

## Central Service Departments and Commissions Cost Allocation Factors

Central Service Department	Cost Allocation Factor
City Auditor	Count of audit reports per department 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: 2-year average number of cases filed by department. RSJI: Budgeted FTE by department. Policy: 100% General Fund Administration: Applied proportionally to department programs.
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.
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.
State Examiner (State Auditor)	75% by PeopleSoft data points; 25% by budgeted FTEs.
Emergency Management	Actual operating expenditure dollar spread.

## Department of Finance and Administrative Services Cost Allocation 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.	Incorporated with Space Rent rates, which are allocated by square feet occupied by rent schedule.	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.	Incorporated with Space Rent rates, which are allocated by square feet occupied by rent schedule.	Space Rent rates.
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.	Incorporated with Space Rent rates, which are allocated by square feet occupied by rent schedule.	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> <li>Material storage</li> <li>Paper procurement</li> </ul>	<ul style="list-style-type: none"> <li>Commodity type, weighting by effort and time</li> <li>Cubic feet and retrieval requests</li> <li>Number of pallets used/stored</li> <li>Paper usage by weight</li> </ul>	Cost Allocation to all relevant City Departments

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
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
Logistics and Emergency Management	FAC10	<ul style="list-style-type: none"> <li>Logistics and Emergency Management</li> </ul>	<ul style="list-style-type: none"> <li>Incorporated with Space Rent rates, which are allocated by square feet occupied by rent schedule.</li> </ul>	Space rent rates.
<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. Applicable indirect charges are billed based on FAS' methodology.</li> </ul>	Direct bill
<b>Financial, Regulatory and Purchasing/Contracting Services</b>				
Economics and Forecasting Fiscal and Policy Management	FAF19 FAF01	<ul style="list-style-type: none"> <li>City economic forecasting</li> <li>City financial policy and planning</li> </ul>	<ul style="list-style-type: none"> <li>Allocated to all relevant City Department based on overall City Finance Division work effort.</li> </ul>	Cost Allocation to all relevant City Departments
Debt Management	FAF02	<ul style="list-style-type: none"> <li>Debt financing for the City</li> </ul>	<ul style="list-style-type: none"> <li>Allocation based on historical number of bond sales</li> </ul>	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
Business Systems	FAF21	<ul style="list-style-type: none"> <li>Maintain and develop the City-wide financial management system</li> <li>Govern the City-wide Financial Management Program (FinMAP)</li> <li>Support and enhance the City-wide HR system</li> </ul>	<ul style="list-style-type: none"> <li>System data rows used by customer departments</li> </ul>	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>	<ul style="list-style-type: none"> <li>External fee revenue; General Fund support</li> </ul>	External fees. The program is budgeted in General Fund
Business Licensing and Tax Administration	FAF07 FAF08	<ul style="list-style-type: none"> <li>Administration, audit, and customer service for City tax codes and regulatory licenses</li> </ul>	<ul style="list-style-type: none"> <li>100% General Fund.</li> </ul>	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>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</li> <li>General Fund support.</li> </ul>	Cost Allocation to relevant CIP Departments Cost Allocation to General Fund
Purchasing Services	FAE02	<ul style="list-style-type: none"> <li>Provide centralized procurement services, coordination and consultant services</li> </ul>	<ul style="list-style-type: none"> <li>Percent share by department for Purchasing Services based on total number of Purchase Orders issued (50%) and Blanket Contract and Purchase Order spending (50%).</li> <li>Percent share by department for consultant services costs based on total spending in previous two years</li> </ul>	Cost Allocation to all relevant City Departments

