

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 customer agencies.

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Central Service Departments and Commissions - Cost Allocation Factors

Central Service Department	Cost Allocation Factor
Office of Arts and Culture	Negotiated MOA*
City Auditor	audit hours attributed to departments
Civil Service Commission	number of cases attributed to departments
City Budget Office	staff time and assignments by departments
Office of Civil Rights	cases filed by departments
Office of Intergovernmental Relations	staff time and assignments by departments
Office of Sustainability and Environment	work program and assignments attributed to departments
Department of Finance and Administrative Services	Various factors and allocations. See Appendix B(1) for details on services, rates, and methodologies.
Seattle Information Technology	Various factors and allocations. See Appendix B(2) for details on services, rates, and methodologies.
Law Department	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.*
Seattle Department of Human Resources	Various factors and allocations. See Appendix B(3) for details on services, factors, and methodologies.
State Examiner (State Auditor)	75% by Summit rows of data; 25% by authorized FTEs
Emergency Management	Actual expenditure dollar spread

*Memorandum of Agreement (MOA) on charges

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

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
Fleet Management Division				
Vehicle Leasing	A2212	<ul style="list-style-type: none"> Vehicles owned by, and leased from, Fleet Services Vehicles owned directly by Utility Departments 	<ul style="list-style-type: none"> Calculated rate per month per vehicle based on three lease-rate components: 1) vehicle replacement; 2) routine maintenance; and 3) overhead. Charge for overhead only as outlined in MOUs with Utilities. 	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 usage, with a set minimum and maximum daily charge.	Direct bill.
Vehicle Maintenance	A2221	<ul style="list-style-type: none"> Vehicle Maintenance labor. Vehicle parts and supplies. 	<ul style="list-style-type: none"> Actual maintenance service hours, not included in the routine maintenance component of the Lease Rate (above). Billed at an hourly rate. Actual vehicle parts and supplies, used in vehicle maintenance services, and not included in the routine maintenance component of the Lease Rate (above). Billed at cost plus a percentage mark-up. 	Direct bill.
Vehicle Fuel	A2232	Vehicle fuel from City-operated fuel sites or private vendor sites through the Voyager Fuel Card program.	Actual gallons of fuel pumped, billed at cost plus per-gallon mark-up.	Direct bill.
Facility Services				
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"> Regular maintenance costs included in office space rent and provided as part of space rent. Non-routine services charged directly to service user(s) at an hourly rate. 	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"> Surplus service Records storage 	<ul style="list-style-type: none"> Commodity type, weighting by effort and time 	Cost Allocation to all City

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Service Provider	Org	Service Provided	Billing Methodology	Billing Method
		<ul style="list-style-type: none"> Material storage Paper procurement 	<ul style="list-style-type: none"> Cubic feet and retrieval requests Number of pallets used/stored Paper usage by weight 	Departments
Distribution Services	A3343	<ul style="list-style-type: none"> U.S. Mail delivery Interoffice mail, special deliveries 	<ul style="list-style-type: none"> Sampling of pieces of mail delivered to client. Volume, frequency, and distance of deliveries 	Cost Allocation to Departments and the General Fund
Technical Services				
Capital Development and Construction Management	A3311	<ul style="list-style-type: none"> Project management Space planning and design Move coordination 	<ul style="list-style-type: none"> Project management hours billed at prevailing hourly rate, determined by dividing division revenue requirement by annual forecast of project management billable hours. 	Direct bill
Financial Services				
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"> Citywide accounting services. Citywide payroll 	<ul style="list-style-type: none"> Percent of staff time by department Percent of staff time per department, with Payroll and Pension time allocated to departments based on FTEs and retirement checks, respectively. 	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"> Verify accuracy of commercial weighing and measuring devices Enforcement of taxicab, for-hire vehicle and limousine industries. 	External fee revenue; General Fund support	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"> Provide contracting support and administration. Women and minority business development. Social equity monitoring and contract compliance. 	<ul style="list-style-type: none"> Percent share based on total number of awarded public works contracts Contract Awards (50%) and dollar amount of Contract Awards (50%). General Fund support. 	Cost Allocation to CIP Departments and General Fund
Purchasing Services	A4542	Provide centralized procurement services and	Percent share by department based on total number of Purchase Orders issued (50%) and Blanket Contract and Purchase Order	Cost Allocation to Six Funds

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Service Provider	Org	Service Provided	Billing Methodology	Billing Method
		coordination	spending (50%).	
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
Risk Management and Claims Processing	A4591 A4592	Claims processing; liability claims and property/casualty program management; loss prevention/ control and contract review	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
Seattle Animal Shelter				
Seattle Animal Shelter	A5511 A5512	Animal care and animal control enforcement; spay and neuter services to the public.	External fees; General Fund.	Interfund transfer.
Office of Constituent Services				
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.	Cost Allocation to General Fund, SCL, SPU

