number of Accounting Transactions by Fund/Dept-Div

Allocation Source:

FY 2016 General Ledger - Finance



**City of East Point, Georgia**  
**Full Cost Allocation Plan**  
**Based on Actual Costs for the Fiscal Year Ended June 30, 2016**  
**100-1515 Property Tax Division**  
**Nature and Extent of Services**

The Property Tax Division is responsible for the collection of property taxes. As the primary funding source for the General Fund is property tax collections, the costs of this office have been allocated only to General Fund departments using the modified total direct costs (i.e., total expenditures less capital outlay, debt service and transfers) recorded for each department-division.

**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Property Tax Division**

**COST POOL DEVELOPMENT:**

	<b>Property Tax</b>	
<b>Wages &amp; Benefits</b>		
Salaries & Wages	\$ 61,910	
Group Insurance	769	
Medicare	871	
Defined Benefit	28,754	
Unemployment Insurance	160	
Worker's Compensation	191	
<b>Other Expense &amp; Cost</b>		
Other Professional Fees	\$ 2,136	
Medical	82	
Advertising	1,351	
Dues & Fees	-	
Education & Travel	535	
Office Supplies	1,333	
*Credit Card Fees Tax Dept	5,204	
<b>Expenditures Per Financial Statement</b>	<b>\$ 103,296</b>	
<b>Deductions</b>		
*Credit Card Fees Tax Dept	5,204	
*Total Disallowed Costs	\$ 5,204	
<b>Functional Cost</b>	<b>\$ 108,500</b>	→ \$ 108,500

**CITY OF EAST POINT, GEORGIA  
COST ALLOCATION MODEL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Property Tax Division**

<u>Incoming Allocations</u>	<u>Allocation Step 1</u>	<u>Allocation Step 2</u>
Depreciation Expense	\$ -	
100-111X City Council	-	\$ -
100-1130 City Clerk	-	-
100-1310 Mayor	166.57	184.89
100-1320 City Manager	1,163.10	620.55
100-1324 Communications	-	-
100-1326 Legal	-	-
100-1510 Finance Office	14,044.59	5,467.93
100-1512 Accounting	2,963.82	473.95
100-1515 Property Tax Division		436.15
100-1517 Purchasing		1,143.68
100-1540 Human Resources		1,500.26
100-1565 Building & Grounds		1,455.70
100-1599 Non Departmental		15,487.57
100-3210 Police Administration		
100-4210 PW Administration		
599-1599 Non Departmental		
599-4705 Customer Care Admin		
599-4710 Customer Services		
599-4715 Meter Reading		
599-4720 Cashiers		
610-1535 Information Res		8,211.09
610-4600 Maint & Shop		-
	<hr/>	<hr/>
1st Allocation	\$ 18,338.08	
2nd Allocation		\$ 34,981.77
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 126,838.08</b>	<b>\$ 34,981.77</b>

**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Property Tax Division**

**ALLOCATION OF COSTS:**

**Activity - Property Tax**

Receiving Department	Allocation Units Step 1	Allocation % Step 1	Allocation Step 1	Allocation Units Step 2	Allocation % Step 2	Allocation Step 2	TOTAL ALLOCATED
100-111X City Council	182,499	0.607522%	\$ 770.57				
100-1130 City Clerk	428,156	1.425291%	1,807.81				
100-1310 Mayor	84,786	0.282245%	357.99				
100-1320 City Manager	487,884	1.624120%	2,060.00				
100-1324 Communications	27,498	0.091538%	116.11				
100-1326 Legal	1,017,457	3.387019%	4,296.03				
100-1510 Finance Office	237,755	0.791464%	1,003.88				
100-1512 Accounting	744,456	2.478224%	3,143.33				
100-1515 Property Tax Division	103,296	0.343863%	436.15				
100-1517 Purchasing	389,420	1.296343%	1,644.26	389,420	1.457077%	509.71	
100-1540 Human Resources	271,935	0.905246%	1,148.20	271,935	1.017488%	355.94	
100-1565 Building & Grounds	896,352	2.983872%	3,784.69	896,352	3.353844%	1,173.23	
100-1599 Non Departmental	2,942,052	9.793815%	12,422.29	2,942,052	11.008156%	3,850.85	
100-3210 Police Administration	10,580,482	35.221432%	44,674.19	10,580,482	39.588560%	13,848.78	
100-4210 PW Administration	158,869	0.528860%	670.80	158,869	0.594434%	207.94	
599-1599 Non Departmental	-	0.000000%	-	-	0.000000%	-	
599-4705 Customer Care Admin	-	0.000000%	-	-	0.000000%	-	
599-4710 Customer Services	-	0.000000%	-	-	0.000000%	-	
599-4715 Meter Reading	-	0.000000%	-	-	0.000000%	-	
599-4720 Cashiers	-	0.000000%	-	-	0.000000%	-	
610-1535 Information Res	-	0.000000%	-	-	0.000000%	-	
610-4600 Maint & Shop	-	0.000000%	-	-	0.000000%	-	
All Other	11,487,000	38.239146%	48,501.80	11,487,000	42.980441%	15,035.32	\$ 63,537.12

**CITY OF EAST POINT, GEORGIA  
 COST ALLOCATION MODEL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Property Tax Division**

Total for Property Tax	<u>30,039,897</u>	<u>100.000000%</u>	\$ <u>126,838.08</u>	<u>26,726,110</u>	<u>100.000000%</u>	\$ <u>34,981.77</u>	\$ <u>63,537.12</u>
------------------------	-------------------	--------------------	----------------------	-------------------	--------------------	---------------------	---------------------

Allocation Basis: Modified Total Direct Costs by Dept-Div within General Fund  
 Allocation Source: FY 2016 Expenditure Report - Finance

**City of East Point, Georgia**  
**Full Cost Allocation Plan**  
**Based on Actual Costs for the Fiscal Year Ended June 30, 2016**

**100-1599 Non Departmental**

**Nature and Extent of Services**

The Non-Departmental account is used by the city to account for costs that are not directly attributable or identifiable to a specific department. For cost allocation purposes, the following costs have been separately identified and allocated as follows:

- ☒ Retirees Health Insurance – the cost of retirees’ health insurance has been allocated city-wide based on the total group insurance cost recorded to each fund/department-division.
  - ☒ Accounting – the cost of accounting and audit services have been allocated city-wide using the total number of accounting transactions recorded to each fund/department-division.
  - ☒ Jefferson Station Rent – the rent cost for the Jefferson Station have been allocated based on the number of positions by department occupying the building. Electric, Water & Sewer, and Storm Water have been excluded from the allocation as these departments are directly charged for their proportional share of the rental expense.
  - ☒ General Liability – the cost of general liability and miscellaneous insurance costs have been allocated based on the number of positions identified to each benefiting fund/department-division.
  - ☒ Postage & Shipping – the cost of postage and shipping primarily pertain to property tax bills. Accordingly, these costs have been allocated only to General Fund departments using the modified total direct costs (i.e., total expenditures less capital outlay, debt service and transfers) recorded for each department-division.
- Other costs recorded to this account have not been allocated within this cost allocation plan.

CITY OF EAST POINT, GEORGIA  
 COST ALLOCATION MODEL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Non-Departmental

**COST POOL DEVELOPMENT:**

	Total	Retirees Health Insurance	Accounting	Jefferson Station Rent	General Liability	Postage & Shipping
Other Expense & Cost						
*Worker's Compensation	\$ 8,573	\$ -	\$ -	\$ -	\$ -	\$ -
AmTrust	10,074	-	-	-	10,074	-
Retirees Health Insurance	495,788	495,788	-	-	-	-
*Vacancy Rate Reduction	-	-	-	-	-	-
Accounting	79,200	-	79,200	-	-	-
*Other Professional Fees	16,688	-	-	-	-	-
*Hunton & Wms.	-	-	-	-	-	-
*K.E.P.B.	65,000	-	-	-	-	-
*Animal Control	177,380	-	-	-	-	-
Gen Supplies & Materials	1,427	-	-	-	-	1,427
Jefferson Building Rent	353,289	-	-	353,289	-	-
*Insurance/Adjustments	(372)	-	-	-	-	-
General Liability	184,956	-	-	-	184,956	-
Postage & Shipping	400	-	-	-	-	400
*Dues & Fees	-	-	-	-	-	-
Advertising	541	-	-	-	-	-
*Allocated from IT	699,120	-	-	-	-	-
*Contingent Fund	-	-	-	-	-	-
*Cost of Living Adjustment	-	-	-	-	-	-
*Bad Debt Expense	-	-	-	-	-	-
Bank Service Charges	1,868	-	1,868	-	-	-
*TAN Interest Expense	-	-	-	-	-	-
*Principal	129,350	-	-	-	-	-
*Interest Expense	53,220	-	-	-	-	-
*Transfer to E-911 SRF	665,550	-	-	-	-	-
<b>Expenditures Per Financial Statement</b>	<b>\$ 2,942,052</b>	<b>\$ 495,788</b>	<b>\$ 81,068</b>	<b>\$ 353,289</b>	<b>\$ 195,030</b>	<b>\$ 1,827</b>



CITY OF EAST POINT, GEORGIA  
 COST ALLOCATION MODEL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Non-Departmental

Deductions

* Worker's Compensation	\$ (8,573)
* Vacancy Rate Reduction	-
* Other Professional Fees	(16,688)
* Hinton & Wms.	-
* K.E.P.B.	(65,000)
* Animal Control	(177,380)
* Insurance/Adjustments	372
* Dues & Fees	-
Advertising	(541)
* Allocated from IT	(699,120)
* Contingent Fund	-
* Cost of Living Adjustment	-
* Bad Debt Expense	-
* TAN Interest Expense	-
* Principal	(129,350)
* Interest Expense	(53,220)
* Transfer to E-911 SRF	(665,550)
<b>* Total Disallowed Costs</b>	<b>\$ (1,815,050)</b>

**Functional Cost** **\$ 1,127,002**

-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -
<b>\$ 495,788</b>	<b>\$ 81,068</b>	<b>\$ 353,289</b>	<b>\$ 195,030</b>	<b>\$ 1,827</b>

CITY OF EAST POINT, GEORGIA  
 COST ALLOCATION MODEL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Non-Departmental

Incoming Allocations	Allocation Step 1	Allocation Step 1	Allocation Step 1	Allocation Step 1	Allocation Step 1	Allocation Step 2	Allocation Step 2	Allocation Step 2	Allocation Step 2	Allocation Step 2
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Depreciation Expense	-	-	-	-	-	-	-	-	-	-
100-111X City Council	-	-	-	-	-	-	-	-	-	-
100-1130 City Clerk	-	-	-	-	-	-	-	-	-	-
100-1310 Mayor	-	-	-	-	-	-	-	-	-	-
100-1320 City Manager	-	-	-	-	-	-	-	-	-	-
100-1324 Communications	-	-	-	-	-	-	-	-	-	-
100-1326 Legal	-	-	-	-	-	-	-	-	-	-
100-1510 Finance Office	-	-	-	-	-	-	-	-	-	-
100-1512 Accounting	-	-	-	-	-	-	-	-	-	-
100-1515 Property Tax Division	14,910.81	2,438.12	10,625.16	5,865.52	54.95	2,384.41	389.88	1,699.08	937.96	8.79
100-1517 Purchasing	5,464.78	893.57	3,894.10	2,149.70	20.14	1,694.06	277.00	1,207.15	666.40	6.24
100-1540 Human Resources	1,719.01	281.08	1,224.94	676.21	6.33	497.38	81.33	354.42	195.66	1.83
100-1565 Building & Grounds	-	-	-	-	-	-	-	-	-	-
100-1599 Non Departmental	12,638.38	2,066.55	9,005.87	4,971.61	46.57	7,192.21	1,176.02	5,125.03	2,829.23	26.50
100-3210 Police Administration	-	-	-	-	-	1,695.50	277.24	1,208.18	666.96	6.25
100-4210 PW Administration	-	-	-	-	-	-	-	-	-	-
599-1599 Non Departmental	-	-	-	-	-	-	-	-	-	-
599-4705 Customer Care Admin	-	-	-	-	-	-	-	-	-	-
599-4710 Customer Services	-	-	-	-	-	-	-	-	-	-
599-4715 Meter Reading	-	-	-	-	-	-	-	-	-	-
599-4720 Cashiers	-	-	-	-	-	-	-	-	-	-
610-1535 Information Res	-	-	-	-	-	21,005.93	3,434.75	14,968.42	8,263.18	77.41
610-4600 Maint & Shop	-	-	-	-	-	-	-	-	-	-
1st Allocation	\$ 34,732.99	\$ 5,679.31	\$ 24,750.06	\$ 13,663.05	\$ 127.99					
2nd Allocation						\$ 34,469.48	\$ 5,636.22	\$ 24,562.29	\$ 13,559.39	\$ 127.02
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 530,520.99</b>	<b>\$ 86,747.31</b>	<b>\$ 378,039.06</b>	<b>\$ 208,693.05</b>	<b>\$ 1,954.99</b>	<b>\$ 34,469.48</b>	<b>\$ 5,636.22</b>	<b>\$ 24,562.29</b>	<b>\$ 13,559.39</b>	<b>\$ 127.02</b>

