

COST ALLOCATION PLAN

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City of Walnut Creek, California

Full Cost Allocation Plan

June 11, 2013

Prepared by

**Administrative Services Department –
FINANCE DIVISION**

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Executive Summary

This cost allocation plan (CAP) summarizes a comprehensive analysis completed for the City of Walnut Creek, California (City) to determine the appropriate allocation of indirect costs from the City's central service departments to the operating departments.

The primary objective of this cost allocation plan is to allocate costs from departments generally known as central service departments because they provide services and support to operating departments and cost centers that conduct the operations necessary to serve the community.

To ensure that costs of central service departments are appropriately allocated to the operating departments, we analyzed and identified central service departments' expenditures to determine which costs are allocable as indirect costs.

Central Service Departments

Central Service Departments include the City Manager's Office (Mail Services, Non-Departmental, City Council, City Manager, Community Outreach, Emergency Preparedness, City Clerk, City Treasurer and City Attorney), the Administrative Services Department (Administration, General Accounting, General Personnel, Recruitment, Disability Loss Management, Information Technology, Telecommunications, and Risk Management) and Public Services Department (Custodial, Building Maintenance, Equipment Maintenance).

Central service departments incur certain costs relating to activities that provide indirect benefit to the Operating Departments.

Operating Departments

The Operating Departments include all divisions of the Arts, Recreation and Community Services Department, Community Development Department, Police Department Public Services Department, Economic Development and Business License.

Allocable Costs Summary

Table E1 identifies the FY 2013/2014 allocable costs for each central service department and internal service fund to be allocated to the Operating Departments. Total allocable costs for FY 2013/2014 are \$12,615,252.

Table E2 presents the final distribution of total FY 2013/2014 allocable costs to Operating Departments in this CAP. Table E1:

Central Service Departments	Unallocable Costs	Allocable Costs
<u>GENERAL GOVERNMENT DEPARTMENT</u>		
Mail Services	\$ -	\$ 88,055
Non-Departmental	-	717,818
City Council	(21,992)	180,805
City Manager	68,914	632,061
Community Outreach	(6,851)	203,642
Emergency Preparedness	(10)	75,245
City Clerk	(10,984)	402,653
City Treasurer	(215)	10,309
City Attorney	(24,345)	1,003,838
GENERAL GOVERNMENT DEPARTMENT - TOTAL	\$ 4,517	\$ 3,314,427
<u>ADMINISTRATIVE SERVICES DEPARTMENT</u>		
Administration	97,603	398,526
General Accounting	(37,852)	1,217,184
General Personnel	(120)	515,329
Recruitment	(21,856)	264,181
Disability Loss Management	(5,385)	176,125
Information Technology	(29,057)	2,259,338
Telecommunications	(1,795)	291,738
Risk Management	(1,456)	1,039,973
ADMINISTRATIVE SERVICES DEPARTMENT - TOTAL	\$ 82	\$ 6,162,395
<u>PUBLIC SERVICES DEPARTMENT</u>		
Custodial	(6,529)	567,699
Building Maintenance	(73,446)	1,289,064
Equipment Maintenance	(21,196)	1,281,666
PUBLIC SERVICES DEPARTMENT - TOTAL	(101,171)	3,138,429
Total Unallocable / Allocable Cost	\$ (96,572)	\$ 12,615,252