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Seattle Information Technology (SeaIT) Cost Allocation Methodologies – B(2)

SERVICES	COST POOL NAME	RATE & ALLOCATION BASIS
SERVICES ALLOCATED TO DEPARTMENT BUDGETS		
Application Services	Accela Enterprise	Accela Chargeback of Previous Expenses
	Applications Support (FAS)	Allocations based on Staff Time
	NCIS Support	NCIS Chargeback
	SRI	Billed SRI
Central GIS Service	Central GIS Service – Allocated	Central GIS Allocated
City Department Specific Initiatives	ARTS IT Service	Allocated to Departments
	CEN IT Service	
	DON IT Service	
	SDCI Accela	
	SDCI IT Service	
	DPR IT Service	
	FAS IT Service	
	HSD IT Service	
	OCR IT Service	
	OH IT Service	
	SCL IT Service	
	SDOT IT Service	
	SFD E911	
	SFD IT Service	
	SPD IT Service	
SPU IT Service		
DEEL IT Service		
OPCD IT Service		
Citywide IT Initiatives	Office 365	Number of Devices
Compliance Office	Compliance Services	Number of Transactions and Devices
Consolidated Telecommunication Charge (CTC)	Consolidated Telecommunications Charge	Number of Landline Extensions
Data Center Services	24x7 Batch Processing	Number of NSM Jobs
	Backup & Recovery	Number of Gigabytes
	CoS Data Center Network	Number of Ports
	Data Center Facilities Management	Number of RUs
	Database Support	Number of Databases
	NGDC Customer Specific Support	Cost of Support
	Physical Hosting & Support-AIX	vCPU Physical Hosting and Support
	Physical Hosting & Support-Win/Linux	Number of Physical Servers
	Print Services Tier 1 (Large Scale Printing)	Number of Printed Pages
	Release Management	Number of Web Application
	Storage-SAN	Number of Gigabytes
	Virtual Hosting & Support-AIX	vCPU Physical Hosting and Support
Virtual Hosting & Support-Win/Linux	vCPU Physical Hosting and Support	
Device Replacements	Device Replacements – Desktops and Laptops	Number of Desktops and Laptops
End User Support	End User Support Services	Number of Desktop & Printer Devices
Enterprise Software Licensing	Enterprise Software Licensing	Office 365 Licenses for City Staff
IVR & Call Center Elements	IVR & Call Center Elements	Percent of Usage

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SERVICES	COST POOL NAME	RATE & ALLOCATION BASIS
Messaging Support & Identity Management	Messaging Support & Identity Management	Number of Email Accounts
Radio Network Services	Network Access & Infrastructure Reserves	Number of Radios
	Public Safety Radio Administration	Number of Public Safety Radios
	Public Safety Radio Reserves	
	Support Radio Leasing Program for SFD-SPD	2015 SFD-SPD Leasing Program Actuals
Seattle Channel	Seattle Channel - SPU/SCL	50% SPU and 50% SCL
Service Desk	Service Desk Support	Number of Email Accounts
	Technology Management Tools - HEAT	
UDS & WiFi	Uniform Data Service (UDS) & WiFi	Number of UDS-WiFi Ports
DIRECT BILLED SERVICES: ESTIMATED		
Circuits, Long Distance, MACs, Other Billed	Miscellaneous Use Charges-All but MACS	Direct Billed Pass Through Costs Based on Usage
	Miscellaneous Use Charges-MACS	
Communication Shop Services	Pager Leasing	Based on 2015 Pager Actuals
	Radio Program Installation and Maintenance	Based on 2015 Radio Program Install and Maintenance Actuals
GIS Services	Central GIS Service - Billed	Billed Central GIS
Major Projects	Project Billed Services	Project Billing
Mobile Device Management	Mobile Device Management	Number of Mobile Devices
Programmatic Initiatives	Programmatic Initiatives Billable	Project Billing
Project Resources	Project Billed Services	Project Billing
Supply Room	Supply Room Allocation to Seattle IT	Supply Room Allocations
	Supply Room Budgeted to Seattle IT	Supply Room Budgeted Billing
Wireless Modems, Blackberry and Cell Phones	Wireless	Based on 2015 Wireless Actuals
SERVICES ALLOCATED DIRECT TO FUNDS		
Alert Seattle	Seattle Alert	Six Fund based on % of 2015 Actuals
Application Services	Application Services-6-Fund	Six Fund based on % of 2015 Actuals
	Application Services-General Fund	Allocated 100% to the General Fund
	CRM	Six Fund modified based on % of 2015 Actuals
	HRIS	Six Fund modified based on the Number of Paycheck/Pension Checks
	Municipal Court Information System	Municipal Court Billed
	SharePoint Online	Six Fund based on % of 2015 Actuals
	SUMMIT	Six Fund modified based on the Number of the Number of LTD Rows
Backbone & Internet	Backbone	Six Fund based on % of 2015 Actuals
	Internet	Seven Fund based on % of 2015 Actuals
Cable Fund	Office of Cable Communications Services	Allocated 100% to the Cable Fund
	Community Technology Services	
	Seattle Channel Services	Allocated 96.56% to the Cable Fund
Citywide Web Team	Citywide Web Team Services	Six Fund modified based on % of 2015 Actuals
	MEAP	Cable Fund
Information Security Office	Security Services	Seven Fund based on % of 2015 Actuals
Open Data	Open Data Services	Six Fund modified based on % of 2015 Actuals
Privacy Office	Privacy Services	Six Fund modified based on % of 2015 Actuals
Programmatic Initiatives	CTO Initiatives	Six Fund based on % of 2015 Actuals
	Municipal Court Information System	Municipal Court
	Summit Re-implementation Project	Seven Fund based on % of 2015 actuals