**CITY OF EAST POINT, GEORGIA  
COST ALLOCATION MODEL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Non-Departmental**

**ALLOCATION OF COSTS:**

**Activity - Retirees Health Insurance**

Receiving Department	Allocation Units Step 1	Allocation % Step 1	Allocation Step 1	Allocation Units Step 2	Allocation % Step 2	Allocation Step 2	TOTAL ALLOCATED
100-111X City Council	1,574	0.682137%	\$ 3,618.88				
100-1130 City Clerk	1,583	0.629406%	3,339.13				
100-1310 Mayor	454	0.169786%	900.75				
100-1320 City Manager	4,133	1.546401%	8,203.98				
100-1324 Communications		0.000000%	-				
100-1326 Legal	2,258	0.859403%	4,559.31				
100-1510 Finance Office	1,886	0.705324%	3,741.89				
100-1512 Accounting	5,478	2.048655%	10,868.54				
100-1515 Property Tax Division	789	0.287590%	1,525.72				
100-1517 Purchasing	3,503	1.313787%	6,969.91				
100-1540 Human Resources	2,233	0.835094%	4,430.35				
100-1565 Building & Grounds	4,355	1.629051%	8,642.46				
100-1599 Non Departmental	-	0.000000%	-				
100-3210 Police Administration	72,066	26.951140%	142,981.45	72,066	30.182689%	10,403.82	
100-4210 PW Administration	1,423	0.532172%	2,823.28	1,423	0.595981%	205.43	
599-1599 Non Departmental	-	0.000000%	-	-	0.000000%	-	
599-4705 Customer Care Admin	970	0.362759%	1,924.51	970	0.406255%	140.03	
599-4710 Customer Services	9,391	3.512033%	18,632.07	9,391	3.933140%	1,355.73	
599-4715 Meter Reading	6,339	2.370650%	12,576.80	6,339	2.654901%	915.13	
599-4720 Cashiers	-	0.000000%	-	-	0.000000%	-	
610-1535 Information Res	2,434	0.910264%	4,829.14	2,434	1.019408%	351.38	
610-4600 Maint & Shop	3,252	1.216178%	6,452.08	3,252	1.362003%	469.48	
215-3800 E-911 Communications	5,574	2.432357%	12,904.16	6,504	2.724006%	938.95	\$ 13,843.11
505-4310 Water & Sewer Admin	1,332	0.498139%	2,642.73	1,332	0.557868%	192.29	2,835.03
505-4331 Sewer Line Maintenance	4,977	1.861291%	9,874.54	4,977	2.084468%	718.51	10,593.05
505-4430 Water Treatment Plant	9,631	3.601788%	19,108.24	9,631	4.033656%	1,390.38	20,498.62
505-4440 Water Line Maintenance	4,045	1.512743%	8,025.42	4,045	1.694127%	583.96	8,609.38
505-4446 Water Meter Repair	2,130	0.796574%	4,225.99	2,130	0.892087%	307.50	4,533.49
505-4460 Technical Services	1,222	0.457002%	2,424.49	1,222	0.511798%	176.41	2,600.90
510-4730 Electric Administration	1,398	0.522822%	2,773.68	1,398	0.585510%	201.82	2,975.50
510-4740 Electric Distribution	16,389	6.129135%	32,516.35	16,389	6.864043%	2,366.00	34,882.35
520-4570 Storm Water Control	1,483	0.554610%	2,942.32	1,483	0.621110%	214.09	3,156.42
540-4520 Sanitation	14,075	5.263748%	27,925.29	14,075	5.894893%	2,031.94	29,957.23
All Other	79,705	29.807962%	158,137.49	79,705	33.382056%	11,506.62	169,644.12
<b>Total for Retirees Health Insurance</b>	<b>267,395</b>	<b>100.000000%</b>	<b>\$ 530,520.99</b>	<b>238,766</b>	<b>100.000000%</b>	<b>\$ 34,469.48</b>	<b>\$ 304,129.20</b>

Allocation Basis:  
Allocation Source:

Group Insurance Costs by Fund/Dept-Div  
FY 2016 Expenditure Report - Finance

**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Non-Departmental**

**Activity - Accounting**

Receiving Department	Allocation Units	Allocation % Step 1	Allocation Step 1	Allocation Units Step 2	Allocation % Step 2	Allocation Step 2	TOTAL ALLOCATED
100-111X City Council	1,772	2.881488%	\$ 2,499.61				
100-1130 City Clerk	1,596	2.595291%	2,251.34				
100-1310 Mayor	314	0.510602%	442.93				
100-1320 City Manager	352	0.572395%	496.54				
100-1324 Communications	134	0.217900%	189.02				
100-1326 Legal	736	1.196826%	1,038.21				
100-1510 Finance Office	298	0.484584%	420.36				
100-1512 Accounting	323	0.525237%	455.63				
100-1515 Property Tax Division	227	0.369130%	320.21				
100-1517 Purchasing	416	0.676467%	586.82				
100-1540 Human Resources	261	0.424418%	368.17				
100-1565 Building & Grounds	1,259	2.047288%	1,775.97				
100-1599 Non Departmental	2,596	4.221413%	3,661.96				
100-3210 Police Administration	2,611	4.245805%	3,683.12	2,611	5.098414%	287.36	
100-4210 PW Administration	173	0.281319%	244.04	173	0.337811%	19.04	
599-1599 Non Departmental	24	0.039027%	33.85	24	0.046864%	2.64	
599-4705 Customer Care Admin	360	0.585404%	507.82	360	0.702960%	39.62	
599-4710 Customer Services	769	1.250488%	1,084.76	769	1.501601%	84.63	
599-4715 Meter Reading	829	1.348055%	1,169.40	829	1.618761%	91.24	
599-4720 Cashiers	-	0.000000%	-	-	0.000000%	-	
610-1535 Information Res	1,237	2.011513%	1,744.93	1,237	2.415450%	136.14	
610-4600 Maint & Shop	4,935	8.024912%	6,961.40	4,935	9.636413%	543.13	
215-1599 Non Departmental	-	0.000000%	-	-	0.000000%	-	\$ -
215-3800 E-911 Communications	631	1.026083%	890.10	631	1.232133%	69.45	959.55
505-4310 Water & Sewer Admin	3,791	6.164629%	5,347.65	3,791	7.402562%	417.22	5,764.87
505-4311 Allocated A & G	13	0.021140%	18.34	13	0.025385%	1.43	19.77
505-4331 Sewer Line Maintenance	1,278	2.078184%	1,802.77	1,278	2.495509%	140.65	1,943.42
505-4430 Water Treatment Plant	1,595	2.593665%	2,249.93	1,595	3.114504%	175.54	2,425.47
505-4440 Water Line Maintenance	2,218	3.606739%	3,128.75	2,218	4.331016%	244.11	3,372.85
505-4446 Water Meter Repair	713	1.159425%	1,005.77	713	1.392252%	78.47	1,084.24
505-4460 Technical Services	420	0.682971%	592.46	420	0.820120%	46.22	638.68
505-8006 2006 Bond	31	0.050410%	43.73	31	0.060533%	3.41	47.14
505-8007 2007 Series	17	0.027644%	23.98	17	0.033195%	1.87	25.85
510-1585 Admin. Alloc.	-	0.000000%	-	-	0.000000%	-	-
510-4730 Electric Administration	180	0.292702%	253.91	180	0.351480%	19.81	273.72
510-4740 Electric Distribution	14,087	22.907181%	19,871.36	14,087	27.507225%	1,550.37	21,421.73
510-4745 Wholesale Power Purchase	43	0.069923%	60.66	43	0.083965%	4.73	65.39
510-4750 Allocated A & G	13	0.021140%	18.34	13	0.025385%	1.43	19.77
520-4311 Allocated A & G	13	0.021140%	18.34	13	0.025385%	1.43	19.77
520-4570 Storm Water Control	984	1.600104%	1,388.05	984	1.921425%	108.30	1,496.34
540-4520 Sanitation	3,857	6.271953%	5,440.75	3,857	7.531438%	424.49	5,865.24
540-4550 Allocated A & G	13	0.021140%	18.34	13	0.025385%	1.43	19.77
540-4740 Electric Distribution	-	0.000000%	-	-	0.000000%	-	-
All Other	10,377	16.874268%	14,637.97	10,377	20.262829%	1,142.06	15,780.03
<b>Total for Accounting</b>	<b>61,496</b>	<b>100.000000%</b>	<b>\$ 86,747.31</b>	<b>51,212</b>	<b>100.000000%</b>	<b>\$ 5,636.22</b>	<b>\$ 61,243.62</b>

CITY OF EAST POINT, GEORGIA  
COST ALLOCATION MODEL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Non-Departmental

Allocation Basis:                      Number of Accounting Transactions by Fund/Dept-Div  
Allocation Source:                      FY 2016 General Ledger - Finance



**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Non-Departmental**

**Activity - Jefferson Station Rent**

Receiving Department	Allocation Units	Allocation % Step 1	Allocation Step 1	Allocation Units Step 2	Allocation % Step 2	Allocation Step 2	TOTAL ALLOCATED
100-111X City Council	-	0.000000%	\$ -				
100-1130 City Clerk	3	5.084746%	19,222.33				
100-1310 Mayor	-	0.000000%	-				
100-1320 City Manager	4	6.779661%	25,629.77				
100-1324 Communications	1	1.694915%	6,407.44				
100-1326 Legal	-	0.000000%	-				
100-1510 Finance Office	3	5.084746%	19,222.33				
100-1512 Accounting	7	11.864407%	44,852.09				
100-1515 Property Tax Division	2	3.389831%	12,814.88				
100-1517 Purchasing	3	5.084746%	19,222.33				
100-1540 Human Resources	5	8.474576%	32,037.21				
100-1565 Building & Grounds	-	0.000000%	-				
100-1599 Non Departmental	-	0.000000%	-				
100-3210 Police Administration	-	0.000000%	-				
100-4210 PW Administration	3	5.084746%	19,222.33	3	9.677419%	2,377.00	
599-1599 Non Departmental	-	0.000000%	-	-	0.000000%	-	
599-4705 Customer Care Admin	-	0.000000%	-	-	0.000000%	-	
599-4710 Customer Services	-	0.000000%	-	-	0.000000%	-	
599-4715 Meter Reading	-	0.000000%	-	-	0.000000%	-	
599-4720 Cashiers	-	0.000000%	-	-	0.000000%	-	
610-1535 Information Res	4	6.779661%	25,629.77	4	12.903226%	3,169.33	
610-4600 Maint & Shop	-	0.000000%	-	-	0.000000%	-	
All Other	24	40.677966%	153,778.60	24	77.419355%	19,015.97	\$ 172,794.57
<b>Total for Jefferson Station Rent</b>	<b>59</b>	<b>100.000000%</b>	<b>\$ 378,039.06</b>	<b>31</b>	<b>100.000000%</b>	<b>\$ 24,562.29</b>	<b>\$ 172,794.57</b>

Allocation Basis: Number of General Fund Positions by Dept within Jefferson Station  
Allocation Source: Position Listing - Finance

CITY OF EAST POINT, GEORGIA  
 COST ALLOCATION MODEL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Non-Departmental