Table E2: Summary of Costs Allocated to Operating Departments

OPERATING DEPARTMENTS	Cost Allocated	Percentage
GENERAL GOVERNMENT		
Economic Development (GF)	111,028	0.88%
PEG Access Fees (Fund 141)	58,446	0.46%
Parking (Fund 180)	84,033	0.67%
GENERAL GOVERNMENT - TOTAL	253,507	2.01%
ADMINISTRATIVE SERVICES DEPARTMENT	-	0.00%
Business License/Revenue (GF)	83,119	0.66%
Library Parcel (Fund 106)	216,803	1.72%
ADMINISTRATIVE SERVICES DEPARTMENT - TOTAL	299,922	2.38%
ARTS, RECREATION AND COMMUNITY SERVICES DEPARTMENT	-	0.00%
Arts, Recreation And Community Services Department (GF)	2,530,542	20.06%
Golf Course (Funds 510)	1,204,384	9.55%
ARTS, RECREATION AND COMMUNITY SERVICES DEPARTMENT - TOTAL	3,734,927	29.61%
POLICE DEPARTMENT	-	0.00%
Police Department (GF)	3,139,002	24.88%
Parking Enforcement (Fund 180)	140,736	1.12%
POLICE DEPARTMENT - TOTAL	3,279,738	26.00%
PUBLIC SERVICES DEPARTMENT	-	0.00%
Public Services Department (GF)	2,797,397	22.17%
Clean Water (Fund 152)	194,458	1.54%
Open Space (Fund 115)	241,705	1.92%
Traffic Engineering (Fund 180)	33,223	0.26%
Meter Operations (Fund 180)	12,955	0.10%
Downtown Maintenance (Fund 180)	8,150	0.06%
Capital Investment Program (Fund 210)	529,599	4.20%
PUBLIC SERVICES DEPARTMENT - TOTAL	3,817,488	30.26%
COMMUNITY DEVELOPMENT DEPARTMENT	-	0.00%
Community Development Department (GF)	930,924	7.38%
Housing Administration (Fund 160)	180,808	1.43%
Affordable Housing (Fund 174)	10,145	0.08%
Housing Successor Agency (Fund 177)	26,884	0.21%
RDA Obligation Retirement (Fund 765)	79,872	0.63%
COMMUNITY DEVELOPMENT DEPARTMENT - TOTAL	1,229,670	9.75%
TOTAL	\$ 12,615,252	100.00%

Introduction

In the early 1970s, the cost allocation plan (CAP) concept was introduced to many government agencies. A typical cost allocation plan identifies costs related to rendering services and allocates those costs to programs that received the services in a fair and equitable manner.

In general, municipalities have administrative and general management central service divisions, such as the City Manager and Finance, that provide services to operating departments such as Public Services, Community Development and Police, which render services directly to the community.

Through the cost allocation plan process, a municipality may allocate a portion of the costs of central service departments to the operating departments in order to account for central service costs

associated with services rendered to operating departments. This allows operating departments to more accurately identify costs of service. By identifying true costs of providing services to the public, operating departments may more precisely calculate fees for services rendered. For the purposes of this study, operating departments include General Fund operating departments such as Police and Community Development.

This study identifies the allocable costs of the City's central service departments and distributes those costs to operating departments in a fair and equitable manner.

Methodology

This study uses the double-step-down method, which is considered the most accurate and equitable method of cost allocation. In the first step, the allocable costs of central service departments are distributed as indirect costs to all departments in the City, both central service departments and operating departments. In the second step, costs allocated to central service departments are then reallocated to operating departments based on the proportionate amounts allocated in the first step.

Allocation Bases

In order to determine appropriate allocations of costs, the driving factors of central service department costs must be examined. Appropriate allocation requires accounting of factors in addition to that of departmental operating budgets. Factors such as number of telephone lines, for example, better reflect the impact operating departments have on Telecommunications related services. Therefore, factors such as number of phone lines have been included within this analysis. The percentage of phone lines per operating department in relation to the total amount of dispatch calls reasonably reflects the demand of dispatch services provided. **Table 2** presents the distribution bases used to allocate costs and **Table 3** shows the qualifying distributions.

The distribution bases used include the following data for FY 2013/2014.

1. *Actual Mail Usage* – Actual mail usage by departments
2. *Total Budget* – Total personnel and operating costs for the department.
3. *Agenda Frequency* - The number of times each department had matters on the council agendas.
4. *Number of FTE Employees* - The number of Full Time Equivalent (FTE) employees in the department.
5. *Number of Accounts Payable* - Total number of accounts payable transactions processed for the department.
6. *Timecards* - Number of timecards per department. This differs from FTEs because it is a count of all employees in each department.
7. *Purchase Orders Processed* - Total number purchase order transactions processed for the department.
8. *Weighted Number of Phone Lines and VMS* – The number of telephone lines for each department
9. *Weighted Number of Network Users and PC* – The number of network users and pc for each dempartment
10. *Building Square Footage* - Total building square feet occupied by the department.
11. *Number of Vehicles* – Total number of vehicles for each department

