

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 - 2020 Cost Allocation Factors

Central Service Department	Cost Allocation Factor
City Auditor	Audit hours spent on direct department projects averaged over prior two-year period.
City Budget Office	Percent of FTE time spent on cost allocation departments/funds.
Civil Service Commission	Five-year average number of cases by department.
Office of Civil Rights	Enforcement: 3-year average number of cases filed by department. RSJI: Percent of Department Trainings Policy: 100% General Fund
Office of Employee Ombud	Budgeted FTE by department.
Office of Intergovernmental Relations	Staff time and assignments by department.
Office of Sustainability and Environment	Management assessment of FTE time on work programs.
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	Two-year average of civil attorney and paralegal service hours by department (excludes hours that are covered by direct billing via MOAs), including proportionate amount of overhead.
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* and City Clerk based on workload.
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 PeopleSoft data points; 25% by budgeted 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	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 vehicles of City staff are sold on monthly and hourly bases, as requested.	Direct bill; direct purchase

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Service Provider	Org	Service Provided	Billing Methodology	Billing Method
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
Logistics and Emergency Management	FAC10	Logistics and Emergency Management	Leads planning and procurement of supplies, security services, access management, janitorial services, warehouse operations and mail distribution to support Citywide emergency response.	Space rent rates.
Technical Services				
Capital Development and Construction Management	FAK01	<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 actual Project Managers' hourly rates in CIP projects. Applicable indirect charges are billed based on FAS' methodology. 	Direct bill
Financial, Regulatory and Purchasing/Contracting Services				
Economics and Forecasting	FAF19	<ul style="list-style-type: none"> City economic forecasting City financial policy and planning 	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			
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
Business Systems	FAF21	<ul style="list-style-type: none"> Maintain and develop the City-wide financial management system Govern the City-wide Financial Management Program (FinMAP) Support and enhance the City-wide HR 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

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Service Provider	Org	Service Provided	Billing Methodology	Billing Method
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"> Allocation based on 3 years average of contract amounts (50%) and contract counts (50%) for all applicable services such as: Contract Admin/ADA, Compliance, and Labor Equity General Fund support. 	Cost Allocation to relevant CIP Departments Cost Allocation to General Fund
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/lawsuits filed (50%) and amount of claims/lawsuits 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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Department of Information Technology (DoIT) Cost Allocation Methodologies – B(2)

Budget Program	Project	Unit of Measure	Allocation	Direct Billed	Indirect
Capital Improvement Projects					
Application Services CIP	MCIS Replacement	100% LTGO Bonds		X	
	SPD CAD Replacement	100% SPD	X		
Enterprise Compute Svcs CIP	Computing Svc Architecture	100% LTGO Bonds		X	
Fiber Initiatives CIP	Budgeted Fiber Init	100% PRJ		X	
	2020-2021 Annual Maintenance	100% PRJ		X	
Seattle Channel CIP	SEA Channel Digital Upgrade	100% CF	X		
	SEA Channel Operating Capital	100% CF	X		
Telecommunications CIP	Data Network-Hardware	100% LTGO Bonds		X	
	Telecom Redesign	100% LTGO Bonds		X	
Leadership and Administration					
Departmental Indirect Costs	Communications	AIA Modified for L&A	X		
	Executive Team	AIA Modified for L&A	X		
	Finance	AIA Modified for L&A	X		
	General Admin Services	AIA Modified for L&A	X		
	Governance and Strategic Init	AIA Modified for L&A	X		
	Human Resources / Talent	AIA Modified for L&A	X		
	Organizational Change Mgmt	AIA Modified for L&A	X		
	Privacy	Modified AIA % with Cable Fund	X		
	Procurement and Contracting	AIA Modified for L&A	X		
	Training-Chief Of Staff	AIA Modified for L&A	X		
	Surveillance And Compliance	Modified AIA % with Cable Fund	X		
Pooled Benefits And PTO	Leave / Time-Off	Indirect Cost Recovery			X
	Pooled Benefits	Indirect Cost Recovery			X
Citywide Indirect Costs	Citywide Overhead	Indirect Cost Recovery			X
	Department Overhead	AIA Modified for L&A	X		
Technology Infrastructure					
Communications Infrastructure	Data Center	# of Rack Units (RUs)	X		
	Telecom Direct Bill	Based on 2019 Wireless Actuals		X	
Database Systems	Database Systems	AIA	X		
Enterprise Services	Messaging Support & ID Mgmt	# of Email Accounts/O365 Accounts	X		

