

CITY OF MADISON, WISCONSIN

FULL COST ALLOCATION PLAN

Based on FY 2020 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 2020. 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.

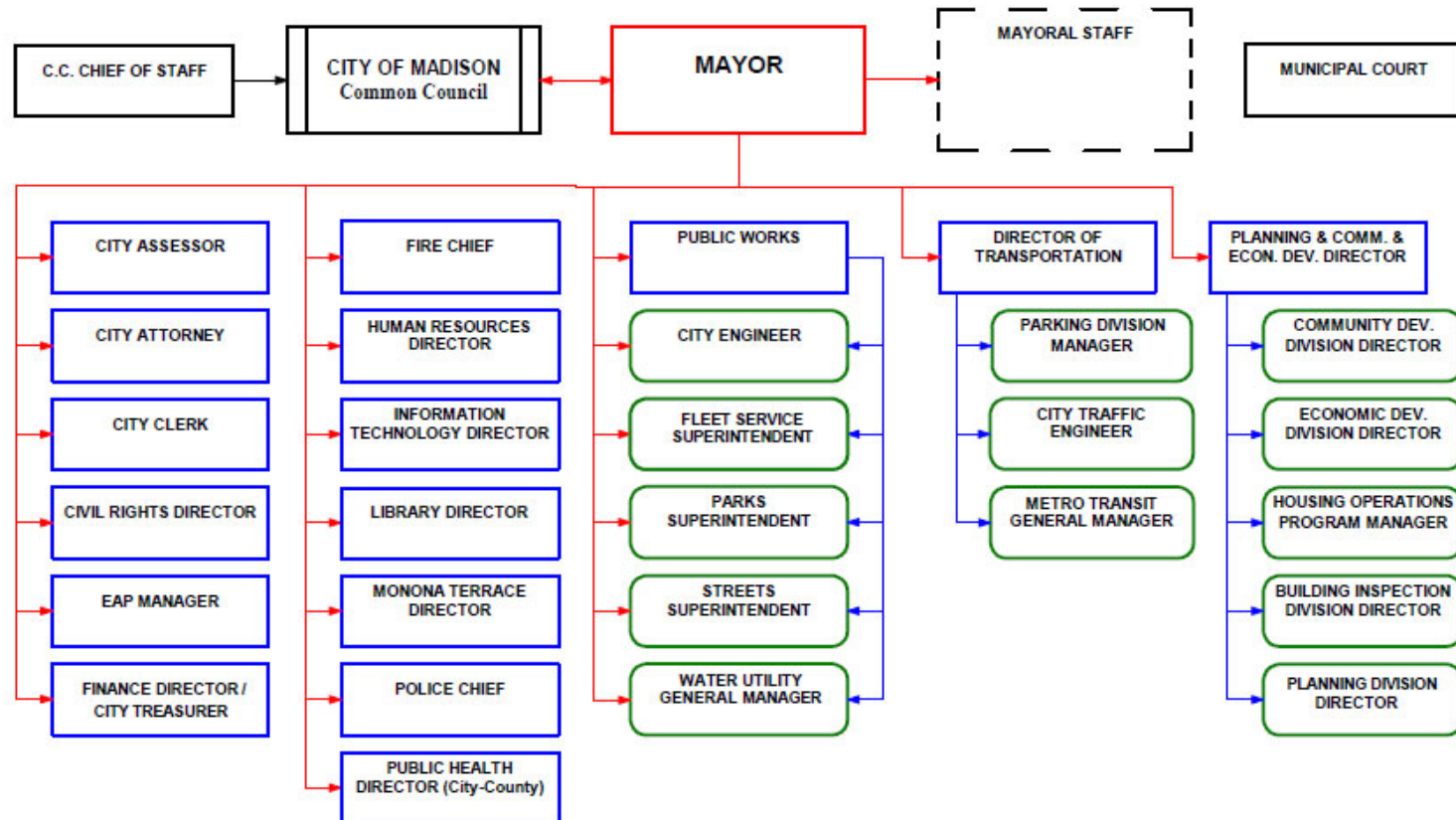
City personnel provided the expenditure and allocation data to MGT consultants. MGT consultants then prepared the Cost Allocation Plan utilizing a double step-down methodology.

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**

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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	\$11,805	\$4,128	\$0	\$0	\$0	\$67,290	\$13,405	\$0	\$1,571,825	\$974,139
2 Equipment Depreciation	24,792	0	43,445	516	0	0	0	0	942,621	564,615
3 Employee Assistance Program	1,818	9,185	3,767	1,982	26,816	4,600	595	7,652	17,707	136,645
5 Mayor	8,210	76,083	31,199	16,421	254,139	43,597	4,926	35,989	83,281	334,600
6 Attorney's Office	132,288	13,912	5,242	6,115	40,839	20,676	0	80,240	25,523	759,252
7 Human Resources	25,417	102,940	33,279	15,680	471,240	79,922	25,607	117,216	161,738	407,241
8 Information Technology	164,382	358,707	48,944	35,529	434,102	241,563	18,024	81,520	170,995	1,178,709
9 Finance Department	414,483	378,898	108,789	127,120	262,531	269,880	53,744	74,271	157,007	258,995
10 Insurance	23	1,037	475	190	916	774	62	723	588	8,082
11 Workers Compensation	14	2,530	564	215	11,042	891	216	598	200	11,082
12 Public Works - Engineering Svcs	0	0	15,419	8,982	0	(21,296)	0	0	(1,901)	8,378
13 Public Works - Fleet Svcs	0	807	11,583	30,809	249	3,171	5,019	45	309	98,553
29 Public Works - Traffic Engineering	0	92,586	0	0	305,487	42,164	0	0	19,836	1,191,917
30 Department of Civil Rights	4,731	43,838	17,977	9,461	146,431	25,120	2,838	20,736	47,985	192,792
Total Current Allocations	\$787,964	\$1,084,651	\$320,682	\$253,020	\$1,953,789	\$778,353	\$124,436	\$418,990	\$3,197,715	\$6,125,000

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Summary Schedule

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	\$1,352,718	\$36,395	\$481,807	\$24,274	\$1,990,088	\$24,469	\$12,805	\$188,932	\$165,726	\$271,552
2 Equipment Depreciation	422,836	0	361,375	7,106	258,814	0	0	21,075	4,063	0
3 Employee Assistance Program	92,933	19,447	15,463	198	10,609	198	3,637	522	1,661	3,875
5 Mayor	227,564	0	128,082	1,642	87,878	1,642	16,421	3,613	11,495	26,821
6 Attorney's Office	70,332	258,413	3,058	0	13,978	2,839	85,505	0	82,574	132,338
7 Human Resources	326,080	0	182,579	1,668	148,979	1,842	22,637	3,977	12,400	34,007
8 Information Technology	698,218	548,917	420,926	1,824	554,187	1,698	63,475	140,954	35,018	316,299
9 Finance Department	163,447	217,543	255,429	11,668	146,396	2,230	10,616	7,854	50,506	87,098
10 Insurance	1,080	0	793	0	737	5	50	9	35	651
11 Workers Compensation	11,933	0	6,636	45	3,610	2	194	4	17	419
12 Public Works - Engineering Svcs	292,555	(6,389)	161,795	3,613	(6,450)	7,518	0	(4,174)	(14,720)	(30,192)
13 Public Works - Fleet Svcs	91,854	2,378	298,300	1,644	60,954	0	0	0	0	247
29 Public Works - Traffic Engineering	524,841	14,622	278,106	0	100,597	0	0	0	0	11,584
30 Department of Civil Rights	131,120	0	73,799	946	50,634	946	9,461	2,082	6,623	15,454
Total Current Allocations	\$4,407,510	\$1,091,326	\$2,668,148	\$54,629	\$3,421,011	\$43,389	\$224,802	\$364,848	\$355,397	\$870,154

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Summary Schedule

Department	Planning & Development- CDA Housing Operations	Planning & Development- Community Development	Planning & Development- Planning Division	Common Council	Municipal Court	TID #37- Union Comers	TID #39- Stoughton Road	TID #42- Wingra	TID #46- Research Park	Community Development Authority
1 Building Depreciation	\$192,270	\$274,104	\$191,946	\$4,837	\$5,645	\$0	\$0	\$0	\$0	\$3,279
2 Equipment Depreciation	0	0	51,248	0	0	0	0	0	0	0
3 Employee Assistance Program	4,278	3,915	3,124	815	698	0	0	0	0	237
5 Mayor	29,612	27,094	21,621	3,832	3,284	0	0	0	0	1,642
6 Attorney's Office	28,179	54,749	111,668	415,156	0	0	0	0	0	25,389
7 Human Resources	41,024	33,305	25,515	7,708	4,144	0	0	0	0	1,328
8 Information Technology	109,299	162,293	204,221	15,911	25,824	0	0	0	0	1,698
9 Finance Department	355,631	80,762	38,972	4,309	13,086	0	2,164	0	0	193,044
10 Insurance	338	246	37	51	7	0	0	0	0	0
11 Workers Compensation	736	54	46	5	3	0	0	0	0	0
12 Public Works - Engineering Svcs	59,071	(13,309)	(21,333)	0	0	0	0	0	0	(80,430)
13 Public Works - Fleet Svcs	2,182	0	0	0	0	0	0	0	0	0
29 Public Works - Traffic Engineering	0	0	0	0	0	0	0	0	0	0
30 Department of Civil Rights	17,062	15,611	12,458	2,208	1,892	0	0	0	0	946
Total Current Allocations	\$839,682	\$638,824	\$639,523	\$454,829	\$54,583	\$0	\$2,164	\$0	\$0	\$147,133

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

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Summary Schedule

Department	Room Tax Commission	Debt Service	Capital Projects	Special Assessment Revolving Fund	Impact Fees	City Channel/Med ia Services	All Other Depts./Progr ams	Monona Police	Monona Fire	Dane Co. Emerg
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$7,738	\$9,365	\$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	9,445	0	0	0
5 Mayor	0	0	0	0	0	0	0	0	0	0
6 Attorney's Office	20,244	0	0	0	3,276	0	44,757	0	0	0
7 Human Resources	0	0	0	0	0	0	0	0	0	0
8 Information Technology	0	0	0	0	0	363,020	0	0	0	0
9 Finance Department	33,823	22,128	351,273	9,514	3,370	0	1,069,801	0	0	0
10 Insurance	0	0	0	0	0	0	0	0	0	0
11 Workers Compensation	0	0	0	0	0	0	0	0	0	0
12 Public Works - Engineering Svcs	0	0	0	0	0	0	531,112	0	0	0
13 Public Works - Fleet Svcs	0	0	0	0	0	0	0	0	0	0
29 Public Works - Traffic Engineering	0	0	0	0	0	0	0	26,530	7,112	12,287
30 Department of Civil Rights	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$54,067	\$22,128	\$351,273	\$9,514	\$6,646	\$370,757	\$1,664,480	\$26,530	\$7,112	\$12,287

**CITY OF MADISON, WISCONSIN
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Summary Schedule

Department	Dane Co. Sheriff	Dane Co. Juv Detention	Dane Co. PSC	Dane Co. Highway	Madison College	UW Hospital	UW Police	VA Hospital	Overture Center	WI Capitol Police
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 Mayor	0	0	0	0	0	0	0	0	0	0
6 Attorney's Office	0	0	0	0	0	0	0	0	0	0
7 Human Resources	0	0	0	0	0	0	0	0	0	0
8 Information Technology	0	0	0	0	0	0	0	0	0	0
9 Finance Department	0	0	0	0	0	0	0	0	0	0
10 Insurance	0	0	0	0	0	0	0	0	0	0
11 Workers Compensation	0	0	0	0	0	0	0	0	0	0
12 Public Works - Engineering Svcs	0	0	0	0	0	0	0	0	0	0
13 Public Works - Fleet Svcs	0	0	0	0	0	0	0	0	0	0
29 Public Works - Traffic Engineering	226,997	9,078	73,723	24,574	16,632	28,339	148,507	21,065	26,063	82,053
30 Department of Civil Rights	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$226,997	\$9,078	\$73,723	\$24,574	\$16,632	\$28,339	\$148,507	\$21,065	\$26,063	\$82,053

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

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Summary Schedule

Department	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$7,880,543
2 Equipment Depreciation	0	2,702,506
3 Employee Assistance Program	0	381,822
5 Mayor	0	1,480,687
6 Attorney's Office	0	2,436,540
7 Human Resources	0	2,287,472
8 Information Technology	0	6,396,259
9 Finance Department	0	5,236,380
10 Insurance	0	16,908
11 Workers Compensation	0	51,058
12 Public Works - Engineering Svcs	0	888,248
13 Public Works - Fleet Svcs	0	608,104
29 Public Works - Traffic Engineering	0	3,284,698
30 Department of Civil Rights	0	853,152
Total Current Allocations	\$0	\$34,504,377