Table 2: Distribution Bases Method

Central Service Departments	Actual Mail Usage	Total Budget	Agenda Item	Number of FTE Employees	Number of AP, Timecards, and PO Processed	Number of VM Users and Phone Lines	Number of Network Users and PC	Building Sq. Ft.	Number of Vehicles
GENERAL GOVERNMENT									
Mail Services	X								
Non-Departmental		X							
City Council			X	X					
City Manager		X	X	X					
Community Outreach				X					
Emergency Preparedness		X							
City Clerk			X						
City Treasurer		X							
City Attorney		X	X	X					
ADMINISTRATIVE SERVICES DEPT									
Administration		X		X					
General Accounting		X			X				
General Personnel				X					
Recruitment				X					
Disability Loss Management				X					
Information Technology						X			
Telecommunications							X		
Risk Management				X					
PUBLIC SERVICES DEPARTMENT									
Custodial								X	
Building Maintenance								X	
Equipment Maintenance									X

Table 3: Distribution Bases Data

Departments	Total Budget ¹	Total Allocable Budget ²	Agenda Item Frequency ³	Number of FTE Employees ⁴	Number of AP Processed ⁵	Number of PO Processed ⁵	Number of VM Users and Phone Lines ⁶	Number of Network Users and PC ⁷	Building Sq. Ft. ⁸	Number of Vehicles ⁹	Number of Timecards Processed ¹⁰	Mail Usage ¹¹
Central Service Departments												
GENERAL GOVERNMENT DEPARTMENT												
Mail Services	88,055	88,055	-	-	21	-	-	-	-	-	-	-
Non-Departmental	717,818	717,818	-	-	254	1	-	-	-	-	-	-
City Council	202,797	180,805	-	5.00	188	2	3.53	5.03	2,064	-	-	257
City Manager	563,147	632,061	16	3.10	109	1	11.50	6.42	1,218	-	4.30	71
Community Outreach	210,493	203,642	2	-	154	1	1.92	2.11	777	-	1.00	55
Emergency Preparedness	75,255	75,245	-	-	-	-	-	-	-	-	0.70	5
City Clerk	413,637	402,653	39	2.00	254	-	2.00	3.00	991	-	0.30	1,016
City Treasurer	10,524	10,309	-	1.06	-	-	0.06	0.06	35	-	-	-
City Attorney	1,028,183	1,003,838	10	4.00	271	-	6.96	5.00	1,950	-	4.00	127
GENERAL GOVERNMENT DEPARTMENT - TOTAL	3,309,910	3,314,427	67	15.16	1,251	5	25.97	21.63	7,035	-	10.30	1,531
ADMINISTRATIVE SERVICES DEPARTMENT												
Administration	300,923	398,526	-	1.86	72	1	2.84	1.86	689	2	2.00	14
General Accounting	1,255,036	1,217,184	42	7.08	325	3	10.78	8.72	3,475	-	9.00	6,395
General Personnel	515,449	515,329	22	2.10	209	2	4.08	4.70	995	-	4.00	175
Recruitment	286,037	264,181	-	1.50	187	1	1.50	1.50	381	-	1.70	80
Disability Loss Management	181,510	176,125	-	1.00	94	-	1.51	1.60	381	-	1.00	-
Information Technology	2,288,395	2,259,338	-	6.50	335	34	9.97	8.29	3,327	-	9.00	1
Telecommunications	293,533	291,738	-	0.50	85	4	0.50	0.50	569	-	-	-
Risk Management	1,041,429	1,039,973	-	0.90	105	3	0.40	0.40	338	-	1.00	14
ADMINISTRATIVE SERVICES DEPARTMENT - TOTAL	6,162,313	6,162,395	64	21.44	1,412	48	31.58	27.58	10,156	2	27.70	6,679
PUBLIC SERVICES DEPARTMENT												
Custodial	574,228	567,699	-	1.00	266	-	1.00	0.61	2,502	1	1.00	-
Building Maintenance	1,362,510	1,289,064	2	8.43	1,228	-	7.43	7.43	5,357	12	6.30	-
Equipment Maintenance	1,302,862	1,281,666	-	5.15	1,454	-	4.64	4.97	7,515	26	5.00	-
PUBLIC SERVICES DEPARTMENT - TOTAL	3,239,600	3,138,429	2	14.58	2,948	-	13.07	13.01	15,374	39	12.30	-
SUBTOTAL CENTRAL SERVICE DEPARTMENTS	12,711,824	12,615,252	133	51.18	5,611	53	70.63	62.22	32,564	41	50.30	8,209

Table 3: Distribution Bases Data (cont.)

