Cost Allocation

The following sections provide a summary of the cost allocation methodology used for the Central Service Office and Department allocation, Department of Finance and Administrative Services allocation, Information Technology Department allocation, and Seattle Department of Human Resources allocation.

Central Service Office and Department Cost Allocation

Table 1 displays the central offices and departments that are reimbursed for services provided to Seattle City Light, Seattle Public Utilities, Seattle Department of Transportation, Seattle Department of Inspections and Constructions, and Seattle Retirement Department. Rates of collection from these departments are adjusted biannually for a two-year collection period. Revenue is collected via a monthly allocation from January to December. Actual expenses and revenue collections are reconciled annually in March for the prior year. Rebates are provided for any overcollection to the paying fund based on actuals. Conversely, a surcharge is assessed, if needed, for under collection. For detailed information about the services these departments provide, please see the department-specific budget book section.

Table 1: Central Service Department and Allocation Methodology

Central Service Department	Billing Methodology
City Auditor	Number of audit reports per department over prior two-year period
City Budget Office	Number of full-time equivalent time spent on cost allocation departments/funds as of the end of the most recent year
Civil Service Department	**Prior Cycle**: Five-year average number of civil service cases by department **NEW 2027-2028:** Number Civil Service positions by Department in current year.
Office for Civil Rights	Enforcement: 2-year average number of cases filed by department Race and Social Justice: Number of budgeted FTE by department in most recent Adopted Budget Community Investments, Policy and Commissions: 100% General Fund Administration: Cost applied proportionally to department programs before allocation method applied
Office of Employee Ombud	Number of budgeted FTE by department in most recent Adopted Budget
Office of Intergovernmental Relations	Allocation of staff time and assignments by department
Office of Sustainability and Environment	Management assessment of staff 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.

Central Service Department	Billing Methodology
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% of costs allocated by PeopleSoft data usage; 25% of costs allocated by umber of budgeted FTE by department in most recent Adopted Budget
Emergency Management	Citywide actual operating expenditure dollar spread for most recent completed year

Methodology Updates for 2027-2028 Proposed Budget

Rate methodology for Central Service Departments and Commissions is reviewed every two years. Any changes or revisions to the department's cost allocation methods are described below.

Civil Service Department

In this cycle, the Civil Service Department's (CIV) factors were updated to more accurately reflect the work that it provides for all departments with Civil Service and Public Safety Civil Service positions. While CIV does spend time working on employee appeals, the volume and departmental source of those appeals is not uniform or predictable.

However, all Civil Service positions and departments have access to and benefit from the services the Civil Service Commission and its staff provide. Using civil service position counts by department will provide a more accurate and equitable way to distribute the costs of this work, regardless of the source or number volume of employee appeals filed.

Department of Finance and Administrative Services

For detailed information about the services this department provides, please see the department-specific budget book section.

Table 2: Department of Finance and Administrative Services Allocation Methodology

Department Categories	Service Provider	Service Provided	Billing Methodology	Billing Method
Fleet Management Division	Motor Pool	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
Fleet Management Division	Vehicle Fuel	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
Fleet Management Division	Vehicle Leasing	Vehicles owned by, and leased from, Fleet Services	Calculated rate per month per vehicle based on three lease-rate components: 1) vehicle replacement; 2) routine maintenance; and 3) overhead	Fleets rates
Fleet Management Division	Vehicle Leasing	Vehicles owned directly by Utility Departments	Charge for overhead only as outlined in MOUs with Utilities	Fleets rates
Fleet Management Division	Vehicle Maintenance	Vehicle maintenance labor	Actual maintenance service hours, not included in the routine maintenance component of the Lease Rate (above)are billed at an hourly rate.	Direct bill
Fleet Management Division	Vehicle Maintenance	Vehicle parts and supplies	Actual vehicle parts and supplies, used in vehicle maintenance services, and not included in the routine maintenance component of the Lease Rate (above) are billed at cost plus a percentage mark-up.	Direct bill
Facility Services	Distribution Services	U.S. Mail delivery	Sampling of pieces of mail delivered to client	Cost allocation to all relevant City Departments
Facility Services	Distribution Services	Interoffice mail, special deliveries	Volume, frequency, and distance of deliveries	Cost allocation to all relevant City Departments
Facility Services	Facilities Maintenance	Crafts Services: Plumbing, carpentry, HVAC, electrical, and painting	Regular maintenance costs included in office space rent and provided as part of space rent	Space rent rates

