

### **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 of number of cases by department.
Office of Civil Rights	2010-2011 cases filed by department.
Office of Employee Ombud	Proportionate to 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 Summit rows of data; 25% by authorized FTEs.
Emergency Management	Actual expenditure dollar spread.

\*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 Management Division</b>				
Vehicle Leasing	FAD03	<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 per vehicle based on three lease-rate components: 1) vehicle replacement; 2) routine maintenance; and 3) overhead.</li> <li>Charge for overhead only as outlined in MOUs with Utilities.</li> </ul>	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"> <li>Vehicle Maintenance labor.</li> <li>Vehicle parts and supplies.</li> </ul>	<ul style="list-style-type: none"> <li>Actual maintenance service hours, not included in the routine maintenance component of the Lease Rate (above). Billed at an hourly rate.</li> <li>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.</li> </ul>	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.
<b>Facility Services</b>				
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"> <li>Regular maintenance costs included in 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>	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
Warehousing Services	FAC08	<ul style="list-style-type: none"> <li>Surplus service</li> <li>Records storage</li> </ul>	<ul style="list-style-type: none"> <li>Commodity type, weighting by effort and time</li> </ul>	Cost Allocation to all relevant City

# Cost Allocation

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
		<ul style="list-style-type: none"> <li>Material storage</li> <li>Paper procurement</li> </ul>	<ul style="list-style-type: none"> <li>Cubic feet and retrieval requests</li> <li>Number of pallets used/stored</li> <li>Paper usage by weight</li> </ul>	Departments
Distribution Services	FAC09	<ul style="list-style-type: none"> <li>U.S. Mail delivery</li> <li>Interoffice mail, special deliveries</li> </ul>	<ul style="list-style-type: none"> <li>Sampling of pieces of mail delivered to client.</li> <li>Volume, frequency, and distance of deliveries</li> </ul>	Cost Allocation to all relevant City Departments
<b>Technical Services</b>				
Capital Development and Construction Management	FAK01	<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 actual Project Managers' hourly rates in CIP projects, Divisional indirect are billed based on actual labor dollars.</li> </ul>	Direct bill
<b>Financial, Regulatory and Purchasing/Contracting Services</b>				
Economics and Forecasting	FAF19	<ul style="list-style-type: none"> <li>City economic forecasting</li> </ul>	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"> <li>City financial policy and planning</li> </ul>		
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"> <li>Citywide accounting services.</li> <li>Citywide payroll</li> </ul>	<ul style="list-style-type: none"> <li>Percent of staff time by department</li> <li>Percent of staff time per department, with Payroll and Pension time allocated to departments based on FTEs and retirement checks, respectively.</li> </ul>	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"> <li>Verify accuracy of commercial weighing and measuring devices</li> <li>Enforcement of taxicab, for-hire vehicle and limousine industries.</li> </ul>	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"> <li>Provide contracting support and administration.</li> <li>Women and minority business development.</li> <li>Social equity monitoring and contract compliance.</li> </ul>	<ul style="list-style-type: none"> <li>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.</li> <li>General Fund support.</li> </ul>	New Methodology: Direct bill 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

# Cost Allocation

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
Treasury Operations	FAF09 FAF12	<ul style="list-style-type: none"> <li>Bank reconciliation, Warrant issuance</li> <li>Parking Meter Collections</li> </ul>	<ul style="list-style-type: none"> <li>Percent share by department based on staff time</li> <li>Parking Meter Collection Program budgeted directly in General Fund</li> </ul>	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
<b>Seattle Animal Shelter</b>				
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
<b>Office of Constituent Services</b>				
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