FULL COST ALLOCATION PLAN**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 in 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 2020
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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	8,605,290	0	358,555	1,437,367	33,960	6,775,408
Subtotal - Services & Supplies		8,605,290	0	358,555	1,437,367	33,960	6,775,408
Department Cost Total		8,605,290	0	358,555	1,437,367	33,960	6,775,408
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		8,605,290	0	358,555	1,437,367	33,960	6,775,408
General Admin Distribution			0	0	0	0	0
Grand Total		\$8,605,290		\$358,555	\$1,437,367	\$33,960	\$6,775,408

**CITY OF MADISON, WISCONSIN
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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 2020
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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%	\$11,805	\$0	\$11,805	\$0	\$11,805
5 Mayor	2,977	2.40%	8,605	0	8,605	0	8,605
6 Attorney's Office	4,456	3.59%	12,880	0	12,880	0	12,880
8 Information Technology	11,793	9.51%	34,087	0	34,087	0	34,087
9 Finance Department	9,302	7.50%	26,887	0	26,887	0	26,887
12 Public Works - Engineering Svcs	7,428	5.99%	21,470	0	21,470	0	21,470
22 Police Department	49,761	40.11%	143,832	0	143,832	0	143,832
24 Public Health Madison and Dane Coun	12,365	9.97%	35,740	0	35,740	0	35,740
27 Public Works - Parks	5,392	4.35%	15,585	0	15,585	0	15,585
30 Department of Civil Rights	3,215	2.59%	9,293	0	9,293	0	9,293
31 Assessor	4,430	3.57%	12,805	0	12,805	0	12,805
38 Common Council	975	0.79%	2,818	0	2,818	0	2,818
39 Municipal Court	1,953	1.57%	5,645	0	5,645	0	5,645
50 City Channel/Media Services	2,677	2.16%	7,738	0	7,738	0	7,738
51 All Other Depts./Programs	3,240	2.61%	9,365	0	9,365	0	9,365
Subtotal	124,048	100.00%	358,555	0	358,555	0	358,555
Direct Bills					0		0
Total					\$358,555		\$358,555

Basis Units: Usable Square Footage Occupied by Department

Source:

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

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Madison Municipal Building Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 Human Resources	3,900	10.99%	\$157,997	\$0	\$157,997	\$0	\$157,997
18 Parking Utility	1,661	4.68%	67,290	0	67,290	0	67,290
28 Public Works - Transportation	604	1.70%	24,469	0	24,469	0	24,469
29 Public Works - Traffic Engineering	3,661	10.32%	148,315	0	148,315	0	148,315
32 PCED-Office of the Director	901	2.54%	36,501	0	36,501	0	36,501
33 PCED-Economic Development Division	3,268	9.21%	132,393	0	132,393	0	132,393
34 Planning & Development-Building Insp	6,703	18.89%	271,552	0	271,552	0	271,552
35 Planning & Development-CDA Housing	4,746	13.38%	192,270	0	192,270	0	192,270
36 Planning & Development-Community I	5,298	14.93%	214,633	0	214,633	0	214,633
37 Planning & Development-Planning Divi	4,738	13.35%	191,946	0	191,946	0	191,946
Subtotal	35,480	100.00%	1,437,367	0	1,437,367	0	1,437,367
Direct Bills					0		0
Total					\$1,437,367		\$1,437,367

Basis Units: Usable Square Footage Occupied by Department

Source:

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

ACTUAL FY 2020
10/18/2021

Fairchild Building Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 Public Works - Engineering Svcs	6,800	17.00%	\$5,773	\$0	\$5,773	\$0	\$5,773
22 Police Department	19,600	49.00%	16,640	0	16,640	0	16,640
27 Public Works - Parks	13,600	34.00%	11,546	0	11,546	0	11,546
Subtotal	40,000	100.00%	33,960	0	33,960	0	33,960
Direct Bills					0		0
Total					\$33,960		\$33,960

Basis Units: Usable Square Footage Occupied by Department

Source:

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

ACTUAL FY 2020
10/18/2021

Department Specific Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 Mayor	609	0.01%	\$609	\$0	\$609	\$0	\$609
6 Attorney's Office	20,728	0.31%	20,728	0	20,728	0	20,728
8 Information Technology	12,805	0.19%	12,805	0	12,805	0	12,805
9 Finance Department	8,917	0.13%	8,917	0	8,917	0	8,917
12 Public Works - Engineering Svcs	130,922	1.93%	130,922	0	130,922	0	130,922
14 Water Utility	4,128	0.06%	4,128	0	4,128	0	4,128
19 Golf Enterprise	13,405	0.20%	13,405	0	13,405	0	13,405
21 Madison Public Library	1,571,825	23.20%	1,571,825	0	1,571,825	0	1,571,825
22 Police Department	813,667	12.01%	813,667	0	813,667	0	813,667
23 Fire Department	1,352,718	19.97%	1,352,718	0	1,352,718	0	1,352,718
24 Public Health Madison and Dane Coun	655	0.01%	655	0	655	0	655
25 Public Works - Streets	481,807	7.11%	481,807	0	481,807	0	481,807
26 Public Works - Landfill	24,274	0.36%	24,274	0	24,274	0	24,274
27 Public Works - Parks	1,962,956	28.97%	1,962,956	0	1,962,956	0	1,962,956
29 Public Works - Traffic Engineering	125,459	1.85%	125,459	0	125,459	0	125,459
32 PCED-Office of the Director	152,431	2.25%	152,431	0	152,431	0	152,431
33 PCED-Economic Development Division	33,333	0.49%	33,333	0	33,333	0	33,333
36 Planning & Development-Community L	59,471	0.88%	59,471	0	59,471	0	59,471
38 Common Council	2,019	0.03%	2,019	0	2,019	0	2,019
44 Community Development Authority	3,279	0.05%	3,279	0	3,279	0	3,279
Subtotal	6,775,408	100.00%	6,775,408	0	6,775,408	0	6,775,408
Direct Bills					0		0
Total					\$6,775,408		\$6,775,408
Basis Units: Buiding Depreciation by Dept Source:							

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

ACTUAL FY 2020
10/18/2021

Allocation Summary

Dept:1 Building Depreciation

Department	City-County Building	Madison Municipal Building	Fairchild Building	Department Specific	Total
4 City Clerk	\$11,805	\$0	\$0	\$0	\$11,805
5 Mayor	8,605	0	0	609	9,214
6 Attorney's Office	12,880	0	0	20,728	33,608
7 Human Resources	0	157,997	0	0	157,997
8 Information Technology	34,087	0	0	12,805	46,892
9 Finance Department	26,887	0	0	8,917	35,804
12 Public Works - Engineering Svcs	21,470	0	5,773	130,922	158,165
14 Water Utility	0	0	0	4,128	4,128
18 Parking Utility	0	67,290	0	0	67,290
19 Golf Enterprise	0	0	0	13,405	13,405
21 Madison Public Library	0	0	0	1,571,825	1,571,825
22 Police Department	143,832	0	16,640	813,667	974,139
23 Fire Department	0	0	0	1,352,718	1,352,718
24 Public Health Madison and Dane Coun	35,740	0	0	655	36,395
25 Public Works - Streets	0	0	0	481,807	481,807
26 Public Works - Landfill	0	0	0	24,274	24,274
27 Public Works - Parks	15,585	0	11,546	1,962,956	1,990,088
28 Public Works - Transportation	0	24,469	0	0	24,469
29 Public Works - Traffic Engineering	0	148,315	0	125,459	273,774
30 Department of Civil Rights	9,293	0	0	0	9,293
31 Assessor	12,805	0	0	0	12,805
32 PCED-Office of the Director	0	36,501	0	152,431	188,932
33 PCED-Economic Development Division	0	132,393	0	33,333	165,726
34 Planning & Development-Building Insp	0	271,552	0	0	271,552
35 Planning & Development-CDA Housing	0	192,270	0	0	192,270
36 Planning & Development-Community I	0	214,633	0	59,471	274,104
37 Planning & Development-Planning Divi	0	191,946	0	0	191,946
38 Common Council	2,818	0	0	2,019	4,837
39 Municipal Court	5,645	0	0	0	5,645
44 Community Development Authority	0	0	0	3,279	3,279
50 City Channel/Media Services	7,738	0	0	0	7,738
51 All Other Depts./Programs	9,365	0	0	0	9,365
Total	\$358,555	\$1,437,367	\$33,960	\$6,775,408	\$8,605,290

CITY OF MADISON, WISCONSIN

FY 2020 ACTUALS

FULL COST ALLOCATION PLAN

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 2020
10/18/2021

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	6,188,722	0	6,188,722
Subtotal - Services & Supplies		6,188,722	0	6,188,722
Department Cost Total		6,188,722	0	6,188,722
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		6,188,722	0	6,188,722
General Admin Distribution			0	0
Grand Total		<u>\$6,188,722</u>		<u>\$6,188,722</u>

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

ACTUAL FY 2020
10/18/2021

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 2020
10/18/2021

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	0.40%	\$24,792	\$0	\$24,792	\$0	\$24,792
8 Information Technology	541,364	8.75%	541,364	0	541,364	0	541,364
9 Finance Department	36,273	0.59%	36,273	0	36,273	0	36,273
12 Public Works - Engineering Svcs	72,323	1.17%	72,323	0	72,323	0	72,323
13 Public Works - Fleet Svcs	129,424	2.09%	129,424	0	129,424	0	129,424
15 Sewer Utility	43,445	0.70%	43,445	0	43,445	0	43,445
16 Stormwater Utility	516	0.01%	516	0	516	0	516
21 Madison Public Library	942,621	15.23%	942,621	0	942,621	0	942,621
22 Police Department	564,615	9.12%	564,615	0	564,615	0	564,615
23 Fire Department	422,836	6.83%	422,836	0	422,836	0	422,836
25 Public Works - Streets	361,375	5.84%	361,375	0	361,375	0	361,375
26 Public Works - Landfill	7,106	0.11%	7,106	0	7,106	0	7,106
27 Public Works - Parks	258,814	4.18%	258,814	0	258,814	0	258,814
29 Public Works - Traffic Engineering	2,706,832	43.74%	2,706,832	0	2,706,832	0	2,706,832
32 PCED-Office of the Director	21,075	0.34%	21,075	0	21,075	0	21,075
33 PCED-Economic Development Division	4,063	0.07%	4,063	0	4,063	0	4,063
37 Planning & Development-Planning Division	51,248	0.83%	51,248	0	51,248	0	51,248
Subtotal	6,188,722	100.00%	6,188,722	0	6,188,722	0	6,188,722
Direct Bills					0		0
Total					\$6,188,722		\$6,188,722

Basis Units: General Fund Equipment Depreciation by Dept

Source:

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

ACTUAL FY 2020
10/18/2021

Allocation Summary

Dept:2 Equipment Depreciation

Department	Equipment Depreciation	Total
4 City Clerk	\$24,792	\$24,792
8 Information Technology	541,364	541,364
9 Finance Department	36,273	36,273
12 Public Works - Engineering Svcs	72,323	72,323
13 Public Works - Fleet Svcs	129,424	129,424
15 Sewer Utility	43,445	43,445
16 Stormwater Utility	516	516
21 Madison Public Library	942,621	942,621
22 Police Department	564,615	564,615
23 Fire Department	422,836	422,836
25 Public Works - Streets	361,375	361,375
26 Public Works - Landfill	7,106	7,106
27 Public Works - Parks	258,814	258,814
29 Public Works - Traffic Engineering	2,706,832	2,706,832
32 PCED-Office of the Director	21,075	21,075
33 PCED-Economic Development Division	4,063	4,063
37 Planning & Development-Planning Division	51,248	51,248
Total	\$6,188,722	\$6,188,722

FULL COST ALLOCATION PLAN**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, defusing/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 2020
10/18/2021

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	288,628	77,150	158,803	52,675	0	0
Salary % Split			26.73%	55.02%	18.25%	.00%	.00%
Benefits	S	85,449	22,841	47,014	15,594	0	0
Subtotal - Personnel Costs		374,077	99,991	205,817	68,269	0	0
Services & Supplies Cost							
Office Supplies	S	441	118	243	80	0	0
Copy Printing Supplies	S	339	91	187	62	0	0
Furniture	S	0	0	0	0	0	0
Hardware Supplies	S	101	27	56	18	0	0
Software Licenses & Supplies	S	215	57	118	39	0	0
Postage	S	1,509	403	830	275	0	0
Telephone	S	423	113	233	77	0	0
Cellular Telephone	S	612	164	337	112	0	0
System Communication Internet	S	592	158	326	108	0	0
Facility Rental	S	6,184	1,653	3,402	1,129	0	0
Custodial Building Use Charges	S	2,100	561	1,155	383	0	0
System and Software Maintenance	S	8,399	2,245	4,621	1,533	0	0
Recruitment	S	7	2	4	1	0	0
Conferences and Training	S	2,487	665	1,368	454	0	0
Memberships	S	650	174	358	119	0	0
Consulting Services	P	33,085	0	0	0	31,585	1,500
Security Services	S	224	60	123	41	0	0
ID Charge from Insurance	S	849	227	467	155	0	0
ID Charge from Workers Comp	S	106	28	58	19	0	0
Transfer in from Grants	S	(25,451)	(6,803)	(14,003)	(4,645)	0	0
Subtotal - Services & Supplies		32,872	(57)	(117)	(39)	31,585	1,500
Department Cost Total		406,949	99,934	205,700	68,230	31,585	1,500
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		406,949	99,934	205,700	68,230	31,585	1,500
General Admin Distribution			(99,934)	75,042	24,891	0	0
Grand Total		\$406,949		\$280,742	\$93,122	\$31,585	\$1,500