Department Categories	Service Provider	Service Provided	Billing Methodology	Billing Method
Facility Services	Facilities Maintenance	Crafts Services: Plumbing, carpentry, HVAC, electrical, and painting	Non-routine services charged directly to service user(s) at an hourly rate	Direct bill
Facility Services	Janitorial Services	Janitorial services	Incorporated with Space Rent rates, which are allocated by square feet occupied by rent schedule	Space rent rates
Facility Services	Logistics and Emergency Management	Logistics and Emergency Management	Incorporated with Space Rent rates, which are allocated by square feet occupied by rent schedule	Space rent rates
Facility Services	Parking Services	Parking services	Monthly parking costs for City vehicles are charged to department based on actual use	Direct bill; direct purchase
Facility Services	Parking Services	Parking services	Hourly parking vouchers are sold to departments in advance of use, as requested	Direct bill; direct purchase
Facility Services	Parking Services	Parking services	Vouchers for private tenants and personal vehicles of City staff are sold on monthly and hourly bases, as requested	Direct bill; direct purchase
Facility Services	Property Management Services	Office & other building space	Incorporated with Space Rent rates, which are allocated by square feet occupied by rent schedule	Space rent rates
Facility Services	Property Management Services	Leased spaces	Service agreements with commercial tenants, building owners and/or affected departments	Direct bill
Facility Services	Real Estate Services	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
Facility Services	Warehousing Services	Surplus service	Commodity type, weighting by effort and time	Cost allocation to all relevant City Departments
Facility Services	Warehousing Services	Records storage	Cubic feet and retrieval requests	Cost allocation to all relevant City Departments
Facility Services	Warehousing Services	Material storage	Number of pallets used/stored	Cost allocation to all relevant City Departments

Department Categories	Service Provider	Service Provided	Billing Methodology	Billing Method
Facility Services	Warehousing Services	Paper procurement	Paper usage by weight	Cost allocation to all relevant City Departments
Technical Services	Capital Development and Construction Management	Project management	Project management hours billed at actual Project Managers' hourly rates in CIP projects Applicable indirect charges are billed based on FAS' methodology	Direct bill
Technical Services	Capital Development and Construction Management	Space planning and design	Project management hours billed at actual Project Managers' hourly rates in CIP projects. Applicable indirect charges are billed based on FAS' methodology.	Direct bill
Technical Services	Capital Development and Construction Management	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	Business Licensing and Tax Administration	Administration, audit, and customer service for City tax codes and regulatory licenses	General Fund support	The program is directly budgeted in General Fund
Financial, Regulatory and Purchasing/Contracting Services	Business Systems	Maintain and develop the City-wide financial management system	Allocation based on average of the prior 3 years' transaction counts in various PeopleSoft (PS) modules by department	Cost allocation to all relevant city departments
Financial, Regulatory and Purchasing/Contracting Services	Business Systems	Govern the City-wide Financial Management Program (FinMAP)	Allocation based on average of the prior 3 years' transaction counts in various PeopleSoft (PS) modules by department	Cost allocation to all relevant city departments
Financial, Regulatory and Purchasing/Contracting Services	Business Systems	Support and enhance the City-wide HR system	Allocation based on average of the prior 3 years' transaction counts in various PeopleSoft (PS) modules by department	Cost allocation to all relevant city departments
Financial, Regulatory and Purchasing/Contracting Services	Citywide Accounting/Payroll	Citywide accounting services	Percent of staff time by department	Cost allocation to all relevant city departments

