

Appendix C: Cost Allocation Results
 Summary prepared by COBI Cost Accountant Emily Boberg Courts
 2/23/10

From Cost Allocation Draft:
SUMMARY SCHEDULE

Department	Direct Billed (Credit given to depts/funds for salary allocation)	11 City Council	21 Municipal Court	31 Exec-Admin	32 Exec-Legal	33 Exec-Human Resources	34 Exec-Hearing Examiner	36 Exec-City Clerk	37 Community Services	Exec Total	41-46 Finance	51 Police Admin	52 Police Investigations	53 Police Patrol	54 Police Marine	55 Police Harbor Master	Police Total	61 PCD Admin
1 Equipment Use	0	0	\$4,362	\$0	\$0	\$0	\$0	\$0	\$1,484	\$1,484	\$0	\$183,460	\$0	\$0	\$0	\$0	\$183,460	\$0
2 11 City Council	0	2,250	5,033	19,021	3,387	556	0	932	0	\$23,896	20,891	7,379	2,326	15,256	924	863	\$26,748	2,996
3 31 Exec- Admin	117,178	11,740	17,979	49,259	12,222	1,992	0	3,330	0	\$66,803	78,788	26,852	8,329	54,604	3,308	3,089	\$96,182	10,727
4 32 Exec- Legal	89,350	1,126	2,562	28,337	4,539	1,546	287	4,802	0	\$39,511	37,859	38,384	1,511	9,514	578	958	\$50,945	40,032
5 33 Exec- Human Resources	41,695	5,926	6,463	4,261	933	400	0	969	0	\$6,563	7,678	8,691	1,978	13,360	807	767	\$25,603	9,628
6 34 Exec-Hearing Examiner	86,250	0	0	0	0	0	0	0	0	\$0	0	0	0	0	0	0	\$0	0
7 36 Exec- City Clerk	36,432	373	216	20,210	803	482	114	1,767	0	\$23,376	26,375	16,976	111	699	43	236	\$18,065	17,586
8 41-46 Finance	512,794	23,335	24,885	35,845	22,374	2,371	0	6,385	6	\$66,981	53,413	43,605	14,367	94,025	5,825	3,582	\$161,404	31,992
9 61 PCD Admin	182,727	0	0	0	0	0	0	0	0	\$0	0	0	0	0	0	0	\$0	0
10 71 PW Admin	220,168	0	0	0	0	0	0	0	0	\$0	0	0	0	0	0	0	\$0	0
11 72 PW Eng	1,937,475	0	0	0	0	0	0	0	0	\$0	0	0	0	0	0	0	\$0	0
12 73 PW Operations & Maintenance	3,699,524	23,634	0	7,735	2,887	1,069	0	1,069	75,057	\$87,817	16,576	17,474	0	0	0	0	\$17,474	61,523
13 81 IT Admin	318,719	2,947	16,406	29,577	24,730	2,406	0	2,580	0	\$59,293	19,042	28,150	9,955	62,688	3,811	3,475	\$108,079	11,787
14 91 General Gov't	3,218,044	34,349	69,324	22,098	13,722	2,795	0	4,464	38,105	\$81,184	33,377	127,996	9,405	61,984	12,733	4,078	\$216,196	37,739
TOTAL CURRENT ALLOCATIONS		105,680	147,230	216,343	85,597	13,617	401	26,298	114,652	456,908	293,999	498,967	47,982	312,130	28,029	17,048	904,156	224,010
Operating Budget (GF Only for Depts)		104,634	534,217	1,050,139	878,041	85,437		91,604		\$2,105,221	676,101	916,640	324,162	2,041,296	124,085	113,146	\$3,519,329	418,505
Allocation Rate		101.00%	27.56%	20.60%	9.75%	15.94%		28.71%		21.70%	43.48%	54.43%	14.80%	15.29%	22.59%	15.07%	25.69%	53.53%

Support Department Costs - essentially Total \$0 for Support Departments, except for unallocable items