Departments	Total Budget ¹	Total Allocable Budget ²	Agenda Item Frequency ³	Number of FTE Employees ⁴	Number of AP Processed ⁵	Number of PO Processed ⁵	Number of VM Users and Phone Lines ⁶	Number of Network Users and PC ⁷	Building Sq. Ft. ⁸	Number of Vehicles ⁹	Number of Timecards Processed ¹⁰	Mail Usage ¹¹
Operating Departments												
GENERAL GOVERNMENT DEPARTMENT												
GENERAL GOVERNMENT DEPARTMENT - GF TOTAL	461,969	458,379	16	1.00	42	-	1.00	1.00	180	-	1.00	-
PEG Access Fees (Fund 141)	330,706	323,167	-	3.00	173	-	2.10	2.10	-	-	2.00	-
Parking (Fund 180)	2,315,624	2,313,829	3	-	77	3	0.50	0.50	-	-	-	-
GENERAL GOVERNMENT DEPARTMENT - TOTAL	3,108,299	3,095,375	19	4.00	292	3	3.60	3.60	180	-	3.00	-
ADMINISTRATIVE SERVICES DEPARTMENT												
ADMINISTRATIVE SERVICES DEPARTMENT - GF TOTAL	318,466	295,854	-	2.40	64	-	4.63	3.65	1,239	-	2.30	9,301
Library Parcel (Fund 106)	1,037,563	966,310	-	-	35	1	17.81	3.75	42,000	-	-	-
ADMINISTRATIVE SERVICES DEPARTMENT - TOTAL	1,356,029	1,262,164	-	2.40	99	1	22.44	7.40	43,239	-	2.30	9,301
ARTS, RECREATION AND COMMUNITY SERVICES DEPARTMENT												
Sports & Teens	1,146,259	1,066,123	-	3.60	1,307	-	9.54	11.05	29,333	-	30.30	321.57
Aquatics/Tennis/Special Events/Skate Park	1,187,887	1,103,054	-	4.00	365	-	6.25	13.32	11,634	2	53.00	162.11
Recreation Facilities	557,112	503,827	-	0.90	114	-	13.24	7.79	16,000	-	12.00	6.97
Recreation Classes/Camps/Pre-school	808,400	755,637	-	1.50	562	-	3.52	6.86	8,000	4	4.30	2,134.19
Social Services	603,020	501,247	-	3.00	281	-	6.98	15.10	14,882	2	13.00	3,204.05
Administration	674,486	925,392	-	4.84	118	-	7.31	5.45	2,800	-	5.00	131.43
Arts Education	2,153,140	1,984,441	-	5.50	1,594	-	15.82	20.22	39,736	1	33.80	-
Arts Education Facilities	-	-	-	2.50	202	-	-	-	0	1	-	1,213.60
Lesher Center for the Arts (DLCA)	3,129,974	2,860,238	-	15.50	1,021	-	60.10	41.35	72,000	3	47.50	9,809.76
Center Repertory Theatre Company	2,079,877	2,050,771	-	2.45	1,886	-	7.46	6.77	-	-	19.60	1,219.48
Municipal Special Events	118,691	118,511	-	0.05	49	-	0.05	0.05	-	-	-	-
Bedford Gallery	518,543	493,122	-	3.25	297	-	10.96	6.00	-	-	9.30	1,517.80
Public Art	84,570	84,570	-	-	-	-	-	-	-	-	-	-
ART, RECREATION AND COMMUNITY SERVICES DEPARTMENT - GF TOTAL	13,061,960	12,446,934	6	47.09	7,796	9	141.23	133.97	194,385.21	13	227.80	19,720.96
Golf Course (Fund 510)	4,386,722	4,388,939	-	0.16	30	1	0.16	0.77	29,726	-	1.00	20
ARTS, RECREATION AND COMMUNITY SERVICES DEPARTMENT - TOTAL	17,448,682	16,835,873	6	47.25	7,826	10	141.39	134.73	224,111	13	228.80	19,741