Department Categories	Service Provider	Service Provided	Billing Methodology	Billing Method
Financial, Regulatory and Purchasing/Contracting Services	Citywide Accounting/Payroll	Citywide payroll services	Percent of staff time by department and adopted Full Time Equivalent (FTEs) Positions by department	Cost allocation to all relevant city departments
Financial, Regulatory and Purchasing/Contracting Services	Contracting Services	Provide contracting support and administration	Allocation based on 3 years' average of contract amounts (50%) and contract counts (50%) for Contract Admin/ADA	Cost allocation to relevant CIP departments
Financial, Regulatory and Purchasing/Contracting Services	Contracting Services	Women and minority business development and contract compliance	Allocation based on 3 years' average of contract amounts (50%) and contract counts (50%) for WMBE/Compliance	Cost allocation to relevant CIP departments
Financial, Regulatory and Purchasing/Contracting Services	Contracting Services	Social equity monitoring	Allocation based on three years' average of contract amounts (50%) and contract counts (50%) for Labor Equity General Fund support	Cost allocation to relevant CIP departments Cost allocation to General Fund
Financial, Regulatory and Purchasing/Contracting Services	Debt Management	Debt financing for the City	Allocation based on historical number of bond sales	Cost allocation to General Fund, SCL, SPU
Financial, Regulatory and Purchasing/Contracting Services	Fiscal and Policy Management	City financial policy and planning	Allocated to all relevant city departments based on overall City Finance Division work effort	Cost allocation to all relevant city departments
Financial, Regulatory and Purchasing/Contracting Services	Investments	Investment of City funds	Percent share by department of annual investment earnings through the Citywide Investment Pool	Cost allocation to all relevant City Departments
Financial, Regulatory and Purchasing/Contracting Services	Purchasing Services	Provide centralized procurement services and coordination	Percent share by department for Purchasing Services based on total number of purchase orders and blank contracts issued (50%) and purchase orders spending (50%)	Cost allocation to all relevant City departments

Department Categories	Service Provider	Service Provided	Billing Methodology	Billing Method
Financial, Regulatory and Purchasing/Contracting Services	Purchasing Services	Provide centralized consultant services	Percent share by department for consultant services costs based on total spending in previous two years	Cost allocation to all relevant City departments
Financial, Regulatory and Purchasing/Contracting Services	Regulatory Compliance and Consumer Protection	Regulate, manage, and/or enforce: commercial weighing and measuring devices, noise code and nightlife regulations, delinquent tax accounts, disposal of abandoned RVs in the public right-of-way, used goods (pawn shop), cannabis, trade shows, short-term rentals, adult entertainment, recyclers, alarm systems, and parking garage license programs, Taxicab, for-hire vehicle, transportation network, and limousine industries	External fee revenue; General Fund support	External fees. The program is directly budgeted in General Fund
Financial, Regulatory and Purchasing/Contracting Services	Remittance Processing	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
Financial, Regulatory and Purchasing/Contracting Services	Risk Management and Claims Processing	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
Financial, Regulatory and Purchasing/Contracting Services	Treasury Operations	Bank reconciliation, warrant issuance	Percent share by department based on staff time	Cost allocation to all relevant City departments
Seattle Animal Shelter	Seattle Animal Shelter	Animal care and animal control enforcement; spay and neuter services to the public	External fee revenues; General Fund	External revenues; General Fund

Department Categories	Service Provider	Service Provided	Billing Methodology	Billing Method
Office of Constituent Services	Constituent Services	Service delivery	Number of constituent contacts (inquiries, complaints, requests for service)	Cost allocation all relevant City Departments
Office of Constituent Services	Neighborhood Payment and Information Services	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 and Department Administration	Central & Dept Admin	Provide executive, communications, financial, human resources, 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
Central and Department Administration	Central & Dept Admin	FAS Citywide charges from Information Technology and Human Resources Departments, other Central Cost charges including Judgment and Claims, Workers' Compensation, etc.	Average of all FAS' services	Cost allocation all relevant City Departments

Information Technology Department

For detailed information about the services this department provides, please see the department-specific budget book section.