Department	Recorded in Dept	Allocated to Dept	Total Allocated	Allocated From Dept	Dept Balance	Unallocable:
1 Equipment Use	\$289,276		\$289,276	\$289,276	\$0	
2 11 City Council	104,634	105,680	\$210,314	\$210,313	\$1	
3 31 Exec- Admin	1,190,627	216,343	\$1,406,970	\$752,867	\$654,103	Community Services - unallocable (\$654,110)
4 32 Exec- Legal	967,390	85,597	\$1,052,987	\$326,509	\$726,478	Litigation (\$575,393 loaded), Prosecutor, Public Defender (\$154,796) - unallocable
5 33 Exec- Human Resources	127,132	13,617	\$140,749	\$140,747	\$2	
6 34 Exec-Hearing Examiner	86,250	401	\$86,651	\$86,651	\$0	
7 36 Exec- City Clerk	128,035	26,298	\$154,333	\$154,334	\$(1)	
8 41-46 Finance	1,188,895	293,999	\$1,482,894	\$1,418,948	\$63,946	Biz Licenses (\$62,221 loaded), Sales Tax consultant (\$2,955) - unallocable
9 61 PCD Admin	601,232	224,010	\$825,242	\$812,748	\$12,494	Historic Preservation (\$7,500) and Shoreline (\$5,000)
10 71 PW Admin	365,986	82,990	\$448,976	\$448,975	\$1	
11 72 PW Eng	2,280,983	264,334	\$2,545,317	\$2,545,323	\$(6)	
12 73 PW Operations & Maintenance	4,287,483	365,782	\$4,653,265	\$4,653,268	\$(3)	
13 81 IT Admin	713,681	77,928	\$791,609	\$791,611	\$(2)	
14 91 General Gov't	4,371,643	243,896	\$4,615,539	\$3,752,655	\$862,884	Comm Svcs (\$300K); Voter Registration, Election Costs, Regional Planning (\$147K); Fire Dept and Health Department (\$217K); Ferry Parking lot (\$120K); remainder misc items
Total Sending Department Costs	16,703,247	2,000,875	18,704,122	16,384,225	2,319,897	

From Cost Allocation Draft:
SUMMARY SCHEDULE

Department	62 Building	63 Current Planning	64 Long-Range Planning	65 Code Enforcement	68 Downtown Planning	PCD Total	71 PW Admin	72 PW Engineering	PW Admin and Eng	73 PW Operations & Maintenance	81 IT Admin	91 General Gov't	101 Street FD	103 Real Estate Excise Tax FD	104 Civic Imprvmt FD	108 Affordable Housing FD	201 Gen'l Obligation (GO) Bond FD	203 Local Imprvmt Dist (LID) Bond FD	301 Capital Constr FD	302 LID Constr FD	
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,235	\$0	\$96,735	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 11 City Council	424	1,077	7,700	307	785	\$13,289	883	5,477	\$6,360	6,400	2,880	4,540	15,124	0	408	683	0	0	0	0	0
3 31 Exec- Admin	1,517	3,858	28,498	1,100	2,972	\$48,672	3,166	20,597	\$23,763	23,642	10,430	16,454	40,810	0	1,479	2,477	0	0	0	0	0
4 32 Exec- Legal	232	768	10,980	219	1,495	\$53,726	680	9,780	\$10,460	8,488	2,950	6,871	2,063	0	833	1,536	0	0	0	0	0
5 33 Exec- Human Resources	404	848	2,373	242	0	\$13,495	646	8,095	\$8,741	9,814	3,217	0	2,831	0	0	0	0	0	0	0	0
6 34 Exec-Hearing Examiner	0	0	0	104	0	\$104	0	0	\$0	0	0	0	0	0	0	0	0	0	0	0	0
7 36 Exec- City Clerk	17	56	5,629	16	961	\$24,265	50	6,328	\$6,378	4,650	867	505	(5,077)	0	144	306	0	0	0	0	0
8 41-46 Finance	2,225	9,380	25,135	2,231	2,604	\$73,567	17,732	12,965	\$30,697	30,202	17,909	51,812	44,893	2,058	4,631	7,136	2,378	124	3,877	14	14
9 61 PCD Admin	21,908	46,006	128,817	13,145	0	\$209,876	0	0	\$0	0	0	0	0	0	0	0	0	0	0	0	0
10 71 PW Admin	0	0	0	0	0	\$0	0	17,331	\$17,331	35,589	0	0	21,867	0	0	0	0	0	0	0	0
11 72 PW Eng	0	0	0	0	0	\$0	0	135,740	\$135,740	0	0	0	(62,420)	0	0	0	0	0	0	0	0
12 73 PW Operations & Maintenance	0	0	0	0	0	\$61,523	33,437	22,012	\$55,449	94,897	14,277	0	227,867	0	0	0	0	0	0	0	0
13 81 IT Admin	1,528	5,060	27,509	1,440	1,939	\$49,263	4,107	9,675	\$13,782	16,560	11,687	45,273	31,734	0	4,070	6,815	0	0	0	0	0
14 91 General Gov't	1,749	41,636	16,561	1,226	657	\$99,568	22,289	16,334	\$38,623	132,305	13,711	21,706	(95,397)	0	8,903	2,495	27	45	289	0	0
TOTAL CURRENT ALLOCATIONS	30,004	108,689	253,202	20,030	11,413	647,348	82,990	264,334	347,324	365,782	77,928	243,896	224,295	2,058	20,468	21,448	2,405	169	4,166	14	14
Operating Budget (GF Only for Depts)	49,748	164,768	895,759	46,888	63,125	\$1,638,793	145,818	343,508	\$489,326	587,959	414,961	1,474,230	2,712,887		132,516	221,920					
Allocation Rate	60.31%	65.96%	28.27%	42.72%	18.08%	39.50%	56.91%	76.95%	70.98%	62.21%	18.78%	16.54%	8.27%		15.45%	9.66%					

