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.

Central Service Departments and Commissions - 2023 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	Two-year average number of cases by department.
Office of Civil Rights	Enforcement: 2-year average number of cases filed by department. RSJI: 2-year average number of department-specific trainings 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.
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

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	• Vehicles owned by, and leased from, Fleet Services • Vehicles owned directly by Utility Departments	• 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	• Vehicle Maintenance labor. • Vehicle parts and supplies.	• 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.	• 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

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
Warehousing Services	FAC08	• Surplus service • Records storage • Material storage • Paper procurement	• 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	• U.S. Mail delivery • Interoffice mail, special deliveries	• 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	• Project management • Space planning and design • Move coordination	• 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 Fiscal and Policy Management	FAF19 FAF01	• 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
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	• Citywide accounting services. • Citywide payroll	• 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	• 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	• 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 be budgeted in General Fund

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
Contracting Services	FAE01	• Provide contracting support and administration. • Women and minority business development. • Social equity monitoring and contract compliance.	• 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	• Bank reconciliation, Warrant issuance • Parking Meter Collections	• 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
Central & Dept Admin				
Central & Dept Admin	FAA01 FAA02 FAA04 FAB01 FAB02 FAB03	Provide executive, communications, financial, human resource, and business support and strategic planning and analysis to the department (FAS Department-wide)	Average of all FAS' services	Cost Allocation all relevant City Departments

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
		FAS Citywide charges from ITD and SDHR		

Seattle IT
2023 Adopted and 2024 Endorsed Budget

Budget Summary Level (BSL)	Budget Program	Project	Unit of Measure	Allocation	Direct Billed	Indirects
Fund 50410 – Information Technology Fund						
Capital Improvement Projects						
	Application Services CIP	MCIS Replacement	100% LTGO Bonds		X	
	Enterprise Compute Svcs CIP	Computing Svc Architecture	100% LTGO Bonds		X	
	Fiber Initiatives CIP	2023-2024 Annual Maintenance	100% PRJ		X	
		Budgeted Fiber Initiatives	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						
	Citywide Indirect Costs	Citywide Overhead	Indirect Cost Recovery			X
		Department Overhead	AIA Modified for L&A	X		
	Departmental Indirect Costs	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		
	Pooled Benefits And PTO	Leave / Time-Off	Indirect Cost Recovery			X
		Pooled Benefits	Indirect Cost Recovery			X
Technology Infrastructure						
	Communications Infrastructure	Data Center	# of Rack Units (RUs)	X		
	Database Systems	Database Systems	AIA	X		
	Enterprise Computing	Cloud - Direct Bill	Direct Bill based on department usage	X	X	
	Enterprise Services	Messaging Support & ID Mgmt	# of Email Accounts/O365 Accounts	X		
	Infrastructure Tools	Infrastructure Tools	AIA	X		
	Middleware	Middleware/Integration	AIA	X		
	Network Operations	Network Infrastructure	# of Active UDS-WiFi Ports	X		
	Radio Management	Citywide Radio Ops-Direct Bill	Based on 2021 Radio Shop Installs & Mtc. Actuals		X	
		Pagers-Direct Bill	Based on 2021 Pager Actuals		X	
		PSERN Operator Services	# of PSERN Radios & Consoles	X		
		Public Safety Comm & Reserves	# of Public Safety Radios	X		
		Radio Access Infra & Reserves	# of Radios	X		
		Radio Comm Support Svcs	# of Radios	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 2021 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		
		Technology Matching Funds	100% CF	X		
	Digital Workplace	Adobe	Proportion of Adobe Maintenance Expenditure	X		
		Digital Collaboration	# of Email Accounts/O365 Accounts	X		
		Microsoft Enterprise Agreement	Proportion of MS License Expenditures	X		
		Workplace Productivity	# of Email Accounts/O365 Accounts	X		
	Frontline Digital Services	Client Services & Support	# of O365 Email Accts (50%) + # of Devices (50%)	X		
		Device Support & Engineering	# of O365 Email Accts (50%) + # of Devices (50%)	X		
		Digital Engagement	6-Fund % Modified based on 2017 Actuals	X		
		IT Asset Management	AIA	X		
		IT Service Management	# of Email Accounts/O365 Accounts	X		
		Lifecycle Replacement	# of Devices (Laptops & Desktops)	X		

Budget Summary Level (BSL)	Budget Program	Project	Unit of Measure	Allocation	Direct Billed	Indirects
		Seattle Channel	100% CF	X		
		Solution Desk Support Svcs	# of O365 Email Accts (50%) + # of Devices (50%)	X		
		Telecom Direct Bill	Based on 2021 Wireless Actuals		X	
Digital Security & Risk						
	Digital Security & Risk	Cyber Risk Management	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	Allocated based on Department Maintenance Cost	X		
		E911	% of 2021 Process 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		
		Work & Asset Mgmt Apps-Other	Other Applications Allocation-WAMS	X		
		Youth Opportunity Portal	Youth Opportunity	X		
	Department IT Initiatives	Business Applications Svcs	100% PRJ		X	
		Client Solutions Svcs	100% PRJ		X	
		Digital Workplace Svcs	100% PRJ		X	
		HSD Internal Operating Init	100% HSD	X		
		Platform Application Svcs	100% PRJ		X	
		SCL Budgeted IT Init	100% SCL		X	
		SCL Internal Op Init	100% SCL	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	
	Platform Applications	Accela Direct Bill	% to FAS, DON, OSE, SDOT		X	
		Accela Enterprise Platform	Accela Allocation Method	X		
		Accela Support Svcs	Accela Allocation Method	X		
		Affordable Seattle	50% SCL & 50% SPU		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		
		GIS Chargeback	GIS Chargeback-Based on 2021 Estimated 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		
	Service Modernization	App Strategy, Arch & Standards	AIA	X		
		Data Analytics & Engineering	AIA	X		
		Digital Workflows	AIA	X		
		Open Data	6-Fund % Modified based on 2017 Actuals	X		
		Quality Assurance	AIA	X		
Client Solutions						
	Client Solutions	BAT-Client Solutions	% of Project Revenue Budget(Excl. Fiber Projects)	X		
		Client Service Advisors	% of 2021 Actual Expenditures	X		
		Client Solutions Support Team	AIA Modified for L&A	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	Health Care Fund pays salary & 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 Seattle City Employees Retirement pays salary & benefits cost of 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 three-year 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
Workforce Development	Provide policy, consultation, programs, and outreach for workforce development strategies	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 SMC, weighted by usage and Adopted budget positions

SHR targeted services: allocated to departments based on use		
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
Fire and Police Exams	Administer Police and Fire civil service examinations	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	Safety/Occupational Health position 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