Table 3: Information Technology Department Allocation Methodology

Budget Summary Level	Budget Program	Service or Project Provided	Billing Methodology	Billing Method
Leadership and Administration	Citywide Indirect Costs	Citywide Overhead	Average Information Technology (IT) Allocation Modified for Leadership and Administration (L&A)	Allocation
Leadership and Administration	Citywide Indirect Costs	Cost Recovery Balance	Seattle Department of Construction and Inspections (100%)	Allocation
Leadership and Administration	Citywide Indirect Costs	Department Overhead	Average IT Allocation Modified for L&A	Allocation
Leadership and Administration	Departmental Indirect Costs	Accounting	Average IT Allocation Modified for L&A	Allocation
Leadership and Administration	Departmental Indirect Costs	Budget and Analysis	Average IT Allocation Modified for L&A	Allocation
Leadership and Administration	Departmental Indirect Costs	Citywide Public Records Act	Average IT Allocation Modified for L&A	Allocation
Leadership and Administration	Departmental Indirect Costs	Communications	Average IT Allocation Modified for L&A	Allocation
Leadership and Administration	Departmental Indirect Costs	Executive Team	Average IT Allocation Modified for L&A	Allocation
Leadership and Administration	Departmental Indirect Costs	General Admin Services	Average IT Allocation Modified for L&A	Allocation
Leadership and Administration	Departmental Indirect Costs	Governance and Strategic Initiatives	Average IT Allocation Modified for L&A	Allocation
Leadership and Administration	Departmental Indirect Costs	Human Resources / Talent	Average IT Allocation Modified for L&A	Allocation
Leadership and Administration	Departmental Indirect Costs	IT Compliance	Average IT Allocation	Allocation
Leadership and Administration	Departmental Indirect Costs	Privacy	Modified Average IT Allocation Percent with Cable Fund	Allocation
Leadership and Administration	Departmental Indirect Costs	Procurement and Contracting	Average IT Allocation Modified for L&A	Allocation

Budget Summary Level	Budget Program	Service or Project Provided	Billing Methodology	Billing Method
Leadership and Administration	Departmental Indirect Costs	Race and Social Justice	Average IT Allocation Modified for L&A	Allocation
Leadership and Administration	Departmental Indirect Costs	Strategic Business Operations	Average IT Allocation Modified for L&A	Allocation
Leadership and Administration	Departmental Indirect Costs	Training-Chief Of Staff	Average IT Allocation Modified for L&A	Allocation
Leadership and Administration	Pooled Benefits And PTO	Leave / Time-Off	Indirect Cost Recovery	Internal Indirect Cost
Leadership and Administration	Pooled Benefits And PTO	Pooled Benefits	Average IT Allocation Modified for L&A	Allocation
Technology Infrastructure	Communications Infrastructure	Data Center	Number of Rack Units	Allocation
Technology Infrastructure	Communications Infrastructure	Media Access Control Services-Direct Bill	Based on 2025 Media Access Controls Actuals	Direct Bill for Actuals
Technology Infrastructure	Database Systems	Database Systems	Average IT Allocation	Allocation
Technology Infrastructure	Computing	Cloud - Direct Bill	Direct Bill based on department usage	Direct Bill for Actuals
Technology Infrastructure	Enterprise Services	Messaging Support & Identification Management	Number of Email Accounts/Office 365 Accounts	Allocation
Technology Infrastructure	Infrastructure Tools	Infrastructure Tools	Average IT Allocation	Allocation
Technology Infrastructure	Infrastructure Tools	Security & Infrastructure Billable Services	Project Billing (100%)	Direct Bill for Actuals
Technology Infrastructure	Infrastructure Tools	Security & Infrastructure Individual Contributors	Security & Infrastructure Divisional Average	Allocation
Technology Infrastructure	Middleware	Architecture & Strategy	Average IT Allocation	Allocation
Technology Infrastructure	Middleware	Middleware/Integration Services	Average IT Allocation	Allocation
Technology Infrastructure	Middleware	Solution Engagement & Escalations	Average IT Allocation	Allocation
Technology Infrastructure	Network Operations	Network Infrastructure	Number of Active Uunified Diagnostic Services - WiFi Ports	Allocation