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

ACTUAL FY 2020
10/18/2021

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	\$433	\$325	\$108	\$0	\$0
3 External EAP	0	34	26	9	0	0
Subtotal - Employee Assistance Progr	0	468	351	117	0	0
5 City Operational Oversight	0	1,744	1,309	434	0	0
Subtotal - Mayor	0	1,744	1,309	434	0	0
7 HR & Benefits Administration	0	781	587	195	0	0
7 Union & Association Admin	0	112	84	28	0	0
7 Compensation & Hiring Admin	0	613	461	153	0	0
7 Employee Development	0	873	656	218	0	0
Subtotal - Human Resources	0	2,381	1,788	593	0	0
8 Network & Infrastructure Support	0	4,467	3,354	1,113	0	0
8 Phone System Administration	0	192	144	48	0	0
8 Application Support & Development	0	1,398	1,050	348	0	0
8 Software Maintenance	0	790	593	197	0	0
Subtotal - Information Technology	0	6,847	5,142	1,705	0	0
9 General Acctg & Reporting	0	959	720	239	0	0
9 Budget Management	0	279	209	69	0	0
9 Payroll	0	759	570	189	0	0
Subtotal - Finance Department	0	1,997	1,499	497	0	0
10 Insurance	0	4	3	1	0	0
Subtotal - Insurance	0	4	3	1	0	0
11 Workers Comp	0	2	1	0	0	0
Subtotal - Workers Compensation	0	2	1	0	0	0
30 Internal Support	0	1,246	936	310	0	0
Subtotal - Department of Civil Rights	0	1,246	936	310	0	0
Total Incoming	0	14,688	11,030	3,659	0	0
C. Total Allocated		\$421,637	\$291,772	\$96,780	\$31,585	\$1,500
			69.20%	22.95%	7.49%	0.36%

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

ACTUAL FY 2020
10/18/2021

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	0.95	0.15%	\$433	\$0	\$433	\$0	\$433
4 City Clerk	3.55	0.58%	1,625	0	1,625	64	1,689
5 Mayor	3.23	0.53%	1,481	0	1,481	58	1,539
6 Attorney's Office	6.15	1.00%	2,817	0	2,817	111	2,928
7 Human Resources	5.68	0.93%	2,600	0	2,600	102	2,703
8 Information Technology	13.41	2.19%	6,144	0	6,144	242	6,385
9 Finance Department	13.49	2.20%	6,176	0	6,176	243	6,419
12 Public Works - Engineering Svcs	13.67	2.23%	6,263	0	6,263	246	6,509
13 Public Works - Fleet Svcs	6.04	0.99%	2,767	0	2,767	109	2,876
14 Water Utility	18.26	2.98%	8,362	0	8,362	329	8,691
15 Sewer Utility	7.49	1.22%	3,429	0	3,429	135	3,564
16 Stormwater Utility	3.94	0.64%	1,805	0	1,805	71	1,876
17 Metro Transit	56.34	9.19%	25,801	0	25,801	1,015	26,816
18 Parking Utility	9.66	1.58%	4,426	0	4,426	174	4,600
19 Golf Enterprise	1.18	0.19%	541	0	541	21	563
20 Monona Terrace	14.17	2.31%	6,490	0	6,490	255	6,746
21 Madison Public Library	32.79	5.35%	15,019	0	15,019	591	15,610
22 Police Department	154.19	25.15%	70,616	0	70,616	2,779	73,395
23 Fire Department	104.87	17.11%	48,027	0	48,027	1,890	49,916
24 Public Health Madison and Dane Coun	21.94	3.58%	10,050	0	10,050	395	10,446
25 Public Works - Streets	30.74	5.01%	14,077	0	14,077	554	14,631
26 Public Works - Landfill	0.39	0.06%	180	0	180	7	188
27 Public Works - Parks	21.09	3.44%	9,659	0	9,659	380	10,039
28 Public Works - Transportation	0.39	0.06%	180	0	180	7	188
29 Public Works - Traffic Engineering	9.80	1.60%	4,488	0	4,488	177	4,664
30 Department of Civil Rights	5.68	0.93%	2,600	0	2,600	102	2,703
31 Assessor	7.10	1.16%	3,251	0	3,251	128	3,378
32 PCED-Office of the Director	1.10	0.18%	502	0	502	20	522
33 PCED-Economic Development Division	3.49	0.57%	1,598	0	1,598	63	1,661
34 Planning & Development-Building Insp	8.14	1.33%	3,728	0	3,728	147	3,875
35 Planning & Development-CDA Housing	8.99	1.47%	4,116	0	4,116	162	4,278
36 Planning & Development-Community I	8.22	1.34%	3,766	0	3,766	148	3,915
37 Planning & Development-Planning Divi	6.56	1.07%	3,006	0	3,006	118	3,124
38 Common Council	1.51	0.25%	691	0	691	27	718
39 Municipal Court	1.29	0.21%	592	0	592	23	616
44 Community Development Authority	0.50	0.08%	228	0	228	9	237
51 All Other Depts./Programs	7.00	1.14%	3,206	0	3,206	126	3,332

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

ACTUAL FY 2020
10/18/2021

EAP Service Delivery Allocations

Dept:3 Employee Assistance Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	613.00	100.00%	280,742	0	280,742	11,030	291,772
Direct Bills					0		0
Total					\$280,742		\$291,772
Basis Units: # of Internal Contacts							
Source:							

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

ACTUAL FY 2020
10/18/2021

Critical Incidents Allocations

Dept:3 Employee Assistance Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 Mayor	0.73	0.15%	\$139	\$0	\$139	\$5	\$145
20 Monona Terrace	3.21	0.65%	610	0	610	24	634
21 Madison Public Library	7.42	1.52%	1,411	0	1,411	55	1,467
22 Police Department	262.29	53.53%	49,846	0	49,846	1,958	51,805
23 Fire Department	178.38	36.40%	33,901	0	33,901	1,332	35,233
24 Public Health Madison and Dane Coun	37.33	7.62%	7,094	0	7,094	279	7,373
38 Common Council	0.34	0.07%	65	0	65	3	67
39 Municipal Court	0.29	0.06%	56	0	56	2	58
Subtotal	490.00	100.00%	93,122	0	93,122	3,659	96,780
Direct Bills					0		0
Total					\$93,122		\$96,780

Basis Units: # of Attendees at Internal Critical Incident Debriefings
Source:

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

ACTUAL FY 2020
10/18/2021

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	0.14	0.11%	\$34	\$0	\$34	\$0	\$34
4 City Clerk	0.51	0.41%	129	0	129	0	129
5 Mayor	0.24	0.20%	62	0	62	0	62
6 Attorney's Office	0.88	0.71%	224	0	224	0	224
7 Human Resources	0.81	0.65%	207	0	207	0	207
8 Information Technology	1.92	1.55%	488	0	488	0	488
9 Finance Department	1.93	1.55%	491	0	491	0	491
12 Public Works - Engineering Svcs	1.45	1.17%	370	0	370	0	370
13 Public Works - Fleet Svcs	0.64	0.52%	163	0	163	0	163
14 Water Utility	1.94	1.56%	494	0	494	0	494
15 Sewer Utility	0.80	0.64%	203	0	203	0	203
16 Stormwater Utility	0.42	0.34%	107	0	107	0	107
19 Golf Enterprise	0.13	0.10%	32	0	32	0	32
20 Monona Terrace	1.07	0.86%	272	0	272	0	272
21 Madison Public Library	2.47	2.00%	630	0	630	0	630
22 Police Department	41.70	33.63%	10,622	0	10,622	0	10,622
23 Fire Department	28.36	22.87%	7,224	0	7,224	0	7,224
24 Public Health Madison and Dane Coun	5.94	4.79%	1,512	0	1,512	0	1,512
25 Public Works - Streets	3.26	2.63%	831	0	831	0	831
26 Public Works - Landfill	0.04	0.03%	11	0	11	0	11
27 Public Works - Parks	2.24	1.81%	570	0	570	0	570
28 Public Works - Transportation	0.04	0.03%	11	0	11	0	11
29 Public Works - Traffic Engineering	1.04	0.84%	265	0	265	0	265
30 Department of Civil Rights	0.81	0.65%	207	0	207	0	207
31 Assessor	1.01	0.82%	258	0	258	0	258
38 Common Council	0.11	0.09%	29	0	29	0	29
39 Municipal Court	0.10	0.08%	25	0	25	0	25
51 All Other Depts./Programs	24.00	19.35%	6,113	0	6,113	0	6,113
Subtotal	124.00	100.00%	31,585	0	31,585	0	31,585
Direct Bills					0		0
Total					\$31,585		\$31,585

Basis Units: # of External Contacts
Source:

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

ACTUAL FY 2020
10/18/2021

External CISM Allocations

Dept:3 Employee Assistance Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22 Police Department	20.30	54.87%	\$823	\$0	\$823	\$0	\$823
23 Fire Department	13.81	37.32%	560	0	560	0	560
24 Public Health Madison and Dane Coun	2.89	7.81%	117	0	117	0	117
Subtotal	37.00	100.00%	1,500	0	1,500	0	1,500
Direct Bills					0		0
Total					\$1,500		\$1,500

Basis Units: # of Attendees at External Critical Incident Debriefings

Source:

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

ACTUAL FY 2020
10/18/2021

Allocation Summary

Dept:3 Employee Assistance Program

Department	EAP Service Delivery	Critical Incidents	External EAP	External CISM	Total
3 Employee Assistance Program	\$433	\$0	\$34	\$0	\$468
4 City Clerk	1,689	0	129	0	1,818
5 Mayor	1,539	145	62	0	1,746
6 Attorney's Office	2,928	0	224	0	3,152
7 Human Resources	2,703	0	207	0	2,909
8 Information Technology	6,385	0	488	0	6,873
9 Finance Department	6,419	0	491	0	6,910
12 Public Works - Engineering Svcs	6,509	0	370	0	6,879
13 Public Works - Fleet Svcs	2,876	0	163	0	3,040
14 Water Utility	8,691	0	494	0	9,185
15 Sewer Utility	3,564	0	203	0	3,767
16 Stormwater Utility	1,876	0	107	0	1,982
17 Metro Transit	26,816	0	0	0	26,816
18 Parking Utility	4,600	0	0	0	4,600
19 Golf Enterprise	563	0	32	0	595
20 Monona Terrace	6,746	634	272	0	7,652
21 Madison Public Library	15,610	1,467	630	0	17,707
22 Police Department	73,395	51,805	10,622	823	136,645
23 Fire Department	49,916	35,233	7,224	560	92,933
24 Public Health Madison and Dane Coun	10,446	7,373	1,512	117	19,447
25 Public Works - Streets	14,631	0	831	0	15,463
26 Public Works - Landfill	188	0	11	0	198
27 Public Works - Parks	10,039	0	570	0	10,609
28 Public Works - Transportation	188	0	11	0	198
29 Public Works - Traffic Engineering	4,664	0	265	0	4,930
30 Department of Civil Rights	2,703	0	207	0	2,909
31 Assessor	3,378	0	258	0	3,637
32 PCED-Office of the Director	522	0	0	0	522
33 PCED-Economic Development Division	1,661	0	0	0	1,661
34 Planning & Development-Building Insp	3,875	0	0	0	3,875
35 Planning & Development-CDA Housing	4,278	0	0	0	4,278
36 Planning & Development-Community I	3,915	0	0	0	3,915
37 Planning & Development-Planning Divi	3,124	0	0	0	3,124
38 Common Council	718	67	29	0	815
39 Municipal Court	616	58	25	0	698
44 Community Development Authority	237	0	0	0	237
51 All Other Depts./Programs	3,332	0	6,113	0	9,445
Total	\$291,772	\$96,780	\$31,585	\$1,500	\$421,637

FULL COST ALLOCATION PLAN**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 2020
10/18/2021