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SERVICES	COST POOL NAME	RATE & ALLOCATION BASIS
	Seattle IT Space Planning - 6 Fund	Six Fund based on % of 2015 Actuals
Rates True-up from 2016 Programmatic Initiatives		
Strategy and Planning Office	IT Governance Services	Seven Fund based on % of 2015 Actuals
	Citywide PMO Services	Six Fund based on % of 2015 Actuals
	Service management Office Services	
	Enterprise Architecture Services	

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Seattle Department of Human Resources Cost Allocation Methodologies – B(3)

Service Provider	Org	Service Provided	Billing Methodology
Alternative Dispute Resolution	N1145	Mediation and facilitation Conflict resolution training	2015 Adopted Budget FTEs
Police and Fire Examinations	N1150	Administer Police and Fire entry and promotional exams	General Fund allocation
Training Development and Organizational Effectiveness	N1160	Administer Citywide employee training and development opportunities, Consulting and employee recognition programs	2015 Adopted Budget FTEs
Management and Leadership Development	N1160	Citywide management leadership development and City Leadership Academy	Number of Supervisors and Managers
Recruitment and Retention	N1190	Provide recruitment and staffing services, policy guidance on personnel issues, technical assistance and other hiring needs	2015 Adopted Budget FTEs
Recruitment and Retention	N1190	Talent Management System	Number of Users
Deferred Compensation	N1220	Administer deferred compensation (457 Retirement Plan) for City employees.	Service fee charged to Deferred Compensation program participants.
Commercial Driver's Licenses	N1230	CDL administration	Number of CDLs by Department
Benefit Administration	N1240	Administer Citywide health care benefits program	2015 Adopted Budget FTEs
Director's Office	N1315	Provide Citywide Human Resources organizational support and policy guidance	2015 Adopted Budget FTEs
Information Management	N1360	Maintain Citywide Human Resource information	2015 Adopted Budget FTEs
Financial Services	N1350	Provide finance, budget, and accounting and other internal services	2015 Adopted Budget FTEs
Classification and Compensation	N1430	Administer the City Classification and Compensation programs	Number of Job Classifications
Labor Relations	N1440	Negotiate collective bargaining agreements and administer the personnel system for represented and non-represented employees	Number of Represented Positions
Workers' Compensation, Safety, Finance	N1230, N1250, and N1350	Administer the City Workers Compensation 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.

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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.

	2016	2017 Proposed	2018 Proposed
City Budget Office	1,909,083	1,861,968	1,909,380
Personnel	5,456,940	5,872,368	6,077,900
MISC	17,081,772	20,250,114	20,707,640
Total Interfund Transfers	24,447,795	27,984,450	28,694,920
Interfund Transfers to City Budget Office (CBO)			
Seattle City Light	449,395	434,459	445,522
Seattle Public Utilities	449,395	434,459	445,522
Seattle Department of Transportation	621,719	682,722	700,106
Department of Planning Development	202,734	195,997	200,987
Retirement	185,840	114,331	117,243
Total Interfund Transfers to CBO	1,909,083	1,861,968	1,909,380
Intefund Transfers to Personnel			
Seattle City Light	2,266,941	2,342,615	2,424,607
Seattle Public Utilities	1,791,839	1,930,363	1,997,925
Seattle Department of Transportation	977,635	1,081,330	1,119,177
Department of Planning Development	385,895	491,452	508,653
Retirement	34,630	26,607	27,539
Total Interfund Transfers to Personnel	5,456,940	5,872,368	6,077,900
Miscellaneous Interfund Transfers			
Seattle City Light	4,426,578	5,183,754	5,296,092
Seattle Public Utilities	4,758,677	5,910,188	6,048,435
Seattle Department of Transportation	4,466,903	5,528,338	5,652,343
Department of Planning Development	3,252,356	3,369,960	3,447,457
Retirement	177,258	257,874	263,312
Total Miscellaneous Interfund Transfers	17,081,772	20,250,114	20,707,640