



CITY OF MADISON, WISCONSIN

FULL COST ALLOCATION PLAN

Based on FY 2019 Actual Expenditures

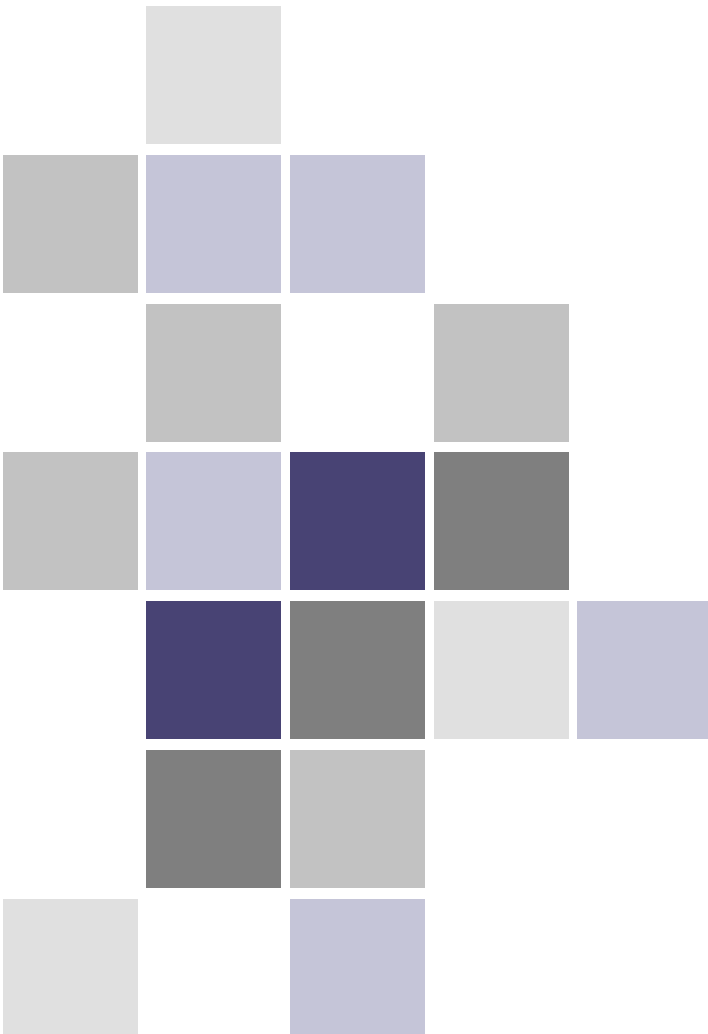


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Section 1

Introduction

Introduction

The enclosed Full Cost Allocation Plan identifies the costs of indirect services provided by central service departments of the City of Madison, Wisconsin (City) based on actual expenditures for Fiscal Year 2019. MGT Consulting Group (MGT) prepared these documents at the request of the City.

The Full Cost Allocation Plan is used by the City to claim indirect costs as charges against non-general fund operations of the City, excluding federal grant awards. The Cost Allocation Plan is kept on file by the City for review by interested parties.

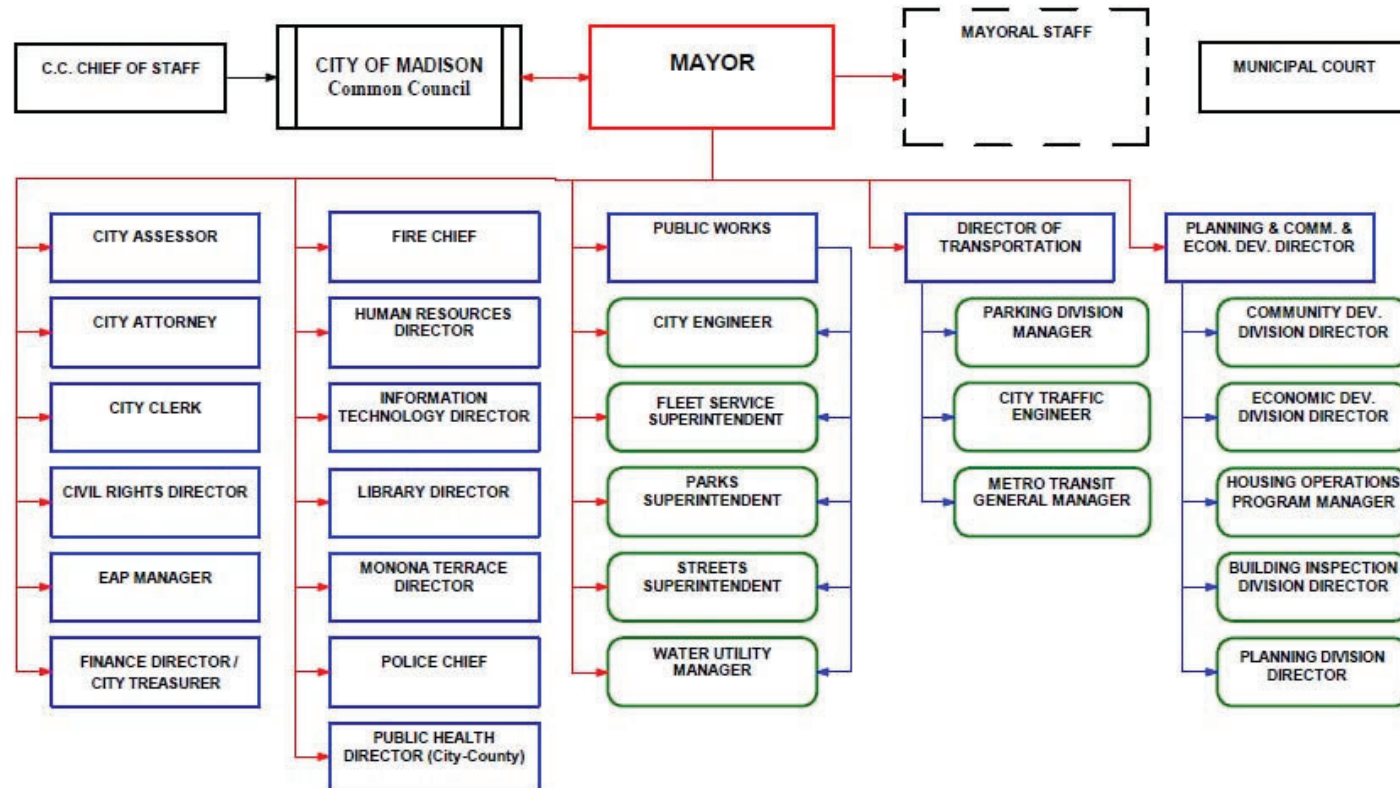
City personnel provided the expenditure and allocation data to MGT consultants. MGT consultants then prepared the Cost Allocation Plan utilizing a double step-down methodology.

Section 2

Organization Chart

CITY OF MADISON

ORGANIZATION OF CITY OF MADISON GOVERNMENT



Section 3

Reading a Cost Allocation Plan

Reading the Cost Allocation Plan

Overview

The Full Cost Allocation Plan is a document that distributes, or allocates, City indirect costs. Indirect costs are those costs incurred by City divisions and departments that benefit other City divisions and departments. Examples of City indirect costs are finance, human resources and information technology.

The primary purpose for preparing the Cost Allocation Plan is to (1) identify the appropriate division and department indirect costs and (2) calculate corresponding indirect cost rates if needed.

The significant steps involved in preparing the Cost Allocation Plan include the following:

- Identify the City divisions and departments that provide support to other City divisions and departments. These divisions and departments are referred to as central service or allocating departments.
- Identify the City divisions and departments that receive support from other City divisions and departments. These departments are referred to as grantee or receiving departments.

- Accumulate the allowable actual expenditures of the City divisions and departments that provide support to other City divisions and departments.
- Distribute, or allocate, the allowable expenditures of the City divisions and departments that provide support to other City divisions and departments based on available, meaningful, measurable and auditable allocation statistics that match the service provided to the service received.

Process

A double-step down allocation methodology is used to allocate the allowable costs of the central service divisions and departments. This methodology recognizes the cross support provided between central service divisions and departments. For example, finance supports the information technology department by providing payroll, paying vouchers and preparing a budget. However, the information technology department also supports finance, by providing software and hardware support and by maintaining and administering various applications and systems.

The double-step down methodology requires an initial sequencing of allocating divisions and departments. In the first step of the double-step methodology, allowable costs from central service divisions and departments are allocated in the sequence selected to all City divisions, departments and funds; including to other central service divisions and departments. The second step in the double-step down methodology is made to fully account for the cross

support provided between central service divisions and departments. Central service divisions and departments are closed after the second step in the double-step down allocation methodology.

Sections

Table of Contents

The first few pages of the Cost Allocation Plan are the Table of Contents. The column on the left side of the pages lists the central service, or allocating, divisions and departments. Each central service division and department is broken down into functions. Functions are the specific services provided by a particular division and department. The middle column lists the allocation base for each corresponding function. The column on the right side of the pages is the applicable page number.

Summary Schedule

The next few pages of the Cost Allocation Plan are the Summary Schedule. The Summary Schedule identifies the total dollar amount allocated from every City allocating division and department to every City receiving division and department. Allocating divisions and departments are listed down the left column and receiving divisions, departments and funds are listed across the top of each page.

Detail Schedules

The remaining pages of the Cost Allocation Plan are the detail schedules for every central service division and department. The detail schedules for each central service division and department are structured in the following format.

Narrative - Lists the division and department name, provides a brief description of the activities performed, along with identifying the functions and the corresponding allocation base.

Departmental Costs (A) – Lists the actual expenditures for that division and department.

Incoming Costs (B) – Represents the support costs coming into the division and department from other allocating divisions and departments.

Total Allocated (C) - The total amount allocated for that division and department. This amount is found at the end of the Incoming Costs schedule.

Function Allocations - The distribution, or allocation, of the Total Allocated costs by function.

Allocation Summary – Shows the summary of allocated costs by function.

Section 4

Central Services Cost Allocation Plan Detail

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

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**CITY OF MADISON, WISCONSIN
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Summary Schedule

Department	City Clerk	Water Utility	Sewer Utility	Stormwater Utility	Metro Transit	Parking Utility	Golf Enterprise	Monona Terrace	Madison Public Library	Police Department
1 Building Depreciation	\$12,305	\$4,128	\$0	\$0	\$0	\$67,751	\$13,405	\$0	\$1,289,861	\$989,252
2 Equipment Depreciation	24,792	0	38,319	516	0	0	0	0	930,484	651,523
3 Employee Assistance Program	7,262	10,169	0	924	25,167	5,033	0	18,413	18,744	111,645
5 Treasurer	0	179,913	6,403	3,047	23,406	250,223	0	5,583	14,821	6,659
6 Mayor	9,502	88,048	36,106	19,003	294,107	50,454	5,701	41,649	96,378	387,476
7 Attorney's Office	133,896	18,356	8,117	10,146	56,860	64,818	0	80,875	22,281	982,372
8 Human Resources	24,372	106,972	26,032	12,393	437,986	80,869	24,399	115,355	175,509	360,268
9 Information Technology	159,229	294,077	24,248	24,014	316,492	210,042	40,677	107,055	96,804	1,755,717
10 Finance Department	149,530	246,521	120,354	154,604	292,629	103,446	47,204	90,088	184,374	361,045
11 Insurance	29	1,063	411	167	949	612	60	747	600	8,136
12 Workers Compensation	7	2,047	499	199	8,362	799	167	433	152	8,212
13 Public Works - Engineering Svcs	254	0	30,355	12,172	0	(12,196)	0	0	(879)	105,185
14 Public Works - Fleet Svcs	0	920	7,211	22,275	192	3,075	3,974	110	145	70,547
30 Public Works - Traffic Engineering	0	101,798	0	0	135,976	37,147	0	0	20,836	1,345,803
31 Department of Civil Rights	4,904	45,443	18,635	9,808	125,794	26,040	2,942	21,496	49,743	199,984
Total Current Allocations	\$526,082	\$1,099,457	\$316,691	\$269,270	\$1,717,919	\$888,114	\$138,529	\$481,803	\$2,899,853	\$7,343,826

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Department	Fire Department	Public Health Madison and Dane County	Public Works - Streets	Public Works - Landfill	Public Works - Parks	Public Works - Transportation	Assessor	PCED-Office of the Director	PCED- Economic Development Division	Planning & Development- Building Inspection
1 Building Depreciation	\$1,371,255	\$37,912	\$409,153	\$24,273	\$1,797,802	\$24,637	\$13,348	\$166,928	\$166,633	\$273,412
2 Equipment Depreciation	399,684	0	458,670	11,421	266,899	0	0	17,011	2,032	0
3 Employee Assistance Program	69,509	18,912	15,793	154	22,572	168	2,983	947	2,131	5,090
5 Treasurer	3,309	5,452	12,999	0	30,073	0	0	0	1,583	57,536
6 Mayor	263,353	0	146,325	1,900	103,599	1,900	19,003	6,081	13,302	31,039
7 Attorney's Office	108,900	108,388	2,029	0	44,643	2,029	155,908	0	16,234	42,902
8 Human Resources	282,045	25,217	166,216	1,464	190,855	2,503	27,151	9,771	17,651	40,412
9 Information Technology	647,740	605,843	193,143	11,526	455,886	0	100,457	80,399	42,041	196,721
10 Finance Department	203,509	189,031	228,252	16,858	212,308	1,473	21,972	4,085	34,460	23,767
11 Insurance	886	449	773	0	841	0	33	8	39	83
12 Workers Compensation	8,836	0	5,331	27	2,501	0	149	3	13	320
13 Public Works - Engineering Svcs	265,955	(1,077)	89,056	6,710	(6,365)	10,827	276	763	3,185	6,534
14 Public Works - Fleet Svcs	75,021	1,580	224,999	658	61,687	0	0	0	0	200
30 Public Works - Traffic Engineering	601,867	0	318,705	0	114,745	0	0	0	0	12,666
31 Department of Civil Rights	135,922	0	75,521	981	53,470	981	9,808	3,139	6,866	16,020
Total Current Allocations	\$4,437,792	\$991,706	\$2,346,966	\$75,972	\$3,351,515	\$44,518	\$351,088	\$289,135	\$306,168	\$706,701

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Department	Planning & Development- CDA Housing Operations	Planning & Development- Community Development	Planning & Development- Planning Division	Common Council	Municipal Court	TID #25- Wilson Street	TID #27- West Broadway	TID #29- Allied Terrace	TID #32- State Street	TID #33- Monroe Harrison
1 Building Depreciation	\$193,587	\$275,574	\$193,260	\$2,938	\$5,885	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	24,926	0	0	0	0	0	0	0
3 Employee Assistance Program	5,445	5,208	3,788	1,590	397	0	0	0	0	0
5 Treasurer	0	2,697	5,796	0	15,827	0	0	0	0	0
6 Mayor	34,269	31,355	23,121	4,434	3,801	0	0	0	0	0
7 Attorney's Office	22,281	76,989	107,839	343,118	0	0	0	0	0	0
8 Human Resources	40,903	52,730	34,395	11,485	5,318	0	0	0	0	0
9 Information Technology	134,022	161,707	239,246	33,471	26,706	0	0	0	0	0
10 Finance Department	332,771	126,684	109,855	8,735	6,680	0	0	0	0	0
11 Insurance	315	224	34	24	7	0	0	0	0	0
12 Workers Compensation	518	77	34	3	2	0	0	0	0	0
13 Public Works - Engineering Svcs	85,074	24,402	4,627	61	122	0	0	0	0	0
14 Public Works - Fleet Svcs	2,948	0	0	0	0	0	0	0	0	0
30 Public Works - Traffic Engineering	0	0	0	0	0	0	0	0	0	0
31 Department of Civil Rights	17,687	11,183	11,933	2,289	1,962	0	0	0	0	0
Total Current Allocations	\$869,820	\$768,829	\$758,855	\$408,147	\$66,706	\$0	\$0	\$0	\$0	\$0

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Summary Schedule

Department	TID #35- Todd Drive	TID #36- Capitol Gateway	TID #37- Union Corners	TID #38- Badger/Ann/ Park	TID #39- Stoughton Road	TID #40- Northside	TID #41- University/ Whitney	TID #42- Wingra	TID #43- Park/Drake	TID #44- Royster Clark
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Employee Assistance Program	0	0	0	0	0	0	0	0	0	0
5 Treasurer	0	0	0	0	0	0	0	0	0	0
6 Mayor	0	0	0	0	0	0	0	0	0	0
7 Attorney's Office	0	0	30,796	0	0	0	0	0	0	0
8 Human Resources	0	0	0	0	0	0	0	0	0	0
9 Information Technology	0	0	0	0	0	0	0	0	0	0
10 Finance Department	0	0	3,288	0	2,059	0	0	618	0	0
11 Insurance	0	0	0	0	0	0	0	0	0	0
12 Workers Compensation	0	0	0	0	0	0	0	0	0	0
13 Public Works - Engineering Svcs	0	0	0	0	0	0	0	0	0	0
14 Public Works - Fleet Svcs	0	0	0	0	0	0	0	0	0	0
30 Public Works - Traffic Engineering	0	0	0	0	0	0	0	0	0	0
31 Department of Civil Rights	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$0	\$0	\$34,084	\$0	\$2,059	\$0	\$0	\$618	\$0	\$0

**CITY OF MADISON, WISCONSIN
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Department	TID #45- Capital Square West	TID #46- Research Park	TID #47- Silicon Prairie	Community Development Authority	Room Tax Commission	Debt Service	Capital Projects	Room Tax Fund	Affordable Housing Trust Fund	Capital Revolving Fund
1 Building Depreciation	\$0	\$0	\$0	\$3,279	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Employee Assistance Program	0	0	0	118	0	0	0	0	0	0
5 Treasurer	0	0	0	1,761	6,684	12,676	7,109	0	0	0
6 Mayor	0	0	0	1,900	0	0	0	0	0	0
7 Attorney's Office	0	15,398	0	0	0	0	0	0	0	0
8 Human Resources	0	0	0	1,596	0	0	0	0	0	0
9 Information Technology	0	0	0	0	0	0	0	0	0	0
10 Finance Department	0	0	0	119,023	2,582	2,067	496,679	0	0	0
11 Insurance	0	0	0	0	0	0	0	0	0	0
12 Workers Compensation	0	0	0	0	0	0	0	0	0	0
13 Public Works - Engineering Svcs	0	0	0	(80,430)	0	0	0	0	0	0
14 Public Works - Fleet Svcs	0	0	0	0	0	0	0	0	0	0
30 Public Works - Traffic Engineering	0	0	0	0	0	0	0	0	0	0
31 Department of Civil Rights	0	0	0	981	0	0	0	0	0	0
Total Current Allocations	\$0	\$15,398	\$0	\$48,229	\$9,266	\$14,744	\$503,788	\$0	\$0	\$0

**CITY OF MADISON, WISCONSIN
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Summary Schedule

Department	Special Assessment Revolving Fund	Reverse Mortgage Fund	General Land Acquisition Fund	Home-Buy the American Dream Fund	Housing Rehabilitation Services	Homebuyer's Assistance Program	Impact Fees	City Channel/Med ia Services	All Other Depts./Progr ams	Monona Police
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,066	\$9,762	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Employee Assistance Program	0	0	0	0	0	0	0	0	15,229	0
5 Treasurer	1,796	0	0	0	0	0	2,524	0	410,093	0
6 Mayor	0	0	0	0	0	0	0	0	0	0
7 Attorney's Office	0	0	0	0	0	0	6,088	0	0	0
8 Human Resources	0	0	0	0	0	0	0	0	24,723	0
9 Information Technology	0	0	0	0	0	0	0	748,401	0	0
10 Finance Department	8,536	0	0	0	0	0	0	0	440,716	0
11 Insurance	0	0	0	0	0	0	0	0	0	0
12 Workers Compensation	0	0	0	0	0	0	0	0	0	0
13 Public Works - Engineering Svcs	0	0	0	0	0	0	0	167	695,509	0
14 Public Works - Fleet Svcs	0	0	0	0	0	0	0	0	0	0
30 Public Works - Traffic Engineering	0	0	0	0	0	0	0	0	0	25,595
31 Department of Civil Rights	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$10,332	\$0	\$0	\$0	\$0	\$0	\$8,612	\$756,633	\$1,596,032	\$25,595

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Department	Monona Fire	Town of Madison Fire	Dane Co. Health	Dane Co. Emerg	Dane Co. Sheriff	Dane Co. Juv Detention	Dane Co. PSC	Dane Co. Highway	Madison College	UW Hospital
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Employee Assistance Program	0	0	0	0	0	0	0	0	0	0
5 Treasurer	0	0	0	0	0	0	0	0	0	0
6 Mayor	0	0	0	0	0	0	0	0	0	0
7 Attorney's Office	0	0	0	0	0	0	0	0	0	0
8 Human Resources	0	0	0	0	0	0	0	0	0	0
9 Information Technology	0	0	0	0	0	0	0	0	0	0
10 Finance Department	0	0	0	0	0	0	0	0	0	0
11 Insurance	0	0	0	0	0	0	0	0	0	0
12 Workers Compensation	0	0	0	0	0	0	0	0	0	0
13 Public Works - Engineering Svcs	0	0	0	0	0	0	0	0	0	0
14 Public Works - Fleet Svcs	0	0	0	0	0	0	0	0	0	0
30 Public Works - Traffic Engineering	6,722	2,442	9,840	14,964	255,317	9,715	89,784	29,928	17,077	28,647
31 Department of Civil Rights	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$6,722	\$2,442	\$9,840	\$14,964	\$255,317	\$9,715	\$89,784	\$29,928	\$17,077	\$28,647

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Summary Schedule

Department	UW Police	VA Hospital	Overture Center	WI Capitol Police	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$7,354,405
2 Equipment Depreciation	0	0	0	0	0	2,826,277
3 Employee Assistance Program	0	0	0	0	0	367,390
5 Treasurer	0	0	0	0	0	1,067,971
6 Mayor	0	0	0	0	0	1,713,809
7 Attorney's Office	0	0	0	0	0	2,461,263
8 Human Resources	0	0	0	0	0	2,298,591
9 Information Technology	0	0	0	0	0	6,705,666
10 Finance Department	0	0	0	0	0	4,345,802
11 Insurance	0	0	0	0	0	16,491
12 Workers Compensation	0	0	0	0	0	38,692
13 Public Works - Engineering Svcs	0	0	0	0	0	1,240,286
14 Public Works - Fleet Svcs	0	0	0	0	0	475,543
30 Public Works - Traffic Engineering	95,231	15,209	24,900	89,401	0	3,404,316
31 Department of Civil Rights	0	0	0	0	0	853,528
Total Current Allocations	\$95,231	\$15,209	\$24,900	\$89,401	\$0	\$35,170,029

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Building Depreciation
Nature & Extent of Services

The City of Madison owns and operates numerous facilities to support the operations of its programs and services. The City maintains fixed asset records in compliance with generally accepted accounting principles and practices an GASB statements and standards. The annual General Fund depreciation expense for buildings/building improvements is allowable for allocation. Building Depreciation has been identified and is allocated as follows:

City-County Building: The City of Madison shares a facility with Dane County, who owns the building and charges the City rent for the space it occupies. The City is responsible for improvements for its offices. The depreciation expense on these improvements is allocated to departments based on usable square footage of occupied space.

Madison Municipal Building: The City of Madison owns this facility, which houses the operations of various units of the Planning and Community Development Department as well as Human Resources, Traffic Engineering, and the Parking Utility. The depreciation expense on the facility is allocated to departments based on usable square footage of occupied space.

Fairchild Building: The City of Madison owns this facility, which houses mainly vehicle maintenance and parking related functions for Engineering Services, Police, and Parks. The depreciation expense on this facility is allocated to departments based on the percentage of occupied space.

Department Specific - Single occupant buildings have been allocated to the individual department based on actual depreciation.

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

A. Department Costs

Dept:1 Building Depreciation

Description		Amount	General Admin	City-County Building	Madison Municipal Building	Fairchild Building	Department Specific
Personnel Costs							
Salaries	S	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost							
Building Depreciation Expense	P	8,002,528	0	373,766	1,447,210	47,610	6,133,942
Subtotal - Services & Supplies		8,002,528	0	373,766	1,447,210	47,610	6,133,942
Department Cost Total		8,002,528	0	373,766	1,447,210	47,610	6,133,942
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		8,002,528	0	373,766	1,447,210	47,610	6,133,942
General Admin Distribution			0	0	0	0	0
Grand Total		\$8,002,528		\$373,766	\$1,447,210	\$47,610	\$6,133,942

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

B. Incoming Costs - (Default Spread Expense%)

Dept:1 Building Depreciation

No Indirect Costs

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**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

City-County Building Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 City Clerk	4,084	3.29%	\$12,305	\$0	\$12,305	\$0	\$12,305
5 Treasurer	2,022	1.63%	6,092	0	6,092	0	6,092
6 Mayor	2,977	2.40%	8,970	0	8,970	0	8,970
7 Attorney's Office	4,456	3.59%	13,426	0	13,426	0	13,426
9 Information Technology	11,793	9.51%	35,533	0	35,533	0	35,533
10 Finance Department	7,280	5.87%	21,935	0	21,935	0	21,935
13 Public Works - Engineering Svcs	7,428	5.99%	22,381	0	22,381	0	22,381
23 Police Department	49,761	40.11%	149,934	0	149,934	0	149,934
25 Public Health Madison and Dane Coun	12,365	9.97%	37,257	0	37,257	0	37,257
28 Public Works - Parks	5,392	4.35%	16,247	0	16,247	0	16,247
31 Department of Civil Rights	3,215	2.59%	9,687	0	9,687	0	9,687
32 Assessor	4,430	3.57%	13,348	0	13,348	0	13,348
39 Common Council	975	0.79%	2,938	0	2,938	0	2,938
40 Municipal Court	1,953	1.57%	5,885	0	5,885	0	5,885
73 City Channel/Media Services	2,677	2.16%	8,066	0	8,066	0	8,066
74 All Other Depts./Programs	3,240	2.61%	9,762	0	9,762	0	9,762
Subtotal	124,048	100.00%	373,766	0	373,766	0	373,766
Direct Bills					0		0
Total					\$373,766		\$373,766

Basis Units: Usable Square Footage Occupied by Department

Source:

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Madison Municipal Building Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 Human Resources	3,900	10.99%	\$159,079	\$0	\$159,079	\$0	\$159,079
19 Parking Utility	1,661	4.68%	67,751	0	67,751	0	67,751
29 Public Works - Transportation	604	1.70%	24,637	0	24,637	0	24,637
30 Public Works - Traffic Engineering	3,661	10.32%	149,330	0	149,330	0	149,330
33 PCED-Office of the Director	901	2.54%	36,751	0	36,751	0	36,751
34 PCED-Economic Development Division	3,268	9.21%	133,300	0	133,300	0	133,300
35 Planning & Development-Building Insp	6,703	18.89%	273,412	0	273,412	0	273,412
36 Planning & Development-CDA Housing	4,746	13.38%	193,587	0	193,587	0	193,587
37 Planning & Development-Community I	5,298	14.93%	216,103	0	216,103	0	216,103
38 Planning & Development-Planning Divi	4,738	13.35%	193,260	0	193,260	0	193,260
Subtotal	35,480	100.00%	1,447,210	0	1,447,210	0	1,447,210
Direct Bills					0		0
Total					\$1,447,210		\$1,447,210

Basis Units: Usable Square Footage Occupied by Department

Source:

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Fairchild Building Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13 Public Works - Engineering Svcs	6,800	17.00%	\$8,094	\$0	\$8,094	\$0	\$8,094
23 Police Department	19,600	49.00%	23,329	0	23,329	0	23,329
28 Public Works - Parks	13,600	34.00%	16,187	0	16,187	0	16,187
Subtotal	40,000	100.00%	47,610	0	47,610	0	47,610
Direct Bills					0		0
Total					\$47,610		\$47,610

Basis Units: Usable Square Footage Occupied by Department

Source:

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Department Specific Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 Treasurer	8,917	0.15%	\$8,917	\$0	\$8,917	\$0	\$8,917
6 Mayor	609	0.01%	609	0	609	0	609
7 Attorney's Office	20,728	0.34%	20,728	0	20,728	0	20,728
9 Information Technology	15,863	0.26%	15,863	0	15,863	0	15,863
13 Public Works - Engineering Svcs	40,780	0.66%	40,780	0	40,780	0	40,780
15 Water Utility	4,128	0.07%	4,128	0	4,128	0	4,128
20 Golf Enterprise	13,405	0.22%	13,405	0	13,405	0	13,405
22 Madison Public Library	1,289,861	21.03%	1,289,861	0	1,289,861	0	1,289,861
23 Police Department	815,989	13.30%	815,989	0	815,989	0	815,989
24 Fire Department	1,371,255	22.36%	1,371,255	0	1,371,255	0	1,371,255
25 Public Health Madison and Dane Coun	655	0.01%	655	0	655	0	655
26 Public Works - Streets	409,153	6.67%	409,153	0	409,153	0	409,153
27 Public Works - Landfill	24,273	0.40%	24,273	0	24,273	0	24,273
28 Public Works - Parks	1,765,368	28.78%	1,765,368	0	1,765,368	0	1,765,368
30 Public Works - Traffic Engineering	126,698	2.07%	126,698	0	126,698	0	126,698
33 PCED-Office of the Director	130,177	2.12%	130,177	0	130,177	0	130,177
34 PCED-Economic Development Division	33,333	0.54%	33,333	0	33,333	0	33,333
37 Planning & Development-Community L	59,471	0.97%	59,471	0	59,471	0	59,471
59 Community Development Authority	3,279	0.05%	3,279	0	3,279	0	3,279
Subtotal	6,133,942	100.00%	6,133,942	0	6,133,942	0	6,133,942
Direct Bills					0		0
Total					\$6,133,942		\$6,133,942

Basis Units: Buiding Depreciation by Dept
Source:

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Allocation Summary

Dept:1 Building Depreciation

Department	City-County Building	Madison Municipal Building	Fairchild Building	Department Specific	Total
4 City Clerk	\$12,305	\$0	\$0	\$0	\$12,305
5 Treasurer	6,092	0	0	8,917	15,009
6 Mayor	8,970	0	0	609	9,579
7 Attorney's Office	13,426	0	0	20,728	34,154
8 Human Resources	0	159,079	0	0	159,079
9 Information Technology	35,533	0	0	15,863	51,396
10 Finance Department	21,935	0	0	0	21,935
13 Public Works - Engineering Svcs	22,381	0	8,094	40,780	71,255
15 Water Utility	0	0	0	4,128	4,128
19 Parking Utility	0	67,751	0	0	67,751
20 Golf Enterprise	0	0	0	13,405	13,405
22 Madison Public Library	0	0	0	1,289,861	1,289,861
23 Police Department	149,934	0	23,329	815,989	989,252
24 Fire Department	0	0	0	1,371,255	1,371,255
25 Public Health Madison and Dane Coun	37,257	0	0	655	37,912
26 Public Works - Streets	0	0	0	409,153	409,153
27 Public Works - Landfill	0	0	0	24,273	24,273
28 Public Works - Parks	16,247	0	16,187	1,765,368	1,797,802
29 Public Works - Transportation	0	24,637	0	0	24,637
30 Public Works - Traffic Engineering	0	149,330	0	126,698	276,028
31 Department of Civil Rights	9,687	0	0	0	9,687
32 Assessor	13,348	0	0	0	13,348
33 PCED-Office of the Director	0	36,751	0	130,177	166,928
34 PCED-Economic Development Division	0	133,300	0	33,333	166,633
35 Planning & Development-Building Insp	0	273,412	0	0	273,412
36 Planning & Development-CDA Housing	0	193,587	0	0	193,587
37 Planning & Development-Community I	0	216,103	0	59,471	275,574
38 Planning & Development-Planning Divi	0	193,260	0	0	193,260
39 Common Council	2,938	0	0	0	2,938
40 Municipal Court	5,885	0	0	0	5,885
59 Community Development Authority	0	0	0	3,279	3,279
73 City Channel/Media Services	8,066	0	0	0	8,066
74 All Other Depts./Programs	9,762	0	0	0	9,762
Total	\$373,766	\$1,447,210	\$47,610	\$6,133,942	\$8,002,528

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Equipment Depreciation
Nature & Extent of Services

The City of Madison owns and maintains equipment, machinery and other intangible assets to support the operations of its programs and services. The City maintains fixed asset records in compliance with generally accepted accounting principles and practices and GASB statements and standards. The annual General Fund depreciation expense for capitalized assets is allowable for allocation. Equipment Depreciation is allocated to benefiting departments based on the actual depreciation expense.