Table 3: Distribution Bases

Departments	Total Budget ¹	Total Allocable Budget ²	Agenda Item Frequency ³	Number of FTE Employees ⁴	Number of AP Processed ⁵	Number of PO Processed ³	Number of VM Users and Phone Lines ⁶	Number of Network Users and PC ⁷	Building Sq. Ft. ⁸	Number of Vehicles ⁹	Number of Timecards Processed ¹⁰	Mail Usage ¹¹
Operating Departments												
POLICE DEPARTMENT												
POLICE DEPARTMENT - GF TOTAL	22,700,684	22,057,415	6	111.00	1,575	7	128.15	118.12	21,740	77	106.60	5,971.72
Parking Enforcement (Fund 180)	927,491	869,981	-	-	-	-	-	-	-	-	4.00	-
POLICE DEPARTMENT - TOTAL	23,628,174	22,907,395	6	111.00	1,575	7	128.15	118.12	21,740	77	110.60	5,972
PUBLIC SERVICES DEPARTMENT												
PUBLIC SERVICES DEPARTMENT - GF TOTAL	12,171,461	10,008,443	53	72.27	3,011	55	65.32	69.73	19,619	166	60.50	5,228.03
Open Space (Fund 115)	1,446,256	834,890	3	1.50	62	7	0.51	1.00	196	-	8.00	-
Clean Water (Fund 152)	1,063,622	957,484	-	6.30	577	-	6.81	7.12	5,938	17	1.00	-
Traffic Engineering (Fund 180)	65,002	65,002	-	-	-	-	-	-	-	-	-	-
Meter Operations (Fund 180)	489,695	489,695	-	-	-	-	-	-	-	-	2.00	-
Downtown Maintenance (Fund 180)	285,028	285,028	-	-	-	-	-	-	-	-	2.00	-
Capital Investment Program (Fund 210)	11,130,520	11,064,760	-	10.35	294	44	5.45	10.35	2,356	5	10.00	416
PUBLIC SERVICES DEPARTMENT - TOTAL	26,651,583	23,705,301	56	90.42	3,944	106	78.09	88.20	28,110	188	83.50	5,645
COMMUNITY DEVELOPMENT DEPARTMENT												
COMMUNITY DEVELOPMENT DEPARTMENT - GF TOTAL	5,144,418	5,053,072	19	28.00	424	12	44.39	40.61	5,779	7	26.30	14,565
Housing Administration (Fund 160)	611,852	611,852	12	2.50	53	-	-	77.00	160	-	-	-
Affordable Housing (Fund 174)	382,643	382,643	-	-	56	-	-	-	160	-	-	-
Housing Successor Agency (Fund 177)	1,108,898	1,108,898	-	-	-	-	-	-	-	-	-	-
RDA Obligation Retirement (Fund 765)	3,397,167	3,392,947	-	-	7	-	-	-	-	-	-	-
COMMUNITY DEVELOPMENT DEPARTMENT - TOTAL	10,644,977	10,549,411	31	30.50	540	12	44.39	117.61	6,099	7	26.30	14,565
OPERATING DEPARTMENTS - TOTAL	136,234,733	162,451,949	205	667.25	31,630	331	924.28	1,041.55	600,449	743	989.80	130,221
TOTAL	\$ 149,408,526	\$ 175,525,580	354	719.43	37,283	384	995.91	1,104.77	633,193	784	1,041.10	138,430
¹ Total Budget as shown in Table 1 (Budget Summary) ² Total Allocable Budget as shown in Table 1 (Budget Summary) ³ Appendix A1: Agenda Item Frequency by Department / Division ⁴ Appendix A2: Number of Full Time Equivalent (FTE) Employees by Department / Division ⁵ Appendix A3: Number of AP and Purchase Orders Processed by Department / Division ⁶ Appendix A5: Number of VM Users and Phone Lines by Department / Division ⁷ Appendix A5: Number of Network Users and PC by Department / Division ⁸ Appendix A4: Building Square Footage by Department / Division ⁹ Appendix A6: Number of Vehicles by Department / Division ¹⁰ Appendix A7: Average Number of Timecards Processed by Department / Division ¹¹ Appendix A8: Usage of Mail Services by Department / Division												

Allocation Summary

The first step of the double step-down method distributes the allocable cost of central service departments to both central service departments and operating department. **Table 4** shows each central service department's allocation.

