

## Central Service Departments and Commissions 2007-2008 Cost Allocation Factors

Central Service Department	Cost Allocation Factor
Office of Arts and Cultural Affairs	Negotiated MOA*
City Auditor	2004 and 2005 audit hours by department
Civil Service Commission	2001-2005 number of cases by department
Mayor's Office	100% General Fund or by MOA*
Office of Civil Rights	2004-2005 cases filed by department
Office of Intergovernmental Relations	Staff time and assignments by department
Office of Sustainability and Environment	2007-2008 Work Plan
Office of Planning 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	2004-2005 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	Citizens 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 2006 FTEs
Emergency Management	2006 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> </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> </ul>	Rates
		<ul style="list-style-type: none"> <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 but 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 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> </ul>	<ul style="list-style-type: none"> <li>Actual maintenance hours used for vehicle maintenance services not included in vehicle lease rate, billed at \$74 per hour 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 14% mark-up for tires and 25% mark-up for other maintenance parts and supplies.</li> </ul>	Rates
Fueling Services	A2232	Vehicle fuel from City-operated fuel sites	Actual price per gallon of fuel consumed plus 19 cents per gallon mark-up at unattended sites and 44 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 Mgmt Services by sector divided by rentable square-foot by space type equals rentable square-foot rate.</li> <li>Schedule 1 rate = \$34.93</li> <li>Schedule 2 rate = \$7.09</li> </ul>	Cost Allocation to Depts. and General Fund
Real Property Management	A3322	Office & other building space	Service agreements with commercial tenants, building owners and/or affected departments.	Direct Charges

## Cost Allocation

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

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
<b>Facility Services (cont.)</b>				
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-maintenance work (crafts) charged directly to service user(s) at \$97 per hour.</li> </ul>	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. 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 Dept. Cost Allocation
Mail Messenger	A3343	Mail delivery	Actual pieces of mail delivered to client during 20+ day sample period	Cost Allocation to 6 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>• Actual project management hours billed at prevailing hourly rate, determined by dividing division revenue requirement by annual forecast of project management billable hours. \$150 per hour.</li> <li>• Actual space planning hours billed at \$90 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>				
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 (2001-2005)
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>• 2006 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>• 2004-2005 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	2001-2005 Number of Bond Sales
Debt Management	CZ620	Debt financing for the City	2001-2005 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>Allocation Formula</b>	<b>Departments Affected</b>
Data Backbone and Internet Services	Percent of adopted budget	Six-funds
Data Network Services	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	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	Allocated to customer departments based on number email addresses (and BlackBerry units, where applicable)	All departments except SPL
Mid-Range Computing Services (Server Support)	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)	Allocated to customer departments based on number of desktops and printers	Participants
Service Desk	Allocated to customer departments based on number of email addresses	Participants
Telephone System Services	Telephone rates; IVR: Funded based on historical usage	Telephone Rates: All departments  IVR: Participants
Radio Network	Radio network access fee; monthly charge for leased equipment	Access fee: Police, Fire, SPU, Seattle Center  Monthly lease charge: Participants
Communications Shop	Labor rates	Police, Fire, SPU, Seattle Center; other departments may select this service
Telecommunications Engineering & Project Management	Labor Rates	Optional
Citywide Web Team	Percent of adopted budget	Six-funds

## Cost Allocation

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

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



## Cost Allocation

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

<b>Service Provider</b>	<b>Org</b>	<b>Service Provided</b>	<b>Billing Methodology</b>
Alternative Dispute Resolution	N1145	<ul style="list-style-type: none"> <li>• Mediation and facilitation</li> <li>• Conflict resolution training</li> </ul>	2006 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>	2006 Adopted Budget FTEs
Employment	N1190	Recruit for open positions	2006 Adopted Budget FTEs
Benefit Administration	N1240	Administer Citywide health care insurance programs	2006 Adopted Budget FTEs
Human Resources	N1311	Provide policy guidance for Citywide personnel issues	2006 Adopted Budget FTEs
Director's Office	N1315	Provide policy guidance for Citywide personnel issues	2006 Adopted Budget FTEs
Information Management	N1360	Maintain Citywide personnel information	2006 Adopted Budget FTEs
Contingent Workforce Program	N1370	Administer temporary, work study, and intern programs	2006 Adopted Budget FTEs
Management Services, Finance and Technology	N1390	Provide finance, budget, and technology services	2006 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

Summit Code		2007 Adopted	2008 Adopted
	<b>Interfund Transfers to DEA</b>		
541990	Seattle City Light	4,422,802	4,560,214
541990	Seattle Public Utilities	3,799,110	3,920,284
541990	Seattle Dept. of Transportation	2,351,540	2,434,376
541990	Dept. Planning & Development	911,229	938,794
541990	Employees' Retirement	436,571	425,798
541990	Other	1,007,261	1,075,378
	<b>Total IF Transfers to DEA</b>	<b>12,928,513</b>	<b>13,354,843</b>
	<b>Interfund Transfers to DOF</b>		
541990	Seattle City Light	498,896	502,990
541990	Seattle Public Utilities	522,408	527,016
541990	Seattle Dept. of Transportation	603,887	607,214
541990	Dept. Planning & Development	113,441	114,027
541990	Employees' Retirement	15,125	15,204
	<b>Total IF Transfers to DOF</b>	<b>1,753,757</b>	<b>1,766,451</b>
	<b>Interfund Transfers to Personnel</b>		
541990	Seattle City Light	1,799,482	1,855,678
541990	Seattle Public Utilities	1,604,286	1,650,973
541990	Seattle Dept. of Transportation	727,856	749,184
541990	Dept. Planning & Development	468,589	481,901
541990	Employees' Retirement	11,630	12,014
541990	Other	2,112,157	2,147,801
	<b>Total IF Transfers to Personnel</b>	<b>6,724,000</b>	<b>6,897,551</b>
	<b>Interfund Transfers to Law</b>		
541990	Seattle City Light	1,709,803	1,751,300
541990	Seattle Public Utilities	1,196,681	1,225,724
541990	Seattle Dept. of Transportation	1,268,804	1,299,598
541990	Dept. Planning & Development	951,838	974,939
541990	Employees' Retirement	13,767	14,101
541990	Other	622,373	587,293
	<b>Total IF Transfers to Law</b>	<b>5,763,264</b>	<b>5,852,955</b>
	<b>Interfund Transfers to Legislative</b>		
541990	Seattle City Light	389,257	400,926
541990	Seattle Public Utilities	491,015	505,936
541990	Seattle Dept. of Transportation	760,421	784,264
541990	Dept. Planning & Development	687,609	710,224
541990	Employees' Retirement	5,083	5,224
	<b>Total IF Transfers to Legislative</b>	<b>2,333,385</b>	<b>2,406,574</b>
	<b>Miscellaneous Interfund Transfers</b>		
541990	Seattle City Light	1,403,444	1,354,525
541990	Seattle Public Utilities	1,030,006	1,000,349
541990	Seattle Dept. of Transportation	793,760	795,472
541990	Dept. Planning & Development	339,813	343,044
541990	Employees' Retirement	6,805	6,277
	<b>Total Miscellaneous IF Transfers</b>	<b>3,573,828</b>	<b>3,499,666</b>

