

COST ALLOCATION PLAN

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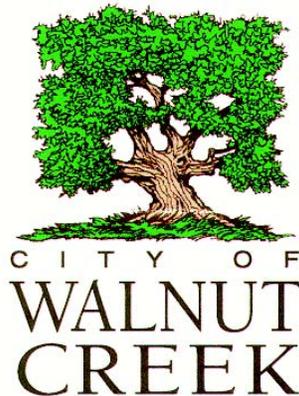
City of Walnut Creek, California

Full Cost Allocation Plan

May 25, 2010

Final Report

Prepared For



Prepared by



Division Headquarters

27368 Via Industria
Suite 110
Temecula, CA 92590
Tel: (800) 755-6864
Fax: (951) 587-3510

Oakland Office

1939 Harrison Street
Suite 430
Oakland, CA 94612
Tel: (510) 832-0899
Fax: (510) 832-0898

Other Regional Offices

Orlando, FL
Sacramento, CA

www.willdan.com

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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 all divisions within the City Manager's Office and the Administrative Services Department.

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 and Public Services Department.

Allocable Costs Summary

Table E1 identifies the FY 2008/2009 allocable costs for each central service department and internal service fund to be allocated to the Operating Departments. Total allocable costs for FY 2008/2009 are \$10,154,867.

Table E2 presents the final distribution of total FY 2008/2009 allocable costs to Operating Departments in this CAP.

Table E1: Allocable Costs Summary, Central Services

Central Service Departments	Unallocable Costs	Allocable Costs
<u>GENERAL GOVERNMENT DEPARTMENT</u>		
City Council	\$ 221,299	\$ -
City Manager	-	817,123
City Clerk	12,230	395,344
City Attorney	-	1,093,893
City Treasurer	-	11,853
Community Outreach	20,817	169,024
Inter Agency Relations	-	170,378
<u>GENERAL GOVERNMENT DEPARTMENT - TOTAL</u>	<u>\$ 254,345</u>	<u>\$ 2,657,615</u>
<u>ADMINISTRATIVE SERVICES DEPARTMENT</u>		
Administration	3,364	477,183
General Accounting	107,689	1,042,735
Business License / Revenue	2,500	-
General Personnel	-	576,812
Recruitment	-	280,404
Disability Loss Management	-	222,767
Information Technology	136,253	1,477,594
Telecommunications	6,250	104,826
Risk Management	-	740,896
<u>ADMINISTRATIVE SERVICES DEPARTMENT - TOTAL</u>	<u>256,056</u>	<u>4,923,217</u>
Walnut Creek City Hall & Facility Maintenance	16,291	1,065,080
Non-Departmental / Equipment Replacement	<u>103,000</u>	<u>1,508,955</u>
Total Unallocable / Allocable Cost	\$ 629,692	\$ 10,154,867
Less Additional Unallocable Cost		-
Total Allocable Cost		\$ 10,154,867

Source: Table 1

Table E2: Summary of Costs Allocated to Operating Departments

OPERATING DEPARTMENTS	Cost Allocated	Percentage
Arts, Recreation And Community Services Department - Total	\$ 2,638,195	25.98%
Police Department - Total	3,100,951	30.54%
Public Services Department - Total	3,199,402	31.50%
Community Development Department - Total	1,216,319	11.98%
Total	\$ 10,154,867	100.00%

Source: Table 28

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 departments, such as the City Manager and Finance that provide services to operating departments such as Recreation, Fire 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 Fire.

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.

Allocable Costs

Table 1 presents the allocable cost summary for FY 2008/2009. This table summarizes all costs included in or excluded from each central service department as well as the operating budgets for all City departments and funds.

Table 1: Allocable Costs Summary FY 2008/09

Central Service Departments	Unallocable Costs	Allocable Costs
<u>GENERAL GOVERNMENT DEPARTMENT</u>		
City Council	\$ 221,299	\$ -
City Manager	-	817,123
City Clerk	12,230	395,344
City Attorney	-	1,093,893
City Treasurer	-	11,853
Community Outreach	20,817	169,024
Inter Agency Relations	-	170,378
<u>GENERAL GOVERNMENT DEPARTMENT - TOTAL</u>	\$ 254,345	\$ 2,657,615
<u>ADMINISTRATIVE SERVICES DEPARTMENT</u>		
Administration	3,364	477,183
General Accounting	107,689	1,042,735
Business License / Revenue	2,500	-
General Personnel	-	576,812
Recruitment	-	280,404
Disability Loss Management	-	222,767
Information Technology	136,253	1,477,594
Telecommunications	6,250	104,826
Risk Management	-	740,896
<u>ADMINISTRATIVE SERVICES DEPARTMENT - TOTAL</u>	256,056	4,923,217
Walnut Creek City Hall & Facility Maintenance	16,291	1,065,080
Non-Departmental / Equipment Replacement	103,000	1,508,955
Total Unallocable / Allocable Cost	\$ 629,692	\$ 10,154,867
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Source: Table 1

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Police Department - Total	3,100,951	30.54%
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Community Development Department - Total	1,216,319	11.98%
Total	\$ 10,154,867	100.00%

Source: Table 28

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 2008/2009.

1. *Total Departmental Operating Budget* – Total personnel and operating costs for the department.
2. *Allocation Cost Base Budget* – The Departmental Budget that excludes Capital Outlay and other non-operational costs.
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. *Purchase Orders Processed* - Total number purchase order transactions processed for the department.
7. *Building Square Footage* - Total building square feet occupied by the department.
8. *Timecards - Number of timecards per department.* This differs from FTEs because *it is a count of all employees in each department.*

Table 2: Distribution Bases Method

Central Service Departments	Operating Budget	Agenda Frequency	Number of FTE Employees	Number of AP, Timecards, and PO processed for each Dept./Div.	Number of Telephone Lines	Building Sq. Ft.
CITY MANAGER'S DEPARTMENT						
City Council		X	X			
City Manager	X	X	X			
City Clerk		X	X			
City Attorney	X	X				
City Treasurer	X					
Community Outreach	X					
Inter Agency Relations	X					
City Hall and Facility Maintenance Cost Allocation						X
Non Departmental / Equipment Replacement	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			

Table 3: Distribution Bases Data

Departments	Total FY 2008-09 Departmental Budgeted Costs ¹	FY 2008-09 Overhead Cost Allocation Base ²	Agenda Item Frequency ³	Number of FTE Employees ⁴	Number of AP processed for each Dept./Div. ⁵	Number of PO processed for each Dept./Div. ⁵	Number of Telephone Lines ⁶	Building Sizes ⁷	Timecards Processed ⁸
Central Service Departments									
GENERAL GOVERNMENT DEPARTMENT									
City Council	221,299	-	-	5.00	488	-	-	2,064	-
City Manager	817,123	817,123	11	3.60	407	-	25	1,309	4.50
City Clerk	407,574	395,344	8	2.00	524	3	-	1,161	2.00
City Attorney	1,093,893	1,093,893	3	4.00	533	-	9	1,950	4.00
City Treasurer	11,853	11,853	-	1.06	4	1	-	213	-
Community Outreach	189,841	169,024	-	1.00	207	-	-	777	1.00
Public Information	-	-	-	-	-	-	-	-	-
Inter Agency Relations	170,378	170,378	-	-	-	-	-	-	10.50
Mail Services	-	-	-	-	-	-	-	-	-
GENERAL GOVERNMENT DEPARTMENT - TOTAL	2,911,960	2,657,615	22	16.66	2,163	4	34	7,474	22.00
ADMINISTRATIVE SERVICES DEPARTMENT									
Administration	480,547	477,183	3	1.86	131	-	-	689	2.00
General Accounting	1,150,424	1,042,735	7	7.83	853	5	18	3,475	8.00
Business License /Revenue	-	-	-	2.65	227	-	-	1,239	2.50
General Personnel	576,812	576,812	-	2.60	391	1	10	995	4.00
Recruitment	280,404	280,404	-	2.00	595	2	-	381	1.00
Disability Loss Management	222,767	222,767	-	1.00	198	-	-	381	1.00
Information Technology	1,613,847	1,477,594	-	6.50	635	44	14	3,157	6.50
Telecommunications	111,076	104,826	-	0.50	131	1	2	569	-
Reprographics	-	-	-	-	-	-	-	-	-
Purchasing/Warehouse	-	-	-	-	-	-	-	-	-
Garages	-	-	-	-	-	-	-	-	-
Risk Management	740,896	740,896	-	0.90	143	1	-	338	1.00
ADMINISTRATIVE SERVICES DEPARTMENT - TOTAL	5,176,772	4,923,217	10	25.84	3,304	54	44	11,224	26.00
Walnut Creek City Hall & Facility Maintenance	1,081,371	1,065,080	-	-	1,303	6	-	-	6.23
Non-Departmental / Equipment Replacement	1,611,955	1,508,955	-	-	-	-	-	-	-
SUBTOTAL CENTRAL SERVICE DEPARTMENTS	10,782,059	10,154,867	32	42.50	6,770	64	78	18,698	54.23
Operating Departments									
ARTS, RECREATION AND COMMUNITY SERVICES DEPARTMENT									
Sports & Teens	1,090,157	1,087,181	-	-	-	-	-	29,333	19.00
Aquatics/Tennis/Special Events/Skate Park	1,402,885	1,384,715	-	-	-	-	-	11,212	68.50
Recreation Facilities	383,240	377,940	-	-	-	-	-	18,798	8.50
Recreation Classes/Camps/Pre-school	1,015,041	1,004,693	-	-	-	-	-	43,636	28.00
Social Services	705,625	700,429	-	-	-	-	-	-	22.50
Administration	1,173,495	1,172,495	-	-	-	-	-	1,931	5.00
Arts Education	2,229,990	2,225,275	-	-	-	-	-	2,807	31.00
Arts Education Facilities	754,860	747,431	-	-	-	-	-	425	9.50
Leshner Center for the Arts (DLCA)	3,027,874	2,808,377	-	-	-	-	-	-	54.50
Center REPeratory Theatre Company	1,612,861	1,449,362	-	-	-	-	-	-	17.00
Municipal Special Events	130,982	97,732	-	-	-	-	-	-	-
Bedford Gallery	562,166	558,667	-	-	-	-	-	-	10.00
Youth and Family Services	51,679	(7,668,667)	-	-	-	-	-	-	-
ARTS, RECREATION AND COMMUNITY SERVICES DEPARTMENT - TOTAL	14,140,854	5,945,629	11	59.25	15,225	20	160	108,142	273.50

Table 3: Distribution Bases Data (cont.)

Departments	Total FY 2008-09 Departmental Budgeted Costs ¹	FY 2008-09 Overhead Cost Allocation Base ²	Agenda Item Frequency ³	Number of FTE Employees ⁴	Number of AP processed for each Dept./Div. ⁵	Number of PO processed for each Dept./Div. ⁵	Number of Telephone Lines ⁶	Building Sizes ⁷	Timecards Processed ⁸
Operating Departments									
POLICE DEPARTMENT									
Administration	1,371,323	1,349,758						1,937	6.00
Budget, Research & Equipment	626,896	626,896						-	1.00
Patrol	9,527,391	9,385,533						5,452	51.00
Traffic Engineering & Circulation	2,066,630	2,012,672						869	7.00
Parking	1,414,441	1,381,119						1,106	11.00
Animal Control	311,224	311,224						-	-
SLESF	188,761	188,761						-	0.50
Community Policing	736,189	736,189						474	4.00
Investigations	2,763,821	2,743,682						4,152	13.00
Records	1,208,716	1,208,716						3,045	8.50
Communications	2,149,735	2,093,735	-	-	-	-	-	4,705	15.00
POLICE DEPARTMENT - TOTAL	22,365,127	22,038,285	7	119.00	3,394	36	97	21,740	117.00
PUBLIC SERVICES DEPARTMENT									
Administration	1,051,624	1,026,624						1,196	6.00
Engineering	1,803,590	1,791,394						1,794	10.00
Parks	3,846,427	3,690,090						6,986	37.50
Graffiti Removal	102,515	100,138						170	1.00
Museums	123,400	123,400						-	-
Transportation Operations / Planning	846,849	835,692						1,094	5.00
Traffic Signs, Marking, Meters	920,559	897,475						2,925	8.00
Traffic Signals and Streetlights	1,343,855	1,329,717						1,575	3.00
Street Maintenance	1,567,967	1,480,374						2,034	11.00
Street Sweeping	-	-						848	4.00
Custodial	-	-						2,373	11.50
Building Maintenance	221,253	221,253						1,865	1.27
Vehicle and Equipment Maintenance	5,000	5,000						1,356	6.00
Urban Forestry Program	458,488	446,244						678	2.00
PUBLIC SERVICES DEPARTMENT - TOTAL	12,291,527	11,947,401	66	132.75	8,311	150	101	24,893	106.27
COMMUNITY DEVELOPMENT DEPARTMENT									
Administration	1,118,608	745,157						533	4.00
Transportation	617,455	617,455						410	2.00
Building	2,386,461	2,334,757						2,591	12.00
Planning	2,162,888	2,157,548						2,564	13.00
COMMUNITY DEVELOPMENT DEPARTMENT - TOTAL	6,285,412	5,854,917	35	33.00	1,741	7	55	6,099	31.00
SUBTOTAL OPERATING DEPARTMENTS	55,082,920	45,786,232	119	344.00	28,671	213	413	160,874	527.77
TOTAL	\$ 65,864,978	\$ 55,941,099	151	386.50	35,441	277	491	179,572	582.00

¹ Total Budget as shown in Table 1

² Allocable costs as shown in Table 1

³ Appendix A1: Agenda Frequency by Department / Division

⁴ Appendix A2: Number of Employees by Department / Division

⁵ Appendix A3: Number of AP and Purchase Orders by Department / Division

⁶ Appendix A5: Number of Telephone Lines by Department / Division

⁷ Appendix A4: Building Sizes by Department / Division

⁸ Appendix A7: General Accounting - Average Number of Timecards Processed 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. Tables 1 through 25 in Appendix A show 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 and Table 23** 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									
	City Council	City Manager	City Clerk	City Attorney	City Treasurer	Community Outreach	Public Information	Inter Agency Relations	Mail Services	Administration
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
CENTRAL SERVICE DEPARTMENTS (1)										
GENERAL GOVERNMENT DEPARTMENT										
City Council	-	3,524	2,557	-	-	-	-	-	-	3,087
City Manager	-	26,357	16,241	47,833	173	2,469	-	2,489	-	5,707
City Clerk	-	17,765	11,496	32,843	84	1,195	-	1,204	-	2,921
City Attorney	-	13,556	5,973	21,562	232	3,305	-	3,332	-	7,135
City Treasurer	-	805	542	116	3	36	-	36	-	705
Community Outreach	-	1,528	511	1,653	36	511	-	515	-	1,338
Inter Agency Relations	-	830	-	1,666	36	515	-	519	-	727
GENERAL GOVERNMENT DEPARTMENT - TOTAL	-	64,364	37,320	105,672	563	8,030	-	8,094	-	21,619
ADMINISTRATIVE SERVICES DEPARTMENT										
Administration	-	9,046	4,879	15,532	101	1,442	-	1,453	-	3,183
General Accounting	-	23,222	13,168	35,550	221	3,151	-	3,176	-	9,281
Business License /Revenue	-	1,868	1,355	-	-	-	-	-	-	1,636
General Personnel	-	4,641	1,330	5,640	122	1,743	-	1,757	-	4,065
Recruitment	-	2,775	1,023	2,742	59	847	-	854	-	2,431
Disability Loss Management	-	1,789	511	2,178	47	673	-	678	-	1,567
Information Technology	-	11,775	3,324	14,447	313	4,464	-	4,500	-	10,315
Telecommunications	-	863	256	1,025	22	317	-	319	-	756
Garages	-	-	-	-	-	-	-	-	-	-
Risk Management	-	4,242	460	7,244	157	2,239	-	2,257	-	3,716
ADMINISTRATIVE SERVICES DEPARTMENT - TOTAL	-	60,219	26,306	84,357	1,043	14,875	-	14,994	-	36,949
Walnut Creek City Hall & Facility Maintenance	-	5,186	-	10,413	226	3,218	-	3,244	-	4,543
Non-Departmental / Equipment Replacement	-	7,347	-	14,753	320	4,559	-	4,596	-	6,436
SUBTOTAL CENTRAL SERVICE DEPARTMENTS	-	137,116	63,627	215,195	2,152	30,683	-	30,928	-	69,547
OPERATING DEPARTMENTS										
Arts, Recreation And Community Services Department - Total	-	90,545	44,703	97,975	1,260	17,965	-	18,108	-	61,934
Police Department - Total	-	203,792	70,025	240,828	4,670	66,588	-	67,121	-	167,455
Public Services Department - Total	-	270,774	154,293	355,875	2,531	36,099	-	36,388	-	132,905
Community Development Department - Total	-	114,896	62,695	184,020	1,241	17,690	-	17,832	-	45,343
SUBTOTAL OPERATING DEPARTMENTS	-	680,007	331,717	878,698	9,701	138,341	-	139,450	-	407,636
Grand Total	\$ -	\$ 817,123	\$ 395,344	\$ 1,093,893	\$ 11,853	\$ 169,024	\$ -	\$ 170,378	\$ -	\$ 477,183

Table 4: Indirect Cost Allocation (cont.)