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

A. Department Costs

Dept:2 Equipment Depreciation

Description		Amount	General Admin	Equipment Depreciation
Personnel Costs				
Salaries	S	0	0	0
Salary % Split			.00%	.00%
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
Equipment Depreciation Expense	P	6,373,716	0	6,373,716
Subtotal - Services & Supplies		6,373,716	0	6,373,716
Department Cost Total		6,373,716	0	6,373,716
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		6,373,716	0	6,373,716
General Admin Distribution			0	0
Grand Total		<u>\$6,373,716</u>		<u>\$6,373,716</u>

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

B. Incoming Costs - (Default Spread Expense%)

No Indirect Costs

Dept:2 Equipment Depreciation

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**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Equipment Depreciation Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 City Clerk	24,792	0.39%	\$24,792	\$0	\$24,792	\$0	\$24,792
5 Treasurer	12,076	0.19%	12,076	0	12,076	0	12,076
9 Information Technology	623,318	9.78%	623,318	0	623,318	0	623,318
10 Finance Department	2,218	0.03%	2,218	0	2,218	0	2,218
13 Public Works - Engineering Svcs	85,460	1.34%	85,460	0	85,460	0	85,460
14 Public Works - Fleet Svcs	117,535	1.84%	117,535	0	117,535	0	117,535
16 Sewer Utility	38,319	0.60%	38,319	0	38,319	0	38,319
17 Stormwater Utility	516	0.01%	516	0	516	0	516
22 Madison Public Library	930,484	14.60%	930,484	0	930,484	0	930,484
23 Police Department	651,523	10.22%	651,523	0	651,523	0	651,523
24 Fire Department	399,684	6.27%	399,684	0	399,684	0	399,684
26 Public Works - Streets	458,670	7.20%	458,670	0	458,670	0	458,670
27 Public Works - Landfill	11,421	0.18%	11,421	0	11,421	0	11,421
28 Public Works - Parks	266,899	4.19%	266,899	0	266,899	0	266,899
30 Public Works - Traffic Engineering	2,706,832	42.47%	2,706,832	0	2,706,832	0	2,706,832
33 PCED-Office of the Director	17,011	0.27%	17,011	0	17,011	0	17,011
34 PCED-Economic Development Division	2,032	0.03%	2,032	0	2,032	0	2,032
38 Planning & Development-Planning Division	24,926	0.39%	24,926	0	24,926	0	24,926
Subtotal	6,373,716	100.00%	6,373,716	0	6,373,716	0	6,373,716
Direct Bills					0		0
Total					\$6,373,716		\$6,373,716

Basis Units: General Fund Equipment Depreciation by Dept
Source:

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Allocation Summary

Dept:2 Equipment Depreciation

Department	Equipment Depreciation	Total
4 City Clerk	\$24,792	\$24,792
5 Treasurer	12,076	12,076
9 Information Technology	623,318	623,318
10 Finance Department	2,218	2,218
13 Public Works - Engineering Svcs	85,460	85,460
14 Public Works - Fleet Svcs	117,535	117,535
16 Sewer Utility	38,319	38,319
17 Stormwater Utility	516	516
22 Madison Public Library	930,484	930,484
23 Police Department	651,523	651,523
24 Fire Department	399,684	399,684
26 Public Works - Streets	458,670	458,670
27 Public Works - Landfill	11,421	11,421
28 Public Works - Parks	266,899	266,899
30 Public Works - Traffic Engineering	2,706,832	2,706,832
33 PCED-Office of the Director	17,011	17,011
34 PCED-Economic Development Division	2,032	2,032
38 Planning & Development-Planning Division	24,926	24,926
Total	\$6,373,716	\$6,373,716

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Employee Assistance Program
Nature & Extent of Services

The City of Madison's Employee Assistance Program provides free, confidential services to help prevent or resolve personal, family, and workplace problems affecting employee well-being and job performance. These services are offered through confidential assistance provided by external and internal staff. The services and resources are provided to current and retired City of Madison employees, families of employees, and significant others of employees. Services and activities of the Employee Assistance Program have been identified and are allocated as follows:

EAP Service Delivery: Activities covered under this service area include employee consultations and related documentation/follow-up, supervisor/union consultations and related documentation/follow-up, workgroup interventions and mediations, and training and education. Related costs are allocated to departments based on the total number of internal employee and supervisor contacts/consultations.

Critical Incidents: Critical incidents include situations experienced by a person that may cause them to experience unusually strong emotional reactions that have the potential to interfere with ability to function during the incident, immediately following the incident or later. Activities covered under this service area are include Critical Incident consultations with management, defusings/debriefings with those impacted by the incident, coordination of Peer Support Teams, and related documentation and follow-up. Related costs are allocated to departments based on the total number of attendees at internal critical incident debriefings.

External EAP: Costs related to using external EAP services are allocated based on the total number of external employee and supervisor contacts/consultations.

External CISM: Costs related to hiring external companies that handle critical incidents are allocated to departments based on the total number of attendees at external critical incident debriefings.

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

A. Department Costs

Dept:3 Employee Assistance Program

Description		Amount	General Admin	EAP Service Delivery	Critical Incidents	External EAP	External CISM
Personnel Costs							
Salaries	S1	248,153	76,729	121,446	49,978	0	0
Salary % Split			30.92%	48.94%	20.14%	.00%	.00%
Benefits	S	64,531	19,953	31,581	12,997	0	0
Subtotal - Personnel Costs		312,684	96,682	153,028	62,975	0	0
Services & Supplies Cost							
Office Supplies	P	351	351	0	0	0	0
Copy Printing Supplies	P	897	897	0	0	0	0
Furniture	P	1,375	1,375	0	0	0	0
Hardware Supplies	P	1,207	1,207	0	0	0	0
Postage	P	1,500	1,500	0	0	0	0
Program Supplies	P	28	28	0	0	0	0
Books and Subscriptions	P	428	428	0	0	0	0
Work Supplies	P	410	410	0	0	0	0
Food and Beverage	P	78	78	0	0	0	0
Telephone	P	0	0	0	0	0	0
Cellular Telephone	P	488	488	0	0	0	0
Building Improv, Repair, Maint.	P	0	0	0	0	0	0
Facility Rental	P	6,004	6,004	0	0	0	0
Custodial Building Use Charges	P	2,075	2,075	0	0	0	0
System and Software Maintenance	P	7,002	7,002	0	0	0	0
Recruitment	P	7	7	0	0	0	0
Conferences and Training	P	5,056	5,056	0	0	0	0
Memberships	P	435	435	0	0	0	0
Consulting Services	P	38,967	0	0	0	34,967	4,000
Security Services	P	224	224	0	0	0	0
ID Charge from Insurance	P	553	553	0	0	0	0
ID Charge from Workers Comp	P	136	136	0	0	0	0
Subtotal - Services & Supplies		67,221	28,254	0	0	34,967	4,000
Department Cost Total		379,905	124,936	153,028	62,975	34,967	4,000
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		379,905	124,936	153,028	62,975	34,967	4,000
General Admin Distribution			(124,936)	88,511	36,425	0	0
Grand Total		\$379,905		\$241,539	\$99,399	\$34,967	\$4,000

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

B. Incoming Costs - (Default Spread Salary%)

Dept:3 Employee Assistance Program

Department	First Incoming	Second Incoming	EAP Service Delivery	Critical Incidents	External EAP	External CISM
3 EAP Service Delivery	\$0	\$229	\$162	\$67	\$0	\$0
3 Critical Incidents	0	106	75	31	0	0
3 External EAP	0	25	18	7	0	0
Subtotal - Employee Assistance Progr	0	361	255	105	0	0
6 City Operational Oversight	0	2,103	1,490	613	0	0
Subtotal - Mayor	0	2,103	1,490	613	0	0
8 HR & Benefits Administration	0	1,123	796	327	0	0
8 Compensation & Hiring Admin	0	581	412	169	0	0
8 Employee Development	0	935	662	272	0	0
Subtotal - Human Resources	0	2,639	1,870	769	0	0
9 Network & Infrastructure Support	0	15,348	10,873	4,475	0	0
9 Phone System Administration	0	191	136	56	0	0
Subtotal - Information Technology	0	15,540	11,009	4,531	0	0
10 General Acctg & Reporting	0	688	487	201	0	0
10 Budget Management	0	625	443	182	0	0
10 Admin Support	0	4,049	2,868	1,180	0	0
10 Purchasing	0	763	541	222	0	0
10 Payroll	0	857	607	250	0	0
Subtotal - Finance Department	0	6,982	4,947	2,036	0	0
11 Insurance	0	4	3	1	0	0
Subtotal - Insurance	0	4	3	1	0	0
12 Workers Comp	0	1	1	0	0	0
Subtotal - Workers Compensation	0	1	1	0	0	0
31 Internal Support	0	1,291	915	376	0	0
Subtotal - Department of Civil Rights	0	1,291	915	376	0	0
Total Incoming	0	28,920	20,489	8,432	0	0
C. Total Allocated		\$408,825	\$262,027	\$107,831	\$34,967	\$4,000
			64.09%	26.38%	8.55%	0.98%

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

EAP Service Delivery Allocations

Dept:3 Employee Assistance Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	0.64	0.09%	\$229	\$0	\$229	\$0	\$229
4 City Clerk	11.89	1.77%	4,274	0	4,274	363	4,637
5 Treasurer	1.27	0.19%	458	0	458	39	497
6 Mayor	1.77	0.26%	637	0	637	54	691
7 Attorney's Office	5.73	0.85%	2,061	0	2,061	175	2,236
8 Human Resources	4.25	0.63%	1,527	0	1,527	130	1,656
9 Information Technology	13.80	2.05%	4,961	0	4,961	421	5,383
10 Finance Department	8.49	1.26%	3,053	0	3,053	259	3,312
13 Public Works - Engineering Svcs	23.49	3.50%	8,443	0	8,443	717	9,160
14 Public Works - Fleet Svcs	7.77	1.16%	2,793	0	2,793	237	3,030
15 Water Utility	23.31	3.47%	8,379	0	8,379	711	9,091
17 Stormwater Utility	2.12	0.32%	762	0	762	65	826
18 Metro Transit	56.90	8.47%	20,450	0	20,450	1,736	22,187
19 Parking Utility	11.38	1.69%	4,090	0	4,090	347	4,437
21 Monona Terrace	41.03	6.11%	14,748	0	14,748	1,252	16,000
22 Madison Public Library	41.77	6.22%	15,013	0	15,013	1,275	16,288
23 Police Department	137.28	20.43%	49,342	0	49,342	4,189	53,532
24 Fire Department	85.47	12.72%	30,720	0	30,720	2,608	33,328
25 Public Health Madison and Dane Coun	23.25	3.46%	8,358	0	8,358	710	9,068
26 Public Works - Streets	36.21	5.39%	13,014	0	13,014	1,105	14,118
27 Public Works - Landfill	0.35	0.05%	127	0	127	11	138
28 Public Works - Parks	51.75	7.70%	18,600	0	18,600	1,579	20,179
29 Public Works - Transportation	0.38	0.06%	136	0	136	12	148
30 Public Works - Traffic Engineering	8.34	1.24%	2,999	0	2,999	255	3,254
31 Department of Civil Rights	4.03	0.60%	1,450	0	1,450	123	1,573
32 Assessor	4.88	0.73%	1,756	0	1,756	149	1,905
33 PCED-Office of the Director	2.17	0.32%	779	0	779	66	845
34 PCED-Economic Development Division	4.88	0.73%	1,752	0	1,752	149	1,901
35 Planning & Development-Building Insp	11.65	1.73%	4,186	0	4,186	355	4,541
36 Planning & Development-CDA Housing	12.46	1.85%	4,478	0	4,478	380	4,858
37 Planning & Development-Community L	11.92	1.77%	4,283	0	4,283	364	4,647
38 Planning & Development-Planning Divi	8.67	1.29%	3,115	0	3,115	264	3,380
39 Common Council	3.54	0.53%	1,273	0	1,273	108	1,381
40 Municipal Court	0.89	0.13%	318	0	318	27	345
59 Community Development Authority	0.27	0.04%	97	0	97	8	106
74 All Other Depts./Programs	8.00	1.19%	2,875	0	2,875	244	3,120

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

EAP Service Delivery Allocations

Dept:3 Employee Assistance Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	672.00	100.00%	241,539	0	241,539	20,489	262,027
Direct Bills					0		0
Total					\$241,539		\$262,027
Basis Units: # of Internal Contacts							
Source:							

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Critical Incidents Allocations

Dept:3 Employee Assistance Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	0.46	0.11%	\$106	\$0	\$106	\$0	\$106
4 City Clerk	8.65	2.00%	1,985	0	1,985	169	2,154
5 Treasurer	0.93	0.21%	213	0	213	18	231
6 Mayor	0.30	0.07%	69	0	69	6	74
7 Attorney's Office	4.17	0.96%	957	0	957	81	1,039
8 Human Resources	3.09	0.71%	709	0	709	60	769
9 Information Technology	10.04	2.32%	2,304	0	2,304	196	2,500
10 Finance Department	6.18	1.43%	1,418	0	1,418	120	1,539
13 Public Works - Engineering Svcs	2.59	0.60%	595	0	595	51	646
14 Public Works - Fleet Svcs	0.86	0.20%	197	0	197	17	214
15 Water Utility	2.57	0.59%	591	0	591	50	641
17 Stormwater Utility	0.23	0.05%	54	0	54	5	58
18 Metro Transit	5.91	1.37%	1,357	0	1,357	115	1,472
19 Parking Utility	1.18	0.27%	271	0	271	23	294
21 Monona Terrace	6.92	1.60%	1,587	0	1,587	135	1,722
22 Madison Public Library	7.04	1.63%	1,616	0	1,616	137	1,753
23 Police Department	197.55	45.62%	45,349	0	45,349	3,851	49,200
24 Fire Department	122.99	28.40%	28,233	0	28,233	2,397	30,631
25 Public Health Madison and Dane Coun	33.46	7.73%	7,682	0	7,682	652	8,334
26 Public Works - Streets	4.00	0.92%	917	0	917	78	995
27 Public Works - Landfill	0.04	0.01%	9	0	9	1	10
28 Public Works - Parks	5.71	1.32%	1,311	0	1,311	111	1,422
29 Public Works - Transportation	0.04	0.01%	9	0	9	1	10
30 Public Works - Traffic Engineering	0.87	0.20%	199	0	199	17	216
31 Department of Civil Rights	2.93	0.68%	674	0	674	57	731
32 Assessor	3.55	0.82%	815	0	815	69	885
39 Common Council	0.60	0.14%	137	0	137	12	149
40 Municipal Court	0.15	0.03%	34	0	34	3	37
Subtotal	433.00	100.00%	99,399	0	99,399	8,432	107,831
Direct Bills					0		0
Total					\$99,399		\$107,831

Basis Units: # of Attendees at Internal Critical Incident Debriefings

Source:

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

External EAP Allocations

Dept:3 Employee Assistance Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	0.19	0.07%	\$25	\$0	\$25	\$0	\$25
4 City Clerk	3.46	1.35%	471	0	471	0	471
5 Treasurer	0.37	0.14%	50	0	50	0	50
6 Mayor	0.22	0.09%	30	0	30	0	30
7 Attorney's Office	1.67	0.65%	227	0	227	0	227
8 Human Resources	1.24	0.48%	168	0	168	0	168
9 Information Technology	4.02	1.56%	546	0	546	0	546
10 Finance Department	2.47	0.96%	336	0	336	0	336
13 Public Works - Engineering Svcs	3.24	1.26%	441	0	441	0	441
14 Public Works - Fleet Svcs	1.07	0.42%	146	0	146	0	146
15 Water Utility	3.22	1.25%	438	0	438	0	438
17 Stormwater Utility	0.29	0.11%	40	0	40	0	40
18 Metro Transit	11.08	4.31%	1,508	0	1,508	0	1,508
19 Parking Utility	2.22	0.86%	302	0	302	0	302
21 Monona Terrace	5.07	1.97%	690	0	690	0	690
22 Madison Public Library	5.16	2.01%	702	0	702	0	702
23 Police Department	49.11	19.11%	6,682	0	6,682	0	6,682
24 Fire Department	30.57	11.90%	4,160	0	4,160	0	4,160
25 Public Health Madison and Dane Coun	8.32	3.24%	1,132	0	1,132	0	1,132
26 Public Works - Streets	4.99	1.94%	679	0	679	0	679
27 Public Works - Landfill	0.05	0.02%	7	0	7	0	7
28 Public Works - Parks	7.14	2.78%	971	0	971	0	971
29 Public Works - Transportation	0.07	0.03%	10	0	10	0	10
30 Public Works - Traffic Engineering	1.63	0.63%	221	0	221	0	221
31 Department of Civil Rights	1.17	0.46%	160	0	160	0	160
32 Assessor	1.42	0.55%	193	0	193	0	193
33 PCED-Office of the Director	0.75	0.29%	102	0	102	0	102
34 PCED-Economic Development Division	1.69	0.66%	230	0	230	0	230
35 Planning & Development-Building Insp	4.03	1.57%	548	0	548	0	548
36 Planning & Development-CDA Housing	4.31	1.68%	587	0	587	0	587
37 Planning & Development-Community L	4.13	1.61%	561	0	561	0	561
38 Planning & Development-Planning Divi	3.00	1.17%	408	0	408	0	408
39 Common Council	0.44	0.17%	60	0	60	0	60
40 Municipal Court	0.11	0.04%	15	0	15	0	15
59 Community Development Authority	0.09	0.04%	13	0	13	0	13
74 All Other Depts./Programs	89.00	34.63%	12,109	0	12,109	0	12,109

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

External EAP Allocations

Dept:3 Employee Assistance Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	257.00	100.00%	34,967	0	34,967	0	34,967
Direct Bills					0		0
Total					\$34,967		\$34,967
Basis Units: # of External Contacts							
Source:							

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

External CISM Allocations

Dept:3 Employee Assistance Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 Police Department	37.95	55.80%	\$2,232	\$0	\$2,232	\$0	\$2,232
24 Fire Department	23.63	34.74%	1,390	0	1,390	0	1,390
25 Public Health Madison and Dane Coun	6.43	9.45%	378	0	378	0	378
Subtotal	68.00	100.00%	4,000	0	4,000	0	4,000
Direct Bills					0		0
Total					\$4,000		\$4,000

Basis Units: # of Attendees at External Critical Incident Debriefings

Source:

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Allocation Summary

Dept:3 Employee Assistance Program

Department	EAP Service Delivery	Critical Incidents	External EAP	External CISM	Total
3 Employee Assistance Program	\$229	\$106	\$25	\$0	\$361
4 City Clerk	4,637	2,154	471	0	7,262
5 Treasurer	497	231	50	0	778
6 Mayor	691	74	30	0	795
7 Attorney's Office	2,236	1,039	227	0	3,501
8 Human Resources	1,656	769	168	0	2,594
9 Information Technology	5,383	2,500	546	0	8,429
10 Finance Department	3,312	1,539	336	0	5,187
13 Public Works - Engineering Svcs	9,160	646	441	0	10,246
14 Public Works - Fleet Svcs	3,030	214	146	0	3,390
15 Water Utility	9,091	641	438	0	10,169
17 Stormwater Utility	826	58	40	0	924
18 Metro Transit	22,187	1,472	1,508	0	25,167
19 Parking Utility	4,437	294	302	0	5,033
21 Monona Terrace	16,000	1,722	690	0	18,413
22 Madison Public Library	16,288	1,753	702	0	18,744
23 Police Department	53,532	49,200	6,682	2,232	111,645
24 Fire Department	33,328	30,631	4,160	1,390	69,509
25 Public Health Madison and Dane Coun	9,068	8,334	1,132	378	18,912
26 Public Works - Streets	14,118	995	679	0	15,793
27 Public Works - Landfill	138	10	7	0	154
28 Public Works - Parks	20,179	1,422	971	0	22,572
29 Public Works - Transportation	148	10	10	0	168
30 Public Works - Traffic Engineering	3,254	216	221	0	3,691
31 Department of Civil Rights	1,573	731	160	0	2,464
32 Assessor	1,905	885	193	0	2,983
33 PCED-Office of the Director	845	0	102	0	947
34 PCED-Economic Development Division	1,901	0	230	0	2,131
35 Planning & Development-Building Insp	4,541	0	548	0	5,090
36 Planning & Development-CDA Housing	4,858	0	587	0	5,445
37 Planning & Development-Community L	4,647	0	561	0	5,208
38 Planning & Development-Planning Divi	3,380	0	408	0	3,788
39 Common Council	1,381	149	60	0	1,590
40 Municipal Court	345	37	15	0	397
59 Community Development Authority	106	0	13	0	118
74 All Other Depts./Programs	3,120	0	12,109	0	15,229
Total	\$262,027	\$107,831	\$34,967	\$4,000	\$408,825

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Treasurer
Nature & Extent of Services

The City Treasurer's Office is responsible for receipting, safeguarding and investing all City revenues, and to maintaining tax assessment and payment records. The agency's goals are to provide a user-friendly process for taxpayers to avoid the likelihood of delinquency, and to maximize the City's investment earnings. Costs for the Treasurer have been identified and functionalized as follows:

General Receipts: Costs associated with the processing of general payments (non-tax) to the City are allocated to benefiting departments based on the number of general receipt transactions processed.

Parking Collections: Cost associated with the collection of payments for the City's Parking Utility are allocated directly to the benefiting department based on an analysis of Treasurer staff effort.

Room Tax Collections: Cost associated with the collection of payments for the City's Room Tax are allocated directly to the benefiting department based on an analysis of Treasurer staff effort.

Animal License Collections and Administration: Cost associated with the collection of payments and overall administration of the City's animal licensing program are allocated directly to the benefiting department based on an analysis of Treasurer staff effort.

Property Tax Collections: Cost associated with the collection of property tax payments are allocated directly to the benefiting department based on an analysis of Treasurer staff effort.

Investment Management: Cost associated with investment management are allocated to departments based on the average monthly cash balance by Fund.

Credit Card Service Fees: Cost associated with outside services and fees from the City's credit card partners are allocated to benefiting departments based on the amount of fees per department.

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

A. Department Costs

Dept:5 Treasurer

Description		Amount	General Admin	General Receipts	Parking Collections	Room Tax Collections	Animal License Collections &	Property Tax Collections	Investment Management	Credit Card Svc Fees
Personnel Costs										
Salaries	S1	444,695	41,712	112,019	66,482	2,757	16,721	78,578	55,631	0
<i>Salary % Split</i>			<i>9.38%</i>	<i>25.19%</i>	<i>14.95%</i>	<i>.62%</i>	<i>3.76%</i>	<i>17.67%</i>	<i>12.51%</i>	<i>.00%</i>
Benefits	S	165,120	15,488	41,594	24,685	1,024	6,209	29,177	20,657	0
Subtotal - Personnel Costs		609,815	57,201	153,612	91,167	3,781	22,929	107,754	76,288	0
Services & Supplies Cost										
Office Supplies	S	5,393	506	1,358	806	33	203	953	675	0
Copy Printing Supplies	S	4,995	469	1,258	747	31	188	883	625	0
Furniture	S	8,464	794	2,132	1,265	52	318	1,496	1,059	0
Hardware Supplies	S	2,029	190	511	303	13	76	359	254	0
Postage	S	59,803	5,610	15,064	8,941	371	2,249	10,567	7,481	0
Books and Subscriptions	S	144	14	36	22	1	5	25	18	0
Work Supplies	S	319	30	80	48	2	12	56	40	0
Telephone	S	320	30	81	48	2	12	57	40	0
Cellular Telephone	S	379	36	95	57	2	14	67	47	0
Custodial Building Use Charges	S	25,304	2,374	6,374	3,783	157	951	4,471	3,166	0
Equip Improv Repair Maint	S	226	21	57	34	1	8	40	28	0
System and Software Maintenance	S	22,144	2,077	5,578	3,311	137	833	3,913	2,770	0
Recruitment	S	353	33	89	53	2	13	62	44	0
Conferences and Training	S	683	64	172	102	4	26	121	85	0
Memberships	S	339	32	85	51	2	13	60	42	0
Bank Services	P	65,404	0	65,404	0	0	0	0	0	0
Credit Card Services	P	105,731	0	51,112	0	0	0	0	0	54,619
Armored Car Services	S	7,737	726	1,949	1,157	48	291	1,367	968	0
Storage Services	S	755	71	190	113	5	28	133	94	0
Printing Services	S	26,563	2,492	6,691	3,971	165	999	4,694	3,323	0
Other Services and Expenses	S	279	26	70	42	2	10	49	35	0
ID Charge from Insurance	S	1,023	96	258	153	6	38	181	128	0
ID Charge from Workers Comp	S	268	25	68	40	2	10	47	34	0

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

A. Department Costs

Dept:5 Treasurer

Description		Amount	General Admin	General Receipts	Parking Collections	Room Tax Collections	Animal License Collections &	Property Tax Collections	Investment Management	Credit Card Svc Fees
* Miscellaneous Revenue *	S	(2,935)	(275)	(739)	(439)	(18)	(110)	(519)	(367)	0
Subtotal - Services & Supplies		335,720	15,438	157,975	24,605	1,020	6,188	29,082	20,590	54,619
Department Cost Total		945,535	72,639	311,587	115,773	4,801	29,117	136,836	96,877	54,619
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		945,535	72,639	311,587	115,773	4,801	29,117	136,836	96,877	54,619
General Admin Distribution			(72,639)	20,192	11,984	497	3,014	14,164	10,028	0
Grand Total		\$945,535		\$331,779	\$127,756	\$5,298	\$32,131	\$151,000	\$106,905	\$54,619

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

A. Department Costs

Dept:5 Treasurer

Description		Amount	Water Utility
Personnel Costs			
Salaries	S1	444,695	70,795
<i>Salary % Split</i>			<i>15.92%</i>
Benefits	S	165,120	26,287
Subtotal - Personnel Costs		609,815	97,083
Services & Supplies Cost			
Office Supplies	S	5,393	859
Copy Printing Supplies	S	4,995	795
Furniture	S	8,464	1,347
Hardware Supplies	S	2,029	323
Postage	S	59,803	9,521
Books and Subscriptions	S	144	23
Work Supplies	S	319	51
Telephone	S	320	51
Cellular Telephone	S	379	60
Custodial Building Use Charges	S	25,304	4,028
Equip Improv Repair Maint	S	226	36
System and Software Maintenance	S	22,144	3,525
Recruitment	S	353	56
Conferences and Training	S	683	109
Memberships	S	339	54
Bank Services	P	65,404	0
Credit Card Services	P	105,731	0
Armored Car Services	S	7,737	1,232
Storage Services	S	755	120
Printing Services	S	26,563	4,229
Other Services and Expenses	S	279	44
ID Charge from Insurance	S	1,023	163
ID Charge from Workers Comp	S	268	43

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

A. Department Costs

Dept:5 Treasurer

Description	Amount	Water Utility
* Miscellaneous Revenue * S	(2,935)	(467)
Subtotal - Services & Supplies	335,720	26,202
Department Cost Total	945,535	123,284
Adjustments to Cost		
Subtotal - Adjustments	0	0
Total Costs After Adjustments	945,535	123,284
General Admin Distribution		12,761
Grand Total	\$945,535	\$136,046