Budget Summary Level	Budget Program	Service or Project Provided	Billing Methodology	Billing Method
Technology Infrastructure	Radio Management	Citywide Radio Ops-Direct Bill	Based on 2025 Radio Shop Installs and Maintenance Actuals	Direct Bill for Actuals
Technology Infrastructure	Radio Management	Pagers-Direct Bill	Based on 2025 Pager Actuals	Direct Bill for Actuals
Technology Infrastructure	Radio Management	Public Safety Emergency Radio Network (PSERN) Operator Services	Number o fPublic Safety Emergency Radio Network (PSERN) Radios & Consoles	Allocation
Technology Infrastructure	Radio Management	Radio Comm Support Services	Number of Radios	Allocation
Technology Infrastructure	Systems Engineering	Backup & Recovery	Number of Backup Gigabytes	Allocation
Technology Infrastructure	Systems Engineering	Storage - Storage Area Network	Number of Storage Storage Area Network Gigabytes	Allocation
Technology Infrastructure	Telephone Engineering	Consolidated Telecom	Number of Landline Extensions	Allocation
Technology Infrastructure	Telephone Engineering	Interactive Voice Respnse & Call Center Elements	Interactive Voice Respnse - 2025 Usage	Allocation
Technology Infrastructure	Windows Systems	Platform Technologies	Number of computers + Number of Memory Gigabytes X 10%	Allocation
Technology Infrastructure	Windows Systems	Windows Server	Number of computers + Number of Memory Gigabytes X 10%	Allocation
Frontline Services & Workplace	Broadband & Community Tech	Digital Equity	Cable Fund (100%)	Allocation
Frontline Services & Workplace	Broadband & Community Tech	Seattle Housing Authority Memorandum of Agreement for Yesler Lab	Seattle Housing Authority (100%)	Direct Bill for Actuals
Frontline Services & Workplace	Broadband & Community Tech	Single Pt Of Contact Sm Cell	Seattle City Light (100%)	Allocation
Frontline Services & Workplace	Broadband & Community Tech	Technology Matching Funds	Cable Fund (100%)	Allocation
Frontline Services & Workplace	Digital Workplace	Adobe	Proportion of Adobe Maintenance Expenditure	Allocation
Frontline Services & Workplace	Digital Workplace	Digital Collaboration	Number of Email Accounts/Office 365 Accounts	Allocation

Budget Summary Level	Budget Program	Service or Project Provided	Billing Methodology	Billing Method
Frontline Services & Workplace	Digital Workplace	Microsoft Enterprise Agreement	Proportion of MS License Expenditures	Allocation
Frontline Services & Workplace	Digital Workplace	Workplace Productivity	Number of Email Accounts/Office 365 Accounts	Allocation
Frontline Services & Workplace	Frontline Digital Services	Device Engineering	Number of Office 365 Email Accts (50%) + Number of Devices (50%)	Allocation
Frontline Services & Workplace	Frontline Digital Services	Device Support	Number of Office 365 Email Accts (50%) + Number of Devices (50%)	Allocation
Frontline Services & Workplace	Frontline Digital Services	Digital Engagement	6-Fund Percent Modified based on 2025 Actuals	Allocation
Frontline Services & Workplace	Frontline Digital Services	IT Asset Management	Average IT Allocation	Allocation
Frontline Services & Workplace	Frontline Digital Services	IT Service Management	Number of Email Accounts/Office 365 Accounts	Allocation
Frontline Services & Workplace	Frontline Digital Services	Lifecycle Replacement	Number of Devices (Laptops & Desktops)	Allocation
Frontline Services & Workplace	Frontline Digital Services	Seattle Channel	Cable Fund (50%); Finance General (50%)	Allocation
Frontline Services & Workplace	Frontline Digital Services	Service Design	6-Fund Percent Modified based on 2025 Actuals	Allocation
Frontline Services & Workplace	Frontline Digital Services	Service Desk	Number of Office 365 Email Accts (50%); Number of Devices (50%)	Allocation
Frontline Services & Workplace	Frontline Digital Services	Service Desk Support Services	Number of Office 365 Email Accts (50%) + Number of Devices (50%)	Allocation
Frontline Services & Workplace	Frontline Digital Services	Technology Support Billable Services	Project Billing (100%)	Direct Bill for Actuals
Frontline Services & Workplace	Frontline Digital Services	Telecom Direct Bill	Based on 2025 Wireless Actuals	Direct Bill for Actuals
Digital Security & Risk	Digital Security & Risk	Cyber Risk Management	Average IT Allocation	Allocation
Digital Security & Risk	Digital Security & Risk	Emergency Management	Average IT Allocation	Allocation
Digital Security & Risk	Digital Security & Risk	Security Operations	Average IT Allocation	Allocation