	FIRST STEP		FIRST STEP						FIRST STEP					Totals
	City Council	City Manager	General Accounting	General Personnel	Recruitment	Disability Loss Management	Information Technology	Telecommunications	Reprographics	Purchasing / Warehouse	Risk Management	Civic Center & Facility Maintenance	Non-Departmental	
	(2)	(3)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	Sum Columns 2 thru 24 (23)
CENTRAL SERVICE DEPARTMENTS (1)														
GENERAL GOVERNMENT DEPARTMENT														
City Council	-	3,524	3,589	7,462	3,297	2,882	-	-	-	-	9,585	12,244	-	48,226
City Manager	-	26,357	8,817	5,373	2,374	2,075	75,234	5,337	-	-	6,901	7,763	22,041	237,184
City Clerk	-	17,765	9,416	2,985	1,319	1,153	-	-	-	-	3,834	6,888	10,664	103,763
City Attorney	-	13,556	10,810	5,970	2,637	2,305	27,084	1,921	-	-	7,668	11,563	29,507	154,660
City Treasurer	-	805	1,026	1,582	699	611	-	-	-	-	2,032	1,261	320	9,773
Community Outreach	-	1,528	2,758	1,492	659	576	-	-	-	-	1,917	4,608	4,559	22,662
Inter Agency Relations	-	830	5,497	-	-	-	-	-	-	-	-	-	4,596	14,385
GENERAL GOVERNMENT DEPARTMENT - TOTAL	-	64,364	41,913	24,863	10,985	9,602	102,318	7,259	-	-	31,936	44,328	71,687	590,553
ADMINISTRATIVE SERVICES DEPARTMENT														
Administration	-	9,046	4,083	2,776	1,226	1,072	-	-	-	-	3,565	4,086	12,872	65,316
General Accounting	-	23,222	19,422	11,685	5,163	4,513	54,168	3,843	-	-	15,010	20,611	28,127	250,310
Business License /Revenue	-	1,868	2,789	3,955	1,747	1,527	-	-	-	-	5,080	7,349	-	27,307
General Personnel	-	4,641	8,297	3,880	1,714	1,499	30,094	2,135	-	-	4,984	5,902	15,559	93,360
Recruitment	-	2,775	8,013	2,985	1,319	1,153	-	-	-	-	3,834	2,260	7,564	37,858
Disability Loss Management	-	1,789	2,942	1,492	659	576	-	-	-	-	1,917	2,260	6,009	23,302
Information Technology	-	11,775	55,876	9,701	4,286	3,746	42,131	2,989	-	-	12,460	18,724	39,857	238,908
Telecommunications	-	863	2,393	746	330	288	6,019	427	-	-	958	3,377	2,828	20,923
Garages	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Risk Management	-	4,242	5,893	1,343	593	519	-	-	-	-	1,725	2,004	19,985	52,376
ADMINISTRATIVE SERVICES DEPARTMENT - TOTAL	-	60,219	109,709	38,564	17,038	14,893	132,412	9,394	-	-	49,534	66,573	132,799	809,659
Walnut Creek City Hall & Facility Maintenance	-	5,186	22,984	-	-	-	-	-	-	-	-	-	28,729	78,543
Non-Departmental / Equipment Replacement	-	7,347	7,032	-	-	-	-	-	-	-	-	-	40,703	85,745
SUBTOTAL CENTRAL SERVICE DEPARTMENTS	-	137,116	181,638	63,427	28,022	24,496	234,730	16,653	-	-	81,470	110,901	273,917	1,564,501
OPERATING DEPARTMENTS														
Arts, Recreation And Community Services Department - Total	-	90,545	281,018	88,425	64,633	34,150	481,497	34,159	-	-	113,578	641,416	160,377	2,231,744
Police Department - Total	-	203,792	213,947	177,595	78,462	68,588	291,908	20,709	-	-	228,115	128,942	594,461	2,623,205
Public Services Department - Total	-	270,774	305,569	198,116	87,528	76,513	303,945	21,563	-	-	254,473	147,647	322,269	2,706,489
Community Development Department - Total	-	114,896	60,562	49,249	21,758	19,020	165,515	11,742	-	-	63,259	36,173	157,931	1,028,928
SUBTOTAL OPERATING DEPARTMENTS	-	680,007	861,097	513,385	252,382	198,271	1,242,865	88,173	-	-	659,426	954,179	1,235,038	8,590,366
Grand Total	\$ -	\$ 817,123	\$ 1,042,735	\$ 576,812	\$ 280,404	\$ 222,767	\$ 1,477,594	\$ 104,826	\$ -	\$ -	\$ 740,896	\$ 1,065,080	\$ 1,508,955	\$ 10,154,867

Table 4: Indirect Cost Allocation (cont.)

	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
CENTRAL SERVICE DEPARTMENTS (1)	(24)	(25)	(26)
GENERAL GOVERNMENT DEPARTMENT			
City Council		(48,226)	-
City Manager		(237,184)	-
City Clerk		(103,763)	-
City Attorney		(154,560)	-
City Treasurer		(9,773)	-
Community Outreach		(22,662)	-
Inter Agency Relations		(14,385)	-
GENERAL GOVERNMENT DEPARTMENT - TOTAL		(590,553)	-
ADMINISTRATIVE SERVICES DEPARTMENT			
Administration		(65,316)	-
General Accounting		(250,310)	-
Business License /Revenue		(27,307)	-
General Personnel		(93,360)	-
Recruitment		(37,858)	-
Disability Loss Management		(23,302)	-
Information Technology		(238,908)	-
Telecommunications		(20,923)	-
Garages		-	-
Risk Management		(52,376)	-
ADMINISTRATIVE SERVICES DEPARTMENT - TOTAL		(809,659)	-
Walnut Creek City Hall & Facility Maintenance		(78,543)	-
Non-Departmental / Equipment Replacement		(85,745)	-
SUBTOTAL CENTRAL SERVICE DEPARTMENTS		(1,564,501)	-
OPERATING DEPARTMENTS			
Arts, Recreation And Community Services Department - Total	25.98%	406,451	2,638,195
Police Department - Total	30.54%	477,745	3,100,951
Public Services Department - Total	31.51%	492,913	3,199,402
Community Development Department - Total	11.98%	187,391	1,216,319
SUBTOTAL OPERATING DEPARTMENTS	100.00%	1,564,501	10,154,867
Grand Total		\$ -	\$ 10,154,867

Appendix A – Allocation Summaries

Table 1: Budget Summary

CENTRAL SERVICE DEPARTMENTS						
Departments	Division / Function	General Fund Personnel	General Fund Operating	Other Allocable Costs	Description of Other Allocable Costs Including IDT and City Subventions	Adjusted General Fund Operating
GENERAL GOVERNMENT DEPARTMENT						
City Council	720	\$ 69,178	\$ 112,121	\$ 5,000	\$5,000 City Subvention to other agencies at the discretion of the City Council.	\$ 112,121
City Manager	730	663,825	153,298			153,298
City Clerk	741	229,036	166,308			165,358
City Attorney	760	758,873	335,020			335,020
City Treasurer	750	9,804	2,049			2,049
Community Outreach	731	151,549	17,475			17,475
Public Information	737					
Inter Agency Relations	734	69,884	100,494		-\$155,000 Internal Transfer for a portion of costs allocated to other departments based on their usage of mail services.	100,494
Mail Services	152					
GENERAL GOVERNMENT DEPARTMENT - TOTAL		1,952,149	886,765	5,000		885,815

Table 1: Budget Summary

CENTRAL SERVICE DEPARTMENTS					
Departments	Division / Function	FY 2008/2009 Total Budgeted Costs	FY 2008/2009 Total Budgeted Costs	Less Unallocable Costs	Description of Unallocable Costs
GENERAL GOVERNMENT DEPARTMENT					
City Council	720	\$ 221,299	\$ 181,299	\$ 35,000	\$35,000 Community Outreach.
City Manager	730	817,123			
City Clerk	741	407,574		12,230	\$12,230 Capital Outlay.
City Attorney	760	1,093,893			
City Treasurer	750	11,853			
Community Outreach	731	189,841		20,817	\$3,000 Computer Equipment; \$1,000 Block Party; \$4,000 Special Events-Explanation of City Departmental Services to citizens and staff by City Officials; \$12,816.60 Capital Outlay.
Public Information	737	-			\$2,000 Special Events: Memorial Day and Labor Day ceremonies hosted by Public Information Officer.
Inter Agency Relations	734	170,378			
Mail Services	152				\$1,526 Vehicle Replacement.
GENERAL GOVERNMENT DEPARTMENT - TOTAL		2,911,960		68,047	

Table 1: Budget Summary

CENTRAL SERVICE DEPARTMENTS					
Departments	Division / Function	Less Division Revenues	Net Allocable Costs	FY 2008/2009 Totals Unallocable Cost for OMB A-87 Compliance	Description of FY 2008/2009 Unallocable Costs
GENERAL GOVERNMENT DEPARTMENT					
City Council	720	\$ 11,550	\$ 134,749	\$ 221,299	\$35,000 Community Outreach.
City Manager	730			-	
City Clerk	741			12,230	\$12,230 Capital Outlay.
City Attorney	760				
City Treasurer	750			-	
Community Outreach	731			20,817	\$3,000 Computer Equipment; \$1,000 Block Party; \$4,000 Special Events-Explanation of City Departmental Services to citizens and staff by City Officials; \$12,816.60 Capital Outlay.
Public Information	737			-	\$2,000 Special Events: Memorial Day and Labor Day ceremonies hosted by Public Information Officer.
Inter Agency Relations	734			-	
Mail Services	152			-	\$1,526 Vehicle Replacement.
GENERAL GOVERNMENT DEPARTMENT - TOTAL				254,345	

Table 1: Budget Summary

CENTRAL SERVICE DEPARTMENTS		
Departments	Division / Function	Allocable Costs
<u>GENERAL GOVERNMENT DEPARTMENT</u>		
City Council	720	-
City Manager	730	817,123
City Clerk	741	395,344
City Attorney	760	1,093,893
City Treasurer	750	11,853
Community Outreach	731	169,024
Public Information	737	-
Inter Agency Relations	734	170,378
Mail Services	152	-
GENERAL GOVERNMENT DEPARTMENT - TOTAL		<u>2,657,615</u>

Table 1: Budget Summary

CENTRAL SERVICE DEPARTMENTS						
Departments	Division / Function	General Fund Personnel	General Fund Operating	Other Allocable Costs	Description of Other Allocable Costs Including IDT and City Subventions	Adjusted General Fund Operating
<u>ADMINISTRATIVE SERVICES DEPARTMENT</u>						
Administration	111	317,577	184,328	-		2,578
General Accounting	121	931,303	111,432	-		1,558
Business License /Revenue	122	270,959	48,589	-		319,548
General Personnel	131	407,932	168,880	-		2,362
Recruitment	132	107,213	173,191	-		2,422
Disability Loss Management	134	139,340	83,427	-		1,167
Information Technology	141	897,088	580,506	-		8,119
Telecommunications	142	76,101	181,951	(153,226)	-\$153,226 Internal Transfers for portion of costs allocated to other departments based on their usage of telecommunications services.	2,545
Reprographics	151				-\$167,062 Internal Transfers for portion of costs allocated to other departments based on their usage of reprographics services.	-
Purchasing/Warehouse	314/315			-		-
Garages	348				\$657,942 Contract Services.	-
Risk Management	735	149,126	591,770	-		8,276
ADMINISTRATIVE SERVICES DEPARTMENT - TOTAL		3,296,639	2,124,073	(153,226)		348,576

Table 1: Budget Summary

CENTRAL SERVICE DEPARTMENTS					
Departments	Division / Function	FY 2008/2009 Total Budgeted Costs	FY 2008/2009 Total Budgeted Costs	Less Unallocable Costs	Description of Unallocable Costs
ADMINISTRATIVE SERVICES DEPARTMENT					
Administration	111	480,547		3,364	\$3,364 Vehicle Replacement.
General Accounting	121	1,150,424		107,689	\$700 Computer Equipment; \$45,178 for costs allocated to non-General Fund departments / divisions; \$61,811 costs applicable to non-General Fund departments / divisions.
Business License /Revenue	122		319,548	2,500	\$2,500 Capital Outlay
General Personnel	131	576,812		-	
Recruitment	132	280,404		-	
Disability Loss Management	134	222,767		-	
Information Technology	141	1,613,847		136,253	\$108,486 Computer Equipment; 10,000 Capital Outlay; \$17,767 for 6 donated DRAA lines.
Telecommunications	142	111,076		6,250	\$1,250 Computer Equipment; 5,000 Capital Outlay.
Reprographics	151				\$860 Costs applicable to non-General Fund departments / divisions.
Purchasing/Warehouse	314/315				\$16,331 Costs applicable to non-General Fund departments / divisions.
Garages	348	-		-	
Risk Management	735	740,896		-	
ADMINISTRATIVE SERVICES DEPARTMENT - TOTAL		5,176,772		256,056	

Table 1: Budget Summary

CENTRAL SERVICE DEPARTMENTS					
Departments	Division / Function	Less Division Revenues	Net Allocable Costs	FY 2008/2009 Totals Unallocable Cost for OMB A-87 Compliance	Description of FY 2008/2009 Unallocable Costs
ADMINISTRATIVE SERVICES DEPARTMENT					
Administration	111			3,364	\$3,364 Vehicle Replacement.
General Accounting	121			107,689	\$700 Computer Equipment; \$45,178 for costs allocated to non-General Fund departments / divisions; \$61,811 costs applicable to non-General Fund departments / divisions.
Business License /Revenue	122			-	\$2,500 Capital Outlay
General Personnel	131			-	
Recruitment	132			-	
Disability Loss Management	134			-	
Information Technology	141			136,253	\$108,486 Computer Equipment; 10,000 Capital Outlay; \$17,767 for 6 donated DRAA lines.
Telecommunications	142			6,250	\$1,250 Computer Equipment; 5,000 Capital Outlay.
Reprographics	151			-	\$860 Costs applicable to non-General Fund departments / divisions.
Purchasing/Warehouse	314/315			-	\$16,331 Costs applicable to non-General Fund departments / divisions.
Garages	348			-	
Risk Management	735			-	
ADMINISTRATIVE SERVICES DEPARTMENT - TOTAL				253,556	

Table 1: Budget Summary

CENTRAL SERVICE DEPARTMENTS		
Departments	Division / Function	Allocable Costs
<u>ADMINISTRATIVE SERVICES DEPARTMENT</u>		
Administration	111	477,183
General Accounting	121	1,042,735
Business License /Revenue	122	-
General Personnel	131	576,812
Recruitment	132	280,404
Disability Loss Management	134	222,767
Information Technology	141	1,477,594
Telecommunications	142	104,826
Reprographics	151	-
Purchasing/Warehouse	314/315	-
Garages	348	-
Risk Management	735	740,896
ADMINISTRATIVE SERVICES DEPARTMENT - TOTAL		<u>4,923,217</u>

Table 1: Budget Summary

CENTRAL SERVICE DEPARTMENTS						
Departments	Division / Function	General Fund Personnel	General Fund Operating	Other Allocable Costs	Description of Other Allocable Costs Including IDT and City Subventions	Adjusted General Fund Operating
Walnut Creek City Hall & Facility Maintenance	346	1,041,561	23,519	-	-\$16,255,530 Internal Transfer for employee benefit costs distributed to other departments based upon actual employee benefits in those divisions. \$15,000 City Subvention to other agencies, including the Lindsay Museum, at the discretion of City Council.	23,519
Non-Departmental / Equipment Replacement	710	<u>17,040,958</u>	<u>708,527</u>	<u>(16,240,530)</u>		<u>110,395</u>
SUBTOTAL CENTRAL SERVICE DEPARTMENTS		23,331,307	3,742,884	(16,388,756)		1,368,304
OPERATING DEPARTMENTS						
Departments	Division	General Fund Personnel	General Fund Operating	Other Allocable Costs	Description of Other Allocable Costs	General Fund Operating
ARTS, RECREATION AND COMMUNITY SERVICES DEPARTMENT						
Sports & Teens	350	641,636	445,545			445,545
Aquatics/Tennis/Special Events/Skate Park	351	860,222	524,493			524,493
Recreation Facilities	352	207,923	170,017			170,017
Recreation Classes/Camps/Pre-school	353	565,322	439,371			439,371
Social Services	354	484,960	215,469			215,469
Administration	611	883,439	289,056			289,056
Arts Education	621	1,028,603	1,196,672			1,196,672
Arts Education Facilities	625	442,511	304,920			304,920

Table 1: Budget Summary

CENTRAL SERVICE DEPARTMENTS					
Departments	Division / Function	FY 2008/2009 Total Budgeted Costs	FY 2008/2009 Total Budgeted Costs	Less Unallocable Costs	Description of Unallocable Costs
Walnut Creek City Hall & Facility Maintenance	346	1,081,371		16,291	\$16,291 Vehicle Replacement.
Non-Departmental / Equipment Replacement	710	1,611,955		103,000	\$100,000 Transfer to ARCS for discount ARCS provides to performing groups for use of facilities; \$3,000 Lobbying firm.
SUBTOTAL CENTRAL SERVICE DEPARTMENTS		10,782,059		443,393	
OPERATING DEPARTMENTS					
Departments	Division	FY 2008/2009 Total Budgeted Costs		Unallocable Costs	Description of Unallocable Costs
ARTS, RECREATION AND COMMUNITY SERVICES DEPARTMENT					
Sports & Teens	350	1,090,157		2,976	\$976 Vehicle Replacement; \$2,000 Scholarships.
Aquatics/Tennis/Special Events/Skate Park	351	1,402,885		18,170	\$750 Computer Equipment; \$976 Vehicle Replacement; \$2,500 Scholarships; \$13,944 Capital Outlay.
Recreation Facilities	352	383,240		5,300	\$5,300 Advertising.
Recreation Classes/Camps/Pre-school	353	1,015,041		10,348	\$3,848 Vehicle Replacement; \$6,500 Scholarships.
Social Services	354	705,625		5,196	\$5,196 Vehicle Replacement.
Administration	611	1,173,495		1,000	\$500 Computer Equipment; \$500 Advertising.
Arts Education	621	2,229,990		4,715	\$3,587 Advertising; \$1,128 Vehicle Replacement.
Arts Education Facilities	625	754,860		7,429	\$1,829 Vehicle Replacement; \$5,600 Capital Outlay.