# Cost Allocation

## Department of Information Technology (DoIT) Cost Allocation Methodologies – B(2)

Budget Summary Level (BSL)	Budget Program	Project	Unit of Measure	Allocation	Direct Billed	Indirects
<b>Capital Improvement Projects</b>						
	<b>Application Services CIP</b>	Citywide Contract Mgmt System	Consultant Services & Contracts	X		
		Grants System Replacement	100% DON	X		
		HCM Scoping Study	100% SDHR		X	
		HRIS Replacement	Seattle IT Fund Balance	X		
		MCIS Replacement	LTGO Bond Funds	X		
		SDOT Budget System Replacement	100% SDOT		X	
		SPD CAD Replacement	100% SPD	X		
	<b>Radio Communications CIP</b>	Radio Reserves-Infrastructure	# of Radios	X		
	<b>Seattle Channel CIP</b>	SEA Channel Digital Upgrade	100% CF	X		
		SEA Channel Operating Capital	100% CF	X		
	<b>Programmatic Initiatives CIP</b>	26Th Floor Rebuild	AIA Modified for L&A/LTGO Bond Funds	X		
	<b>Fiber Enterprise Initiatives CIP</b>	2019/2020 Annual Maintenance	100% PRJ		X	
		Budgeted Fiber Initiatives	100% PRJ		X	
<b>Leadership &amp; Administration</b>						
	<b>CTO / Executive Team</b>	Executive Team	AIA Modified for L&A	X		
	<b>Chief of Staff</b>	BAT-Chief Of Staff	% of Project Revenue Budget(Excl. Fiber Projects)	X		
		Communications	AIA Modified for L&A	X		
		Finance	AIA Modified for L&A	X		
		General Admin Services	AIA Modified for L&A	X		
		Human Resources / Talent	AIA Modified for L&A	X		
		Organizational Change Mgmt	AIA Modified for L&A	X		
		Procurement and Contracting	AIA Modified for L&A	X		
		Training-Business Applications	AIA Modified for L&A	X		
		Training-Chief Of Staff	AIA Modified for L&A	X		
		Training-Client Solutions	AIA Modified for L&A	X		
		Training-CTO / Executive Team	AIA Modified for L&A	X		
		Training-Digital Workplace	AIA Modified for L&A	X		
		Training-Executive Advisor	AIA Modified for L&A	X		
		Training-Frontline Digital	AIA Modified for L&A	X		
		Training-Platform Applications	AIA Modified for L&A	X		
		Training-Privacy Office	AIA Modified for L&A	X		
		Training-Security & Risk	AIA Modified for L&A	X		
		Training-Service Modernization	AIA Modified for L&A	X		

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Budget Summary Level (BSL)	Budget Program	Project	Unit of Measure	Allocation	Direct Billed	Indirects
		Training-Tech Infrastructure	AIA Modified for L&A	X		
	<b>Executive Advisor</b>	Governance and Strategic Init	AIA Modified for L&A	X		
	<b>Chief Privacy Office</b>	Privacy	Modified AIA % with Cable Fund	X		
	<b>Pooled Benefits and PTO</b>	Leave / Time-Off	Indirect Cost Recovery			X
		Pooled Benefits	Indirect Cost Recovery			X
	<b>Citywide Indirect Costs</b>	Citywide Overhead	Indirect Cost Recovery			X
		Cost Recovery Balance	Cost Recovery Allocation	X		
		Department Overhead	AIA Modified for L&A	X		
<b>Technology Infrastructure</b>						
	<b>Communications Infrastructure</b>	Data Center	# of Rack Units (RUs)	X		
		Telecom Moves And Changes	Based on 2017 Wireless Actuals		X	
	<b>Database Systems</b>	Database Systems	AIA	X		
	<b>Enterprise Services</b>	Messaging Support & Id Mgmt	# of Email Accounts (All Users)	X		
	<b>Network Operations</b>	Network Infrastructure	# of Active UDS-WiFi Ports	X		
	<b>Radio Management</b>	Citywide Radio Ops-Direct Bill	Based on 2017 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 Public Safety Radios	X		
		Radios & Pagers-Direct Bill	Based on 2017 Pager Actuals		X	
	<b>Systems Engineering</b>	Backup & Recovery	# of Backup Gigabytes	X		
		Storage-SAN	# of Storage SAN Gigabytes	X		
		Unix Platform	# of Backup Gigabytes	X		
	<b>Telephone Engineering</b>	Consolidated Telecom	# of Landline Extensions	X		
		IVR & Call Center Elements	IVR 2017 Usage	X		
	<b>Windows Systems</b>	Server Platform	# of CPUs	X		
	<b>Infrastructure Tools</b>	Dept Infrastructure Maint	AIA	X		
		Infrastructure Tools	AIA	X		
	<b>Business Advancement Team</b>	BAT-Tech Infrastructure	% of Project Revenue Budget(Excl. Fiber Projects)	X		
<b>Digital Workplace And Frontline Digital Services</b>						
	<b>Frontline Digital Services</b>	24X7 Batch Processing	# of NSM Jobs	X		
		BAT-Frontline Digital Services	% of Project Revenue Budget(Excl. Fiber Projects)	X		
		Customer Engagement Apps	Modified AIA % with Cable Fund	X		
		Customer Support	# of Email Accts (50%) + Desktops & Devices (50%)	X		
		IT Asset Management	AIA	X		
		IT Service Management	# of Email Accounts (All Users)	X		
		Lifecycle Replacement	# of Devices (Laptops & Desktops)	X		