Activity - General Liability

Receiving Department	Allocation Units	Allocation % Step 1	Allocation Step 1	Allocation Units Step 2	Allocation % Step 2	Allocation Step 2	TOTAL ALLOCATED
100-111X City Council	6	1.571709%	\$ 3,280.05				
100-1130 City Clerk	4	0.785855%	1,640.02				
100-1310 Mayor	1	0.392927%	820.01				
100-1320 City Manager	1	0.589391%	1,230.02				
100-1324 City Communications	1	0.196464%	410.01				
100-1326 Legal	1	0.589391%	1,230.02				
100-1510 Finance Office	1	0.392927%	820.01				
100-1512 Accounting	1	1.375246%	2,870.04				
100-1515 Property Tax Division	1	0.392927%	820.01				
100-1517 Purchasing	1	1.178782%	2,460.04				
100-1540 Human Resources	1	0.982318%	2,050.03				
100-1565 Building & Grounds	1	3.143418%	6,560.10				
100-1599 Non Departmental		0.000000%	-				
100-3210 Police Administration	133	26.129666%	54,530.80	133	29.555556%	4,007.55	
100-4210 PW Administration	1	0.392927%	820.01	2	0.444444%	60.26	
599-1599 Non Departmental		0.000000%	-	-	0.000000%	-	
599-4705 Customer Care Admin	2	0.392927%	820.01	2	0.444444%	60.26	
599-4710 Customer Services	22	4.322200%	9,020.13	22	4.888889%	662.90	
599-4715 Meter Reading	15	2.946955%	6,150.09	15	3.333333%	451.98	
599-4720 Cashiers		0.000000%	-	-	0.000000%	-	
610-1535 Information Res	4	0.785855%	1,640.02	4	0.888889%	120.53	
610-4600 Maint & Shop	8	1.571709%	3,280.05	8	1.777778%	241.06	
215-3800 E-911 Communications	14	2.750491%	5,740.08	14	3.111111%	421.85	\$ 6,161.93
All Other	250	49.115914%	102,501.50	250	55.555556%	7,532.99	110,034.49
<b>Schedule A Total for General Liability</b>	<b>509</b>	<b>100.000000%</b>	<b>\$ 208,693.05</b>	<b>450</b>	<b>100.000000%</b>	<b>\$ 13,559.39</b>	<b>\$ 116,196.42</b>

Allocation Basis:

Number of Positions by Benefiting Fund/Dept-Div

Allocation Source:

Position Listing - Finance



CITY OF EAST POINT, GEORGIA  
 COST ALLOCATION MODEL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Non-Departmental

Activity - Postage & Shipping

Receiving Department	Allocation Units	Allocation % Step 1	Allocation Step 1	Allocation Units Step 2	Allocation % Step 2	Allocation Step 2	TOTAL ALLOCATED
100-111X City Council	182,499	0.609712%	\$ 11.92				
100-1130 City Clerk	428,156	1.430429%	27.96				
100-1310 Mayor	84,786	0.283262%	5.54				
100-1320 City Manager	487,884	1.629975%	31.87				
100-1324 Communications	27,498	0.091868%	1.80				
100-1326 Legal	1,017,457	3.399229%	66.45				
100-1510 Finance Office	237,755	0.794317%	15.53				
100-1512 Accounting	744,456	2.487158%	48.62				
100-1515 Property Tax Division	103,296	0.345102%	6.75				
100-1517 Purchasing	389,420	1.301016%	25.43				
100-1540 Human Resources	271,935	0.908510%	17.76				
100-1565 Building & Grounds	896,352	2.994629%	58.54				
100-1599 Non Departmental	2,942,052	9.829122%	192.16				
100-3210 Police Administration	10,472,577	34.987905%	684.01	10,472,577	47.347707%	60.14	
100-4210 PW Administration	158,869	0.530767%	10.38	158,869	0.718265%	0.91	
599-1599 Non Departmental	-	0.000000%	-	-	0.000000%	-	
599-4705 Customer Care Admin	-	0.000000%	-	-	0.000000%	-	
599-4710 Customer Services	-	0.000000%	-	-	0.000000%	-	
599-4715 Meter Reading	-	0.000000%	-	-	0.000000%	-	
599-4720 Cashiers	-	0.000000%	-	-	0.000000%	-	
610-1535 Information Res	-	0.000000%	-	-	0.000000%	-	
610-4600 Maint & Shop	-	0.000000%	-	-	0.000000%	-	
All Other	11,487,000	38.376998%	750.27	11,487,000	51.934028%	65.97	\$ 816.23
<b>Total for Postage &amp; Shipping</b>	<b>29,931,992</b>	<b>100.000000%</b>	<b>\$ 1,954.99</b>	<b>22,118,446</b>	<b>100.000000%</b>	<b>\$ 127.02</b>	<b>\$ 816.23</b>

Allocation Basis: Modified Total Direct Costs by Dept-Div within General Fund  
 Allocation Source: FY 2016 Expenditure Report - Finance

**City of East Point, Georgia**  
**Full Cost Allocation Plan**  
**Based on Actual Costs for the Fiscal Year Ended June 30, 2016**  
**100-1517 Purchasing**  
**Nature and Extent of Services**

The Purchasing Department is responsible for all city-wide procurement activities. The Purchasing Department is also responsible for the operation of the city's warehouse, and disposition of surplus equipment and assets at auction.

The costs of the Purchasing Department have been allocated city-wide using the number of purchase order line items identified to each benefiting fund/department-division.

**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Purchasing**

**COST POOL DEVELOPMENT:**

	<u>Purchasing</u>
<b>Wages &amp; Benefits</b>	
Salaries & Wages	\$ 242,015
Overtime	1,854
Group Insurance	3,513
Medicare	3,420
Defined Benefit	111,074
Unemployment Insurance	1,050
Worker's Compensation	2,271
<b>Other Expense &amp; Cost</b>	
Other Professional Fees	\$ 8,835
Medical	\$ 183
Maintenance Equipment	1,166
Maintenance Buildings	90
Maintenance Vehicles	389
Postage & Shipping	167
Advertising	766
Dues & Fees	780
Education & Travel	5,243
Office Supplies	1,842
Operating Supplies	918
Uniforms	636
Inventory (Over) Under	3,208
<b>Expenditures Per Financial Statement</b>	<b>\$ 389,420</b>
<b>Deductions</b>	
	-
	-
<b>*Total Disallowed Costs</b>	<b>\$ -</b>

CITY OF EAST POINT, GEORGIA  
COST ALLOCATION MODEL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Purchasing

Functional Cost

\$ 389,420 → \$ 389,420

**CITY OF EAST POINT, GEORGIA  
COST ALLOCATION MODEL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Purchasing**

<u>Incoming Allocations</u>	<u>Allocation Step 1</u>	<u>Allocation Step 2</u>
Depreciation Expense	\$ -	
100-111X City Council	-	\$ -
100-1130 City Clerk	-	-
100-1310 Mayor	999.44	1,109.33
100-1320 City Manager	6,978.61	3,723.27
100-1324 Communications	-	-
100-1326 Legal	-	-
100-1510 Finance Office	42,133.77	16,403.80
100-1512 Accounting	5,431.49	868.56
100-1515 Property Tax Division	1,644.26	509.71
100-1517 Purchasing		6,004.33
100-1540 Human Resources		4,500.78
100-1565 Building & Grounds		29,544.48
100-1599 Non Departmental		29,264.53
100-3210 Police Administration		
100-4210 PW Administration		
599-1599 Non Departmental		
599-4705 Customer Care Admin		
599-4710 Customer Services		
599-4715 Meter Reading		
599-4720 Cashiers		
610-1535 Information Res		15,680.20
610-4600 Maint & Shop		3,660.98
	<hr/>	<hr/>
1st Allocation	\$ 57,187.56	
2nd Allocation		\$ 111,269.97
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 446,607.56</b>	<b>\$ 111,269.97</b>

**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Purchasing**

**ALLOCATION OF COSTS:**

**Activity - Purchasing**

Receiving Department	Allocation Units Step 1	Allocation % Step 1	Allocation Step 1	Allocation Units Step 2	Allocation % Step 2	Allocation Step 2	TOTAL ALLOCATED
100-111X City Council	17	0.362783%	\$ 1,620.22				
100-1130 City Clerk	157	3.350405%	14,963.16				
100-1310 Mayor	24	0.512164%	2,287.36				
100-1320 City Manager	47	1.002988%	4,479.42				
100-1324 Communications	56	1.195049%	5,337.18				
100-1326 Legal	202	4.310713%	19,251.97				
100-1510 Finance Office	34	0.725566%	3,240.43				
100-1512 Accounting	39	0.832266%	3,716.96				
100-1515 Property Tax Division	12	0.256082%	1,143.68				
100-1517 Purchasing	63	1.344430%	6,004.33				
100-1540 Human Resources	21	0.448143%	2,001.44	21	0.520446%	579.10	
100-1565 Building & Grounds	159	3.393086%	15,153.78	159	3.940520%	4,384.62	
100-1599 Non Departmental	41	0.874947%	3,907.58	41	1.016109%	1,130.62	
100-3210 Police Administration	503	10.734102%	47,939.31	503	12.465923%	13,870.83	
100-4210 PW Administration	-	0.000000%	-	-	0.000000%	-	
599-1599 Non Departmental	-	0.000000%	-	-	0.000000%	-	
599-4705 Customer Care Admin	48	1.024328%	4,574.73	48	1.189591%	1,323.66	
599-4710 Customer Services	102	2.176697%	9,721.29	102	2.527881%	2,812.77	
599-4715 Meter Reading	113	2.411438%	10,769.67	113	2.800496%	3,116.11	
599-4720 Cashiers	-	0.000000%	-	-	0.000000%	-	
610-1535 Information Res	227	4.844217%	21,634.64	227	5.625774%	6,259.80	
610-4600 Maint & Shop	347	7.405036%	33,071.45	347	8.599752%	9,568.94	
215-3800 E-911 Communications	51	1.088348%	4,860.65	51	1.263941%	1,406.39	\$ 6,267.03
505-4310 Water & Sewer Admin	10	0.213402%	953.07	10	0.247831%	275.76	1,228.83



**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Purchasing**

505-4331 Sewer Line Maintenance	108	2.304738%	10,293.13	108	2.676580%	2,978.23	13,271.36
505-4430 Water Treatment Plant	251	5.356381%	23,922.00	251	6.220570%	6,921.63	30,843.63
505-4440 Water Line Maintenance	100	2.134016%	9,530.68	100	2.478315%	2,757.62	12,288.30
510-4740 Electric Distribution	220	4.694836%	20,967.49	220	5.452292%	6,066.76	27,034.26
510-4745 Wholesale Power Purchase	2	0.042680%	190.61	2	0.049566%	55.15	245.77
520-4570 Storm Water Control	76	1.621852%	7,243.32	76	1.883519%	2,095.79	9,339.11
540-4520 Sanitation	275	5.868545%	26,209.36	275	6.815366%	7,583.46	33,792.82
All Other	1,381	29.470764%	131,618.66	1,381	34.225527%	38,082.73	169,701.39
<b>Total for Purchasing</b>	<b>4,686</b>	<b>100.000000%</b>	<b>\$ 446,607.56</b>	<b>4,035</b>	<b>100.000000%</b>	<b>\$ 111,269.97</b>	<b>\$ 304,012.49</b>

Allocation Basis:

Number of Purchase Order Line Items by Fund/Dept-Div

Allocation Source:

FY 2016 Purchase Orders - Finance

**City of East Point, Georgia**  
**Full Cost Allocation Plan**  
**Based on Actual Costs for the Fiscal Year Ended June 30, 2016**  
**100-1540 Human Resources**  
**Nature and Extent of Services**

The City of East Point Human Resources Department provides comprehensive human resources services to City employees. The Department supports the city's departments and a workforce of approximately 560 employees. Collaboratively working with the city's Leadership Team and employees, the Department strives to create and improve programs that are designed to attract and retain the brightest, most talented and dedicated employees. Human Resources Programs include:

- (1) Recruitment & Selection**
- (2) Compensation & Classification Administration**
- (3) Training & Development**
- (4) Employee Benefit Administration**
- (5) Labor & Employee Relations**
- (6) Risk Management**

For cost allocation purposes, the costs of the Human Resources Department have been allocated city-wide based on the total number of positions identified to each fund/department-division.