Table 1: Budget Summary

CENTRAL SERVICE DEPARTMENTS					
Departments	Division / Function	Less Division Revenues	Net Allocable Costs	FY 2008/2009 Totals Unallocable Cost for OMB A-87 Compliance	Description of FY 2008/2009 Unallocable Costs
Walnut Creek City Hall & Facility Maintenance	346			16,291	\$16,291 Vehicle Replacement. \$100,000 Transfer to ARCS for discount ARCS provides to performing groups for use of facilities; \$3,000 Lobbying firm.
Non-Departmental / Equipment Replacement	710			103,000	
SUBTOTAL CENTRAL SERVICE DEPARTMENTS				627,192	
OPERATING DEPARTMENTS					
Departments	Division			FY 2008/2009 Total Unallocable Costs	Description of FY 2008/2009 Unallocable Costs
ARTS, RECREATION AND COMMUNITY SERVICES DEPARTMENT					
Sports & Teens	350			2,976	\$976 Vehicle Replacement; \$2,000 Scholarships.
Aquatics/Tennis/Special Events/Skate Park	351			18,170	\$750 Computer Equipment; \$976 Vehicle Replacement; \$2,500 Scholarships; \$13,944 Capital Outlay.
Recreation Facilities	352			5,300	\$5,300 Advertising.
Recreation Classes/Camps/Pre-school	353			10,348	\$3,848 Vehicle Replacement; \$6,500 Scholarships.
Social Services	354			5,196	\$5,196 Vehicle Replacement.
Administration	611			1,000	\$500 Computer Equipment; \$500 Advertising.
Arts Education	621			4,715	\$3,587 Advertising; \$1,128 Vehicle Replacement.
Arts Education Facilities	625			7,429	\$1,829 Vehicle Replacement; \$5,600 Capital Outlay.

Table 1: Budget Summary

CENTRAL SERVICE DEPARTMENTS		
Departments	Division / Function	Allocable Costs
Walnut Creek City Hall & Facility Maintenance	346	1,065,080
Non-Departmental / Equipment Replacement	710	1,508,955
SUBTOTAL CENTRAL SERVICE DEPARTMENTS		10,154,867
OPERATING DEPARTMENTS		
Departments	Division	
ARTS, RECREATION AND COMMUNITY SERVICES DEPARTMENT		
Sports & Teens	350	1,087,181
Aquatics/Tennis/Special Events/Skate Park	351	1,384,715
Recreation Facilities	352	377,940
Recreation Classes/Camps/Pre-school	353	1,004,693
Social Services	354	700,429
Administration	611	1,172,495
Arts Education	621	2,225,275
Arts Education Facilities	625	747,431

Table 1: Budget Summary

CENTRAL SERVICE DEPARTMENTS						
Departments	Division / Function	General Fund Personnel	General Fund Operating	Other Allocable Costs	Description of Other Allocable Costs Including IDT and City Subventions	Adjusted General Fund Operating
Lesher Center for the Arts (DLCA)	631	1,804,079	1,004,298			1,004,298
Center REPeritory Theatre Company	641	499,602	949,760			949,760
Municipal Special Events	642	9,382	73,350	15,000	Financial support to the Walnut Creek Concert Band for their performances at PARKconcerts each summer.	73,350
Bedford Gallery	651	416,598	142,069			142,069
Youth and Family Services	733	-	-	51,679		-
ARTS, RECREATION AND COMMUNITY SERVICES DEPARTMENT - TOTAL		7,844,277	5,755,020	66,679		5,755,020
<u>POLICE DEPARTMENT</u>						
Administration	411	1,091,965	257,793			257,793
Budget, Research & Equipment	421	98,450	519,349	9,097	\$9,097 for uniform and safety equipment for Reserve Officer Program.	519,349
Patrol	431	8,954,620	430,913			430,913
Traffic Engineering & Circulation	432	1,923,276	89,396			89,396
Parking	433	1,023,991	357,128			357,128
Animal Control	434	-	311,224			311,224
SLESF	435	178,261	10,500			10,500
Community Policing	436	685,445	50,744			50,744
Investigations	441	2,528,565	215,117			215,117
Records	451	784,528	424,188			424,188
Communications	452	1,673,890	419,845	-		419,845
POLICE DEPARTMENT - TOTAL		18,942,991	3,086,197	9,097		3,086,197

Table 1: Budget Summary

CENTRAL SERVICE DEPARTMENTS					
Departments	Division / Function	FY 2008/2009 Total Budgeted Costs	FY 2008/2009 Total Budgeted Costs	Less Unallocable Costs	Description of Unallocable Costs
Lesher Center for the Arts (DLCA)	631	3,027,874		219,497	\$7,500 Computer Equipment; \$133,000 Advertising; \$2,997 Vehicle Replacement; \$26,000 Mech & Tech Equip; \$50,000 Capital Outlay.
Center REPeritory Theatre Company	641	1,612,861		163,499	\$1,499 Vehicle Replacement.
Municipal Special Events	642	130,982		33,250	\$33,250 Advertising.
Bedford Gallery	651	562,166		3,499	\$2,000 Advertising; \$1,499 Vehicle Replacement.
Youth and Family Services	733	51,679			
ARTS, RECREATION AND COMMUNITY SERVICES DEPARTMENT - TOTAL		14,140,854		474,879	
<u>POLICE DEPARTMENT</u>					
Administration	411	1,371,323		21,565	\$21,565 Vehicle Replacement.
Budget, Research & Equipment	421	626,896			
Patrol	431	9,527,391		141,858	\$141,858 Vehicle Replacement.
Traffic Engineering & Circulation	432	2,066,630		53,958	\$53,958 Vehicle Replacement.
Parking	433	1,414,441		33,322	\$33,322 Vehicle Replacement.
Animal Control	434	311,224		-	
SLESF	435	188,761		-	
Community Policing	436	736,189		-	
Investigations	441	2,763,821		20,139	\$20,139 Vehicle Replacement.
Records	451	1,208,716		-	
Communications	452	2,149,735		56,000	\$56,000 Capital Outlay.
POLICE DEPARTMENT - TOTAL		22,365,127		326,842	

Table 1: Budget Summary

CENTRAL SERVICE DEPARTMENTS					
Departments	Division / Function	Less Division Revenues	Net Allocable Costs	FY 2008/2009 Totals Unallocable Cost for OMB A-87 Compliance	Description of FY 2008/2009 Unallocable Costs
Lesher Center for the Arts (DLCA)	631			219,497	\$7,500 Computer Equipment; \$133,000 Advertising; \$2,997 Vehicle Replacement; \$26,000 Mech & Tech Equip; \$50,000 Capital Outlay.
Center REPeritory Theatre Company	641			163,499	\$1,499 Vehicle Replacement.
Municipal Special Events	642			33,250	\$33,250 Advertising.
Bedford Gallery	651			3,499	\$2,000 Advertising; \$1,499 Veh
Youth and Family Services	733			7,720,346	
ARTS, RECREATION AND COMMUNITY SERVICES DEPARTMENT - TOTAL				8,195,225	
<u>POLICE DEPARTMENT</u>					
Administration	411			21,565	\$21,565 Vehicle Replacement.
Budget, Research & Equipment	421			-	
Patrol	431			141,858	\$141,858 Vehicle Replacement.
Traffic Engineering & Circulation	432			53,958	\$53,958 Vehicle Replacement.
Parking	433			33,322	\$33,322 Vehicle Replacement.
Animal Control	434			-	
SLESF	435			-	
Community Policing	436			-	
Investigations	441			20,139	\$20,139 Vehicle Replacement.
Records	451			-	
Communications	452			56,000	\$56,000 Capital Outlay.
POLICE DEPARTMENT - TOTAL				326,842	

Table 1: Budget Summary

CENTRAL SERVICE DEPARTMENTS		
Departments	Division / Function	Allocable Costs
Lesher Center for the Arts (DLCA)	631	2,808,377
Center REPertory Theatre Company	641	1,449,362
Municipal Special Events	642	97,732
Bedford Gallery	651	558,667
Youth and Family Services	733	(7,668,667)
ARTS, RECREATION AND COMMUNITY SERVICES DEPARTMENT - TOTAL		5,945,629
<u>POLICE DEPARTMENT</u>		
Administration	411	1,349,758
Budget, Research & Equipment	421	626,896
Patrol	431	9,385,533
Traffic Engineering & Circulation	432	2,012,672
Parking	433	1,381,119
Animal Control	434	311,224
SLESF	435	188,761
Community Policing	436	736,189
Investigations	441	2,743,682
Records	451	1,208,716
Communications	452	2,093,735
POLICE DEPARTMENT - TOTAL		22,038,285

Table 1: Budget Summary

CENTRAL SERVICE DEPARTMENTS						
Departments	Division / Function	General Fund Personnel	General Fund Operating	Other Allocable Costs	Description of Other Allocable Costs Including IDT and City Subventions	Adjusted General Fund Operating
<u>PUBLIC SERVICES DEPARTMENT</u>						
Administration	311	758,294	357,230	(88,900)	-\$88,900 Internal Transfer for a portion of staff costs for clean water (NPDES)/engineering allocated to other departments.	357,230
Engineering	240	1,389,345	402,049			402,049
Parks	322	2,738,498	1,380,519	(428,927)	Internal Transfer for ARCS programs	1,380,519
Graffiti Removal	323	89,102	11,036			11,036
Museums	327	-	10,900	112,500	\$100,000 Contribution to Lindsay Museum; \$12,500 Contribution to Heather Farms for director position.	10,900
Transportation Operations / Planning	330	706,933	128,759			128,759
Traffic Signs, Marking, Meters	331	761,771	135,704			135,704
Traffic Signals and Streetlights	332	428,210	901,507			901,507
Street Maintenance	341	1,055,956	424,418			424,418
Street Sweeping	342	389,618	187,706	(628,842)	\$628,842 internal transfer for costs allocated to other departments based on their usage of street sweeping services including \$51,518 vehicle replacement.	187,706
Custodial	345	813,830	101,480	(920,406)	\$920,406 internal transfer for costs allocated to other departments based on their usage of custodial services including \$5,096 vehicle replacement.	101,480
Building Maintenance	346	-	221,253			221,253

Table 1: Budget Summary

CENTRAL SERVICE DEPARTMENTS					
Departments	Division / Function	FY 2008/2009 Total Budgeted Costs	FY 2008/2009 Total Budgeted Costs	Less Unallocable Costs	Description of Unallocable Costs
<u>PUBLIC SERVICES DEPARTMENT</u>					
Administration	311	1,051,624		25,000	\$25,000 Computer Equipment.
Engineering	240	1,803,590		12,196	\$5,000 Computer Equipment; \$7,196 Vehicle Replacement.
Parks	322	3,846,427		156,337	\$12,000 Computer Equipment; \$144,337 Vehicle Replacement.
Graffiti Removal	323	102,515		2,377	\$2,377 Vehicle Replacement.
Museums	327	123,400			
Transportation Operations / Planning	330	846,849		11,157	\$4,000 Computer Equipment; \$7,157 Vehicle Replacement.
Traffic Signs, Marking, Meters	331	920,559		23,084	\$23,084 Vehicle Replacement.
Traffic Signals and Streetlights	332	1,343,855		14,138	\$14,138 Vehicle Replacement.
Street Maintenance	341	1,567,967		87,593	\$87,593 Vehicle Replacement.
Street Sweeping	342	-			
Custodial	345	-			
Building Maintenance	346	221,253			

Table 1: Budget Summary

CENTRAL SERVICE DEPARTMENTS					
Departments	Division / Function	Less Division Revenues	Net Allocable Costs	FY 2008/2009 Totals Unallocable Cost for OMB A-87 Compliance	Description of FY 2008/2009 Unallocable Costs
<u>PUBLIC SERVICES DEPARTMENT</u>					
Administration	311			25,000	\$25,000 Computer Equipment.
Engineering	240			12,196	\$5,000 Computer Equipment; \$7,196 Vehicle Replacement.
Parks	322			156,337	\$12,000 Computer Equipment; \$144,337 Vehicle Replacement.
Graffiti Removal	323			2,377	\$2,377 Vehicle Replacement.
Museums	327			-	
Transportation Operations / Planning	330			11,157	\$4,000 Computer Equipment; \$7,157 Vehicle Replacement.
Traffic Signs, Marking, Meters	331			23,084	\$23,084 Vehicle Replacement.
Traffic Signals and Streetlights	332			14,138	\$14,138 Vehicle Replacement.
Street Maintenance	341			87,593	\$87,593 Vehicle Replacement.
Street Sweeping	342			-	
Custodial	345			-	
Building Maintenance	346			-	

Table 1: Budget Summary

CENTRAL SERVICE DEPARTMENTS		
Departments	Division / Function	Allocable Costs
<u>PUBLIC SERVICES DEPARTMENT</u>		
Administration	311	1,026,624
Engineering	240	1,791,394
Parks	322	3,690,090
Graffiti Removal	323	100,138
Museums	327	123,400
Transportation Operations / Planning	330	835,692
Traffic Signs, Marking, Meters	331	897,475
Traffic Signals and Streetlights	332	1,329,717
Street Maintenance	341	1,480,374
Street Sweeping	342	-
Custodial	345	-
Building Maintenance	346	221,253

Table 1: Budget Summary

CENTRAL SERVICE DEPARTMENTS						
Departments	Division / Function	General Fund Personnel	General Fund Operating	Other Allocable Costs	Description of Other Allocable Costs Including IDT and City Subventions	Adjusted General Fund Operating
Vehicle and Equipment Maintenance	347	706,518	659,802	(1,361,320)	\$1,361,320 internal transfer for costs allocated to other departments based on their usage of equipment usage services. \$5,000 budget costs remaining after internal transfer.	659,802
Urban Forestry Program	324	317,431	128,813	-		128,813
PUBLIC SERVICES DEPARTMENT - TOTAL		10,155,506	5,051,175	(3,315,895)		5,051,175
COMMUNITY DEVELOPMENT DEPARTMENT						
Administration	210	527,341	240,816	(23,000)	-\$23,000 Internal Transfer for costs allocated to RDA.	240,816
Transportation	220	338,956	36,499	242,000	\$242,000 City Subvention to other agencies for costs of the Downtown Trolley, TRANSPAC and the Congestion Management Agency.	36,499
Building	230	1,693,658	641,099	-		641,099
Planning	260	1,653,908	503,640			503,640
COMMUNITY DEVELOPMENT DEPARTMENT - TOTAL		4,213,863	1,422,054	219,000		1,422,054
SUBTOTAL OPERATING DEPARTMENTS		41,156,637	15,314,446	(3,021,119)		15,314,446
		\$ 64,487,944	\$ 19,057,330	\$ (19,409,875)		\$ 16,682,750

Source: City of Walnut Creek FY 2008-2009 Budget; Willdan Financial Services.

