

Cost Allocations

Central Service Departments and Commissions 2003-2004 Cost Allocation Factors

Central Service Department	Cost Allocation Factor
Office of Arts and Cultural Affairs	Negotiated MOA*
City Auditor	Average of 2000 and 2001 audit hours on closed cases
Civil Service Commission	1999-2001 50% by # of cases and 50% by \$
Mayor's Office	Historical basis
Office of Civil Rights	1999-2001 cases filed by department
Office of Intergovernmental Relations	Staff time and expenses by department
Office of Sustainability and Environment	2002 distribution of expense
Office of Planning and Management	100% General Fund or by MOA*
Office of Economic Development	100% General Fund or by MOA*
Hearing Examiner	100% General Fund or by MOA*
Fleets and Facilities Department (FFD)	Various factors and allocations. See Appendix B(1) for details on services, rates, and methodologies.
Department of Executive Administration (DEA) and Department of Finance (DOF)	Various factors and allocations. See Appendix B(2) for details on services, factors, and methodologies.
Department of Information Technology (DoIT)	Various factors and allocations. See Appendix B(3) for details on services, rates, and methodologies.
Law Department	2001 hours by department for Civil Division; Criminal Division is charged 100% to the General Fund.
Legislative Department	City Clerk's Office based on # of Legislative Items; Central Staff and Legislative Assistants on assignments.
Department of Neighborhoods	Negotiated MOA* for CUPs (utility payments); Citizens Service Bureau by staff time.
Personnel Department	Various factors and allocations. See Appendix B(4) for details on services, factors, and methodologies.
State Examiner (State Auditor)	Summit rows of data
Emergency Management	2002 Adopted Budget \$
	*Memorandum of Agreement (MOA) on charges

Cost Allocations

FLEETS & FACILITIES DEPARTMENT BILLING METHODOLOGIES – B(1)

Fleet Services				
Service Provider	Org	Service Provided	Billing Methodology	Billing Method
Vehicle Leasing	A2212	<ul style="list-style-type: none"> Vehicles owned by, and leased from, Fleet Services 	<ul style="list-style-type: none"> Calculated rate per month based on lease rate components for vehicle depreciation, replacement inflation, routine maintenance, and overhead 	Rates
		<ul style="list-style-type: none"> Vehicles owned directly by Utility Departments 	<ul style="list-style-type: none"> Calculated rate per month based on lease rate components but charged for overhead only as outlined in MOU with Utility. 	Rates
Motor Pool	A2213	As needed daily or hourly rental of City Motor Pool vehicle.	Actual Motor Pool vehicle usage based on published rates. Rates differ for car vs. van/truck and have hourly or mileage minimum and maximum rates.	Rates
Vehicle Maintenance	A2221	<ul style="list-style-type: none"> Vehicle Maintenance labor. 	<ul style="list-style-type: none"> Actual maintenance hour used for vehicle maintenance services not included in vehicle lease rate, billed at \$52.50 per hour for Equipment Servicer labor and \$68.00 per hour for all other maintenance labor. 	Rates
		<ul style="list-style-type: none"> Vehicle parts and supplies 	<ul style="list-style-type: none"> Actual vehicle parts and supplies used for vehicle maintenance services not included in vehicle lease rate billed at cost plus 12% mark-up for tires and 23% mark-up for other maintenance parts and supplies. 	Rates
		<ul style="list-style-type: none"> Fuel Traps 	<ul style="list-style-type: none"> Charge per unit installed at \$7,500 per unit. 	Direct Charge
Fueling Services	A2232	Vehicle fuel from City-operated fuel sites.	Actual price per gallon of fuel consumed plus \$.17 per gallon mark-up at unattended sites and \$.42 per gallon mark-up for tanker fuel service.	Rates

Cost Allocations

FLEETS & FACILITIES DEPARTMENT BILLING METHODOLOGIES – B(1) (cont.)

Facility Services				
Service Provider	Org	Service Provided	Billing Methodology	Billing Method
Real Property Management	A3322	Office & other building space	<ul style="list-style-type: none"> Total costs of Property Mgmt Services by sector divided by rentable sq ft by space type equals rentable sq ft rate. Schedule 1 rate = \$11.68 Schedule 2 rate = \$5.55 	Cost Allocation
Real Property Management	A3322	Office & other building space	Service agreements with commercial tenants, building owners and/or affected departments. SCL has a separate lease for space in Key Tower that was negotiated prior to City acquisition.	Direct Charges
Building Maintenance	A3323	Crafts Services: <ul style="list-style-type: none"> Plumbing Carpentry HVAC systems Electrical Painting 	<ul style="list-style-type: none"> Regular maintenance built in to office space rent and provided as part of space rent. Non-maintenance work charged directly to service user(s) at appropriate craft rate. 	Rates
Janitorial Services	A3324	Janitorial services	Janitorial services included in Schedule 1 rate charges in certain downtown buildings.	Internal transfer – costs are collected as part of building space rent.
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. Private tenants and personal vehicles of City staff are sold on monthly and hourly basis, as requested.	Rates

Cost Allocations

FLEETS & FACILITIES DEPARTMENT BILLING METHODOLOGY – B(1) (cont.)