Once the first step has been implemented, the second step redistributes central service department allocations to operating department. **Table 4** summarizes (1) the distribution of allocable costs to all departments in the First Step, the distribution of costs allocated from central service departments in the Second Step, and the total indirect costs allocated to each operating department in the Final Step column. The total indirect cost allocated to each operating department equals the sum of the cost allocated to each operating department in the First Step and the cost distributed in the Second Step.

Table 4: Indirect Cost Allocation

	FIRST STEP								
	Mail Services	Non-Departmental	City Council	City Manager	Community Outreach	Emergency Preparedness	City Clerk	City Attorney	City Treasurer
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
CENTRAL SERVICE DEPARTMENTS (1)									
GENERAL GOVERNMENT DEPARTMENT									
Mail Services	-	925	-	286	-	93	-	442	14
City Council	359	2,100	-	4,051	3,247	211	-	6,257	31
City Manager	99	5,982	-	17,862	2,013	601	21,429	27,589	90
Community Outreach	77	2,206	-	2,420	-	222	2,679	3,739	33
Emergency Preparedness	6	790	-	245	-	79	-	378	12
City Clerk	1,420	3,557	-	36,346	1,299	357	52,233	56,140	53
City Treasurer	-	111	-	34	688	11	-	3,453	2
Non-Departmental	-	7,224	-	2,957	-	726	-	1,167	108
City Attorney	178	10,614	-	14,694	2,598	1,067	13,393	22,696	159
GENERAL GOVERNMENT DEPARTMENT - TOTAL	2,140	33,509	-	78,895	9,845	3,368	89,734	121,860	503
ADMINISTRATIVE SERVICES DEPARTMENT									
Administration	19	3,012	-	2,197	1,208	303	-	3,394	45
General Accounting	8,939	13,179	-	45,386	4,598	1,325	56,251	70,103	198
General Personnel	244	5,410	-	22,218	1,364	544	29,465	34,317	81
Recruitment	111	2,899	-	1,918	974	291	-	2,962	43
Disability Loss Management	-	1,906	-	1,270	649	192	-	1,962	29
Information Technology	2	24,005	-	11,851	4,221	2,413	-	18,304	360
Telecommunications	-	3,088	-	1,296	325	310	-	2,001	46
Risk Management	20	10,943	-	3,999	584	1,100	-	6,177	164
ADMINISTRATIVE SERVICES DEPARTMENT - TOTAL	9,335	64,443	-	90,134	13,923	6,477	85,716	139,220	967
PUBLIC SERVICES DEPARTMENT									
Building Maintenance	-	14,328	-	11,906	5,474	1,440	2,679	18,390	215
Equipment Maintenance	-	13,368	-	7,640	3,344	1,344	-	11,801	200
Custodial	-	6,031	-	2,547	649	606	-	3,934	90
PUBLIC SERVICES DEPARTMENT - TOTAL	-	33,727	-	22,093	9,468	3,390	2,679	34,125	506
SUBTOTAL CENTRAL SERVICE DEPARTMENTS	11,475	131,679	-	191,123	33,236	13,236	178,129	295,204	1,975
OPERATING DEPARTMENTS									
Economic Development (Gen. Govt.)	-	4,852	-	16,083	649	488	21,429	24,842	73
Business License /Revenue (Adm. Svcs.)	13,001	3,345	-	2,668	1,559	336	-	4,121	50
Arts, Recreation And Community Services Department - Total	27,565	137,123	-	79,682	30,580	13,783	8,036	123,075	2,057
Police Department - Total	8,347	233,255	-	152,906	72,083	23,445	8,036	236,175	3,498
Public Services Department - Total	7,308	129,051	-	135,147	46,932	12,971	70,984	208,746	1,936
Community Development Department - Total	20,359	48,512	-	60,994	18,183	4,876	41,519	94,210	728
SUBTOTAL OPERATING DEPARTMENTS	76,580	556,139	-	447,480	169,985	55,900	150,004	691,170	8,341
Grand Total	\$ 88,055	\$ 687,818	\$ -	\$ 638,603	\$ 203,221	\$ 69,135	\$ 328,133	\$ 986,374	\$ 10,316