Table 1: Budget Summary

CENTRAL SERVICE DEPARTMENTS					
Departments	Division / Function	FY 2008/2009 Total Budgeted Costs	FY 2008/2009 Total Budgeted Costs	Less Unallocable Costs	Description of Unallocable Costs
Vehicle and Equipment Maintenance	347	5,000			
Urban Forestry Program	324	458,488		12,244	\$12,244 Vehicle Replacement.
PUBLIC SERVICES DEPARTMENT - TOTAL		12,291,527		344,126	-
COMMUNITY DEVELOPMENT DEPARTMENT					
Administration	210	1,118,608		373,451	\$90,044 Capital Outlay; \$185,000 grants and community; \$98,407 civic pride.
Transportation	220	617,455			
Building	230	2,386,461		51,704	\$15,750 Computer Equipment; \$8,754 Vehicle Replacement; \$27,200 Automotive Equipment.
Planning	260	2,162,888		5,340	\$5,340 Vehicle Replacement.
COMMUNITY DEVELOPMENT DEPARTMENT - TOTAL		6,285,412		430,495	
SUBTOTAL OPERATING DEPARTMENTS		55,082,920		1,576,342	
		\$ 65,864,978			\$ 2,019,735

Source: City of Walnut Creek FY 2008-2009 Budget; Willdan Financial Services.

Table 1: Budget Summary

CENTRAL SERVICE DEPARTMENTS					
Departments	Division / Function	Less Division Revenues	Net Allocable Costs	FY 2008/2009 Totals Unallocable Cost for OMB A-87 Compliance	Description of FY 2008/2009 Unallocable Costs
Vehicle and Equipment Maintenance	347			-	
Urban Forestry Program	324	-	-	12,244	\$12,244 Vehicle Replacement.
PUBLIC SERVICES DEPARTMENT - TOTAL				344,126	
COMMUNITY DEVELOPMENT DEPARTMENT					
Administration	210			373,451	\$90,044 Capital Outlay; \$185,000 grants and community; \$98,406.61 civic pride.
Transportation	220			-	
Building	230			51,704	\$15,750 Computer Equipment; \$8,754 Vehicle Replacement; \$27,200 Automotive Equipment.
Planning	260			5,340	\$5,340 Vehicle Replacement.
COMMUNITY DEVELOPMENT DEPARTMENT - TOTAL				430,495	
SUBTOTAL OPERATING DEPARTMENTS				9,296,688	

\$ 9,923,879

Source: City of Walnut Creek FY 2008-2009 Budget; Willdan Financial Services.

Table 1: Budget Summary

CENTRAL SERVICE DEPARTMENTS		
Departments	Division / Function	Allocable Costs
Vehicle and Equipment Maintenance	347	5,000
Urban Forestry Program	324	446,244
PUBLIC SERVICES DEPARTMENT - TOTAL		11,947,401
COMMUNITY DEVELOPMENT DEPARTMENT		
Administration	210	745,157
Transportation	220	617,455
Building	230	2,334,757
Planning	260	2,157,548
COMMUNITY DEVELOPMENT DEPARTMENT - TOTAL		5,854,917
SUBTOTAL OPERATING DEPARTMENTS		55,941,099
		\$ 55,941,099

Source: City of Walnut Creek FY 2008-2009 Budget; Willdan Financial Services.

Tables E1 and Table 2: Allocable Cost Summary

Central Service Departments	Unallocable Costs	Allocable Costs
<u>GENERAL GOVERNMENT DEPARTMENT</u>		
City Council	\$ 221,299	\$ -
City Manager	-	817,123
City Clerk	12,230	395,344
City Attorney	-	1,093,893
City Treasurer	-	11,853
Community Outreach	20,817	169,024
Inter Agency Relations	-	170,378
<u>GENERAL GOVERNMENT DEPARTMENT - TOTAL</u>	\$ 254,345	\$ 2,657,615
<u>ADMINISTRATIVE SERVICES DEPARTMENT</u>		
Administration	3,364	477,183
General Accounting	107,689	1,042,735
Business License /Revenue	2,500	-
General Personnel	-	576,812
Recruitment	-	280,404
Disability Loss Management	-	222,767
Information Technology	136,253	1,477,594
Telecommunications	6,250	104,826
Risk Management	-	740,896
<u>ADMINISTRATIVE SERVICES DEPARTMENT - TOTAL</u>	256,056	4,923,217
Walnut Creek City Hall & Facility Maintenance	16,291	1,065,080
Non-Departmental / Equipment Replacement	103,000	1,508,955
Total Unallocable / Allocable Cost	\$ 629,692	\$ 10,154,867
Less Additional Unallocable Cost		-
Total Allocable Cost		\$ 10,154,867
Source: Table 1		

Table 3: Distribution Bases

Departments	Total FY 2008-09 Departmental Budgeted Costs ¹	FY 2008-09 Overhead Cost Allocation Base ²	Agenda Item Frequency ³	Number of FTE Employees ⁴	Number of AP processed for each Dept./Div. ⁵	Number of PO processed for each Dept./Div. ⁵	Number of Telephone Lines ⁶	Building Sizes ⁷	Timecards Processed ⁸
Central Service Departments									
GENERAL GOVERNMENT DEPARTMENT									
City Council	221,299	-	-	5.00	488	-	-	2,064	-
City Manager	817,123	817,123	11	3.60	407	-	25	1,309	4.50
City Clerk	407,574	395,344	8	2.00	524	3	-	1,161	2.00
City Attorney	1,093,893	1,093,893	3	4.00	533	-	9	1,950	4.00
City Treasurer	11,853	11,853	-	1.06	4	1	-	213	-
Community Outreach	189,841	169,024	-	1.00	207	-	-	777	1.00
Public Information	-	-	-	-	-	-	-	-	-
Inter Agency Relations	170,378	170,378	-	-	-	-	-	-	10.50
Mail Services	-	-	-	-	-	-	-	-	-
GENERAL GOVERNMENT DEPARTMENT - TOTAL	2,911,960	2,657,615	22	16.66	2,163	4	34	7,474	22.00
ADMINISTRATIVE SERVICES DEPARTMENT									
Administration	480,547	477,183	3	1.86	131	-	-	689	2.00
General Accounting	1,150,424	1,042,735	7	7.83	853	5	18	3,475	8.00
Business License /Revenue	-	-	-	2.65	227	-	-	1,239	2.50
General Personnel	576,812	576,812	-	2.60	391	1	10	995	4.00
Recruitment	280,404	280,404	-	2.00	595	2	-	381	1.00
Disability Loss Management	222,767	222,767	-	1.00	198	-	-	381	1.00
Information Technology	1,613,847	1,477,594	-	6.50	635	44	14	3,157	6.50
Telecommunications	111,076	104,826	-	0.50	131	1	2	569	-
Reprographics	-	-	-	-	-	-	-	-	-
Purchasing/Warehouse	-	-	-	-	-	-	-	-	-
Garages	-	-	-	-	-	-	-	-	-
Risk Management	740,896	740,896	-	0.90	143	1	-	338	1.00
ADMINISTRATIVE SERVICES DEPARTMENT - TOTAL	5,176,772	4,923,217	10	25.84	3,304	54	44	11,224	26.00
Walnut Creek City Hall & Facility Maintenance	1,081,371	1,065,080	-	-	1,303	6	-	-	6.23
Non-Departmental / Equipment Replacement	1,611,955	1,508,955	-	-	-	-	-	-	-
SUBTOTAL CENTRAL SERVICE DEPARTMENTS	10,782,059	10,154,867	32	42.50	6,770	64	78	18,698	54.23
Operating Departments									
ARTS, RECREATION AND COMMUNITY SERVICES DEPARTMENT									
Sports & Teens	1,090,157	1,087,181	-	-	-	-	-	29,333	19.00
Aquatics/Tennis/Special Events/Skate Park	1,402,885	1,384,715	-	-	-	-	-	11,212	68.50
Recreation Facilities	383,240	377,940	-	-	-	-	-	18,798	8.50
Recreation Classes/Camps/Pre-school	1,015,041	1,004,693	-	-	-	-	-	43,636	28.00
Social Services	705,625	700,429	-	-	-	-	-	-	22.50
Administration	1,173,495	1,172,495	-	-	-	-	-	1,931	5.00
Arts Education	2,229,990	2,225,275	-	-	-	-	-	2,807	31.00
Arts Education Facilities	754,860	747,431	-	-	-	-	-	425	9.50
Leshler Center for the Arts (DLCA)	3,027,874	2,808,377	-	-	-	-	-	-	54.50
Center REPortory Theatre Company	1,612,861	1,449,362	-	-	-	-	-	-	17.00
Municipal Special Events	130,982	97,732	-	-	-	-	-	-	-
Bedford Gallery	562,166	558,667	-	-	-	-	-	-	10.00
Youth and Family Services	51,679	(7,668,667)	-	-	-	-	-	-	-
ARTS, RECREATION AND COMMUNITY SERVICES DEPARTMENT - TOTAL	14,140,854	5,945,629	11	59.25	15,225	20	160	108,142	273.50

Table 3: Distribution Bases

Departments	Total FY 2008-09 Departmental Budgeted Costs ¹	FY 2008-09 Overhead Cost Allocation Base ²	Agenda Item Frequency ³	Number of FTE Employees ⁴	Number of AP processed for each Dept./Div. ⁵	Number of PO processed for each Dept./Div. ⁵	Number of Telephone Lines ⁶	Building Sizes ⁷	Timecards Processed ⁸
POLICE DEPARTMENT									
Administration	1,371,323	1,349,758					1,937	6.00	
Budget, Research & Equipment	626,896	626,896					-	1.00	
Patrol	9,527,391	9,385,533					5,452	51.00	
Traffic Engineering & Circulation	2,066,630	2,012,672					869	7.00	
Parking	1,414,441	1,381,119					1,106	11.00	
Animal Control	311,224	311,224					-	-	
SLESF	188,761	188,761					-	0.50	
Community Policing	736,189	736,189					474	4.00	
Investigations	2,763,821	2,743,682					4,152	13.00	
Records	1,208,716	1,208,716					3,045	8.50	
Communications	2,149,735	2,093,735	-	-	-	-	4,705	15.00	
POLICE DEPARTMENT - TOTAL	22,365,127	22,038,285	7	119.00	3,394	36	97	21,740	117.00
PUBLIC SERVICES DEPARTMENT									
Administration	1,051,624	1,026,624					1,196	6.00	
Engineering	1,803,590	1,791,394					1,794	10.00	
Parks	3,846,427	3,690,090					6,986	37.50	
Graffiti Removal	102,515	100,138					170	1.00	
Museums	123,400	123,400					-	-	
Transportation Operations / Planning	846,849	835,692					1,094	5.00	
Traffic Signs, Marking, Meters	920,559	897,475					2,925	8.00	
Traffic Signals and Streetlights	1,343,855	1,329,717					1,575	3.00	
Street Maintenance	1,567,967	1,480,374					2,034	11.00	
Street Sweeping	-	-					848	4.00	
Custodial	-	-					2,373	11.50	
Building Maintenance	221,253	221,253					1,865	1.27	
Vehicle and Equipment Maintenance	5,000	5,000					1,356	6.00	
Urban Forestry Program	458,488	446,244	-	-	-	-	678	2.00	
PUBLIC SERVICES DEPARTMENT - TOTAL	12,291,527	11,947,401	66	132.75	8,311	150	101	24,893	106.27
COMMUNITY DEVELOPMENT DEPARTMENT									
Administration	1,118,608	745,157					533	4.00	
Transportation	617,455	617,455					410	2.00	
Building	2,386,461	2,334,757					2,591	12.00	
Planning	2,162,888	2,157,548	-	-	-	-	2,564	13.00	
COMMUNITY DEVELOPMENT DEPARTMENT - TOTAL	6,285,412	5,854,917	35	33.00	1,741	7	55	6,099	31.00
SUBTOTAL OPERATING DEPARTMENTS	55,082,920	45,786,232	119	344.00	28,671	213	413	160,874	527.77
TOTAL	\$ 65,864,978	\$ 55,941,099	151	386.50	35,441	277	491	179,572	582.00

¹ Total Budget as shown in Table 1

² Allocable costs as shown in Table 1

³ Appendix A1: Agenda Frequency by Department / Division

⁴ Appendix A2: Number of Employees by Department / Division

⁵ Appendix A3: Number of AP and Purchase Orders by Department / Division

⁶ Appendix A5: Number of Telephone Lines by Department / Division

⁷ Appendix A4: Building Sizes by Department / Division

⁸ Appendix A7: General Accounting - Average Number of Timecards Processed by Department / Division

Table 4: Summary of Costs Allocated to Operating Departments

OPERATING DEPARTMENTS	Cost Allocated	Percentage
Arts, Recreation And Community Services Department - Total	\$ 2,638,195	25.98%
Police Department - Total	3,100,951	30.54%
Public Services Department - Total	3,199,402	31.51%
Community Development Department - Total	1,216,319	11.98%
Total	\$ 10,154,867	100.00%

Source: Table 28

Table 5: City Council Cost Allocation

Distribution Basis/Bases	%	Allocable Budget
Agenda Frequency	50.00%	\$ -
Number of FTE Employees by Dept./Division	50.00%	-
Total	100.00%	\$ -

Departments	Agenda Frequency			Number of FTE Employees by Dept./Division			Total Allocation ³
	Dist. Base	Dept. % ¹	Allocation	Dist. Base	Dept. % ²	Allocation	
Central Service Departments							
GENERAL GOVERNMENT DEPARTMENT							
City Council	-	0.00%	-	5.00	1.29%	-	-
City Manager	11	7.28%	-	3.60	0.93%	-	-
City Clerk	8	5.30%	-	2.00	0.52%	-	-
City Attorney	3	1.99%	-	4.00	1.03%	-	-
City Treasurer	-	0.00%	-	1.06	0.27%	-	-
Community Outreach	-	0.00%	-	1.00	0.26%	-	-
Public Information	-	0.00%	-	0.00	0.00%	-	-
Inter Agency Relations	-	0.00%	-	0.00	0.00%	-	-
Mail Services	-	0.00%	-	0.00	0.00%	-	-
GENERAL GOVERNMENT DEPARTMENT - TOTAL	22	14.57%	-	16.66	4.31%	-	-
ADMINISTRATIVE SERVICES DEPARTMENT							
Administration	3	1.99%	-	1.86	0.48%	-	-
General Accounting	7	4.64%	-	7.83	2.03%	-	-
Business License /Revenue	-	0.00%	-	2.65	0.69%	-	-
General Personnel	-	0.00%	-	2.60	0.67%	-	-
Recruitment	-	0.00%	-	2.00	0.52%	-	-
Disability Loss Management	-	0.00%	-	1.00	0.26%	-	-
Information Technology	-	0.00%	-	6.50	1.68%	-	-
Telecommunications	-	0.00%	-	0.50	0.13%	-	-
Reprographics	-	0.00%	-	0.00	0.00%	-	-
Purchasing/Warehouse	-	0.00%	-	0.00	0.00%	-	-
Garages	-	0.00%	-	0.00	0.00%	-	-
Risk Management	-	0.00%	-	0.90	0.23%	-	-
ADMINISTRATIVE SERVICES DEPARTMENT - TOTAL	10	6.62%	-	25.84	6.69%	-	-
Walnut Creek City Hall & Facility Maintenance	-	0.00%	-	-	0.00%	-	-
Non-Departmental / Equipment Replacement	-	0.00%	-	-	0.00%	-	-
SUBTOTAL CENTRAL SERVICE DEPARTMENTS	32	21.19%	-	43	11.00%	-	-
Operating Departments							
Arts, Recreation And Community Services Department	11	7.28%	-	59.25	15.33%	-	-
Police Department	7	4.64%	-	119.00	30.79%	-	-
Public Services Department	66	43.71%	-	132.75	34.35%	-	-
Community Development Department	35	23.18%	-	33.00	8.54%	-	-
SUBTOTAL OPERATING DEPARTMENTS	119	78.81%	-	344.00	89.00%	-	-
Total	151	100.00%	\$ -	386.50	100.00%	\$ -	\$ -

¹ Percentage is derived by dividing the number of departmental agenda items on agendas by the total number of agenda items from City Council agenda survey.