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	Infrastructure Tools	Dept Infrastructure Maint	100% TBD	X		
		Infrastructure Tools	AIA	X		
	Network Operations	Network Infrastructure	# of Active UDS-WiFi Ports	X		
	Radio Management	Citywide Radio Ops-Direct Bill	Based on 2019 Radio Shop Installs & Mtc. Actuals		X	
		Public Safety Comm & Reserves	# of Public Safety Radios	X		
		Radio Access Infra & Reserves	# of Radios	X		
		Radio Comm Support Svcs	# of Radios	X		
		Pagers-Direct Bill	Based on 2019 Pager Actuals		X	
	Systems Engineering	Backup & Recovery	# of Backup Gigabytes	X		
		Storage-SAN	# of Storage SAN Gigabytes	X		
	Telephone Engineering	Consolidated Telecom	# of Landline Extensions	X		
		IVR & Call Center Elements	IVR 2019 Usage	X		
	Windows Systems	Platform Technologies	# of CPU + # of Memory Gigabytes X 10%	X		
		Windows Server	# of CPU + # of Memory Gigabytes X 10%	X		
Frontline Services & Workplace						
	Broadband & Community Tech	Digital Equity	100% CF	X		
		Single Pt Of Contact Sm Cell	100% SCL	X		
		Annual Tech Matching Fund	100% CF	X		
	Digital Workplace	Adobe	Proportion of Adobe Maintenance Expenditure	X		
		Digital Devices	# of Devices (Laptops & Desktops)	X		
		Digital Integration	AIA	X		
		Digital Workflow	AIA	X		
		Digital Workplace Support Svcs	# of Email Accounts/O365 Accounts	X		
		Microsoft Enterprise Agreement	Proportion of MS License Expenditures	X		
		Mobility	# of Devices (Laptops & Desktops)	X		
		Office 365	# of Email Accounts/O365 Accounts	X		
		Sharepoint Online	# of Email Accounts/O365 Accounts	X		
		Windows Enterprise	# of Devices (Laptops & Desktops)	X		
	Frontline Digital Services	Customer Engagement Apps	Other Applications Allocation-Modified	X		
		Customer Support	# of O365 Email Accts (50%) + # of Devices (50%)	X		
		IT Asset Management	AIA	X		
		IT Service Management	# of Email Accounts/O365 Accounts	X		
		Lifecycle Replacement	# of Devices (Laptops & Desktops)	X		
		Net New Computer Equip Billed	100% PRJ		X	
		Public Engagement	6-Fund % Modified based on 2017 Actuals	X		
		Seattle Channel	100% CF	X		

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	Solution Desk Support Svcs	# of O365 Email Accts (50%) + # of Devices (50%)	X	
	Client Device Support Deploy	# of O365 Email Accts (50%) + # of Devices (50%)	X	
Digital Security & Risk				
Digital Security & Risk	Compliance	AIA	X	
	Cyber Security / Risk Mgmt	AIA	X	
	Emergency Management	AIA	X	
	Security Operations	AIA	X	
Applications				
Business Applications	CAD & RMS	# of Public Safety Radios	X	
	Customer Care Billing (CCB)	50% SCL & 50% SPU	X	
	Dept Apps Maintenance	100% TBD	X	
	E911	# of Public Safety Radios	X	
	Finance Applications-Other	Other Applications Allocation-Finance Applns.	X	
	Finance Support Svcs	% of 2019 Actual Expenditures	X	
	Hansen 8	# of Hansen 8 Licenses	X	
	HR Applications-Other	Other Applications Allocation-HR Apps	X	
	HRIS	# of Annual HRIS Paychecks	X	
	HRIS Support Svcs	# of Annual HRIS Paychecks	X	
	Maximo	# of Maximo Licenses	X	
	Work & Asset Mgmt Support Svcs	# of Licenses by Dept (Hansen 8, Maximo & WAMS)	X	
	Work & Asset Mgmt Systems	# of WAMS Licenses	X	
	Youth Opportunity Portal	Youth Opportunity	X	
	Business License & Taxes	100% FAS	X	
	Fire & Police Support Svcs	# of Public Safety Radios	X	
	Work & Asset Mgmt Apps-Other	Other Applications Allocation-WAMS	X	
Department IT Initiatives	Business Applications Svcs	100% PRJ		X
	Client Solutions Svcs	100% PRJ		X
	Digital Workplace Svcs	100% PRJ		X
	FAS CPIMS Assessment	100% FAS		X
	FAS Risk Mgmt Info Syst-RMIS	100% FAS		X
	HSD Internal Operating Init	100% HSD	X	
	Platform Application Svcs	100% PRJ		X
	SCL NERC Cyber Security	100% SCL		X
	SDCI Budgeted Init	100% SDCI		X
	SDOT Budgeted IT Init	100% SDOT		X
	Service Modernization Svcs	100% PRJ		X
	SPD Internal Operating Init	100% SPD	X	
	SPU Budgeted IT Init	100% SPU		X
	Technology Infrastructure Svcs	100% PRJ		X
	Frontline Digital Svcs	100% PRJ		X