A. Department Costs

Dept:5 Mayor

Description		Amount	General Admin	City Operational Oversight
Personnel Costs				
Salaries	S1	1,194,099	0	1,194,099
Salary % Split			.00%	100.00%
Benefits	S	320,761	0	320,761
Subtotal - Personnel Costs		1,514,860	0	1,514,860
Services & Supplies Cost				
Office Supplies	S	1,020	0	1,020
Copy Printing Supplies	S	664	0	664
Hardware Supplies	S	900	0	900
Postage	S	2,253	0	2,253
Books and Subscriptions	S	830	0	830
Work Supplies	S	81	0	81
Food and Beverage	S	994	0	994
Telephone	S	1,849	0	1,849
Cellular Telephone	S	540	0	540
Custodial Building Use Charges	S	32,255	0	32,255
Conferences and Training	S	9,112	0	9,112
Storage Services	S	52	0	52
Advertising Services	S	797	0	797
Other Services and Expenses	S	8,306	0	8,306
Grants	D	51,262	0	0
Community Agency Contracts	D	27,500	0	0
ID Charge from Insurance	S	2,597	0	2,597
ID Charge from Workers Comp	S	507	0	507
Food Policy & Programming Costs	D	58,875	0	0
Transfer in from Grants	S	(221,211)	0	(221,211)
Subtotal - Services & Supplies		(20,817)	0	(158,454)
Department Cost Total		1,494,043	0	1,356,406
Adjustments to Cost				
Grants	D	(51,262)	0	0

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

ACTUAL FY 2020
10/18/2021

A. Department Costs

Dept:5 Mayor

Description		Amount	General Admin	City Operational Oversight
Community Agency Contracts	D	(27,500)	0	0
Food Policy & Programming Costs	D	(58,875)	0	0
Subtotal - Adjustments		(137,637)	0	0
Total Costs After Adjustments		1,356,406	0	1,356,406
General Admin Distribution			0	0
Grand Total		<u>\$1,356,406</u>		<u>\$1,356,406</u>

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

ACTUAL FY 2020
10/18/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:5 Mayor

Department	First Incoming	Second Incoming	City Operational Oversight
1 City-County Building	\$8,605	\$0	\$8,605
1 Department Specific	609	0	609
Subtotal - Building Depreciation	9,214	0	9,214
3 EAP Service Delivery	1,481	58	1,539
3 Critical Incidents	139	5	145
3 External EAP	62	0	62
Subtotal - Employee Assistance Progr	1,682	64	1,746
5 City Operational Oversight	0	6,539	6,539
Subtotal - Mayor	0	6,539	6,539
6 General Counsel & Representation	0	164,494	164,494
Subtotal - Attorney's Office	0	164,494	164,494
7 HR & Benefits Administration	0	2,930	2,930
7 Accomodation & FMLA Admin	0	584	584
7 Compensation & Hiring Admin	0	2,286	2,286
7 Employee Development	0	3,276	3,276
Subtotal - Human Resources	0	9,076	9,076
8 Network & Infrastructure Support	0	15,633	15,633
8 Phone System Administration	0	607	607
8 Application Support & Development	0	109,839	109,839
8 Software Maintenance	0	22,447	22,447
Subtotal - Information Technology	0	148,525	148,525
9 General Acctg & Reporting	0	1,470	1,470
9 Budget Management	0	1,048	1,048
9 Admin Support	0	8,639	8,639
9 Payroll	0	2,848	2,848
Subtotal - Finance Department	0	14,005	14,005
10 Insurance	0	13	13
Subtotal - Insurance	0	13	13
11 Workers Comp	0	9	9

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

ACTUAL FY 2020
10/18/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:5 Mayor

Department	First Incoming	Second Incoming	City Operational Oversight
Subtotal - Workers Compensation	\$0	\$9	\$9
30 Internal Support	0	4,673	4,673
Subtotal - Department of Civil Rights	0	4,673	4,673
Total Incoming	10,896	347,398	358,294
C. Total Allocated		\$1,714,700	\$1,714,700
			100.00%

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

ACTUAL FY 2020
10/18/2021

City Operational Oversight Allocations

Dept:5 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	4.00	0.13%	\$1,744	\$0	\$1,744	\$0	\$1,744
4 City Clerk	15.00	0.48%	6,539	0	6,539	1,671	8,210
5 Mayor	15.00	0.48%	6,539	0	6,539	0	6,539
6 Attorney's Office	26.00	0.83%	11,334	0	11,334	2,897	14,231
7 Human Resources	24.00	0.77%	10,462	0	10,462	2,674	13,137
8 Information Technology	56.70	1.81%	24,717	0	24,717	6,318	31,035
9 Finance Department	57.00	1.82%	24,848	0	24,848	6,352	31,199
12 Public Works - Engineering Svcs	104.10	3.32%	45,380	0	45,380	11,600	56,980
13 Public Works - Fleet Svcs	46.00	1.47%	20,053	0	20,053	5,126	25,178
14 Water Utility	139.00	4.43%	60,594	0	60,594	15,489	76,083
15 Sewer Utility	57.00	1.82%	24,848	0	24,848	6,352	31,199
16 Stormwater Utility	30.00	0.96%	13,078	0	13,078	3,343	16,421
17 Metro Transit	464.30	14.80%	202,400	0	202,400	51,738	254,139
18 Parking Utility	79.65	2.54%	34,721	0	34,721	8,876	43,597
19 Golf Enterprise	9.00	0.29%	3,923	0	3,923	1,003	4,926
20 Monona Terrace	65.75	2.10%	28,662	0	28,662	7,327	35,989
21 Madison Public Library	152.15	4.85%	66,326	0	66,326	16,955	83,281
22 Police Department	611.30	19.49%	266,481	0	266,481	68,119	334,600
23 Fire Department	415.75	13.26%	181,236	0	181,236	46,328	227,564
25 Public Works - Streets	234.00	7.46%	102,007	0	102,007	26,075	128,082
26 Public Works - Landfill	3.00	0.10%	1,308	0	1,308	334	1,642
27 Public Works - Parks	160.55	5.12%	69,988	0	69,988	17,891	87,878
28 Public Works - Transportation	3.00	0.10%	1,308	0	1,308	334	1,642
29 Public Works - Traffic Engineering	74.60	2.38%	32,520	0	32,520	8,313	40,833
30 Department of Civil Rights	24.00	0.77%	10,462	0	10,462	2,674	13,137
31 Assessor	30.00	0.96%	13,078	0	13,078	3,343	16,421
32 PCED-Office of the Director	6.60	0.21%	2,877	0	2,877	735	3,613
33 PCED-Economic Development Division	21.00	0.67%	9,154	0	9,154	2,340	11,495
34 Planning & Development-Building Insp	49.00	1.56%	21,360	0	21,360	5,460	26,821
35 Planning & Development-CDA Housing	54.10	1.72%	23,584	0	23,584	6,029	29,612
36 Planning & Development-Community L	49.50	1.58%	21,578	0	21,578	5,516	27,094
37 Planning & Development-Planning Divi	39.50	1.26%	17,219	0	17,219	4,402	21,621
38 Common Council	7.00	0.22%	3,051	0	3,051	780	3,832
39 Municipal Court	6.00	0.19%	2,616	0	2,616	669	3,284
44 Community Development Authority	3.00	0.10%	1,308	0	1,308	334	1,642

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

ACTUAL FY 2020
10/18/2021

City Operational Oversight Allocations

Dept:5 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,136.55	100.00%	1,367,302	0	1,367,302	347,398	1,714,700
Direct Bills					0		0
Total					\$1,367,302		\$1,714,700

Basis Units: # of Full Time Equivalent Employees

Source:

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

ACTUAL FY 2020
10/18/2021

Allocation Summary

Dept:5 Mayor

Department	City Operational Oversight	Total
3 Employee Assistance Program	\$1,744	\$1,744
4 City Clerk	8,210	8,210
5 Mayor	6,539	6,539
6 Attorney's Office	14,231	14,231
7 Human Resources	13,137	13,137
8 Information Technology	31,035	31,035
9 Finance Department	31,199	31,199
12 Public Works - Engineering Svcs	56,980	56,980
13 Public Works - Fleet Svcs	25,178	25,178
14 Water Utility	76,083	76,083
15 Sewer Utility	31,199	31,199
16 Stormwater Utility	16,421	16,421
17 Metro Transit	254,139	254,139
18 Parking Utility	43,597	43,597
19 Golf Enterprise	4,926	4,926
20 Monona Terrace	35,989	35,989
21 Madison Public Library	83,281	83,281
22 Police Department	334,600	334,600
23 Fire Department	227,564	227,564
25 Public Works - Streets	128,082	128,082
26 Public Works - Landfill	1,642	1,642
27 Public Works - Parks	87,878	87,878
28 Public Works - Transportation	1,642	1,642
29 Public Works - Traffic Engineering	40,833	40,833
30 Department of Civil Rights	13,137	13,137
31 Assessor	16,421	16,421
32 PCED-Office of the Director	3,613	3,613
33 PCED-Economic Development Division	11,495	11,495
34 Planning & Development-Building Insp	26,821	26,821
35 Planning & Development-CDA Housing	29,612	29,612
36 Planning & Development-Community L	27,094	27,094
37 Planning & Development-Planning Divi	21,621	21,621
38 Common Council	3,832	3,832
39 Municipal Court	3,284	3,284
44 Community Development Authority	1,642	1,642
Total	\$1,714,700	\$1,714,700

FULL COST ALLOCATION PLAN**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 Council and various boards, committees and commissions are allocated directly to the Common Council.

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

ACTUAL FY 2020
10/18/2021

A. Department Costs

Dept:6 Attorney's Office

Description		Amount	General Admin	General Counsel & Representati	Ordinance Enforcement	Legislative Services
Personnel Costs						
Salaries	S1	2,422,073	244,145	1,451,548	486,837	239,543
Salary % Split			10.08%	59.93%	20.10%	9.89%
Benefits	S	787,668	79,397	472,049	158,321	77,900
Subtotal - Personnel Costs		3,209,741	323,542	1,923,598	645,158	317,443
Services & Supplies Cost						
Purchasing Card Unallocated	S	329	33	197	66	33
Office Supplies	S	2,819	284	1,689	567	279
Copy Printing Supplies	S	3,733	376	2,237	750	369
Furniture	S	242	24	145	49	24
Hardware Supplies	S	1,896	191	1,136	381	188
Postage	S	2,696	272	1,616	542	267
Books and Subscriptions	S	12,710	1,281	7,617	2,555	1,257
Food & Beverage	S	210	21	126	42	21
Telephone	S	3,550	358	2,128	714	351
Cellular Telephone	S	1,926	194	1,154	387	190
Systems Communication Internet	S	26,554	2,677	15,914	5,337	2,626
Custodial Building Use Charges	S	49,031	4,942	29,384	9,855	4,849
System and Software Maintenance	S	26,364	2,657	15,800	5,299	2,607
Conferences and Training	S	2,198	222	1,317	442	217
Memberships	S	11,933	1,203	7,151	2,399	1,180
Legal Services	S	4,729	477	2,834	951	468
Delivery Freight Charges	S	74	7	44	15	7
Storage Services	S	2,637	266	1,580	530	261
Advertising Services	S	1,477	149	885	297	146
Transcription Services	S	5,866	591	3,515	1,179	580
Other Services and Expenses	S	2,587	261	1,550	520	256
ID Charge from Insurance	S	6,288	634	3,768	1,264	622
ID Charge from Workers Comp	S	1,238	125	742	249	122

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

ACTUAL FY 2020
10/18/2021

A. Department Costs

Dept:6 Attorney's Office

Description		Amount	General Admin	General Counsel & Representati	Ordinance Enforcement	Legislative Services
* Miscellaneous Revenue *	P	(1,927)	0	0	(1,927)	0
Transfer in from Grants	P	(136,934)	0	(20,801)	(116,133)	0
Subtotal - Services & Supplies		32,226	17,246	81,731	(83,672)	16,921
Department Cost Total		3,241,967	340,787	2,005,329	561,486	334,364
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		3,241,967	340,787	2,005,329	561,486	334,364
General Admin Distribution			(340,787)	227,128	76,177	37,482
Grand Total		\$3,241,967		\$2,232,458	\$637,663	\$371,846

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

ACTUAL FY 2020
10/18/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:6 Attorney's Office

Department	First Incoming	Second Incoming	General Counsel & Representati	Ordinance Enforcement	Legislative Services
1 City-County Building	\$12,880	\$0	\$8,584	\$2,879	\$1,417
1 Department Specific	20,728	0	13,815	4,633	2,280
Subtotal - Building Depreciation	33,608	0	22,399	7,512	3,696
3 EAP Service Delivery	2,817	111	1,951	655	322
3 External EAP	224	0	149	50	25
Subtotal - Employee Assistance Progr	3,041	111	2,101	705	347
5 City Operational Oversight	11,334	2,897	9,485	3,181	1,565
Subtotal - Mayor	11,334	2,897	9,485	3,181	1,565
7 HR & Benefits Administration	0	5,078	3,385	1,135	559
7 Union & Association Admin	0	865	576	193	95
7 Accomodation & FMLA Admin	0	1,169	779	261	129
7 Compensation & Hiring Admin	0	4,703	3,134	1,051	517
7 Employee Development	0	5,678	3,784	1,269	624
Subtotal - Human Resources	0	17,492	11,658	3,910	1,924
8 Network & Infrastructure Support	0	27,916	18,606	6,240	3,070
8 Phone System Administration	0	1,146	763	256	126
8 Application Support & Development	0	14,233	9,486	3,182	1,565
8 Software Maintenance	0	10,121	6,745	2,262	1,113
Subtotal - Information Technology	0	53,415	35,600	11,940	5,875
9 General Acctg & Reporting	0	5,323	3,548	1,190	585
9 Budget Management	0	2,082	1,387	465	229
9 Payroll	0	4,936	3,290	1,103	543
Subtotal - Finance Department	0	12,340	8,225	2,758	1,357
10 Insurance	0	32	22	7	4
Subtotal - Insurance	0	32	22	7	4
11 Workers Comp	0	21	14	5	2
Subtotal - Workers Compensation	0	21	14	5	2
30 Internal Support	0	8,100	5,398	1,811	891
Subtotal - Department of Civil Rights	0	8,100	5,398	1,811	891
Total Incoming	47,983	94,410	94,902	31,829	15,661
C. Total Allocated		\$3,384,360	\$2,327,360	\$669,493	\$387,507
			68.77%	19.78%	11.45%

