

### **Cost Allocation Tables:**

These tables provide information about how the City allocates internal service costs (i.e. overhead provided by City agencies to other City agencies) to customers.

## Cost Allocation

### Central Service Departments and Commissions - 2013-2014 Cost Allocation Factors

Central Service Department	Cost Allocation Factor
Office of Arts and Cultural Affairs	Negotiated MOA*
City Auditor	2010 and 2011 audit hours by department
Civil Service Commission	2007-2011 number of cases by department
Mayor's Office	100% General Fund or by MOA*
Office of Civil Rights	2010-2011 cases filed by department
Office of Intergovernmental Relations	Staff time and assignments by department
Office of Sustainability and Environment	2012 Work Plan
Department of Finance and Administrative Services and City Budget Office	Various factors and allocations. See Appendix B(1) and Appendix B(2) for details on services, rates, and methodologies.
Department of Information Technology	Various factors and allocations. See Appendix B(3) for details on services, rates, and methodologies.
Law Department	2009 hours by department for Civil Division; Public and Community Safety Division is charged 100% to the General Fund. Administration BCL is split between Civil and Criminal and allocated accordingly.
Legislative Department	City Clerk's Office based on number of Legislative items; Central Staff and Legislative Assistants on assignments; City Council 100% General Fund or by MOA.*
Department of Neighborhoods	Customer Service Bureau estimate by staff time.
Personnel Department	Various factors and allocations. See Appendix B(4) for details on services, factors, and methodologies.
State Examiner (State Auditor)	75% by Summit rows of data; 25% by 2011 authorized actual FTEs
Emergency Management	2011 actual expenditure dollar spread

\*Memorandum of Agreement (MOA) on charges

## Cost Allocation

### Department of Finance and Administrative Services Billing Methodologies – B(1)

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
<b>Fleet Management Division</b>				
Vehicle Leasing	A2212	<ul style="list-style-type: none"> <li>• Vehicles owned by, and leased from, Fleet Services</li> <li>• Vehicles owned directly by Utility Departments</li> </ul>	<ul style="list-style-type: none"> <li>• Calculated rate per month based on lease-rate components for vehicle replacement, routine maintenance, and overhead.</li> <li>• Charge for overhead only as outlined in MOU with Utility.</li> </ul>	Fleets rates.
Motor Pool	A2213	Daily or hourly rental of City Motor Pool vehicles.	Actual vehicle usage by department per published rates. Rates vary by vehicle type and are based on time and mileage, with a set minimum and maximum daily charge.	Direct bill.
Vehicle Maintenance	A2221	<ul style="list-style-type: none"> <li>• Vehicle Maintenance labor.</li> <li>• Vehicle parts and supplies.</li> </ul>	<ul style="list-style-type: none"> <li>• Actual maintenance hours used for vehicle maintenance services not included in vehicle lease rate, billed at an hourly rate for all maintenance labor.</li> <li>• Actual vehicle parts and supplies used for vehicle maintenance services not included in vehicle lease rate, billed at cost plus a mark-up.</li> </ul>	Direct bill.
Vehicle Fuel	A2232	Vehicle fuel from City-operated fuel sites.	Actual price per gallon of fuel consumed plus per-gallon mark-up.	Direct bill.
<b>Facility Services</b>				
Property Management Services	A3322	Office & other building space.	Property Management Services for City-owned buildings.	Space rent rates.
Property Management Services	A3322	Leased spaces.	Service agreements with commercial tenants, building owners and/or affected departments.	Direct bill.
Real Estate Services	A3322	Real estate transactions including acquisitions, dispositions, appraisals, etc.	Applicable operating costs based on staff time per customer department.	Cost Allocation to Relevant Funds.
Facilities Maintenance	A3323	Crafts Services: Plumbing, carpentry, HVAC, electrical, painting.	<ul style="list-style-type: none"> <li>• Regular maintenance costs included in office space rent and provided as part of space rent.</li> <li>• Non-routine services charged directly to service user(s) at an hourly rate.</li> </ul>	Space rent rates; direct bill.
Janitorial Services	A3324	Janitorial services.	Janitorial services included in rate charges for the downtown core campus buildings.	Space rent rates.
Parking Services	A3340	Parking services.	Monthly parking costs for City vehicles are charged to department based on actual use. Hourly parking vouchers are sold to departments in advance of use, as requested. Vouchers for private tenants and personal vehicles of City staff are sold on monthly and hourly bases, as requested.	Direct bill; direct purchase
Warehousing Services	A3342	<ul style="list-style-type: none"> <li>• Surplus service</li> <li>• Records storage</li> <li>• Material storage</li> <li>• Paper procurement</li> </ul>	<ul style="list-style-type: none"> <li>• Commodity type, weighting by effort and time</li> <li>• Cubic feet and retrieval requests</li> <li>• Number of pallets used/stored</li> <li>• Paper usage by weight</li> </ul>	Cost Allocation to all City Departments
Distribution Services	A3343	<ul style="list-style-type: none"> <li>• U.S. Mail delivery</li> <li>• Interoffice mail, special deliveries</li> </ul>	<ul style="list-style-type: none"> <li>• Sampling of pieces of mail delivered to client.</li> <li>• Volume, frequency, and distance of deliveries</li> </ul>	Cost Allocation to Departments and the General Fund