Budget Summary Level	Budget Program	Service or Project Provided	Billing Methodology	Billing Method
Applications	Business Applications	Computer Aided Dispatch & Records Management System	Number of Public Safety Radios	Allocation
Applications	Business Applications	Citywide Financial Systems	Office of City Finance Allocation	Allocation
Applications	Business Applications	Citywide Human Resources Systems	Office of City Finance Allocation	Allocation
Applications	Business Applications	Customer Care Billing (CCB)	Seattle City Light (50%); Seattle Public Utilities (50%)	Allocation
Applications	Business Applications	Dept Apps Maintenance	Allocated based on Department Maintenance Cost	Allocation
Applications	Business Applications	Enhanced 911	Percent of 2025 Processed 911 Calls	Allocation
Applications	Business Applications	Finance Applications-Other	Other Applications Allocation-Finance Applications.	Allocation
Applications	Business Applications	Fire and Police Support Services	Number of Public Safety Radios	Allocation
Applications	Business Applications	Hansen 8	Number of Hansen 8 Licenses	Allocation
Applications	Business Applications	HR Applications-Other	Other Applications Allocation-HR Apps	Allocation
Applications	Business Applications	Human Resource Information System (HRIS)	Number of Annual HRIS Paychecks	Allocation
Applications	Business Applications	HRIS and Finance Support Services	HRIS Paychecks and Finance Apps-Other Allocations	Allocation
Applications	Business Applications	Seattle Public Utilities Maintenance	Seattle Public Utilities (100%)	Allocation
Applications	Business Applications	Tax Systems	Office of City Finance Allocation	Allocation
Applications	Business Applications	Work and Asset Management Applications (WAMS)	Other Applications Allocation WAMS	Allocation
Applications	Department IT Initiatives	Accessibility Remediation	Average IT Allocation	Allocation
Applications	Department IT Initiatives	After Hours Service Care For Public Safety	Proportion of Labor Expenditures	Allocation