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

B. Incoming Costs - (Default Spread Salary%)

Dept:5 Treasurer

Department	First Incoming	Second Incoming	General Receipts	Parking Collections	Room Tax Collections	Animal License Collections &	Property Tax Collections	Investment Management	Credit Card Svc Fees	Water Utility
1 City-County Building	\$6,092	\$0	\$1,694	\$1,005	\$42	\$253	\$1,188	\$841	\$0	\$1,070
1 Department Specific	8,917	0	2,479	1,471	61	370	1,739	1,231	0	1,567
Subtotal - Building Depreciation	15,009	0	4,172	2,476	103	623	2,927	2,072	0	2,637
2 Equipment Depreciation	12,076	0	3,357	1,992	83	501	2,355	1,667	0	2,121
Subtotal - Equipment Depreciation	12,076	0	3,357	1,992	83	501	2,355	1,667	0	2,121
3 EAP Service Delivery	458	39	138	82	3	21	97	69	0	87
3 Critical Incidents	213	18	64	38	2	10	45	32	0	41
3 External EAP	50	0	14	8	0	2	10	7	0	9
Subtotal - Employee Assistance Progr	721	57	216	128	5	32	152	107	0	137
5 General Receipts	0	63,305	17,597	10,444	433	2,627	12,344	8,739	0	11,121
5 Credit Card Svc Fees	0	47	13	8	0	2	9	6	0	8
Subtotal - Treasurer	0	63,352	17,610	10,451	433	2,629	12,353	8,746	0	11,130
6 City Operational Oversight	0	3,680	1,023	607	25	153	717	508	0	646
Subtotal - Mayor	0	3,680	1,023	607	25	153	717	508	0	646
8 HR & Benefits Administration	0	1,966	546	324	13	82	383	271	0	345
8 Union & Association Admin	0	367	102	61	3	15	72	51	0	64
8 Accomodation & FMLA Admin	0	1,405	391	232	10	58	274	194	0	247
8 Compensation & Hiring Admin	0	1,162	323	192	8	48	227	160	0	204
8 Employee Development	0	2,337	650	385	16	97	456	323	0	410
Subtotal - Human Resources	0	7,237	2,012	1,194	50	300	1,411	999	0	1,271
9 Network & Infrastructure Support	0	28,504	7,923	4,702	195	1,183	5,558	3,935	0	5,007
9 Phone System Administration	0	327	91	54	2	14	64	45	0	57
9 Application Support & Development	0	1,695	471	280	12	70	331	234	0	298
9 Software Maintenance	0	22,099	6,143	3,646	151	917	4,309	3,051	0	3,882
Subtotal - Information Technology	0	52,625	14,628	8,682	360	2,184	10,261	7,265	0	9,245
10 General Acctg & Reporting	0	1,779	494	293	12	74	347	246	0	313
10 Budget Management	0	750	209	124	5	31	146	104	0	132
10 Admin Support	0	41,068	11,416	6,775	281	1,704	8,008	5,669	0	7,215

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

B. Incoming Costs - (Default Spread Salary%)

Dept:5 Treasurer

Department	First Incoming	Second Incoming	General Receipts	Parking Collections	Room Tax Collections	Animal License Collections &	Property Tax Collections	Investment Management	Credit Card Svc Fees	Water Utility
10 Purchasing	\$0	\$284	\$79	\$47	\$2	\$12	\$55	\$39	\$0	\$50
10 Payroll	0	1,500	417	248	10	62	293	207	0	264
Subtotal - Finance Department	0	45,382	12,615	7,487	310	1,883	8,849	6,265	0	7,973
11 Insurance	0	7	2	1	0	0	1	1	0	1
Subtotal - Insurance	0	7	2	1	0	0	1	1	0	1
12 Workers Comp	0	3	1	0	0	0	1	0	0	0
Subtotal - Workers Compensation	0	3	1	0	0	0	1	0	0	0
13 Facilities - General	0	124	35	20	1	5	24	17	0	22
Subtotal - Public Works - Engineering & Construction	0	124	35	20	1	5	24	17	0	22
31 Internal Support	0	2,259	628	373	15	94	440	312	0	397
Subtotal - Department of Civil Rights	0	2,259	628	373	15	94	440	312	0	397
Total Incoming	27,807	174,725	56,298	33,412	1,386	8,403	39,492	27,959	0	35,580
C. Total Allocated		\$1,148,066	\$388,077	\$161,169	\$6,684	\$40,535	\$190,492	\$134,864	\$54,619	\$171,626
			33.80%	14.04%	0.58%	3.53%	16.59%	11.75%	4.76%	14.95%

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

General Receipts Allocations

Dept:5 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 Treasurer	35,791	18.65%	\$63,305	\$0	\$63,305	\$0	\$63,305
8 Human Resources	92	0.05%	163	0	163	29	191
10 Finance Department	3,734	1.95%	6,604	0	6,604	1,161	7,766
13 Public Works - Engineering Svcs	1,172	0.61%	2,073	0	2,073	365	2,437
15 Water Utility	1,224	0.64%	2,165	0	2,165	381	2,546
18 Metro Transit	11,226	5.85%	19,856	0	19,856	3,492	23,347
19 Parking Utility	38,395	20.00%	67,911	0	67,911	11,942	79,853
21 Monona Terrace	2,443	1.27%	4,321	0	4,321	760	5,081
22 Madison Public Library	6,308	3.29%	11,157	0	11,157	1,962	13,119
23 Police Department	3,202	1.67%	5,664	0	5,664	996	6,659
24 Fire Department	1,533	0.80%	2,711	0	2,711	477	3,188
25 Public Health Madison and Dane Coun	2,015	1.05%	3,564	0	3,564	627	4,191
26 Public Works - Streets	6,250	3.26%	11,055	0	11,055	1,944	12,999
28 Public Works - Parks	5,575	2.90%	9,861	0	9,861	1,734	11,595
34 PCED-Economic Development Division	761	0.40%	1,346	0	1,346	237	1,583
35 Planning & Development-Building Insp	10,368	5.40%	18,338	0	18,338	3,225	21,563
37 Planning & Development-Community I	1,024	0.53%	1,811	0	1,811	318	2,130
38 Planning & Development-Planning Divi	2,787	1.45%	4,929	0	4,929	867	5,796
40 Municipal Court	7,610	3.96%	13,460	0	13,460	2,367	15,827
74 All Other Depts./Programs	50,439	26.28%	89,214	0	89,214	15,688	104,901
Subtotal	191,949	100.00%	339,509	0	339,509	48,569	388,077
Direct Bills					0		0
Total					\$339,509		\$388,077

Basis Units: # of Receipts Processed
Source:

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Parking Collections Allocations

Dept:5 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19 Parking Utility	100	100.00%	\$132,344	\$0	\$132,344	\$28,825	\$161,169
Subtotal	100	100.00%	132,344	0	132,344	28,825	161,169
Direct Bills					0		0
Total					\$132,344		\$161,169

Basis Units: Direct Allocation To Benefitting Department

Source:

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Room Tax Collections Allocations

Dept:5 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
60 Room Tax Commission	100	100.00%	\$5,489	\$0	\$5,489	\$1,195	\$6,684
Subtotal	100	100.00%	5,489	0	5,489	1,195	6,684
Direct Bills					0		0
Total					\$5,489		\$6,684

Basis Units: Direct Allocation To Benefitting Department

Source:

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Animal License Collections & Admin Allocations

Dept:5 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
74 All Other Depts./Programs	100	100.00%	\$33,285	\$0	\$33,285	\$7,250	\$40,535
Subtotal	100	100.00%	33,285	0	33,285	7,250	40,535
Direct Bills					0		0
Total					\$33,285		\$40,535

Basis Units: Direct Allocation To Benefitting Department

Source:

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Property Tax Collections Allocations

Dept:5 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
74 All Other Depts./Programs	100	100.00%	\$156,422	\$0	\$156,422	\$34,070	\$190,492
Subtotal	100	100.00%	156,422	0	156,422	34,070	190,492
Direct Bills					0		0
Total					\$156,422		\$190,492

Basis Units: Direct Allocation To Benefitting Department

Source:

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Investment Management Allocations

Dept:5 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 Workers Compensation	15,235,029	2.93%	\$3,246	\$0	\$3,246	\$707	\$3,953
14 Public Works - Fleet Svcs	9,229,059	1.78%	1,967	0	1,967	428	2,395
15 Water Utility	22,126,681	4.26%	4,715	0	4,715	1,027	5,742
16 Sewer Utility	24,676,336	4.75%	5,258	0	5,258	1,145	6,403
17 Stormwater Utility	11,741,399	2.26%	2,502	0	2,502	545	3,047
18 Metro Transit	223,839	0.04%	48	0	48	10	58
19 Parking Utility	35,461,242	6.82%	7,556	0	7,556	1,646	9,202
21 Monona Terrace	1,936,437	0.37%	413	0	413	90	502
22 Madison Public Library	6,560,253	1.26%	1,398	0	1,398	304	1,702
25 Public Health Madison and Dane Coun	4,859,967	0.94%	1,036	0	1,036	226	1,261
37 Planning & Development-Community L	2,184,642	0.42%	465	0	465	101	567
59 Community Development Authority	6,788,408	1.31%	1,446	0	1,446	315	1,761
61 Debt Service	48,851,174	9.40%	10,409	0	10,409	2,267	12,676
62 Capital Projects	27,397,625	5.27%	5,838	0	5,838	1,272	7,109
66 Special Assessment Revolving Fund	6,920,938	1.33%	1,475	0	1,475	321	1,796
72 Impact Fees	9,727,294	1.87%	2,073	0	2,073	451	2,524
74 All Other Depts./Programs	285,815,607	54.99%	60,901	0	60,901	13,264	74,165
Subtotal	519,735,930	100.00%	110,744	0	110,744	24,121	134,864
Direct Bills					0		0
Total					\$110,744		\$134,864

Basis Units: Average Monthly Cash Balance by Fund

Source:

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Credit Card Svc Fees Allocations

Dept:5 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 Treasurer	47	0.09%	\$47	\$0	\$47	\$0	\$47
24 Fire Department	121	0.22%	121	0	121	0	121
28 Public Works - Parks	18,478	33.83%	18,478	0	18,478	0	18,478
35 Planning & Development-Building Insp	35,973	65.86%	35,973	0	35,973	0	35,973
Subtotal	54,619	100.00%	54,619	0	54,619	0	54,619
Direct Bills					0		0
Total					\$54,619		\$54,619

Basis Units: Credit Card Fees per Benefitting Department
Source:

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Water Utility Allocations

Dept:5 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15 Water Utility	100	100.00%	\$140,931	\$0	\$140,931	\$30,695	\$171,626
Subtotal	100	100.00%	140,931	0	140,931	30,695	171,626
Direct Bills					0		0
Total					\$140,931		\$171,626

Basis Units: Direct Allocation to Water
Source:

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Allocation Summary

Dept:5 Treasurer

Department	General Receipts	Parking Collections	Room Tax Collections	Animal License Collections &	Property Tax Collections	Investment Management	Credit Card Svc Fees	Water Utility	Total
5 Treasurer	\$63,305	\$0	\$0	\$0	\$0	\$0	\$47	\$0	\$63,352
8 Human Resources	191	0	0	0	0	0	0	0	191
10 Finance Department	7,766	0	0	0	0	0	0	0	7,766
12 Workers Compensation	0	0	0	0	0	3,953	0	0	3,953
13 Public Works - Engineering Svcs	2,437	0	0	0	0	0	0	0	2,437
14 Public Works - Fleet Svcs	0	0	0	0	0	2,395	0	0	2,395
15 Water Utility	2,546	0	0	0	0	5,742	0	171,626	179,913
16 Sewer Utility	0	0	0	0	0	6,403	0	0	6,403
17 Stormwater Utility	0	0	0	0	0	3,047	0	0	3,047
18 Metro Transit	23,347	0	0	0	0	58	0	0	23,406
19 Parking Utility	79,853	161,169	0	0	0	9,202	0	0	250,223
21 Monona Terrace	5,081	0	0	0	0	502	0	0	5,583
22 Madison Public Library	13,119	0	0	0	0	1,702	0	0	14,821
23 Police Department	6,659	0	0	0	0	0	0	0	6,659
24 Fire Department	3,188	0	0	0	0	0	121	0	3,309
25 Public Health Madison and Dane Coun	4,191	0	0	0	0	1,261	0	0	5,452
26 Public Works - Streets	12,999	0	0	0	0	0	0	0	12,999
28 Public Works - Parks	11,595	0	0	0	0	0	18,478	0	30,073
34 PCED-Economic Development Division	1,583	0	0	0	0	0	0	0	1,583
35 Planning & Development-Building Insp	21,563	0	0	0	0	0	35,973	0	57,536
37 Planning & Development-Community L	2,130	0	0	0	0	567	0	0	2,697
38 Planning & Development-Planning Divi	5,796	0	0	0	0	0	0	0	5,796
40 Municipal Court	15,827	0	0	0	0	0	0	0	15,827
59 Community Development Authority	0	0	0	0	0	1,761	0	0	1,761
60 Room Tax Commission	0	0	6,684	0	0	0	0	0	6,684
61 Debt Service	0	0	0	0	0	12,676	0	0	12,676
62 Capital Projects	0	0	0	0	0	7,109	0	0	7,109
66 Special Assessment Revolving Fund	0	0	0	0	0	1,796	0	0	1,796
72 Impact Fees	0	0	0	0	0	2,524	0	0	2,524
74 All Other Depts./Programs	104,901	0	0	40,535	190,492	74,165	0	0	410,093
Total	\$388,077	\$161,169	\$6,684	\$40,535	\$190,492	\$134,864	\$54,619	\$171,626	\$1,148,066

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Mayor
Nature & Extent of Services

The Mayor is the chief executive officer of the City and is responsible for directing City officers in the performance of their duties and responsibilities and supervising the development and implementation of operational goals for City agencies. The Mayor appoints and evaluates agency heads as provided by ordinance, reviews agency plans, policies and procedures for soundness and proper coordination, and provides direct guidance to agencies experiencing significant policy or organizational difficulties. The office also directs inter-agency staff teams in the identification and resolution of management problems that affect more than one City agency. A key responsibility of the Mayor is the annual submission of an annual Executive Budget to the Common Council after establishing guidelines and considering the capital and operating budget requests of City agencies.

The Mayor's Office is responsible for encouraging citizen participation in City government by making citizen appointments to City committees; training committee members on "open meetings" requirements, parliamentary procedure, and ethics requirements; maintaining a database of citizen candidates interested in appointment to City committees; and responding to concerns and initiatives presented by citizens and assisting them in their relations with City agencies. The Mayor's Office monitors State and national issues that affect the welfare of City residents. This includes representing the City's interests in the State budget process, State legislation and administration, acting as liaison with the City's State legislative delegation, and maintaining contact with State and Federal legislators and administrators. The Mayor's Office provides public information through preparing and distributing press releases, position papers and correspondence, scheduling and conducting press conferences and interviews, representing the City at civic meetings and official functions and responding to inquiries from the press, organizations and individuals.

Costs associated with the operations of Mayor's office have been allocated to departments based on the number of full-time equivalent employees.

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

A. Department Costs

Dept:6 Mayor

Description		Amount	General Admin	City Operational Oversight
Personnel Costs				
Salaries	S1	1,180,560	0	1,180,560
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	357,940	0	357,940
Subtotal - Personnel Costs		1,538,500	0	1,538,500
Services & Supplies Cost				
Office Supplies	S	2,867	0	2,867
Artwork	S	468	0	468
Copy Printing Supplies	S	3,423	0	3,423
Furniture	S	3,155	0	3,155
Hardware Supplies	S	148	0	148
Postage	S	2,709	0	2,709
Books and Subscriptions	S	137	0	137
Work Supplies	S	800	0	800
Food and Beverage	S	1,668	0	1,668
Telephone	S	1,123	0	1,123
Cellular Telephone	S	1,707	0	1,707
Custodial Building Use Charges	S	33,892	0	33,892
Office Equipment Repair	S	11	0	11
System and Software Maintenance	S	1,398	0	1,398
Mileage	S	164	0	164
Conferences and Training	S	34,863	0	34,863
Memberships	S	100	0	100
Storage Services	S	49	0	49
Consulting Services	S	1,659	0	1,659
Advertising Services	S	482	0	482
Other Services and Expenses	S	6,447	0	6,447
Grants	D	18,947	0	0
Community Agency Contracts	D	26,000	0	0

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

A. Department Costs

Dept:6 Mayor

Description		Amount	General Admin	City Operational Oversight
ID Charge from Insurance	S	2,203	0	2,203
ID Charge from Workers Comp	S	731	0	731
* Reimbursement of Exp *	S	(2,188)	0	(2,188)
* Contributions/Donations *	S	0	0	0
Subtotal - Services & Supplies		142,963	0	98,016
Department Cost Total		1,681,463	0	1,636,516
Adjustments to Cost				
Grants	D	(18,947)	0	0
Community Agency Contracts	D	(26,000)	0	0
Subtotal - Adjustments		(44,947)	0	0
Total Costs After Adjustments		1,636,516	0	1,636,516
General Admin Distribution			0	0
Grand Total		<u>\$1,636,516</u>		<u>\$1,636,516</u>

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

B. Incoming Costs - (Default Spread Salary%)

Dept:6 Mayor

Department	First Incoming	Second Incoming	City Operational Oversight
1 City-County Building	\$8,970	\$0	\$8,970
1 Department Specific	609	0	609
Subtotal - Building Depreciation	9,579	0	9,579
3 EAP Service Delivery	637	54	691
3 Critical Incidents	69	6	74
3 External EAP	30	0	30
Subtotal - Employee Assistance Progr	735	60	795
6 City Operational Oversight	0	7,359	7,359
Subtotal - Mayor	0	7,359	7,359
7 General Counsel & Representation	0	183,965	183,965
Subtotal - Attorney's Office	0	183,965	183,965
8 HR & Benefits Administration	0	3,931	3,931
8 Accomodation & FMLA Admin	0	2,341	2,341
8 Compensation & Hiring Admin	0	2,325	2,325
8 Employee Development	0	1,402	1,402
Subtotal - Human Resources	0	9,999	9,999
9 Network & Infrastructure Support	0	32,889	32,889
9 Phone System Administration	0	629	629
9 Application Support & Development	0	39,153	39,153
9 Software Maintenance	0	22,099	22,099
Subtotal - Information Technology	0	94,770	94,770
10 General Acctg & Reporting	0	2,306	2,306
10 Budget Management	0	1,625	1,625
10 Admin Support	0	26,490	26,490
10 Purchasing	0	718	718
10 Payroll	0	3,001	3,001
Subtotal - Finance Department	0	34,141	34,141
11 Insurance	0	15	15

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Dept:6 Mayor

B. Incoming Costs - (Default Spread Salary%)

Department	First Incoming	Second Incoming	City Operational Oversight
Subtotal - Insurance	\$0	\$15	\$15
12 Workers Comp	0	7	7
Subtotal - Workers Compensation	0	7	7
13 Facilities - General	0	183	183
Subtotal - Public Works - Engineering & Construction	0	183	183
31 Internal Support	0	4,518	4,518
Subtotal - Department of Civil Rights	0	4,518	4,518
Total Incoming	10,314	335,017	345,331
C. Total Allocated		\$1,981,847	\$1,981,847
			100.00%

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

City Operational Oversight Allocations

Dept:6 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	4.00	0.13%	\$2,103	\$0	\$2,103	\$0	\$2,103
4 City Clerk	15.00	0.48%	7,885	0	7,885	1,617	9,502
5 Treasurer	7.00	0.22%	3,680	0	3,680	0	3,680
6 Mayor	14.00	0.45%	7,359	0	7,359	0	7,359
7 Attorney's Office	26.00	0.83%	13,667	0	13,667	2,803	16,469
8 Human Resources	24.00	0.77%	12,616	0	12,616	2,587	15,203
9 Information Technology	56.70	1.81%	29,804	0	29,804	6,112	35,916
10 Finance Department	48.00	1.53%	25,231	0	25,231	5,174	30,405
13 Public Works - Engineering Svcs	104.10	3.32%	54,720	0	54,720	11,221	65,941
14 Public Works - Fleet Svcs	46.00	1.47%	24,180	0	24,180	4,959	29,138
15 Water Utility	139.00	4.44%	73,065	0	73,065	14,983	88,048
16 Sewer Utility	57.00	1.82%	29,962	0	29,962	6,144	36,106
17 Stormwater Utility	30.00	0.96%	15,769	0	15,769	3,234	19,003
18 Metro Transit	464.30	14.82%	244,059	0	244,059	50,049	294,107
19 Parking Utility	79.65	2.54%	41,868	0	41,868	8,586	50,454
20 Golf Enterprise	9.00	0.29%	4,731	0	4,731	970	5,701
21 Monona Terrace	65.75	2.10%	34,561	0	34,561	7,087	41,649
22 Madison Public Library	152.15	4.86%	79,977	0	79,977	16,401	96,378
23 Police Department	611.70	19.52%	321,539	0	321,539	65,937	387,476
24 Fire Department	415.75	13.27%	218,538	0	218,538	44,815	263,353
26 Public Works - Streets	231.00	7.37%	121,425	0	121,425	24,900	146,325
27 Public Works - Landfill	3.00	0.10%	1,577	0	1,577	323	1,900
28 Public Works - Parks	163.55	5.22%	85,970	0	85,970	17,630	103,599
29 Public Works - Transportation	3.00	0.10%	1,577	0	1,577	323	1,900
30 Public Works - Traffic Engineering	74.60	2.38%	39,213	0	39,213	8,041	47,255
31 Department of Civil Rights	23.00	0.73%	12,090	0	12,090	2,479	14,569
32 Assessor	30.00	0.96%	15,769	0	15,769	3,234	19,003
33 PCED-Office of the Director	9.60	0.31%	5,046	0	5,046	1,035	6,081
34 PCED-Economic Development Division	21.00	0.67%	11,039	0	11,039	2,264	13,302
35 Planning & Development-Building Insp	49.00	1.56%	25,757	0	25,757	5,282	31,039
36 Planning & Development-CDA Housing	54.10	1.73%	28,438	0	28,438	5,832	34,269
37 Planning & Development-Community I	49.50	1.58%	26,020	0	26,020	5,336	31,355
38 Planning & Development-Planning Divi	36.50	1.17%	19,186	0	19,186	3,934	23,121
39 Common Council	7.00	0.22%	3,680	0	3,680	755	4,434
40 Municipal Court	6.00	0.19%	3,154	0	3,154	647	3,801
59 Community Development Authority	3.00	0.10%	1,577	0	1,577	323	1,900

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

City Operational Oversight Allocations

Dept:6 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,132.95	100.00%	1,646,830	0	1,646,830	335,017	1,981,847
Direct Bills					0		0
Total					\$1,646,830		\$1,981,847

Basis Units: # of Full Time Equivalent Employees

Source:

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Allocation Summary

Dept:6 Mayor

Department	City Operational Oversight	Total
3 Employee Assistance Program	\$2,103	\$2,103
4 City Clerk	9,502	9,502
5 Treasurer	3,680	3,680
6 Mayor	7,359	7,359
7 Attorney's Office	16,469	16,469
8 Human Resources	15,203	15,203
9 Information Technology	35,916	35,916
10 Finance Department	30,405	30,405
13 Public Works - Engineering Svcs	65,941	65,941
14 Public Works - Fleet Svcs	29,138	29,138
15 Water Utility	88,048	88,048
16 Sewer Utility	36,106	36,106
17 Stormwater Utility	19,003	19,003
18 Metro Transit	294,107	294,107
19 Parking Utility	50,454	50,454
20 Golf Enterprise	5,701	5,701
21 Monona Terrace	41,649	41,649
22 Madison Public Library	96,378	96,378
23 Police Department	387,476	387,476
24 Fire Department	263,353	263,353
26 Public Works - Streets	146,325	146,325
27 Public Works - Landfill	1,900	1,900
28 Public Works - Parks	103,599	103,599
29 Public Works - Transportation	1,900	1,900
30 Public Works - Traffic Engineering	47,255	47,255
31 Department of Civil Rights	14,569	14,569
32 Assessor	19,003	19,003
33 PCED-Office of the Director	6,081	6,081
34 PCED-Economic Development Division	13,302	13,302
35 Planning & Development-Building Insp	31,039	31,039
36 Planning & Development-CDA Housing	34,269	34,269
37 Planning & Development-Community L	31,355	31,355
38 Planning & Development-Planning Divi	23,121	23,121
39 Common Council	4,434	4,434
40 Municipal Court	3,801	3,801
59 Community Development Authority	1,900	1,900
Total	\$1,981,847	\$1,981,847

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Attorney's Office
Nature & Extent of Services

The Attorney's Office is responsible for providing legal representation to the City of Madison as an entity, including ordinance enforcement, legislative counsel services, and general counsel services. The Agency is responsible for drafting and revising the City's ordinances, enforcing ordinances, providing legislative counsel to the City, Common Council, City Boards, Committees and Commissions, and representation to the City in legal matters. Costs for the Attorney's Office have been identified and functionalized as follows:

General Counsel and Representation: Costs associated with providing legal services, contract review, and other representation are allocated to benefiting departments based on an analysis of attorney staff effort expended.

Ordinance Enforcement: Costs associated with providing legal services related to the enforcement of City ordinance violations are allocated to benefiting departments based on an analysis of attorney staff effort expended.

Legislative Services: Costs associated with providing legal services to the Common Counsel and various boards, committees and commissions are allocated directly the Common Counsel.