## Cost Allocation

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
<b>Technical Services</b>				
Capital Development and Construction Management	A3311	<ul style="list-style-type: none"> <li>Project management</li> <li>Space planning and design</li> <li>Move coordination</li> </ul>	<ul style="list-style-type: none"> <li>Project management hours billed at prevailing hourly rate, determined by dividing division revenue requirement by annual forecast of project management billable hours.</li> </ul>	Direct bill
<b>Financial Services</b>				
Economics and Forecasting	A4501	City economic forecasting	Allocation to General Fund and Health Care Subfund.	Interfund transfer
Fiscal and Policy Management	A4502	City financial policy and planning	Allocation to General Fund and other applicable funds.	Interfund transfer
Debt Management	A4503	Debt financing for the City	Allocation based on historical number of bond sales	Cost Allocation to General Fund, SCL, SPU
Citywide Accounting/Payroll	A4511 A4512 A4513	<ul style="list-style-type: none"> <li>Citywide accounting services.</li> <li>Citywide payroll</li> </ul>	<ul style="list-style-type: none"> <li>Percent of staff time by department</li> <li>Percent of staff time per department, with Payroll and Pension time allocated to departments based on FTEs and retirement checks, respectively.</li> </ul>	Cost Allocation to Six Funds
Applications	A4522	Maintain and develop City business applications	Project and staff assignments.	Cost Allocation to Six Funds, DoIT and FAS.
Summit	A4523	Maintain and develop the City-wide financial management system	System data rows used by customer department.	Cost Allocation to Six Funds.
Human Resource Information System (HRIS)	A4524	Maintain and develop the City's personnel management system	Department share of total number of regular paychecks and retirement checks.	Cost Allocation to Six Funds
Consumer Protection	A4531	<ul style="list-style-type: none"> <li>Verify accuracy of commercial weighing and measuring devices</li> <li>Enforcement of taxicab, for-hire vehicle and limousine industries.</li> </ul>	100% fee supported.	External fees.
Regulatory Enforcement	A4536	Collection and enforcement of City taxes and license fees.	External fee revenue; General Fund support.	Interfund transfer
Business Licensing and Tax Administration	A4537 A4538	Administration, audit, and customer service for City tax codes and regulatory licenses	100% General Fund.	Interfund transfer
Contracting Services	A4541	<ul style="list-style-type: none"> <li>Provide contracting support and administration.</li> <li>Women and minority business development.</li> </ul>	<ul style="list-style-type: none"> <li>Percent share based on total number of awarded public works contracts Contract Awards (50%) and dollar amount of Contract Awards (50%).</li> <li>100% General Fund</li> </ul>	Cost Allocation to CIP Departments
Purchasing Services	A4542	Provide centralized procurement services and coordination	Percent share by department based on total number of Purchase Orders issued (50%) and Blanket Contract and Purchase Order spending (50%).	Cost Allocation to Six Funds
Treasury Operations	A4581	Bank reconciliation, Warrant issuance	Percent share by department based on staff time.	Cost Allocation to Six Funds
Investments	A4582	Investment of City funds	Percent share by department of annual investment earnings through the Citywide Investment Pool.	Cost Allocation to Six Funds
Remittance Processing	A4583	Processing of mail and electronic payments to Cash Receipt System	Percent share by department based on total number of weighted transactions.	Cost Allocation to General Fund, SCL, SPU
Parking Meter Collections	A4584	Collection of parking meter revenue	100% General Fund	Interfund Transfer
Risk Management Claims Processing	A4591 A4592	Claims processing; liability claims and property/casualty program management; loss prevention/control and	Percent share by department based on number of claims filed (50%) and amount of claims/settlements paid (50%) (five-year period).	Cost Allocation to Six Funds