Budget Summary Level	Budget Program	Service or Project Provided	Billing Methodology	Billing Method
Applications	Department IT Initiatives	Business and Occupancy Licensing Support	Finance General (100%)	Allocation
Applications	Department IT Initiatives	Bid Solicitation Software	Department of Finance and Administrative Services (100%)	Direct Bill for Actuals
Applications	Department IT Initiatives	Business Application Services	Project Billing (100%)	Direct Bill for Actuals
Applications	Department IT Initiatives	Data Warehouse Upgrade or Replacement	Human Services Department (100%)	Direct Bill for Actuals
Applications	Department IT Initiatives	Office of Economic Development Case Management - Customer Relationship Management	Office of Economic Development (100%)	Direct Bill for Actuals
Applications	Department IT Initiatives	Permitting Support	Finance General (100%)	Allocation
Applications	Department IT Initiatives	Public Safety	Proportion of Labor Expenditures	Allocation
Applications	Department IT Initiatives	Quality Assurance Direct Bill	Project Billing (100%)	Direct Bill for Actuals
Applications	Platform Applications	Accela Enterprise Platform	Accela Allocation Method	Allocation
Applications	Platform Applications	Accela Support Services	Accela Allocation Method	Allocation
Applications	Platform Applications	Affordable Seattle Utilities	Affordable Seattle Utilities Split	Direct Bill for Actuals
Applications	Platform Applications	Computer Aided Design Enterprise Platform	Computer Aided Design Allocation Model	Allocation
Applications	Platform Applications	Bluebeam Enterprise Platform	Bluebeam Support & Licenses	Allocation
Applications	Platform Applications	Call Center Analysts	Interactive Voice Response - 2025 Usage	Allocation
Applications	Platform Applications	Citywide Contract Management System (CCMS)	Number of CCMS Users and Contracts	Allocation
Applications	Platform Applications	Customer Relationship Management Enterprise Platform	Other Applications Allocation - Customer Relationship Management	Allocation

Budget Summary Level	Budget Program	Service or Project Provided	Billing Methodology	Billing Method
Applications	Platform Applications	Data Enablement Billable Services	Project Billing (100%)	Direct Bill for Actuals
Applications	Platform Applications	Data Enablement Level Work	Data Enablement Divisional Average	Allocation
Applications	Platform Applications	Enterprise Content Management - Utilities Direct Bill	Utilities Direct Bill	Direct Bill for Actuals
Applications	Platform Applications	Enterprise Content Management	Other Applications Allocation-Enterprise Content Management	Allocation
Applications	Platform Applications	GIS Chargeback Activities	2027-2028 GIS Workplan Estimate	Direct Bill for Actuals
Applications	Platform Applications	GIS-Core	GIS Allocation Model	Allocation
Applications	Platform Applications	Integration	Average IT Allocation	Allocation
Applications	Platform Applications	OSE Bldg. Performance Standards App	Office of Sustainability and Environment (100%)	Direct Bill for Actuals
Applications	Platform Applications	Seattle Department of Construction and Inspections Accela Work Group	Seattle Department of Construction and Inspections (100%)	Direct Bill for Actuals
Applications	Platform Applications	Seattle Fire Department Safety Records Platform	Seattle Fire Department (100%)	Allocation
Applications	Platform Applications	Seattle Public Utilities Construction Contract Management System	Seattle Public Utilities (100%)	Allocation
Applications	Platform Applications	Telecom Analysts	Number of Phone Licenses	Allocation
Applications	Platform Applications	Utility Assistance Program	Percent to Seattle Public Utilities & Seattle City Light	Allocation
Applications	Service Modernization	Application Strategy, Architecture and Standards	Average IT Allocation	Allocation
Applications	Service Modernization	Business Solutions Strategy	Business Solutions Divisional Average	Allocation
Applications	Service Modernization	Data Analytics and Engineering	Average IT Allocation	Allocation

