

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.

Cost Allocation

Central Service Departments and Commissions - Cost Allocation Factors

Central Service Department	Cost Allocation Factor
City Auditor	Audit hours attributed to departments
City Budget Office	Staff time and assignments by department
Civil Service Commissions	Number of cases by department
Office of Civil Rights	Cases filed by department
Office of Intergovernmental Relations	Staff time and assignments by department
Office of Sustainability and Environment	Work program and assignments by 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 Memorandum of Agreement
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

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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	FAD03	<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	FAD04	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	FAD05	<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	FAD07	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	FAC03	Office & other building space.	Property Management Services for City-owned buildings.	Space rent rates.
Property Management Services	FAC03	Leased spaces.	Service agreements with commercial tenants, building owners and/or affected departments.	Direct bill.
Real Estate Services	FAC03	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	FAC04	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	FAC05	Janitorial services.	Janitorial services included in rate charges for the downtown core campus buildings.	Space rent rates.
Parking Services	FAC06	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	Direct bill; direct purchase

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Service Provider	Org	Service Provided	Billing Methodology	Billing Method
			vehicles of City staff are sold on monthly and hourly bases, as requested.	
Warehousing Services	FAC08	<ul style="list-style-type: none"> Surplus service Records storage Material storage Paper procurement 	<ul style="list-style-type: none"> Commodity type, weighting by effort and time Cubic feet and retrieval requests Number of pallets used/stored Paper usage by weight 	Cost Allocation to all relevant City Departments
Distribution Services	FAC09	<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 all relevant City Departments
Technical Services				
Capital Development and Construction Management	FAK01	<ul style="list-style-type: none"> Project management Space planning and design Move coordination 	Project management hours billed at actual Project Managers' hourly rates in CIP projects, Divisional indirect are billed based on actual labor dollars.	Direct bill
Financial, Regulatory and Purchasing/Contracting Services				
Economics and Forecasting	FAF19	<ul style="list-style-type: none"> City economic forecasting 	Allocated to all relevant City Department based on overall City Finance Division work effort.	Cost Allocation to all relevant City Departments
Fiscal and Policy Management	FAF01	<ul style="list-style-type: none"> City financial policy and planning 		
Debt Management	FAF02	Debt financing for the City	Allocation based on historical number of bond sales	Cost Allocation to General Fund, SCL, SPU
Citywide Accounting/Payroll	FAF03 FAF04 FAF05	<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. 	Citywide Accounting: Cost Allocation to Six Funds Citywide Payroll: Cost Allocation to all Department
Citywide Business Analysts Group	FAF06	Maintain and develop the City-wide financial management system	System data rows used by customer departments	Cost Allocation to all City Departments
Regulatory Compliance and Consumer Protection	FAH01	<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. The program is budgeted in General Fund
Business Licensing and Tax Administration	FAF07 FAF08	Administration, audit, and customer service for City tax codes and regulatory licenses	100% General Fund.	The program is budgeted in General Fund
Contracting Services	FAE01	<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"> Customer Department will be billed for all applicable services such as: Contract Admin/ADA, Compliance, and Labor Equity based on contract types/work deliverable (driven mostly by contract amounts) by Contracting Services group. General Fund support. 	New Methodology: Direct bill to relevant CIP Departments Cost Allocation to General Fund

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Service Provider	Org	Service Provided	Billing Methodology	Billing Method
Purchasing Services	FAE02	Provide centralized procurement services, coordination and consultant services	Percent share by department for Purchasing Services based on total number of Purchase Orders issued (50%) and Blanket Contract and Purchase Order spending (50%). Percent share by department for consultant services costs based on total spending in previous two years	Cost Allocation to all relevant City Departments
Treasury Operations	FAF09 FAF12	<ul style="list-style-type: none"> Bank reconciliation, Warrant issuance Parking Meter Collections 	<ul style="list-style-type: none"> Percent share by department based on staff time Parking Meter Collection Program budgeted directly in General Fund 	Treasury Operations: Cost Allocation to all relevant City Departments Parking Meter Collection Program is budgeted in GF
Investments	FAF10	Investment of City funds	Percent share by department of annual investment earnings through the Citywide Investment Pool.	Cost Allocation to all relevant City Departments
Remittance Processing	FAF11	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 and SPU
Risk Management and Claims Processing	FAF14 FAF15	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 all relevant City Departments
Seattle Animal Shelter				
Seattle Animal Shelter	FAI01	Animal care and animal control enforcement; spay and neuter services to the public.	External fee revenues; General Fund.	External revenues; The program is budgeted in GF
Office of Constituent Services				
Constituent Services	FAJ01	Service delivery and policy analysis, public disclosure response	Number of constituent contacts (inquiries, complaints, requests for service)	Cost Allocation all relevant City Departments
Customer Service Bureau	FAJ02	Provide information to constituents in response to inquiry or complaint	Number of constituent contacts (inquiries, complaints, requests for service)	Cost Allocation all relevant City Departments
Neighborhood Payment and Information Services	FAJ03	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)