## Cost Allocation

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
		contract review		
<b>Seattle Animal Shelter</b>				
Seattle Animal Shelter	A5511 A5512	Animal care and animal control enforcement; spay and neuter services to the public.	External fees; General Fund.	Interfund transfer.
<b>Office of Constituent Services</b>				
Constituent Services	A6511	Service delivery and policy analysis, public disclosure response	Number of constituent contacts (inquiries, complaints, requests for service)	Cost Allocation to Six Funds
Customer Service Bureau	A6512	Provide information to constituents in response to inquiry or complaint	Number of constituent contacts (inquiries, complaints, requests for service)	Cost Allocation to Six Funds
Neighborhood Payment and Information Services	A6513	Payment and information services to residents (utility bills, pet licenses, traffic tickets, passports, City employment)	Percentage share by department of transaction type.	Interfund transfer

### Central Budget Office Cost Allocation Methodologies – B(2)

Service Provider	Org	Service Provided	Billing Methodology
<b>Central Budget Office</b>			
Central Budget Office	CZ615	City financial policies, planning, budget, and controls	Staff time and assignments

## Cost Allocation

### Department of Information Technology (DoIT) Cost Allocation Methodologies – B(3)

Program	Org	Allocation Formula	Departments Affected
Data Backbone	D3308	Percent of actual budget	Six funds
Internet Services	D3308	Percent of actual budget	Seven funds
Data Network Services	D3308	Billed on use of port and WiFi services: port connection charge for all central campus offices except SCL and SPL; WiFi charges for all departments	All departments except SPL
Enterprise Computing Services	D3301	Allocated to customer departments based on pages printed, number of operating systems, number of batch jobs, number of gigabytes, number of units of cabinet storage, number of physical servers, number of virtual servers, number of web applications, number of CPUs, and number of SharePoint site collections.  Citrix services billed based on number of Citrix accounts	All departments
Messaging, Collaboration, and Directory Services	D3302	Allocated to customer departments based on number of email addresses.  Mobile device (smart phones, etc.) support billed based on number of devices.	All departments except SPL
Technical Support Services (Desktops)	D3304	Allocated to customer departments based on number of desktops and printers	Participants
Service Desk	D3310	Allocated to customer departments based on number of email addresses	Participants
Telephone System Services	D3305	Core landline services allocated to customer departments based on number of extensions; misc. services and IVR/Call Center services funded based on usage/rates	Telephone Rates: All departments IVR: Participants
Cellular and Wireless Charges	D3305	Airtime and equipment charges for cell phones and wireless modems based on actual usage and billing from carriers.	Participants
Radio Network	D3306	Radio network access fee and reserves; monthly charge for pagers	Access fee: Participants Monthly lease charge: Participants
Communications Shop	D3307	Historical usage	Police, Fire, SPU, Seattle Center; other departments may select this service
Telecommunications Engineering & Project Management	D3311	Labor Rates	Optional
Citywide Web Team	D4401	Percent of actual budget	Six funds (including Cable Fund)
Community Technology	D4403	Cable Subfund	Constituents

## Cost Allocation

<b>Program</b>	<b>Org</b>	<b>Allocation Formula</b>	<b>Departments Affected</b>
Office of Cable Communications	D4402	Cable Subfund	Constituents
Seattle Channel	D4404	Cable Subfund	Constituents
Technology Leadership and Enterprise Planning	D2201	Percent of actual budget	Seven funds
Project Management Center of Excellence	D2201	Percent of actual budget	Seven funds
Project Management Project Support	D2201	Percent of actual budget	Seven funds
Department Management, including Vendor and Contract Management	D1101	Based on percent of each Fund's contribution to overall DoIT revenue recovery	Seven funds
GODA bond debt service and MS Office Licenses and Enterprise CALs, Office 365, Windows 7	D1102	Percent of actual budget: number of licenses	Six funds
Next Generation Data Center	D1101 & D1102	Percent of actual budget	Six funds
Electronic Records Management System	D1102	Percent of actual budget	Six funds