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

ACTUAL FY 2020
10/18/2021

General Counsel & Representation Allocations

Dept:6 Attorney's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 City Clerk	87,016.08	5.67%	\$128,440	\$0	\$128,440	\$3,849	\$132,288
5 Mayor	111,442.64	7.26%	164,494	0	164,494	0	164,494
7 Human Resources	112,941.96	7.36%	166,707	0	166,707	4,995	171,703
8 Information Technology	82,191.42	5.36%	121,318	0	121,318	3,635	124,953
9 Finance Department	173,158.97	11.29%	255,591	0	255,591	7,658	263,249
11 Workers Compensation	22,151.10	1.44%	32,696	0	32,696	980	33,676
12 Public Works - Engineering Svcs	37,347.98	2.43%	55,127	0	55,127	1,652	56,779
14 Water Utility	9,150.85	0.60%	13,507	0	13,507	405	13,912
15 Sewer Utility	3,447.79	0.22%	5,089	0	5,089	152	5,242
16 Stormwater Utility	4,022.42	0.26%	5,937	0	5,937	178	6,115
17 Metro Transit	26,862.77	1.75%	39,651	0	39,651	1,188	40,839
18 Parking Utility	13,600.43	0.89%	20,075	0	20,075	602	20,676
20 Monona Terrace	52,780.10	3.44%	77,906	0	77,906	2,334	80,240
21 Madison Public Library	16,788.66	1.09%	24,781	0	24,781	743	25,523
22 Police Department	163,271.50	10.64%	240,996	0	240,996	7,221	248,217
23 Fire Department	46,262.85	3.02%	68,286	0	68,286	2,046	70,332
24 Public Health Madison and Dane Coun	114,831.75	7.49%	169,497	0	169,497	5,079	174,576
25 Public Works - Streets	2,011.21	0.13%	2,969	0	2,969	89	3,058
27 Public Works - Parks	9,194.11	0.60%	13,571	0	13,571	407	13,978
28 Public Works - Transportation	1,867.55	0.12%	2,757	0	2,757	83	2,839
29 Public Works - Traffic Engineering	3,447.79	0.22%	5,089	0	5,089	152	5,242
30 Department of Civil Rights	77,966.69	5.08%	115,082	0	115,082	3,448	118,531
31 Assessor	56,243.40	3.67%	83,018	0	83,018	2,488	85,505
33 PCED-Economic Development Division	54,314.95	3.54%	80,171	0	80,171	2,402	82,574
34 Planning & Development-Building Insp	63,861.07	4.16%	94,262	0	94,262	2,824	97,086
35 Planning & Development-CDA Housing	18,535.34	1.21%	27,359	0	27,359	820	28,179
36 Planning & Development-Community I	36,012.32	2.35%	53,156	0	53,156	1,593	54,749
37 Planning & Development-Planning Divi	73,452.46	4.79%	108,419	0	108,419	3,249	111,668
38 Common Council	18,186.45	1.19%	26,844	0	26,844	804	27,648
44 Community Development Authority	6,253.52	0.41%	9,230	0	9,230	277	9,507
45 Room Tax Commission	13,316.00	0.87%	19,655	0	19,655	589	20,244
49 Impact Fees	2,154.87	0.14%	3,181	0	3,181	95	3,276
51 All Other Depts./Programs	20,037.20	1.31%	29,576	0	29,576	886	30,462
Subtotal	1,534,124.21	100.00%	2,264,437	0	2,264,437	62,922	2,327,360
Direct Bills					0		0
Total					\$2,264,437		\$2,327,360

Basis Units: Effort Devoted by Attorney Staff
Source:

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

ACTUAL FY 2020
10/18/2021

Ordinance Enforcement Allocations

Dept:6 Attorney's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22 Police Department	383,945.37	76.33%	\$494,925	\$0	\$494,925	\$16,109	\$511,034
24 Public Health Madison and Dane Coun	62,988.01	12.52%	81,195	0	81,195	2,643	83,838
30 Department of Civil Rights	6,906.35	1.37%	8,903	0	8,903	290	9,192
34 Planning & Development-Building Insp	26,484.79	5.27%	34,140	0	34,140	1,111	35,251
44 Community Development Authority	11,932.40	2.37%	15,381	0	15,381	501	15,882
51 All Other Depts./Programs	10,740.00	2.14%	13,844	0	13,844	451	14,295
Subtotal	502,996.92	100.00%	648,389	0	648,389	21,104	669,493
Direct Bills					0		0
Total					\$648,389		\$669,493
Basis Units: Effort Devoted by Attorney Staff							
Source:							

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

ACTUAL FY 2020
10/18/2021

Legislative Services Allocations

Dept:6 Attorney's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
38 Common Council	100	100.00%	\$377,123	\$0	\$377,123	\$10,384	\$387,507
Subtotal	100	100.00%	377,123	0	377,123	10,384	387,507
Direct Bills					0		0
Total					\$377,123		\$387,507

Basis Units: Direct Allocation to Benefitting Department

Source:

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

ACTUAL FY 2020
10/18/2021

Allocation Summary

Dept:6 Attorney's Office

Department	General Counsel & Representati	Ordinance Enforcement	Legislative Services	Total
4 City Clerk	\$132,288	\$0	\$0	\$132,288
5 Mayor	164,494	0	0	164,494
7 Human Resources	171,703	0	0	171,703
8 Information Technology	124,953	0	0	124,953
9 Finance Department	263,249	0	0	263,249
11 Workers Compensation	33,676	0	0	33,676
12 Public Works - Engineering Svcs	56,779	0	0	56,779
14 Water Utility	13,912	0	0	13,912
15 Sewer Utility	5,242	0	0	5,242
16 Stormwater Utility	6,115	0	0	6,115
17 Metro Transit	40,839	0	0	40,839
18 Parking Utility	20,676	0	0	20,676
20 Monona Terrace	80,240	0	0	80,240
21 Madison Public Library	25,523	0	0	25,523
22 Police Department	248,217	511,034	0	759,252
23 Fire Department	70,332	0	0	70,332
24 Public Health Madison and Dane Coun	174,576	83,838	0	258,413
25 Public Works - Streets	3,058	0	0	3,058
27 Public Works - Parks	13,978	0	0	13,978
28 Public Works - Transportation	2,839	0	0	2,839
29 Public Works - Traffic Engineering	5,242	0	0	5,242
30 Department of Civil Rights	118,531	9,192	0	127,723
31 Assessor	85,505	0	0	85,505
33 PCED-Economic Development Division	82,574	0	0	82,574
34 Planning & Development-Building Insp	97,086	35,251	0	132,338
35 Planning & Development-CDA Housing	28,179	0	0	28,179
36 Planning & Development-Community I	54,749	0	0	54,749
37 Planning & Development-Planning Divi	111,668	0	0	111,668
38 Common Council	27,648	0	387,507	415,156
44 Community Development Authority	9,507	15,882	0	25,389
45 Room Tax Commission	20,244	0	0	20,244
49 Impact Fees	3,276	0	0	3,276
51 All Other Depts./Programs	30,462	14,295	0	44,757
Total	\$2,327,360	\$669,493	\$387,507	\$3,384,360

FULL COST ALLOCATION PLAN**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 FTE's.

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

ACTUAL FY 2020
10/18/2021

A. Department Costs

Dept:7 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	1,516,059	108,247	355,667	187,991	184,959	326,256	352,939
Salary % Split			7.14%	23.46%	12.40%	12.20%	21.52%	23.28%
Benefits	S	477,925	34,124	112,121	59,263	58,307	102,849	111,261
Subtotal - Personnel Costs		1,993,984	142,370	467,789	247,254	243,266	429,105	464,199
Services & Supplies Cost								
Office Supplies	S	6,419	458	1,506	796	783	1,381	1,494
Copy Printing Supplies	S	3,187	228	748	395	389	686	742
Software Licenses & Supplies	S	215	15	50	27	26	46	50
Hardware Supplies	S	1,363	97	320	169	166	293	317
Postage	S	1,430	102	335	177	174	308	333
Books and Subscriptions	S	142	10	33	18	17	31	33
Work Supplies	S	3,736	267	876	463	456	804	870
Telephone	S	3,846	275	902	477	469	828	895
Facility Rental	S	7,078	505	1,660	878	864	1,523	1,648
System and Software Maintenance	S	15,488	1,106	3,633	1,921	1,890	3,333	3,606
Recruitment	S	2,033	145	477	252	248	438	473
Conferences and Training	S	53,724	3,836	12,604	6,662	6,554	11,561	12,507
Memberships	S	3,059	218	718	379	373	658	712
Medical Services	S	22,994	1,642	5,394	2,851	2,805	4,948	5,353
Storage Services	S	1,011	72	237	125	123	218	235
Consulting Services	S	14,130	1,009	3,315	1,752	1,724	3,041	3,289
Advertising Services	S	1,894	135	444	235	231	408	441
ID Charge from Engineering	P	66,104	0	1,337	707	695	1,227	62,138
ID Charge from Insurance	S	11,052	789	2,593	1,370	1,348	2,378	2,573
ID Charge from Workers Comp	S	761	54	179	94	93	164	177
* Miscellaneous Charges for Service *	P	(325)	0	0	0	0	0	(325)
Transfer in from Grants	P	(16,625)	0	(16,625)	0	0	0	0
Subtotal - Services & Supplies		202,716	10,964	20,738	19,748	19,430	34,273	97,562
Department Cost Total		2,196,700	153,335	488,526	267,002	262,696	463,379	561,762
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		2,196,700	153,335	488,526	267,002	262,696	463,379	561,762
General Admin Distribution			(153,335)	38,738	20,475	20,145	35,535	38,441
Grand Total		\$2,196,700		\$527,265	\$287,478	\$282,841	\$498,913	\$600,203

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

ACTUAL FY 2020
10/18/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:7 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	\$157,997	\$0	\$39,916	\$21,098	\$20,758	\$36,615	\$39,610
Subtotal - Building Depreciation	157,997	0	39,916	21,098	20,758	36,615	39,610
3 EAP Service Delivery	2,600	102	683	361	355	626	678
3 External EAP	207	0	52	28	27	48	52
Subtotal - Employee Assistance Progr	2,807	102	735	389	382	674	729
5 City Operational Oversight	10,462	2,674	3,319	1,754	1,726	3,044	3,293
Subtotal - Mayor	10,462	2,674	3,319	1,754	1,726	3,044	3,293
6 General Counsel & Representation	166,707	4,995	43,379	22,928	22,558	39,792	43,046
Subtotal - Attorney's Office	166,707	4,995	43,379	22,928	22,558	39,792	43,046
7 HR & Benefits Administration	0	4,688	1,184	626	616	1,086	1,175
7 Union & Association Admin	0	337	85	45	44	78	84
7 Compensation & Hiring Admin	0	3,290	831	439	432	762	825
7 Employee Development	0	5,241	1,324	700	689	1,215	1,314
Subtotal - Human Resources	0	13,556	3,425	1,810	1,781	3,142	3,398
8 Network & Infrastructure Support	0	26,799	6,771	3,579	3,521	6,211	6,719
8 Phone System Administration	0	1,011	255	135	133	234	254
8 Application Support & Development	0	8,388	2,119	1,120	1,102	1,944	2,103
8 Software Maintenance	0	4,742	1,198	633	623	1,099	1,189
Subtotal - Information Technology	0	40,940	10,343	5,467	5,379	9,488	10,264
9 General Acctg & Reporting	0	2,446	618	327	321	567	613
9 Budget Management	0	1,431	362	191	188	332	359
9 Payroll	0	4,556	1,151	608	599	1,056	1,142
Subtotal - Finance Department	0	8,434	2,131	1,126	1,108	1,954	2,114
10 Insurance	0	57	14	8	8	13	14
Subtotal - Insurance	0	57	14	8	8	13	14
11 Workers Comp	0	13	3	2	2	3	3
Subtotal - Workers Compensation	0	13	3	2	2	3	3
12 Facilities - General	0	(18,522)	(4,679)	(2,473)	(2,433)	(4,292)	(4,644)