Service	Project	Unit of Measure	Allocation	Direct Billed
Leadership & Administration BSL				
Chief Technology Officer	Chief of Staff	AIA Modified for L&A	X	
	Executive Team	AIA Modified for L&A	X	
Business Office	Finance & Administration	AIA Modified for L&A	X	
	General Administrative Service	AIA Modified for L&A	X	
	Human Resources	AIA Modified for L&A	X	
	SRI-IT Initiatives	AIA Modified for L&A	X	
Indirect Costs - Citywide	Citywide Overhead	AIA Modified for L&A	X	
	Department Overhead	AIA Modified for L&A	X	
	MOA/MOU Clearing Project	Department Specific Billing		X
Pooled Benefits - Departmentwide	Pooled Benefits	AIA Modified for L&A	X	
Enterprise Planning	Enterprise Planning Services	AIA Modified for L&A	X	
Engineering & Operations BSL				
E&O Divisional Indirect	E&O Divisional Operations & Management	E&O Divisional Overhead	X	
	IT Asset Management	E&O Divisional Overhead	X	
	IT Infrastructure Tools	E&O Divisional Overhead	X	
Engineering & Operations Maintenance	Department E&O Maintenance	Department Specific Billing		X
Computing	Backup & Recovery	# of Backup Gigabytes	X	
	Messaging Support & Identity Management	# of Email Accounts (All Users)	X	
	Server Platform	# of CPUs	X	
	Storage - SAN	# of Storage SAN Gigabytes	X	
IT Support Operations	24x7 Batch Processing	# of NSM Jobs	X	
	Data Center	# of Rack Units (RUs)	X	
	Print Services	# of Printed Pages	X	
Customer Support & Desktop Services	Adobe	Proportion of Adobe Maintenance Expenditure	X	
	Customer Support	# of Email Accounts (50%) + # of Desktops & Devices (50%)	X	
	Device Replacement	# of Devices (Laptops & Desktops)	X	
	Enterprise Software	# of Office 365 Licenses for City Staff	X	
Communications	Consolidated Telecommunications Charge (CTC)	# of Landline Extensions	X	
	Interactive Voice Response (IVR) & Call Center Elements	IVR 2017 Usage	X	
	Network & Telecom	# of Active UDS-WiFi Ports	X	

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Service	Project	Unit of Measure	Allocation	Direct Billed
	Telecom - Direct Bill	Based on 2017 Wireless Actuals		X
Radio Communications Operations	Citywide Radio Operations & Maintenance - Direct Bill	Based on 2017 Radio Program Installs & Maintenance Actuals		X
	Public Safety Communications	# of Public Safety Radios	X	
	Radio Access Infrastructure & Reserves	# of Radios	X	
	Radios & Pagers - Direct Bill	Based on 2017 Pager Actuals		X
Digital Engagement BSL				
Digital Services	Digital Services	Modified 6-Fund Based on 2017 Actuals	X	
Cable Communications	Cable Communications Services	Cable TV Franchise Fee Subfund	X	
Broadband & Community Technology	Community Technology Services	Cable TV Franchise Fee Subfund	X	
Technology Matching Fund	FY2018 Technology Matching Fund	Cable TV Franchise Fee Subfund	X	
Seattle Channel	Seattle Channel Services	Cable TV Franchise Fee Subfund	X	
Open Data	Open Data Services	Modified 6-Fund Based on 2017 Actuals	X	
Privacy	Privacy Services	Modified AIA % with Cable Fund	X	
Security, Risk, & Compliance BSL				
Security	Security & Risk Management	AIA	X	
Compliance	Compliance	# of Transactions & Devices	X	
Applications BSL				
Applications Division Indirect	Applications Divisional Operations & Management	Applications Divisional Overhead	X	
Applications Maintenance	Department Applications Maintenance	Department Specific Billing		X
Finance Applications	Finance Applications - Other	Other Applications Allocation	X	
	PeopleSoft	% of 2016 Actual Expenditures	X	
Work & Asset Management Applications	Accela	Accela Permits	X	
	CAD or RMS	# of Public Safety Radios	X	
	E911	# of Public Safety Radios	X	
	Hansen 8	# of Hansen 8 Licenses	X	
	Maximo	# of Maximo Licenses	X	
	Work & Asset Management Applications - Other	Other Applications Allocation	X	
Public Experience Applications	Work & Asset Management System (WAMS)	# of WAMS Licenses	X	
	CRM Project Applications - Other	Other Applications Allocation	X	
	Customer Care Billing (CCB)	50% SCL & 50% SPU	X	