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Budget Summary Level (BSL)	Budget Program	Project	Unit of Measure	Allocation	Direct Billed	Indirects
		Net New Computer Equip Billed	100% PRJ		X	
		Print Services	# of Printed Pages	X		
		Public Engagement	Modified 6-Fund Based on 2018 Actuals	X		
		Rainier Beach Safety Continuum	100% AUD		X	
		Seattle Channel	100% CF	X		
		Site / Desktop Support	# of Email Accts (50%) + Desktops & Devices (50%)	X		
		Solution Desk Support Svcs	# of Email Accts (50%) + Desktops & Devices (50%)	X		
	<b>Digital Workplace</b>	Adobe	Proportion of Adobe Maintenance Expenditure	X		
		BAT-Digital Workplace	% of Project Revenue Budget(Excl. Fiber Projects)	X		
		Data Protection	# of Office 365 Licenses for City Staff	X		
		Digital Devices	# of Devices (Laptops & Desktops)	X		
		Digital Integration	AIA	X		
		Digital Workflow	AIA	X		
		Digital Workplace Support Svcs	# of Office 365 Licenses for City Staff	X		
		eDiscovery	# of Office 365 Licenses for City Staff	X		
		Microsoft Enterprise Agreement	# of Office 365 Licenses for City Staff	X		
		Mobility	# of Devices (Laptops & Desktops)	X		
		O365 Data Gov Support Svcs	# of Office 365 Licenses for City Staff	X		
		Office 365	# of Office 365 Licenses for City Staff	X		
		Sharepoint Online	# of Office 365 Licenses for City Staff	X		
		Windows Enterprise	# of Devices (Laptops & Desktops)	X		
	<b>Community Technology and Broadband</b>	Annual Tech Matching Fund	100% CF	X		
		Digital Equity	100% CF	X		
<b>Digital Security &amp; Risk</b>						
	<b>Digital Security &amp; Risk</b>	Compliance	AIA	X		
		Cyber Security / Risk Mgmt	AIA	X		
		Emergency Management	AIA	X		
		Security Operations	AIA	X		
<b>Applications</b>						
	<b>Business Applications</b>	BAT-Business Apps	% of Project Revenue Budget(Excl. Fiber Projects)	X		
		Business License and Taxes	100% FAS	X		
		CAD & RMS	# of Public Safety Radios	X		



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Budget Summary Level (BSL)	Budget Program	Project	Unit of Measure	Allocation	Direct Billed	Indirects
		Citywide Windows 10 Upgrade	# of Devices (Laptops & Desktops)	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 2018 Actual Expenditures	X		
		Fire And Police Support Svcs	# of Public Safety Radios	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		
		Peoplesoft	% of 2018 Actual Expenditures	X		
		Work & Asset Mgmt Support Svcs	# of Licenses by Dept (Hansen 8, Maximo & WAMS)	X		
		Work & Asset Mgmt Systems	# of WAMS Licenses	X		
		Work & Asset Mgmt Apps-Other	Other Applications Allocation-WAMS	X		
		Youth Opportunity Portal	Youth Opportunity	X		
	<b>Platform Applications</b>	Accela Enterprise Platform	Accela Permits	X		
		Accela Support Svcs	Accela Permits	X		
		Autocad Enterprise Platform	# of AutoCAD Licenses	X		
		BAT-Platform Apps	% of Project Revenue Budget(Excl. Fiber Projects)	X		
		CRM Enterprise Platform	Modified 6-Fund Based on 2018 Actuals	X		
		CRM Support Svcs	Modified 6-Fund Based on 2018 Actuals	X		
		Enterprise Content Management	Other Applications Allocation-Enterprise CM	X		
		GIS / CADD Support Svcs	# of ESRI Licenses (50%) + GIS Staff (50%)	X		
		GIS-Core	# of ESRI Licenses (50%) + GIS Staff (50%)	X		
		Middleware / Integration	AIA	X		
		Outage Management System (OMS)	# of OMS Licenses	X		
		SDCI Accela Work Group	100% SDCI		X	
	<b>Service Modernization</b>	BAT-Service Modernization	% of Project Revenue Budget(Excl. Fiber Projects)	X		
		BI & Analytics Support Svcs	AIA	X		
		BI Support Svcs	AIA	X		
		Data Integration	AIA	X		
		Data Services	AIA	X		