**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Human Resources**

**COST POOL DEVELOPMENT:**

	<u>Human Resources</u>	
<b>Wages &amp; Benefits</b>		
Salaries & Wages	\$	176,369
Overtime	\$	9
Group Insurance		2,233
Medicare		2,885
Defined Contribution		-
Defined Benefit		72,463
Unemployment Insurance		411
Worker's Compensation		4,418
SITF		3,220
GA SBWC		-
AmTrust		1,339
Medical		681
<b>Other Expense &amp; Cost</b>		
Other Professional Fees	\$	1,644
Recruitment Services		-
Postage & Shipping		-
Advertising		315
Printing & Binding		106
Travel (Local)		-
Dues & Fees		150
Education & Travel		2,831
Office Supplies		2,159
Certificates & Awards		-
Books & Publications		-
Special Events: Empl Recog		702
<b>Expenditures Per Financial Statement</b>	<b>\$</b>	<b>271,935</b>

CITY OF EAST POINT, GEORGIA  
COST ALLOCATION MODEL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

Human Resources

Deductions



\*Total Disallowed Costs

\$

-

Functional Cost

\$

271,935



\$

271,935

**CITY OF EAST POINT, GEORGIA  
COST ALLOCATION MODEL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Human Resources**

<u>Incoming Allocations</u>	<u>Allocation Step 1</u>	<u>Allocation Step 2</u>
Depreciation Expense	\$ -	
100-111X City Council	563.27	\$ 1,510.63
100-1130 City Clerk	1,351.02	893.01
100-1310 Mayor	832.87	924.44
100-1320 City Manager	5,815.51	3,102.73
100-1324 Communications	2,061.18	1,812.22
100-1326 Legal	92,699.68	10,526.33
100-1510 Finance Office	-	-
100-1512 Accounting	3,407.73	544.94
100-1515 Property Tax Division	1,148.20	355.94
100-1517 Purchasing	2,001.44	579.10
100-1540 Human Resources		3,750.65
100-1565 Building & Grounds		3,639.25
100-1599 Non Departmental		38,903.52
100-3210 Police Administration		
100-4210 PW Administration		
599-1599 Non Departmental		
599-4705 Customer Care Admin		
599-4710 Customer Services		
599-4715 Meter Reading		
599-4720 Cashiers		
610-1535 Information Res		24,262.28
610-4600 Maint & Shop		-
	<hr/>	<hr/>
1st Allocation	\$ 109,880.90	
2nd Allocation		\$ 90,805.03
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 381,815.90</b>	<b>\$ 90,805.03</b>

**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Human Resources**

**ALLOCATION OF COSTS:**

**Activity - Human Resources**

Receiving Department	Allocation Units Step 1	Allocation % Step 1	Allocation Step 1	Allocation Units Step 2	Allocation % Step 2	Allocation Step 2	TOTAL ALLOCATED
100-111X City Council	8	1.571709%	\$ 6,001.04				
100-1130 City Clerk	4	0.785855%	3,000.52				
100-1310 Mayor	2	0.392927%	1,500.26				
100-1320 City Manager	3	0.589391%	2,250.39				
100-1324 Communications	1	0.196464%	750.13				
100-1326 Legal	3	0.589391%	2,250.39				
100-1510 Finance Office	2	0.392927%	1,500.26				
100-1512 Accounting	7	1.375246%	5,250.91				
100-1515 Property Tax Division	2	0.392927%	1,500.26				
100-1517 Purchasing	6	1.178782%	4,500.78				
100-1540 Human Resources	5	0.982318%	3,750.65				
100-1565 Building & Grounds	16	3.143418%	12,002.07	16	3.433476%	3,117.77	
100-1599 Non Departmental	-	0.000000%	-	-	0.000000%	-	
100-3210 Police Administration	133	26.129666%	99,767.22	133	28.540773%	25,916.46	
100-4210 PW Administration	2	0.392927%	1,500.26	2	0.429185%	389.72	
599-1599 Non Departmental	-	0.000000%	-	-	0.000000%	-	
599-4705 Customer Care Admin	2	0.392927%	1,500.26	2	0.429185%	389.72	
599-4710 Customer Services	22	4.322200%	16,502.85	22	4.721030%	4,286.93	
599-4715 Meter Reading	15	2.946955%	11,251.94	15	3.218884%	2,922.91	
599-4720 Cashiers	-	0.000000%	-	-	0.000000%	-	
610-1535 Information Res	4	0.785855%	3,000.52	4	0.858369%	779.44	
610-4600 Maint & Shop	8	1.571709%	6,001.04	8	1.716738%	1,558.88	
215-3800 E-911 Communications	14	2.750491%	10,501.81	14	3.004292%	2,728.05	\$ 13,229.86
505-4310 Water & Sewer Admin	3	0.589391%	2,250.39	3	0.643777%	584.58	2,834.97



**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Human Resources**

505-4331 Sewer Line Maintenance	10	1.964637%	7,501.29	10	2.145923%	1,948.61	9,449.90
505-4430 Water Treatment Plant	16	3.143418%	12,002.07	16	3.433476%	3,117.77	15,119.84
505-4440 Water Line Maintenance	8	1.571709%	6,001.04	8	1.716738%	1,558.88	7,559.92
505-4446 Water Meter Repair	8	1.571709%	6,001.04	8	1.716738%	1,558.88	7,559.92
505-4460 Technical Services	3	0.589391%	2,250.39	3	0.643777%	584.58	2,834.97
510-4730 Electric Administration	4	0.785855%	3,000.52	4	0.858369%	779.44	3,779.96
510-4740 Electric Distribution	24	4.715128%	18,003.11	24	5.150215%	4,676.65	22,679.76
520-4570 Storm Water Control	5	0.982318%	3,750.65	5	1.072961%	974.30	4,724.95
540-4520 Sanitation	26	5.108055%	19,503.37	26	5.579399%	5,066.38	24,569.74
All Other	143	28.094303%	107,268.51	143	30.686695%	27,865.06	135,133.58
<b>Total for Human Resources</b>	<b>509</b>	<b>100.000000%</b>	<b>\$ 381,815.90</b>	<b>466</b>	<b>100.000000%</b>	<b>\$ 90,805.03</b>	<b>\$ 249,477.37</b>

Allocation Basis:

Number of Positions by Fund/Dept-Div

Allocation Source:

Position Listing - Finance

**City of East Point, Georgia**  
**Full Cost Allocation Plan**  
**Based on Actual Costs for the Fiscal Year Ended June 30, 2016**  
**100-1565 Building & Grounds**  
**Nature and Extent of Services**

The Buildings & Grounds Division responds to requests for services, performs individual routine maintenance items, and completes several major projects each year. Services include routine building maintenance, work order requests, daily janitorial service, and grounds maintenance and mowing.

For cost allocation purposes, the costs of the Buildings & Grounds Division have been allocated using the total work hours identified to benefiting departments from Daily Work Order/Crew Sheets maintained by the Division. The hours and associated costs identified to the Jefferson Station building have been separately identified and allocated based on the number of positions by department occupying the building.

**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Building & Grounds**

**COST POOL DEVELOPMENT:**

	Total		Building & Grounds		Jefferson Station	
<b>Wages &amp; Benefits</b>			<i>95.55%</i>		<i>4.45%</i>	
Salaries & Wages	\$	406,594	\$	388,501	\$	18,093
Overtime		39,710		37,943		1,767
Group Insurance		4,356		4,162		194
Medicare		11,030		10,539		491
Defined Benefit		152,151		145,380		6,771
Unemployment Insurance		1,998		1,909		89
Worker's Compensation		19,121		18,270		851
Medical		1,008		963		45
<b>Other Expense &amp; Cost</b>						
Other Professional Fees	\$	5,002	\$	4,779	\$	223
City Bills		126,840		121,196		5,644
Maintenance Equipment		6,834		6,530		304
Maintenance Buildings		61,708		58,962		2,746
Maintenance Vehicles		11,805		11,280		525
Uniform & Towel Servic		681		651		30
Operating Supplies		15,901		15,193		708
Construction Supplies		3,176		3,035		141
Gas (Natural & Propane)		9,429		9,009		420
Education & Travel		3,856		3,684		172
Storm Restoration		116		111		5
Uniforms		14,390		13,750		640
Small & Safety Equipmen		646		617		29
Claims & Damages		-		-		-
<b>Expenditures Per Financial Statement</b>	<b>\$</b>	<b>896,352</b>	<b>\$</b>	<b>856,465</b>	<b>\$</b>	<b>39,888</b>

**CITY OF EAST POINT, GEORGIA  
 COST ALLOCATION MODEL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Building & Grounds**

Deductions

		-	-
		-	-
*Total Disallowed Costs	\$ -	\$ -	\$ -
Functional Cost	<u>\$ 896,352</u>	<u>\$ 856,465</u>	<u>\$ 39,888</u>

**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Building & Grounds**

<u>Incoming Allocations</u>	<u>Allocation Step 1</u>	<u>Allocation Step 1</u>	<u>Allocation Step 2</u>	<u>Allocation Step 2</u>
Depreciation Expense	\$ -	\$ -		
100-111X City Council	-	-	\$ -	\$ -
100-1130 City Clerk	-	-	-	-
100-1310 Mayor	2,546.58	118.60	2,826.58	131.64
100-1320 City Manager	17,781.51	828.14	9,486.91	441.83
100-1324 Communications	-	-	-	-
100-1326 Legal	-	-	-	-
100-1510 Finance Office	-	-	-	-
100-1512 Accounting	15,706.59	731.50	2,511.66	116.98
100-1515 Property Tax Division	3,616.27	168.42	1,121.03	52.21
100-1517 Purchasing	14,479.45	674.35	4,189.50	195.12
100-1540 Human Resources	11,467.99	534.10	2,979.03	138.74
100-1565 Building & Grounds			196,990.42	9,174.41
100-1599 Non Departmental			16,278.93	758.16
100-3210 Police Administration				
100-4210 PW Administration			82,150.29	3,825.98
599-1599 Non Departmental				
599-4705 Customer Care Admin				
599-4710 Customer Services				
599-4715 Meter Reading				
599-4720 Cashiers				
610-1535 Information Res			21,209.42	987.78
610-4600 Maint & Shop			48,972.90	2,280.81
1st Allocation	\$ 65,598.38	\$ 3,055.11		
2nd Allocation			\$ 388,716.68	\$ 18,103.66
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 922,063.34</b>	<b>\$ 42,943.15</b>	<b>\$ 388,716.68</b>	<b>\$ 18,103.66</b>



**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Building & Grounds**

**ALLOCATION OF COSTS:**

**Activity - Building & Grounds**

Receiving Department	Allocation Units Step 1	Allocation % Step 1	Allocation Step 1	Allocation Units Step 2	Allocation % Step 2	Allocation Step 2	TOTAL ALLOCATED
100-111X City Council		0.000000%	\$ -				
100-1130 City Clerk	-	0.000000%	-				
100-1310 Mayor	2.00	0.593472%	5,472.19				
100-1320 City Manager	-	0.000000%	-				
100-1324 Communications	-	0.000000%	-				
100-1326 Legal	-	0.000000%	-				
100-1510 Finance Office	-	0.000000%	-				
100-1512 Accounting	-	0.000000%	-				
100-1515 Property Tax Division	-	0.000000%	-				
100-1517 Purchasing	10.00	2.967359%	27,360.93				
100-1540 Human Resources	-	0.000000%	-				
100-1565 Building & Grounds	75.35	22.359050%	206,164.61				
100-1599 Non Departmental	10.50	3.115727%	28,728.98	10.50	4.205888%	16,348.99	
100-3210 Police Administration	-	0.000000%	-	-	0.000000%	-	
100-4210 PW Administration	2.00	0.593472%	5,472.19	2.00	0.801122%	3,114.09	
599-1599 Non Departmental	-	0.000000%	-	-	0.000000%	-	
599-4705 Customer Care Admin	36.85	10.934718%	100,825.03	36.85	14.760665%	57,377.17	
599-4710 Customer Services	-	0.000000%	-	-	0.000000%	-	
599-4715 Meter Reading	2.50	0.741840%	6,840.23	2.50	1.001402%	3,892.62	
599-4720 Cashiers	-	0.000000%	-	-	0.000000%	-	
610-1535 Information Res	-	0.000000%	-	-	0.000000%	-	
610-4600 Maint & Shop	10.00	2.967359%	27,360.93	10.00	4.005608%	15,570.47	
505-4310 Water & Sewer Admin	8.00	2.373887%	21,888.74	8.00	3.204486%	12,456.37	\$ 34,345.12
505-4446 Water Meter Repair	30.00	8.902077%	82,082.79	30.00	12.016824%	46,711.40	128,794.19



**CITY OF EAST POINT, GEORGIA  
 COST ALLOCATION MODEL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Building & Grounds**

510-4730 Electric Administration	17.00	5.044510%	46,513.58	17.00	6.809533%	26,469.79	72,983.37
540-4520 Sanitation		0.000000%	-	-	0.000000%	-	-
All Other	132.80	39.406528%	363,353.15	132.80	53.194472%	206,775.79	570,128.94
<b>Total for Building &amp; Grounds</b>	<b>337.00</b>	<b>100.000000%</b>	<b>\$ 922,063.34</b>	<b>249.65</b>	<b>100.000000%</b>	<b>\$ 388,716.68</b>	<b>\$ 806,251.61</b>

Allocation Basis:

Number of Hours Identified to Benefiting Departments

Allocation Source:

FY 2016 Work Orders - Building & Grounds

**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Building & Grounds**

**Activity - Jefferson Station**

Receiving Department	Allocation Units	Allocation % Step 1	Allocation Step 1	Allocation Units Step 2	Allocation % Step 2	Allocation Step 2	TOTAL ALLOCATED
100-111X City Council	-	0.000000%	\$ -				
100-1130 City Clerk	3	5.084746%	2,183.55				
100-1310 Mayor	-	0.000000%	-				
100-1320 City Manager	4	6.779661%	2,911.40				
100-1324 Communications	1	1.694915%	727.85				
100-1326 Legal	-	0.000000%	-				
100-1510 Finance Office	3	5.084746%	2,183.55				
100-1512 Accounting	7	11.864407%	5,094.95				
100-1515 Property Tax Division	2	3.389831%	1,455.70				
100-1517 Purchasing	3	5.084746%	2,183.55				
100-1540 Human Resources	5	8.474576%	3,639.25				
100-1565 Building & Grounds	-	0.000000%	-				
100-1599 Non Departmental	-	0.000000%	-				
100-3210 Police Administration	-	0.000000%	-				
100-4210 PW Administration	3	5.084746%	2,183.55	3	9.677419%	1,751.97	
599-1599 Non Departmental	-	0.000000%	-	-	0.000000%	-	
599-4705 Customer Care Admin	-	0.000000%	-	-	0.000000%	-	
599-4710 Customer Services	-	0.000000%	-	-	0.000000%	-	
599-4715 Meter Reading	-	0.000000%	-	-	0.000000%	-	
599-4720 Cashiers	-	0.000000%	-	-	0.000000%	-	
610-1535 Information Res	4	6.779661%	2,911.40	4	12.903226%	2,335.96	
610-4600 Maint & Shop	-	0.000000%	-	-	0.000000%	-	
505-4310 Water & Sewer Admin	3	5.084746%	2,183.55	3	9.677419%	1,751.97	\$ 3,935.52
510-4730 Electric Administration	2	3.389831%	1,455.70	2	6.451613%	1,167.98	2,623.68
520-4570 Storm Water Control	3	5.084746%	2,183.55	3	9.677419%	1,751.97	3,935.52
All Other	16	27.118644%	11,645.60	16	51.612903%	9,343.82	20,989.42
<b>Total for Jefferson Station</b>	<b>59</b>	<b>100.000000%</b>	<b>\$ 42,943.15</b>	<b>31</b>	<b>100.000000%</b>	<b>\$ 18,103.66</b>	<b>\$ 31,484.14</b>

**CITY OF EAST POINT, GEORGIA  
COST ALLOCATION MODEL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Building & Grounds**

Allocation Basis:  
Allocation Source:

Number of Positions by Department within Jefferson Station  
Position Listing - Finance

**City of East Point, Georgia**  
**Full Cost Allocation Plan**  
**Based on Actual Costs for the Fiscal Year Ended June 30, 2016**  
**100-3210 Police Administration**  
**Nature and Extent of Services**

The East Point Police Department is a full service police department that consists of patrol units, investigators, and various other support services and personnel to facilitate the needs of the department and community. The East Point Police Department is a certified agency of the Georgia Law Enforcement Certification Program under the guidance of the Georgia Association of Chiefs of Police.

The Police Department consists of the following Divisions:

- (1) Police**
- (2) Jail Division**
- (3) Code Enforcement**
- (4) E-911 Communications**

For cost allocation purposes, the costs identified for Police administration and support service personnel have been separately identified and allocated to the divisions comprising the Department using the number of positions identified to each division.

The costs identified for law enforcement and direct service

**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Police Administration**

**COST POOL DEVELOPMENT:**

	<u>Total</u>	<u>Police Admin</u>	<u>Police Operations**</u>
<b>Wages &amp; Benefits</b>			
Salaries & Wages	\$ 6,029,465	\$ 687,690	\$ 5,341,775
Overtime	434,501		434,501
Certification Salary Adj	-		-
Group Insurance	72,066	8,219	63,847
Medicare	116,682	13,308	103,374
Defined Contribution	1,487	170	1,317
Defined Benefit	2,514,459	286,786	2,227,673
Unemployment Insurance	27,928	3,185	24,743
Worker's Compensation	209,422	23,886	185,536
Uniform Allowance	9,583	1,093	8,490
Medical	18,270	2,084	16,186
<b>Other Expense &amp; Cost</b>			
Other Professional Fees	\$ 35,886	\$ 4,093	\$ 31,793
Technical Services	3,901	445	3,456
City Bills	285,332	32,544	252,788
Maintenance Equipment	1,210	138	1,072
Maintenance Buildings	74,902	8,543	66,359
Maintenance Vehicles	58,535		58,535
Rental of Equip	34	4	30
Rental of Equip & Vehicle	374	43	331
Telephone	10,302	1,175	9,127
Postage & Shipping	145	17	128
Advertising	780	89	691
Printing & Binding	3,996	456	3,540
Dues & Fees	2,016	230	1,786
Education & Travel	30,176	3,442	26,734
Software & Maint.	30,404	3,468	26,936
Office Supplies	4,223	482	3,741



**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Police Administration**

Operating Supplies	11,719	1,337	10,382
Uniforms	40,461	4,615	35,846
HVAC and Electricity	2,876	328	2,548
Gas (Natural & Propane)	12,430	1,418	11,012
Fuel (Diesel)	170,191		170,191
Food	53		53
Small & Safety Equipment	28,828	3,288	25,540
*Equipment	14,524		
*Vehicles	213,702		
*Claims & Damages	108,673		
*Police Dept	946		
<b>Expenditures Per Financial Statement</b>	<b>\$ 10,580,482</b>	<b>\$ 1,092,573</b>	<b>\$ 9,150,064</b>
<b>Deductions</b>			
*Equipment	(14,524)	-	-
*Vehicles	(213,702)	-	-
*Claims & Damages	(108,673)	-	-
*Police Dept	(946)	-	-
<b>*Total Disallowed Costs</b>	<b>\$ (337,845)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Functional Cost</b>	<b>\$ 10,242,637</b>	<b>\$ 1,092,573</b>	<b>\$ 9,150,064</b>



**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Police Administration**




<u>Incoming Allocations</u>	<u>Allocation Step 1</u>	<u>Allocation Step 1</u>	<u>Allocation Step 2</u>	<u>Allocation Step 2</u>
Depreciation Expense	\$ -	\$ -		
100-111X City Council	1,092.14	8,483.42	\$ 2,929.01	\$ 22,751.68
100-1130 City Clerk	2,619.54	20,347.85	1,731.48	13,449.64
100-1310 Mayor	2,944.77	22,874.15	3,268.56	25,389.21
100-1320 City Manager	20,561.90	159,718.80	10,970.32	85,214.27
100-1324 Communications	234.76	1,823.54	206.40	1,603.28
100-1326 Legal	10,572.85	82,126.83	1,200.58	9,325.75
100-1510 Finance Office	-	-	-	-
100-1512 Accounting	3,888.18	30,202.23	621.76	4,829.68
100-1515 Property Tax Division	5,095.31	39,578.88	1,579.52	12,269.26
100-1517 Purchasing	5,467.71	42,471.60	1,582.04	12,288.79
100-1540 Human Resources	11,378.94	88,388.28	2,955.90	22,960.56
100-1565 Building & Grounds	-	-	-	-
100-1599 Non Departmental	23,025.33	178,854.05	1,683.32	13,075.55
100-3210 Police Administration				928,209.36
100-4210 PW Administration				
599-1599 Non Departmental				
599-4705 Customer Care Admin				
599-4710 Customer Services				
599-4715 Meter Reading				
599-4720 Cashiers				
610-1535 Information Res			80,304.76	623,783.88
610-4600 Maint & Shop			58,039.75	450,835.80
<b>1st Allocation</b>	<b>\$ 86,881.44</b>	<b>\$ 674,869.63</b>		
<b>2nd Allocation</b>			<b>\$ 167,073.40</b>	<b>\$ 2,225,986.72</b>
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 1,179,454.00</b>		<b>\$ 167,073.40</b>	

**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Police Administration**

**ALLOCATION OF COSTS:**

**Activity - Police Admin**

Receiving Department	Allocation Units Step 1	Allocation % Step 1	Allocation Step 1	Allocation Units Step 2	Allocation % Step 2	Allocation Step 2	TOTAL ALLOCATED
100-3210 Police Administration	 133	78.698225%	\$ 928,209.36	///////			
215-3800 E-911 Communications	 14	8.284024%	97,706.25	14	38.888889%	64,972.99	\$ 162,679.24
All Other	 22	13.017751%	153,538.39	22	61.111111%	102,100.41	255,638.80
<b>Total for Police Admin</b>	<u>169</u>	<u>100.000000%</u>	<u>\$ 1,179,454.00</u>	<u>36</u>	<u>100.000000%</u>	<u>\$ 167,073.40</u>	<u>\$ 418,318.04</u>

Allocation Basis:

Number of Positions Comprising Department by Division

Allocation Source:

Position Listing - Finance

**City of East Point, Georgia**  
**Full Cost Allocation Plan**  
**Based on Actual Costs for the Fiscal Year Ended June 30, 2016**  
**100-4210 PW Administration**  
**Nature and Extent of Services**

The Public Works Department is committed to providing the highest quality of timely, cost-effective, environmentally and diversity sensitive management of solid waste, equipment, facilities and energy programs.

The Public Works Department consists of the following Divisions:

- (1) Buildings and Grounds**
- (2) Fleet Management**
- (3) Roads and Drainage**
- (4) Sanitation**
- (5) Storm Water**
- (6) Transportation**

For cost allocation purposes, the costs of Public Works Administration have been allocated to the divisions comprising Public Works using the number of positions identified to each division.

**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Public Works Administration**

**COST POOL DEVELOPMENT:**

	<u>PW Admin</u>	
<b>Wages &amp; Benefits</b>		
Salaries & Wages	\$	105,507
Group Insurance		1,423
Medicare		1,476
Defined Contribution		-
Defined Benefit		46,676
Unemployment Insurance		468
Worker's Compensation		3,319
<b>Other Expense &amp; Cost</b>		
Other Professional Fees	\$	-
Dues & Fees		-
Education & Travel		
Office Supplies		
<b>Expenditures Per Financial Statement</b>	<b>\$</b>	<b>158,869</b>
<b>Deductions</b>		
		-
		-
<b>*Total Disallowed Costs</b>	<b>\$</b>	<b>-</b>
<b>Functional Cost</b>	<b>\$</b>	<b>158,869</b>
	→	\$ 158,869

**CITY OF EAST POINT, GEORGIA  
COST ALLOCATION MODEL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Public Works Administration**

<u>Incoming Allocations</u>	<u>Allocation Step 1</u>	<u>Allocation Step 2</u>
Depreciation Expense	\$ -	
100-111X City Council	12,955.18	\$ 34,744.45
100-1130 City Clerk	31,073.54	20,539.17
100-1310 Mayor	499.72	554.67
100-1320 City Manager	3,489.30	1,861.64
100-1324 Communications	2,058.30	1,809.68
100-1326 Legal	115,874.60	13,157.92
100-1510 Finance Office	-	-
100-1512 Accounting	2,258.77	361.20
100-1515 Property Tax Division	670.80	207.94
100-1517 Purchasing	-	-
100-1540 Human Resources	1,500.26	389.72
100-1565 Building & Grounds	7,655.74	4,866.06
100-1599 Non Departmental	23,120.03	2,662.64
100-3210 Police Administration		
100-4210 PW Administration		
599-1599 Non Departmental		
599-4705 Customer Care Admin		
599-4710 Customer Services		
599-4715 Meter Reading		
599-4720 Cashiers		
610-1535 Information Res		73,528.82
610-4600 Maint & Shop		-
	<hr/>	<hr/>
1st Allocation	\$ 201,156.22	
2nd Allocation		\$ 154,683.91
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 360,025.22</b>	<b>\$ 154,683.91</b>

**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Public Works Administration**

**ALLOCATION OF COSTS:**

**Activity - PW Admin**

<u>Receiving Department</u>	<u>Allocation Units Step 1</u>	<u>Allocation % Step 1</u>	<u>Allocation Step 1</u>	<u>Allocation Units Step 2</u>	<u>Allocation % Step 2</u>	<u>Allocation Step 2</u>	<u>TOTAL ALLOCATED</u>
100-1565 Building & Grounds	16	23.880597%	\$ 85,976.17	//			
610-4600 Maint & Shop	8	11.940299%	42,988.09	8	15.686275%	24,264.14	
520-4570 Storm Water Control	5	7.462687%	26,867.55	5	9.803922%	15,165.09	\$ 42,032.64
540-4520 Sanitation	26	38.805970%	139,711.28	26	50.980392%	78,858.47	218,569.75
All Other	12	17.910448%	64,482.13	12	23.529412%	36,396.22	100,878.34
<b>Total for PW Admin</b>	<u>67</u>	<u>100.000000%</u>	<u>\$ 360,025.22</u>	<u>51</u>	<u>100.000000%</u>	<u>\$ 154,683.91</u>	<u>\$ 361,480.74</u>

Allocation Basis:

Number of Positions Comprising Department by Division

Allocation Source:

Position Listing - Finance



**City of East Point, Georgia**  
**Full Cost Allocation Plan**  
**Based on Actual Costs for the Fiscal Year Ended June 30, 2016**  
**599-1599 Non Departmental**  
**Nature and Extent of Services**

The costs recorded to this Non Departmental account include "Click to Gov" and utilities expenses that benefit the Customer Services division. Accordingly, these costs have been allocated directly to Customer Services for further allocation.

