

## Central Service Departments and Commissions 2009-2010 Cost Allocation Factors

Central Service Department	Cost Allocation Factor
Office of Arts and Cultural Affairs	Negotiated MOA*
City Auditor	2006 and 2007 audit hours by department
Civil Service Commission	2003-2007 number of cases by department
Mayor's Office	100% General Fund or by MOA*
Office of Civil Rights	2006-2007 cases filed by department
Office of Intergovernmental Relations	Staff time and assignments by department
Office of Sustainability and Environment	2009-2010 Work Plan
Office of Policy and Management	100% General Fund or by MOA*
Office of Economic Development	100% General Fund or by MOA*
Fleets and Facilities Department	Various factors and allocations. See Appendix B(1) for details on services, rates, and methodologies.
Department of Executive Administration (DEA) and Department of Finance	Various factors and allocations. See Appendix B(2) for details on services, factors, and methodologies.
Department of Information Technology	Various factors and allocations. See Appendix B(3) for details on services, rates, and methodologies.
Law Department	2006-2007 hours by department for Civil Division; Public and Community Safety Division is charged 100% to the General Fund.
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 Adopted 2008 FTEs
Emergency Management	2008 Adopted Budget dollar amount

\**Memorandum of Agreement (MOA) on charges*

# Cost Allocation

## FLEETS AND FACILITIES DEPARTMENT BILLING METHODOLOGIES – B(1)

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
<b>Fleet Services</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 depreciation, replacement inflation, routine maintenance, and overhead.</li> <li>• Calculated rate per month based on lease-rate components but charged for overhead only as outlined in MOU with utility.</li> </ul>	Rates  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"> <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 \$98.00 per hour 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 14% mark-up for tires and 25% mark-up for other maintenance parts and supplies.</li> </ul>	Rates  Rates
Fueling Services	A2232	Vehicle fuel from City-operated fuel sites	Actual price per gallon of fuel consumed plus 20 cents per gallon mark-up at unattended sites and 68 cents per gallon mark-up for tanker fuel service.	Rates
<b>Facility Services</b>				
Real Property Management	A3322	Office & other building space	<ul style="list-style-type: none"> <li>• Total costs of Property Management Services by sector divided by rentable square-foot by space type equals rentable square-foot rate.</li> <li>• Schedule 1 rate = \$34.34</li> <li>• Schedule 2 rate = \$7.24</li> </ul>	Cost Allocation to Departments and General Fund
Real Property Management	A3322	Office & other building space	Service agreements with commercial tenants, building owners and/or affected departments.	Direct Charges
Building Maintenance	A3323	Crafts Services: <ul style="list-style-type: none"> <li>• Plumbing</li> <li>• Carpentry</li> <li>• HVAC systems</li> <li>• Electrical</li> <li>• Painting</li> </ul>	<ul style="list-style-type: none"> <li>• Regular maintenance built in to office space rent and provided as part of space rent.</li> <li>• Non-routine services charged directly to service user(s) at \$100 per hour.</li> </ul>	Rates

# Cost Allocation

## FLEETS AND FACILITIES DEPARTMENT BILLING METHODOLOGIES – B(1)

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
<b>Fleet Services</b>				
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. Vouchers for private tenants and personal vehicles of City staff are sold on monthly and hourly bases, as requested.	Rates
Warehousing Service	A3342	<ul style="list-style-type: none"> <li>• Surplus materials</li> <li>• Records storage</li> <li>• Material storage</li> <li>• Paper and handling</li> <li>• Data delivery</li> <li>• Special deliveries</li> </ul>	<ul style="list-style-type: none"> <li>• Commodity type, frequency, weighting by effort and time</li> <li>• Cubic feet and retrieval requests</li> <li>• Square-footage of space used</li> <li>• Paper usage by weight</li> <li>• Volume and frequency of deliveries</li> <li>• Volume, frequency, and distance of deliveries</li> </ul>	All Department Cost Allocation
Mail Messenger	A3343	Mail delivery	Actual pieces of mail delivered to client during 20+ day sample period	Cost Allocation to Six Funds
<b>Technical Services</b>				
Capital Programs	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 (\$150 per hour), determined by dividing division revenue requirement by annual forecast of project management billable hours.</li> </ul>	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 master planning work related to City property in the neighborhoods.	Cost Allocation to Relevant Funds