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	SCL Budgeted IT Init	100% SCL		X	
Platform Applications	Accela Enterprise Platform	Accela Allocation Method	X		
	Accela Support Svcs	Accela Allocation Method	X		
	Autocad Enterprise Platform	# of AutoCAD Licenses	X		
	CRM Enterprise Platform	Other Applications Allocation-CRM	X		
	CRM Support Svcs	Modified 6-Fund Based on 2018 Actuals	X		
	Enterprise Content Management	Other Applications Allocation-Enterprise CM	X		
	GIS-Core	GIS Allocation Model	X		
	GIS/CADD Support Svcs	GIS Allocation Model	X		
	GIS Chargeback	100% PRJ		X	
	Outage Management System (OMS)	# of OMS Licenses	X		
	SDCI Accela Work Group	100% SDCI		X	
	Middleware/Integration	AIA	X		
Service Modernization	Data Integration	AIA	X		
	Enterprise Architect	AIA	X		
	Open Data	6-Fund % Modified based on 2017 Actuals	X		
	Quality Assurance	AIA	X		
	Service Modernization Support	AIA	X		
	Data Management	AIA	X		
	Data Modernization	AIA	X		
Client Solutions					
Client Solutions	BAT-Client Solutions	% of Project Revenue Budget(Excl. Fiber Projects)	X		
	Client Service Advisors	% of 2019 Actual Expenditures	X		
	Client Solutions Support Team	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 Manager 3 0.8 FTE Personnel Analyst, Supv 1.0 FTE TLT Strategic Advisor 1 Seattle City Employees Retirement pays for 1.0 FTE Personnel Analyst 0.5 FTE Administrative Specialist II Remainder allocated to departments based on Adopted budget positions
Deferred Compensation	Consultation, processes, education, and outreach for City's Voluntary Deferred Compensation Plan	Costs paid by the plan administrator and recovered through program participant fees
Leave Administration	Consultation, processes, resources, and training for City's leave programs and ADA Title I	Allocated to departments based on Adopted budget positions
Workforce Analytics & 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 running average of payroll positions
Learning and Development	Training policies and programs	Allocated to departments based on Adopted budget positions
Workforce Equity	Policy, consultation, programs, and outreach for workforce equity strategies	Allocated to departments based on Adopted budget positions
Alternative Dispute Resolution	Alternative dispute resolution program and process	Allocated to departments based on Adopted budget positions
Talent Acquisition	Recruitment and staffing policy and hiring	Allocated to departments based on Adopted budget positions
HR Service Delivery	City Shared Governance HR strategy and E3 performance management	Allocated to departments based on Adopted budget positions
HR Investigations	Investigations policy, consultation, training and case resolution	Policy and program costs allocated to departments based on Adopted budget positions Investigation costs allocated to departments, except LAW, SFD, SMC and SPD, based on Adopted budget positions

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Targeted services: allocated to departments based on use		
End-to-end HR support	Provide end-to-end HR support to 18 departments and executive offices	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	<p>Sfty/Occ Health Coord fully burdened CDL labor hours cost allocated to departments based on a three-year running average of CDL-holding employees</p> <p>All other costs allocated to the Industrial Insurance Fund 10110 and recovered through the Workers Compensation pooled costs, based on claims history</p>
Workers Compensation	Provide claims administration, consultation, and assistance to employees who have sustained a work-related injury or illness	Allocated to the Industrial Insurance Fund 10110 and recovered through the Workers Compensation pooled costs, based on claims usage data