Technical Services				
Service Provider	Org	Service Provided	Billing Methodology	Billing Method
Architecture, Engineering & Space Planning	A3311	<ul style="list-style-type: none"> Project management Space planning and design Move coordination 	<ul style="list-style-type: none"> Actual project management hours billed at \$98 per hour. Actual space planning hours billed at \$86.50 per hour. 	Rates
Real Estate Services	A3313	Real estate transactions, including acquisitions, dispositions, appraisals, etc.	Historical percentage of net operating budget, after deducting Resale expense, cost of service for CIP projects, and cost of 2 FTE dedicated to property disposition and Neighborhood Plan implementation. Percentage for 2003 and 2004 is 18%, relative to 17% for 2001 and 2002.	Cost Allocation
Photocopy Services	A3327	<ul style="list-style-type: none"> Black & White copies Color copies Capture scanning 	<ul style="list-style-type: none"> Per-copy price times actual number of client copies Per-scan price times actual number of client scans 	Rates
Mail Messenger	A3328	Mail delivery	Actual pieces of mail delivered to client during 20+ day sample period	Cost Allocation
Printing Services	A3329	Hand bindery	Per-hour price times actual production hours per client job	Rates
Graphic Services	A3330	Graphics design	Per hour price times actual production hours per client job	Rates

Cost Allocations

DEPARTMENT OF EXECUTIVE ADMINISTRATION (DEA) & DEPARTMENT OF FINANCE

COST ALLOCATION METHODOLOGIES – B(2)

Department of Executive Administration			
Service Provider	Org	Service Provided	Billing Methodology
Executive Management for DEA	C8108, C8109, C8170	Provide administrative services and policy direction for the department	Composite percent of all other Dept. of Executive Administration cost allocations
Risk Management	C8160	Provide liability claims and property/casualty program mgmt., loss prevention/control and contract review	Percent of actual number of claims paid over the past five years (1997-2001)
Accounting	C8210	<ul style="list-style-type: none"> Central Accounting Citywide Payroll Special Accounting and Payroll Support 	<ul style="list-style-type: none"> % of staff time per department 2002 Adopted Budget FTEs Charges to the Special Employment Fund, Fleets and Facilities, and DoIT based on staff time
Applications	C8420	Maintain and develop City Information Technology (IT) applications	Project and staff assignments
Summit	C8480	Maintain and develop the City's accounting system	System data rows
Human Resource Information System (HRIS)	C8481	Maintain and develop the City's personnel system	Weighted number of paychecks for active employees and retiree checks per year
Construction & Consultant Contracting	C8711	<ul style="list-style-type: none"> Provide contracting support and admin. Minority Business Devel. Fund admin. 	<ul style="list-style-type: none"> Staff time and assignments by department and CIP Allocated by the Mayor's Proposed 2003-2004 CIP Budget dollars
Purchasing	C8721	Provide centralized procurement services and coordination	% of staff time and assignments by department
Warehousing Service (all department allocation)	C8741	<ul style="list-style-type: none"> Surplus materials Records Storage Material Storage Paper & Handling Data Delivery Special Deliveries 	<ul style="list-style-type: none"> Commodity type, frequency, weighting Cubic feet and # of boxes retrieved Square footage of space used Paper usage by weight Volume and frequency of deliveries Volume, frequency, and distance of deliveries
Treasury Admin	C8311	Division Admin.	Composite of all other Treasury allocations
Treasury Cashiers	C8312	Process over-the counter and wire payments	% of Staff Time

Cost Allocations

DEPARTMENT OF EXECUTIVE ADMINISTRATION (DEA) & DEPARTMENT OF FINANCE COST ALLOCATION METHODOLOGIES – B(2) (cont.)

Service Provider	Org	Service Provided	Billing Methodology
Bank Reconciliation Accounting	C8313	Reconcile deposits to City bank account	2002 Adopted Budget % (excluding debt service, J/C Subfund, SCL power adjust.)
Warrants Issuance	C8314	Process accounts payable	2002 Adopted Budget % (excluding debt service, J/C Subfund, SCL power adjust.)
Special Assessment District Admin.	C8316	Business Improvement Area (BIA) fiscal management	100% General Fund
Investments	C8320	Investment of City funds	% of Staff Time
Remittance Processing	C8330	Processing of mail and electronic payments to Cash Receipt System	# of Transactions
Parking Meter Collections	C8340	Collection of parking meter revenue	100% General Fund
Animal Control	C8560	Animal care and animal control enforcement	100% General Fund
Spay and Neuter Clinic	C8570	Spay and neuter services for pets of low income residents	100% General Fund
Revenue and Licensing	C8510	Collection and enforcement of City taxes and license fees	100% General Fund
Consumer Affairs	C8550	<ul style="list-style-type: none"> • Verify accuracy of commercial weighing and measuring devices • Enforcement of Taxi Code 	100% General Fund
DWLS Project	C8555	Taxi services for drivers of impounded DWLS vehicles	100% General Fund
Department of Finance			
Finance	C8615	City financial policies, planning, budget, and controls	Staff time and assignments
Financial Advisor	C8120	Advisory Committee and special debt management analysis	1997-2001 # of Bond Sales
Debt Management	C8620	Debt financing for the City	1997-2001 # of Bond Sales

Note: All DEA/DOF charges are 6-fund allocated to the General Fund, SCL, SPU, Seattle Transportation, DCLU, and Retirement, except Warehousing Services which are allocated to all departments.