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

ACTUAL FY 2020
10/18/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:7 Human Resources

Department	First Incoming	Second Incoming	HR & Benefits Administration	Union & Association Admin	Accommodation & FMLA Admin	Compensation & Hiring Admin	Employee Development
Subtotal - Public Works - Engineering & Construction	\$0	\$(18,522)	\$(4,679)	\$(2,473)	\$(2,433)	\$(4,292)	\$(4,644)
30 Internal Support	0	7,477	1,889	998	982	1,733	1,874
Subtotal - Department of Civil Rights	0	7,477	1,889	998	982	1,733	1,874
Total Incoming	337,974	59,726	100,474	53,107	52,250	92,166	99,703
C. Total Allocated		\$2,594,400	\$627,739	\$340,585	\$335,091	\$591,079	\$699,906
			24.20%	13.13%	12.92%	22.78%	26.98%

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

ACTUAL FY 2020
10/18/2021

HR & Benefits Administration Allocations

Dept:7 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	4.00	0.13%	\$781	\$0	\$781	\$0	\$781
4 City Clerk	15.00	0.48%	2,930	0	2,930	74	3,004
5 Mayor	15.00	0.48%	2,930	0	2,930	0	2,930
6 Attorney's Office	26.00	0.83%	5,078	0	5,078	0	5,078
7 Human Resources	24.00	0.77%	4,688	0	4,688	0	4,688
8 Information Technology	56.70	1.81%	11,075	0	11,075	279	11,354
9 Finance Department	57.00	1.82%	11,134	0	11,134	280	11,414
12 Public Works - Engineering Svcs	104.10	3.32%	20,333	0	20,333	512	20,846
13 Public Works - Fleet Svcs	46.00	1.47%	8,985	0	8,985	226	9,211
14 Water Utility	139.00	4.43%	27,150	0	27,150	684	27,834
15 Sewer Utility	57.00	1.82%	11,134	0	11,134	280	11,414
16 Stormwater Utility	30.00	0.96%	5,860	0	5,860	148	6,007
17 Metro Transit	464.30	14.80%	90,690	0	90,690	2,284	92,974
18 Parking Utility	79.65	2.54%	15,558	0	15,558	392	15,950
19 Golf Enterprise	9.00	0.29%	1,758	0	1,758	44	1,802
20 Monona Terrace	65.75	2.10%	12,843	0	12,843	323	13,166
21 Madison Public Library	152.15	4.85%	29,719	0	29,719	748	30,467
22 Police Department	611.30	19.49%	119,403	0	119,403	3,007	122,410
23 Fire Department	415.75	13.26%	81,207	0	81,207	2,045	83,252
25 Public Works - Streets	234.00	7.46%	45,706	0	45,706	1,151	46,857
26 Public Works - Landfill	3.00	0.10%	586	0	586	15	601
27 Public Works - Parks	160.55	5.12%	31,360	0	31,360	790	32,149
28 Public Works - Transportation	3.00	0.10%	586	0	586	15	601
29 Public Works - Traffic Engineering	74.60	2.38%	14,571	0	14,571	367	14,938
30 Department of Civil Rights	24.00	0.77%	4,688	0	4,688	118	4,806
31 Assessor	30.00	0.96%	5,860	0	5,860	148	6,007
32 PCED-Office of the Director	6.60	0.21%	1,289	0	1,289	32	1,322
33 PCED-Economic Development Division	21.00	0.67%	4,102	0	4,102	103	4,205
34 Planning & Development-Building Insp	49.00	1.56%	9,571	0	9,571	241	9,812
35 Planning & Development-CDA Housing	54.10	1.72%	10,567	0	10,567	266	10,833
36 Planning & Development-Community L	49.50	1.58%	9,669	0	9,669	243	9,912
37 Planning & Development-Planning Divi	39.50	1.26%	7,715	0	7,715	194	7,910
38 Common Council	7.00	0.22%	1,367	0	1,367	34	1,402
39 Municipal Court	6.00	0.19%	1,172	0	1,172	30	1,201
44 Community Development Authority	3.00	0.10%	586	0	586	15	601

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

ACTUAL FY 2020
10/18/2021

HR & Benefits Administration Allocations

Dept:7 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,136.55	100.00%	612,650	0	612,650	15,089	627,739
Direct Bills					0		0
Total					\$612,650		\$627,739

Basis Units: # of Full Time Equivalent Employees

Source:

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

ACTUAL FY 2020
10/18/2021

Union & Association Admin Allocations

Dept:7 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	1.00	0.03%	\$112	\$0	\$112	\$0	\$112
4 City Clerk	59.30	2.00%	6,660	0	6,660	160	6,820
6 Attorney's Office	7.70	0.26%	865	0	865	0	865
7 Human Resources	3.00	0.10%	337	0	337	0	337
8 Information Technology	12.70	0.43%	1,426	0	1,426	34	1,461
9 Finance Department	19.00	0.64%	2,134	0	2,134	51	2,185
12 Public Works - Engineering Svcs	70.30	2.37%	7,895	0	7,895	190	8,085
13 Public Works - Fleet Svcs	33.30	1.12%	3,740	0	3,740	90	3,830
14 Water Utility	98.70	3.33%	11,085	0	11,085	267	11,352
15 Sewer Utility	29.30	0.99%	3,291	0	3,291	79	3,370
16 Stormwater Utility	6.00	0.20%	674	0	674	16	690
17 Metro Transit	373.00	12.59%	41,891	0	41,891	1,008	42,899
18 Parking Utility	79.00	2.67%	8,872	0	8,872	214	9,086
19 Golf Enterprise	70.30	2.37%	7,895	0	7,895	190	8,085
20 Monona Terrace	269.00	9.08%	30,211	0	30,211	727	30,938
21 Madison Public Library	245.70	8.30%	27,594	0	27,594	664	28,258
22 Police Department	600.00	20.26%	67,384	0	67,384	1,622	69,007
23 Fire Department	395.60	13.36%	44,429	0	44,429	1,070	45,498
25 Public Works - Streets	205.70	6.95%	23,102	0	23,102	556	23,658
26 Public Works - Landfill	1.30	0.04%	146	0	146	4	150
27 Public Works - Parks	198.70	6.71%	22,315	0	22,315	537	22,853
29 Public Works - Traffic Engineering	54.00	1.82%	6,065	0	6,065	146	6,211
30 Department of Civil Rights	4.00	0.14%	449	0	449	11	460
31 Assessor	22.00	0.74%	2,471	0	2,471	59	2,530
32 PCED-Office of the Director	2.00	0.07%	225	0	225	5	230
33 PCED-Economic Development Division	4.00	0.14%	449	0	449	11	460
34 Planning & Development-Building Insp	37.70	1.27%	4,234	0	4,234	102	4,336
35 Planning & Development-CDA Housing	34.00	1.15%	3,818	0	3,818	92	3,910
36 Planning & Development-Community I	15.30	0.52%	1,718	0	1,718	41	1,760
37 Planning & Development-Planning Divi	4.00	0.14%	449	0	449	11	460
38 Common Council	2.00	0.07%	225	0	225	5	230
39 Municipal Court	4.00	0.14%	449	0	449	11	460
Subtotal	2,961.60	100.00%	332,609	0	332,609	7,975	340,585
Direct Bills					0		0
Total					\$332,609		\$340,585

Basis Units: # of Represented and Association Staff
Source:

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

ACTUAL FY 2020
10/18/2021

Accommodation & FMLA Admin Allocations

Dept:7 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 Mayor	1	0.18%	\$584	\$0	\$584	\$0	\$584
6 Attorney's Office	2	0.36%	1,169	0	1,169	0	1,169
8 Information Technology	3	0.54%	1,753	0	1,753	42	1,795
9 Finance Department	6	1.07%	3,506	0	3,506	85	3,591
12 Public Works - Engineering Svcs	9	1.61%	5,259	0	5,259	127	5,386
13 Public Works - Fleet Svcs	7	1.25%	4,091	0	4,091	99	4,189
14 Water Utility	15	2.68%	8,765	0	8,765	211	8,977
17 Metro Transit	253	45.18%	147,844	0	147,844	3,564	151,409
18 Parking Utility	34	6.07%	19,868	0	19,868	479	20,347
20 Monona Terrace	6	1.07%	3,506	0	3,506	85	3,591
21 Madison Public Library	30	5.36%	17,531	0	17,531	423	17,954
22 Police Department	75	13.39%	43,827	0	43,827	1,057	44,884
23 Fire Department	43	7.68%	25,128	0	25,128	606	25,733
25 Public Works - Streets	27	4.82%	15,778	0	15,778	380	16,158
27 Public Works - Parks	23	4.11%	13,440	0	13,440	324	13,764
29 Public Works - Traffic Engineering	2	0.36%	1,169	0	1,169	28	1,197
30 Department of Civil Rights	3	0.54%	1,753	0	1,753	42	1,795
31 Assessor	4	0.71%	2,337	0	2,337	56	2,394
34 Planning & Development-Building Insp	1	0.18%	584	0	584	14	598
35 Planning & Development-CDA Housing	9	1.61%	5,259	0	5,259	127	5,386
36 Planning & Development-Community L	4	0.71%	2,337	0	2,337	56	2,394
37 Planning & Development-Planning Divi	3	0.54%	1,753	0	1,753	42	1,795
Subtotal	560	100.00%	327,244	0	327,244	7,847	335,091
Direct Bills					0		0
Total					\$327,244		\$335,091

Basis Units: # of FMLA & Accommodation Requests Reviewed

Source:

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

ACTUAL FY 2020
10/18/2021

Compensation & Hiring Admin Allocations

Dept:7 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	3.30	0.11%	\$613	\$0	\$613	\$0	\$613
4 City Clerk	64.30	2.07%	11,952	0	11,952	292	12,244
5 Mayor	12.30	0.40%	2,286	0	2,286	0	2,286
6 Attorney's Office	25.30	0.81%	4,703	0	4,703	0	4,703
7 Human Resources	17.70	0.57%	3,290	0	3,290	0	3,290
8 Information Technology	58.00	1.87%	10,781	0	10,781	263	11,045
9 Finance Department	46.70	1.50%	8,681	0	8,681	212	8,893
12 Public Works - Engineering Svcs	136.30	4.39%	25,336	0	25,336	619	25,955
13 Public Works - Fleet Svcs	42.30	1.36%	7,863	0	7,863	192	8,055
14 Water Utility	124.70	4.02%	23,179	0	23,179	566	23,746
15 Sewer Utility	30.30	0.98%	5,632	0	5,632	138	5,770
16 Stormwater Utility	12.00	0.39%	2,231	0	2,231	55	2,285
17 Metro Transit	421.70	13.58%	78,386	0	78,386	1,916	80,302
18 Parking Utility	88.00	2.83%	16,358	0	16,358	400	16,757
19 Golf Enterprise	72.00	2.32%	13,383	0	13,383	327	13,711
20 Monona Terrace	288.00	9.27%	53,534	0	53,534	1,308	54,842
21 Madison Public Library	268.30	8.64%	49,872	0	49,872	1,219	51,091
22 Police Department	181.00	5.83%	33,645	0	33,645	822	34,467
23 Fire Department	413.70	13.32%	76,899	0	76,899	1,879	78,779
25 Public Works - Streets	229.30	7.38%	42,623	0	42,623	1,042	43,664
26 Public Works - Landfill	1.30	0.04%	242	0	242	6	248
27 Public Works - Parks	233.00	7.50%	43,310	0	43,310	1,058	44,369
28 Public Works - Transportation	3.00	0.10%	558	0	558	14	571
29 Public Works - Traffic Engineering	69.00	2.22%	12,826	0	12,826	313	13,139
30 Department of Civil Rights	19.30	0.62%	3,588	0	3,588	88	3,675
31 Assessor	26.30	0.85%	4,889	0	4,889	119	5,008
32 PCED-Office of the Director	5.00	0.16%	929	0	929	23	952
33 PCED-Economic Development Division	16.00	0.52%	2,974	0	2,974	73	3,047
34 Planning & Development-Building Insp	43.70	1.41%	8,123	0	8,123	199	8,322
35 Planning & Development-CDA Housing	46.30	1.49%	8,606	0	8,606	210	8,817
36 Planning & Development-Community L	43.00	1.38%	7,993	0	7,993	195	8,188
37 Planning & Development-Planning Divi	34.30	1.10%	6,376	0	6,376	156	6,532
38 Common Council	23.70	0.76%	4,405	0	4,405	108	4,513
39 Municipal Court	6.00	0.19%	1,115	0	1,115	27	1,143
44 Community Development Authority	0.30	0.01%	56	0	56	1	57

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

ACTUAL FY 2020
10/18/2021

Compensation & Hiring Admin Allocations

Dept:7 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,105.40	100.00%	577,238	0	577,238	13,841	591,079
Direct Bills					0		0
Total					\$577,238		\$591,079
Basis Units: # of Employees Less Sworn Police Staff							
Source:							