Support Department Costs - esser
 Department

% of Total Allocated

- 1 Equipment Use
 - 2 11 City Council
 - 3 31 Exec- Admin
 - 4 32 Exec- Legal
 - 5 33 Exec- Human Resources
 - 6 34 Exec-Hearing Examiner
 - 7 36 Exec- City Clerk
 - 8 41-46 Finance
 - 9 61 PCD Admin
 - 10 71 PW Admin
 - 11 72 PW Eng
 - 12 73 PW Operations & Maintenance
 - 13 81 IT Admin
 - 14 91 General Gov't
- and second allocation - unallocable

Total Sending Department Costs

Appendix C: Cost Allocation Results

Summary prepared by COBI Cost Accountant Emily Boberg Courts

2/23/10

From Cost Allocation Draft:

SUMMARY SCHEDULE

Department	401 Water Operating FD	402 Sewer Operating FD	403 SSWM Operating FD	470 Development	471 Building	622 Trust FD	631 Clearing FD	650 Agency FD	901 Gen'l Long-term Debt	All Other	WWTP Proj	Winslow Way Proj	2nd Allocation Orphans	Total
1 Equipment Use	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$289,276
2 11 City Council	11,454	39,690	14,873	8,865	6,929	0	0	0	0	0	0	0	0	\$210,313
3 31 Exec- Admin	27,887	135,066	40,003	(3,425)	(3,061)	0	0	0	0	0	0	0	0	\$752,867
4 32 Exec- Legal	65	50,996	1,260	(29,018)	(6,006)	0	0	0	0	932	0	0	0	\$326,509
5 33 Exec- Human Resources	393	4,332	8,032	(1,554)	(2,482)	0	0	0	0	0	0	0	0	\$140,747
6 34 Exec-Hearing Examiner	0	0	390	(5,855)	5,762	0	0	0	0	0	0	0	0	\$86,651
7 36 Exec- City Clerk	(3,343)	34,408	(2,729)	(5,579)	(5,725)	0	0	0	0	427	0	0	0	\$154,334
8 41-46 Finance	111,654	100,110	64,807	17,528	2,455	482	2,743	1,776	36	1,521	708	1,257	1,761	\$1,418,948
9 61 PCD Admin	10,078	10,516	22,617	134,826	242,108	0	0	0	0	0	0	0	0	\$812,748
10 71 PW Admin	30,715	74,111	57,994	(5,830)	(2,970)	0	0	0	0	0	0	0	0	\$448,975
11 72 PW Eng	82,288	229,640	289,290	(56,616)	(10,074)	0	0	0	0	0	0	0	0	\$2,545,323
12 73 PW Operations & Maintenance	212,060	74,761	33,084	21,651	13,530	0	(856)	0	0	0	0	0	0	\$4,653,268
13 81 IT Admin	23,456	31,169	22,949	8,477	1,890	0	0	0	0	0	0	0	0	\$791,611
14 91 General Gov't	52,942	102,387	63,657	344,303	(686,107)	0	0	0	0	0	0	0	724	\$3,752,655
TOTAL CURRENT ALLOCATIONS	559,649	887,186	616,227	427,773	(443,751)	482	1,887	1,776	36	2,880	708	1,257	2,485	16,384,225
Operating Budget (GF Only for Depts)	1,688,976	2,305,536	1,776,736	1,438,971	1,012,573									
Allocation Rate	33.14%	38.48%	34.68%	29.73%	-43.82%									
										0.02%			0.02%	

Support Department Costs - essen

Department	3.42%	5.41%	3.76%
------------	-------	-------	-------

- 1 Equipment Use
- 2 11 City Council
- 3 31 Exec- Admin
- 4 32 Exec- Legal
- 5 33 Exec- Human Resources
- 6 34 Exec-Hearing Examiner
- 7 36 Exec- City Clerk
- 8 41-46 Finance
- 9 61 PCD Admin
- 10 71 PW Admin
- 11 72 PW Eng
- 12 73 PW Operations & Maintenance
- 13 81 IT Admin
- 14 91 General Gov't

Total Sending Department Costs