**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**599 Non-Departmental**

**COST POOL DEVELOPMENT:**

		<u>Non</u>	
		<u>Departmental</u>	
<b>Other Expense &amp; Cost</b>			
*Retirement-Unfunded	\$	-	
*Indirect Cost-Water/Sew			
*Indirect cost to Electr			
*Indirect Cost-Solid Was			
*Indirect Cost-Stormwate			
*Cost of Living Adjustme		-	
Click to Gov		277,972	
Utilities		39,504	
		317,476	
<b>Expenditures Per Financial Statement</b>	<b>\$</b>		<b>317,476</b>
<b>Deductions</b>			
*Retirement-Unfunded			-
*Indirect Cost-Water/Sew			-
*Indirect cost to Electr			-
*Indirect Cost-Solid Was			-
*Indirect Cost-Stormwate			-
*Cost of Living Adjustme			-
		-	
*Total Disallowed Costs	\$		-
<b>Functional Cost</b>	<b>\$</b>	<b>317,476</b>	<b>\$ 317,476</b>



**CITY OF EAST POINT, GEORGIA  
 COST ALLOCATION MODEL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**599 Non-Departmental**


<u>Incoming Allocations</u>	<u>Allocation Step 1</u>	<u>Allocation Step 2</u>
Depreciation Expense	\$ -	
100-111X City Council	-	\$ -
100-1130 City Clerk	-	-
100-1310 Mayor	-	-
100-1320 City Manager	-	-
100-1324 Communications	-	-
100-1326 Legal	-	-
100-1510 Finance Office	-	-
100-1512 Accounting	313.35	50.11
100-1515 Property Tax Division	-	-
100-1517 Purchasing	-	-
100-1540 Human Resources	-	-
100-1565 Building & Grounds	-	-
100-1599 Non Departmental	33.85	2.64
100-3210 Police Administration		
100-4210 PW Administration		
599-1599 Non Departmental		
599-4705 Customer Care Admin		
599-4710 Customer Services		
599-4715 Meter Reading		
599-4720 Cashiers		
610-1535 Information Res		47,749.70
610-4600 Maint & Shop		-
	<hr/>	<hr/>
1st Allocation	\$ 347.21	
2nd Allocation		\$ 47,802.45
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 317,823.21</b>	<b>\$ 47,802.45</b>

**CITY OF EAST POINT, GEORGIA  
 COST ALLOCATION MODEL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**599 Non-Departmental**

**ALLOCATION OF COSTS:**

**Activity - Non Departmental**

<u>Receiving Department</u>	<u>Allocation Units Step 1</u>	<u>Allocation % Step 1</u>	<u>Allocation Step 1</u>	<u>Allocation Units Step 2</u>	<u>Allocation % Step 2</u>	<u>Allocation Step 2</u>	<u>TOTAL ALLOCATED</u>
599-4710 Customer Services	 <u>100</u>	<u>100.000000%</u>	<u>\$ 317,823.21</u>	<u>100</u>	<u>100.000000%</u>	<u>\$ 47,802.45</u>	
Total for Non Departmental	<u>100</u>	<u>100.000000%</u>	<u>\$ 317,823.21</u>	<u>100</u>	<u>100.000000%</u>	<u>\$ 47,802.45</u>	<u>\$ -</u>

Allocation Basis:

Direct Allocation to Customer Services

Allocation Source:

Direct Assignment as Primary Beneficiary

**City of East Point, Georgia**  
**Full Cost Allocation Plan**  
**Based on Actual Costs for the Fiscal Year Ended June 30, 2016**  
**599-4705 Customer Care Administration**  
**Nature and Extent of Services**

Customer Care is a department that supports the City's major utility services (Electric, Water, Sewer, Solid Waste) and is comprised of Meter Services, and Customer Service and Collections.

For cost allocation purposes, the costs of Customer Care Administration have been allocated to the divisions comprising Customer Care using the number of positions identified to each division.

**CITY OF EAST POINT, GEORGIA  
COST ALLOCATION MODEL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**599 Customer Care Admin**

**COST POOL DEVELOPMENT:**

	<b>Customer Care Admin</b>
<b>Wages &amp; Benefits</b>	
Salaries & Wages	\$ 54,382
Group Insurance	970
Medicare	751
Defined Benefit	24,417
Unemployment Insurance	240
Worker's Compensation	1,102
Medical	82
<b>Other Expense &amp; Cost</b>	
Other Professional Fees	\$ 3,978
Technical Services	-
City Bills	-
Maintenance	27,804
Repair & Maintenance	1,475
Maintenance Buildings	11,466
Postage & Shipping	-
Travel (Local)	-
Dues & Fees	-
Education & Travel	-
Office Supplies	1,060
Operating Supplies	268
Gas (Natural & Propane)	2,050
Books & Publications	-
*Indirect Cost-Water/Sew	(131,049)
*Indirect cost to Electr	(125,640)
*Indirect Cost-Solid Was	(20,175)
*Indirect Cost-Stormwate	(4,593)
*Interest Exp./Cap.Lease	-
*Prinicpal Lease	-



**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**599 Customer Care Admin**

Depreciation	28,842
*Interest Lease Expense	53,220
*Principal Lease Expense	<u>69,350</u>

**Expenditures Per Financial Statement**      \$      -

**Deductions**

*Indirect Cost-Water/Sew	131,049
*Indirect cost to Electr	125,640
*Indirect Cost-Solid Was	20,175
*Indirect Cost-Stormwate	4,593
*Interest Exp./Cap.Lease	-
*Prinicpal Lease	-
*Interest Lease Expense	(53,220)
*Principal Lease Expense	(69,350)
	<u>-</u>
<b>*Total Disallowed Costs</b>	<b>\$      158,887</b>

**Functional Cost**      \$      158,887      **→**      \$      158,887

**CITY OF EAST POINT, GEORGIA  
COST ALLOCATION MODEL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**599 Customer Care Admin**

<u>Incoming Allocations</u>	<u>Allocation Step 1</u>	<u>Allocation Step 2</u>
Depreciation Expense	\$ -	
100-111X City Council	1,689.81	\$ 4,531.89
100-1130 City Clerk	4,053.07	2,679.02
100-1310 Mayor	333.15	369.78
100-1320 City Manager	2,326.20	1,241.09
100-1324 Communications	-	-
100-1326 Legal	-	-
100-1510 Finance Office	14,044.59	5,467.93
100-1512 Accounting	4,700.32	751.64
100-1515 Property Tax Division	-	-
100-1517 Purchasing	4,574.73	1,323.66
100-1540 Human Resources	1,500.26	389.72
100-1565 Building & Grounds	100,825.03	57,377.17
100-1599 Non Departmental	3,252.35	239.92
100-3210 Police Administration		
100-4210 PW Administration		
599-1599 Non Departmental		
599-4705 Customer Care Admin		
599-4710 Customer Services		
599-4715 Meter Reading		
599-4720 Cashiers		
610-1535 Information Res		20,148.51
610-4600 Maint & Shop		-
	<hr/>	<hr/>
1st Allocation	\$ 137,299.50	
2nd Allocation		\$ 94,520.33
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 296,186.50</b>	<b>\$ 94,520.33</b>

**CITY OF EAST POINT, GEORGIA  
COST ALLOCATION MODEL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**599 Customer Care Admin**

**ALLOCATION OF COSTS:**

**Activity - Customer Care Admin**

<u>Receiving Department</u>	<u>Allocation Units Step 1</u>	<u>Allocation % Step 1</u>	<u>Allocation Step 1</u>	<u>Allocation Units Step 2</u>	<u>Allocation % Step 2</u>	<u>Allocation Step 2</u>	<u>TOTAL ALLOCATED</u>
599-4710 Customer Services	22	59.459459%	\$ 176,110.89	22	59.459459%	\$ 56,201.27	
599-4715 Meter Reading	15	40.540541%	120,075.61	15	40.540541%	38,319.05	
<b>Total for Customer Care Admin</b>	<u>37</u>	<u>100.000000%</u>	<u>\$ 296,186.50</u>	<u>37</u>	<u>100.000000%</u>	<u>\$ 94,520.33</u>	<u>\$ -</u>

Allocation Basis:

Number of Positions Comprising Department by Division

Allocation Source:

Position Listing - Finance

**City of East Point, Georgia**  
**Full Cost Allocation Plan**  
**Based on Actual Costs for the Fiscal Year Ended June 30, 2016**  
**599-4710 Customer Care Services**  
**Nature and Extent of Services**

Customer Care Services is responsible for the billing, collection and account services for the City's Electric, Water and Sewer, and Solid Waste operations. For cost allocation purposes, the costs recorded to Customer Care Services have been allocated based on the total number of accounts for each benefiting service.

**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**599 Customer Services**

**COST POOL DEVELOPMENT:**

	<u>Customer Services</u>	
<b>Wages &amp; Benefits</b>		
Salaries & Wages	\$	764,834
Overtime		7,908
Group Insurance		9,391
Medicare		10,920
Defined Benefit		343,787
Compensated Absences		
Unemployment Insurance		3,313
Worker's Compensation		54,423
Medical		1,510
<b>Other Expense &amp; Cost</b>		
Other Professional Fees	\$	17,220
Technical Services		-
Maintenance Equipment		1,665
Maintenance Buildings		4,186
Postage & Shipping		148,214
Advertising		750
Printing & Binding		782
Dues & Fees		-
Education & Travel		3,205
Software & Maint.		-
Office Supplies		5,630
Operating Supplies		5,943
Uniforms		683
Small & Safety Equipment		1,320
*Indirect Cost-Water/Sew		(662,122)
*Indirect cost to Electr		(613,130)
*Indirect Cost-Solid Was		(91,802)
*Indirect Cost-Stormwate		(18,630)

**CITY OF EAST POINT, GEORGIA  
 COST ALLOCATION MODEL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**599 Customer Services**

\*Claims & Damages

*Expenditures Per Financial Statement*      \$      -

**Deductions**

*Indirect Cost-Water/Sew	662,122
*Indirect cost to Electr	613,130
*Indirect Cost-Solid Was	91,802
*Indirect Cost-Stormwate	18,630
*Claims & Damages	-
	-
<b>*Total Disallowed Costs</b>	<b>\$ 1,385,684</b>

**Functional Cost**      \$ 1,385,684       $\longrightarrow$       \$ 1,385,684



**CITY OF EAST POINT, GEORGIA  
COST ALLOCATION MODEL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**599 Customer Services**

<u>Incoming Allocations</u>	<u>Allocation Step 1</u>	<u>Allocation Step 2</u>
Depreciation Expense	\$ -	
100-111X City Council	-	\$ -
100-1130 City Clerk	-	-
100-1310 Mayor	3,664.62	4,067.55
100-1320 City Manager	25,588.23	13,652.01
100-1324 Communications	-	-
100-1326 Legal	-	-
100-1510 Finance Office	154,490.49	60,147.28
100-1512 Accounting	10,040.41	1,605.58
100-1515 Property Tax Division	-	-
100-1517 Purchasing	9,721.29	2,812.77
100-1540 Human Resources	16,502.85	4,286.93
100-1565 Building & Grounds	-	-
100-1599 Non Departmental	28,736.97	2,103.27
100-3210 Police Administration		
100-4210 PW Administration		
599-1599 Non Departmental	317,823.21	47,802.45
599-4705 Customer Care Admin	176,110.89	56,201.27
599-4710 Customer Services		
599-4715 Meter Reading		
599-4720 Cashiers		
610-1535 Information Res		100,952.73
610-4600 Maint & Shop		-
	<hr/>	<hr/>
1st Allocation	\$ 742,678.96	
2nd Allocation		\$ 293,631.85
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 2,128,362.96</b>	<b>\$ 293,631.85</b>

**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**599 Customer Services**

**ALLOCATION OF COSTS:**

**Activity - Customer Services**

<u>Receiving Department</u>	<u>Allocation Units Step 1</u>	<u>Allocation % Step 1</u>	<u>Allocation Step 1</u>	<u>Allocation Units Step 2</u>	<u>Allocation % Step 2</u>	<u>Allocation Step 2</u>	<u>TOTAL ALLOCATED</u>
505-4310 Water & Sewer Admin	10,379	24.559867%	\$ 522,723.12	10,379	24.559867%	\$ 72,115.59	\$ 594,838.72
510-4730 Electric Administration	16,372	38.741126%	824,551.78	16,372	38.741126%	113,756.29	938,308.07
540-4520 Sanitation	15,509	36.699006%	781,088.05	15,509	36.699006%	107,759.97	888,848.02
<b>Total for Customer Services</b>	<u>42,260</u>	<u>100.000000%</u>	<u>\$ 2,128,362.96</u>	<u>42,260</u>	<u>100.000000%</u>	<u>\$ 293,631.85</u>	<u>\$ 2,421,994.81</u>

Allocation Basis:

Number of Active Accounts by Type

Allocation Source:

Customer Care

**City of East Point, Georgia**  
**Full Cost Allocation Plan**  
**Based on Actual Costs for the Fiscal Year Ended June 30, 2016**  
**599-4715 Meter Reading**  
**Nature and Extent of Services**

The Meter Reading division is responsible for reading utility meters and documenting monthly service consumption for billing. For cost allocation purposes, the costs recorded to Meter Reading have been allocated based on the total number of accounts for each benefiting service (Electric and Water & Sewer).