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Service	Project	Unit of Measure	Allocation	Direct Billed
	Public Experience Applications - Other	Other Applications Allocation	X	
HR Applications	HR Applications - Other	Other Applications Allocation	X	
	HRIS	# of Annual HRIS Paychecks	X	
Engineering & Spatial Analysis	AutoCAD - Allocated	# of AutoCAD Licenses	X	
	Engineering Spatial Applications - Other	Other Applications Allocation	X	
	GIS - Core	# of ESRI Licenses (50%) + GIS Staff (50%)	X	
	Outage Management System (OMS)	# of OMS Licenses	X	
BI & Analysis	Business Intelligence Applications - Other	Other Applications Allocation	X	
	Cognos	# of Cognos Licenses	X	
	Data Integration	AIA	X	
	Microsoft Business Intelligence (BI) Stack	# of Microsoft BI Stack Licenses	X	
	Oracle BI	# of Oracle BI Licenses	X	
	Tableau	# of Tableau Licenses	X	
SharePoint & ECM	Enterprise Content Management (ECM) Applications - Other	Other Applications Allocation	X	
	SharePoint	# of Office 365 Licenses for City Staff	X	
Cross Platform Services	Database Administrator	AIA	X	
	Middleware / Integration	AIA	X	
	Quality Assurance (QA)	AIA	X	
	Solutions & Process	AIA	X	
Client Services Management BSL				
Client Services Management	Community Services Client Services Management	Community Services Client Services Group	X	
	Director Assignment: City Support IT Initiatives	% of 2016 Actual Expenditures	X	
	Fire Client Services Management	100% to SFD	X	
	General Government Client Services Management	General Government Client Services Group	X	
	Internal Services Client Services Management	Internal Services Client Services Group	X	
	Parks & Recreation Client Services Management	100% to DPR	X	
	SCL Client Services Management	100% to SCL	X	
	SDOT Client Services Management	100% to SDOT	X	
	SPD Client Services Management	100% to SPD	X	
SPU Client Services Management	100% to SPU	X		
IT Initiatives BSL				
Application Services	Application Services - Billed	Project Billing		X

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Service	Project	Unit of Measure	Allocation	Direct Billed
Engineering & Operations Services	Engineering & Operations Services - Billed	Project Billing		X
PMO Services	PMO Services - Billed	Project Billing		X
Project Services	PMO Services - Allocated	% of Project Revenue Budget (Excluding Fiber Projects)	X	
Citywide OS Upgrade	Windows 10 Upgrade	# of Devices (Laptops & Desktops)	X	
Multiple	Department-Specific Projects (Multiple)	Customer Department		X
Capital Improvement Projects BSL				
800 MHZ Radios	Radio Reserves - Infrastructure	# of Radios	X	
Fiber New Construction & Expansion	Budgeted Fiber Initiatives	Project Billing		X
Fiber - Annual Maintenance	Fiber 2019-2020 Annual Maintenance	Project Billing		X
Seattle Channel CIP	Seattle Channel Digital Upgrade	Cable TV Franchise Fee Subfund	X	
	Seattle Channel Operating Capital	Cable TV Franchise Fee Subfund	X	
Security CIP	IT Security	AIA	X	
HRIS	HRIS Replacement	# of Annual HRIS Paychecks	X	
MCIS	Municipal Court Information System (MCIS) Replacement	100% to SMC		X
Applications Development - SDOT	SDOT Budget System	100% to SDOT		X
Applications Development - SPD	SPD Work Schedule & Timekeeping	100% to SPD		X
Citywide Contract Mgmt System	Citywide Contract Management System	Consultant Services & Contracts	X	
Applications Development - SPD	SPD In Car Video	100% to SPD		X
Technology Management Tools	ITSM	# of Email Accounts (All Users)	X	
SMT Remodel	SMT Remodel	AIA Modified for L&A	X	