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

ACTUAL FY 2020
10/18/2021

Employee Development Allocations

Dept:7 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	4.00	0.13%	\$873	\$0	\$873	\$0	\$873
4 City Clerk	15.00	0.48%	3,276	0	3,276	73	3,349
5 Mayor	15.00	0.48%	3,276	0	3,276	0	3,276
6 Attorney's Office	26.00	0.83%	5,678	0	5,678	0	5,678
7 Human Resources	24.00	0.77%	5,241	0	5,241	0	5,241
8 Information Technology	56.70	1.81%	12,382	0	12,382	277	12,658
9 Finance Department	57.00	1.82%	12,447	0	12,447	278	12,725
12 Public Works - Engineering Svcs	104.10	3.32%	22,732	0	22,732	508	23,241
13 Public Works - Fleet Svcs	46.00	1.47%	10,045	0	10,045	225	10,270
14 Water Utility	139.00	4.43%	30,354	0	30,354	678	31,032
15 Sewer Utility	57.00	1.82%	12,447	0	12,447	278	12,725
16 Stormwater Utility	30.00	0.96%	6,551	0	6,551	146	6,698
17 Metro Transit	464.30	14.80%	101,390	0	101,390	2,266	103,656
18 Parking Utility	79.65	2.54%	17,393	0	17,393	389	17,782
19 Golf Enterprise	9.00	0.29%	1,965	0	1,965	44	2,009
20 Monona Terrace	65.75	2.10%	14,358	0	14,358	321	14,679
21 Madison Public Library	152.15	4.85%	33,225	0	33,225	743	33,968
22 Police Department	611.30	19.49%	133,490	0	133,490	2,984	136,474
23 Fire Department	415.75	13.26%	90,788	0	90,788	2,029	92,817
25 Public Works - Streets	234.00	7.46%	51,099	0	51,099	1,142	52,241
26 Public Works - Landfill	3.00	0.10%	655	0	655	15	670
27 Public Works - Parks	160.55	5.12%	35,060	0	35,060	784	35,843
28 Public Works - Transportation	3.00	0.10%	655	0	655	15	670
29 Public Works - Traffic Engineering	74.60	2.38%	16,291	0	16,291	364	16,655
30 Department of Civil Rights	24.00	0.77%	5,241	0	5,241	117	5,358
31 Assessor	30.00	0.96%	6,551	0	6,551	146	6,698
32 PCED-Office of the Director	6.60	0.21%	1,441	0	1,441	32	1,473
33 PCED-Economic Development Division	21.00	0.67%	4,586	0	4,586	103	4,688
34 Planning & Development-Building Insp	49.00	1.56%	10,700	0	10,700	239	10,939
35 Planning & Development-CDA Housing	54.10	1.72%	11,814	0	11,814	264	12,078
36 Planning & Development-Community L	49.50	1.58%	10,809	0	10,809	242	11,051
37 Planning & Development-Planning Divi	39.50	1.26%	8,626	0	8,626	193	8,818
38 Common Council	7.00	0.22%	1,529	0	1,529	34	1,563
39 Municipal Court	6.00	0.19%	1,310	0	1,310	29	1,340
44 Community Development Authority	3.00	0.10%	655	0	655	15	670

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

ACTUAL FY 2020
10/18/2021

Employee Development Allocations

Dept:7 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,136.55	100.00%	684,933	0	684,933	14,973	699,906
Direct Bills					0		0
Total					\$684,933		\$699,906

Basis Units: # of Full Time Equivalent Employees

Source:

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

ACTUAL FY 2020
10/18/2021

Allocation Summary

Dept:7 Human Resources

Department	HR & Benefits Administration	Union & Association Admin	Accommodation & FMLA Admin	Compensation & Hiring Admin	Employee Development	Total
3 Employee Assistance Program	\$781	\$112	\$0	\$613	\$873	\$2,381
4 City Clerk	3,004	6,820	0	12,244	3,349	25,417
5 Mayor	2,930	0	584	2,286	3,276	9,076
6 Attorney's Office	5,078	865	1,169	4,703	5,678	17,492
7 Human Resources	4,688	337	0	3,290	5,241	13,556
8 Information Technology	11,354	1,461	1,795	11,045	12,658	38,313
9 Finance Department	11,414	2,185	3,591	8,893	12,725	38,808
12 Public Works - Engineering Svcs	20,846	8,085	5,386	25,955	23,241	83,512
13 Public Works - Fleet Svcs	9,211	3,830	4,189	8,055	10,270	35,555
14 Water Utility	27,834	11,352	8,977	23,746	31,032	102,940
15 Sewer Utility	11,414	3,370	0	5,770	12,725	33,279
16 Stormwater Utility	6,007	690	0	2,285	6,698	15,680
17 Metro Transit	92,974	42,899	151,409	80,302	103,656	471,240
18 Parking Utility	15,950	9,086	20,347	16,757	17,782	79,922
19 Golf Enterprise	1,802	8,085	0	13,711	2,009	25,607
20 Monona Terrace	13,166	30,938	3,591	54,842	14,679	117,216
21 Madison Public Library	30,467	28,258	17,954	51,091	33,968	161,738
22 Police Department	122,410	69,007	44,884	34,467	136,474	407,241
23 Fire Department	83,252	45,498	25,733	78,779	92,817	326,080
25 Public Works - Streets	46,857	23,658	16,158	43,664	52,241	182,579
26 Public Works - Landfill	601	150	0	248	670	1,668
27 Public Works - Parks	32,149	22,853	13,764	44,369	35,843	148,979
28 Public Works - Transportation	601	0	0	571	670	1,842
29 Public Works - Traffic Engineering	14,938	6,211	1,197	13,139	16,655	52,140
30 Department of Civil Rights	4,806	460	1,795	3,675	5,358	16,095
31 Assessor	6,007	2,530	2,394	5,008	6,698	22,637
32 PCED-Office of the Director	1,322	230	0	952	1,473	3,977
33 PCED-Economic Development Division	4,205	460	0	3,047	4,688	12,400
34 Planning & Development-Building Insp	9,812	4,336	598	8,322	10,939	34,007
35 Planning & Development-CDA Housing	10,833	3,910	5,386	8,817	12,078	41,024
36 Planning & Development-Community L	9,912	1,760	2,394	8,188	11,051	33,305
37 Planning & Development-Planning Divi	7,910	460	1,795	6,532	8,818	25,515
38 Common Council	1,402	230	0	4,513	1,563	7,708
39 Municipal Court	1,201	460	0	1,143	1,340	4,144
44 Community Development Authority	601	0	0	57	670	1,328
Total	\$627,739	\$340,585	\$335,091	\$591,079	\$699,906	\$2,594,400

FULL COST ALLOCATION PLAN**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.

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

ACTUAL FY 2020
10/18/2021

A. Department Costs

Dept:8 Information Technology

Description		Amount	General Admin	Network & Infrastructure Support	Phone System Administratio	Media Services	Application Support & Development	Software Maintenance
Personnel Costs								
Salaries	S1	4,544,604	282,674	1,697,864	49,536	229,048	2,285,481	0
Salary % Split			6.22%	37.36%	1.09%	5.04%	50.29%	.00%
Benefits	S	1,269,462	78,961	474,271	13,837	63,981	638,412	0
Subtotal - Personnel Costs		5,814,066	361,635	2,172,135	63,373	293,029	2,923,894	0
Services & Supplies Cost								
Office Supplies	S	3,126	194	1,168	34	158	1,572	0
Copy Printing Supplies	S	314	20	117	3	16	158	0
Furniture	S	1,094	68	409	12	55	550	0
Hardware Supplies	S	3,233	201	1,208	35	163	1,626	0
Software Licenses & Supplies	S	1,432	89	535	16	72	720	0
Postage	S	2,058	128	769	22	104	1,035	0
Books and Subscriptions	S	163	10	61	2	8	82	0
Work Supplies	S	4,149	258	1,550	45	209	2,087	0
Telephone	S	8,168	508	3,052	89	412	4,108	0
Cellular Telephone	S	3,319	206	1,240	36	167	1,669	0
Television	S	1,582	98	591	17	80	796	0
Systems Communication Internet	S	6,453	401	2,411	70	325	3,245	0
Facility Rental	S	19,858	1,235	7,419	216	1,001	9,987	0
Custodial Building Use Charges	S	142,313	8,852	53,168	1,551	7,173	71,569	0
System and Software Maintenance	P	1,663,855	0	533,738	0	1,372	0	1,128,745
Lease Rental of Equipment	S	21	1	8	0	1	11	0
Recruitment	S	249	15	93	3	13	125	0
Conferences and Training	S	10,898	678	4,071	119	549	5,481	0
Memberships	S	3,179	198	1,188	35	160	1,599	0
Storage Services	S	59	4	22	1	3	30	0
Consulting Services	S	3,026	188	1,131	33	153	1,522	0
Other Services and Expenses	S	10,273	639	3,838	112	518	5,166	0
ID Charge from Engineering	S	969	60	362	11	49	487	0

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

ACTUAL FY 2020
10/18/2021

A. Department Costs

Dept:8 Information Technology

Description		Amount	General Admin	Network & Infrastructure Support	Phone System Administratio	Media Services	Application Support & Development	Software Maintenance
ID Charge from Fleet Services	S	4,342	270	1,622	47	219	2,184	0
ID Charge from Insurance	S	14,906	927	5,569	162	751	7,496	0
ID Charge from Workers Comp	S	3,491	217	1,304	38	176	1,756	0
* Other Unit of Govt Revenue *	P	(6,975)	0	(6,975)	0	0	0	0
* Miscellaneous Charges for Service *	P	(11,800)	0	(11,800)	0	0	0	0
* Sale of Assets *	P	(9,000)	0	(9,000)	0	0	0	0
Transfer in from Grants	S	(433,801)	(26,982)	(162,068)	(4,728)	(21,864)	(218,159)	0
Transfer in from Insurance	P	(1,048)	0	0	0	0	(1,048)	0
Subtotal - Services & Supplies		1,449,906	(11,515)	436,800	(2,018)	(7,958)	(94,148)	1,128,745
Department Cost Total		7,263,972	350,120	2,608,935	61,355	285,071	2,829,746	1,128,745
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		7,263,972	350,120	2,608,935	61,355	285,071	2,829,746	1,128,745
General Admin Distribution			(350,120)	139,481	4,069	18,816	187,754	0
Grand Total		\$7,263,972		\$2,748,415	\$65,425	\$303,887	\$3,017,500	\$1,128,745

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

ACTUAL FY 2020
10/18/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:8 Information Technology

Department	First Incoming	Second Incoming	Network & Infrastructure Support	Phone System Administration	Media Services	Application Support & Development	Software Maintenance
1 City-County Building	\$34,087	\$0	\$13,580	\$396	\$1,832	\$18,279	\$0
1 Department Specific	12,805	0	5,101	149	688	6,867	0
Subtotal - Building Depreciation	46,892	0	18,681	545	2,520	25,146	0
2 Equipment Depreciation	541,364	0	215,668	6,292	29,094	290,309	0
Subtotal - Equipment Depreciation	541,364	0	215,668	6,292	29,094	290,309	0
3 EAP Service Delivery	6,144	242	2,544	74	343	3,424	0
3 External EAP	488	0	194	6	26	262	0
Subtotal - Employee Assistance Progr	6,632	242	2,738	80	369	3,686	0
5 City Operational Oversight	24,717	6,318	12,364	361	1,668	16,643	0
Subtotal - Mayor	24,717	6,318	12,364	361	1,668	16,643	0
6 General Counsel & Representation	121,318	3,635	49,779	1,452	6,715	67,007	0
Subtotal - Attorney's Office	121,318	3,635	49,779	1,452	6,715	67,007	0
7 HR & Benefits Administration	11,075	279	4,523	132	610	6,089	0
7 Union & Association Admin	1,426	34	582	17	78	783	0
7 Accomodation & FMLA Admin	1,753	42	715	21	96	963	0
7 Compensation & Hiring Admin	10,781	263	4,400	128	594	5,923	0
7 Employee Development	12,382	277	5,043	147	680	6,788	0
Subtotal - Human Resources	37,417	896	15,263	445	2,059	20,546	0
8 Network & Infrastructure Support	0	72,582	28,915	844	3,901	38,922	0
8 Phone System Administration	0	1,211	482	14	65	649	0
8 Application Support & Development	0	123,538	49,215	1,436	6,639	66,248	0
8 Software Maintenance	0	34,447	13,723	400	1,851	18,472	0
Subtotal - Information Technology	0	231,778	92,335	2,694	12,456	124,292	0
9 General Acctg & Reporting	0	4,256	1,696	49	229	2,283	0
9 Budget Management	0	4,696	1,871	55	252	2,518	0
9 Payroll	0	10,764	4,288	125	578	5,772	0
9 Debt Management	0	8,350	3,326	97	449	4,478	0
Subtotal - Finance Department	0	28,066	11,181	326	1,508	15,051	0
10 Insurance	0	77	31	1	4	41	0

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

ACTUAL FY 2020
10/18/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:8 Information Technology