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	<ul style="list-style-type: none"> <li>Investment of City funds</li> </ul>	<ul style="list-style-type: none"> <li>Percent share by department of annual investment earnings through the Citywide Investment Pool.</li> </ul>	Cost Allocation to all relevant City Departments
Remittance Processing	FAF11	<ul style="list-style-type: none"> <li>Processing of mail and electronic payments to Cash Receipt System</li> </ul>	<ul style="list-style-type: none"> <li>Percent share by department based on total number of weighted transactions.</li> </ul>	Cost Allocation to General Fund, SCL and SPU
Risk Management and Claims Processing	FAF14 FAF15	<ul style="list-style-type: none"> <li>Claims processing; liability claims and property/casualty program management; loss prevention/ control and contract review</li> </ul>	<ul style="list-style-type: none"> <li>Percent share by department based on number of claims/lawsuits filed (50%) and amount of claims/lawsuits paid (50%) (five- year period).</li> </ul>	Cost Allocation all relevant City Departments
<b>Seattle Animal Shelter</b>				
Seattle Animal Shelter	FAI01	<ul style="list-style-type: none"> <li>Animal care and animal control enforcement; spay and neuter services to the public.</li> </ul>	<ul style="list-style-type: none"> <li>External fee revenues; General Fund.</li> </ul>	External revenues; The program is budgeted in GF
<b>Office of Constituent Services</b>				
Constituent Services	FAJ01	<ul style="list-style-type: none"> <li>Service delivery and policy analysis, public disclosure response</li> </ul>	<ul style="list-style-type: none"> <li>Number of constituent contacts (inquiries, complaints, requests for service)</li> </ul>	Cost Allocation all relevant City Departments
Customer Service Bureau	FAJ02	<ul style="list-style-type: none"> <li>Provide information to constituents in response to inquiry or complaint</li> </ul>	<ul style="list-style-type: none"> <li>Number of constituent contacts (inquiries, complaints, requests for service)</li> </ul>	Cost Allocation all relevant City Departments
Neighborhood Payment and Information Services	FAJ03	<ul style="list-style-type: none"> <li>Payment and information services to residents (utility bills, pet licenses, traffic tickets, passports, City employment)</li> </ul>	<ul style="list-style-type: none"> <li>Percentage share by department of transaction type.</li> </ul>	Cost Allocation to General Fund, SCL, SPU
<b>Central &amp; Dept Admin</b>				
Central & Dept Admin	FAA01 FAA02 FAA04 FAB01 FAB02 FAB03	<ul style="list-style-type: none"> <li>Provide executive, communications, financial, human resource, and business support and strategic planning and analysis to the department (FAS Department-wide)</li> <li>FAS Citywide charges from ITD and SDHR</li> </ul>	<ul style="list-style-type: none"> <li>Average of all FAS' services</li> </ul>	Cost Allocation all relevant City Departments

**Seattle Department of Information Technology Cost Allocation Methodologies - B(2)**

<b>Budget Summary Level (BSL)</b>					
<b>Budget Program</b>	<b>Project</b>	<b>Unit of Measure</b>	<b>Allocation</b>	<b>Direct Billed</b>	<b>Indirects</b>
<b>Fund 50410 – Information Technology Fund</b>					
<b>Capital Improvement Projects</b>					
<b>Application Services CIP</b>	SPD Time Tracking & Scheduling	100% SPD	X		
<b>Citywide IT Initiatives CIP</b>	ECM Oracle Cloud Migration	Based on Actual Usage of ECM	X		
<b>Enterprise Compute Svcs CIP</b>	Computing Svc Architecture	100% LTGO Bonds		X	
<b>Fiber Initiatives CIP</b>	2025-2026 Annual Maintenance	100% PRJ		X	
	Budgeted Fiber Initiatives	100% PRJ		X	
<b>Seattle Channel CIP</b>	SEA Channel Digital Upgrade	100% CF	X		
<b>Telecommunications CIP</b>	Telecom Redesign	100% LTGO Bonds		X	
<b>Leadership and Administration</b>					
<b>Citywide Indirect Costs</b>	Citywide Overhead	Indirect Cost Recovery			X
	Department Overhead	AIA Modified for L&A	X		
<b>Departmental Indirect Costs</b>	Accounting	AIA Modified for L&A	X		
	Budget and Analysis	AIA Modified for L&A	X		
	Citywide Public Records Act	AIA Modified for L&A	X		
	Communications	AIA Modified for L&A	X		
	Executive Team	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		
	IT Compliance	AIA	X		
	Privacy	Modified AIA % with Cable Fund	X		
	Procurement and Contracting	AIA Modified for L&A	X		
	RSJ	AIA Modified for L&A	X		
	Strategic Business Operations	AIA Modified for L&A	X		
	Training-Chief Of Staff	AIA Modified for L&A	X		
<b>Pooled Benefits And PTO</b>	Leave / Time-Off	Indirect Cost Recovery			X
	Pooled Benefits	Indirect Cost Recovery			X
<b>Technology Infrastructure</b>					
<b>Communications Infrastructure</b>	Data Center	# of Rack Units (RUs)	X		
<b>Database Systems</b>	Database Systems	AIA	X		
<b>Computing</b>	Cloud - Direct Bill	Direct Bill based on department usage		X	
<b>Enterprise Services</b>	Messaging Support & ID Mgmt	# of Email Accounts/O365 Accounts	X		
<b>Infrastructure Tools</b>	Infrastructure Tools	AIA	X		
<b>Middleware</b>	Middleware/Integration	AIA	X		
<b>Network Operations</b>	Network Infrastructure	# of Active UDS-WiFi Ports	X		