## Cost Allocation

### DEPARTMENT OF EXECUTIVE ADMINISTRATION (DEA) AND DEPARTMENT OF FINANCE (DOF) COST ALLOCATION METHODOLOGIES – B(2)

Service Provider	Org	Service Provided	Billing Methodology
<b>Department of Executive Administration</b>			
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 (2003-2007)
Accounting/Payroll	C8210	<ul style="list-style-type: none"> <li>• Central accounting</li> <li>• Citywide payroll</li> </ul>	<ul style="list-style-type: none"> <li>• Percent of staff time per department</li> <li>• 2008 Adopted Budget FTEs</li> </ul>
Technology	C8410	Desktop computers and small capital equipment	Composite percent of other DEA cost allocations
Applications	C8420	Maintain and develop City Information Technology (IT) applications	Project and staff assignments; allocated to six funds plus FFD and DoIT
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"> <li>• Provide contracting support and admin.</li> <li>• Minority Business Devel. Fund admin.</li> </ul>	<ul style="list-style-type: none"> <li>• 2006-2007 number of Contract Awards (50%) and dollar amount of Contract Awards (50%) to major users</li> <li>• 100% General Fund</li> </ul>
Purchasing	C8721	Provide centralized procurement services and coordination	Percent of staff time and assignments by department
Treasury Operations	C8312	Bank reconciliation, Warrant issuance	Staff time, voucher counts

## Cost Allocation

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

Service Provider	Org	Service Provided	Billing Methodology
<b>Department of Executive Administration (cont.)</b>			
Special Assessment District Admin.	C8312	Business Improvement Area (BIA) fiscal management	100% General Fund
Investments	C8320	Investment of City funds	Percent participation in the investment pool.
Remittance Processing	C8330	Processing of mail and electronic payments to Cash Receipt System	Number 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"> <li>• Verify accuracy of commercial weighing and measuring devices</li> <li>• Enforcement of Taxi Code</li> </ul>	100% General Fund
<b>Department of Finance</b>			
Finance	CZ615	City financial policies, planning, budget, and controls	Staff time and assignments
Financial Advisor	CZ120	Advisory Committee and special debt management analysis	2003-2007 Number of Bond Sales
Debt Management	CZ620	Debt financing for the City	2003-2007 Number of Bond Sales

Except as noted, DEA and DOF charges are generally six-fund allocated to the General Fund, SCL, SPU, SDOT, DPD, and Retirement.

## Cost Allocation

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

<b>Program</b>	<b>Org</b>	<b>Allocation Formula</b>	<b>Departments Affected</b>
Data Backbone and Internet Services	D3308	Percent of adopted budget	Six funds
Data Network Services	D3308	Billed on use of services; hourly rates for service changes; connection charge for all central campus offices except SCL	All departments except SCL, SPL
Enterprise Computing Services	D3301	Allocated to customer departments based on pages printed, devices supported, number of batch jobs, number of gigabytes, number of units of cabinet storage, and number of CPUs	Participants
Messaging, Collaboration, and Directory Services	D3302	Allocated to customer departments based on number email addresses (and BlackBerry units, where applicable)	All departments except SPL
Mid-Range Computing Services (Server Support)	D3303	Allocated to customers based on number of email addresses, number of CPUs, number of applications, number of operating systems, and number of Citrix accounts	Participants
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	Telephone rates; IVR: funded based on historical usage	Telephone Rates: All departments  IVR: Participants
Radio Network	D3306	Radio network access fee; monthly charge for leased equipment	Access fee: Police, Fire, SPU, Seattle Center  Monthly lease charge: Participants
Communications Shop	D3307	Labor rates	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 adopted budget	Six funds