**CITY OF EAST POINT, GEORGIA  
COST ALLOCATION MODEL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**599 Meter Reading**

**COST POOL DEVELOPMENT:**

	<u>Meter Reading</u>
<b>Wages &amp; Benefits</b>	
Salaries & Wages	\$ 486,550
Overtime	13,898
Group Insurance	6,339
Medicare	7,132
Defined Benefit	218,465
Compensated Absences	-
Unemployment Insurance	2,050
Worker's Compensation	20,667
Medical	796

<b>Other Expense &amp; Cost</b>	
Other Professional Fees	\$ -
Technical Services	-
Maintenance Equipment	-
Maintenance Buildings	-
Maintenance Vehicles	6,956
Rental of Equip & Vehic	-
Cellular Phones & Radio	-
Postage & Shipping	108
Dues & Fees	114
Education & Travel	15,709
Software & Maint.	-
Uniform & Towel Servic	38,285
Office Supplies	1,409
Operating Supplies	137,530
Certificates & Awards	308
Small & Safety Equipmen	5,388
*Meters	34
*Equipment	2,447
*Indirect Cost-Water/Sew	(462,811)

**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**599 Meter Reading**

*Indirect cost to Electr	(443,525)
*Indirect Cost-Solid Was	(48,211)
*Indirect Cost-Stormwate	(9,638)
*Claims & Damages	

**Expenditures Per Financial Statement**      \$      -

Deductions

*Meters	(34)
*Equipment	(2,447)
*Indirect Cost-Water/Sew	462,811
*Indirect cost to Electr	443,525
*Indirect Cost-Solid Was	48,211
*Indirect Cost-Stormwate	9,638
*Claims & Damages	-
<b>*Total Disallowed Costs</b>	<b>\$ 961,704</b>

**Functional Cost**      \$ 961,704       $\longrightarrow$       \$ 961,704

**CITY OF EAST POINT, GEORGIA  
COST ALLOCATION MODEL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**599 Meter Reading**

<u>Incoming Allocations</u>	<u>Allocation Step 1</u>	<u>Allocation Step 2</u>
Depreciation Expense	\$ -	
100-111X City Council	-	\$ -
100-1130 City Clerk	-	-
100-1310 Mayor	2,498.61	2,773.33
100-1320 City Manager	17,446.52	9,308.19
100-1324 Communications	-	-
100-1326 Legal	-	-
100-1510 Finance Office	105,334.42	41,009.51
100-1512 Accounting	10,823.80	1,730.85
100-1515 Property Tax Division	-	-
100-1517 Purchasing	10,769.67	3,116.11
100-1540 Human Resources	11,251.94	2,922.91
100-1565 Building & Grounds	6,840.23	3,892.62
100-1599 Non Departmental	19,896.29	1,458.35
100-3210 Police Administration		
100-4210 PW Administration		
599-1599 Non Departmental		
599-4705 Customer Care Admin	120,075.61	38,319.05
599-4710 Customer Services		
599-4715 Meter Reading		
599-4720 Cashiers		
610-1535 Information Res		68,124.81
610-4600 Maint & Shop		76,880.48
	<hr/>	<hr/>
1st Allocation	\$ 304,937.09	
2nd Allocation		\$ 249,536.20
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 1,266,641.09</b>	<b>\$ 249,536.20</b>



**CITY OF EAST POINT, GEORGIA  
 COST ALLOCATION MODEL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**599 Meter Reading**

**ALLOCATION OF COSTS:**

**Activity - Meter Reading**

<u>Receiving Department</u>	<u>Allocation Units Step 1</u>	<u>Allocation % Step 1</u>	<u>Allocation Step 1</u>	<u>Allocation Units Step 2</u>	<u>Allocation % Step 2</u>	<u>Allocation Step 2</u>	<u>TOTAL ALLOCATED</u>
505-4310 Water & Sewer Admin	10,319	38.660972%	\$ 489,695.75	10,319	38.660972%	\$ 96,473.12	\$ 586,168.88
510-4730 Electric Administration	16,372	61.339028%	776,945.33	16,372	61.339028%	153,063.08	930,008.41
<b>Total for Meter Reading</b>	<u>26,691</u>	<u>100.000000%</u>	<u>\$ 1,266,641.09</u>	<u>26,691</u>	<u>100.000000%</u>	<u>\$ 249,536.20</u>	<u>\$ 1,516,177.29</u>

Allocation Basis:

Number of Active Accounts by Meter Type

Allocation Source:

Customer Care

**City of East Point, Georgia**  
**Full Cost Allocation Plan**  
**Based on Actual Costs for the Fiscal Year Ended June 30, 2016**  
**610-1535 Information Resources**  
**Nature and Extent of Services**

The Information Resources Department creates and maintains an information infrastructure that emphasizes data sharing among departments and integrates city computing and network resources as a single enterprise. This department maintains the hardware and software requirements of the city's computer systems and provides technical support services for the personal computer, terminal network, printer, and programming needs of numerous departments.

The Costs associated with Information Resources have been assigned to the following activities for cost allocation purposes:

- (1) Information Resources: Costs associated with this function are allocated based upon the total number of computers and email accounts identified to each benefiting fund/department.**
- (2) Telephone & Cellular: These costs are allocated using the total number of telephone and cellular lines identified to each benefiting fund/department.**

**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**610 Information Resources**

**COST POOL DEVELOPMENT:**

	<u>Total</u>	<u>Information Resources</u>	<u>Telephone &amp; Cellular</u>
<b>Wages &amp; Benefits</b>			
Salaries & Wages	\$ 251,983	\$ 251,983	
Group Insurance	2,434	2,434	
Medicare	3,563	3,563	
Defined Benefit	109,587	109,587	
Compensated Absences	-	-	
Unemployment Insurance	1,124	1,124	
Worker's Compensation	13,719	13,719	
Retirement-Unfunded	-	-	
Medical	745	745	
<b>Other Expense &amp; Cost</b>			
Technical Services	\$ 86,048	\$ 86,048	
Telephone	717,406		717,406
Cellular Phones & Radio	181,891		181,891
Advertising	95	95	
Education & Travel	9,848	9,848	
Software & Maint.	560,986	560,986	
Office Supplies	373	373	
Operating Supplies	1,851	1,851	
*Computers & Hardware	96,356		
*Indirect Cost-Water/Sew	(667,113)		
*Indirect cost to Electr	(646,216)		
*Indirect Cost-Solid Was	(37,751)		
*Indirect Cost from Gen	(611,427)		
*Indirect Cost-Stormwate	(37,751)		
*Allocated Cost from E91	(37,751)		
*Claims & Damages	-		
*Cost of Living Adjustme	-		
		<u>-</u>	<u>-</u>

**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**610 Information Resources**

<b>Expenditures Per Financial Statement</b>	\$	-		\$	1,042,356	\$	899,297
<b>Deductions</b>							
*Computers & Hardware		(96,356)					
*Indirect Cost-Water/Sew		667,113					
*Indirect cost to Electr		646,216					
*Indirect Cost-Solid Was		37,751					
*Indirect Cost from Gen		611,427					
*Indirect Cost-Stormwate		37,751					
*Allocated Cost from E91		37,751					
*Claims & Damages		-					
*Cost of Living Adjustme		-					
		-					
*Total Disallowed Costs	\$	1,941,653		-		-	
<b>Functional Cost</b>	<b>\$</b>	<b>1,941,653</b>		<b>\$</b>	<b>1,042,356</b>	<b>\$</b>	<b>899,297</b>

**CITY OF EAST POINT, GEORGIA  
COST ALLOCATION MODEL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**610 Information Resources**

<u>Incoming Allocations</u>	<u>Allocation Step 1</u>	<u>Allocation Step 1</u>	<u>Allocation Step 2</u>	<u>Allocation Step 2</u>
Depreciation Expense	\$ -	\$ -		
100-111X City Council	2,116.69	1,826.19	\$ 5,676.75	\$ 4,897.64
100-1130 City Clerk	5,076.98	4,380.18	3,355.81	2,895.24
100-1310 Mayor	536.54	462.90	595.53	513.80
100-1320 City Manager	3,746.39	3,232.22	1,998.80	1,724.47
100-1324 Communications	1,104.97	953.32	971.51	838.17
100-1326 Legal	31,103.03	26,834.27	3,531.84	3,047.11
100-1510 Finance Office	-	-	-	-
100-1512 Accounting	8,670.41	7,480.43	1,386.50	1,196.21
100-1515 Property Tax Division	-	-	-	-
100-1517 Purchasing	11,614.33	10,020.31	3,360.51	2,899.29
100-1540 Human Resources	1,610.80	1,389.72	418.44	361.01
100-1565 Building & Grounds	1,562.95	1,348.45	1,254.03	1,081.92
100-1599 Non Departmental	18,168.72	15,675.14	2,027.85	1,749.53
100-3210 Police Administration				
100-4210 PW Administration				
599-1599 Non Departmental				
599-4705 Customer Care Admin				
599-4710 Customer Services				
599-4715 Meter Reading				
610-1535 Information Res			34,770.81	29,998.66
610-4600 Maint & Shop			1,965.36	1,695.62
1st Allocation	\$ 85,311.82	\$ 73,603.13		
2nd Allocation			\$ 61,313.74	\$ 52,898.68
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 1,127,667.82</b>	<b>\$ 972,900.13</b>	<b>\$ 61,313.74</b>	<b>\$ 52,898.68</b>



**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**610 Information Resources**

**ALLOCATION OF COSTS:**

**Activity - Information Resources**

Receiving Department	Allocation Units Step 1	Allocation % Step 1	Allocation Step 1	Allocation Units Step 2	Allocation % Step 2	Allocation Step 2	TOTAL ALLOCATED
100-111X City Council	16	1.853998%	\$ 20,906.94				
100-1130 City Clerk	9	1.042874%	11,760.15				
100-1310 Mayor	5	0.579374%	6,533.42				
100-1320 City Manager	14	1.622248%	18,293.57				
100-1324 Communications	4	0.463499%	5,226.73				
100-1326 Legal	12	1.390498%	15,680.20				
100-1510 Finance Office	21	2.433372%	27,440.35				
100-1512 Accounting	2	0.231750%	2,613.37				
100-1515 Property Tax Division	4	0.463499%	5,226.73				
100-1517 Purchasing	12	1.390498%	15,680.20				
100-1540 Human Resources	14	1.622248%	18,293.57				
100-1565 Building & Grounds	1	0.115875%	1,306.68				
100-1599 Non Departmental		0.000000%	-				
100-3210 Police Administration	331	38.354577%	432,512.22				
100-4210 PW Administration	38	4.403244%	49,653.97				
599-1599 Non Departmental		0.000000%	-				
599-4705 Customer Care Admin	4	0.463499%	5,226.73				
599-4710 Customer Services	43	4.982619%	56,187.39				
599-4715 Meter Reading	43	4.982619%	56,187.39				
610-1535 Information Res	45	5.214368%	58,800.76				
610-4600 Maint & Shop	6	0.695249%	7,840.10	6	2.448980%	1,501.56	
215-3800 E-911 Communications	16	1.853998%	20,906.94	16	6.530612%	4,004.16	\$ 24,911.10
505-4310 Water & Sewer Admin	65	7.531866%	84,934.42	65	26.530612%	16,266.91	101,201.33
510-4730 Electric Administration	9	1.042874%	11,760.15	9	3.673469%	2,252.34	14,012.49



**CITY OF EAST POINT, GEORGIA  
 COST ALLOCATION MODEL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**610 Information Resources**