² Percentage is derived by dividing the number of employees in each department by the total number of employees.

³ Total allocable cost of City Council distributed to each department.

Table 6: City Manager Cost Allocation

Distribution Basis/Bases	%	Allocable Budget
Agenda Frequency	33.33%	\$ 272,374
Number of FTE Employees by Dept./Division	33.33%	272,374
Operating Budget	33.33%	272,374
Total	100.00%	\$ 817,123

Departments	Agenda Frequency			Number of FTE Employees by Dept./Division			Operating Budget			Total Allocation ⁴
	Dist. Base	Dept. % ¹	Allocation	Dist. Base	Dept. % ²	Allocation	Dist. Base	Dept. % ³	Allocation	
Central Service Departments										\$ 817,123
GENERAL GOVERNMENT DEPARTMENT										
City Council	-	0.00%	-	5.00	1.29%	3,524	-	0.00%	-	3,524
City Manager	11	7.28%	19,842	3.60	0.93%	2,537	817,123	1.46%	3,979	26,357
City Clerk	8	5.30%	14,430	2.00	0.52%	1,409	395,344	0.71%	1,925	17,765
City Attorney	3	1.99%	5,411	4.00	1.03%	2,819	1,093,893	1.96%	5,326	13,556
City Treasurer	-	0.00%	-	1.06	0.27%	747	11,853	0.02%	58	805
Community Outreach	-	0.00%	-	1.00	0.26%	705	169,024	0.30%	823	1,528
Public Information	-	0.00%	-	0.00	0.00%	-	-	0.00%	-	-
Inter Agency Relations	-	0.00%	-	0.00	0.00%	-	170,378	0.30%	830	830
Mail Services	-	0.00%	-	0.00	0.00%	-	-	0.00%	-	-
GENERAL GOVERNMENT DEPARTMENT - TOTAL	22	14.57%	39,684	16.66	4.31%	11,741	2,657,615	4.75%	12,940	64,364
ADMINISTRATIVE SERVICES DEPARTMENT										
Administration	3	1.99%	5,411	1.86	0.48%	1,311	477,183	0.85%	2,323	9,046
General Accounting	7	4.64%	12,627	7.83	2.03%	5,518	1,042,735	1.86%	5,077	23,222
Business License /Revenue	-	0.00%	-	2.65	0.69%	1,868	-	0.00%	-	1,868
General Personnel	-	0.00%	-	2.60	0.67%	1,832	576,812	1.03%	2,808	4,641
Recruitment	-	0.00%	-	2.00	0.52%	1,409	280,404	0.50%	1,365	2,775
Disability Loss Management	-	0.00%	-	1.00	0.26%	705	222,767	0.40%	1,085	1,789
Information Technology	-	0.00%	-	6.50	1.68%	4,581	1,477,594	2.64%	7,194	11,775
Telecommunications	-	0.00%	-	0.50	0.13%	352	104,826	0.19%	510	863
Reprographics	-	0.00%	-	0.00	0.00%	-	-	0.00%	-	-
Purchasing/Warehouse	-	0.00%	-	0.00	0.00%	-	-	0.00%	-	-
Garages	-	0.00%	-	0.00	0.00%	-	-	0.00%	-	-
Risk Management	-	0.00%	-	0.90	0.23%	634	740,896	1.32%	3,607	4,242
ADMINISTRATIVE SERVICES DEPARTMENT - TOTAL	10	6.62%	18,038	25.84	6.69%	18,210	4,923,217	8.80%	23,971	60,219
Walnut Creek City Hall & Facility Maintenance	-	0.00%	-	0.00	0.00%	-	1,065,080	1.90%	5,186	5,186
Non-Departmental / Equipment Replacement	-	0.00%	-	0.00	0.00%	-	1,508,955	2.70%	7,347	7,347
SUBTOTAL CENTRAL SERVICE DEPARTMENTS	32	21.19%	57,722	42.50	11.00%	29,951	10,154,867	18.15%	49,444	137,116
Operating Departments										
Arts, Recreation And Community Services Department	11	7.28%	19,842	59.25	15.33%	41,755	5,945,629	10.63%	28,949	90,545
Police Department	7	4.64%	12,627	119.00	30.79%	83,862	22,038,285	39.40%	107,303	203,792
Public Services Department	66	43.71%	119,051	132.75	34.35%	93,552	11,947,401	21.36%	58,171	270,774
Community Development Department	35	23.18%	63,133	33.00	8.54%	23,256	5,854,917	10.47%	28,507	114,896
SUBTOTAL OPERATING DEPARTMENTS	119	78.81%	214,653	344	89.00%	242,424	45,786,232	81.85%	222,931	680,007
Total	151	100.00%	\$ 272,374	386.50	100.00%	\$ 272,374	55,941,099	100.00%	\$ 272,374	\$ 817,123

¹ Percentage is derived by dividing the number of departmental agenda items on agendas by the total number of agenda items from City Council agenda survey.

² Percentage is derived by dividing the number of employees in each department by the total number of employees.

³ Percentage is derived by dividing the Operating Budget by department by the Operating Budgets of all departments.

⁴ Total allocable cost of City Manager's Office distributed to each department.

Table 7: City Clerk's Office Cost Allocation

Distribution Basis/Bases	%	Allocable Budget
Agenda Frequency	50.00%	\$ 197,672
Number of FTE Employees by Dept./Division	50.00%	197,672
Total	100.00%	\$ 395,344

Departments	Agenda Frequency \$ 197,672			Number of FTE Employees by Dept./Division \$ 197,672			Total Allocation ³
	Dist. Base	Dept. % ¹	Allocation	Dist. Base	Dept. % ²	Allocation	
Central Service Departments							\$ 395,344
GENERAL GOVERNMENT DEPARTMENT							
City Council	-	0.00%	-	5.00	1.29%	2,557	2,557
City Manager	11	7.28%	14,400	3.60	0.93%	1,841	16,241
City Clerk	8	5.30%	10,473	2.00	0.52%	1,023	11,496
City Attorney	3	1.99%	3,927	4.00	1.03%	2,046	5,973
City Treasurer	-	0.00%	-	1.06	0.27%	542	542
Community Outreach	-	0.00%	-	1.00	0.26%	511	511
Public Information	-	0.00%	-	-	0.00%	-	-
Inter Agency Relations	-	0.00%	-	-	0.00%	-	-
Mail Services	-	0.00%	-	-	0.00%	-	-
GENERAL GOVERNMENT DEPARTMENT - TOTAL	22	14.57%	28,800	16.66	4.31%	8,521	37,320
ADMINISTRATIVE SERVICES DEPARTMENT							
Administration	3	1.99%	3,927	1.86	0.48%	951	4,879
General Accounting	7	4.64%	9,164	7.83	2.03%	4,005	13,168
Business License /Revenue	-	0.00%	-	2.65	0.69%	1,355	1,355
General Personnel	-	0.00%	-	2.60	0.67%	1,330	1,330
Recruitment	-	0.00%	-	2.00	0.52%	1,023	1,023
Disability Loss Management	-	0.00%	-	1.00	0.26%	511	511
Information Technology	-	0.00%	-	6.50	1.68%	3,324	3,324
Telecommunications	-	0.00%	-	0.50	0.13%	256	256
Reprographics	-	0.00%	-	-	0.00%	-	-
Purchasing/Warehouse	-	0.00%	-	-	0.00%	-	-
Garages	-	0.00%	-	-	0.00%	-	-
Risk Management	-	0.00%	-	0.90	0.23%	460	460
ADMINISTRATIVE SERVICES DEPARTMENT - TOTAL	10	6.62%	13,091	25.84	6.69%	13,216	26,306
Walnut Creek City Hall & Facility Maintenance	-	0.00%	-	-	0.00%	-	-
Non-Departmental / Equipment Replacement	-	0.00%	-	-	0.00%	-	-
SUBTOTAL CENTRAL SERVICE DEPARTMENTS	32	21.19%	41,891	43	11.00%	21,736	63,627
Operating Departments							
ARTS, RECREATION AND COMMUNITY SERVICES DEPARTMENT							
Arts, Recreation And Community Services Department	11	7.28%	14,400	59.25	15.33%	30,303	44,703
Police Department	7	4.64%	9,164	119.00	30.79%	60,861	70,025
Public Services Department	66	43.71%	86,400	132.75	34.35%	67,894	154,293
Community Development Department	35	23.18%	45,818	33.00	8.54%	16,878	62,695
SUBTOTAL OPERATING DEPARTMENTS	119	78.81%	155,781	344.00	89.00%	175,936	331,717
Total	151	100.00%	\$ 197,672	386.50	100.00%	\$ 197,672	\$ 395,344

¹ Percentage is derived by dividing the number of departmental agenda items on agendas by the total number of agenda items from City Council agenda survey.

² Percentage is derived by dividing the number of employees in each department by the total number of employees.

³ Total allocable cost of the City Clerk's Office distributed to other departments.

Table 8: City Attorney Cost Allocation

Distribution Basis/Bases	%	Allocable Budget
Agenda Frequency	50.00%	\$ 546,947
Operating Budget	50.00%	\$ 546,947
Total	100.00%	\$1,093,893

Departments	Agenda Frequency \$ 546,947			Operating Budget \$ 546,947			Total Allocation ³
	Dist. Base	Dept. % ¹	Allocation	Dist. Base	Dept. % ²	Allocation	
Central Service Departments							
GENERAL GOVERNMENT DEPARTMENT							
City Council	-	0.00%	-	-	0.00%	-	-
City Manager	11	7.28%	39,844	817,123	1.46%	7,989	47,833
City Clerk	8	5.30%	28,977	395,344	0.71%	3,865	32,843
City Attorney	3	1.99%	10,866	1,093,893	1.96%	10,695	21,562
City Treasurer	-	0.00%	-	11,853	0.02%	116	116
Community Outreach	-	0.00%	-	169,024	0.30%	1,653	1,653
Public Information	-	0.00%	-	-	0.00%	-	-
Inter Agency Relations	-	0.00%	-	170,378	0.30%	1,666	1,666
Mail Services	-	0.00%	-	-	0.00%	-	-
GENERAL GOVERNMENT DEPARTMENT - TOTAL	22	14.57%	79,688	2,657,615	4.75%	25,984	105,672
ADMINISTRATIVE SERVICES DEPARTMENT							
Administration	3	1.99%	10,866	477,183	0.85%	4,666	15,532
General Accounting	7	4.64%	25,355	1,042,735	1.86%	10,195	35,550
Business License /Revenue	-	0.00%	-	-	0.00%	-	-
General Personnel	-	0.00%	-	576,812	1.03%	5,640	5,640
Recruitment	-	0.00%	-	280,404	0.50%	2,742	2,742
Disability Loss Management	-	0.00%	-	222,767	0.40%	2,178	2,178
Information Technology	-	0.00%	-	1,477,594	2.64%	14,447	14,447
Telecommunications	-	0.00%	-	104,826	0.19%	1,025	1,025
Reprographics	-	0.00%	-	-	0.00%	-	-
Purchasing/Warehouse	-	0.00%	-	-	0.00%	-	-
Garages	-	0.00%	-	-	0.00%	-	-
Risk Management	-	0.00%	-	740,896	1.32%	7,244	7,244
ADMINISTRATIVE SERVICES DEPARTMENT - TOTAL	10	6.62%	36,222	4,923,217	8.80%	48,135	84,357
Walnut Creek City Hall & Facility Maintenance	-	0.00%	-	1,065,080	1.90%	10,413	10,413
Non-Departmental / Equipment Replacement	-	0.00%	-	1,508,955	2.70%	14,753	14,753
SUBTOTAL CENTRAL SERVICE DEPARTMENTS	32	21.19%	115,909	10,154,867	18.15%	99,286	215,195
Operating Departments							
Arts, Recreation And Community Services Department	11	7.28%	39,844	5,945,629	10.63%	58,132	97,975
Police Department	7	4.64%	25,355	22,038,285	39.40%	215,472	240,828
Public Services Department	66	43.71%	239,063	11,947,401	21.36%	116,812	355,875
Community Development Department	35	23.18%	126,776	5,854,917	10.47%	57,245	184,020
SUBTOTAL OPERATING DEPARTMENTS	119	78.81%	431,037	45,786,232	81.85%	447,660	878,698
Total	151	100.00%	\$ 546,947	\$ 55,941,099	100.00%	\$ 546,947	\$ 1,093,893

¹ Percentage is derived by dividing the number of departmental agenda items on agendas by the total number of agenda items from City Council agenda survey.

² Percentage is derived by dividing the Operating Budget by department by the Operating Budgets of all departments.

³ Total allocable cost of the City Attorney's Office distributed to other departments.

Table 9: City Treasurer Cost Allocation

Distribution Basis/Bases	%	Allocable Budget
Operating Budget	100.00%	11,853
Total	100.00%	\$ 11,853

Departments	Operating Budget \$ 11,853			Total Allocation ²
	Dist. Base	Dept. % ¹	Allocation	\$ 11,853
Central Service Departments				
GENERAL GOVERNMENT DEPARTMENT				
City Council	-	0.00%	-	-
City Manager	817,123	1.46%	173	173
City Clerk	395,344	0.71%	84	84
City Attorney	1,093,893	1.96%	232	232
City Treasurer	11,853	0.02%	3	3
Community Outreach	169,024	0.30%	36	36
Public Information	-	0.00%	-	-
Inter Agency Relations	170,378	0.30%	36	36
Mail Services	-	0.00%	-	-
GENERAL GOVERNMENT DEPARTMENT - TOTAL	2,657,615	4.75%	563	563
ADMINISTRATIVE SERVICES DEPARTMENT				
Administration	477,183	0.85%	101	101
General Accounting	1,042,735	1.86%	221	221
Business License /Revenue	-	0.00%	-	-
General Personnel	576,812	1.03%	122	122
Recruitment	280,404	0.50%	59	59
Disability Loss Management	222,767	0.40%	47	47
Information Technology	1,477,594	2.64%	313	313
Telecommunications	104,826	0.19%	22	22
Reprographics	-	0.00%	-	-
Purchasing/Warehouse	-	0.00%	-	-
Garages	-	0.00%	-	-
Risk Management	740,896	1.32%	157	157
ADMINISTRATIVE SERVICES DEPARTMENT - TOTAL	4,923,217	8.80%	1,043	1,043
Walnut Creek City Hall & Facility Maintenance	1,065,080	1.90%	226	226
Non-Departmental / Equipment Replacement	1,508,955	2.70%	320	320
SUBTOTAL CENTRAL SERVICE DEPARTMENTS	10,154,867	18.15%	2,152	2,152
Operating Departments				
Arts, Recreation And Community Services Department	5,945,629	10.63%	1,260	1,260
Police Department	22,038,285	39.40%	4,670	4,670
Public Services Department	11,947,401	21.36%	2,531	2,531
Community Development Department	5,854,917	10.47%	1,241	1,241
SUBTOTAL OPERATING DEPARTMENTS	45,786,232	81.85%	9,701	9,701
Total	55,941,099	100.00%	\$ 11,853	\$ 11,853

¹ Percentage is derived by dividing the Operating Budget by department by the Operating Budgets of all departments.

² Total allocable cost of the City Treasurer Department distributed to other departments.

Table 10: Community Outreach Cost Allocation

Distribution Basis/Bases	%	Allocable Budget
Operating Budget	100.00%	169,024
Total	100.00%	\$ 169,024

Departments	Operating Budget \$ 169,024			Total Allocation ²
	Dist. Base	Dept. % ¹	Allocation	\$ 169,024
Central Service Departments				
GENERAL GOVERNMENT DEPARTMENT				
City Council	-	0.00%	-	-
City Manager	817,123	1.46%	2,469	2,469
City Clerk	395,344	0.71%	1,195	1,195
City Attorney	1,093,893	1.96%	3,305	3,305
City Treasurer	11,853	0.02%	36	36
Community Outreach	169,024	0.30%	511	511
Public Information	-	0.00%	-	-
Inter Agency Relations	170,378	0.30%	515	515
Mail Services	-	0.00%	-	-
GENERAL GOVERNMENT DEPARTMENT - TOTAL	2,657,615	4.75%	8,030	8,030
ADMINISTRATIVE SERVICES DEPARTMENT				
Administration	477,183	0.85%	1,442	1,442
General Accounting	1,042,735	1.86%	3,151	3,151
Business License /Revenue	-	0.00%	-	-
General Personnel	576,812	1.03%	1,743	1,743
Recruitment	280,404	0.50%	847	847
Disability Loss Management	222,767	0.40%	673	673
Information Technology	1,477,594	2.64%	4,464	4,464
Telecommunications	104,826	0.19%	317	317
Reprographics	-	0.00%	-	-
Purchasing/Warehouse	-	0.00%	-	-
Garages	-	0.00%	-	-
Risk Management	740,896	1.32%	2,239	2,239
ADMINISTRATIVE SERVICES DEPARTMENT - TOTAL	4,923,217	8.80%	14,875	14,875
Walnut Creek City Hall & Facility Maintenance	1,065,080	1.90%	3,218	3,218
Non-Departmental / Equipment Replacement	1,508,955	2.70%	4,559	4,559
SUBTOTAL CENTRAL SERVICE DEPARTMENTS	10,154,867	18.15%	30,683	30,683
Operating Departments				
Arts, Recreation And Community Services Department	5,945,629	10.63%	17,965	17,965
Police Department	22,038,285	39.40%	66,588	66,588
Public Services Department	11,947,401	21.36%	36,099	36,099
Community Development Department	5,854,917	10.47%	17,690	17,690
SUBTOTAL OPERATING DEPARTMENTS	45,786,232	81.85%	138,341	138,341
Total	55,941,099	100.00%	\$ 169,024	\$ 169,024

¹ Percentage is derived by dividing the Operating Budget by department by the Operating Budgets of all departments.