Budget Summary Level (BSL)					
Budget Program	Project	Unit of Measure	Allocation	Direct Billed	Indirects
<b>Radio Management</b>	Citywide Radio Ops-Direct Bill	Based on 2023 Radio Shop Installs & Mtc. Actuals		X	
	Pagers-Direct Bill	Based on 2023 Pager Actuals		X	
	PSERN Operator Services	# of PSERN Radios & Consoles	X		
	Radio Comm Support Svcs	# of Radios	X		
<b>Systems Engineering</b>	Backup & Recovery	# of Backup Gigabytes	X		
	Storage-SAN	# of Storage SAN Gigabytes	X		
<b>Telephone Engineering</b>	Consolidated Telecom	# of Landline Extensions	X		
	IVR & Call Center Elements	IVR 2023 Usage	X		
<b>Windows Systems</b>	Platform Technologies	# of CPU + # of Memory Gigabytes X 10%	X		
	Windows Server	# of CPU + # of Memory Gigabytes X 10%	X		
<b>Frontline Services &amp; Workplace</b>					
<b>Broadband &amp; Community Tech</b>	Digital Equity	100% CF	X		
	SHA MOA for Yesler Lab	100% AUD	X		
	Single Pt Of Contact Sm Cell	100% SCL	X		
	Technology Matching Funds	100% CF	X		
<b>Digital Workplace</b>	Adobe	Proportion of Adobe Maintenance Expenditure	X		
	Digital Collaboration	# of Email Accounts/O365 Accounts	X		
	Microsoft Enterprise Agreement	Proportion of MS License Expenditures	X		
<b>Frontline Digital Services</b>	Workplace Productivity	# of Email Accounts/O365 Accounts	X		
	Device Engineering	# of O365 Email Accts (50%) + # of Devices (50%)	X		
	Device Support	# of O365 Email Accts (50%) + # of Devices (50%)	X		
	Digital Engagement	6-Fund % Modified based on 2023 Actuals	X		
	IT Asset Management	AIA	X		
	IT Service Management	# of Email Accounts/O365 Accounts	X		
	Lifecycle Replacement	# of Devices (Laptops & Desktops)	X		
	Seattle Channel	100% CF	X		
	Service Desk	# of O365 Email Accts (50%) + # of Devices (50%)	X		
	Service Desk Support Svcs	# of O365 Email Accts (50%) + # of Devices (50%)	X		
	Telecom Direct Bill	Based on 2023 Wireless Actuals		X	
<b>Digital Security &amp; Risk</b>	<b>Single Pt of Contact SM Cell</b>	<b>100% SCL</b>	<b>X</b>		
<b>Digital Security &amp; Risk</b>	Cyber Risk Management	AIA	X		
	Emergency Management	AIA	X		
	Security Operations	AIA	X		

Budget Summary Level (BSL)					
Budget Program	Project	Unit of Measure	Allocation	Direct Billed	Indirects
<b>Applications</b>					
<b>Business Applications</b>	CAD & RMS	# of Public Safety Radios	X		
	Customer Care Billing (CCB)	50% SCL & 50% SPU	X		
	Dept Apps Maintenance	Allocated based on Department Maintenance Cost	X		
	E911	% of 2023 Processed 911 Calls	X		
	Finance Applications-Other	Other Applications Allocation-Finance Applns.	X		
	Fire & 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 & Finance Support Svcs	HRIS Paychecks and Finance Apps-Other Allocations	X		
	SPU Maintenance	100% SPU	X		
	Work & Asset Mgmt Apps-Other	Other Applications Allocation-WAMS	X		
<b>Department IT Initiatives</b>	Bid Solicitation Software	100% FAS		X	
	Business Analyst Direct Bill	100% PRJ		X	
	Business Application Svcs	100% PRJ		X	
	Data Warehouse Upgrade or Replacement	100% HSD		X	
	Digital Workplace Svcs	100% PRJ		X	
	HSD Internal Operating Init	100% HSD	X		
	Project Management Direct Bill	100% PRJ		X	
	Quality Assurance Direct Bill	100% PRJ		X	
	SCL Budgeted IT Init	100% SCL		X	
	SDCI Budgeted Init	100% SDCI		X	
	SPU Budgeted IT Init	100% SPU		X	
	Staging Environment for Workers Comp	100% SDHR		X	
	Technology Infrastructure Svcs	100% PRJ		X	
<b>Platform Applications</b>	Accela Enterprise Platform	Accela Allocation Method	X		
	Accela Support Svcs	Accela Allocation Method	X		
	Affordable Seattle Utilities	Affordable Seattle Utilities Split		X	
	AutoCAD Enterprise Platform	CADD Allocation Model	X		
	Citywide Contract Mgmt System	# of CCMS Users and Contracts	X		
	CRM Enterprise Platform	Other Applications Allocation-CRM	X		
	ECM Utilities Direct Bill	Utilities Direct Bill		X	
	Enterprise Content Management	Other Applications Allocation-Enterprise CM	X		