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

A. Department Costs

Dept:7 Attorney's Office

Description		Amount	General Admin	General Counsel & Representati	Ordinance Enforcement	Legislative Services
Personnel Costs						
Salaries	S1	2,243,605	336,765	1,240,040	466,221	200,578
Salary % Split			15.01%	55.27%	20.78%	8.94%
Benefits	S	581,052	87,216	321,147	120,743	51,946
Subtotal - Personnel Costs		2,824,657	423,981	1,561,188	586,964	252,524
Services & Supplies Cost						
Office Supplies	S	4,065	610	2,247	845	363
Copy Printing Supplies	S	6,186	929	3,419	1,285	553
Furniture	S	791	119	437	164	71
Hardware Supplies	S	799	120	442	166	71
Software Licenses & Supplies	S	622	93	344	129	56
Postage	S	3,113	467	1,721	647	278
Books and Subscriptions	S	13,382	2,009	7,396	2,781	1,196
Telephone	S	1,180	177	652	245	105
Cellular Telephone	S	230	35	127	48	21
Systems Communication Internet	S	30,440	4,569	16,824	6,325	2,721
Custodial Building Use Charges	S	51,521	7,733	28,476	10,706	4,606
System and Software Maintenance	S	22,432	3,367	12,398	4,661	2,005
Mileage	S	93	14	51	19	8
Conferences and Training	S	17,403	2,612	9,619	3,616	1,556
Memberships	S	10,347	1,553	5,719	2,150	925
Legal Services	S	5,214	783	2,882	1,083	466
Delivery Freight Charges	S	366	55	202	76	33
Storage Services	S	3,122	469	1,726	649	279
Advertising Services	S	544	82	301	113	49
Printing Services	S	1,044	157	577	217	93
Transcription Services	S	3,605	541	1,992	749	322
Other Services and Expenses	S	2,946	442	1,628	612	263
ID Charge from Insurance	S	4,283	643	2,367	890	383

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

A. Department Costs

Dept:7 Attorney's Office

Description		Amount	General Admin	General Counsel & Representati	Ordinance Enforcement	Legislative Services
ID Charge from Workers Comp	S	1,732	260	957	360	155
* Miscellaneous Revenue *	P	(363)	0	0	(363)	0
Subtotal - Services & Supplies		185,097	27,838	102,504	38,176	16,580
Department Cost Total		3,009,754	451,819	1,663,692	625,139	269,104
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		3,009,754	451,819	1,663,692	625,139	269,104
General Admin Distribution			(451,819)	293,823	110,469	47,526
Grand Total		\$3,009,754		\$1,957,515	\$735,609	\$316,631

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

B. Incoming Costs - (Default Spread Salary%)

Dept:7 Attorney's Office

Department	First Incoming	Second Incoming	General Counsel & Representati	Ordinance Enforcement	Legislative Services
1 City-County Building	\$13,426	\$0	\$8,731	\$3,283	\$1,412
1 Department Specific	20,728	0	13,480	5,068	2,180
Subtotal - Building Depreciation	34,154	0	22,211	8,351	3,593
3 EAP Service Delivery	2,061	175	1,454	547	235
3 Critical Incidents	957	81	675	254	109
3 External EAP	227	0	148	55	24
Subtotal - Employee Assistance Progr	3,245	256	2,277	856	368
6 City Operational Oversight	13,667	2,803	10,710	4,027	1,732
Subtotal - Mayor	13,667	2,803	10,710	4,027	1,732
8 HR & Benefits Administration	0	7,301	4,748	1,785	768
8 Union & Association Admin	0	661	430	162	70
8 Accomodation & FMLA Admin	0	937	609	229	99
8 Compensation & Hiring Admin	0	5,231	3,402	1,279	550
8 Employee Development	0	7,477	4,863	1,828	787
Subtotal - Human Resources	0	21,606	14,051	5,283	2,273
9 Network & Infrastructure Support	0	74,548	48,480	18,227	7,842
9 Phone System Administration	0	1,279	832	313	135
9 Application Support & Development	0	1,695	1,102	414	178
9 Software Maintenance	0	4,095	2,663	1,001	431
Subtotal - Information Technology	0	81,617	53,077	19,955	8,585
10 General Acctg & Reporting	0	4,853	3,156	1,187	511
10 Budget Management	0	2,501	1,626	611	263
10 Admin Support	0	12,437	8,088	3,041	1,308
10 Purchasing	0	2,514	1,635	615	264
10 Payroll	0	5,573	3,624	1,363	586
Subtotal - Finance Department	0	27,878	18,129	6,816	2,932
11 Insurance	0	30	19	7	3
Subtotal - Insurance	0	30	19	7	3
12 Workers Comp	0	17	11	4	2

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

B. Incoming Costs - (Default Spread Salary%)

Dept:7 Attorney's Office

Department	First Incoming	Second Incoming	General Counsel & Representati	Ordinance Enforcement	Legislative Services
Subtotal - Workers Compensation	\$0	\$17	\$11	\$4	\$2
13 Facilities - General	0	274	178	67	29
Subtotal - Public Works - Engineering & Construction	0	274	178	67	29
31 Internal Support	0	8,391	5,456	2,051	883
Subtotal - Department of Civil Rights	0	8,391	5,456	2,051	883
Total Incoming	51,066	142,870	126,119	47,417	20,400
C. Total Allocated		\$3,203,691	\$2,083,634	\$783,026	\$337,031
			65.04%	24.44%	10.52%

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

General Counsel & Representation Allocations

Dept:7 Attorney's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 City Clerk	86,175.00	6.40%	\$127,347	\$0	\$127,347	\$6,549	\$133,896
6 Mayor	124,488.00	9.24%	183,965	0	183,965	0	183,965
8 Human Resources	107,275.00	7.96%	158,528	0	158,528	8,152	166,680
9 Information Technology	74,312.00	5.52%	109,816	0	109,816	5,647	115,463
10 Finance Department	65,455.36	4.86%	96,728	0	96,728	4,974	101,702
12 Workers Compensation	13,180.00	0.98%	19,477	0	19,477	1,002	20,479
13 Public Works - Engineering Svcs	28,732.00	2.13%	42,459	0	42,459	2,183	44,643
15 Water Utility	11,814.00	0.88%	17,458	0	17,458	898	18,356
16 Sewer Utility	5,224.00	0.39%	7,720	0	7,720	397	8,117
17 Stormwater Utility	6,530.00	0.48%	9,650	0	9,650	496	10,146
18 Metro Transit	36,595.00	2.72%	54,079	0	54,079	2,781	56,860
19 Parking Utility	28,780.00	2.14%	42,530	0	42,530	2,187	44,717
21 Monona Terrace	52,051.00	3.86%	76,920	0	76,920	3,955	80,875
22 Madison Public Library	14,340.00	1.06%	21,191	0	21,191	1,090	22,281
23 Police Department	195,623.00	14.52%	289,086	0	289,086	14,866	303,952
24 Fire Department	58,140.00	4.32%	85,918	0	85,918	4,418	90,336
25 Public Health Madison and Dane Coun	54,930.00	4.08%	81,174	0	81,174	4,174	85,348
26 Public Works - Streets	1,306.00	0.10%	1,930	0	1,930	99	2,029
28 Public Works - Parks	28,732.00	2.13%	42,459	0	42,459	2,183	44,643
29 Public Works - Transportation	1,306.00	0.10%	1,930	0	1,930	99	2,029
30 Public Works - Traffic Engineering	2,612.00	0.19%	3,860	0	3,860	198	4,058
31 Department of Civil Rights	67,859.00	5.04%	100,280	0	100,280	5,157	105,437
32 Assessor	100,342.00	7.45%	148,283	0	148,283	7,625	155,908
34 PCED-Economic Development Division	10,448.00	0.78%	15,440	0	15,440	794	16,234
36 Planning & Development-CDA Housing	14,340.00	1.06%	21,191	0	21,191	1,090	22,281
37 Planning & Development-Community I	49,550.00	3.68%	73,224	0	73,224	3,765	76,989
38 Planning & Development-Planning Divi	69,405.00	5.15%	102,565	0	102,565	5,274	107,839
39 Common Council	3,918.00	0.29%	5,790	0	5,790	298	6,088
48 TID #37-Union Corners	19,820.00	1.47%	29,289	0	29,289	1,506	30,796
57 TID #46-Research Park	9,910.00	0.74%	14,645	0	14,645	753	15,398
72 Impact Fees	3,918.00	0.29%	5,790	0	5,790	298	6,088
Subtotal	1,347,110.36	100.00%	1,990,724	0	1,990,724	92,910	2,083,634
Direct Bills					0		0
Total					\$1,990,724		\$2,083,634

Basis Units: Effort Devoted by Attorney Staff
Source:

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Ordinance Enforcement Allocations

Dept:7 Attorney's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19 Parking Utility	12,880	2.57%	\$19,204	\$0	\$19,204	\$897	\$20,101
23 Police Department	434,707	86.64%	648,155	0	648,155	30,265	678,420
24 Fire Department	11,895	2.37%	17,736	0	17,736	828	18,564
25 Public Health Madison and Dane Coun	14,763	2.94%	22,012	0	22,012	1,028	23,040
35 Planning & Development-Building Insp	27,490	5.48%	40,988	0	40,988	1,914	42,902
Subtotal	501,735	100.00%	748,094	0	748,094	34,932	783,026
Direct Bills					0		0
Total					\$748,094		\$783,026

Basis Units: Effort Devoted by Attorney Staff
Source:

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Legislative Services Allocations

Dept:7 Attorney's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
39 Common Council	100	100.00%	\$322,002	\$0	\$322,002	\$15,028	\$337,031
Subtotal	100	100.00%	322,002	0	322,002	15,028	337,031
Direct Bills					0		0
Total					\$322,002		\$337,031

Basis Units: Direct Allocation to Benefitting Department

Source:

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Allocation Summary

Dept:7 Attorney's Office

Department	General Counsel & Representati	Ordinance Enforcement	Legislative Services	Total
4 City Clerk	\$133,896	\$0	\$0	\$133,896
6 Mayor	183,965	0	0	183,965
8 Human Resources	166,680	0	0	166,680
9 Information Technology	115,463	0	0	115,463
10 Finance Department	101,702	0	0	101,702
12 Workers Compensation	20,479	0	0	20,479
13 Public Works - Engineering Svcs	44,643	0	0	44,643
15 Water Utility	18,356	0	0	18,356
16 Sewer Utility	8,117	0	0	8,117
17 Stormwater Utility	10,146	0	0	10,146
18 Metro Transit	56,860	0	0	56,860
19 Parking Utility	44,717	20,101	0	64,818
21 Monona Terrace	80,875	0	0	80,875
22 Madison Public Library	22,281	0	0	22,281
23 Police Department	303,952	678,420	0	982,372
24 Fire Department	90,336	18,564	0	108,900
25 Public Health Madison and Dane Coun	85,348	23,040	0	108,388
26 Public Works - Streets	2,029	0	0	2,029
28 Public Works - Parks	44,643	0	0	44,643
29 Public Works - Transportation	2,029	0	0	2,029
30 Public Works - Traffic Engineering	4,058	0	0	4,058
31 Department of Civil Rights	105,437	0	0	105,437
32 Assessor	155,908	0	0	155,908
34 PCED-Economic Development Division	16,234	0	0	16,234
35 Planning & Development-Building Insp	0	42,902	0	42,902
36 Planning & Development-CDA Housing	22,281	0	0	22,281
37 Planning & Development-Community I	76,989	0	0	76,989
38 Planning & Development-Planning Divi	107,839	0	0	107,839
39 Common Council	6,088	0	337,031	343,118
48 TID #37-Union Corners	30,796	0	0	30,796
57 TID #46-Research Park	15,398	0	0	15,398
72 Impact Fees	6,088	0	0	6,088
Total	\$2,083,634	\$783,026	\$337,031	\$3,203,691

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Human Resources
Nature & Extent of Services

The Human Resources Department is responsible for supporting the City's activities related to recruiting, developing, and sustaining a diverse, highly qualified, and productive workforce. The Department supports other City agencies in organizational development to ensure quality City services, ensures compliance with personnel rules, and supports agencies in recruitment efforts. Costs for the Human Resources Department have been identified and functionalized as follows:

HR & Benefits Administration: Costs associated with supporting City departments in providing general human resources support, including the development and implementation of the employee benefits program and are allocated to departments based on the number of FTE's.

Union and Association Administration: Cost associated with supporting the City's obligations for contract negotiation and management, working with Employee Associations in developing and implementing employee handbooks are allocated to departments based on the number of represented and association employees.

Accommodation & FMLA Administration: Costs associated with administering the City's Family and Medical Leave Act (FMLA), disability leave, layoffs, and occupational accommodations are allocated to departments based on the number of reviews performed.

Compensation & Hiring Administration: Costs associated with assisting the City and its agencies in achieving their goals by developing and implementing recruitment and selection strategies, and assisting in the implementation of organizational changes (including the classification and reclassification of employees and positions) along with working with the Personnel Board are allocated to departments based on the number of employees, less represented staff in the Police Department.

Employee Development: Costs associated with supporting the successful engagement of City of Madison employees and agencies through the coordinated work of organizational development and wellness programs as well as oversight of the City's employee engagement initiatives, and coordination of internal and external training for employees are allocated based on the number of employees participating in employee development programs.

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

A. Department Costs

Dept:8 Human Resources

Description		Amount	General Admin	HR & Benefits Administratio	Union & Association Admin	Accomodatio n & FMLA Admin	Compensatio n & Hiring Admin	Employee Development
Personnel Costs								
Salaries	S1	1,563,404	136,172	508,888	128,512	181,199	358,020	250,614
Salary % Split			8.71%	32.55%	8.22%	11.59%	22.90%	16.03%
Benefits	S	446,242	38,868	145,252	36,681	51,719	102,189	71,533
Subtotal - Personnel Costs		2,009,646	175,040	654,140	165,193	232,918	460,209	322,146
Services & Supplies Cost								
Office Supplies	S	2,675	233	871	220	310	613	429
Copy Printing Supplies	S	8,077	704	2,629	664	936	1,850	1,295
Hardware Supplies	S	148	13	48	12	17	34	24
Postage	S	1,814	158	590	149	210	415	291
Books and Subscriptions	S	824	72	268	68	96	189	132
Work Supplies	S	830	72	270	68	96	190	133
Food and Beverage	S	6,754	588	2,198	555	783	1,547	1,083
Telephone	S	2,692	234	876	221	312	616	432
Facility Rental	S	7,524	655	2,449	618	872	1,723	1,206
System and Software Maintenance	S	14,836	1,292	4,829	1,220	1,719	3,397	2,378
Recruitment	S	288	25	94	24	33	66	46
Conferences and Training	S	33,627	2,929	10,946	2,764	3,897	7,701	5,390
Memberships	S	4,558	397	1,484	375	528	1,044	731
Medical Services	S	22,963	2,000	7,474	1,888	2,661	5,259	3,681
Storage Services	S	1,309	114	426	108	152	300	210
Consulting Services	S	150	13	49	12	17	34	24
Advertising Services	S	682	59	222	56	79	156	109
ID Charge from Engineering	P	66,104	0	1,603	552	611	1,200	62,138
ID Charge from Insurance	S	9,313	811	3,031	766	1,079	2,133	1,493
ID Charge from Workers Comp	S	1,260	110	410	104	146	289	202
* Miscellaneous Charges for Service *	P	(15,440)	0	0	0	0	0	(15,440)
* Miscellaneous Revenue *	P	(135)	0	0	0	0	0	(135)
Subtotal - Services & Supplies		170,853	10,480	40,769	10,442	14,556	28,755	65,851
Department Cost Total		2,180,499	185,520	694,908	175,635	247,474	488,964	387,997
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		2,180,499	185,520	694,908	175,635	247,474	488,964	387,997
General Admin Distribution			(185,520)	66,148	16,705	23,553	46,538	32,576
Grand Total		\$2,180,499		\$761,057	\$192,340	\$271,028	\$535,501	\$420,574

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

B. Incoming Costs - (Default Spread Salary%)

Dept:8 Human Resources

Department	First Incoming	Second Incoming	HR & Benefits Administratio	Union & Association Admin	Accomodatio n & FMLA Admin	Compensatio n & Hiring Admin	Employee Development
1 Madison Municipal Building	\$159,079	\$0	\$56,721	\$14,324	\$20,196	\$39,905	\$27,933
Subtotal - Building Depreciation	159,079	0	56,721	14,324	20,196	39,905	27,933
3 EAP Service Delivery	1,527	130	591	149	210	415	291
3 Critical Incidents	709	60	274	69	98	193	135
3 External EAP	168	0	60	15	21	42	30
Subtotal - Employee Assistance Progr	2,404	190	925	234	329	651	455
5 General Receipts	163	29	68	17	24	48	34
Subtotal - Treasurer	163	29	68	17	24	48	34
6 City Operational Oversight	12,616	2,587	5,421	1,369	1,930	3,814	2,669
Subtotal - Mayor	12,616	2,587	5,421	1,369	1,930	3,814	2,669
7 General Counsel & Representation	158,528	8,152	59,431	15,008	21,161	41,812	29,268
Subtotal - Attorney's Office	158,528	8,152	59,431	15,008	21,161	41,812	29,268
8 HR & Benefits Administration	0	6,739	2,403	607	856	1,690	1,183
8 Union & Association Admin	0	147	52	13	19	37	26
8 Accomodation & FMLA Admin	0	1,405	501	126	178	352	247
8 Compensation & Hiring Admin	0	3,875	1,382	349	492	972	680
8 Employee Development	0	4,206	1,500	379	534	1,055	739
Subtotal - Human Resources	0	16,371	5,837	1,474	2,078	4,107	2,875
9 Network & Infrastructure Support	0	67,970	24,235	6,120	8,629	17,050	11,935
9 Phone System Administration	0	1,099	392	99	140	276	193
Subtotal - Information Technology	0	69,069	24,627	6,219	8,769	17,326	12,128
10 General Acctg & Reporting	0	2,423	864	218	308	608	425
10 Budget Management	0	1,750	624	158	222	439	307
10 Admin Support	0	35,519	12,665	3,198	4,509	8,910	6,237
10 Purchasing	0	1,062	379	96	135	266	187
10 Payroll	0	5,145	1,834	463	653	1,291	903
Subtotal - Finance Department	0	45,900	16,366	4,133	5,827	11,514	8,060
11 Insurance	0	64	23	6	8	16	11

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

B. Incoming Costs - (Default Spread Salary%)

Dept:8 Human Resources

Department	First Incoming	Second Incoming	HR & Benefits Administration	Union & Association Admin	Accommodation & FMLA Admin	Compensation & Hiring Admin	Employee Development
Subtotal - Insurance	\$0	\$64	\$23	\$6	\$8	\$16	\$11
12 Workers Comp	0	12	4	1	2	3	2
Subtotal - Workers Compensation	0	12	4	1	2	3	2
13 Facilities - General	0	2,844	1,014	256	361	713	499
Subtotal - Public Works - Engineering & Construction	0	2,844	1,014	256	361	713	499
31 Internal Support	0	7,745	2,762	697	983	1,943	1,360
Subtotal - Department of Civil Rights	0	7,745	2,762	697	983	1,943	1,360
Total Incoming	332,789	152,964	173,198	43,739	61,670	121,851	85,295
C. Total Allocated		\$2,666,252	\$934,255	\$236,079	\$332,698	\$657,352	\$505,869
			35.04%	8.85%	12.48%	24.65%	18.97%

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

HR & Benefits Administration Allocations

Dept:8 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	4.00	0.13%	\$1,123	\$0	\$1,123	\$0	\$1,123
4 City Clerk	15.00	0.48%	4,212	0	4,212	268	4,479
5 Treasurer	7.00	0.22%	1,966	0	1,966	0	1,966
6 Mayor	14.00	0.45%	3,931	0	3,931	0	3,931
7 Attorney's Office	26.00	0.83%	7,301	0	7,301	0	7,301
8 Human Resources	24.00	0.77%	6,739	0	6,739	0	6,739
9 Information Technology	56.70	1.81%	15,921	0	15,921	1,011	16,932
10 Finance Department	48.00	1.53%	13,478	0	13,478	856	14,334
13 Public Works - Engineering Svcs	104.10	3.32%	29,231	0	29,231	1,857	31,087
14 Public Works - Fleet Svcs	46.00	1.47%	12,917	0	12,917	820	13,737
15 Water Utility	139.00	4.44%	39,030	0	39,030	2,479	41,510
16 Sewer Utility	57.00	1.82%	16,005	0	16,005	1,017	17,022
17 Stormwater Utility	30.00	0.96%	8,424	0	8,424	535	8,959
18 Metro Transit	464.30	14.82%	130,373	0	130,373	8,281	138,654
19 Parking Utility	79.65	2.54%	22,365	0	22,365	1,421	23,786
20 Golf Enterprise	9.00	0.29%	2,527	0	2,527	161	2,688
21 Monona Terrace	65.75	2.10%	18,462	0	18,462	1,173	19,635
22 Madison Public Library	152.15	4.86%	42,723	0	42,723	2,714	45,437
23 Police Department	611.70	19.52%	171,762	0	171,762	10,910	182,672
24 Fire Department	415.75	13.27%	116,740	0	116,740	7,415	124,155
26 Public Works - Streets	231.00	7.37%	64,863	0	64,863	4,120	68,984
27 Public Works - Landfill	3.00	0.10%	842	0	842	54	896
28 Public Works - Parks	163.55	5.22%	45,924	0	45,924	2,917	48,841
29 Public Works - Transportation	3.00	0.10%	842	0	842	54	896
30 Public Works - Traffic Engineering	74.60	2.38%	20,947	0	20,947	1,331	22,278
31 Department of Civil Rights	23.00	0.73%	6,458	0	6,458	410	6,868
32 Assessor	30.00	0.96%	8,424	0	8,424	535	8,959
33 PCED-Office of the Director	9.60	0.31%	2,696	0	2,696	171	2,867
34 PCED-Economic Development Division	21.00	0.67%	5,897	0	5,897	375	6,271
35 Planning & Development-Building Insp	49.00	1.56%	13,759	0	13,759	874	14,633
36 Planning & Development-CDA Housing	54.10	1.73%	15,191	0	15,191	965	16,156
37 Planning & Development-Community I	49.50	1.58%	13,899	0	13,899	883	14,782
38 Planning & Development-Planning Divi	36.50	1.17%	10,249	0	10,249	651	10,900
39 Common Council	7.00	0.22%	1,966	0	1,966	125	2,090
40 Municipal Court	6.00	0.19%	1,685	0	1,685	107	1,792
59 Community Development Authority	3.00	0.10%	842	0	842	54	896

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

HR & Benefits Administration Allocations

Dept:8 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,132.95	100.00%	879,715	0	879,715	54,540	934,255
Direct Bills					0		0
Total					\$879,715		\$934,255

Basis Units: # of Full Time Equivalent Employees

Source:

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Union & Association Admin Allocations

Dept:8 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 City Clerk	50	1.65%	\$3,671	\$0	\$3,671	\$229	\$3,899
5 Treasurer	5	0.17%	367	0	367	0	367
7 Attorney's Office	9	0.30%	661	0	661	0	661
8 Human Resources	2	0.07%	147	0	147	0	147
9 Information Technology	16	0.53%	1,175	0	1,175	73	1,248
10 Finance Department	13	0.43%	954	0	954	59	1,014
13 Public Works - Engineering Svcs	67	2.21%	4,919	0	4,919	306	5,225
14 Public Works - Fleet Svcs	35	1.16%	2,570	0	2,570	160	2,730
15 Water Utility	103	3.40%	7,562	0	7,562	471	8,033
16 Sewer Utility	31	1.02%	2,276	0	2,276	142	2,418
17 Stormwater Utility	6	0.20%	440	0	440	27	468
18 Metro Transit	400	13.21%	29,367	0	29,367	1,829	31,196
19 Parking Utility	81	2.68%	5,947	0	5,947	370	6,317
20 Golf Enterprise	75	2.48%	5,506	0	5,506	343	5,849
21 Monona Terrace	258	8.52%	18,941	0	18,941	1,180	20,121
22 Madison Public Library	260	8.59%	19,088	0	19,088	1,189	20,277
23 Police Department	597	19.72%	43,830	0	43,830	2,730	46,560
24 Fire Department	402	13.28%	29,513	0	29,513	1,838	31,352
26 Public Works - Streets	184	6.08%	13,509	0	13,509	841	14,350
27 Public Works - Landfill	2	0.07%	147	0	147	9	156
28 Public Works - Parks	253	8.36%	18,574	0	18,574	1,157	19,731
30 Public Works - Traffic Engineering	52	1.72%	3,818	0	3,818	238	4,055
31 Department of Civil Rights	4	0.13%	294	0	294	18	312
32 Assessor	20	0.66%	1,468	0	1,468	91	1,560
33 PCED-Office of the Director	4	0.13%	294	0	294	18	312
34 PCED-Economic Development Division	3	0.10%	220	0	220	14	234
35 Planning & Development-Building Insp	39	1.29%	2,863	0	2,863	178	3,042
36 Planning & Development-CDA Housing	37	1.22%	2,716	0	2,716	169	2,886
37 Planning & Development-Community I	15	0.50%	1,101	0	1,101	69	1,170
38 Planning & Development-Planning Divi	1	0.03%	73	0	73	5	78
40 Municipal Court	4	0.13%	294	0	294	18	312
Subtotal	3,028	100.00%	222,305	0	222,305	13,773	236,079
Direct Bills					0		0
Total					\$222,305		\$236,079

Basis Units: # of Represented and Association Staff
Source:

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Accommodation & FMLA Admin Allocations

Dept:8 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 City Clerk	2	0.30%	\$937	\$0	\$937	\$59	\$996
5 Treasurer	3	0.45%	1,405	0	1,405	0	1,405
6 Mayor	5	0.75%	2,341	0	2,341	0	2,341
7 Attorney's Office	2	0.30%	937	0	937	0	937
8 Human Resources	3	0.45%	1,405	0	1,405	0	1,405
9 Information Technology	4	0.60%	1,873	0	1,873	118	1,992
10 Finance Department	11	1.64%	5,151	0	5,151	326	5,477
13 Public Works - Engineering Svcs	16	2.39%	7,492	0	7,492	474	7,966
14 Public Works - Fleet Svcs	5	0.75%	2,341	0	2,341	148	2,489
15 Water Utility	22	3.29%	10,302	0	10,302	651	10,953
18 Metro Transit	260	38.86%	121,752	0	121,752	7,697	129,449
19 Parking Utility	25	3.74%	11,707	0	11,707	740	12,447
21 Monona Terrace	10	1.49%	4,683	0	4,683	296	4,979
22 Madison Public Library	21	3.14%	9,834	0	9,834	622	10,456
23 Police Department	111	16.59%	51,979	0	51,979	3,286	55,265
24 Fire Department	50	7.47%	23,414	0	23,414	1,480	24,894
26 Public Works - Streets	31	4.63%	14,517	0	14,517	918	15,434
28 Public Works - Parks	34	5.08%	15,921	0	15,921	1,007	16,928
30 Public Works - Traffic Engineering	3	0.45%	1,405	0	1,405	89	1,494
31 Department of Civil Rights	9	1.35%	4,214	0	4,214	266	4,481
32 Assessor	8	1.20%	3,746	0	3,746	237	3,983
34 PCED-Economic Development Division	6	0.90%	2,810	0	2,810	178	2,987
35 Planning & Development-Building Insp	10	1.49%	4,683	0	4,683	296	4,979
36 Planning & Development-CDA Housing	7	1.05%	3,278	0	3,278	207	3,485
37 Planning & Development-Community L	7	1.05%	3,278	0	3,278	207	3,485
38 Planning & Development-Planning Divi	4	0.60%	1,873	0	1,873	118	1,992
Subtotal	669	100.00%	313,278	0	313,278	19,420	332,698
Direct Bills					0		0
Total					\$313,278		\$332,698

Basis Units: # of FMLA & Accommodation Requests Reviewed
Source:

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Compensation & Hiring Admin Allocations

Dept:8 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	3	0.09%	\$581	\$0	\$581	\$0	\$581
4 City Clerk	56	1.75%	10,849	0	10,849	687	11,536
5 Treasurer	6	0.19%	1,162	0	1,162	0	1,162
6 Mayor	12	0.38%	2,325	0	2,325	0	2,325
7 Attorney's Office	27	0.85%	5,231	0	5,231	0	5,231
8 Human Resources	20	0.63%	3,875	0	3,875	0	3,875
9 Information Technology	65	2.03%	12,593	0	12,593	798	13,390
10 Finance Department	40	1.25%	7,749	0	7,749	491	8,240
13 Public Works - Engineering Svcs	133	4.16%	25,767	0	25,767	1,632	27,399
14 Public Works - Fleet Svcs	44	1.38%	8,524	0	8,524	540	9,064
15 Water Utility	132	4.13%	25,573	0	25,573	1,620	27,193
16 Sewer Utility	32	1.00%	6,199	0	6,199	393	6,592
17 Stormwater Utility	12	0.38%	2,325	0	2,325	147	2,472
18 Metro Transit	450	14.08%	87,180	0	87,180	5,522	92,702
19 Parking Utility	90	2.82%	17,436	0	17,436	1,104	18,540
20 Golf Enterprise	77	2.41%	14,918	0	14,918	945	15,862
21 Monona Terrace	278	8.70%	53,858	0	53,858	3,411	57,269
22 Madison Public Library	283	8.86%	54,827	0	54,827	3,473	58,299
23 Police Department	183	5.73%	35,453	0	35,453	2,246	37,699
24 Fire Department	419	13.11%	81,175	0	81,175	5,141	86,316
26 Public Works - Streets	205	6.42%	39,716	0	39,716	2,516	42,231
27 Public Works - Landfill	2	0.06%	387	0	387	25	412
28 Public Works - Parks	293	9.17%	56,764	0	56,764	3,595	60,359
29 Public Works - Transportation	3	0.09%	581	0	581	37	618
30 Public Works - Traffic Engineering	66	2.07%	12,786	0	12,786	810	13,596
31 Department of Civil Rights	19	0.59%	3,681	0	3,681	233	3,914
32 Assessor	23	0.72%	4,456	0	4,456	282	4,738
33 PCED-Office of the Director	8	0.25%	1,550	0	1,550	98	1,648
34 PCED-Economic Development Division	18	0.56%	3,487	0	3,487	221	3,708
35 Planning & Development-Building Insp	43	1.35%	8,331	0	8,331	528	8,858
36 Planning & Development-CDA Housing	46	1.44%	8,912	0	8,912	564	9,476
37 Planning & Development-Community I	44	1.38%	8,524	0	8,524	540	9,064
38 Planning & Development-Planning Divi	32	1.00%	6,199	0	6,199	393	6,592
39 Common Council	24	0.75%	4,650	0	4,650	294	4,944
40 Municipal Court	6	0.19%	1,162	0	1,162	74	1,236
59 Community Development Authority	1	0.03%	194	0	194	12	206

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Compensation & Hiring Admin Allocations

Dept:8 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,195	100.00%	618,981	0	618,981	38,371	657,352
Direct Bills					0		0
Total					\$618,981		\$657,352

Basis Units: # of Employees Less Sworn Police Staff

Source:

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Employee Development Allocations

Dept:8 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	2	0.20%	\$935	\$0	\$935	\$0	\$935
4 City Clerk	7	0.68%	3,271	0	3,271	190	3,461
5 Treasurer	5	0.49%	2,337	0	2,337	0	2,337
6 Mayor	3	0.29%	1,402	0	1,402	0	1,402
7 Attorney's Office	16	1.56%	7,477	0	7,477	0	7,477
8 Human Resources	9	0.88%	4,206	0	4,206	0	4,206
9 Information Technology	24	2.34%	11,216	0	11,216	651	11,867
10 Finance Department	25	2.44%	11,683	0	11,683	678	12,361
13 Public Works - Engineering Svcs	47	4.59%	21,964	0	21,964	1,275	23,239
14 Public Works - Fleet Svcs	14	1.37%	6,543	0	6,543	380	6,922
15 Water Utility	39	3.80%	18,226	0	18,226	1,058	19,284
17 Stormwater Utility	1	0.10%	467	0	467	27	494
18 Metro Transit	93	9.07%	43,461	0	43,461	2,523	45,985
19 Parking Utility	40	3.90%	18,693	0	18,693	1,085	19,778
21 Monona Terrace	27	2.63%	12,618	0	12,618	733	13,350
22 Madison Public Library	83	8.10%	38,788	0	38,788	2,252	41,040
23 Police Department	77	7.51%	35,984	0	35,984	2,089	38,073
24 Fire Department	31	3.02%	14,487	0	14,487	841	15,328
25 Public Health Madison and Dane Coun	51	4.98%	23,834	0	23,834	1,384	25,217
26 Public Works - Streets	51	4.98%	23,834	0	23,834	1,384	25,217
28 Public Works - Parks	91	8.88%	42,527	0	42,527	2,469	44,996
29 Public Works - Transportation	2	0.20%	935	0	935	54	989
30 Public Works - Traffic Engineering	26	2.54%	12,150	0	12,150	705	12,856
31 Department of Civil Rights	47	4.59%	21,964	0	21,964	1,275	23,239
32 Assessor	16	1.56%	7,477	0	7,477	434	7,911
33 PCED-Office of the Director	10	0.98%	4,673	0	4,673	271	4,945
34 PCED-Economic Development Division	9	0.88%	4,206	0	4,206	244	4,450
35 Planning & Development-Building Insp	18	1.76%	8,412	0	8,412	488	8,900
36 Planning & Development-CDA Housing	18	1.76%	8,412	0	8,412	488	8,900
37 Planning & Development-Community I	49	4.78%	22,899	0	22,899	1,329	24,228
38 Planning & Development-Planning Divi	30	2.93%	14,020	0	14,020	814	14,834
39 Common Council	9	0.88%	4,206	0	4,206	244	4,450
40 Municipal Court	4	0.39%	1,869	0	1,869	109	1,978
59 Community Development Authority	1	0.10%	467	0	467	27	494
74 All Other Depts./Programs	50	4.88%	23,366	0	23,366	1,357	24,723

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Employee Development Allocations

Dept:8 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	1,025	100.00%	479,009	0	479,009	26,860	505,869
Direct Bills					0		0
Total					\$479,009		\$505,869

Basis Units: # of Participants in Employee Development Sessions

Source:

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Allocation Summary

Dept:8 Human Resources

Department	HR & Benefits Administratio	Union & Association Admin	Accomodatio n & FMLA Admin	Compensatio n & Hiring Admin	Employee Development	Total
3 Employee Assistance Program	\$1,123	\$0	\$0	\$581	\$935	\$2,639
4 City Clerk	4,479	3,899	996	11,536	3,461	24,372
5 Treasurer	1,966	367	1,405	1,162	2,337	7,237
6 Mayor	3,931	0	2,341	2,325	1,402	9,999
7 Attorney's Office	7,301	661	937	5,231	7,477	21,606
8 Human Resources	6,739	147	1,405	3,875	4,206	16,371
9 Information Technology	16,932	1,248	1,992	13,390	11,867	45,429
10 Finance Department	14,334	1,014	5,477	8,240	12,361	41,426
13 Public Works - Engineering Svcs	31,087	5,225	7,966	27,399	23,239	94,917
14 Public Works - Fleet Svcs	13,737	2,730	2,489	9,064	6,922	34,943
15 Water Utility	41,510	8,033	10,953	27,193	19,284	106,972
16 Sewer Utility	17,022	2,418	0	6,592	0	26,032
17 Stormwater Utility	8,959	468	0	2,472	494	12,393
18 Metro Transit	138,654	31,196	129,449	92,702	45,985	437,986
19 Parking Utility	23,786	6,317	12,447	18,540	19,778	80,869
20 Golf Enterprise	2,688	5,849	0	15,862	0	24,399
21 Monona Terrace	19,635	20,121	4,979	57,269	13,350	115,355
22 Madison Public Library	45,437	20,277	10,456	58,299	41,040	175,509
23 Police Department	182,672	46,560	55,265	37,699	38,073	360,268
24 Fire Department	124,155	31,352	24,894	86,316	15,328	282,045
25 Public Health Madison and Dane Coun	0	0	0	0	25,217	25,217
26 Public Works - Streets	68,984	14,350	15,434	42,231	25,217	166,216
27 Public Works - Landfill	896	156	0	412	0	1,464
28 Public Works - Parks	48,841	19,731	16,928	60,359	44,996	190,855
29 Public Works - Transportation	896	0	0	618	989	2,503
30 Public Works - Traffic Engineering	22,278	4,055	1,494	13,596	12,856	54,279
31 Department of Civil Rights	6,868	312	4,481	3,914	23,239	38,815
32 Assessor	8,959	1,560	3,983	4,738	7,911	27,151
33 PCED-Office of the Director	2,867	312	0	1,648	4,945	9,771
34 PCED-Economic Development Divisio	6,271	234	2,987	3,708	4,450	17,651
35 Planning & Development-Building Insp	14,633	3,042	4,979	8,858	8,900	40,412
36 Planning & Development-CDA Housing	16,156	2,886	3,485	9,476	8,900	40,903
37 Planning & Development-Community I	14,782	1,170	3,485	9,064	24,228	52,730
38 Planning & Development-Planning Divi	10,900	78	1,992	6,592	14,834	34,395
39 Common Council	2,090	0	0	4,944	4,450	11,485
40 Municipal Court	1,792	312	0	1,236	1,978	5,318
59 Community Development Authority	896	0	0	206	494	1,596
74 All Other Depts./Programs	0	0	0	0	24,723	24,723
Total	\$934,255	\$236,079	\$332,698	\$657,352	\$505,869	\$2,666,252

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Information Technology
Nature & Extent of Services

The Information Technology (IT) Department is responsible for providing services to all City agencies for computer usage, software development, personal computer support, mobile computing, telephones, network communications, computer training, and general IT consulting. The Department also supports a wide variety of software from email to document management systems to enterprise databases, facilitates the dissemination of City information to the public via the City website, and provides the ability for the public to conduct business with the City via the internet. The Agency also includes Madison's Media Team unit, which provides television and internet streaming coverage of public meetings.