Budget Summary Level	Budget Program	Service or Project Provided	Billing Methodology	Billing Method
Applications	Service Modernization	Digital Workflows	Average IT Allocation	Allocation
Applications	Service Modernization	Open Data	6-Fund Percent Modified based on 2025 Actuals	Allocation
Client Solutions	Client Solutions	Business Analyst Team	Percent of Project Revenue Budget (Excludes Fiber Projects)	Allocation
Client Solutions	Client Solutions	Client Service Advisors	Percent of 2025 Actual Expenditures	Allocation
Client Solutions	Client Solutions	IT Strategy & Work Plans	Average IT Allocation	Allocation
Client Solutions	Client Solutions	Project Management Team	Percent of Project Revenue Budget (Excludes Fiber Projects)	Allocation
Client Solutions	Client Solutions	Quality Assurance Team-Allocated	Average IT Allocation	Allocation
Capital Improvement Projects (CIP)	Citywide IT Initiatives CIP	ECM Oracle Cloud Migration	Based on Actual Usage of ECM	Direct Bill for Actuals
Capital Improvement Projects (CIP)	Citywide IT Initiatives CIP	SFD MDC Lifecycle Replacement	Finance General (100%)	Allocation
Capital Improvement Projects (CIP)	Citywide IT Initiatives CIP	SPD MDC Lifecycle Replacement	Finance General (100%)	Allocation
Capital Improvement Projects (CIP)	Enterprise Compute Svcs CIP	Computing Svc Architecture	Long Term General Obligation Bonds (100%)	Allocation
Capital Improvement Projects (CIP)	Fiber Initiatives CIP	2027-2028 Annual Maintenance	Project Billing (100%)	Direct Bill for Actuals
Capital Improvement Projects (CIP)	Fiber Initiatives CIP	Budgeted Fiber Initiatives	Project Billing(100%)	Direct Bill for Actuals
Capital Improvement Projects (CIP)	Telecommunications CIP	Data Network-Hardware	Long Term General Obligation Bonds (100%)	Direct Bill for Actuals
City Department	Department Requested Projects	Human Services Department CIP IT Initiatives	Human Services Department (100%)	Direct Bill for Actuals
City Department	Department Requested Projects	Seattle City Light CIP IT Initiatives	Seattle City Light (100%)	Direct Bill for Actuals
City Department	Department Requested Projects	Seattle Department of Construction and Inspections CIP IT Initiatives	Seattle Department of Construction and Inspections (100%)	Direct Bill for Actuals
City Department	Department Requested Projects	Seattle Public Utilities CIP IT Initiatives	Seattle Public Utilities (100%)	Direct Bill for Actuals

Seattle Department of Human Resources

For detailed information about the services this department provides, please see the department-specific budget book section.

Table 4: Seattle Department of Human Resources Central Services Allocated to all Departments

Service Provider	Service Provided	Billing Methodology
Benefits Administration	Administer City's benefit and wellness programs, manage vendors providing benefit services, and monitor compliance	Health Care Fund pays salary and benefits cost of: 1.0 FTE Personnel Analyst, Sr 1.0 FTE Personnel Analyst 1.0 FTE Manager 1 1.0 FTE Strategic Advisor 1 Seattle City Employees Retirement pays salary and benefits cost of 1.5 FTE Personnel Analyst Payroll Expense Tax (PET) Fund pays salary and benefits cost of 0.5 FTE Personnel Analyst Remainder allocated to departments based on departments' adopted budget position total
HR Investigations	Investigations policy, consultation, training and case resolution	Program costs allocated to departments based on Adopted budget positions Investigation costs allocated to departments, except SMC, weighted by usage and Adopted budget positions
HR Service Delivery	City Shared Governance HR strategies	Payroll Expense Tax (PET) Fund pays salary and benefits cost of 1.5 FTE Personnel Analyst Remainder allocated based on departments' adopted budget position total
Learning and Development	Maintain online training platforms and materials, assist departments with identifying training needs and contractors	Allocated based on departments' adopted budget position total
Workforce Analytics andReporting	Administer City's Human Resource Information System (HRIS) and Cornerstone learning and performance system. Provide system-level support and consultation in business processes and data analysis.	Allocated based on departments' adopted budget position total
Talent Acquisition	Administer recruiting policy, compliance, and resources as well as maintain the City's online recruiting platform Neogov, and mentorship platform Chronus	Payroll Expense Tax (PET) Fund pays salary and benefits cost of 1.0 FTE Personnel Analyst, Sr Remainder allocated based on departments' adopted budget position total

Table 5: Seattle Department of Human Resources Targeted Services Allocated to Departments Based on Use

Service Provider	Service Provided	Billing Methodology
Compensation and Classification	Aid 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
End-to-end HR support	Provide end-to-end HR support to 20 departments and executive offices, including direct recruiting, HR services, and business partnering	Allocated to supported departments based on dedicated SDHR resources and 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
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