	FIRST STEP					
	Administration	General Accounting	General Personnel	Recruitment	Disability Loss Management	Information Technology
CENTRAL SERVICE DEPARTMENTS (1)	(11)	(12)	(13)	(14)	(15)	(16)
GENERAL GOVERNMENT DEPARTMENT						
Mail Services	258	757	-	-	-	-
City Council	3,657	11,275	8,231	4,063	2,814	-
City Manager	3,575	7,343	5,103	2,519	1,745	115,648
Community Outreach	616	7,684	-	-	-	-
Emergency Preparedness	221	798	-	-	-	-
City Clerk	2,222	5,963	3,292	1,625	1,126	-
City Treasurer	682	49	1,745	861	597	-
Non-Departmental	2,018	9,649	-	-	-	-
City Attorney	5,422	11,742	6,584	3,250	2,251	37,173
GENERAL GOVERNMENT DEPARTMENT - TOTAL	18,673	55,259	24,955	12,318	8,532	152,820
ADMINISTRATIVE SERVICES DEPARTMENT						
Administration	1,984	6,050	3,062	1,511	1,047	-
General Accounting	8,030	23,706	11,654	5,753	3,985	103,257
General Personnel	2,801	12,901	3,457	1,706	1,182	45,433
Recruitment	1,731	7,706	2,469	1,219	844	-
Disability Loss Management	1,147	3,037	1,646	813	563	-
Information Technology	10,699	98,350	10,700	5,281	3,658	78,475
Telecommunications	1,170	11,764	823	406	281	8,261
Risk Management	3,610	13,976	1,481	731	507	-
ADMINISTRATIVE SERVICES DEPARTMENT - TOTAL	31,173	177,490	35,293	17,420	12,067	235,426
PUBLIC SERVICES DEPARTMENT						
Building Maintenance	9,181	30,651	13,877	6,850	4,744	-
Equipment Maintenance	6,898	33,124	8,477	4,184	2,898	20,651
Custodial	2,299	7,707	1,646	813	563	20,651
PUBLIC SERVICES DEPARTMENT - TOTAL	18,378	71,482	24,000	11,847	8,206	41,303
SUBTOTAL CENTRAL SERVICE DEPARTMENTS	68,223	304,232	84,248	41,585	28,805	429,549
OPERATING DEPARTMENTS						
Economic Development (Gen. Govt.)	1,970	3,487	1,646	813	563	-
Business License /Revenue (Adm. Svcs.)	2,409	4,011	3,951	1,950	1,351	-
Arts, Recreation And Community Services Department - Total	67,233	355,851	77,515	38,262	26,503	685,626
Police Department - Total	133,342	213,418	182,718	90,190	62,472	536,936
Public Services Department - Total	80,441	269,254	118,964	58,721	40,674	313,901
Community Development Department - Total	30,750	72,310	46,091	22,751	15,759	194,123
SUBTOTAL OPERATING DEPARTMENTS	316,145	918,331	430,885	212,686	147,321	1,730,587
Grand Total	\$ 384,468	\$ 1,222,563	\$ 515,133	\$ 254,271	\$ 176,125	\$ 2,160,436

