Appendix A – Internal Service Cost Allocation

Administrative Services

Administrative Services includes three departments: City Manager's Office, Finance, and Human Resources and each has responsibility for multiple programs.

The City Manager's Office includes Mayor & Council, City Manager's Office, Code Enforcement, and Emergency Management. Finance includes Administration and Finance, but Finance is also responsible for General Fund Revenues and Administration, some Grant Fund programs, and Debt Service.

Human Resources also includes Labor Negotiations.

City Manager's Office

City Manager's Office	3-year rolling operating budget
Mayor & Council	3-year rolling operating budget
Code enforcement	Department Usage
Emergency management	3-year rolling operating budget

Administration

Central services administration is allocated based on a 3-year rolling operating budget.

Finance

Employee time is allocated to individual categories and those costs are allocated based on the methodology for that category.

For example, the Finance Manager's allocation is 0.3 FTE to "Overhead," .05 FTE to "Risk," 0.2 FTE to "Journal Entries," 0.05 FTE to "Purchasing Cards," 0.1 FTE to "Accounts Payable," 0.1 FTE to "Cash and Accounts Receivable," and 0.2 FTE to "Payroll."

Finance methodologies are based on the following:

Overhead	3-year rolling operating budget
Risk	3-year rolling operating budget
Contracts/Purchasing	3-year rolling operating budget
Journal entries	3-year rolling operating budget
Purchasing cards	Number of purchasing card users
Accounts payable	Number of invoices
Cash/Accounts receivable	Percentage of time spent on assessments, billings, and cash reconciliation
Payroll	Percentage of time processing paychecks, employee maintenance, etc.

Human Resources

Human Resources	Number of FTE
Labor negotiations	Number of bargaining unit FTE

Information Technology

Information Technology Services is responsible for maintenance and support of the City's network infrastructure, business applications, telephone system, server room operations, database systems, systems security, backup and restore services, and hardware maintenance and replacement.

GIS Services coordinates the planning, implementation, and maintenance of the Citywide Geographic Information System. The GIS Services program provides mapping services, analysis, application development, GIS software, and GIS training to participating departments.

Permit Tracking is responsible for the day-to-day operation of the City's permit tracking software, including development, maintenance, and implementation of source code and documents required for generating permits and collecting fees.

Information Technology	Number of personal computers
GIS	Department usage
Permits	Department usage
Phone system	Previous year usage

Building Maintenance

Building Maintenance is responsible for providing in-house and contractual services for building maintenance, repair, and renovation of sixteen City facilities including City Hall, both libraries, four fire stations, the police station, and parks, airport, and transit facilities.

Building Maintenance	Weighted percentage based on prior biennium requests and on facility square footage
City hall rental	Square footage