

## Central Service Departments and Commissions 2011-2012 Cost Allocation Factors

Central Service Department	Cost Allocation Factor
Office of Arts and Cultural Affairs	Negotiated MOA*
City Auditor	2008 and 2009 audit hours by department
Civil Service Commission	2005-2009 number of cases by department
Mayor's Office	100% General Fund or by MOA*
Office of Civil Rights	2009 cases filed by department
Office of Intergovernmental Relations	Staff time and assignments by department
Office of Sustainability and Environment	2011-2012 Work Plan
Office of Policy and Management	100% General Fund or by MOA*
Office of Economic Development	100% General Fund or by MOA*
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 Adopted 2008 FTEs
Emergency Management	2010 Adopted Budget dollar amount

\**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 Services</b>				
Vehicle Leasing	A2212	<ul style="list-style-type: none"> <li>Vehicles owned by, and leased from, Fleet Services</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> </ul>	Rates
		<ul style="list-style-type: none"> <li>Vehicles owned directly by utility departments</li> </ul>	<ul style="list-style-type: none"> <li>Charged for overhead only as outlined in MOU with utility.</li> </ul>	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 vary by vehicle type and are based on time and mileage, with a set minimum and maximum daily charge.	Rates
Vehicle Maintenance	A2221	<ul style="list-style-type: none"> <li>Vehicle Maintenance labor</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> </ul>	Rates
		<ul style="list-style-type: none"> <li>Vehicle parts and supplies</li> </ul>	<ul style="list-style-type: none"> <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>	Rates
Fueling Services	A2232	Vehicle fuel from City-operated fuel sites	Actual price per gallon of fuel consumed plus per-gallon mark-up.	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> </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 an hourly rate.</li> </ul>	Rates
Janitorial Services	A3324	Janitorial services	Janitorial services included in rate charges for the civic core campus, including Seattle Municipal Tower, City Hall and the Seattle Justice Center.	Rates

# Cost Allocation

## DEPARTMENT OF FINANCE AND ADMINISTRATIVE SERVICES BILLING METHODOLOGIES – B(1)

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
<b>Facility Services (continued)</b>				
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>	Cost Allocation to Departments and the General Fund
Mail Messenger	A3343	Mail pick up and 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, determined by dividing division revenue requirement by annual forecast of project management billable hours.</li> </ul>	Rates
<b>Financial Services</b>				
Economics and Forecasting	A4501	City economic forecasting	100% General Fund	Interfund transfer
Fiscal and Policy Management	A4502	City financial policy and planning	100% General Fund	Interfund transfer
Debt Management	A4503	Debt financing for the City	Number of Bond Sales	Cost allocation to SCL, SPU and the General Fund
Financial Advisor	A4504	Advisory Committee and special debt management analysis	Number of Bond Sales	Cost allocation to SCL, SPU and the General Fund
Risk Management	A4590	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	Cost Allocation to Six Funds
Accounting Services	A4520	<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>• Adopted Budget FTEs</li> </ul>	Cost Allocation to Six Funds

## Cost Allocation

### DEPARTMENT OF FINANCE AND ADMINISTRATIVE SERVICES BILLING METHODOLOGIES – B(1)

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
<b>Financial Services (continued)</b>				
Treasury Operations	A4530	Bank reconciliation, Warrant issuance	Staff time, voucher counts	Cost Allocation to Six Funds
Special Assessment District Admin.	A4530	Business Improvement Area (BIA) fiscal management	100% General Fund	Interfund transfer
Investments	A4531	Investment of City funds	Percent participation in the investment pool.	Cost Allocation to Six Funds
Remittance Processing	A4532	Processing of mail and electronic payments to Cash Receipt System	Number of Transactions	Cost Allocation to SCL, SPU and the General Fund
Parking Meter Collections	A4533	Collection of parking meter revenue	100% General Fund	Interfund transfer
Technology Capital	A4541	Desktop computers and small capital equipment	Composite percent of other cost allocations	Cost Allocation to Six Funds
Applications	A4542	Maintain and develop City Information Technology (IT) applications	Project and staff assignments	Cost Allocation to Six Funds and DOIT
Summit	A4543	Maintain and develop the City's accounting system	System data rows	Cost Allocation to Six Funds
Human Resource Information System (HRIS)	A4544	Maintain and develop the City's personnel system	Weighted number of paychecks for active employees and retiree checks per year	Cost Allocation to Six Funds
Revenue and Licensing	A4560	Collection and enforcement of City taxes and license fees	100% General Fund	Interfund transfer
Consumer Protection	A4550	<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	Interfund transfer
Contracting	A4570	<ul style="list-style-type: none"> <li>• Provide contracting support and admin.</li> <li>• Minority Business Dev. Fund admin.</li> </ul>	<ul style="list-style-type: none"> <li>• Number of Contract Awards (50%) and dollar amount of Contract Awards (50%) to major users</li> <li>• 100% General Fund</li> </ul>	Cost Allocation to Departments; Interfund transfer
Purchasing	A4580	Provide centralized procurement services and coordination	Percent of staff time and assignments by department	Cost Allocation to Six Funds