² Total allocable cost of the Community Outreach Department distributed to other departments.

Table 11: Public Information Cost Allocation

Distribution Basis/Bases	%	Allocable Budget
Operating Budget	100.00%	-
Total	100.00%	\$ -

Departments	Operating Budget			Total Allocation ²
	Dist. Base	Dept. % ¹	Allocation	
			\$ -	\$ -
Central Service Departments				
GENERAL GOVERNMENT DEPARTMENT				
City Council	-	0.00%	-	-
City Manager	817,123	1.46%	-	-
City Clerk	395,344	0.71%	-	-
City Attorney	1,093,893	1.96%	-	-
City Treasurer	11,853	0.02%	-	-
Community Outreach	169,024	0.30%	-	-
Public Information	-	0.00%	-	-
Inter Agency Relations	170,378	0.30%	-	-
Mail Services	-	0.00%	-	-
GENERAL GOVERNMENT DEPARTMENT - TOTAL	2,657,615	4.75%	-	-
ADMINISTRATIVE SERVICES DEPARTMENT				
Administration	477,183	0.85%	-	-
General Accounting	1,042,735	1.86%	-	-
Business License /Revenue	-	0.00%	-	-
General Personnel	576,812	1.03%	-	-
Recruitment	280,404	0.50%	-	-
Disability Loss Management	222,767	0.40%	-	-
Information Technology	1,477,594	2.64%	-	-
Telecommunications	104,826	0.19%	-	-
Reprographics	-	0.00%	-	-
Purchasing/Warehouse	-	0.00%	-	-
Garages	-	0.00%	-	-
Risk Management	740,896	1.32%	-	-
ADMINISTRATIVE SERVICES DEPARTMENT - TOTAL	4,923,217	8.80%	-	-
Walnut Creek City Hall & Facility Maintenance	1,065,080	1.90%	-	-
Non-Departmental / Equipment Replacement	1,508,955	2.70%	-	-
SUBTOTAL CENTRAL SERVICE DEPARTMENTS	10,154,867	18.15%	-	-
Operating Departments				
Arts, Recreation And Community Services Department	5,945,629	10.63%	-	-
Police Department	22,038,285	39.40%	-	-
Public Services Department	11,947,401	21.36%	-	-
Community Development Department	5,854,917	10.47%	-	-
SUBTOTAL OPERATING DEPARTMENTS	45,786,232	81.85%	-	-
Total	55,941,099	100.00%	\$ -	\$ -

¹ Percentage is derived by dividing the Operating Budget by department by the Operating Budgets of all departments.

² Total allocable cost of the Public Information Department distributed to other departments.

Table 12: Inter Agency Relations Cost Allocation

Distribution Basis/Bases	%	Allocable Budget
Operating Budget	100.00%	170,378
Total	100.00%	\$ 170,378

Departments	Operating Budget			Total Allocation ²
	Dist. Base	Dept. % ¹	Allocation	
			\$ 170,378	
Central Service Departments				
GENERAL GOVERNMENT DEPARTMENT				
City Council	-	0.00%	-	-
City Manager	817,123	1.46%	2,489	2,489
City Clerk	395,344	0.71%	1,204	1,204
City Attorney	1,093,893	1.96%	3,332	3,332
City Treasurer	11,853	0.02%	36	36
Community Outreach	169,024	0.30%	515	515
Public Information	-	0.00%	-	-
Inter Agency Relations	170,378	0.30%	519	519
Mail Services	-	0.00%	-	-
GENERAL GOVERNMENT DEPARTMENT - TOTAL	2,657,615	4.75%	8,094	8,094
ADMINISTRATIVE SERVICES DEPARTMENT				
Administration	477,183	0.85%	1,453	1,453
General Accounting	1,042,735	1.86%	3,176	3,176
Business License /Revenue	-	0.00%	-	-
General Personnel	576,812	1.03%	1,757	1,757
Recruitment	280,404	0.50%	854	854
Disability Loss Management	222,767	0.40%	678	678
Information Technology	1,477,594	2.64%	4,500	4,500
Telecommunications	104,826	0.19%	319	319
Reprographics	-	0.00%	-	-
Purchasing/Warehouse	-	0.00%	-	-
Garages	-	0.00%	-	-
Risk Management	740,896	1.32%	2,257	2,257
ADMINISTRATIVE SERVICES DEPARTMENT - TOTAL	4,923,217	8.80%	14,994	14,994
Walnut Creek City Hall & Facility Maintenance	1,065,080	1.90%	3,244	3,244
Non-Departmental / Equipment Replacement	1,508,955	2.70%	4,596	4,596
SUBTOTAL CENTRAL SERVICE DEPARTMENTS	10,154,867	18.15%	30,928	30,928
Operating Departments				
Arts, Recreation And Community Services Department	5,945,629	10.63%	18,108	18,108
Police Department	22,038,285	39.40%	67,121	67,121
Public Services Department	11,947,401	21.36%	36,388	36,388
Community Development Department	5,854,917	10.47%	17,832	17,832
SUBTOTAL OPERATING DEPARTMENTS	45,786,232	81.85%	139,450	139,450
Total	55,941,099	100.00%	\$ 170,378	\$ 170,378

¹ Percentage is derived by dividing the Operating Budget by department by the Operating Budgets of all departments.

² Total allocable cost of the Inter Agency Department distributed to other departments.

Table 13: General Government Administration Cost Allocation

Distribution Basis/Bases	%	Allocable Budget
Number of FTE Employees by Dept./Division	50.00%	\$ 238,592
Operating Budget	50.00%	238,592
Total	100.00%	\$ 477,183

Departments	Number of FTE Employees by Dept./Division			Operating Budget			Total Allocation ³
	Dist. Base	Dept. % ¹	Allocation	Dist. Base	Dept. % ²	Allocation	
			\$ 238,592			\$ 238,592	\$ 477,183
Central Service Departments							
GENERAL GOVERNMENT DEPARTMENT							
City Council	5.00	1.29%	3,087	-	0.00%	-	3,087
City Manager	3.60	0.93%	2,222	817,123	1.46%	3,485	5,707
City Clerk	2.00	0.52%	1,235	395,344	0.71%	1,686	2,921
City Attorney	4.00	1.03%	2,469	1,093,893	1.96%	4,666	7,135
City Treasurer	1.06	0.27%	654	11,853	0.02%	51	705
Community Outreach	1.00	0.26%	617	169,024	0.30%	721	1,338
Public Information	-	0.00%	-	-	0.00%	-	-
Inter Agency Relations	-	0.00%	-	170,378	0.30%	727	727
Mail Services	-	0.00%	-	-	0.00%	-	-
GENERAL GOVERNMENT DEPARTMENT - TOTAL	16.66	4.31%	10,284	2,657,615	4.75%	11,335	21,619
ADMINISTRATIVE SERVICES DEPARTMENT							
Administration	1.86	0.48%	1,148	477,183	0.85%	2,035	3,183
General Accounting	7.83	2.03%	4,834	1,042,735	1.86%	4,447	9,281
Business License /Revenue	2.65	0.69%	1,636	-	0.00%	-	1,636
General Personnel	2.60	0.67%	1,605	576,812	1.03%	2,460	4,065
Recruitment	2.00	0.52%	1,235	280,404	0.50%	1,196	2,431
Disability Loss Management	1.00	0.26%	617	222,767	0.40%	950	1,567
Information Technology	6.50	1.68%	4,013	1,477,594	2.64%	6,302	10,315
Telecommunications	0.50	0.13%	309	104,826	0.19%	447	756
Reprographics	-	0.00%	-	-	0.00%	-	-
Purchasing/Warehouse	-	0.00%	-	-	0.00%	-	-
Garages	-	0.00%	-	-	0.00%	-	-
Risk Management	0.90	0.23%	556	740,896	1.32%	3,160	3,716
ADMINISTRATIVE SERVICES DEPARTMENT - TOTAL	25.84	6.69%	15,951	4,923,217	8.80%	20,998	36,949
Walnut Creek City Hall & Facility Maintenance	-	0.00%	-	1,065,080	1.90%	4,543	4,543
Non-Departmental / Equipment Replacement	-	0.00%	-	1,508,955	2.70%	6,436	6,436
SUBTOTAL CENTRAL SERVICE DEPARTMENTS	42.50	11.00%	26,235.81	10,154,867	18.15%	43,311.00	69,547
Operating Departments							
Arts, Recreation And Community Services Department	59.25	15.33%	36,576	5,945,629	10.63%	25,358	61,934
Police Department	119.00	30.79%	73,460	22,038,285	39.40%	93,994	167,455
Public Services Department	132.75	34.35%	81,948	11,947,401	21.36%	50,956	132,905
Community Development Department	33.00	8.54%	20,371	5,854,917.31	10.47%	24,972	45,343
SUBTOTAL OPERATING DEPARTMENTS	344.00	89.00%	212,356	45,786,232	81.85%	195,281	407,636
Total	386.50	100.00%	238,592	55,941,099	100.00%	\$ 238,592	\$ 477,183

¹ Percentage is derived by dividing the number of employees in each department by the total number of employees.
² Percentage is derived by dividing the Operating Budget by department by the Operating Budgets of all departments.
³ Total allocable cost of the Administration Department distributed to other departments.

Table 14: General Accounting Cost Allocation

Distribution Basis/Bases	%	Allocable Budget
Number of AP processed for each Dept./Div.	25.00%	\$ 260,684
Number of Timecards processed for each Dept./Div.	25.00%	260,684
Number of PO processed for each Dept./Div.	25.00%	260,684
Operating Budget	25.00%	260,684
Total	100.00%	\$ 1,042,735

Departments	Number of AP processed for each Dept./Div.			Number of Timecards processed for each Dept./Div.			Number of PO processed for each Dept./Div.			Operating Budget			Total Allocation ⁵
	Dist. Base	Dept. % ¹	Allocation	Dist. Base	Dept. % ²	Allocation	Dist. Base	Dept. % ³	Allocation	Dist. Base	Dept. % ⁴	Allocation	
Central Service Departments													\$ 1,042,735
GENERAL GOVERNMENT DEPARTMENT													
City Council	488	1.38%	3,589	-	0.00%	-	-	0.00%	-	-	0.00%	-	3,589
City Manager	407	1.15%	2,994	4.50	0.77%	2,016	-	0.00%	-	817,123	1.46%	3,808	8,817
City Clerk	524	1.48%	3,854	2.00	0.34%	896	3	1.08%	2,823	395,344	0.71%	1,842	9,416
City Attorney	533	1.50%	3,920	4.00	0.69%	1,792	-	0.00%	-	1,093,893	1.96%	5,098	10,810
City Treasurer	4	0.01%	29	-	0.00%	-	1	0.36%	941	11,853	0.02%	55	1,026
Community Outreach	207	0.58%	1,523	1.00	0.17%	448	-	0.00%	-	169,024	0.30%	788	2,758
Public Information	-	0.00%	-	-	0.00%	-	-	0.00%	-	-	0.00%	-	-
Inter Agency Relations	-	0.00%	-	10.50	1.80%	4,703	-	0.00%	-	170,378	0.30%	794	5,497
Mail Services	-	0.00%	-	-	0.00%	-	-	0.00%	-	-	0.00%	-	-
GENERAL GOVERNMENT DEPARTMENT - TOTAL	2,163	6.10%	15,910	22.00	3.78%	9,854	4	1.44%	3,764	2,657,615	4.75%	12,384	41,913
ADMINISTRATIVE SERVICES DEPARTMENT													
Administration	131	0.37%	964	2.00	0.34%	896	-	0.00%	-	477,183	0.85%	2,224	4,083
General Accounting	853	2.41%	6,274	8.00	1.37%	3,583	5	1.81%	4,705	1,042,735	1.86%	4,859	19,422
Business License /Revenue	227	0.64%	1,670	2.50	0.43%	1,120	-	0.00%	-	-	0.00%	-	2,789
General Personnel	391	1.10%	2,876	4.00	0.69%	1,792	1	0.36%	941	576,812	1.03%	2,688	8,297
Recruitment	595	1.68%	4,376	1.00	0.17%	448	2	0.72%	1,882	280,404	0.50%	1,307	8,013
Disability Loss Management	198	0.56%	1,456	1.00	0.17%	448	-	0.00%	-	222,767	0.40%	1,038	2,942
Information Technology	635	1.79%	4,671	6.50	1.12%	2,911	44	15.88%	41,408	1,477,594	2.64%	6,886	55,876
Telecommunications	131	0.37%	964	-	0.00%	-	1	0.36%	941	104,826	0.19%	488	2,393
Reprographics	-	0.00%	-	-	0.00%	-	-	0.00%	-	-	0.00%	-	-
Purchasing/Warehouse	-	0.00%	-	-	0.00%	-	-	0.00%	-	-	0.00%	-	-
Garages	-	0.00%	-	-	0.00%	-	-	0.00%	-	-	0.00%	-	-
Risk Management	143	0.40%	1,052	1.00	0.17%	448	1	0.36%	941	740,896	1.32%	3,453	5,893
ADMINISTRATIVE SERVICES DEPARTMENT - TOTAL	3,304	9.32%	24,302	26.00	4.47%	11,646	54	19.49%	50,819	4,923,217	8.80%	22,942	109,709
Walnut Creek City Hall & Facility Maintenance	1,303	3.68%	9,584	6.23	1.07%	2,790	6	2.17%	5,647	1,065,080	1.90%	4,963	22,984
Non-Departmental / Equipment Replacement	-	0.00%	-	-	0.00%	-	-	0.00%	-	1,508,955	2.70%	7,032	7,032
SUBTOTAL CENTRAL SERVICE DEPARTMENTS	6,770	19.10%	49,796	54.23	9.32%	24,290	64	23.10%	60,230	10,154,867	18.15%	47,321	181,638
Operating Departments													
Arts, Recreation And Community Services Department	15,225	42.96%	111,986	273.50	46.99%	122,503	20	7.22%	18,822	5,945,629	10.63%	27,706	281,018
Police Department	3,394	9.58%	24,964	117.00	20.10%	52,405	36	13.00%	33,879	22,038,285	39.40%	102,698	213,947
Public Services Department	8,311	23.45%	61,131	106.27	18.26%	47,599	150	54.15%	141,164	11,947,401	21.36%	55,675	305,569
Community Development Department	1,741	4.91%	12,806	31.00	5.33%	13,885	7	2.53%	6,588	5,854,917	10.47%	27,284	60,562
SUBTOTAL OPERATING DEPARTMENTS	28,671	80.90%	210,887	527.77	90.68%	236,394	213	76.90%	200,454	45,786,232	81.85%	213,362	624,703
Total	35,441	100.00%	\$ 260,684	582.00	100.00%	\$ 260,684	277	100.00%	\$ 260,684	55,941,099	100.00%	\$ 260,684	\$ 1,042,735

¹ Percentage is derived by dividing the number of accounts payable items processed for each department by the total accounts payable items processed.

² Percentage is derived by dividing the number of timecards processed for each department by the total number of timecards processed.

³ Percentage is derived by dividing the number of purchase order items processed for each department by the total purchase order items processed.

⁴ Percentage is derived by dividing the Operating Budget by department by the Operating Budgets of all departments.

⁵ Total allocable cost of the General Accounting Department distributed to other departments.