Costs for the Information Technology Department have been identified and are allocated as follow:

Network and Infrastructure Support: Costs associated with the support of the City's general network and infrastructure, including device maintenance are allocated based on the number of supported devices by department.

Phone System Administration: Costs associated with the administration and support of the City's phone system are allocated based on phone system charges to departments.

Media Services: Costs associated with the media team related to the provision of live coverage of meetings as well as taped replays and online archive of meetings are allocated to the City Channel/Media Services.

Application Support & Development: Costs associated with the administration of agency specific applications, software, and webpages are allocated based on IT staff salary by benefiting department.

Software Maintenance: Costs for software maintenance that are paid out of the IT budget, but are used by individual City departments, have been allocated based on the maintenance costs per department.

Amounts previously direct billed have been appropriately offset against allocated costs.

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

A. Department Costs

Dept:9 Information Technology

Description		Amount	General Admin	Network & Infrastructure Support	Phone System Administratio	Media Services	Application Support & Development	Software Maintenance
Personnel Costs								
Salaries	S1	4,342,577	217,997	3,111,456	48,637	424,270	540,217	0
Salary % Split			5.02%	71.65%	1.12%	9.77%	12.44%	.00%
Benefits	S	1,219,220	61,205	873,571	13,655	119,118	151,671	0
Subtotal - Personnel Costs		5,561,797	279,202	3,985,028	62,292	543,388	691,888	0
Services & Supplies Cost								
Office Supplies	S	4,973	250	3,563	56	486	619	0
Copy Printing Supplies	S	1,837	92	1,316	21	179	229	0
Furniture	S	2,434	122	1,744	27	238	303	0
Hardware Supplies	S	2,562	129	1,836	29	250	319	0
Software Licenses & Supplies	S	3,619	182	2,593	41	354	450	0
Postage	S	2,118	106	1,518	24	207	263	0
Books and Subscriptions	S	355	18	254	4	35	44	0
Work Supplies	S	7,888	396	5,652	88	771	981	0
Telephone	S	7,999	402	5,731	90	782	995	0
Cellular Telephone	S	4,003	201	2,868	45	391	498	0
Systems Communication Internet	S	6,199	311	4,442	69	606	771	0
Facility Rental	S	19,749	991	14,150	221	1,929	2,457	0
Custodial Building Use Charges	S	149,533	7,507	107,140	1,675	14,609	18,602	0
Process Fees Recyclables	S	5,043	253	3,613	56	493	627	0
Communication Device Rep Main	S	107,799	5,412	77,238	1,207	10,532	13,410	0
Equip Improv Repair Maint	S	115	6	82	1	11	14	0
System and Software Maintenance	P	1,494,606	0	945,258	0	14,532	0	534,816
Lease Rental of Equipment	S	0	0	0	0	0	0	0
Recruitment	S	327	16	234	4	32	41	0
Conferences and Training	S	45,167	2,267	32,362	506	4,413	5,619	0
Memberships	S	7,803	392	5,591	87	762	971	0
Storage Services	S	98	5	70	1	10	12	0
Consulting Services	S	2,391	120	1,713	27	234	297	0

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

A. Department Costs

Dept:9 Information Technology

Description		Amount	General Admin	Network & Infrastructure Support	Phone System Administratio	Media Services	Application Support & Development	Software Maintenance
Other Services and Expenses	S	9,747	489	6,984	109	952	1,213	0
ID Charge from Engineering	S	969	49	694	11	95	121	0
ID Charge from Fleet Services	S	6,802	341	4,874	76	665	846	0
ID Charge from Insurance	S	10,622	533	7,611	119	1,038	1,321	0
ID Charge from Workers Comp	S	3,800	191	2,723	43	371	473	0
* Other Unit of Govt Revenue *	P	(19,703)	0	(19,703)	0	0	0	0
* Miscellaneous Charges for Service *	P	(24,930)	0	(24,930)	0	0	0	0
* Reimbursement of Expense *	P	(9,848)	0	(9,848)	0	0	0	0
* Sale of Assets *	P	(4,000)	0	(4,000)	0	0	0	0
* Add Back Billed Supplies & Expense	P	0	0	0	0	0	0	0
Subtotal - Services & Supplies		1,850,077	20,780	1,183,374	4,636	54,975	51,496	534,816
Department Cost Total		7,411,874	299,983	5,168,401	66,928	598,363	743,383	534,816
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		7,411,874	299,983	5,168,401	66,928	598,363	743,383	534,816
General Admin Distribution			(299,983)	226,298	3,537	30,857	39,290	0
Grand Total		\$7,411,874		\$5,394,699	\$70,466	\$629,220	\$782,673	\$534,816

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

B. Incoming Costs - (Default Spread Salary%)

Dept:9 Information Technology

Department	First Incoming	Second Incoming	Network & Infrastructure Support	Phone System Administration	Media Services	Application Support & Development	Software Maintenance
1 City-County Building	\$35,533	\$0	\$26,805	\$419	\$3,655	\$4,654	\$0
1 Department Specific	15,863	0	11,967	187	1,632	2,078	0
Subtotal - Building Depreciation	51,396	0	38,772	606	5,287	6,732	0
2 Equipment Depreciation	623,318	0	470,212	7,350	64,117	81,639	0
Subtotal - Equipment Depreciation	623,318	0	470,212	7,350	64,117	81,639	0
3 EAP Service Delivery	4,961	421	4,060	63	554	705	0
3 Critical Incidents	2,304	196	1,886	29	257	327	0
3 External EAP	546	0	412	6	56	72	0
Subtotal - Employee Assistance Progr	7,812	617	6,359	99	867	1,104	0
6 City Operational Oversight	29,804	6,112	27,094	424	3,694	4,704	0
Subtotal - Mayor	29,804	6,112	27,094	424	3,694	4,704	0
7 General Counsel & Representation	109,816	5,647	87,102	1,362	11,877	15,123	0
Subtotal - Attorney's Office	109,816	5,647	87,102	1,362	11,877	15,123	0
8 HR & Benefits Administration	15,921	1,011	12,773	200	1,742	2,218	0
8 Union & Association Admin	1,175	73	941	15	128	163	0
8 Accomodation & FMLA Admin	1,873	118	1,502	23	205	261	0
8 Compensation & Hiring Admin	12,593	798	10,101	158	1,377	1,754	0
8 Employee Development	11,216	651	8,952	140	1,221	1,554	0
Subtotal - Human Resources	42,777	2,652	34,270	536	4,673	5,950	0
9 Network & Infrastructure Support	0	124,978	94,279	1,474	12,856	16,369	0
9 Phone System Administration	0	1,664	1,255	20	171	218	0
9 Application Support & Development	0	39,036	29,447	460	4,015	5,113	0
9 Software Maintenance	0	30,688	23,150	362	3,157	4,019	0
Subtotal - Information Technology	0	196,365	148,132	2,316	20,199	25,719	0
10 General Acctg & Reporting	0	5,139	3,877	61	529	673	0
10 Budget Management	0	6,127	4,622	72	630	802	0
10 Admin Support	0	4,908	3,702	58	505	643	0
10 Purchasing	0	2,588	1,953	31	266	339	0

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

B. Incoming Costs - (Default Spread Salary%)

Dept:9 Information Technology

Department	First Incoming	Second Incoming	Network & Infrastructure Support	Phone System Administration	Media Services	Application Support & Development	Software Maintenance
10 Payroll	\$0	\$12,154	\$9,169	\$143	\$1,250	\$1,592	\$0
10 Debt Management	0	8,499	6,411	100	874	1,113	0
Subtotal - Finance Department	0	39,415	29,733	465	4,054	5,162	0
11 Insurance	0	73	55	1	8	10	0
Subtotal - Insurance	0	73	55	1	8	10	0
12 Workers Comp	0	37	28	0	4	5	0
Subtotal - Workers Compensation	0	37	28	0	4	5	0
13 Facilities - General	0	24,301	18,332	287	2,500	3,183	0
Subtotal - Public Works - Engineering & Maintenance	0	24,301	18,332	287	2,500	3,183	0
14 Fleet Services	0	187	141	2	19	24	0
Subtotal - Public Works - Fleet Svcs	0	187	141	2	19	24	0
31 Internal Support	0	18,298	13,803	216	1,882	2,397	0
Subtotal - Department of Civil Rights	0	18,298	13,803	216	1,882	2,397	0
Total Incoming	864,924	293,703	874,033	13,662	119,181	151,751	0
C. Total Allocated		\$8,570,502	\$6,268,732	\$84,128	\$748,401	\$934,425	\$534,816
			73.14%	0.98%	8.73%	10.90%	6.24%

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Network & Infrastructure Support Allocations

Dept:9 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	7	0.25%	\$15,348	\$0	\$15,348	\$0	\$15,348
4 City Clerk	42	1.52%	92,089	0	92,089	3,578	95,667
5 Treasurer	13	0.47%	28,504	0	28,504	0	28,504
6 Mayor	15	0.54%	32,889	0	32,889	0	32,889
7 Attorney's Office	34	1.23%	74,548	0	74,548	0	74,548
8 Human Resources	31	1.12%	67,970	0	67,970	0	67,970
9 Information Technology	57	2.07%	124,978	0	124,978	0	124,978
10 Finance Department	72	2.61%	157,867	0	157,867	6,133	164,000
13 Public Works - Engineering Svcs	134	4.86%	293,807	0	293,807	11,415	305,222
14 Public Works - Fleet Svcs	48	1.74%	105,244	0	105,244	4,089	109,333
15 Water Utility	100	3.63%	219,259	0	219,259	8,518	227,778
16 Sewer Utility	10	0.36%	21,926	0	21,926	852	22,778
17 Stormwater Utility	10	0.36%	21,926	0	21,926	852	22,778
18 Metro Transit	135	4.89%	296,000	0	296,000	11,500	307,500
19 Parking Utility	66	2.39%	144,711	0	144,711	5,622	150,333
20 Golf Enterprise	12	0.44%	26,311	0	26,311	1,022	27,333
21 Monona Terrace	47	1.70%	103,052	0	103,052	4,004	107,055
22 Madison Public Library	41	1.49%	89,896	0	89,896	3,493	93,389
23 Police Department	763	27.66%	1,672,948	0	1,672,948	64,995	1,737,943
24 Fire Department	236	8.56%	517,452	0	517,452	20,103	537,555
25 Public Health Madison and Dane Coun	234	8.48%	513,067	0	513,067	19,933	533,000
26 Public Works - Streets	44	1.60%	96,474	0	96,474	3,748	100,222
27 Public Works - Landfill	5	0.18%	10,963	0	10,963	426	11,389
28 Public Works - Parks	146	5.29%	320,119	0	320,119	12,437	332,555
30 Public Works - Traffic Engineering	96	3.48%	210,489	0	210,489	8,178	218,666
31 Department of Civil Rights	30	1.09%	65,778	0	65,778	2,555	68,333
32 Assessor	41	1.49%	89,896	0	89,896	3,493	93,389
33 PCED-Office of the Director	10	0.36%	21,926	0	21,926	852	22,778
34 PCED-Economic Development Division	18	0.65%	39,467	0	39,467	1,533	41,000
35 Planning & Development-Building Insp	43	1.56%	94,281	0	94,281	3,663	97,944
36 Planning & Development-CDA Housing	58	2.10%	127,170	0	127,170	4,941	132,111
37 Planning & Development-Community I	63	2.28%	138,133	0	138,133	5,367	143,500
38 Planning & Development-Planning Divi	79	2.86%	173,215	0	173,215	6,729	179,944
39 Common Council	9	0.33%	19,733	0	19,733	767	20,500
40 Municipal Court	9	0.33%	19,733	0	19,733	767	20,500

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Network & Infrastructure Support Allocations

Dept:9 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	2,758	100.00%	6,047,171	0	6,047,171	221,561	6,268,732
Direct Bills					0		0
Total					\$6,047,171		\$6,268,732
Basis Units: # of Devices Supported							
Source:							

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Phone System Administration Allocations

Dept:9 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	353	0.24%	\$191	\$0	\$191	\$0	\$191
4 City Clerk	812	0.55%	440	0	440	20	461
5 Treasurer	603	0.41%	327	0	327	0	327
6 Mayor	1,160	0.78%	629	0	629	0	629
7 Attorney's Office	2,358	1.59%	1,279	0	1,279	0	1,279
8 Human Resources	2,026	1.36%	1,099	0	1,099	0	1,099
9 Information Technology	3,067	2.06%	1,664	0	1,664	0	1,664
10 Finance Department	3,384	2.28%	1,836	0	1,836	84	1,920
13 Public Works - Engineering Svcs	3,916	2.63%	2,124	0	2,124	97	2,222
15 Water Utility	6,164	4.15%	3,344	0	3,344	153	3,497
16 Sewer Utility	2,592	1.74%	1,406	0	1,406	65	1,471
17 Stormwater Utility	2,179	1.47%	1,182	0	1,182	54	1,236
18 Metro Transit	6,034	4.06%	3,273	0	3,273	150	3,423
19 Parking Utility	4,083	2.75%	2,215	0	2,215	102	2,317
20 Golf Enterprise	363	0.24%	197	0	197	9	206
22 Madison Public Library	6,019	4.05%	3,265	0	3,265	150	3,415
23 Police Department	31,328	21.07%	16,994	0	16,994	780	17,774
24 Fire Department	14,201	9.55%	7,704	0	7,704	353	8,057
25 Public Health Madison and Dane Coun	17,170	11.55%	9,314	0	9,314	427	9,742
26 Public Works - Streets	2,951	1.98%	1,601	0	1,601	73	1,674
27 Public Works - Landfill	242	0.16%	131	0	131	6	137
28 Public Works - Parks	10,794	7.26%	5,855	0	5,855	269	6,124
30 Public Works - Traffic Engineering	3,854	2.59%	2,091	0	2,091	96	2,187
31 Department of Civil Rights	1,930	1.30%	1,047	0	1,047	48	1,095
32 Assessor	2,112	1.42%	1,146	0	1,146	53	1,198
33 PCED-Office of the Director	684	0.46%	371	0	371	17	388
34 PCED-Economic Development Division	1,834	1.23%	995	0	995	46	1,041
35 Planning & Development-Building Insp	4,079	2.74%	2,213	0	2,213	102	2,314
36 Planning & Development-CDA Housing	3,368	2.26%	1,827	0	1,827	84	1,911
37 Planning & Development-Community I	4,326	2.91%	2,347	0	2,347	108	2,454
38 Planning & Development-Planning Divi	3,645	2.45%	1,977	0	1,977	91	2,068
39 Common Council	476	0.32%	258	0	258	12	270
40 Municipal Court	593	0.40%	322	0	322	15	336
Subtotal	148,700	100.00%	80,665	0	80,665	3,463	84,128
Direct Bills					0		0
Total					\$80,665		\$84,128

Basis Units: Phone System Charges
Source:

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Media Services Allocations

Dept:9 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
73 City Channel/Media Services	100	100.00%	\$718,189	\$0	\$718,189	\$30,211	\$748,401
Subtotal	100	100.00%	718,189	0	718,189	30,211	748,401
Direct Bills					0		0
Total					\$718,189		\$748,401

Basis Units: Direct Allocation to Benefitting Department

Source:

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Application Support & Development Allocations

Dept:9 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 City Clerk	21,366	4.37%	\$39,153	\$0	\$39,153	\$1,849	\$41,002
5 Treasurer	925	0.19%	1,695	0	1,695	0	1,695
6 Mayor	21,366	4.37%	39,153	0	39,153	0	39,153
7 Attorney's Office	925	0.19%	1,695	0	1,695	0	1,695
9 Information Technology	21,302	4.36%	39,036	0	39,036	0	39,036
10 Finance Department	47,512	9.72%	87,065	0	87,065	4,113	91,178
13 Public Works - Engineering Svcs	29,927	6.12%	54,841	0	54,841	2,590	57,431
15 Water Utility	21,530	4.40%	39,453	0	39,453	1,864	41,317
18 Metro Transit	1,088	0.22%	1,994	0	1,994	94	2,088
19 Parking Utility	20,525	4.20%	37,612	0	37,612	1,777	39,388
20 Golf Enterprise	5,150	1.05%	9,437	0	9,437	446	9,883
24 Fire Department	29,927	6.12%	54,841	0	54,841	2,590	57,431
25 Public Health Madison and Dane Coun	21,366	4.37%	39,153	0	39,153	1,849	41,002
26 Public Works - Streets	31,015	6.34%	56,835	0	56,835	2,685	59,519
28 Public Works - Parks	37,007	7.57%	67,815	0	67,815	3,203	71,018
30 Public Works - Traffic Engineering	65,849	13.47%	120,668	0	120,668	5,700	126,367
31 Department of Civil Rights	21,366	4.37%	39,153	0	39,153	1,849	41,002
32 Assessor	925	0.19%	1,695	0	1,695	80	1,775
33 PCED-Office of the Director	20,442	4.18%	37,460	0	37,460	1,769	39,229
35 Planning & Development-Building Insp	40,884	8.36%	74,919	0	74,919	3,539	78,458
37 Planning & Development-Community I	6,075	1.24%	11,132	0	11,132	526	11,658
38 Planning & Development-Planning Divi	20,442	4.18%	37,460	0	37,460	1,769	39,229
39 Common Council	1,090	0.22%	1,997	0	1,997	94	2,092
40 Municipal Court	925	0.19%	1,695	0	1,695	80	1,775
Subtotal	488,929	100.00%	895,957	0	895,957	38,468	934,425
Direct Bills					0		0
Total					\$895,957		\$934,425

Basis Units: IT Staff Salary by Benefitting Department

Source:

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Software Maintenance Allocations

Dept:9 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 City Clerk	24,995.05	4.13%	\$22,099	\$0	\$22,099	\$0	\$22,099
5 Treasurer	24,995.05	4.13%	22,099	0	22,099	0	22,099
6 Mayor	24,995.05	4.13%	22,099	0	22,099	0	22,099
7 Attorney's Office	4,631.55	0.77%	4,095	0	4,095	0	4,095
9 Information Technology	34,709.50	5.74%	30,688	0	30,688	0	30,688
10 Finance Department	80,451.55	13.30%	71,130	0	71,130	0	71,130
13 Public Works - Engineering Svcs	28,071.50	4.64%	24,819	0	24,819	0	24,819
15 Water Utility	24,301.00	4.02%	21,485	0	21,485	0	21,485
18 Metro Transit	3,937.50	0.65%	3,481	0	3,481	0	3,481
19 Parking Utility	20,363.50	3.37%	18,004	0	18,004	0	18,004
20 Golf Enterprise	3,681.00	0.61%	3,255	0	3,255	0	3,255
24 Fire Department	50,553.50	8.36%	44,696	0	44,696	0	44,696
25 Public Health Madison and Dane Coun	24,995.05	4.13%	22,099	0	22,099	0	22,099
26 Public Works - Streets	35,885.00	5.93%	31,727	0	31,727	0	31,727
28 Public Works - Parks	52,241.55	8.64%	46,189	0	46,189	0	46,189
30 Public Works - Traffic Engineering	54,113.50	8.95%	47,844	0	47,844	0	47,844
31 Department of Civil Rights	24,995.05	4.13%	22,099	0	22,099	0	22,099
32 Assessor	4,631.55	0.77%	4,095	0	4,095	0	4,095
33 PCED-Office of the Director	20,363.50	3.37%	18,004	0	18,004	0	18,004
35 Planning & Development-Building Insp	20,363.50	3.37%	18,004	0	18,004	0	18,004
37 Planning & Development-Community I	4,631.55	0.77%	4,095	0	4,095	0	4,095
38 Planning & Development-Planning Divi	20,363.50	3.37%	18,004	0	18,004	0	18,004
39 Common Council	12,000.00	1.98%	10,610	0	10,610	0	10,610
40 Municipal Court	4,631.55	0.77%	4,095	0	4,095	0	4,095
Subtotal	604,901.00	100.00%	534,816	0	534,816	0	534,816
Direct Bills					0		0
Total					\$534,816		\$534,816

Basis Units: Software Maintenance costs per Department

Source:

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Allocation Summary

Dept:9 Information Technology

Department	Network & Infrastructure Support	Phone System Administratio	Media Services	Application Support & Development	Software Maintenance	Total
3 Employee Assistance Program	\$15,348	\$191	\$0	\$0	\$0	\$15,540
4 City Clerk	95,667	461	0	41,002	22,099	159,229
5 Treasurer	28,504	327	0	1,695	22,099	52,625
6 Mayor	32,889	629	0	39,153	22,099	94,770
7 Attorney's Office	74,548	1,279	0	1,695	4,095	81,617
8 Human Resources	67,970	1,099	0	0	0	69,069
9 Information Technology	124,978	1,664	0	39,036	30,688	196,365
10 Finance Department	164,000	1,920	0	91,178	71,130	328,228
13 Public Works - Engineering Svcs	305,222	2,222	0	57,431	24,819	389,694
14 Public Works - Fleet Svcs	109,333	0	0	0	0	109,333
15 Water Utility	227,778	3,497	0	41,317	21,485	294,077
16 Sewer Utility	22,778	1,471	0	0	0	24,248
17 Stormwater Utility	22,778	1,236	0	0	0	24,014
18 Metro Transit	307,500	3,423	0	2,088	3,481	316,492
19 Parking Utility	150,333	2,317	0	39,388	18,004	210,042
20 Golf Enterprise	27,333	206	0	9,883	3,255	40,677
21 Monona Terrace	107,055	0	0	0	0	107,055
22 Madison Public Library	93,389	3,415	0	0	0	96,804
23 Police Department	1,737,943	17,774	0	0	0	1,755,717
24 Fire Department	537,555	8,057	0	57,431	44,696	647,740
25 Public Health Madison and Dane Coun	533,000	9,742	0	41,002	22,099	605,843
26 Public Works - Streets	100,222	1,674	0	59,519	31,727	193,143
27 Public Works - Landfill	11,389	137	0	0	0	11,526
28 Public Works - Parks	332,555	6,124	0	71,018	46,189	455,886
30 Public Works - Traffic Engineering	218,666	2,187	0	126,367	47,844	395,064
31 Department of Civil Rights	68,333	1,095	0	41,002	22,099	132,530
32 Assessor	93,389	1,198	0	1,775	4,095	100,457
33 PCED-Office of the Director	22,778	388	0	39,229	18,004	80,399
34 PCED-Economic Development Divisio	41,000	1,041	0	0	0	42,041
35 Planning & Development-Building Insp	97,944	2,314	0	78,458	18,004	196,721
36 Planning & Development-CDA Housing	132,111	1,911	0	0	0	134,022
37 Planning & Development-Community I	143,500	2,454	0	11,658	4,095	161,707
38 Planning & Development-Planning Divi	179,944	2,068	0	39,229	18,004	239,246
39 Common Council	20,500	270	0	2,092	10,610	33,471
40 Municipal Court	20,500	336	0	1,775	4,095	26,706
73 City Channel/Media Services	0	0	748,401	0	0	748,401
Total	\$6,268,732	\$84,128	\$748,401	\$934,425	\$534,816	\$8,570,502

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Finance Department
Nature & Extent of Services

The Finance Department is responsible for enhancing the financial health of the City of Madison and serves as the steward of the City's resources through financial information, advice and support to the public, employees, City agencies and policymakers. The agency is responsible for citywide financial services including: general accounting, financial reporting, budgeting, internal audit, risk management, purchasing, payroll, and debt management. The goal of the Finance Department is to provide quality service to City agencies and facilitate processes that contribute to quality financial information for internal and external stakeholders.

Costs for the Finance Department have been identified and functionalized as follows:

General Accounting & Reporting: Costs associated with general accounting and reporting, including the processing of vouchers, preparing the Comprehensive Annual Financial Report and other support necessary to ensure the City's financial activities are compliant with Generally Accepted Accounting Principles, are allocated to departments based on the number of transactions processed during the fiscal year (AP Invoice Processing, AP Invoice Maintenance, AP Cash, GB Automated Maintenance, and General Journal Entry).
Budget Management: Costs associated with the preparation and monitoring of the City's annual operating and capital budget as well as implementing systems to share information in a transparent and meaningful manner for internal and external stakeholders are allocated to departments based on equally weighted percentages of budgeted expenditures, excluding inter department billings and transfers, BUA transactions, and Common Council budget amendments .
Administrative Support: Costs associated with clerical and office services provided to City agencies including assistance with both special projects and day-to-day operations and the provision of a centralized Document Services Unit that provides confidential word processing services, as well as software support to City agencies, application conversion, website administration and assistance with agency budget preparation are allocated to departments based on the number of support hours per department.

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Finance Department
Nature & Extent of Services

Risk Management: Costs associated with the administration of the City's general liability, auto liability, property and other miscellaneous insurance programs and serving as the liaison between the City and the Wisconsin Municipal Mutual Insurance Company (WMMIC) along with monitoring the insurance requirements of City contracts, investigating of the appropriateness of claims against the City, and implementation, administration and continued enhancement of the City Safety and Worker's Compensation programs are allocated to these two agencies based on total departmental charges.

Purchasing: Costs associated with procuring goods and services for the City are allocated based on the number of transactions processed (Contract Liquidation, Contract Maintenance, PO Entry, PO Liquidation, and Purchase Order Maintenance).

Payroll: Costs associated with the processing of the City's biweekly payroll and all related reporting are allocated based on the number of FTE's by department.

Debt Management: Costs associated with the administration and related reporting responsibilities for debt issued to fund City capital equipment and projects are allocated to departments based on 2019 debt issuance by Fund/Agency.

Amounts previously direct billed for services have been appropriately offset against allocated costs.

