

Central Service Departments and Commissions – 2025-2026 Cost Allocation Factors

Central Service Department	Cost Allocation Factor
City Auditor	Count of audit reports per department over prior two-year period.
City Budget Office	Percent of FTE time spent on cost allocation departments/funds.
Civil Service Commission	Five-year average number of cases by department.
Office of Civil Rights	Enforcement: 2-year average number of cases filed by department. RSJI: Budgeted FTE by department. Policy: 100% General Fund Administration: Applied proportionally to department programs.
Office of Employee Ombud	Budgeted FTE by department.
Office of Intergovernmental Relations	Staff time and assignments by department.
Office of Sustainability and Environment	Management assessment of FTE time on work programs.
Law Department	Two-year average of civil attorney and paralegal service hours by department (excludes hours that are covered by direct billing via MOAs), including proportionate amount of overhead.
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.
State Examiner (State Auditor)	75% by PeopleSoft data points; 25% by budgeted FTEs.
Emergency Management	Actual operating expenditure dollar spread.

Adjustments from 2025-2026 Budget Factors:

- Civil Service Commission – Updated table to show that we use a rolling five year average due to the low number of cases per year. CBO has been using a five-year average for several cycles but the table was not updated.
- Office for Civil Rights RSJI Budget – For 2025-26, the RSJI budget will be split using 2024 Adopted Budget FTEs. The RSJI team has experienced historic vacancy rates over the last two years and saw a large reduction in the number of trainings being held in 2022-23 because of COVID and priority shifts. This training measure is not an accurate depiction of how the budget was being used. The department is shifting the RSJI focus away from a training-based approach to business to supporting RSJI needs of the City with project management, technical assistance, leadership trainings (cohorts), train the trainer programs, the RSJI Summit and IDT support for new RSJI charter. Currently, there are no historical measures for this type of work in OCR. Since their work affects all employees to some extent, Budgeted FTEs will be used until factors can be collected and applied.