## Cost Allocation

### DEPARTMENT OF FINANCE AND ADMINISTRATIVE SERVICES BILLING METHODOLOGIES – B(1)

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
<b>Seattle Animal Shelter</b>				
Animal Control	A5511	Animal care and animal control enforcement	100% General Fund	Interfund transfer
Spay and Neuter Clinic	A5512	Spay and neuter services for pets of low-income residents	100% 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	Cost Allocation to Six Funds
Customer Service Bureau	A6512	Provide information to constituents in response to inquiry or complaint	Number of constituent contacts	Cost Allocation to Six Funds

### 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 adopted budget	Six funds
Internet Services	D3308	Percent of adopted budget	Seven funds
Data Network Services	D3308	Billed on use of services; hourly rates for service changes; connection charge for all central campus offices except SCL and SPL	All departments except SCL, 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 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 except SPL
Messaging, Collaboration, and Directory Services	D3302	Allocated to customer departments based on number of email addresses.  Blackberry support billed based on number of Blackberry units.	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	Telephone rates; IVR: funded based on historical usage	Telephone Rates: All departments  IVR: Participants
Radio Network	D3306	Radio network access fee and reserves; monthly charge for pagers	Access fee: Participants  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 (including Cable Fund)
Community Technology	D4403	Cable Subfund	Contstituents?

## 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>
Office of Cable Communications	D4402	Cable Subfund	Constituents
Seattle Channel	D4404	Cable Subfund	Constituents
Technology Leadership and Enterprise Planning	D2201	Percent of adopted budget	Seven funds
Project Management Center of Excellence	D2201	Percent of adopted budget	Seven funds
Project Management Project Support	D2201	Percent of adopted 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	D1101	Percent of adopted budget: number of licenses	Seven 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>	2010 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>	2010 Adopted Budget FTEs
Employment	N1190	Recruit for open positions	2010 Adopted Budget FTEs
Benefit Administration	N1240	Administer Citywide health care insurance programs	2010 Adopted Budget FTEs
Human Resources	N1311	Provide policy guidance for Citywide personnel issues	2010 Adopted Budget FTEs
Director's Office	N1315	Provide policy guidance for Citywide personnel issues	2010 Adopted Budget FTEs
Information Management	N1360	Maintain Citywide personnel information	2010 Adopted Budget FTEs
Contingent Workforce Program	N1370	Administer temporary, work study, and intern programs	2010 Adopted Budget FTEs
Management Services, Finance and Technology	N1390	Provide finance, budget, and technology services	2010 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	2011	2012
	CBO	868,356	896,386
	PER	6,012,373	6,149,376
	MISC	13,499,668	13,834,520
	<b>Total Interfund Transfers</b>	<b>20,380,397</b>	<b>20,880,282</b>
	<b>Interfund Transfers to CBO</b>		
541990	SCL	308,607	318,569
541990	SPU	255,399	263,643
541990	SDOT	212,832	219,702
541990	DPD	70,235	72,502
541990	RET	21,283	21,970
	<b>Total IF Transfers to CBO</b>	<b>868,356</b>	<b>896,386</b>
	<b>Interfund Transfers to Personnel</b>		
541990	SCL	1,844,948	1,886,610
541990	SPU	1,333,940	1,363,773
541990	SDOT	855,089	874,744
541990	DPD	355,771	363,856
541990	RET	13,223	13,523
541990	Other	1,609,402	1,646,870
	<b>Total IF Transfers to Personnel</b>	<b>6,012,373</b>	<b>6,149,376</b>
	<b>Miscellaneous Interfund Transfers</b>		
541990	SCL	3,297,997	3,385,976
541990	SPU	3,334,867	3,425,240
541990	SDOT	4,203,878	4,310,350
541990	DPD	2,593,981	2,641,993
541990	RET	68,945	70,961
	<b>Total Miscellaneous Interfund Transfers</b>	<b>13,499,668</b>	<b>13,834,520</b>