## Cost Allocation

### Personnel Department Cost Allocation Methodologies – B(4)

Service Provider	Org	Service Provided	Billing Methodology
Commercial Driver's Licenses	N1230	<ul style="list-style-type: none"> <li>CDL administration</li> </ul>	# of CDLs by Department
Alternative Dispute Resolution	N1145	<ul style="list-style-type: none"> <li>Mediation and facilitation</li> <li>Conflict resolution training</li> </ul>	2012 Adopted Budget FTEs
Police and Fire Examinations	N1150	Administer exams for potential fire and police candidates	General Fund allocation and participant fees
Training Development and EEO (TDE)	N1160	<ul style="list-style-type: none"> <li>Administer employee training and recognition programs</li> <li>Consulting</li> </ul>	2012 Adopted Budget FTEs
Employment	N1190	<ul style="list-style-type: none"> <li>Recruit for open positions</li> </ul> Provide policy guidance for Citywide personnel issues	2012 Adopted Budget FTEs
Benefit Administration	N1240	Administer Citywide health care insurance programs	2012 Adopted Budget FTEs
Director's Office	N1315	Provide policy guidance for Citywide personnel issues	2012 Adopted Budget FTEs
Information Management	N1360	Maintain Citywide personnel information	2012 Adopted Budget FTEs
Contingent Workforce Program	N1370	Administer temporary, work study, and intern programs	2012 Adopted Budget FTEs
Financial Services, Budget, Finance & Accounting	N1350	Provide finance, budget, and accounting and other internal services	2012 Adopted Budget FTEs
Classification and Compensation	N1430	<ul style="list-style-type: none"> <li>Design and maintain classification and pay programs</li> <li>Determine City position titles</li> </ul>	Number of Job Classifications
Labor Relations	N1440	<ul style="list-style-type: none"> <li>Administer labor statutes</li> <li>Negotiate and administer collective bargaining agreements and MOUs</li> </ul>	Number of Represented Positions
Deferred Compensation	N1220	Administer deferred compensation (457 Retirement Plan) for City employees.	Service fee charged to program participants.
Industrial Insurance (Safety and Workers' Compensation)	N1230, N1250, and N1350	Collaborate with the Washington State Department of Labor and Industries; manage medical claims, time loss, preventative care, and workplace safety programs.	Supported by the Industrial Insurance Subfund, billing is based on actual usage and pooled costs are based on three years of historical usage/data.



## Cost Allocation

### Central Service Cost Allocations by paying funds – Informational Only

These transfers reflect reimbursements for general government work performed on behalf of certain revenue generating departments.

	2012 Adopted	2013 Proposed	2014 Proposed
City Budget Office	855,504	1,444,032	1,486,618
Personnel	4,407,812	4,019,389	4,154,184
MISC	14,386,164	15,263,671	15,788,851
<b>Total Interfund Transfers</b>	<b>19,649,481</b>	<b>20,727,093</b>	<b>21,429,653</b>
<b>Interfund Transfers to City Budget Office (CBO)</b>			
Seattle City Light	304,040	375,448	386,521
Seattle Public Utilities	251,619	375,448	386,521
Seattle Department of Transportation	209,682	375,448	386,521
Department of Planning Development	69,195	173,284	178,394
Retirement	20,968	144,403	148,662
<b>Total Interfund Transfers to CBO</b>	<b>855,504</b>	<b>1,444,032</b>	<b>1,486,618</b>
<b>Intefund Transfers to Personnel</b>			
Seattle City Light	1,846,187	1,805,567	1,865,807
Seattle Public Utilities	1,366,722	1,204,417	1,244,516
Seattle Department of Transportation	823,401	685,110	708,343
Department of Planning Development	358,007	304,650	315,194
Retirement	13,496	19,645	20,324
<b>Total Interfund Transfers to Personnel</b>	<b>4,407,812</b>	<b>4,019,389</b>	<b>4,154,184</b>
<b>Miscellaneous Interfund Transfers</b>			
Seattle City Light	3,761,690	4,074,638	4,224,440
Seattle Public Utilities	3,596,184	4,367,980	4,520,159
Seattle Department of Transportation	4,320,975	4,095,791	4,228,187
Department of Planning Development	2,637,310	2,561,589	2,647,068
Retirement	70,005	163,674	168,996
<b>Total Miscellaneous Interfund Transfers</b>	<b>14,386,164</b>	<b>15,263,671</b>	<b>15,788,851</b>