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

A. Department Costs

Dept:10 Finance Department

Description		Amount	General Admin	General Acctg & Reporting	Budget Management	Admin Support	Risk Management	Purchasing	Payroll	Debt Management
Personnel Costs										
Salaries	S1	2,631,115	1,794	672,288	700,620	349,500	437	422,913	390,383	93,180
<i>Salary % Split</i>			.07%	25.55%	26.63%	13.28%	.02%	16.07%	14.84%	3.54%
Benefits	S	762,274	520	194,772	202,980	101,255	127	122,524	113,100	26,996
Subtotal - Personnel Costs		3,393,389	2,314	867,060	903,600	450,755	564	545,437	503,483	120,176
Services & Supplies Cost										
Office Supplies	P	4,547	0	965	1,434	848	0	607	560	134
Copy Printing Supplies	P	17,485	0	3,755	7,149	678	839	2,362	2,181	521
Furniture	P	4,407	0	893	2,310	0	0	562	519	124
Hardware Supplies	P	7,312	0	2,885	99	384	55	1,815	1,675	400
Software Licenses & Supplies	P	1,363	0	333	0	582	0	209	193	46
Postage	P	17,291	0	318	0	16,544	0	200	185	44
Books and Subscriptions	P	294	0	113	29	0	0	71	66	16
Work Supplies	P	842	0	302	133	0	0	190	175	42
Telephone	P	2,168	0	406	50	1,165	0	255	236	56
Custodial Building Use Charges	P	74,087	0	17,667	13,336	14,076	5,186	11,114	10,259	2,449
System and Software Maintenance	P	17,699	0	5,273	4,752	282	282	3,317	3,062	731
Recruitment	P	1,494	0	627	21	0	0	395	364	87
Conferences and Training	P	29,643	0	7,186	12,767	0	0	4,521	4,173	996
Memberships	P	3,191	0	1,151	485	2	0	724	669	160
Financial Actuary Services	P	9,000	0	0	0	0	0	0	9,000	0
Audit Services	P	85,182	0	85,182	0	0	0	0	0	0
Collection Services	P	79,395	0	79,395	0	0	0	0	0	0
Storage Services	P	4,367	0	1,245	0	0	1,441	784	724	173
Management Services	P	324,299	0	324,299	0	0	0	0	0	0
Printing Services	P	72	0	31	0	0	0	19	18	4
Consulting Services	P	44,409	0	0	44,409	0	0	0	0	0
Other Expenses & Services	P	22,834	0	1,057	20,312	42	0	664	613	146
Permits & Licenses	P	20	0	0	0	20	0	0	0	0

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

A. Department Costs

Dept:10 Finance Department

Description		Amount	General Admin	General Acctg & Reporting	Budget Management	Admin Support	Risk Management	Purchasing	Payroll	Debt Management
ID Charge from Insurance	P	5,497	5,497	0	0	0	0	0	0	0
ID Charge from Workers Comp	P	2,222	2,222	0	0	0	0	0	0	0
Transfers in from Capital Projects	D	(400,000)	0	0	0	0	0	0	0	0
* Miscellaneous Revenue *	P	(15,000)	0	(15,000)	0	0	0	0	0	0
* Add Back Direct Billed Wages & Fringe	S	374,095	255	95,587	99,615	49,692	62	60,130	55,505	13,248
Subtotal - Services & Supplies		718,215	7,974	613,670	206,901	84,315	7,865	87,939	90,176	19,375
Department Cost Total		4,111,604	10,288	1,480,730	1,110,501	535,071	8,429	633,376	593,658	139,551
Adjustments to Cost										
Transfers in from Capital Projects	D	400,000	0	0	0	0	0	0	0	0
Subtotal - Adjustments		400,000	0	0	0	0	0	0	0	0
Total Costs After Adjustments		4,511,604	10,288	1,480,730	1,110,501	535,071	8,429	633,376	593,658	139,551
General Admin Distribution			(10,288)	2,630	2,741	1,367	2	1,655	1,527	365
Grand Total		\$4,511,604		\$1,483,360	\$1,113,243	\$536,438	\$8,430	\$635,031	\$595,186	\$139,916

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

B. Incoming Costs - (Default Spread Salary%)

Dept:10 Finance Department

Department	First Incoming	Second Incoming	General Acctg & Reporting	Budget Management	Admin Support	Risk Management	Purchasing	Payroll	Debt Management
1 City-County Building	\$21,935	\$0	\$5,609	\$5,845	\$2,916	\$4	\$3,528	\$3,257	\$777
Subtotal - Building Depreciation	21,935	0	5,609	5,845	2,916	4	3,528	3,257	777
2 Equipment Depreciation	2,218	0	567	591	295	0	357	329	79
Subtotal - Equipment Depreciation	2,218	0	567	591	295	0	357	329	79
3 EAP Service Delivery	3,053	259	847	883	440	1	533	492	117
3 Critical Incidents	1,418	120	393	410	205	0	247	228	55
3 External EAP	336	0	86	90	45	0	54	50	12
Subtotal - Employee Assistance Progr	4,807	380	1,326	1,382	689	1	834	770	184
5 General Receipts	6,604	1,161	1,986	2,069	1,032	1	1,249	1,153	275
Subtotal - Treasurer	6,604	1,161	1,986	2,069	1,032	1	1,249	1,153	275
6 City Operational Oversight	25,231	5,174	7,774	8,102	4,042	5	4,891	4,514	1,078
Subtotal - Mayor	25,231	5,174	7,774	8,102	4,042	5	4,891	4,514	1,078
7 General Counsel & Representation	96,728	4,974	26,004	27,100	13,519	17	16,358	15,100	3,604
Subtotal - Attorney's Office	96,728	4,974	26,004	27,100	13,519	17	16,358	15,100	3,604
8 HR & Benefits Administration	13,478	856	3,665	3,820	1,905	2	2,306	2,128	508
8 Union & Asssociation Admin	954	59	259	270	135	0	163	151	36
8 Accomodation & FMLA Admin	5,151	326	1,400	1,459	728	1	881	813	194
8 Compensation & Hiring Admin	7,749	491	2,107	2,196	1,095	1	1,325	1,223	292
8 Employee Development	11,683	678	3,161	3,294	1,643	2	1,988	1,835	438
Subtotal - Human Resources	39,016	2,410	10,592	11,039	5,507	7	6,663	6,151	1,468
9 Network & Infrastructure Support	157,867	6,133	41,933	43,700	21,800	27	26,379	24,350	5,812
9 Phone System Administration	1,836	84	491	512	255	0	309	285	68
9 Application Support & Development	87,065	4,113	23,313	24,296	12,120	15	14,665	13,537	3,231
9 Software Maintenance	71,130	0	18,187	18,954	9,455	12	11,441	10,561	2,521
Subtotal - Information Technology	317,898	10,330	83,924	87,461	43,629	55	52,794	48,733	11,632
10 General Acctg & Reporting	0	6,888	1,761	1,836	916	1	1,108	1,023	244
10 Budget Management	0	3,626	927	966	482	1	583	538	128

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

B. Incoming Costs - (Default Spread Salary%)

Dept:10 Finance Department

Department	First Incoming	Second Incoming	General Acctg & Reporting	Budget Management	Admin Support	Risk Management	Purchasing	Payroll	Debt Management
10 Admin Support	\$0	\$126,713	\$32,399	\$33,765	\$16,843	\$21	\$20,381	\$18,814	\$4,491
10 Purchasing	0	2,618	669	698	348	0	421	389	93
10 Payroll	0	10,289	2,631	2,742	1,368	2	1,655	1,528	365
10 Debt Management	0	345	88	92	46	0	55	51	12
Subtotal - Finance Department	0	150,480	38,476	40,097	20,002	25	24,204	22,342	5,333
11 Insurance	0	38	10	10	5	0	6	6	1
Subtotal - Insurance	0	38	10	10	5	0	6	6	1
12 Workers Comp	0	22	6	6	3	0	3	3	1
Subtotal - Workers Compensation	0	22	6	6	3	0	3	3	1
13 Facilities - General	0	447	114	119	59	0	72	66	16
Subtotal - Public Works - Engineering & Construction	0	447	114	119	59	0	72	66	16
31 Internal Support	0	15,490	3,961	4,128	2,059	3	2,492	2,300	549
Subtotal - Department of Civil Rights	0	15,490	3,961	4,128	2,059	3	2,492	2,300	549
Total Incoming	514,438	190,906	180,349	187,949	93,757	117	113,451	104,725	24,997
C. Total Allocated		\$5,216,948	\$1,663,709	\$1,301,192	\$630,196	\$8,548	\$748,482	\$699,910	\$164,912
			31.89%	24.94%	12.08%	0.16%	14.35%	13.42%	3.16%

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

General Acctg & Reporting Allocations

Dept:10 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	94	0.04%	\$688	\$0	\$688	\$0	\$688
4 City Clerk	406	0.18%	2,972	0	2,972	91	3,063
5 Treasurer	243	0.11%	1,779	0	1,779	0	1,779
6 Mayor	315	0.14%	2,306	0	2,306	0	2,306
7 Attorney's Office	663	0.30%	4,853	0	4,853	0	4,853
8 Human Resources	331	0.15%	2,423	0	2,423	0	2,423
9 Information Technology	702	0.32%	5,139	0	5,139	0	5,139
10 Finance Department	941	0.43%	6,888	0	6,888	0	6,888
11 Insurance	1,167	0.53%	8,543	0	8,543	262	8,805
12 Workers Compensation	828	0.38%	6,061	0	6,061	186	6,247
13 Public Works - Engineering Svcs	2,624	1.19%	19,208	0	19,208	589	19,798
14 Public Works - Fleet Svcs	10,407	4.72%	76,182	0	76,182	2,338	78,520
15 Water Utility	12,024	5.45%	88,019	0	88,019	2,701	90,720
16 Sewer Utility	4,870	2.21%	35,650	0	35,650	1,094	36,744
17 Stormwater Utility	6,666	3.02%	48,797	0	48,797	1,497	50,294
18 Metro Transit	10,731	4.86%	78,554	0	78,554	2,410	80,964
19 Parking Utility	6,565	2.98%	48,058	0	48,058	1,475	49,532
20 Golf Enterprise	3,815	1.73%	27,927	0	27,927	857	28,784
21 Monona Terrace	4,362	1.98%	31,931	0	31,931	980	32,911
22 Madison Public Library	9,393	4.26%	68,759	0	68,759	2,110	70,869
23 Police Department	4,238	1.92%	31,023	0	31,023	952	31,975
24 Fire Department	4,191	1.90%	30,679	0	30,679	941	31,621
25 Public Health Madison and Dane Coun	11,280	5.11%	82,573	0	82,573	2,534	85,106
26 Public Works - Streets	15,856	7.19%	116,070	0	116,070	3,561	119,632
27 Public Works - Landfill	1,320	0.60%	9,663	0	9,663	296	9,959
28 Public Works - Parks	8,452	3.83%	61,871	0	61,871	1,898	63,769
29 Public Works - Transportation	33	0.01%	242	0	242	7	249
30 Public Works - Traffic Engineering	6,576	2.98%	48,138	0	48,138	1,477	49,615
31 Department of Civil Rights	488	0.22%	3,572	0	3,572	110	3,682
32 Assessor	345	0.16%	2,525	0	2,525	77	2,603
33 PCED-Office of the Director	102	0.05%	747	0	747	23	770
34 PCED-Economic Development Division	241	0.11%	1,764	0	1,764	54	1,818
35 Planning & Development-Building Insp	529	0.24%	3,872	0	3,872	119	3,991
36 Planning & Development-CDA Housing	32,810	14.87%	240,178	0	240,178	7,370	247,548
37 Planning & Development-Community I	2,879	1.31%	21,075	0	21,075	647	21,722
38 Planning & Development-Planning Divi	2,307	1.05%	16,888	0	16,888	518	17,406
39 Common Council	385	0.17%	2,818	0	2,818	86	2,905
40 Municipal Court	352	0.16%	2,577	0	2,577	79	2,656
59 Community Development Authority	12,020	5.45%	87,990	0	87,990	2,700	90,690
60 Room Tax Commission	69	0.03%	505	0	505	15	521
61 Debt Service	274	0.12%	2,006	0	2,006	62	2,067
62 Capital Projects	13,423	6.08%	98,260	0	98,260	3,015	101,275

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

General Acctg & Reporting Allocations

Dept:10 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
66 Special Assessment Revolving Fund	543	0.25%	\$3,975	\$0	\$3,975	\$122	\$4,097
74 All Other Depts./Programs	24,746	11.22%	181,148	0	181,148	5,558	186,706
Subtotal	220,606	100.00%	1,614,896	0	1,614,896	48,813	1,663,709
Direct Bills					0		0
Total					\$1,614,896		\$1,663,709

Basis Units: # of API, APM, APP, GBI and BEN Transactions

Source:

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Budget Management Allocations

Dept:10 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	0.05	0.05%	\$625	\$0	\$625	\$0	\$625
4 City Clerk	0.14	0.14%	1,750	0	1,750	72	1,823
5 Treasurer	0.06	0.06%	750	0	750	0	750
6 Mayor	0.13	0.13%	1,625	0	1,625	0	1,625
7 Attorney's Office	0.20	0.20%	2,501	0	2,501	0	2,501
8 Human Resources	0.14	0.14%	1,750	0	1,750	0	1,750
9 Information Technology	0.49	0.49%	6,127	0	6,127	0	6,127
10 Finance Department	0.29	0.29%	3,626	0	3,626	0	3,626
11 Insurance	0.20	0.20%	2,501	0	2,501	103	2,604
12 Workers Compensation	0.27	0.27%	3,376	0	3,376	139	3,515
13 Public Works - Engineering Svcs	8.96	8.96%	112,029	0	112,029	4,621	116,650
14 Public Works - Fleet Svcs	1.81	1.81%	22,631	0	22,631	933	23,564
15 Water Utility	3.62	3.62%	45,262	0	45,262	1,867	47,129
16 Sewer Utility	4.48	4.48%	56,014	0	56,014	2,310	58,325
17 Stormwater Utility	4.27	4.27%	53,389	0	53,389	2,202	55,591
18 Metro Transit	4.69	4.69%	58,640	0	58,640	2,419	61,059
19 Parking Utility	1.06	1.06%	13,253	0	13,253	547	13,800
20 Golf Enterprise	0.23	0.23%	2,876	0	2,876	119	2,994
21 Monona Terrace	0.93	0.93%	11,628	0	11,628	480	12,108
22 Madison Public Library	5.22	5.22%	65,267	0	65,267	2,692	67,959
23 Police Department	11.52	11.52%	144,037	0	144,037	5,941	149,978
24 Fire Department	4.70	4.70%	58,765	0	58,765	2,424	61,189
25 Public Health Madison and Dane Coun	3.13	3.13%	39,135	0	39,135	1,614	40,749
26 Public Works - Streets	3.04	3.04%	38,010	0	38,010	1,568	39,578
27 Public Works - Landfill	0.32	0.32%	4,001	0	4,001	165	4,166
28 Public Works - Parks	4.00	4.00%	50,013	0	50,013	2,063	52,076
29 Public Works - Transportation	0.04	0.04%	500	0	500	21	521
30 Public Works - Traffic Engineering	1.85	1.85%	23,131	0	23,131	954	24,085
31 Department of Civil Rights	0.75	0.75%	9,377	0	9,377	387	9,764
32 Assessor	0.19	0.19%	2,376	0	2,376	98	2,474
33 PCED-Office of the Director	0.07	0.07%	875	0	875	36	911
34 PCED-Economic Development Division	1.93	1.93%	24,131	0	24,131	995	25,127
35 Planning & Development-Building Insp	0.32	0.32%	4,001	0	4,001	165	4,166
36 Planning & Development-CDA Housing	2.98	2.98%	37,260	0	37,260	1,537	38,796
37 Planning & Development-Community I	4.30	4.30%	53,764	0	53,764	2,218	55,981
38 Planning & Development-Planning Divi	2.97	2.97%	37,135	0	37,135	1,532	38,666
39 Common Council	0.09	0.09%	1,125	0	1,125	46	1,172
40 Municipal Court	0.05	0.05%	625	0	625	26	651
59 Community Development Authority	0.29	0.29%	3,626	0	3,626	150	3,775
60 Room Tax Commission	0.03	0.03%	375	0	375	15	391
62 Capital Projects	15.46	15.46%	193,300	0	193,300	7,973	201,273
66 Special Assessment Revolving Fund	0.04	0.04%	500	0	500	21	521

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Budget Management Allocations

Dept:10 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
74 All Other Depts./Programs	4.69	4.69%	\$58,640	\$0	\$58,640	\$2,419	\$61,059
Subtotal	100.00	100.00%	1,250,322	0	1,250,322	50,870	1,301,192
Direct Bills					0		0
Total					\$1,250,322		\$1,301,192

Basis Units: Equal Weighting of Budgeted Expenditures, BUA transactions, & Council Budget Amendments

Source:

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Admin Support Allocations

Dept:10 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	69.50	0.67%	\$4,049	\$0	\$4,049	\$0	\$4,049
4 City Clerk	2,247.25	21.64%	130,908	0	130,908	9,394	140,301
5 Treasurer	705.00	6.79%	41,068	0	41,068	0	41,068
6 Mayor	454.75	4.38%	26,490	0	26,490	0	26,490
7 Attorney's Office	213.50	2.06%	12,437	0	12,437	0	12,437
8 Human Resources	609.75	5.87%	35,519	0	35,519	0	35,519
9 Information Technology	84.25	0.81%	4,908	0	4,908	0	4,908
10 Finance Department	2,175.25	20.95%	126,713	0	126,713	0	126,713
13 Public Works - Engineering Svcs	197.25	1.90%	11,490	0	11,490	825	12,315
14 Public Works - Fleet Svcs	25.25	0.24%	1,471	0	1,471	106	1,576
15 Water Utility	33.00	0.32%	1,922	0	1,922	138	2,060
18 Metro Transit	69.50	0.67%	4,049	0	4,049	291	4,339
19 Parking Utility	137.00	1.32%	7,981	0	7,981	573	8,553
21 Monona Terrace	33.25	0.32%	1,937	0	1,937	139	2,076
22 Madison Public Library	1.50	0.01%	87	0	87	6	94
23 Police Department	440.50	4.24%	25,660	0	25,660	1,841	27,501
24 Fire Department	30.25	0.29%	1,762	0	1,762	126	1,889
25 Public Health Madison and Dane Coun	243.50	2.35%	14,184	0	14,184	1,018	15,202
26 Public Works - Streets	201.25	1.94%	11,723	0	11,723	841	12,565
28 Public Works - Parks	478.00	4.60%	27,845	0	27,845	1,998	29,843
30 Public Works - Traffic Engineering	19.50	0.19%	1,136	0	1,136	82	1,217
31 Department of Civil Rights	421.25	4.06%	24,539	0	24,539	1,761	26,300
32 Assessor	152.25	1.47%	8,869	0	8,869	636	9,505
33 PCED-Office of the Director	0.75	0.01%	44	0	44	3	47
34 PCED-Economic Development Divisio	13.75	0.13%	801	0	801	57	858
35 Planning & Development-Building Insp	55.50	0.53%	3,233	0	3,233	232	3,465
36 Planning & Development-CDA Housing	267.50	2.58%	15,583	0	15,583	1,118	16,701
37 Planning & Development-Community L	371.50	3.58%	21,641	0	21,641	1,553	23,194
38 Planning & Development-Planning Divi	556.25	5.36%	32,403	0	32,403	2,325	34,728
39 Common Council	24.50	0.24%	1,427	0	1,427	102	1,530
40 Municipal Court	3.50	0.03%	204	0	204	15	219
74 All Other Depts./Programs	47.00	0.45%	2,738	0	2,738	196	2,934
Subtotal	10,382.75	100.00%	604,820	0	604,820	25,376	630,196
Direct Bills					0		0
Total					\$604,820		\$630,196

Basis Units: Admin Support Hours by Department
Source:

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Risk Management Allocations

Dept:10 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 Insurance	2,399,850	37.21%	\$3,169	\$0	\$3,169	\$12	\$3,180
12 Workers Compensation	4,049,999	62.79%	5,347	0	5,347	20	5,367
Subtotal	6,449,849	100.00%	8,516	0	8,516	32	8,548
Direct Bills					0		0
Total					\$8,516		\$8,548

Basis Units: Direct Allocation to Insurance and Workers Compensation Based on Total Charges
Source:

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Purchasing Allocations

Dept:10 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	51	0.11%	\$763	\$0	\$763	\$0	\$763
4 City Clerk	63	0.13%	943	0	943	41	984
5 Treasurer	19	0.04%	284	0	284	0	284
6 Mayor	48	0.10%	718	0	718	0	718
7 Attorney's Office	168	0.35%	2,514	0	2,514	0	2,514
8 Human Resources	71	0.15%	1,062	0	1,062	0	1,062
9 Information Technology	173	0.36%	2,588	0	2,588	0	2,588
10 Finance Department	175	0.36%	2,618	0	2,618	0	2,618
11 Insurance	159	0.33%	2,379	0	2,379	103	2,482
12 Workers Compensation	120	0.25%	1,795	0	1,795	78	1,873
13 Public Works - Engineering Svcs	219	0.46%	3,277	0	3,277	142	3,419
14 Public Works - Fleet Svcs	2,353	4.90%	35,206	0	35,206	1,529	36,734
15 Water Utility	4,835	10.08%	72,342	0	72,342	3,141	75,483
16 Sewer Utility	802	1.67%	12,000	0	12,000	521	12,521
17 Stormwater Utility	1,150	2.40%	17,206	0	17,206	747	17,953
18 Metro Transit	2,236	4.66%	33,455	0	33,455	1,453	34,908
19 Parking Utility	879	1.83%	13,152	0	13,152	571	13,723
20 Golf Enterprise	859	1.79%	12,852	0	12,852	558	13,410
21 Monona Terrace	1,791	3.73%	26,797	0	26,797	1,163	27,961
22 Madison Public Library	704	1.47%	10,533	0	10,533	457	10,991
23 Police Department	840	1.75%	12,568	0	12,568	546	13,114
24 Fire Department	874	1.82%	13,077	0	13,077	568	13,645
25 Public Health Madison and Dane Coun	3,069	6.40%	45,919	0	45,919	1,994	47,912
26 Public Works - Streets	287	0.60%	4,294	0	4,294	186	4,481
27 Public Works - Landfill	132	0.28%	1,975	0	1,975	86	2,061
28 Public Works - Parks	455	0.95%	6,808	0	6,808	296	7,103
29 Public Works - Transportation	2	0.00%	30	0	30	1	31
30 Public Works - Traffic Engineering	159	0.33%	2,379	0	2,379	103	2,482
31 Department of Civil Rights	285	0.59%	4,264	0	4,264	185	4,449
32 Assessor	43	0.09%	643	0	643	28	671
33 PCED-Office of the Director	8	0.02%	120	0	120	5	125
34 PCED-Economic Development Division	46	0.10%	688	0	688	30	718
35 Planning & Development-Building Insp	75	0.16%	1,122	0	1,122	49	1,171
36 Planning & Development-CDA Housing	1,128	2.35%	16,877	0	16,877	733	17,610
37 Planning & Development-Community I	823	1.72%	12,314	0	12,314	535	12,848
38 Planning & Development-Planning Divi	664	1.38%	9,935	0	9,935	431	10,366
39 Common Council	100	0.21%	1,496	0	1,496	65	1,561
40 Municipal Court	116	0.24%	1,736	0	1,736	75	1,811
59 Community Development Authority	1,530	3.19%	22,892	0	22,892	994	23,886
60 Room Tax Commission	107	0.22%	1,601	0	1,601	70	1,670
62 Capital Projects	12,435	25.92%	186,053	0	186,053	8,078	194,131
66 Special Assessment Revolving Fund	251	0.52%	3,755	0	3,755	163	3,919

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Purchasing Allocations

Dept:10 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
74 All Other Depts./Programs	7,669	15.99%	\$114,744	\$0	\$114,744	\$4,982	\$119,726
Subtotal	47,973	100.00%	717,776	0	717,776	30,706	748,482
Direct Bills					0		0
Total					\$717,776		\$748,482

Basis Units: # of COL, COM, POE, POL and POM Transactions

Source:

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Payroll Allocations

Dept:10 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	4.00	0.13%	\$857	\$0	\$857	\$0	\$857
4 City Clerk	15.00	0.48%	3,215	0	3,215	144	3,359
5 Treasurer	7.00	0.22%	1,500	0	1,500	0	1,500
6 Mayor	14.00	0.45%	3,001	0	3,001	0	3,001
7 Attorney's Office	26.00	0.83%	5,573	0	5,573	0	5,573
8 Human Resources	24.00	0.77%	5,145	0	5,145	0	5,145
9 Information Technology	56.70	1.81%	12,154	0	12,154	0	12,154
10 Finance Department	48.00	1.53%	10,289	0	10,289	0	10,289
13 Public Works - Engineering Svcs	104.10	3.32%	22,314	0	22,314	999	23,314
14 Public Works - Fleet Svcs	46.00	1.47%	9,860	0	9,860	441	10,302
15 Water Utility	139.00	4.44%	29,795	0	29,795	1,334	31,130
16 Sewer Utility	57.00	1.82%	12,218	0	12,218	547	12,765
17 Stormwater Utility	30.00	0.96%	6,431	0	6,431	288	6,719
18 Metro Transit	464.30	14.82%	99,525	0	99,525	4,456	103,982
19 Parking Utility	79.65	2.54%	17,073	0	17,073	764	17,838
20 Golf Enterprise	9.00	0.29%	1,929	0	1,929	86	2,016
21 Monona Terrace	65.75	2.10%	14,094	0	14,094	631	14,725
22 Madison Public Library	152.15	4.86%	32,614	0	32,614	1,460	34,075
23 Police Department	611.70	19.52%	131,121	0	131,121	5,871	136,992
24 Fire Department	415.75	13.27%	89,118	0	89,118	3,990	93,109
26 Public Works - Streets	231.00	7.37%	49,516	0	49,516	2,217	51,733
27 Public Works - Landfill	3.00	0.10%	643	0	643	29	672
28 Public Works - Parks	163.55	5.22%	35,058	0	35,058	1,570	36,628
29 Public Works - Transportation	3.00	0.10%	643	0	643	29	672
30 Public Works - Traffic Engineering	74.60	2.38%	15,991	0	15,991	716	16,707
31 Department of Civil Rights	23.00	0.73%	4,930	0	4,930	221	5,151
32 Assessor	30.00	0.96%	6,431	0	6,431	288	6,719
33 PCED-Office of the Director	9.60	0.31%	2,058	0	2,058	92	2,150
34 PCED-Economic Development Division	21.00	0.67%	4,501	0	4,501	202	4,703
35 Planning & Development-Building Insp	49.00	1.56%	10,503	0	10,503	470	10,974
36 Planning & Development-CDA Housing	54.10	1.73%	11,597	0	11,597	519	12,116
37 Planning & Development-Community I	49.50	1.58%	10,611	0	10,611	475	11,086
38 Planning & Development-Planning Divi	36.50	1.17%	7,824	0	7,824	350	8,174
39 Common Council	7.00	0.22%	1,500	0	1,500	67	1,568
40 Municipal Court	6.00	0.19%	1,286	0	1,286	58	1,344
59 Community Development Authority	3.00	0.10%	643	0	643	29	672

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Payroll Allocations

Dept:10 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,132.95	100.00%	671,566	0	671,566	28,344	699,910
Direct Bills					0		0
Total					\$671,566		\$699,910

Basis Units: # of Full Time Equivalent Employees

Source:

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Debt Management Allocations

Dept:10 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 Information Technology	4,315,127	5.37%	\$8,499	\$0	\$8,499	\$0	\$8,499
10 Finance Department	175,000	0.22%	345	0	345	0	345
14 Public Works - Fleet Svcs	7,143,189	8.90%	14,069	0	14,069	638	14,707
17 Stormwater Utility	11,680,013	14.55%	23,005	0	23,005	1,042	24,047
18 Metro Transit	3,583,149	4.46%	7,057	0	7,057	320	7,377
21 Monona Terrace	149,918	0.19%	295	0	295	13	309
22 Madison Public Library	187,985	0.23%	370	0	370	17	387
23 Police Department	720,828	0.90%	1,420	0	1,420	64	1,484
24 Fire Department	999,397	1.24%	1,968	0	1,968	89	2,058
25 Public Health Madison and Dane Coun	29,399	0.04%	58	0	58	3	61
26 Public Works - Streets	128,600	0.16%	253	0	253	11	265
28 Public Works - Parks	11,117,765	13.85%	21,897	0	21,897	992	22,890
30 Public Works - Traffic Engineering	1,236,022	1.54%	2,434	0	2,434	110	2,545
33 PCED-Office of the Director	40,000	0.05%	79	0	79	4	82
34 PCED-Economic Development Division	600,000	0.75%	1,182	0	1,182	54	1,235
37 Planning & Development-Community E	900,000	1.12%	1,773	0	1,773	80	1,853
38 Planning & Development-Planning Divi	250,000	0.31%	492	0	492	22	515
48 TID #37-Union Corners	1,597,000	1.99%	3,145	0	3,145	143	3,288
50 TID #39-Stoughton Road	1,000,000	1.25%	1,970	0	1,970	89	2,059
53 TID #42-Wingra	300,000	0.37%	591	0	591	27	618
74 All Other Depts./Programs	34,141,230	42.52%	67,244	0	67,244	3,047	70,291
Subtotal	80,294,622	100.00%	158,147	0	158,147	6,765	164,912
Direct Bills					0		0
Total					\$158,147		\$164,912

Basis Units: 2019 Debt Issuance by Fund/Agency

Source:

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Allocation Summary

Dept:10 Finance Department

Department	General Acctg & Reporting	Budget Management	Admin Support	Risk Management	Purchasing	Payroll	Debt Management	Total
3 Employee Assistance Program	\$688	\$625	\$4,049	\$0	\$763	\$857	\$0	\$6,982
4 City Clerk	3,063	1,823	140,301	0	984	3,359	0	149,530
5 Treasurer	1,779	750	41,068	0	284	1,500	0	45,382
6 Mayor	2,306	1,625	26,490	0	718	3,001	0	34,141
7 Attorney's Office	4,853	2,501	12,437	0	2,514	5,573	0	27,878
8 Human Resources	2,423	1,750	35,519	0	1,062	5,145	0	45,900
9 Information Technology	5,139	6,127	4,908	0	2,588	12,154	8,499	39,415
10 Finance Department	6,888	3,626	126,713	0	2,618	10,289	345	150,480
11 Insurance	8,805	2,604	0	3,180	2,482	0	0	17,071
12 Workers Compensation	6,247	3,515	0	5,367	1,873	0	0	17,003
13 Public Works - Engineering Svcs	19,798	116,650	12,315	0	3,419	23,314	0	175,495
14 Public Works - Fleet Svcs	78,520	23,564	1,576	0	36,734	10,302	14,707	165,403
15 Water Utility	90,720	47,129	2,060	0	75,483	31,130	0	246,521
16 Sewer Utility	36,744	58,325	0	0	12,521	12,765	0	120,354
17 Stormwater Utility	50,294	55,591	0	0	17,953	6,719	24,047	154,604
18 Metro Transit	80,964	61,059	4,339	0	34,908	103,982	7,377	292,629
19 Parking Utility	49,532	13,800	8,553	0	13,723	17,838	0	103,446
20 Golf Enterprise	28,784	2,994	0	0	13,410	2,016	0	47,204
21 Monona Terrace	32,911	12,108	2,076	0	27,961	14,725	309	90,088
22 Madison Public Library	70,869	67,959	94	0	10,991	34,075	387	184,374
23 Police Department	31,975	149,978	27,501	0	13,114	136,992	1,484	361,045
24 Fire Department	31,621	61,189	1,889	0	13,645	93,109	2,058	203,509
25 Public Health Madison and Dane Coun	85,106	40,749	15,202	0	47,912	0	61	189,031
26 Public Works - Streets	119,632	39,578	12,565	0	4,481	51,733	265	228,252
27 Public Works - Landfill	9,959	4,166	0	0	2,061	672	0	16,858
28 Public Works - Parks	63,769	52,076	29,843	0	7,103	36,628	22,890	212,308
29 Public Works - Transportation	249	521	0	0	31	672	0	1,473
30 Public Works - Traffic Engineering	49,615	24,085	1,217	0	2,482	16,707	2,545	96,652
31 Department of Civil Rights	3,682	9,764	26,300	0	4,449	5,151	0	49,346
32 Assessor	2,603	2,474	9,505	0	671	6,719	0	21,972
33 PCED-Office of the Director	770	911	47	0	125	2,150	82	4,085
34 PCED-Economic Development Divisio	1,818	25,127	858	0	718	4,703	1,235	34,460
35 Planning & Development-Building Insp	3,991	4,166	3,465	0	1,171	10,974	0	23,767
36 Planning & Development-CDA Housing	247,548	38,796	16,701	0	17,610	12,116	0	332,771
37 Planning & Development-Community I	21,722	55,981	23,194	0	12,848	11,086	1,853	126,684
38 Planning & Development-Planning Divi	17,406	38,666	34,728	0	10,366	8,174	515	109,855
39 Common Council	2,905	1,172	1,530	0	1,561	1,568	0	8,735
40 Municipal Court	2,656	651	219	0	1,811	1,344	0	6,680
48 TID #37-Union Corners	0	0	0	0	0	0	3,288	3,288
50 TID #39-Stoughton Road	0	0	0	0	0	0	2,059	2,059
53 TID #42-Wingra	0	0	0	0	0	0	618	618

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Allocation Summary

Dept:10 Finance Department

Department	General Acctg & Reporting	Budget Management	Admin Support	Risk Management	Purchasing	Payroll	Debt Management	Total
59 Community Development Authority	\$90,690	\$3,775	\$0	\$0	\$23,886	\$672	\$0	\$119,023
60 Room Tax Commission	521	391	0	0	1,670	0	0	2,582
61 Debt Service	2,067	0	0	0	0	0	0	2,067
62 Capital Projects	101,275	201,273	0	0	194,131	0	0	496,679
66 Special Assessment Revolving Fund	4,097	521	0	0	3,919	0	0	8,536
74 All Other Depts./Programs	186,706	61,059	2,934	0	119,726	0	70,291	440,716
Total	\$1,663,709	\$1,301,192	\$630,196	\$8,548	\$748,482	\$699,910	\$164,912	\$5,216,948

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Insurance
Nature & Extent of Services

The mission of the Insurance Fund is to protect the assets of the City through the purchase of insurance and the utilization of other risk management techniques such as loss control, risk transfer, and avoidance. Staff within the agency are responsible for the purchase of insurance, including property, liability, crime, equipment breakdown, auto physical damage, and other ancillary coverages for the City. Staff also operates as the City's liaison with its liability carrier with respect to claims filed against the City and with agencies regarding other risk management issues, including the funding the City's emergency management program. The goal of the Insurance Fund is to provide a cost-effective manner of protecting the assets of the City.

Insurance operates as an internal service fund for the City, charging departments based on various risk and liability coverage factors. No direct costs are allocated within the cost plan, only indirect costs are being allocated based on the amounts directly charged by benefiting department.

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

A. Department Costs

Dept:11 Insurance

Description		Amount	General Admin	Insurance
Personnel Costs				
Salaries	S1	0	0	0
<i>Salary % Split</i>			.00%	.00%
Benefits	S	0	0	0
Subtotal - Services & Supplies		0	0	0
Department Cost Total		0	0	0
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		0	0	0
General Admin Distribution			0	0
Grand Total		\$0	\$0	\$0

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

B. Incoming Costs - (Default Spread Custom%)

Dept:11 Insurance

Department	First Incoming	Second Incoming	Insurance
10 General Acctg & Reporting	\$8,543	\$262	\$8,805
10 Budget Management	2,501	103	2,604
10 Risk Management	3,169	12	3,180
10 Purchasing	2,379	103	2,482
Subtotal - Finance Department	16,591	480	17,071
Total Incoming	16,591	480	17,071
C. Total Allocated		<u>\$17,071</u>	<u>\$17,071</u>
		100.00%	

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Insurance Allocations

Dept:11 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	553	0.02%	\$4	\$0	\$4	\$0	\$4
4 City Clerk	4,112	0.17%	28	0	28	1	29
5 Treasurer	1,023	0.04%	7	0	7	0	7
6 Mayor	2,203	0.09%	15	0	15	0	15
7 Attorney's Office	4,283	0.18%	30	0	30	0	30
8 Human Resources	9,313	0.39%	64	0	64	0	64
9 Information Technology	10,622	0.44%	73	0	73	0	73
10 Finance Department	5,497	0.23%	38	0	38	0	38
13 Public Works - Engineering Svcs	19,242	0.80%	133	0	133	4	137
15 Water Utility	149,355	6.22%	1,033	0	1,033	30	1,063
16 Sewer Utility	57,795	2.41%	400	0	400	12	411
17 Stormwater Utility	23,514	0.98%	163	0	163	5	167
18 Metro Transit	133,413	5.56%	922	0	922	27	949
19 Parking Utility	86,025	3.58%	595	0	595	17	612
20 Golf Enterprise	8,373	0.35%	58	0	58	2	60
21 Monona Terrace	104,980	4.37%	726	0	726	21	747
22 Madison Public Library	84,335	3.51%	583	0	583	17	600
23 Police Department	1,143,281	47.64%	7,904	0	7,904	232	8,136
24 Fire Department	124,529	5.19%	861	0	861	25	886
25 Public Health Madison and Dane Coun	63,130	2.63%	436	0	436	13	449
26 Public Works - Streets	108,638	4.53%	751	0	751	22	773
28 Public Works - Parks	118,213	4.93%	817	0	817	24	841
30 Public Works - Traffic Engineering	26,897	1.12%	186	0	186	5	191
31 Department of Civil Rights	2,857	0.12%	20	0	20	1	20
32 Assessor	4,648	0.19%	32	0	32	1	33
33 PCED-Office of the Director	1,068	0.04%	7	0	7	0	8
34 PCED-Economic Development Division	5,439	0.23%	38	0	38	1	39
35 Planning & Development-Building Insp	11,639	0.48%	80	0	80	2	83
36 Planning & Development-CDA Housing	44,264	1.84%	306	0	306	9	315
37 Planning & Development-Community I	31,496	1.31%	218	0	218	6	224
38 Planning & Development-Planning Divi	4,813	0.20%	33	0	33	1	34
39 Common Council	3,329	0.14%	23	0	23	1	24
40 Municipal Court	971	0.04%	7	0	7	0	7
Subtotal	2,399,850	100.00%	16,591	0	16,591	480	17,071
Direct Bills					0		0
Total					\$16,591		\$17,071

Basis Units: Interdepartmental Charges for Risk Mgmt Services

Source:

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Allocation Summary

Dept:11 Insurance

Department	Insurance	Total
3 Employee Assistance Program	\$4	\$4
4 City Clerk	29	29
5 Treasurer	7	7
6 Mayor	15	15
7 Attorney's Office	30	30
8 Human Resources	64	64
9 Information Technology	73	73
10 Finance Department	38	38
13 Public Works - Engineering Svcs	137	137
15 Water Utility	1,063	1,063
16 Sewer Utility	411	411
17 Stormwater Utility	167	167
18 Metro Transit	949	949
19 Parking Utility	612	612
20 Golf Enterprise	60	60
21 Monona Terrace	747	747
22 Madison Public Library	600	600
23 Police Department	8,136	8,136
24 Fire Department	886	886
25 Public Health Madison and Dane Coun	449	449
26 Public Works - Streets	773	773
28 Public Works - Parks	841	841
30 Public Works - Traffic Engineering	191	191
31 Department of Civil Rights	20	20
32 Assessor	33	33
33 PCED-Office of the Director	8	8
34 PCED-Economic Development Division	39	39
35 Planning & Development-Building Insp	83	83
36 Planning & Development-CDA Housing	315	315
37 Planning & Development-Community E	224	224
38 Planning & Development-Planning Divi	34	34
39 Common Council	24	24
40 Municipal Court	7	7
Total	\$17,071	\$17,071

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Workers Compensation
Nature & Extent of Services

The mission of Workers Compensation is to protect the interests of City workers who are injured or become ill on the job by making timely, appropriate, and accurate decisions on claims, providing prompt payment of benefits, and assisting injured workers in returning to work as soon as is feasible. The Agency is responsible for retaining a third-party administrator to handle the City's workers' compensation claims, providing safety services, managing the City's return-to-work program, and purchasing stop loss coverage. Staff manages the City's safety program and operates as the City liaison with its third-party administrator.

Workers Compensation operates as an internal service fund for the City, charging departments based on various risk and coverage factors. No direct costs are allocated within the cost plan, only indirect costs are being allocated based on the amounts directly charged by benefiting department.

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

A. Department Costs

Dept:12 Workers Compensation

Description		Amount	General Admin	Workers Comp
Personnel Costs				
Salaries	S1	0	0	0
<i>Salary % Split</i>			.00%	.00%
Benefits	S	0	0	0
Subtotal - Services & Supplies		0	0	0
Department Cost Total		0	0	0
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		0	0	0
General Admin Distribution			0	0
Grand Total		\$0	\$0	\$0

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

B. Incoming Costs - (Default Spread Custom%)

Dept:12 Workers Compensation

Department	First Incoming	Second Incoming	Workers Comp
5 Investment Management	\$3,246	\$707	\$3,953
Subtotal - Treasurer	3,246	707	3,953
7 General Counsel & Representation	19,477	1,002	20,479
Subtotal - Attorney's Office	19,477	1,002	20,479
10 General Acctg & Reporting	6,061	186	6,247
10 Budget Management	3,376	139	3,515
10 Risk Management	5,347	20	5,367
10 Purchasing	1,795	78	1,873
Subtotal - Finance Department	16,580	423	17,003
Total Incoming	39,303	2,132	41,435
C. Total Allocated		\$41,435	\$41,435
			100.00%

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Workers Comp Allocations

Dept:12 Workers Compensation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	136	0.00%	\$1	\$0	\$1	\$0	\$1
4 City Clerk	724	0.02%	7	0	7	0	7
5 Treasurer	268	0.01%	3	0	3	0	3
6 Mayor	731	0.02%	7	0	7	0	7
7 Attorney's Office	1,732	0.04%	17	0	17	0	17
8 Human Resources	1,260	0.03%	12	0	12	0	12
9 Information Technology	3,800	0.09%	37	0	37	0	37
10 Finance Department	2,222	0.05%	22	0	22	0	22
13 Public Works - Engineering Svcs	103,077	2.55%	1,000	0	1,000	54	1,055
14 Public Works - Fleet Svcs	65,541	1.62%	636	0	636	35	671
15 Water Utility	200,100	4.94%	1,942	0	1,942	106	2,047
16 Sewer Utility	48,752	1.20%	473	0	473	26	499
17 Stormwater Utility	19,430	0.48%	189	0	189	10	199
18 Metro Transit	817,212	20.18%	7,931	0	7,931	431	8,362
19 Parking Utility	78,088	1.93%	758	0	758	41	799
20 Golf Enterprise	16,340	0.40%	159	0	159	9	167
21 Monona Terrace	42,274	1.04%	410	0	410	22	433
22 Madison Public Library	14,849	0.37%	144	0	144	8	152
23 Police Department	802,588	19.82%	7,789	0	7,789	424	8,212
24 Fire Department	863,575	21.32%	8,381	0	8,381	456	8,836
26 Public Works - Streets	521,025	12.86%	5,056	0	5,056	275	5,331
27 Public Works - Landfill	2,591	0.06%	25	0	25	1	27
28 Public Works - Parks	244,386	6.03%	2,372	0	2,372	129	2,501
30 Public Works - Traffic Engineering	89,031	2.20%	864	0	864	47	911
31 Department of Civil Rights	804	0.02%	8	0	8	0	8
32 Assessor	14,564	0.36%	141	0	141	8	149
33 PCED-Office of the Director	299	0.01%	3	0	3	0	3
34 PCED-Economic Development Division	1,296	0.03%	13	0	13	1	13
35 Planning & Development-Building Insp	31,316	0.77%	304	0	304	17	320
36 Planning & Development-CDA Housing	50,655	1.25%	492	0	492	27	518
37 Planning & Development-Community L	7,477	0.18%	73	0	73	4	77
38 Planning & Development-Planning Divi	3,338	0.08%	32	0	32	2	34
39 Common Council	284	0.01%	3	0	3	0	3
40 Municipal Court	234	0.01%	2	0	2	0	2

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Workers Comp Allocations

Dept:12 Workers Compensation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	4,049,999	100.00%	39,303	0	39,303	2,132	41,435
Direct Bills					0		0
Total					\$39,303		\$41,435

Basis Units: Interdepartmental Charges for Workers Compensation Services

Source:

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Allocation Summary

Dept:12 Workers Compensation

Department	Workers Comp	Total
3 Employee Assistance Program	\$1	\$1
4 City Clerk	7	7
5 Treasurer	3	3
6 Mayor	7	7
7 Attorney's Office	17	17
8 Human Resources	12	12
9 Information Technology	37	37
10 Finance Department	22	22
13 Public Works - Engineering Svcs	1,055	1,055
14 Public Works - Fleet Svcs	671	671
15 Water Utility	2,047	2,047
16 Sewer Utility	499	499
17 Stormwater Utility	199	199
18 Metro Transit	8,362	8,362
19 Parking Utility	799	799
20 Golf Enterprise	167	167
21 Monona Terrace	433	433
22 Madison Public Library	152	152
23 Police Department	8,212	8,212
24 Fire Department	8,836	8,836
26 Public Works - Streets	5,331	5,331
27 Public Works - Landfill	27	27
28 Public Works - Parks	2,501	2,501
30 Public Works - Traffic Engineering	911	911
31 Department of Civil Rights	8	8
32 Assessor	149	149
33 PCED-Office of the Director	3	3
34 PCED-Economic Development Division	13	13
35 Planning & Development-Building Insp	320	320
36 Planning & Development-CDA Housing	518	518
37 Planning & Development-Community L	77	77
38 Planning & Development-Planning Divi	34	34
39 Common Council	3	3
40 Municipal Court	2	2
Total	\$41,435	\$41,435

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Public Works - Engineering Services
Nature & Extent of Services

The Public Works Engineering Services Division is responsible for providing a variety of Public Works services to the City's residents and visitors in a fair and consistent manner that encourages public input. The Engineering Services Division is responsible for: the design, supervision, inspection, and construction of the City's transportation system infrastructure; the construction, maintenance, repair, and energy efficient retrofits to City-owned facilities; and the City surveying and mapping operations.

Costs for the Engineering Services Division have been identified and functionalized as follows:

Facilities - General: Costs associated with the design, project management, and construction supervision of remodeling and construction projects for City-owned facilities as well as the maintenance and operational oversight of City-owned facilities including: the Madison Municipal Building (MMB), the Fairchild Building, Engineering Services Building, 4 district police stations, the police training center, 13 fire stations, 7 Public Works facilities, the Madison Senior Center, 6 parking ramps, 3 leased facilities, and various storage buildings are allocated based on an analysis of facility costs by benefiting building and department during 2019. Sewer Utility, Stormwater Utility, and Landfill have not been included in the allocation function as they pay directly for their portions. Amounts previously billed for facilities related services have been appropriately offset against allocated costs.

Facilities - Engineering Ent Funds: Costs associated with the Engineering Enterprise Funds for the design, project management, and construction supervision of remodeling and construction projects for City-owned facilities as well as the maintenance and operational oversight of City-owned facilities including: the Madison Municipal Building (MMB), the Fairchild Building, Engineering Services Building, 4 district police stations, the police training center, 13 fire stations, 7 Public Works facilities, the Madison Senior Center, 6 parking ramps, 3 leased facilities, and various storage buildings are allocated based on an analysis of facility costs by benefiting building and department during 2019. The Engineering Enterprise Funds pay directly for their associated costs, only indirect costs are being allocated to them through this function.

General Engineering: All other Engineering costs are not allocated within this plan.

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

A. Department Costs

Dept:13 Public Works - Engineering Svcs

Description		Amount	General Admin	Facilities - General	Facilities- Engineering Ent Funds	General Engineering
Personnel Costs						
Salaries	S1	4,049,532	0	1,664,276	0	2,385,256
Salary % Split			.00%	41.10%	.00%	58.90%
Benefits	P	1,289,536	0	632,393	0	657,143
Subtotal - Personnel Costs		5,339,068	0	2,296,669	0	3,042,399
Services & Supplies Cost						
Office Supplies	P	6,677	0	115	0	6,562
Copy Printing Supplies	P	7,860	0	0	0	7,860
Furniture	P	1,266	0	290	0	976
Hardware Supplies	P	9,024	0	1,904	0	7,120
Software Licenses & Supplies	P	2,914	0	1,093	0	1,821
Postage	P	13,762	0	0	0	13,762
Books and Subscriptions	P	2,354	0	2,063	0	291
Work Supplies	P	69,183	0	30,509	0	38,674
Janitorial Supplies	P	33,818	0	33,818	0	0
Safety Supplies	P	3,944	0	3,204	0	740
Snow Removal Supplies	P	2,439	0	2,439	0	0
Uniform Clothing Supplies	P	1,770	0	1,466	0	304
Food and Beverage	P	103	0	0	0	103
Building Supplies	P	16,072	0	16,072	0	0
Electrical Supplies	P	23,775	0	23,775	0	0
HVAC Supplies	P	24,971	0	24,971	0	0
Plumbing Supplies	P	16,935	0	16,935	0	0
Landscaping Supplies	P	3,538	0	625	0	2,913
Trees Shrubs Plants	P	99	0	99	0	0
Machinery and Equipment	P	3,963	0	3,963	0	0
Equipment Supplies	P	16,055	0	12,761	0	3,294
Natural Gas	P	25,190	0	23,503	0	1,687
Electricity	P	79,050	0	75,328	0	3,722

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

A. Department Costs

Dept:13 Public Works - Engineering Svcs

Description		Amount	General Admin	Facilities - General	Facilities- Engineering Ent Funds	General Engineering
Water	P	11,189	0	1,899	0	9,290
Sewer	P	2,074	0	1,926	0	148
Stormwater	P	19,460	0	1,815	0	17,645
Telephone	P	1,310	0	0	0	1,310
Cellular Telephone	P	9,687	0	3,822	0	5,865
Building Improv Repair Maint	P	39,091	0	38,853	0	238
Waste Disposal	P	2,839	0	2,839	0	0
Pest Control	P	7,256	0	7,256	0	0
Elevator Repair	P	5,399	0	5,399	0	0
Custodial Building Use Charges	P	40,749	0	0	0	40,749
Grounds Improv Repair Maint	P	3,906	0	1,920	0	1,986
Landscaping	P	142,352	0	0	0	142,352
Equip Improv Repair Maint	P	2,649	0	1,462	0	1,187
System and Software Maintenance	P	117,500	0	26,821	0	90,679
Vehicle Repair and Maintenance	P	1,669	0	1,374	0	295
Lease of Rental of Equipment	P	1,689	0	650	0	1,039
Street Improv Repair Maint	P	715	0	0	0	715
Bridge Improv Repair Maint	P	615	0	0	0	615
Sidewalk Improv Repair Maint	P	(62)	0	0	0	(62)
Traffic Signal Improv Repair	P	3	0	0	0	3
St Light Improv Repair Maint	P	24	0	0	0	24
Plant in Service Improv Repair	P	100	0	0	0	100
Recruitment	P	199	0	0	0	199
Mileage	P	23,728	0	939	0	22,789
Conferences and Training	P	10,373	0	6,051	0	4,322
Memberships	P	9,211	0	5,105	0	4,106
Medical Services	P	445	0	445	0	0
Delivery Freight Charges	P	1,130	0	16	0	1,114
Storage Services	P	924	0	0	0	924
Consulting Services	P	54,452	0	605	0	53,847

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

A. Department Costs

Dept:13 Public Works - Engineering Svcs

Description		Amount	General Admin	Facilities - General	Facilities- Engineering Ent Funds	General Engineering
Advertising Services	P	3,187	0	0	0	3,187
Inspection Services	P	7,251	0	7,251	0	0
Parking Towing Services	P	56	0	51	0	5
Security Services	P	697	0	697	0	0
Other Services and Expenses	P	103,615	0	5,979	0	97,636
Taxes and Special Assessments	P	22,837	0	832	0	22,005
Permits and Licenses	P	2,838	0	2,523	0	315
ID Charge from Engineering	P	18,865	0	7,072	0	11,793
ID Charge from Fleet Services	P	38,314	0	8,982	0	29,332
ID Charge from Landfill	P	7,898	0	5,017	0	2,881
ID Charge from Traffic Engineering	P	3,986	0	0	0	3,986
ID Charge from Insurance	P	63,130	0	0	0	63,130
ID Charge from Workers Comp	P	103,077	0	0	0	103,077
ID Charge from Sewer	P	87,138	0	32,915	0	54,223
ID Charge from Stormwater	P	60,157	0	21,923	0	38,234
* Sale of Recyclables *	P	(1,857)	0	(1,668)	0	(189)
* Reimbursement of Expense *	P	(201,383)	0	(200,409)	0	(974)
* Miscellaneous Revenue *	P	(205,316)	0	0	0	(205,316)
* Transfer in From Insurance *	P	(98)	0	0	0	(98)
Subtotal - Services & Supplies		989,830	0	275,295	0	714,535
Department Cost Total		6,328,898	0	2,571,964	0	3,756,934
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		6,328,898	0	2,571,964	0	3,756,934
General Admin Distribution			0	0	0	0
Grand Total		<u>\$6,328,898</u>		<u>\$2,571,964</u>	<u>\$0</u>	<u>\$3,756,934</u>
					not allocated	

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

B. Incoming Costs - (Default Spread Custom%)

Dept:13 Public Works - Engineering Svcs

Department	First Incoming	Second Incoming	Facilities - General	Facilities- Engineering Ent Funds	General Engineering
1 City-County Building	\$22,381	\$0	\$8,103	\$1,095	\$13,183
1 Fairchild Building	8,094	0	2,930	396	4,767
1 Department Specific	40,780	0	14,765	1,995	24,020
Subtotal - Building Depreciation	71,255	0	25,798	3,486	41,971
2 Equipment Depreciation	85,460	0	30,941	4,181	50,338
Subtotal - Equipment Depreciation	85,460	0	30,941	4,181	50,338
3 EAP Service Delivery	8,443	717	3,316	448	5,395
3 Critical Incidents	595	51	234	32	380
3 External EAP	441	0	160	22	260
Subtotal - Employee Assistance Progr	9,479	767	3,710	501	6,035
5 General Receipts	2,073	365	883	119	1,436
Subtotal - Treasurer	2,073	365	883	119	1,436
6 City Operational Oversight	54,720	11,221	23,874	3,226	38,841
Subtotal - Mayor	54,720	11,221	23,874	3,226	38,841
7 General Counsel & Representation	42,459	2,183	16,163	2,184	26,296
Subtotal - Attorney's Office	42,459	2,183	16,163	2,184	26,296
8 HR & Benefits Administration	29,231	1,857	11,255	1,521	18,311
8 Union & Asssociation Admin	4,919	306	1,892	256	3,078
8 Accomodation & FMLA Admin	7,492	474	2,884	390	4,692
8 Compensation & Hiring Admin	25,767	1,632	9,920	1,341	16,138
8 Employee Development	21,964	1,275	8,414	1,137	13,689
Subtotal - Human Resources	89,373	5,544	34,365	4,644	55,908
9 Network & Infrastructure Support	293,807	11,415	110,507	14,933	179,782
9 Phone System Administration	2,124	97	804	109	1,309
9 Application Support & Development	54,841	2,590	20,793	2,810	33,828
9 Software Maintenance	24,819	0	8,986	1,214	14,619
Subtotal - Information Technology	375,592	14,102	141,090	19,066	229,538
10 General Acctg & Reporting	19,208	589	7,168	969	11,661

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

B. Incoming Costs - (Default Spread Custom%)

Dept:13 Public Works - Engineering Svcs

Department	First Incoming	Second Incoming	Facilities - General	Facilities- Engineering Ent Funds	General Engineering
10 Budget Management	\$112,029	\$4,621	\$42,233	\$5,707	\$68,709
10 Admin Support	11,490	825	4,459	603	7,254
10 Purchasing	3,277	142	1,238	167	2,014
10 Payroll	22,314	999	8,441	1,141	13,732
Subtotal - Finance Department	168,319	7,176	63,538	8,586	103,370
11 Insurance	133	4	50	7	81
Subtotal - Insurance	133	4	50	7	81
12 Workers Comp	1,000	54	382	52	621
Subtotal - Workers Compensation	1,000	54	382	52	621
13 Facilities - General	0	16,945	6,135	829	9,981
Subtotal - Public Works - Engineering Svcs	0	16,945	6,135	829	9,981
14 Fleet Services	0	1,049	380	51	618
Subtotal - Public Works - Fleet Svcs	0	1,049	380	51	618
30 Radio Shop	0	38,498	13,938	1,884	22,676
Subtotal - Public Works - Traffic Engineering	0	38,498	13,938	1,884	22,676
31 Internal Support	0	8,595	3,112	421	5,062
Subtotal - Department of Civil Rights	0	8,595	3,112	421	5,062
Total Incoming	899,863	106,503	364,358	49,238	592,770
C. Total Allocated		\$7,335,263	\$2,936,322	\$49,238	\$4,349,704
			40.03%	0.67%	59.30%

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Facilities - General Allocations

Dept:13 Public Works - Engineering Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 City Clerk	182.90	0.01%	\$251	\$0	\$251	\$3	\$254
5 Treasurer	90.55	0.00%	124	0	124	0	124
6 Mayor	133.32	0.01%	183	0	183	0	183
7 Attorney's Office	199.56	0.01%	274	0	274	0	274
8 Human Resources	50,303.19	2.38%	68,948	(66,104)	2,844	0	2,844
9 Information Technology	18,436.48	0.87%	25,270	(969)	24,301	0	24,301
10 Finance Department	326.03	0.02%	447	0	447	0	447
13 Public Works - Engineering Svcs	26,125.96	1.24%	35,810	(18,865)	16,945	0	16,945
14 Public Works - Fleet Svcs	23,123.84	1.09%	31,695	(27,065)	4,630	442	5,071
19 Parking Utility	21,424.00	1.01%	29,365	(41,970)	(12,605)	409	(12,196)
22 Madison Public Library	1,912.84	0.09%	2,622	(3,537)	(915)	37	(879)
23 Police Department	539,382.59	25.51%	739,305	(644,424)	94,881	10,304	105,185
24 Fire Department	400,673.91	18.95%	549,184	(290,883)	258,301	7,654	265,955
25 Public Health Madison and Dane Coun	8,672.94	0.41%	11,888	(13,130)	(1,242)	166	(1,077)
26 Public Works - Streets	103,766.00	4.91%	142,227	(55,153)	87,074	1,982	89,056
28 Public Works - Parks	5,573.30	0.26%	7,639	(14,111)	(6,472)	106	(6,365)
29 Public Works - Transportation	7,790.55	0.37%	10,678	0	10,678	149	10,827
30 Public Works - Traffic Engineering	47,220.51	2.23%	64,723	(62,060)	2,663	902	3,565
31 Department of Civil Rights	143.98	0.01%	197	0	197	3	200
32 Assessor	198.39	0.01%	272	0	272	4	276
33 PCED-Office of the Director	11,621.33	0.55%	15,929	(15,388)	541	222	763
34 PCED-Economic Development Division	42,151.50	1.99%	57,775	(55,395)	2,380	805	3,185
35 Planning & Development-Building Insp	86,457.00	4.09%	118,502	(113,620)	4,882	1,652	6,534
36 Planning & Development-CDA Housing	61,215.12	2.90%	83,905	0	83,905	1,169	85,074
37 Planning & Development-Community I	87,841.96	4.15%	120,401	(97,677)	22,724	1,678	24,402
38 Planning & Development-Planning Divi	61,111.93	2.89%	83,763	(80,304)	3,459	1,167	4,627
39 Common Council	43.66	0.00%	60	0	60	1	61
40 Municipal Court	87.46	0.00%	120	0	120	2	122
59 Community Development Authority	0.00	0.00%	0	(80,430)	(80,430)	0	(80,430)
73 City Channel/Media Services	119.89	0.01%	164	0	164	2	167
74 All Other Depts./Programs	507,820.10	24.02%	696,044	(10,236)	685,808	9,701	695,509
Subtotal	2,114,150.79	100.00%	2,897,762	(1,691,321)	1,206,441	38,560	1,245,001
Direct Bills					1,691,321		1,691,321
Total					\$2,897,762		\$2,936,322

Basis Units: Tracked Maintenance & Repairs and Custodial Services Expenditures

Source:

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Facilities- Engineering Ent Funds Allocations

Dept:13 Public Works - Engineering Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 Sewer Utility	176,134.54	61.65%	\$27,143	\$0	\$27,143	\$3,212	\$30,355
17 Stormwater Utility	70,626.64	24.72%	10,884	0	10,884	1,288	12,172
27 Public Works - Landfill	38,936.49	13.63%	6,000	0	6,000	710	6,710
Subtotal	285,697.68	100.00%	44,027	0	44,027	5,211	49,238
Direct Bills					0		0
Total					\$44,027		\$49,238

Basis Units: Tracked Maintenance & Repairs and Custodial Services Expenditures

Source:

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Allocation Summary

Dept:13 Public Works - Engineering Svcs

Department	Facilities - General	Facilities- Engineering Ent Funds	General Engineering	Total
0 Direct Billed	\$1,691,321	\$0	\$0	\$1,691,321
4 City Clerk	254	0	0	254
5 Treasurer	124	0	0	124
6 Mayor	183	0	0	183
7 Attorney's Office	274	0	0	274
8 Human Resources	2,844	0	0	2,844
9 Information Technology	24,301	0	0	24,301
10 Finance Department	447	0	0	447
13 Public Works - Engineering Svcs	16,945	0	0	16,945
14 Public Works - Fleet Svcs	5,071	0	0	5,071
16 Sewer Utility	0	30,355	0	30,355
17 Stormwater Utility	0	12,172	0	12,172
19 Parking Utility	(12,196)	0	0	(12,196)
22 Madison Public Library	(879)	0	0	(879)
23 Police Department	105,185	0	0	105,185
24 Fire Department	265,955	0	0	265,955
25 Public Health Madison and Dane Coun	(1,077)	0	0	(1,077)
26 Public Works - Streets	89,056	0	0	89,056
27 Public Works - Landfill	0	6,710	0	6,710
28 Public Works - Parks	(6,365)	0	0	(6,365)
29 Public Works - Transportation	10,827	0	0	10,827
30 Public Works - Traffic Engineering	3,565	0	0	3,565
31 Department of Civil Rights	200	0	0	200
32 Assessor	276	0	0	276
33 PCED-Office of the Director	763	0	0	763
34 PCED-Economic Development Division	3,185	0	0	3,185
35 Planning & Development-Building Insp	6,534	0	0	6,534
36 Planning & Development-CDA Housing	85,074	0	0	85,074
37 Planning & Development-Community I	24,402	0	0	24,402
38 Planning & Development-Planning Divi	4,627	0	0	4,627
39 Common Council	61	0	0	61
40 Municipal Court	122	0	0	122
59 Community Development Authority	(80,430)	0	0	(80,430)
73 City Channel/Media Services	167	0	0	167
74 All Other Depts./Programs	695,509	0	0	695,509
Total	\$2,936,322	\$49,238	\$0	\$2,985,560

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Public Works - Fleet Services
Nature & Extent of Services

The City's Public Works Fleet Services Division is responsible for providing a safe and reliable fleet of diverse equipment for all user agencies, and to provide a concentrated effort toward a comprehensive preventative maintenance program at a competitive cost. Fleet Services is responsible for the purchase, preparation, and maintenance of fleet equipment used by City agencies, and maintains approximately 1,400 active vehicles and equipment.