Budget Summary Level (BSL)					
Budget Program	Project	Unit of Measure	Allocation	Direct Billed	Indirects
	GIS Chargeback	GIS Chargeback-Based on 2023 Actuals		X	
	GIS/CADD Support Svcs	GIS Allocation Model	X		
	GIS-Core	GIS Allocation Model	X		
	Gov & Community Support Svcs	CRM-Other and WAMs-Other Allocations	X		
	OSE Bldg Performance Standards App	100% OSE		X	
	SDCI Accela Work Group	100% SDCI		X	
	SFD Safety Records Platform	100% SFD	X		
	SPU Construction Contract Mgmt Sys	100% SPU	X		
	Utility Assistance Program	% to SPU & SCL	X		
<b>Service Modernization</b>	App Strategy, Arch & Standards	AIA	X		
	Data Analytics & Engineering	AIA	X		
	Digital Workflows	AIA	X		
	Enterprise Architecture	AIA	X		
	Open Data	6-Fund % Modified based on 2023 Actuals	X		
<b>Client Solutions</b>					
<b>Client Solutions</b>	Business Analyst Team	% of Project Revenue Budget(Excl. Fiber Projects)	X		
	Client Service Advisors	% of 2023 Actual Expenditures	X		
	Project Management Team	AIA Modified for L&A	X		
	Quality Assurance Team-Allocated	AIA	X		

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

SHR 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	<p>Health Care Fund pays salary &amp; benefits cost of                      0.5 FTE Personnel Analyst, Sr                      1.2 FTE Personnel Analyst                      0.8 FTE Manager 3                      0.8 FTE Personnel Analyst, Supervisor                      1.0 FTE Strategic Advisor 1</p> <p>Seattle City Employees Retirement pays salary &amp; benefits cost of 1.0 FTE Personnel Analyst and 0.5 FTE Administrative Specialist II</p> <p>Payroll Expense Tax (PET) Fund pays salary &amp; benefits cost of 1.0 FTE Personnel Analyst, Sr</p> <p>Remainder allocated to departments based on Adopted budget positions</p>
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 Cornerstone learning & performance system. Provide system-level support and consultation in business processes and data analysis.	Allocated to departments based on three-year running average of payroll positions
Learning and Development	Maintain online training platforms and materials, assist departments with identifying training needs and contractors	Allocated to departments based on Adopted budget positions
Talent Acquisition	Recruitment and staffing policy and hiring	<p>Payroll Expense Tax (PET) Fund pays salary &amp; benefits cost of 1.0 FTE Personnel Analyst, Sr</p> <p>Remainder allocated to departments based on Adopted budget positions</p>
HR Service Delivery	City Shared Governance HR strategies	<p>Payroll Expense Tax (PET) Fund pays salary &amp; benefits cost of 1.5 FTE Personnel Analyst</p> <p>Remainder a to departments based on Adopted budget positions</p>
HR Investigations	Investigations policy, consultation, training and case resolution	<p>Program costs allocated to departments based on Adopted budget positions</p> <p>Investigation costs allocated to departments, except SMC, weighted by usage and Adopted budget positions</p>

<b>SHR targeted services: allocated to departments based on use</b>		
End-to-end HR support	Provide end-to-end HR support to 20 departments and executive offices	Allocated to supported departments based on dedicated services weighted by Adopted budget positions
Labor Relations	Provide labor relations policy, programs and consultation	Allocated to departments based on three-year running average of represented positions
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 CDL labor hours allocated to departments based on a three-year running average of CDL-holding employees  All other costs allocated to the Industrial Insurance Fund 10110 and recovered through the Workers Compensation 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 to the Industrial Insurance Fund 10110 and recovered through the Workers Compensation pooled costs based on claims usage data