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

Central Services: allocated to all departments		
Project Cost Pool	Services provided	Cost Allocation Methodology
Benefits Administration	Administer City's benefit and wellness programs, manage vendors providing benefit services, and monitor compliance	Health Care Fund pays for 0.5 FTE Personnel Analyst, Sr 1.2 FTE Personnel Analyst 0.8 FTE Mgr3 0.8 FTE Personnel Analyst, Supv SCERS retiree benefits administration pays for 1.0 FTE Personnel Analyst Remainder allocated to departments based on Adopted budget positions
Deferred Compensation	Provide consultation, processes, education, and outreach for City's Voluntary Deferred Compensation Plan	Direct costs paid by plan administrator and recovered through a service fee charged to program participants Indirect costs allocated to departments based on Adopted budget positions
Leave Administration	Provide consultation, processes, resources, and training for City's leave programs and ADA Title I	Allocated to departments based on Adopted budget positions
Information Management & Reporting	Administer City's Human Resource Information System (HRIS) and provide system-level support and consultation in business processes and data analysis	Allocated to departments based on Adopted budget positions
Performance Management/E3 Training & Course Development Organizational Effectiveness	Provide training and performance management tools, policies and programs	Allocated to departments based on Adopted budget positions
Workforce Equity	Provide policy, consultation, programs and outreach for the workforce equity strategic plan	Allocated to departments based on Adopted budget positions
Alternative Dispute Resolution	Administer alternative dispute resolution program and process	Allocated to departments based on Adopted budget positions
Recruitment & Retention	Administer recruitment and staffing policy and hiring	Allocated to departments based on Adopted budget positions
Service Delivery	Manage the One HR strategy	Allocated to departments based on Adopted budget positions

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Targeted services: allocated to departments based on use		
Project Cost Pool	Services provided	Cost Allocation Methodology
Full HR support	Provide direct-facing HR support	Allocated to supported departments based on Adopted budget positions
Labor Relations	Provide labor relations policy, program and consultation	Allocated to departments based on three-year running average of represented positions
Fire and Police Exams	Administer Police and Fire examination program	Allocated to SFD and SPD
Compensation and Classification	Provide assistance in interpreting and applying fair and consistent evaluation of positions and equitable compensation	Allocated to departments based on three-year running average of classification reviews
Safety	Provide consultation, processes, training, and programs governed by Federal law, City charter, municipal code, and personnel policies	Fully burdened cost of CDL coordinator allocated to departments based on a three-year running average of CDL-holding employees All other costs allocated 100% to Workers Comp Fund 10110 and recovered through the WC pooled costs, based on claims history
Workers Compensation	Provide claims administration, consultation, and assistance to employees who have sustained a work-related injury or illness	Allocated 100% to Workers Comp Fund 10110 and recovered through the WC pooled costs, based on claims history

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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.

Central Service Department	2018 Adopted	2019 Proposed	2020 Proposed
City Budget Office	1,909,380	1,882,651	1,873,841
City Auditor	1,085,999	948,765	949,428
Legislative Department	3,354,804	4,181,219	4,140,942
Law Department	10,054,970	11,871,493	11,704,841
Office for Civil Rights	132,422	454,631	457,086
Office of Intergovernmental Relations	1,421,666	1,331,037	1,326,979
Office of Sustainability and Environment	2,188,733	2,521,183	2,565,179
Emergency Management	1,828,108	2,118,573	2,118,573
Civil Service Commission	137,301	102,926	102,746
State Auditor	503,636	504,644	504,644
Total	22,617,019	25,917,122	25,744,258

Interfund Transfers by Department

Seattle City Light	5,741,613	6,379,282	6,355,515
Seattle Public Utilities	6,493,957	6,140,746	6,103,964
Seattle Department of Transportation	6,352,449	8,588,301	8,515,121
Seattle Department of Construction and Inspections	3,648,444	4,542,436	4,505,153
Retirement Fund	380,555	266,357	264,504
Total	22,617,019	25,917,122	25,744,258