City of Walnut Creek Cost Allocation Plan

	FIRST STEP					
	Telecommu- nications	Risk Management	Custodial	Equipment Maintenance	Building Maintenance	Totals
						Sum Cols 2 thru 21
CENTRAL SERVICE DEPARTMENTS (1)	(17)	(18)	(19)	(20)	(21)	(22)
GENERAL GOVERNMENT DEPARTMENT						
Mail Services	-	-	-	-	-	2,776
City Council	-	16,625	4,501	-	9,768	77,189
City Manager	15,643	10,307	2,656	-	5,764	245,968
Community Outreach	-	-	1,695	-	3,677	25,047
Emergency Preparedness	-	-	-	-	-	2,529
City Clerk	-	6,650	2,160	-	4,687	179,131
City Treasurer	-	3,524	76	-	166	11,999
Non-Departmental	-	-	4,253	-	9,228	37,330
City Attorney	5,028	13,300	4,253	-	9,228	163,630
GENERAL GOVERNMENT DEPARTMENT - TOTAL	20,671	50,406	19,595	-	42,518	745,600
ADMINISTRATIVE SERVICES DEPARTMENT						
Administration	-	6,184	1,503	8,234	3,260	43,013
General Accounting	13,967	23,540	7,579	-	16,445	417,894
General Personnel	6,145	6,982	2,170	-	4,709	181,130
Recruitment	-	4,987	831	-	1,804	30,791
Disability Loss Management	-	3,325	831	-	1,804	19,172
Information Technology	10,615	21,612	7,257	-	15,746	323,550
Telecommunications	1,117	1,662	1,242	-	2,694	36,487
Risk Management	-	2,992	737	-	1,599	48,620
ADMINISTRATIVE SERVICES DEPARTMENT - TOTAL	31,845	71,286	22,149	8,234	48,060	1,100,658
PUBLIC SERVICES DEPARTMENT						
Building Maintenance	-	28,029	4,067	49,403	8,825	210,059
Equipment Maintenance	2,793	17,123	2,958	107,040	6,418	250,263
Custodial	2,793	3,325	5,176	4,117	11,231	74,179
PUBLIC SERVICES DEPARTMENT - TOTAL	5,587	48,477	12,200	160,561	26,474	534,501
SUBTOTAL CENTRAL SERVICE DEPARTMENTS	58,102	170,169	53,944	168,794	117,051	2,380,760
OPERATING DEPARTMENTS						
Economic Development (Gen. Govt.)	-	3,325	393	-	852	81,465
Business License /Revenue (Adm. Svcs.)	-	7,980	2,702	-	5,864	55,296
Arts, Recreation And Community Services Department - Total	92,740	156,570	407,857	53,520	885,003	3,268,582
Police Department - Total	72,628	369,065	47,412	317,004	102,879	2,865,811
Public Services Department - Total	42,460	240,291	42,788	683,412	92,844	2,596,824
Community Development Department - Total	26,258	93,097	12,603	28,819	27,347	859,289
SUBTOTAL OPERATING DEPARTMENTS	234,086	870,328	513,755	1,082,755	1,114,789	9,727,266
Grand Total	\$ 292,188	\$ 1,040,497	\$ 567,699	\$ 1,251,549	\$ 1,231,840	\$ 12,108,926

City of Walnut Creek Cost Allocation Plan

	Second Step		Final Step
	Allocated amount to each operating department / Total amount allocated to operating departments	Re-Distribute total amount allocated to central service departments to operating departments	Total Allocation
		\$ 2,380,760	
CENTRAL SERVICE DEPARTMENTS (1)	(23)	(24)	(25)
GENERAL GOVERNMENT DEPARTMENT		-	-
Mail Services		(2,776)	-
City Council		(77,189)	-
City Manager		(245,968)	-
Community Outreach		(25,047)	-
Emergency Preparedness		(2,529)	-
City Clerk		(179,131)	-
City Treasurer		(11,999)	-
Non-Departmental	-	(37,330)	-
City Attorney		(163,630)	-
GENERAL GOVERNMENT DEPARTMENT - TOTAL		(745,600)	-
ADMINISTRATIVE SERVICES DEPARTMENT			
Administration		(43,013)	-
General Accounting		(417,894)	-
General Personnel		(181,130)	-
Recruitment		(30,791)	-
Disability Loss Management		(19,172)	-
Information Technology		(323,550)	-
Telecommunications		(36,487)	-
Risk Management		(48,620)	-
ADMINISTRATIVE SERVICES DEPARTMENT - TOTAL		(1,100,658)	-
PUBLIC SERVICES DEPARTMENT			
Building Maintenance		(210,059)	-
Equipment Maintenance		(250,263)	-
Custodial		(74,179)	-
PUBLIC SERVICES DEPARTMENT - TOTAL		(534,501)	-
SUBTOTAL CENTRAL SERVICE DEPARTMENTS		(2,380,760)	-
OPERATING DEPARTMENTS			
Economic Development (Gen. Govt.)	0.84%	19,939	101,403
Business License /Revenue (Adm. Svcs.)	0.57%	13,534	68,830
Arts, Recreation And Community Services Department - Total	33.60%	799,989	4,068,571
Police Department - Total	29.46%	701,410	3,567,221
Public Services Department - Total	26.70%	635,576	3,232,399
Community Development Department - Total	8.83%	210,312	1,069,601
SUBTOTAL OPERATING DEPARTMENTS	100.00%	2,380,760	12,108,026
Grand Total		\$ -	\$ 12,108,026

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