No direct costs are allocated within the cost plan, only indirect costs are being allocated based on inter-departmental charges by department during the fiscal year.

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

A. Department Costs

Dept:14 Public Works - Fleet Svcs

Description		Amount	General Admin	Fleet Services
Personnel Costs				
Salaries	S1	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Services & Supplies		0	0	0
Department Cost Total		0	0	0
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		0	0	0
General Admin Distribution			0	0
Grand Total		\$0	\$0	\$0

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

B. Incoming Costs - (Default Spread Custom%)

Dept:14 Public Works - Fleet Svcs

Department	First Incoming	Second Incoming	Fleet Services
2 Equipment Depreciation	\$117,535	\$0	\$117,535
Subtotal - Equipment Depreciation	117,535	0	117,535
3 EAP Service Delivery	2,793	237	3,030
3 Critical Incidents	197	17	214
3 External EAP	146	0	146
Subtotal - Employee Assistance Progr	3,136	254	3,390
5 Investment Management	1,967	428	2,395
Subtotal - Treasurer	1,967	428	2,395
6 City Operational Oversight	24,180	4,959	29,138
Subtotal - Mayor	24,180	4,959	29,138
8 HR & Benefits Administration	12,917	820	13,737
8 Union & Association Admin	2,570	160	2,730
8 Accomodation & FMLA Admin	2,341	148	2,489
8 Compensation & Hiring Admin	8,524	540	9,064
8 Employee Development	6,543	380	6,922
Subtotal - Human Resources	32,894	2,048	34,943
9 Network & Infrastructure Support	105,244	4,089	109,333
Subtotal - Information Technology	105,244	4,089	109,333
10 General Acctg & Reporting	76,182	2,338	78,520
10 Budget Management	22,631	933	23,564
10 Admin Support	1,471	106	1,576
10 Purchasing	35,206	1,529	36,734
10 Payroll	9,860	441	10,302
10 Debt Management	14,069	638	14,707
Subtotal - Finance Department	159,419	5,984	165,403
12 Workers Comp	636	35	671
Subtotal - Workers Compensation	636	35	671
13 Facilities - General	4,630	442	5,071

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

B. Incoming Costs - (Default Spread Custom%)

Dept:14 Public Works - Fleet Svcs

Department	First Incoming	Second Incoming	Fleet Services
Subtotal - Public Works - Engineering & Design	\$4,630	\$442	\$5,071
14 Fleet Services	0	3,405	3,405
Subtotal - Public Works - Fleet Svcs	0	3,405	3,405
30 Radio Shop	0	5,948	5,948
Subtotal - Public Works - Traffic Engineering	0	5,948	5,948
31 Internal Support	0	14,845	14,845
Subtotal - Department of Civil Rights	0	14,845	14,845
Total Incoming	449,641	42,436	492,076
C. Total Allocated		\$492,076	\$492,076
			100.00%

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Fleet Services Allocations

Dept:14 Public Works - Fleet Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 Information Technology	6,802	0.04%	\$187	\$0	\$187	\$0	\$187
13 Public Works - Engineering Svcs	38,164	0.23%	1,049	0	1,049	0	1,049
14 Public Works - Fleet Svcs	123,905	0.76%	3,405	0	3,405	0	3,405
15 Water Utility	30,575	0.19%	840	0	840	80	920
16 Sewer Utility	239,591	1.46%	6,583	0	6,583	628	7,211
17 Stormwater Utility	740,104	4.52%	20,336	0	20,336	1,939	22,275
18 Metro Transit	6,377	0.04%	175	0	175	17	192
19 Parking Utility	102,174	0.62%	2,807	0	2,807	268	3,075
20 Golf Enterprise	132,028	0.81%	3,628	0	3,628	346	3,974
21 Monona Terrace	3,642	0.02%	100	0	100	10	110
22 Madison Public Library	4,819	0.03%	132	0	132	13	145
23 Police Department	2,343,958	14.32%	64,406	0	64,406	6,142	70,547
24 Fire Department	2,492,607	15.23%	68,490	0	68,490	6,531	75,021
25 Public Health Madison and Dane Coun	52,497	0.32%	1,442	0	1,442	138	1,580
26 Public Works - Streets	7,475,652	45.68%	205,411	0	205,411	19,588	224,999
27 Public Works - Landfill	21,852	0.13%	600	0	600	57	658
28 Public Works - Parks	2,049,555	12.52%	56,316	0	56,316	5,370	61,687
30 Public Works - Traffic Engineering	395,161	2.41%	10,858	0	10,858	1,035	11,893
35 Planning & Development-Building Insp	6,659	0.04%	183	0	183	17	200
36 Planning & Development-CDA Housing	97,950	0.60%	2,691	0	2,691	257	2,948
Subtotal	16,364,072	100.00%	449,641	0	449,641	42,436	492,076
Direct Bills					0		0
Total					\$449,641		\$492,076

Basis Units: Fleet Services Charges

Source:

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Allocation Summary

Dept:14 Public Works - Fleet Svcs

Department	Fleet Services	Total
9 Information Technology	\$187	\$187
13 Public Works - Engineering Svcs	1,049	1,049
14 Public Works - Fleet Svcs	3,405	3,405
15 Water Utility	920	920
16 Sewer Utility	7,211	7,211
17 Stormwater Utility	22,275	22,275
18 Metro Transit	192	192
19 Parking Utility	3,075	3,075
20 Golf Enterprise	3,974	3,974
21 Monona Terrace	110	110
22 Madison Public Library	145	145
23 Police Department	70,547	70,547
24 Fire Department	75,021	75,021
25 Public Health Madison and Dane Coun	1,580	1,580
26 Public Works - Streets	224,999	224,999
27 Public Works - Landfill	658	658
28 Public Works - Parks	61,687	61,687
30 Public Works - Traffic Engineering	11,893	11,893
35 Planning & Development-Building Insp	200	200
36 Planning & Development-CDA Housing	2,948	2,948
Total	\$492,076	\$492,076

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

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**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

A. Department Costs

Dept:30 Public Works - Traffic Engineering

Description		Amount	General Admin	Radio Shop	General TE Svcs
Personnel Costs					
Salaries	S1	4,292,697	0	731,359	3,561,338
<i>Salary % Split</i>			<i>.00%</i>	<i>17.04%</i>	<i>82.96%</i>
Benefits	S	1,284,087	0	218,774	1,065,313
Subtotal - Personnel Costs		5,576,784	0	950,133	4,626,651
Services & Supplies Cost					
Office Supplies	S	1,447	0	247	1,200
Copy Printing Supplies	S	74	0	13	61
Furniture	S	122	0	21	101
Hardware Supplies	S	415	0	71	344
Postage	S	86	0	15	71
Work Supplies	S	39,842	0	6,788	33,054
Janitorial Supplies	S	37	0	6	31
Safety Supplies	S	424	0	72	352
Building	S	2,855	0	486	2,369
Building Supplies	S	59	0	10	49
HVAC Supplies	S	602	0	103	499
Equipment Supplies	S	1,560	0	266	1,294
Natural Gas	S	628	0	107	521
Electricity	S	33,517	0	5,710	27,807
Water	S	1,417	0	241	1,176
Cellular Telephone	S	821	0	140	681
Building Improv Repair Maint	S	28	0	5	23
Communication Device Rpr Maint	S	13,844	0	2,359	11,485
Equip Impr Repair Maint	S	(8,631)	0	(1,470)	(7,161)
System and Software Maint	S	809	0	138	671
Lease Rental of Equip	S	174	0	30	144
Conferences & Training	S	6	0	1	5
Memberships	S	150	0	26	124

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

A. Department Costs

Dept:30 Public Works - Traffic Engineering

Description		Amount	General Admin	Radio Shop	General TE Svcs
Delivery Freight Charges	S	109	0	19	90
Other Services and Expenses	S	440	0	75	365
ID Charge from Fleet Services	S	76,467	0	13,028	63,439
Federal Revenues Operating	S	(332)	0	(57)	(275)
Traffic Private Entity	S	(6,234)	0	(1,062)	(5,172)
All Other TE Expenses & Revenue	S	1,379,731	0	235,069	1,144,662
Subtotal - Services & Supplies		1,540,467	0	262,454	1,278,013
Department Cost Total		7,117,251	0	1,212,586	5,904,665
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		7,117,251	0	1,212,586	5,904,665
General Admin Distribution			0	0	0
Grand Total		<u>\$7,117,251</u>		<u>\$1,212,586</u>	<u>\$5,904,665</u>
				not allocated	

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

B. Incoming Costs - (Default Spread Salary%)

Dept:30 Public Works - Traffic Engineering

Department	First Incoming	Second Incoming	Radio Shop	General TE Svcs
1 Madison Municipal Building	\$149,330	\$0	\$25,442	\$123,888
1 Department Specific	126,698	0	21,586	105,112
Subtotal - Building Depreciation	276,028	0	47,028	229,000
2 Equipment Depreciation *	2,706,832	0	2,706,832	0
Subtotal - Equipment Depreciation	2,706,832	0	2,706,832	0
3 EAP Service Delivery	2,999	255	554	2,700
3 Critical Incidents	199	17	37	179
3 External EAP	221	0	38	183
Subtotal - Employee Assistance Progr	3,420	272	629	3,062
6 City Operational Oversight	39,213	8,041	8,051	39,204
Subtotal - Mayor	39,213	8,041	8,051	39,204
7 General Counsel & Representation	3,860	198	691	3,367
Subtotal - Attorney's Office	3,860	198	691	3,367
8 HR & Benefits Administration	20,947	1,331	3,796	18,482
8 Union & Association Admin	3,818	238	691	3,365
8 Accomodation & FMLA Admin	1,405	89	254	1,239
8 Compensation & Hiring Admin	12,786	810	2,316	11,280
8 Employee Development	12,150	705	2,190	10,666
Subtotal - Human Resources	51,107	3,172	9,248	45,031
9 Network & Infrastructure Support	210,489	8,178	37,255	181,412
9 Phone System Administration	2,091	96	373	1,814
9 Application Support & Development	120,668	5,700	21,530	104,838
9 Software Maintenance	47,844	0	8,151	39,693
Subtotal - Information Technology	381,091	13,973	67,308	327,756
10 General Acctg & Reporting	48,138	1,477	8,453	41,162
10 Budget Management	23,131	954	4,103	19,982
10 Admin Support	1,136	82	207	1,010
10 Purchasing	2,379	103	423	2,059

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

B. Incoming Costs - (Default Spread Salary%)

Dept:30 Public Works - Traffic Engineering

Department	First Incoming	Second Incoming	Radio Shop	General TE Svcs
10 Payroll	\$15,991	\$716	\$2,846	\$13,861
10 Debt Management	2,434	110	434	2,111
Subtotal - Finance Department	93,209	3,442	16,467	80,185
11 Insurance	186	5	33	159
Subtotal - Insurance	186	5	33	159
12 Workers Comp	864	47	155	756
Subtotal - Workers Compensation	864	47	155	756
13 Facilities - General	2,663	902	607	2,958
Subtotal - Public Works - Engineering	2,663	902	607	2,958
14 Fleet Services	10,858	1,035	2,026	9,867
Subtotal - Public Works - Fleet Svcs	10,858	1,035	2,026	9,867
30 Radio Shop	0	50,911	8,674	42,237
Subtotal - Public Works - Traffic Engineering	0	50,911	8,674	42,237
31 Internal Support	0	24,075	4,102	19,973
Subtotal - Department of Civil Rights	0	24,075	4,102	19,973
Total Incoming	3,569,331	106,075	2,871,851	803,555
C. Total Allocated		\$10,792,657	\$4,084,437	\$6,708,220
			37.84%	62.16%

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Radio Shop Allocations

Dept:30 Public Works - Traffic Engineering

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
13 Public Works - Engineering Svcs	6,466	1.11%	\$44,964	\$(6,466)	\$38,498	\$0	\$38,498
14 Public Works - Fleet Svcs	999	0.17%	6,947	(999)	5,948	0	5,948
15 Water Utility	17,007	2.91%	118,264	(17,007)	101,257	540	101,798
18 Metro Transit	22,717	3.88%	157,971	(22,717)	135,254	722	135,976
19 Parking Utility	6,206	1.06%	43,156	(6,206)	36,950	197	37,147
22 Madison Public Library	3,481	0.60%	24,206	(3,481)	20,725	111	20,836
23 Police Department	224,839	38.45%	1,563,498	(224,839)	1,338,659	7,144	1,345,803
24 Fire Department	100,552	17.20%	699,224	(100,552)	598,672	3,195	601,867
26 Public Works - Streets	53,245	9.11%	370,258	(53,245)	317,013	1,692	318,705
28 Public Works - Parks	19,170	3.28%	133,305	(19,170)	114,135	609	114,745
30 Public Works - Traffic Engineering	8,551	1.46%	59,462	(8,551)	50,911	0	50,911
35 Planning & Development-Building Insp	2,116	0.36%	14,714	(2,116)	12,598	67	12,666
75 Monona Police	4,276	0.73%	29,735	(4,276)	25,459	136	25,595
76 Monona Fire	1,123	0.19%	7,809	(1,123)	6,686	36	6,722
77 Town of Madison Fire	408	0.07%	2,837	(408)	2,429	13	2,442
78 Dane Co. Health	1,644	0.28%	11,432	(1,644)	9,788	52	9,840
79 Dane Co. Emerg	2,500	0.43%	17,385	(2,500)	14,885	79	14,964
80 Dane Co. Sheriff	42,655	7.29%	296,617	(42,655)	253,962	1,355	255,317
81 Dane Co. Juv Detention	1,623	0.28%	11,286	(1,623)	9,663	52	9,715
82 Dane Co. PSC	15,000	2.57%	104,308	(15,000)	89,308	477	89,784
83 Dane Co. Highway	5,000	0.86%	34,769	(5,000)	29,769	159	29,928
84 Madison College	2,853	0.49%	19,839	(2,853)	16,986	91	17,077
85 UW Hospital	4,786	0.82%	33,281	(4,786)	28,495	152	28,647
86 UW Police	15,910	2.72%	110,636	(15,910)	94,726	506	95,231
87 VA Hospital	2,541	0.43%	17,670	(2,541)	15,129	81	15,209
88 Overture Center	4,160	0.71%	28,928	(4,160)	24,768	132	24,900
89 WI Capitol Police	14,936	2.55%	103,863	(14,936)	88,927	475	89,401
Subtotal	584,764	100.00%	4,066,365	(584,764)	3,481,601	18,072	3,499,673
Direct Bills					584,764		584,764
Total					\$4,066,365		\$4,084,437

Basis Units: Actual Charges for Radio Operations

Source:

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Allocation Summary

Dept:30 Public Works - Traffic Engineering

Department	Radio Shop	General TE Svcs	Total
0 Direct Billed	\$584,764	\$0	\$584,764
13 Public Works - Engineering Svcs	38,498	0	38,498
14 Public Works - Fleet Svcs	5,948	0	5,948
15 Water Utility	101,798	0	101,798
18 Metro Transit	135,976	0	135,976
19 Parking Utility	37,147	0	37,147
22 Madison Public Library	20,836	0	20,836
23 Police Department	1,345,803	0	1,345,803
24 Fire Department	601,867	0	601,867
26 Public Works - Streets	318,705	0	318,705
28 Public Works - Parks	114,745	0	114,745
30 Public Works - Traffic Engineering	50,911	0	50,911
35 Planning & Development-Building Insp	12,666	0	12,666
75 Monona Police	25,595	0	25,595
76 Monona Fire	6,722	0	6,722
77 Town of Madison Fire	2,442	0	2,442
78 Dane Co. Health	9,840	0	9,840
79 Dane Co. Emerg	14,964	0	14,964
80 Dane Co. Sheriff	255,317	0	255,317
81 Dane Co. Juv Detention	9,715	0	9,715
82 Dane Co. PSC	89,784	0	89,784
83 Dane Co. Highway	29,928	0	29,928
84 Madison College	17,077	0	17,077
85 UW Hospital	28,647	0	28,647
86 UW Police	95,231	0	95,231
87 VA Hospital	15,209	0	15,209
88 Overture Center	24,900	0	24,900
89 WI Capitol Police	89,401	0	89,401
Total	\$4,084,437	\$0	\$4,084,437

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

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**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

A. Department Costs

Dept:31 Department of Civil Rights

Description		Amount	General Admin	Internal Support	External Support
Personnel Costs					
Salaries	S1	1,351,460	193,664	537,746	620,050
Salary % Split			14.33%	39.79%	45.88%
Benefits	S	363,163	52,041	144,503	166,619
Subtotal - Personnel Costs		1,714,623	245,705	682,248	786,669
Services & Supplies Cost					
Office Supplies	S	1,467	210	584	673
Copy Printing Supplies	S	3,403	488	1,354	1,561
Software Licenses & Supplies	S	(129)	(18)	(51)	(59)
Postage	S	6,825	978	2,716	3,131
Books and Subscriptions	S	37	5	15	17
Work Supplies	S	145	21	58	67
Food & Beverage	S	2,851	409	1,134	1,308
Telephone	S	816	117	325	374
Facility Rental	S	6	1	2	3
Custodial Building Use Charges	S	34,955	5,009	13,909	16,037
Communication Device Rpr Maint	S	2,561	367	1,019	1,175
System and Software Maintenance	S	2,230	320	887	1,023
Conferences and Training	S	45,979	6,589	18,295	21,095
Memberships	S	4,161	596	1,656	1,909
Storage Services	S	37	5	15	17
Consulting Services	S	14,750	2,114	5,869	6,767
Advertising Services	S	801	115	319	367
Interpreters Signing Services	P	126,401	0	0	126,401
Other Services and Expenses	S	1,726	247	687	792
ID Charge from Insurance	S	2,857	409	1,137	1,311
ID Charge from Workers Comp	S	804	115	320	369
Subtotal - Services & Supplies		252,683	18,096	50,248	184,339
Department Cost Total		1,967,306	263,802	732,496	971,008
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		1,967,306	263,802	732,496	971,008
General Admin Distribution			(263,802)	122,524	141,277
Grand Total		\$1,967,306		\$855,021	\$1,112,285
				not allocated	

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

B. Incoming Costs - (Default Spread Salary%)

Dept:31 Department of Civil Rights

Department	First Incoming	Second Incoming	Internal Support	External Support
1 City-County Building	\$9,687	\$0	\$4,499	\$5,188
Subtotal - Building Depreciation	9,687	0	4,499	5,188
3 EAP Service Delivery	1,450	123	731	843
3 Critical Incidents	674	57	339	391
3 External EAP	160	0	74	86
Subtotal - Employee Assistance Progr	2,284	180	1,144	1,320
6 City Operational Oversight	12,090	2,479	6,767	7,802
Subtotal - Mayor	12,090	2,479	6,767	7,802
7 General Counsel & Representation	100,280	5,157	48,971	56,466
Subtotal - Attorney's Office	100,280	5,157	48,971	56,466
8 HR & Benefits Administration	6,458	410	3,190	3,678
8 Union & Association Admin	294	18	145	167
8 Accomodation & FMLA Admin	4,214	266	2,081	2,400
8 Compensation & Hiring Admin	3,681	233	1,818	2,096
8 Employee Development	21,964	1,275	10,794	12,446
Subtotal - Human Resources	36,612	2,203	18,028	20,787
9 Network & Infrastructure Support	65,778	2,555	31,738	36,595
9 Phone System Administration	1,047	48	509	586
9 Application Support & Development	39,153	1,849	19,044	21,959
9 Software Maintenance	22,099	0	10,264	11,835
Subtotal - Information Technology	128,077	4,453	61,554	70,975
10 General Acctg & Reporting	3,572	110	1,710	1,972
10 Budget Management	9,377	387	4,535	5,229
10 Admin Support	24,539	1,761	12,215	14,085
10 Purchasing	4,264	185	2,067	2,383
10 Payroll	4,930	221	2,392	2,759
Subtotal - Finance Department	46,683	2,663	22,919	26,427
11 Insurance	20	1	9	11

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

B. Incoming Costs - (Default Spread Salary%)

Dept:31 Department of Civil Rights

Department	First Incoming	Second Incoming	Internal Support	External Support
Subtotal - Insurance	\$20	\$1	\$9	\$11
12 Workers Comp	8	0	4	4
Subtotal - Workers Compensation	8	0	4	4
13 Facilities - General	197	3	93	107
Subtotal - Public Works - Engineering & Construction	197	3	93	107
31 Internal Support	0	7,422	3,447	3,975
Subtotal - Department of Civil Rights	0	7,422	3,447	3,975
Total Incoming	335,937	24,562	167,436	193,063
C. Total Allocated		<u>\$2,327,805</u>	<u>\$1,022,457</u>	<u>\$1,305,348</u>
		43.92%	56.08%	

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Internal Support Allocations

Dept:31 Department of Civil Rights

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	4.00	0.13%	\$1,291	\$0	\$1,291	\$0	\$1,291
4 City Clerk	15.00	0.48%	4,841	0	4,841	63	4,904
5 Treasurer	7.00	0.22%	2,259	0	2,259	0	2,259
6 Mayor	14.00	0.45%	4,518	0	4,518	0	4,518
7 Attorney's Office	26.00	0.83%	8,391	0	8,391	0	8,391
8 Human Resources	24.00	0.77%	7,745	0	7,745	0	7,745
9 Information Technology	56.70	1.81%	18,298	0	18,298	0	18,298
10 Finance Department	48.00	1.53%	15,490	0	15,490	0	15,490
13 Public Works - Engineering Svcs	104.10	3.32%	33,595	(25,000)	8,595	0	8,595
14 Public Works - Fleet Svcs	46.00	1.47%	14,845	0	14,845	0	14,845
15 Water Utility	139.00	4.44%	44,857	0	44,857	586	45,443
16 Sewer Utility	57.00	1.82%	18,395	0	18,395	240	18,635
17 Stormwater Utility	30.00	0.96%	9,681	0	9,681	126	9,808
18 Metro Transit	464.30	14.82%	149,836	(26,000)	123,836	1,958	125,794
19 Parking Utility	79.65	2.54%	25,704	0	25,704	336	26,040
20 Golf Enterprise	9.00	0.29%	2,904	0	2,904	38	2,942
21 Monona Terrace	65.75	2.10%	21,218	0	21,218	277	21,496
22 Madison Public Library	152.15	4.86%	49,101	0	49,101	642	49,743
23 Police Department	611.70	19.52%	197,405	0	197,405	2,579	199,984
24 Fire Department	415.75	13.27%	134,169	0	134,169	1,753	135,922
26 Public Works - Streets	231.00	7.37%	74,547	0	74,547	974	75,521
27 Public Works - Landfill	3.00	0.10%	968	0	968	13	981
28 Public Works - Parks	163.55	5.22%	52,780	0	52,780	690	53,470
29 Public Works - Transportation	3.00	0.10%	968	0	968	13	981
30 Public Works - Traffic Engineering	74.60	2.38%	24,075	0	24,075	0	24,075
31 Department of Civil Rights	23.00	0.73%	7,422	0	7,422	0	7,422
32 Assessor	30.00	0.96%	9,681	0	9,681	126	9,808
33 PCED-Office of the Director	9.60	0.31%	3,098	0	3,098	40	3,139
34 PCED-Economic Development Division	21.00	0.67%	6,777	0	6,777	89	6,866
35 Planning & Development-Building Insp	49.00	1.56%	15,813	0	15,813	207	16,020
36 Planning & Development-CDA Housing	54.10	1.73%	17,459	0	17,459	228	17,687
37 Planning & Development-Community I	49.50	1.58%	15,974	(5,000)	10,974	209	11,183
38 Planning & Development-Planning Divi	36.50	1.17%	11,779	0	11,779	154	11,933
39 Common Council	7.00	0.22%	2,259	0	2,259	30	2,289
40 Municipal Court	6.00	0.19%	1,936	0	1,936	25	1,962
59 Community Development Authority	3.00	0.10%	968	0	968	13	981

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Internal Support Allocations

Dept:31 Department of Civil Rights

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,132.95	100.00%	1,011,049	(56,000)	955,049	11,408	966,457
Direct Bills					56,000		56,000
Total					\$1,011,049		\$1,022,457

Basis Units: # of Full Time Equivalent Employees

Source:

**CITY OF MADISON, WISCONSIN
FULL COST ALLOCATION PLAN**

ACTUAL FY 2019
7/21/2020

Allocation Summary

Dept:31 Department of Civil Rights

Department	Internal Support	External Support	Total
0 Direct Billed	\$56,000	\$0	\$56,000
3 Employee Assistance Program	1,291	0	1,291
4 City Clerk	4,904	0	4,904
5 Treasurer	2,259	0	2,259
6 Mayor	4,518	0	4,518
7 Attorney's Office	8,391	0	8,391
8 Human Resources	7,745	0	7,745
9 Information Technology	18,298	0	18,298
10 Finance Department	15,490	0	15,490
13 Public Works - Engineering Svcs	8,595	0	8,595
14 Public Works - Fleet Svcs	14,845	0	14,845
15 Water Utility	45,443	0	45,443
16 Sewer Utility	18,635	0	18,635
17 Stormwater Utility	9,808	0	9,808
18 Metro Transit	125,794	0	125,794
19 Parking Utility	26,040	0	26,040
20 Golf Enterprise	2,942	0	2,942
21 Monona Terrace	21,496	0	21,496
22 Madison Public Library	49,743	0	49,743
23 Police Department	199,984	0	199,984
24 Fire Department	135,922	0	135,922
26 Public Works - Streets	75,521	0	75,521
27 Public Works - Landfill	981	0	981
28 Public Works - Parks	53,470	0	53,470
29 Public Works - Transportation	981	0	981
30 Public Works - Traffic Engineering	24,075	0	24,075
31 Department of Civil Rights	7,422	0	7,422
32 Assessor	9,808	0	9,808
33 PCED-Office of the Director	3,139	0	3,139
34 PCED-Economic Development Division	6,866	0	6,866
35 Planning & Development-Building Insp	16,020	0	16,020
36 Planning & Development-CDA Housing	17,687	0	17,687
37 Planning & Development-Community I	11,183	0	11,183
38 Planning & Development-Planning Divi	11,933	0	11,933
39 Common Council	2,289	0	2,289
40 Municipal Court	1,962	0	1,962
59 Community Development Authority	981	0	981
Total	\$1,022,457	\$0	\$1,022,457