# Cost Allocation

Budget Summary Level (BSL)	Budget Program	Project	Unit of Measure	Allocation	Direct Billed	Indirects
		Enterprise Architect	AIA	X		
		Open Data	Modified 6-Fund Based on 2018 Actuals	X		
		Quality Assurance	AIA	X		
		Service Modernization Support	AIA	X		
	<b>Department Initiatives</b>	Business Applications Svcs	100% PRJ		X	
		CHIPS	100% DEEL		X	
		Client Solutions Svcs	100% PRJ		X	
		Democracy Voucher Program	100% ETH		X	
		Digital Workplace Svcs	100% PRJ		X	
		FAS Animal Shelter	100% FAS		X	
		FAS Budgeted IT Init	100% FAS		X	
		FAS CPIMS Assessment	100% FAS		X	
		FAS Risk Mgmt Info Syst-RMIS	100% FAS		X	
		Frontline Digital Svcs	100% PRJ		X	
		HSD Internal Operating Init	100% HSD	X		
		OIRA NCP Database Replcmt	100% OIRA		X	
		Platform Application Svcs	100% PRJ		X	
		SCL Budgeted IT Initiatives	100% SCL		X	
		SCL Internal Op Initiatives	100% SCL	X		
		SCL NERC Cyber Security	100% SCL		X	
		SDCI Budgeted IT Init	100% SDCI		X	
		SDHR Budgeted IT Initiatives	100% SDHR		X	
		SDHR Customer Svc Tracking Sys	100% SDHR		X	
		SDOT Budgeted IT Init	100% SDOT		X	
		SDOT Street Use Permitting	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	
<b>Client Solutions</b>						
	<b>Client Solutions</b>	BAT-Client Solutions	% of Project Revenue Budget(Excl. Fiber Projects)	X		
		Client Service Advisors	AIA Modified for L&A	X		
		Client Service Directors	AIA Modified for L&A	X		
		Client Solutions Support Team	AIA Modified for L&A	X		

# Cost Allocation

## 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 Adopted budget positions
Learning Management	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 SFD and SPD, based on Adopted budget positions
IT projects	Major IT systems replacement project cost recovery	Allocated to departments based on Adopted budget positions

## Cost Allocation

Targeted services: allocated to departments based on use		
End-to-end HR support	Provide end-to-end HR support to 18 small 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>Fully burdened cost of 1.0 FTE Sfty/Occ Health Coord allocated to departments based on a three-year running average of CDL-holding employees</p> <p>All other costs allocated 100% to Workers Comp Fund 10110 and recovered through the WC 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 100% to Workers Comp Fund 10110 and recovered through the WC pooled costs, based on claims 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.

### 2020 Proposed Budget Central Service Departments

Charging Department	2018 Adopted	2019 Adopted	2020 Endorsed	2020 Proposed
City Auditor	1,085,999	948,765	949,428	879,842
City Budget Office	1,909,380	1,882,651	1,873,841	1,846,410
Civil Service Commission	137,301	102,926	102,746	104,112
Office for Civil Rights	132,422	454,631	457,086	571,195
Office of Employee Ombud	-	-	-	231,131
Office of Intergovernmental Relations	1,421,666	1,331,037	1,326,979	1,264,809
Office of Sustainability and Environment	2,188,733	2,521,183	2,565,179	2,486,513
Law Department	10,054,970	11,871,493	11,704,841	12,051,959
Legislative Department	3,354,804	4,181,219	4,140,942	4,079,352
State Auditor	503,636	504,644	504,644	504,492
Emergency Management	1,828,108	2,118,573	2,118,573	2,145,067
<b>Total</b>	<b>22,617,019</b>	<b>25,917,122</b>	<b>25,744,258</b>	<b>26,164,879</b>