Table 15: General Personnel Cost Allocation

Distribution Basis/Bases	%	Allocable Budget
Number of FTE Employees by Dept./Division	100.00%	\$ 576,812
Total	100.00%	\$ 576,812

Departments	Number of FTE Employees by Dept./Division			Total Allocation ²
	Dist. Base	Dept. % ¹	Allocation	
			\$ 576,812	
Central Service Departments				
GENERAL GOVERNMENT DEPARTMENT				
City Council	5.00	1.29%	7,462	7,462
City Manager	3.60	0.93%	5,373	5,373
City Clerk	2.00	0.52%	2,985	2,985
City Attorney	4.00	1.03%	5,970	5,970
City Treasurer	1.06	0.27%	1,582	1,582
Community Outreach	1.00	0.26%	1,492	1,492
Public Information	-	0.00%	-	-
Inter Agency Relations	-	0.00%	-	-
Mail Services	-	0.00%	-	-
GENERAL GOVERNMENT DEPARTMENT - TOTAL	16.66	4.31%	24,863	24,863
ADMINISTRATIVE SERVICES DEPARTMENT				
Administration	1.86	0.48%	2,776	2,776
General Accounting	7.83	2.03%	11,685	11,685
Business License /Revenue	2.65	0.69%	3,955	3,955
General Personnel	2.60	0.67%	3,880	3,880
Recruitment	2.00	0.52%	2,985	2,985
Disability Loss Management	1.00	0.26%	1,492	1,492
Information Technology	6.50	1.68%	9,701	9,701
Telecommunications	0.50	0.13%	746	746
Reprographics	-	0.00%	-	-
Purchasing/Warehouse	-	0.00%	-	-
Garages	-	0.00%	-	-
Risk Management	0.90	0.23%	1,343	1,343
ADMINISTRATIVE SERVICES DEPARTMENT - TOTAL	25.84	6.69%	38,564	38,564
Walnut Creek City Hall & Facility Maintenance	-	0.00%	-	-
Non-Departmental / Equipment Replacement	-	0.00%	-	-
SUBTOTAL CENTRAL SERVICE DEPARTMENTS	42.50	11.00%	63,427	63,427
Operating Departments				
Arts, Recreation And Community Services Department	59.25	15.33%	88,425	88,425
Police Department	119.00	30.79%	177,595	177,595
Public Services Department	132.75	34.35%	198,116	198,116
Community Development Department	33.00	8.54%	49,249	49,249
SUBTOTAL OPERATING DEPARTMENTS	344.00	89.00%	513,385	513,385
Total	386.50	100.00%	\$ 576,812	\$ 576,812

¹ Percentage is derived by dividing the number of employees in each department by the total number of employees.

² Total allocable cost of the General Personnel Department distributed to each department.

Table 16: Recruitment Cost Allocation

Distribution Basis/Bases	%	Allocable Budget
Number of FTE Employees by Dept./Division	100.00%	\$ 280,404
Total	100.00%	\$ 280,404

Departments	Number of FTE Employees by Dept./Division			Total Allocation ²
	Dist. Base	Dept. % ¹	Allocation	
			\$ 280,404	
Central Service Departments				
GENERAL GOVERNMENT DEPARTMENT				
City Council	5.00	1.18%	3,297	3,297
City Manager	3.60	0.85%	2,374	2,374
City Clerk	2.00	0.47%	1,319	1,319
City Attorney	4.00	0.94%	2,637	2,637
City Treasurer	1.06	0.25%	699	699
Community Outreach	1.00	0.24%	659	659
Public Information	-	0.00%	-	-
Inter Agency Relations	-	0.00%	-	-
Mail Services	-	0.00%	-	-
GENERAL GOVERNMENT DEPARTMENT - TOTAL	16.66	3.92%	10,985	10,985
ADMINISTRATIVE SERVICES DEPARTMENT				
Administration	1.86	0.44%	1,226	1,226
General Accounting	7.83	1.84%	5,163	5,163
Business License /Revenue	2.65	0.62%	1,747	1,747
General Personnel	2.60	0.61%	1,714	1,714
Recruitment	2.00	0.47%	1,319	1,319
Disability Loss Management	1.00	0.24%	659	659
Information Technology	6.50	1.53%	4,286	4,286
Telecommunications	0.50	0.12%	330	330
Reprographics	-	0.00%	-	-
Purchasing/Warehouse	-	0.00%	-	-
Garages	-	0.00%	-	-
Risk Management	0.90	0.21%	593	593
ADMINISTRATIVE SERVICES DEPARTMENT - TOTAL	25.84	6.08%	17,038	17,038
Walnut Creek City Hall & Facility Maintenance	-	0.00%	-	-
Non-Departmental / Equipment Replacement	-	0.00%	-	-
SUBTOTAL CENTRAL SERVICE DEPARTMENTS	42.50	9.99%	28,022.26	28,022.26
Operating Departments				
Arts, Recreation And Community Services Department	98.03	23.05%	64,633	64,633
Police Department	119.00	27.98%	78,462	78,462
Public Services Department	132.75	31.22%	87,528	87,528
Community Development Department	33.00	7.76%	21,758	21,758
SUBTOTAL OPERATING DEPARTMENTS	344.00	80.89%	226,815	226,815
Total	425.28	100.00%	\$ 280,404	\$ 280,404

¹ Percentage is derived by dividing the number of employees in each department by the total number of employees.

² Total allocable cost of the Recruitment Department distributed to each department.

Table 17: Disability Loss Management Cost Allocation

Distribution Basis/Bases	%	Allocable Budget
Number of FTE Employees by Dept./Division	100.00%	\$ 222,767
Total	100.00%	\$ 222,767

Departments	Number of FTE Employees by Dept./Division			Allocation	Total Allocation ²
	Dist. Base	Dept. % ¹			
			\$	222,767	
Central Service Departments					
GENERAL GOVERNMENT DEPARTMENT					
City Council	5.00	1.29%		2,882	2,882
City Manager	3.60	0.93%		2,075	2,075
City Clerk	2.00	0.52%		1,153	1,153
City Attorney	4.00	1.03%		2,305	2,305
City Treasurer	1.06	0.27%		611	611
Community Outreach	1.00	0.26%		576	576
Public Information	-	0.00%		-	-
Inter Agency Relations	-	0.00%		-	-
Mail Services	-	0.00%		-	-
GENERAL GOVERNMENT DEPARTMENT - TOTAL	16.66	4.31%		9,602	9,602
ADMINISTRATIVE SERVICES DEPARTMENT					
Administration	1.86	0.48%		1,072	1,072
General Accounting	7.83	2.03%		4,513	4,513
Business License /Revenue	2.65	0.69%		1,527	1,527
General Personnel	2.60	0.67%		1,499	1,499
Recruitment	2.00	0.52%		1,153	1,153
Disability Loss Management	1.00	0.26%		576	576
Information Technology	6.50	1.68%		3,746	3,746
Telecommunications	0.50	0.13%		288	288
Reprographics	-	0.00%		-	-
Purchasing/Warehouse	-	0.00%		-	-
Garages	-	0.00%		-	-
Risk Management	0.90	0.23%		519	519
ADMINISTRATIVE SERVICES DEPARTMENT - TOTAL	25.84	6.69%		14,893	14,893
Walnut Creek City Hall & Facility Maintenance	-	0.00%		-	-
Non-Departmental / Equipment Replacement	-	0.00%		-	-
SUBTOTAL CENTRAL SERVICE DEPARTMENTS	42.50	11.00%		24,496	24,496
Operating Departments					
Arts, Recreation And Community Services Department	59.25	15.33%		34,150	34,150
Police Department	119.00	30.79%		68,588	68,588
Public Services Department	132.75	34.35%		76,513	76,513
Community Development Department	33.00	8.54%		19,020	19,020
SUBTOTAL OPERATING DEPARTMENTS	344.00	89.00%		198,271	198,271
Total	386.50	100.00%	\$	222,767	\$ 222,767

¹ Percentage is derived by dividing the number of employees in each department by the total number of employees.

² Total allocable cost of the Disability Loss Management Department distributed to each department.

Table 18: Information Technology Cost Allocation

Distribution Basis/Bases	%	Allocable Budget
Total Telephone Lines by Dept./Division ¹	100.00%	\$ 1,477,594
Total	100.00%	\$ 1,477,594

Departments	Total Telephone Lines by Dept./Division 1			Total Allocation ³
	Dist. Base	Dept. % ²	Allocation	
			\$ 1,477,594	\$ 1,477,594
Central Service Departments				
GENERAL GOVERNMENT DEPARTMENT				
City Council	-	0.00%	-	-
City Manager	25	5.09%	75,234	75,234
City Clerk	-	0.00%	-	-
City Attorney	9	1.83%	27,084	27,084
City Treasurer	-	0.00%	-	-
Community Outreach	-	0.00%	-	-
Public Information	-	0.00%	-	-
Inter Agency Relations	-	0.00%	-	-
Mail Services	-	0.00%	-	-
GENERAL GOVERNMENT DEPARTMENT - TOTAL	34	6.92%	102,318	102,318
ADMINISTRATIVE SERVICES DEPARTMENT				
Administration	-	0.00%	-	-
General Accounting	18	3.67%	54,168	54,168
Business License /Revenue	-	0.00%	-	-
General Personnel	10	2.04%	30,094	30,094
Recruitment	-	0.00%	-	-
Disability Loss Management	-	0.00%	-	-
Information Technology	14	2.85%	42,131	42,131
Telecommunications	2	0.41%	6,019	6,019
Reprographics	-	0.00%	-	-
Purchasing/Warehouse	-	0.00%	-	-
Garages	-	0.00%	-	-
Risk Management	-	0.00%	-	-
ADMINISTRATIVE SERVICES DEPARTMENT - TOTAL	44	8.96%	132,412	132,412
Walnut Creek City Hall & Facility Maintenance	-	0.00%	-	-
Non-Departmental / Equipment Replacement	-	0.00%	-	-
SUBTOTAL CENTRAL SERVICE DEPARTMENTS	78	15.89%	234,730	234,730
Operating Departments				
Arts, Recreation And Community Services Department	160	32.59%	481,497	481,497
Police Department	97	19.76%	291,908	291,908
Public Services Department	101	20.57%	303,945	303,945
Community Development Department	55	11.20%	165,515	165,515
SUBTOTAL OPERATING DEPARTMENTS	413	84.11%	1,242,865	1,242,865
Total	491	100.00%	\$ 1,477,594	\$ 1,477,594

¹ All telephone lines are connected to the City's system-wide Information Technology (IT) network. As such, the number of telephone lines per department is an appropriate gauge of the costs of providing IT services to each department.

² Percentage is derived by dividing the total number of telephone lines by department by the total telephone lines of all departments.

³ Total allocable cost of the Information Technology Department distributed to each department.

Table 19: Telecommunications Cost Allocation

Distribution Basis/Bases	%	Allocable Budget
Total Telephone Lines by Dept./Division	100.00%	\$ 104,826
Total	100.00%	\$ 104,826

Departments	Total Telephone Lines by Dept./Division			Total Allocation ²
	Dist. Base	Dept. % ¹	Allocation	
			\$ 104,826	\$ 104,826
Central Service Departments				
GENERAL GOVERNMENT DEPARTMENT				
City Council	-	0.00%	-	-
City Manager	25	5.09%	5,337	5,337
City Clerk	-	0.00%	-	-
City Attorney	9	1.83%	1,921	1,921
City Treasurer	-	0.00%	-	-
Community Outreach	-	0.00%	-	-
Public Information	-	0.00%	-	-
Inter Agency Relations	-	0.00%	-	-
Mail Services	-	0.00%	-	-
GENERAL GOVERNMENT DEPARTMENT - TOTAL	34	6.92%	7,259	7,259
ADMINISTRATIVE SERVICES DEPARTMENT				
Administration	-	0.00%	-	-
General Accounting	18	3.67%	3,843	3,843
Business License /Revenue	-	0.00%	-	-
General Personnel	10	2.04%	2,135	2,135
Recruitment	-	0.00%	-	-
Disability Loss Management	-	0.00%	-	-
Information Technology	14	2.85%	2,989	2,989
Telecommunications	2	0.41%	427	427
Reprographics	-	0.00%	-	-
Purchasing/Warehouse	-	0.00%	-	-
Garages	-	0.00%	-	-
Risk Management	-	0.00%	-	-
ADMINISTRATIVE SERVICES DEPARTMENT - TOTAL	44	8.96%	9,394	9,394
Walnut Creek City Hall & Facility Maintenance	-	0.00%	-	-
Non-Departmental / Equipment Replacement	-	0.00%	-	-
SUBTOTAL CENTRAL SERVICE DEPARTMENTS	78	15.89%	16,652.60	16,652.60
Operating Departments				
Arts, Recreation And Community Services Department	160	32.59%	34,159	34,159
Police Department	97	19.76%	20,709	20,709
Public Services Department	101	20.57%	21,563	21,563
Community Development Department	55	11.20%	11,742	11,742
SUBTOTAL OPERATING DEPARTMENTS	413	84.11%	88,173	88,173
Total	491	100.00%	\$ 104,826	\$ 104,826

¹ Percentage is derived by dividing the number of employees in each department by the total number of employees.

² Total allocable cost of the Telecommunications Department distributed to each department.

Table 20: Risk Management Cost Allocation

Distribution Basis/Bases	%	Allocable Budget
Number of FTE Employees by Dept./Division	100.00%	\$ 740,896
Total	100.00%	\$ 740,896

Departments	Number of FTE Employees by Dept./Division			Total Allocation ²
	Dist. Base	Dept. % ¹	Allocation	
			\$ 740,896	\$ 740,896
Central Service Departments				
GENERAL GOVERNMENT DEPARTMENT				
City Council	5.00	1.29%	9,585	9,585
City Manager	3.60	0.93%	6,901	6,901
City Clerk	2.00	0.52%	3,834	3,834
City Attorney	4.00	1.03%	7,668	7,668
City Treasurer	1.06	0.27%	2,032	2,032
Community Outreach	1.00	0.26%	1,917	1,917
Public Information	-	0.00%	-	-
Inter Agency Relations	-	0.00%	-	-
Mail Services	-	0.00%	-	-
GENERAL GOVERNMENT DEPARTMENT - TOTAL	16.66	4.31%	31,936	31,936
ADMINISTRATIVE SERVICES DEPARTMENT				
Administration	1.86	0.48%	3,565	3,565
General Accounting	7.83	2.03%	15,010	15,010
Business License /Revenue	2.65	0.69%	5,080	5,080
General Personnel	2.60	0.67%	4,984	4,984
Recruitment	2.00	0.52%	3,834	3,834
Disability Loss Management	1.00	0.26%	1,917	1,917
Information Technology	6.50	1.68%	12,460	12,460
Telecommunications	0.50	0.13%	958	958
Reprographics	-	0.00%	-	-
Purchasing/Warehouse	-	0.00%	-	-
Garages	-	0.00%	-	-
Risk Management	0.90	0.23%	1,725	1,725
ADMINISTRATIVE SERVICES DEPARTMENT - TOTAL	25.84	6.69%	49,534	49,534
Walnut Creek City Hall & Facility Maintenance	-	0.00%	-	-
Non-Departmental / Equipment Replacement	-	0.00%	-	-
SUBTOTAL CENTRAL SERVICE DEPARTMENTS	42.50	11.00%	81,470	81,470
Operating Departments				
Arts, Recreation And Community Services Department	59.25	15.33%	113,578	113,578
Police Department	119.00	30.79%	228,115	228,115
Public Services Department	132.75	34.35%	254,473	254,473
Community Development Department	33.00	8.54%	63,259	63,259
SUBTOTAL OPERATING DEPARTMENTS	344.00	89.00%	659,426	659,426
Total	386.50	100.00%	\$ 740,896	\$ 740,896

¹ Percentage is derived by dividing the number of employees in each department by the total number of employees.

² Total allocable cost of the Risk Management Department distributed to each department.