Cost Allocations

DEPARTMENT OF INFORMATION TECHNOLOGY COST ALLOCATION METHODOLOGIES – B(3)

Program	Allocation Formula	Departments Affected
Data Backbone and Internet Services	6-Fund: % adopted budget	Basic: All departments
Data Network Services	Billed on use of services; hourly rates for service changes; connection charge for non-utility and SPU Key Tower customers	Basic: All departments except SCL, SPL
Enterprise RS6000 SP Computing Services/Data Center Services	Allocation to customer departments	Participants
Consolidated Server Room	Department Allocation, based on Netware server and NT server licenses; WIN 2000 server licenses; SUN Solaris server licenses; and Linux (if any) server licenses.	Basic: All departments
Netware and NT Server Services	Allocation to customers based on level of service	Participants
Desktop, Notebook, Printer, and PDA support	Level of service	Participants
Service Desk	# of Windows licenses and SUN Workstation licenses.	Basic: All departments except SCL, SPL, and SPU
Telephone System Services	Billed on use of services (basic service rate based on premium lines)	Basic: All departments
Radio Network	Radio network access fee; monthly charge for leased equipment	Basic: Police, Fire, SPU, Seattle Center; other departments may select this service
Communications shop	Labor rates	Basic: Police, Fire, SPU, Seattle Center; other departments may select this
Telecommunications Engineering & Project Management	Labor Rates	Optional
Enterprise Messaging Services	# of e-mail accounts	Basic: All departments
Enterprise Directory Services	# of e-mail accounts	Basic: All departments
Training	# of FTE's	Basic: All departments
PAN/InWeb	6-Fund: % of adopted budget	Basic: All departments
Citizen Technology Literacy and Access Program	6-Fund: % of adopted budget; grants (cable fees)	Basic: All departments

Cost Allocations

DEPARTMENT OF INFORMATION TECHNOLOGY COST ALLOCATION METHODOLOGIES – B(3) (cont.)

Program	Allocation Formula	Departments Affected
Office of Cable Communications	Cable Fund	Basic: All departments
TVSea/Video Services	Various	Basic: All departments
Technology Leadership and Enterprise Planning	6-Fund: % of adopted budget	Basic: All departments
Vendor & Contract Management	6-Fund: % of adopted budget	Basic: All departments
Project Management Center of Excellence	6-Fund: % of adopted budget	Basic: All departments
Project Management Project Support	Billed to projects	Participants
Department Management	6-Fund: % of adopted budget	Basic: All departments

Cost Allocations

PERSONNEL DEPARTMENT COST ALLOCATION METHODOLOGIES – B(4)

Personnel Department			
Service Provider	Org	Service Provided	Billing Methodology
Police and Fire Examinations	N1150	<ul style="list-style-type: none"> Administer exams for potential fire and police candidates 	General Fund allocation and participant fees
Employment	N1190	<ul style="list-style-type: none"> Recruit for open positions Maintain Citywide resume Talent Bank 	2002 Adopted Budget FTEs
Benefit Administration	N1240	Administer Citywide health care insurance programs	2002 Adopted Budget FTEs
Human Resources	N1311	Provide policy guidance for Citywide personnel issues	2002 Adopted Budget FTEs
Administration	N1315	Provide policy guidance for Citywide personnel issues	2002 Adopted Budget FTEs
Alternative Dispute Resolution	N1320	<ul style="list-style-type: none"> Mediation and facilitation Conflict resolution training 	2002 Adopted Budget FTEs
Classification and Compensation	N1330	<ul style="list-style-type: none"> Design and maintain classification and pay programs Determine City position titles 	# of Job Classifications
Labor Relations	N1350	<ul style="list-style-type: none"> Administer labor statutes Negotiate and administer collective bargaining agreements and MOUs 	# of Bargaining Positions
Records	N1360	Maintain citywide personnel information	2002 Adopted Budget FTEs
Management Services and Finance	N1390	Department administration	2002 Adopted Budget FTEs

Cost Allocations

PERSONNEL DEPARTMENT COST ALLOCATION METHODOLOGIES – B(4) (cont.)

Service Provider	Org	Service Provided	Billing Methodology
Performance Resource Group	N1410	<ul style="list-style-type: none"> Administer employee training and recognition programs Consulting 	2002 Adopted Budget FTEs
Personnel Department-Administered Subfunds			
Special Employment	N1170	<ul style="list-style-type: none"> Fulfill requests for temporary employees Administer work study program 	Administrative fee is based on hourly wages of employees hired through this program and funded via the Special Employment Subfund
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 and N1250	Collaborate with 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 three years of historical usage/data.