## Cost Allocation

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

<b>Program</b>	<b>Org</b>	<b>Allocation Formula</b>	<b>Departments Affected</b>
Community Technology	D4403	Cable Subfund	External customers
Office of Cable Communications	D4402	Cable Subfund	Constituents
Seattle Channel	D4404	Cable Subfund	All departments
Technology Leadership and Enterprise Planning	D2201	Percent of adopted budget	Six funds
Project Management Center of Excellence	D2201	Percent of adopted budget	Six funds
Project Management Project Support	D2201	Percent of adopted budget	Participants
Department Management, including Vendor and Contract Management	D1101	Based on percent of each Fund's contribution to overall DoIT revenue recovery	Six funds

## Cost Allocation

### PERSONNEL DEPARTMENT COST ALLOCATION METHODOLOGIES – B(4)

<b>Service Provider</b>	<b>Org</b>	<b>Service Provided</b>	<b>Billing Methodology</b>
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>	2008 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>	2008 Adopted Budget FTEs
Employment	N1190	Recruit for open positions	2008 Adopted Budget FTEs
Benefit Administration	N1240	Administer Citywide health care insurance programs	2008 Adopted Budget FTEs
Human Resources	N1311	Provide policy guidance for Citywide personnel issues	2008 Adopted Budget FTEs
Director's Office	N1315	Provide policy guidance for Citywide personnel issues	2008 Adopted Budget FTEs
Information Management	N1360	Maintain Citywide personnel information	2008 Adopted Budget FTEs
Contingent Workforce Program	N1370	Administer temporary, work study, and intern programs	2008 Adopted Budget FTEs
Management Services, Finance and Technology	N1390	Provide finance, budget, and technology services	2008 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



## Cost Allocation

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

Service Provider	Org	Service Provided	Billing Methodology
<b>Personnel Department-Administered Subfunds</b>			
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 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.

Summit Account	Interfund Transfers	2009 Proposed	2010 Proposed
	DEA	15,881,723	15,992,401
	PER	6,984,390	6,853,332
	MISC	12,645,806	12,339,303
	<b>Total</b>	<b>35,511,918</b>	<b>35,185,036</b>
	<b>Interfund Transfers to DEA/DOF</b>		
541990	SCL	5,255,520	5,342,858
541990	SPU	4,950,225	5,032,765
541990	SDOT	2,916,122	2,919,331
541990	DPD	1,134,268	1,151,672
541990	Retire	534,312	552,180
541990	Other	1,091,276	993,594
	<b>Total IF Transfers to DEA/DOF</b>	<b>15,881,723</b>	<b>15,992,401</b>
	<b>Interfund Transfers to Personnel</b>		
541990	SCL	1,889,306	1,813,971
541990	SPU	1,519,387	1,458,960
541990	SDOT	967,829	928,896
541990	DPD	453,348	435,332
541990	Retire	11,508	11,066
541990	Other	2,143,012	2,205,108
	<b>Total IF Transfers to Personnel</b>	<b>6,984,390</b>	<b>6,853,332</b>
	<b>Interfund Transfers for Misc.</b>		
541990	SCL	3,470,510	3,374,801
541990	SPU	3,372,887	3,275,771
541990	SDOT	3,218,463	3,168,575
541990	DPD	2,530,728	2,468,307
541990	Retire	53,217	51,848
541990	Other	-	-
	<b>Total IF Transfers for Misc</b>	<b>12,645,806</b>	<b>12,339,303</b>
	<b>Totals</b>		
	SCL	10,615,337	10,531,631
	SPU	9,842,498	9,767,496
	SDOT	7,102,415	7,016,801
	DPD	4,118,344	4,055,312
	Retire	599,036	615,094
	Other	3,234,288	3,198,702
	<b>Total</b>	<b>35,511,918</b>	<b>35,185,036</b>