540-4520 Sanitation	4	0.463499%	5,226.73	4	1.632653%	1,001.04	6,227.77
All Other	145	16.801854%	189,469.10	145	59.183673%	36,287.72	225,756.82
<b>Total for Information Resources</b>	<b>863</b>	<b>100.000000%</b>	<b>\$ 1,127,667.82</b>	<b>245</b>	<b>100.000000%</b>	<b>\$ 61,313.74</b>	<b>\$ 372,109.52</b>

Allocation Basis:

Number of Computers and Email Accounts by Fund/Dept-Div

Allocation Source:

Information Resources

**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**610 Information Resources**

**Activity - Telephone & Cellular**

Receiving Department	Allocation Units	Allocation % Step 1	Allocation Step 1	Allocation Units Step 2	Allocation % Step 2	Allocation Step 2	TOTAL ALLOCATED
100-111X City Council	16	4.907975%	\$ 47,749.70				
100-1130 City Clerk	1	0.306748%	2,984.36				
100-1310 Mayor	3	0.920245%	8,953.07				
100-1320 City Manager	9	2.760736%	26,859.21				
100-1324 Communications	-	0.000000%	-				
100-1326 Legal	4	1.226994%	11,937.42				
100-1510 Finance Office	5	1.533742%	14,921.78				
100-1512 Accounting	3	0.920245%	8,953.07				
100-1515 Property Tax Division	1	0.306748%	2,984.36				
100-1517 Purchasing	-	0.000000%	-				
100-1540 Human Resources	2	0.613497%	5,968.71				
100-1565 Building & Grounds	7	2.147239%	20,890.49				
100-1599 Non Departmental	16	4.907975%	47,749.70				
100-3210 Police Administration	91	27.914110%	271,576.42				
100-4210 PW Administration	8	2.453988%	23,874.85				
599-1599 Non Departmental	16	4.907975%	47,749.70				
599-4705 Customer Care Admin	5	1.533742%	14,921.78				
599-4710 Customer Services	15	4.601227%	44,765.34				
599-4715 Meter Reading	4	1.226994%	11,937.42				
610-1535 Information Res	2	0.613497%	5,968.71				
610-4600 Maint & Shop	3	0.920245%	8,953.07	3	2.542373%	1,344.88	
215-3800 E-911 Communications	2	0.613497%	5,968.71	2	1.694915%	896.59	\$ 6,865.30
505-4310 Water & Sewer Admin	7	2.147239%	20,890.49	7	5.932203%	3,138.06	24,028.55
505-4331 Sewer Line Maintenance	11	3.374233%	32,827.92	11	9.322034%	4,931.23	37,759.15
505-4430 Water Treatment Plant	6	1.840491%	17,906.14	6	5.084746%	2,689.76	20,595.90
505-4446 Water Meter Repair	12	3.680982%	35,812.27	12	10.169492%	5,379.53	41,191.80
510-4730 Electric Administration	27	8.282209%	80,577.62	27	22.881356%	12,103.94	92,681.55
520-4570 Storm Water Control	3	0.920245%	8,953.07	3	2.542373%	1,344.88	10,297.95

**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**610 Information Resources**

540-4520 Sanitation	5	1.533742%	14,921.78	5	4.237288%	2,241.47	17,163.25
All Other	42	12.883436%	125,342.96	42	35.593220%	18,828.35	144,171.31
<b>Total for Telephone &amp; Cellular</b>	<u>326</u>	<u>100.000000%</u>	<u>\$ 972,900.13</u>	<u>118</u>	<u>100.000000%</u>	<u>\$ 52,898.68</u>	<u>\$ 394,754.77</u>

Allocation Basis:

Allocation Source:

Number of Telephone and Cellular Lines by Fund/Dept-Div  
 Information Resources

**City of East Point, Georgia**  
**Full Cost Allocation Plan**  
**Based on Actual Costs for the Fiscal Year Ended June 30, 2016**  
**610-4600 Maintenance & Shop**  
**Nature and Extent of Services**

Maintenance & Shop is responsible for the maintenance and repair of the City's vehicle fleet. These costs have been allocated based on the number of assigned vehicles reported for each fund/department.



**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**610 Maintenance & Shop**

**COST POOL DEVELOPMENT:**

	<b>Maintenance &amp; Shop</b>
<b>Wages &amp; Benefits</b>	
Salaries & Wages	\$ 277,519
Overtime	9,873
Cross Training	-
Group Insurance	3,252
Medicare	4,084
Defined Benefit	134,051
Compensated Absences	
Unemployment Insurance	1,051
Worker's Compensation	8,419
Medical	456
<b>Other Expense &amp; Cost</b>	
Technical Services	
Maintenance Equipment	2,436
Maintenance Buildings	10,904
Maintenance Vehicles	64,495
Postage & Shipping	-
Education & Travel	2,492
Licenses	-
Towing	13,029
Uniform & Towel Servic	83
Office Supplies	
Operating Supplies	247,017
Uniforms	5,729
Gas (Natural & Propane)	15,050
Oil & Lubricants	9,628
Fuel (Diesel)	142,182
Fuel (Gasoline)	147,809
Small & Safety Equipmen	913

**CITY OF EAST POINT, GEORGIA  
 COST ALLOCATION MODEL  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**610 Maintenance & Shop**

*Capital Improvements	99,089
*Indirect Cost-Water/Sew	(391,452)
*Indirect cost to Electr	(526,845)
*Indirect Cost-Solid Was	(61,170)
*Indirect Cost - Publ W	(244,654)
*Indirect Cost-Stormwate	763
Depreciation	23,797
*Cost of Living Adjustme	-

**Expenditures Per Financial Statement**      \$      -

**Deductions**

*Capital Improvements	(99,089)
*Indirect Cost-Water/Sew	391,452
*Indirect cost to Electr	526,845
*Indirect Cost-Solid Was	61,170
*Indirect Cost - Publ W	244,654
*Indirect Cost-Stormwate	(763)
*Cost of Living Adjustme	-

**\*Total Disallowed Costs**      \$      1,124,269

**Functional Cost**      \$      1,124,269      →      \$      1,124,269



**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**610 Maintenance & Shop**

<u>Incoming Allocations</u>	<u>Allocation Step 1</u>	<u>Allocation Step 2</u>
Depreciation Expense	\$ -	
100-111X City Council	-	\$ -
100-1130 City Clerk	-	-
100-1310 Mayor	1,499.16	1,664.00
100-1320 City Manager	10,467.91	5,584.91
100-1324 Communications	-	-
100-1326 Legal	-	-
100-1510 Finance Office	-	-
100-1512 Accounting	64,433.61	10,303.67
100-1515 Property Tax Division	-	-
100-1517 Purchasing	33,071.45	9,568.94
100-1540 Human Resources	6,001.04	1,558.88
100-1565 Building & Grounds	27,360.93	15,570.47
100-1599 Non Departmental	16,693.52	1,253.66
100-3210 Police Administration		
100-4210 PW Administration	42,988.09	24,264.14
599-1599 Non Departmental		
599-4705 Customer Care Admin		
599-4710 Customer Services		
599-4715 Meter Reading		
599-4720 Cashiers		
610-1535 Information Res	16,793.17	2,846.44
610-4600 Maint & Shop		25,626.83
	<hr/>	<hr/>
1st Allocation	\$ 219,308.88	
2nd Allocation		\$ 98,241.95
<b>TOTAL TO BE ALLOCATED</b>	<b>\$ 1,343,577.88</b>	<b>\$ 98,241.95</b>

**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**610 Maintenance & Shop**

**ALLOCATION OF COSTS:**

**Activity - Maintenance & Shop**

Receiving Department	Allocation Units Step 1	Allocation % Step 1	Allocation Step 1	Allocation Units Step 2	Allocation % Step 2	Allocation Step 2	TOTAL ALLOCATED
100-111X City Council	-	0.000000%	\$ -				
100-1130 City Clerk	-	0.000000%	-				
100-1310 Mayor	-	0.000000%	-				
100-1320 City Manager	-	0.000000%	-				
100-1324 Communications	-	0.000000%	-				
100-1326 Legal	-	0.000000%	-				
100-1510 Finance Office	-	0.000000%	-				
100-1512 Accounting	-	0.000000%	-				
100-1515 Property Tax Division	-	0.000000%	-				
100-1517 Purchasing	1	0.272480%	3,660.98				
100-1540 Human Resources	-	0.000000%	-				
100-1565 Building & Grounds	14	3.814714%	51,253.65				
100-1599 Non Departmental	-	0.000000%	-				
100-3210 Police Administration	139	37.874659%	508,875.55				
100-4210 PW Administration	-	0.000000%	-				
599-1599 Non Departmental	-	0.000000%	-				
599-4705 Customer Care Admin	-	0.000000%	-				
599-4710 Customer Services	-	0.000000%	-				
599-4715 Meter Reading	21	5.722071%	76,880.48				
599-4720 Cashiers	-	0.000000%	-				
610-1535 Information Res	1	0.272480%	3,660.98				
610-4600 Maint & Shop	7	1.907357%	25,626.83				
505-4331 Sewer Line Maintenance	17	4.632153%	62,236.58	17	9.239130%	9,076.70	\$ 71,313.28
505-4440 Water Line Maintenance	29	7.901907%	106,168.28	29	15.760870%	15,483.79	121,652.07

**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**610 Maintenance & Shop**

510-4730 Electric Administration	34	9.264305%	124,473.16	34	18.478261%	18,153.40	142,626.56
520-4570 Storm Water Control	4	1.089918%	14,643.90	4	2.173913%	2,135.69	16,779.60
540-4520 Sanitation	30	8.174387%	109,829.25	30	16.304348%	16,017.71	125,846.96
All Other	70	19.073569%	256,268.26	70	38.043478%	37,374.66	293,642.92
<b>Total for Maintenance &amp; Shop</b>	<b>367</b>	<b>100.000000%</b>	<b>\$ 1,343,577.88</b>	<b>184</b>	<b>100.000000%</b>	<b>\$ 98,241.95</b>	<b>\$ 771,861.38</b>

Allocation Basis:

Number of Vehicles/Equipment by Fund/Dept

Allocation Source:

FY 2016 List of Vehicles by Department - Finance

**City of East Point, Georgia**  
**Full Cost Allocation Plan**  
**Based on Actual Costs for the Fiscal Year Ended June 30, 2016**  
**Depreciation Expense**  
**Nature and Extent of Services**

In compliance with GASB 34, the City calculates the annual depreciation expense for city-owned equipment and buildings. The costs included in this schedule represent the annual depreciation expense identified to benefiting central service departments, or enterprise operations that were funded by the General Fund. The cost has been allocated using the actual depreciation expense.

**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Depreciation Expense**

**COST POOL DEVELOPMENT:**

**Depreciation  
Expense**

Depreciation Expense	<u>334,355</u>
Functional Cost	<u>\$ 334,355</u>

**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Depreciation Expense**

**ALLOCATION OF COSTS:**

**Activity - Depreciation Expense**

Receiving Department	Allocation Units	Allocation % Step 1	Allocation Step 1
100-111X City Council	-	0.000000%	\$ -
100-1130 City Clerk	-	0.000000%	-
100-1310 Mayor	-	0.000000%	-
100-1320 City Manager	-	0.000000%	-
100-1324 Communications	-	0.000000%	-
100-1326 Legal	-	0.000000%	-
100-1510 Finance Office	-	0.000000%	-
100-1512 Accounting	-	0.000000%	-
100-1515 Property Tax Division	-	0.000000%	-
100-1517 Purchasing	-	0.000000%	-
100-1540 Human Resources	-	0.000000%	-
100-1565 Building & Grounds	-	0.000000%	-
100-1599 Non Departmental	-	0.000000%	-
100-3210 Police Administration	-	0.000000%	-
100-4210 PW Administration	-	0.000000%	-
599-1599 Non Departmental	-	0.000000%	-
599-4705 Customer Care Admin	-	0.000000%	-
599-4710 Customer Services	-	0.000000%	-
599-4715 Meter Reading	-	0.000000%	-
599-4720 Cashiers	-	0.000000%	-
610-1535 Information Res	-	0.000000%	-
610-4600 Maint & Shop	-	0.000000%	-



**CITY OF EAST POINT, GEORGIA**  
**COST ALLOCATION MODEL**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**Depreciation Expense**

All Other	<u>334,355.00</u>	<u>100.000000%</u>	\$	<u>334,355.00</u>
Total for Depreciation Expense	<u>334,355.00</u>	<u>100.000000%</u>	\$	<u>334,355.00</u>

Allocation Basis:  
Allocation Source:

Depreciation Expense Identified to Benefiting Fund/Dept-Div  
FY 2016 General Fund Fixed Assets - Finance Office