Table 21: City Hall and Facility Maintenance Cost Allocation

Distribution Basis/Bases	%	%	Allocable Budget
Total Building Square Feet	100.00%	100.00%	1,065,080
Total	100.00%	100.00%	\$ 1,065,080

Departments	Total Building Square Feet			Allocation	Total Allocation ²
	Dist. Base	Dept. % ¹			
			\$	1,065,080	
Central Service Departments					
GENERAL GOVERNMENT DEPARTMENT					
City Council	2,064	1.15%		12,244	12,244
City Manager	1,309	0.73%		7,763	7,763
City Clerk	1,161	0.65%		6,888	6,888
City Attorney	1,950	1.09%		11,563	11,563
City Treasurer	213	0.12%		1,261	1,261
Community Outreach	777	0.43%		4,608	4,608
Public Information	-	0.00%		-	-
Inter Agency Relations	-	0.00%		-	-
Mail Services	-	0.00%		-	-
GENERAL GOVERNMENT DEPARTMENT - TOTAL	7,474	4.16%		44,328	44,328
ADMINISTRATIVE SERVICES DEPARTMENT					
Administration	689	0.38%		4,086	4,086
General Accounting	3,475	1.94%		20,611	20,611
Business License /Revenue	1,239	0.69%		7,349	7,349
General Personnel	995	0.55%		5,902	5,902
Recruitment	381	0.21%		2,260	2,260
Disability Loss Management	381	0.21%		2,260	2,260
Information Technology	3,157	1.76%		18,724	18,724
Telecommunications	569	0.32%		3,377	3,377
Reprographics	-	0.00%		-	-
Purchasing/Warehouse	-	0.00%		-	-
Garages	-	0.00%		-	-
Risk Management	338	0.19%		2,004	2,004
ADMINISTRATIVE SERVICES DEPARTMENT - TOTAL	11,224	6.25%		66,573	66,573
Walnut Creek City Hall & Facility Maintenance	-	0.00%		-	-
Non-Departmental / Equipment Replacement	-	0.00%		-	-
SUBTOTAL CENTRAL SERVICE DEPARTMENTS	18,698	10.41%		110,901.19	110,901
Operating Departments					
Arts, Recreation And Community Services Department	108,142	60.22%		641,416	641,416
Police Department	21,740	12.11%		128,942	128,942
Public Services Department	24,893	13.86%		147,647	147,647
Community Development Department	6,099	3.40%		36,173	36,173
SUBTOTAL OPERATING DEPARTMENTS	160,874	89.59%		954,179	954,179
Total	179,572	100.00%	\$	1,065,080	\$ 1,065,080

¹ Percentage is derived by dividing the total building maintenance cost for each department by the total building maintenance cost of all departments.

² Total allocable cost of City Hall and Facility Maintenance distributed to other departments.

Table 22: Non Departmental Cost Allocation

Distribution Basis/Bases	%	Allocable Budget
Operating Budget	100.00%	1,508,955
Total	100.00%	\$ 1,508,955

Departments	Operating Budget \$ 1,508,955			Total Allocation ²
	Dist. Base	Dept. % ¹	Allocation	\$ 1,508,955
Central Service Departments				
GENERAL GOVERNMENT DEPARTMENT				
City Council	-	0.00%	-	-
City Manager	817,123	1.46%	22,041	22,041
City Clerk	395,344	0.71%	10,664	10,664
City Attorney	1,093,893	1.96%	29,507	29,507
City Treasurer	11,853	0.02%	320	320
Community Outreach	169,024	0.30%	4,559	4,559
Public Information	-	0.00%	-	-
Inter Agency Relations	170,378	0.30%	4,596	4,596
Mail Services	-	0.00%	-	-
GENERAL GOVERNMENT DEPARTMENT - TOTAL	2,657,615	4.75%	71,687	71,687
ADMINISTRATIVE SERVICES DEPARTMENT				
Administration	477,183	0.85%	12,872	12,872
General Accounting	1,042,735	1.86%	28,127	28,127
Business License /Revenue	-	0.00%	-	-
General Personnel	576,812	1.03%	15,559	15,559
Recruitment	280,404	0.50%	7,564	7,564
Disability Loss Management	222,767	0.40%	6,009	6,009
Information Technology	1,477,594	2.64%	39,857	39,857
Telecommunications	104,826	0.19%	2,828	2,828
Reprographics	-	0.00%	-	-
Purchasing/Warehouse	-	0.00%	-	-
Garages	-	0.00%	-	-
Risk Management	740,896	1.32%	19,985	19,985
ADMINISTRATIVE SERVICES DEPARTMENT - TOTAL	4,923,217	8.80%	132,799	132,799
Walnut Creek City Hall & Facility Maintenance	1,065,080	1.90%	28,729	28,729
Non-Departmental / Equipment Replacement	1,508,955	2.70%	40,703	40,703
SUBTOTAL CENTRAL SERVICE DEPARTMENTS	10,154,867	18.15%	273,917	273,917
Operating Departments				
Arts, Recreation And Community Services Department	5,945,629	10.63%	160,377	160,377
Police Department	22,038,285	39.40%	594,461	594,461
Public Services Department	11,947,401	21.36%	322,269	322,269
Community Development Department	5,854,917	10.47%	157,931	157,931
SUBTOTAL OPERATING DEPARTMENTS	45,786,232	81.85%	1,235,038	1,235,038
Total	55,941,099	100.00%	\$ 1,508,955	\$ 1,508,955

¹ Percentage is derived by dividing the Operating Budget by department by the Operating Budgets of all departments.

² Total allocable cost of the Non Departmental costs distributed to other departments.

Table 23: Cost Allocation Summary

Total Allocable Cost Summary

Total Allocable Budget of Central Services Depts.	\$ 10,154,867
Depreciation Expenses	
Less Additional Unallocable Costs	
Total Allocable Costs	10,154,867

	FIRST STEP				
	City Council	City Manager	City Clerk	City Attorney	City Treasurer
CENTRAL SERVICE DEPARTMENTS					
GENERAL GOVERNMENT DEPARTMENT					
City Council	-	3,524	2,557	-	-
City Manager	-	26,357	16,241	47,833	173
City Clerk	-	17,765	11,496	32,843	84
City Attorney	-	13,556	5,973	21,562	232
City Treasurer	-	805	542	116	3
Community Outreach	-	1,528	511	1,653	36
Inter Agency Relations	-	830	-	1,666	36
GENERAL GOVERNMENT DEPARTMENT - TOTAL	-	64,364	37,320	105,672	563
ADMINISTRATIVE SERVICES DEPARTMENT					
Administration	-	9,046	4,879	15,532	101
General Accounting	-	23,222	13,168	35,550	221
Business License /Revenue	-	1,868	1,355	-	-
General Personnel	-	4,641	1,330	5,640	122
Recruitment	-	2,775	1,023	2,742	59
Disability Loss Management	-	1,789	511	2,178	47
Information Technology	-	11,775	3,324	14,447	313
Telecommunications	-	863	256	1,025	22
Garages	-	-	-	-	-
Risk Management	-	4,242	460	7,244	157
ADMINISTRATIVE SERVICES DEPARTMENT - TOTAL	-	60,219	26,306	84,357	1,043
Walnut Creek City Hall & Facility Maintenance	-	5,186	-	10,413	226
Non-Departmental / Equipment Replacement	-	7,347	-	14,753	320
SUBTOTAL CENTRAL SERVICE DEPARTMENTS	-	137,116	63,627	215,195	2,152
OPERATING DEPARTMENTS					
Arts, Recreation And Community Services Department - Total	-	90,545	44,703	97,975	1,260
Police Department - Total	-	203,792	70,025	240,828	4,670
Public Services Department - Total	-	270,774	154,293	355,875	2,531
Community Development Department - Total	-	114,896	62,695	184,020	1,241
SUBTOTAL OPERATING DEPARTMENTS	-	680,007	331,717	878,698	9,701
Grand Total	\$ -	\$ 817,123	\$ 395,344	\$ 1,093,893	\$ 11,853

Table 23: Cost Allocation Summary

Total Allocable Cost Summary

Total Allocable Budget of Central Services Depts.

Depreciation Expenses

Less Additional Unallocable Costs

Total Allocable Costs

	FIRST STEP				
	Community Outreach	Public Information	Inter Agency Relations	Mail Services	Administration
CENTRAL SERVICE DEPARTMENTS					
GENERAL GOVERNMENT DEPARTMENT					
City Council	-	-	-	-	3,087
City Manager	2,469	-	2,489	-	5,707
City Clerk	1,195	-	1,204	-	2,921
City Attorney	3,305	-	3,332	-	7,135
City Treasurer	36	-	36	-	705
Community Outreach	511	-	515	-	1,338
Inter Agency Relations	515	-	519	-	727
GENERAL GOVERNMENT DEPARTMENT - TOTAL	8,030	-	8,094	-	21,619
ADMINISTRATIVE SERVICES DEPARTMENT					
Administration	1,442	-	1,453	-	3,183
General Accounting	3,151	-	3,176	-	9,281
Business License /Revenue	-	-	-	-	1,636
General Personnel	1,743	-	1,757	-	4,065
Recruitment	847	-	854	-	2,431
Disability Loss Management	673	-	678	-	1,567
Information Technology	4,464	-	4,500	-	10,315
Telecommunications	317	-	319	-	756
Garages	-	-	-	-	-
Risk Management	2,239	-	2,257	-	3,716
ADMINISTRATIVE SERVICES DEPARTMENT - TOTAL	14,875	-	14,994	-	36,949
Walnut Creek City Hall & Facility Maintenance	3,218	-	3,244	-	4,543
Non-Departmental / Equipment Replacement	4,559	-	4,596	-	6,436
SUBTOTAL CENTRAL SERVICE DEPARTMENTS	30,683	-	30,928	-	69,547
OPERATING DEPARTMENTS					
Arts, Recreation And Community Services Department - Total	17,965	-	18,108	-	61,934
Police Department - Total	66,588	-	67,121	-	167,455
Public Services Department - Total	36,099	-	36,388	-	132,905
Community Development Department - Total	17,690	-	17,832	-	45,343
SUBTOTAL OPERATING DEPARTMENTS	138,341	-	139,450	-	407,636
Grand Total	\$ 169,024	\$ -	\$ 170,378	\$ -	\$ 477,183

Table 23: Cost Allocation Summary

Total Allocable Cost Summary

Total Allocable Budget of Central Services Depts.

Depreciation Expenses

Less Additional Unallocable Costs

Total Allocable Costs

	FIRST STEP				
	General Accounting	General Personnel	Recruitment	Disability Loss Management	Information Technology
CENTRAL SERVICE DEPARTMENTS					
GENERAL GOVERNMENT DEPARTMENT					
City Council	3,589	7,462	3,297	2,882	-
City Manager	8,817	5,373	2,374	2,075	75,234
City Clerk	9,416	2,985	1,319	1,153	-
City Attorney	10,810	5,970	2,637	2,305	27,084
City Treasurer	1,026	1,582	699	611	-
Community Outreach	2,758	1,492	659	576	-
Inter Agency Relations	5,497	-	-	-	-
GENERAL GOVERNMENT DEPARTMENT - TOTAL	41,913	24,863	10,985	9,602	102,318
ADMINISTRATIVE SERVICES DEPARTMENT					
Administration	4,083	2,776	1,226	1,072	-
General Accounting	19,422	11,685	5,163	4,513	54,168
Business License /Revenue	2,789	3,955	1,747	1,527	-
General Personnel	8,297	3,880	1,714	1,499	30,094
Recruitment	8,013	2,985	1,319	1,153	-
Disability Loss Management	2,942	1,492	659	576	-
Information Technology	55,876	9,701	4,286	3,746	42,131
Telecommunications	2,393	746	330	288	6,019
Garages	-	-	-	-	-
Risk Management	5,893	1,343	593	519	-
ADMINISTRATIVE SERVICES DEPARTMENT - TOTAL	109,709	38,564	17,038	14,893	132,412
Walnut Creek City Hall & Facility Maintenance	22,984	-	-	-	-
Non-Departmental / Equipment Replacement	7,032	-	-	-	-
SUBTOTAL CENTRAL SERVICE DEPARTMENTS	181,638	63,427	28,022	24,496	234,730
OPERATING DEPARTMENTS					
Arts, Recreation And Community Services Department - Total	281,018	88,425	64,633	34,150	481,497
Police Department - Total	213,947	177,595	78,462	68,588	291,908
Public Services Department - Total	305,569	198,116	87,528	76,513	303,945
Community Development Department - Total	60,562	49,249	21,758	19,020	165,515
SUBTOTAL OPERATING DEPARTMENTS	861,097	513,385	252,382	198,271	1,242,865
Grand Total	\$ 1,042,735	\$ 576,812	\$ 280,404	\$ 222,767	\$ 1,477,594

Table 23: Cost Allocation Summary

Total Allocable Cost Summary

Total Allocable Budget of Central Services Depts.

Depreciation Expenses

Less Additional Unallocable Costs

Total Allocable Costs

	FIRST STEP					
	Telecommu- nications	Reprographics	Purchasing / Warehouse	Risk Management	Civic Center & Facility Maintenance	Non- Departmental
CENTRAL SERVICE DEPARTMENTS						
GENERAL GOVERNMENT DEPARTMENT						
City Council	-	-	-	9,585	12,244	-
City Manager	5,337	-	-	6,901	7,763	22,041
City Clerk	-	-	-	3,834	6,888	10,664
City Attorney	1,921	-	-	7,668	11,563	29,507
City Treasurer	-	-	-	2,032	1,261	320
Community Outreach	-	-	-	1,917	4,608	4,559
Inter Agency Relations	-	-	-	-	-	4,596
GENERAL GOVERNMENT DEPARTMENT - TOTAL	7,259	-	-	31,936	44,328	71,687
ADMINISTRATIVE SERVICES DEPARTMENT						
Administration	-	-	-	3,565	4,086	12,872
General Accounting	3,843	-	-	15,010	20,611	28,127
Business License /Revenue	-	-	-	5,080	7,349	-
General Personnel	2,135	-	-	4,984	5,902	15,559
Recruitment	-	-	-	3,834	2,260	7,564
Disability Loss Management	-	-	-	1,917	2,260	6,009
Information Technology	2,989	-	-	12,460	18,724	39,857
Telecommunications	427	-	-	958	3,377	2,828
Garages	-	-	-	-	-	-
Risk Management	-	-	-	1,725	2,004	19,985
ADMINISTRATIVE SERVICES DEPARTMENT - TOTAL	9,394	-	-	49,534	66,573	132,799
Walnut Creek City Hall & Facility Maintenance	-	-	-	-	-	28,729
Non-Departmental / Equipment Replacement	-	-	-	-	-	40,703
SUBTOTAL CENTRAL SERVICE DEPARTMENTS	16,653	-	-	81,470	110,901	273,917
OPERATING DEPARTMENTS						
Arts, Recreation And Community Services Department - Total	34,159	-	-	113,578	641,416	160,377
Police Department - Total	20,709	-	-	228,115	128,942	594,461
Public Services Department - Total	21,563	-	-	254,473	147,647	322,269
Community Development Department - Total	11,742	-	-	63,259	36,173	157,931
SUBTOTAL OPERATING DEPARTMENTS	88,173	-	-	659,426	954,179	1,235,038
Grand Total	\$ 104,826	\$ -	\$ -	\$ 740,896	\$ 1,065,080	\$ 1,508,955

Table 23: Cost Allocation Summary

Total Allocable Cost Summary

Total Allocable Budget of Central Services Depts.

Depreciation Expenses

Less Additional Unallocable Costs

Total Allocable Costs

	Totals Sum Columns 2 thru 24	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
CENTRAL SERVICE DEPARTMENTS			\$ 1,564,501	
GENERAL GOVERNMENT DEPARTMENT				
City Council	48,226		(48,226)	-
City Manager	237,184		(237,184)	-
City Clerk	103,763		(103,763)	-
City Attorney	154,560		(154,560)	-
City Treasurer	9,773		(9,773)	-
Community Outreach	22,662		(22,662)	-
Inter Agency Relations	14,385		(14,385)	-
GENERAL GOVERNMENT DEPARTMENT - TOTAL	590,553		(590,553)	-
ADMINISTRATIVE SERVICES DEPARTMENT				
Administration	65,316		(65,316)	-
General Accounting	250,310		(250,310)	-
Business License /Revenue	27,307		(27,307)	-
General Personnel	93,360		(93,360)	-
Recruitment	37,858		(37,858)	-
Disability Loss Management	23,302		(23,302)	-
Information Technology	238,908		(238,908)	-
Telecommunications	20,923		(20,923)	-
Garages	-		-	-
Risk Management	52,376		(52,376)	-
ADMINISTRATIVE SERVICES DEPARTMENT - TOTAL	809,659		(809,659)	-
Walnut Creek City Hall & Facility Maintenance	78,543		(78,543)	-
Non-Departmental / Equipment Replacement	85,745		(85,745)	-
SUBTOTAL CENTRAL SERVICE DEPARTMENTS	1,564,501		(1,564,501)	-
OPERATING DEPARTMENTS				
Arts, Recreation And Community Services Department - Total	2,231,744	25.98%	406,451	2,638,195
Police Department - Total	2,623,205	30.54%	477,745	3,100,951
Public Services Department - Total	2,706,489	31.51%	492,913	3,199,402
Community Development Department - Total	1,028,928	11.98%	187,391	1,216,319
SUBTOTAL OPERATING DEPARTMENTS	8,590,366	100.00%	1,564,501	10,154,867
Grand Total	\$ 10,154,867		\$ -	\$ 10,154,867