Department	First Incoming	Second Incoming	Network & Infrastructure Support	Phone System Administratio	Media Services	Application Support & Development	Software Maintenance
Subtotal - Insurance	\$0	\$77	\$31	\$1	\$4	\$41	\$0
11 Workers Comp	0	59	24	1	3	32	0
Subtotal - Workers Compensation	0	59	24	1	3	32	0
12 Facilities - General	0	33,063	13,172	384	1,777	17,730	0
Subtotal - Public Works - Engineering & Design	0	33,063	13,172	384	1,777	17,730	0
13 Fleet Services	0	146	58	2	8	78	0
Subtotal - Public Works - Fleet Svcs	0	146	58	2	8	78	0
30 Internal Support	0	17,664	7,037	205	949	9,472	0
Subtotal - Department of Civil Rights	0	17,664	7,037	205	949	9,472	0
Total Incoming	778,340	321,944	438,330	12,789	59,132	590,033	0
C. Total Allocated		\$8,364,256	\$3,186,746	\$78,213	\$363,020	\$3,607,532	\$1,128,745
			38.10%	0.94%	4.34%	43.13%	13.49%

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

ACTUAL FY 2020
10/18/2021

Network & Infrastructure Support Allocations

Dept:8 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	4	0.15%	\$4,467	\$0	\$4,467	\$0	\$4,467
4 City Clerk	22	0.80%	24,566	0	24,566	1,082	25,649
5 Mayor	14	0.51%	15,633	0	15,633	0	15,633
6 Attorney's Office	25	0.91%	27,916	0	27,916	0	27,916
7 Human Resources	24	0.88%	26,799	0	26,799	0	26,799
8 Information Technology	65	2.37%	72,582	0	72,582	0	72,582
9 Finance Department	67	2.45%	74,815	0	74,815	3,296	78,111
12 Public Works - Engineering Svcs	141	5.15%	157,447	0	157,447	6,937	164,384
13 Public Works - Fleet Svcs	37	1.35%	41,316	0	41,316	1,820	43,136
14 Water Utility	127	4.64%	141,814	0	141,814	6,248	148,062
15 Sewer Utility	13	0.47%	14,516	0	14,516	640	15,156
16 Stormwater Utility	15	0.55%	16,750	0	16,750	738	17,488
17 Metro Transit	136	4.97%	151,864	0	151,864	6,691	158,554
18 Parking Utility	64	2.34%	71,465	0	71,465	3,149	74,614
19 Golf Enterprise	11	0.40%	12,283	0	12,283	541	12,824
20 Monona Terrace	38	1.39%	42,432	0	42,432	1,869	44,302
21 Madison Public Library	70	2.56%	78,165	0	78,165	3,444	81,609
22 Police Department	701	25.59%	782,768	0	782,768	34,487	817,255
23 Fire Department	203	7.41%	226,679	0	226,679	9,987	236,666
24 Public Health Madison and Dane Coun	352	12.85%	393,059	0	393,059	17,317	410,376
25 Public Works - Streets	51	1.86%	56,949	0	56,949	2,509	59,458
27 Public Works - Parks	142	5.18%	158,564	0	158,564	6,986	165,549
29 Public Works - Traffic Engineering	87	3.18%	97,148	0	97,148	4,280	101,428
30 Department of Civil Rights	30	1.10%	33,499	0	33,499	1,476	34,975
31 Assessor	30	1.10%	33,499	0	33,499	1,476	34,975
32 PCED-Office of the Director	15	0.55%	16,750	0	16,750	738	17,488
33 PCED-Economic Development Division	19	0.69%	21,216	0	21,216	935	22,151
34 Planning & Development-Building Insp	41	1.50%	45,782	0	45,782	2,017	47,799
35 Planning & Development-CDA Housing	66	2.41%	73,699	0	73,699	3,247	76,946
36 Planning & Development-Community I	57	2.08%	63,649	0	63,649	2,804	66,453
37 Planning & Development-Planning Divi	52	1.90%	58,066	0	58,066	2,558	60,624
38 Common Council	10	0.37%	11,166	0	11,166	492	11,658
39 Municipal Court	10	0.37%	11,166	0	11,166	492	11,658
Subtotal	2,739	100.00%	3,058,490	0	3,058,490	128,256	3,186,746
Direct Bills					0		0
Total					\$3,058,490		\$3,186,746

Basis Units: # of Devices Supported
Source:

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

ACTUAL FY 2020
10/18/2021

Phone System Administration Allocations

Dept:8 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	404	0.26%	\$192	\$0	\$192	\$0	\$192
4 City Clerk	958	0.61%	456	0	456	24	480
5 Mayor	1,274	0.81%	607	0	607	0	607
6 Attorney's Office	2,406	1.54%	1,146	0	1,146	0	1,146
7 Human Resources	2,124	1.36%	1,011	0	1,011	0	1,011
8 Information Technology	2,543	1.63%	1,211	0	1,211	0	1,211
9 Finance Department	4,368	2.79%	2,080	0	2,080	111	2,190
12 Public Works - Engineering Svcs	4,205	2.69%	2,002	0	2,002	107	2,109
14 Water Utility	6,479	4.14%	3,085	0	3,085	164	3,249
15 Sewer Utility	3,039	1.94%	1,447	0	1,447	77	1,524
16 Stormwater Utility	2,114	1.35%	1,006	0	1,006	54	1,060
17 Metro Transit	6,718	4.29%	3,198	0	3,198	170	3,369
18 Parking Utility	5,006	3.20%	2,383	0	2,383	127	2,510
19 Golf Enterprise	210	0.13%	100	0	100	5	105
21 Madison Public Library	6,506	4.16%	3,098	0	3,098	165	3,262
22 Police Department	30,772	19.67%	14,651	0	14,651	780	15,430
23 Fire Department	17,124	10.95%	8,153	0	8,153	434	8,587
24 Public Health Madison and Dane Coun	17,505	11.19%	8,334	0	8,334	444	8,778
25 Public Works - Streets	4,026	2.57%	1,917	0	1,917	102	2,019
26 Public Works - Landfill	251	0.16%	120	0	120	6	126
27 Public Works - Parks	10,266	6.56%	4,888	0	4,888	260	5,148
29 Public Works - Traffic Engineering	4,180	2.67%	1,990	0	1,990	106	2,096
30 Department of Civil Rights	2,017	1.29%	960	0	960	51	1,011
31 Assessor	2,211	1.41%	1,053	0	1,053	56	1,109
32 PCED-Office of the Director	752	0.48%	358	0	358	19	377
33 PCED-Economic Development Division	1,955	1.25%	931	0	931	50	980
34 Planning & Development-Building Insp	4,103	2.62%	1,953	0	1,953	104	2,057
35 Planning & Development-CDA Housing	3,450	2.21%	1,643	0	1,643	87	1,730
36 Planning & Development-Community I	4,397	2.81%	2,093	0	2,093	111	2,205
37 Planning & Development-Planning Divi	3,761	2.40%	1,791	0	1,791	95	1,886
38 Common Council	578	0.37%	275	0	275	15	290
39 Municipal Court	717	0.46%	341	0	341	18	360
Subtotal	156,419	100.00%	74,471	0	74,471	3,742	78,213
Direct Bills					0		0
Total					\$74,471		\$78,213

Basis Units: Phone System Charges
Source:

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

ACTUAL FY 2020
10/18/2021

Media Services Allocations

Dept:8 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 City Channel/Media Services	100	100.00%	\$345,718	\$0	\$345,718	\$17,302	\$363,020
Subtotal	100	100.00%	345,718	0	345,718	17,302	363,020
Direct Bills					0		0
Total					\$345,718		\$363,020

Basis Units: Direct Allocation to Benefitting Department

Source:

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

ACTUAL FY 2020
10/18/2021

Application Support & Development Allocations

Dept:8 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	273.46	0.04%	\$1,398	\$0	\$1,398	\$0	\$1,398
4 City Clerk	21,485.62	3.20%	109,839	0	109,839	5,968	115,807
5 Mayor	21,485.62	3.20%	109,839	0	109,839	0	109,839
6 Attorney's Office	2,784.12	0.41%	14,233	0	14,233	0	14,233
7 Human Resources	1,640.74	0.24%	8,388	0	8,388	0	8,388
8 Information Technology	24,165.30	3.60%	123,538	0	123,538	0	123,538
9 Finance Department	26,480.66	3.94%	135,375	0	135,375	7,355	142,730
12 Public Works - Engineering Svcs	26,570.22	3.95%	135,833	0	135,833	7,380	143,213
13 Public Works - Fleet Svcs	3,144.75	0.47%	16,077	0	16,077	873	16,950
14 Water Utility	29,953.98	4.46%	153,131	0	153,131	8,320	161,451
15 Sewer Utility	3,896.76	0.58%	19,921	0	19,921	1,082	21,003
16 Stormwater Utility	2,050.92	0.31%	10,485	0	10,485	570	11,054
17 Metro Transit	32,739.31	4.87%	167,370	0	167,370	9,094	176,464
18 Parking Utility	24,898.72	3.71%	127,287	0	127,287	6,916	134,203
19 Golf Enterprise	615.28	0.09%	3,145	0	3,145	171	3,316
20 Monona Terrace	4,494.94	0.67%	22,979	0	22,979	1,249	24,228
21 Madison Public Library	10,401.60	1.55%	53,175	0	53,175	2,889	56,064
22 Police Department	41,790.99	6.22%	213,644	0	213,644	11,608	225,252
23 Fire Department	61,794.38	9.20%	315,906	0	315,906	17,164	333,070
24 Public Health Madison and Dane Coun	20,460.16	3.05%	104,597	0	104,597	5,683	110,280
25 Public Works - Streets	50,367.05	7.50%	257,487	0	257,487	13,990	271,477
26 Public Works - Landfill	205.09	0.03%	1,048	0	1,048	57	1,105
27 Public Works - Parks	55,684.73	8.29%	284,672	0	284,672	15,467	300,139
28 Public Works - Transportation	205.09	0.03%	1,048	0	1,048	57	1,105
29 Public Works - Traffic Engineering	73,877.98	11.00%	377,680	0	377,680	20,521	398,200
30 Department of Civil Rights	22,100.90	3.29%	112,984	0	112,984	6,139	119,123
31 Assessor	3,057.57	0.46%	15,631	0	15,631	849	16,480
32 PCED-Office of the Director	19,904.72	2.96%	101,757	0	101,757	5,529	107,286
33 PCED-Economic Development Division	1,435.65	0.21%	7,339	0	7,339	399	7,738
34 Planning & Development-Building Insp	42,256.87	6.29%	216,026	0	216,026	11,737	227,763
35 Planning & Development-CDA Housing	3,698.50	0.55%	18,907	0	18,907	1,027	19,935
36 Planning & Development-Community I	13,723.05	2.04%	70,155	0	70,155	3,812	73,967
37 Planning & Development-Planning Divi	22,153.90	3.30%	113,255	0	113,255	6,154	119,409
38 Common Council	478.55	0.07%	2,446	0	2,446	133	2,579
39 Municipal Court	1,416.83	0.21%	7,243	0	7,243	394	7,637
44 Community Development Authority	205.09	0.03%	1,048	0	1,048	57	1,105

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

ACTUAL FY 2020
10/18/2021

Application Support & Development Allocations

Dept:8 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	671,899.11	100.00%	3,434,888	0	3,434,888	172,644	3,607,532
Direct Bills					0		0
Total					\$3,434,888		\$3,607,532

Basis Units: IT Staff Salary by Benefitting Department

Source:

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

ACTUAL FY 2020
10/18/2021

Software Maintenance Allocations

Dept:8 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	780.92	0.07%	\$790	\$0	\$790	\$0	\$790
4 City Clerk	22,181.21	1.99%	22,447	0	22,447	0	22,447
5 Mayor	22,181.21	1.99%	22,447	0	22,447	0	22,447
6 Attorney's Office	10,001.15	0.90%	10,121	0	10,121	0	10,121
7 Human Resources	4,685.50	0.42%	4,742	0	4,742	0	4,742
8 Information Technology	34,039.59	3.05%	34,447	0	34,447	0	34,447
9 Finance Department	103,822.02	9.31%	105,065	0	105,065	0	105,065
12 Public Works - Engineering Svcs	34,650.95	3.11%	35,066	0	35,066	0	35,066
13 Public Works - Fleet Svcs	8,980.54	0.81%	9,088	0	9,088	0	9,088
14 Water Utility	45,401.95	4.07%	45,945	0	45,945	0	45,945
15 Sewer Utility	11,128.07	1.00%	11,261	0	11,261	0	11,261
16 Stormwater Utility	5,856.88	0.53%	5,927	0	5,927	0	5,927
17 Metro Transit	94,582.43	8.48%	95,714	0	95,714	0	95,714
18 Parking Utility	29,877.59	2.68%	30,235	0	30,235	0	30,235
19 Golf Enterprise	1,757.06	0.16%	1,778	0	1,778	0	1,778
20 Monona Terrace	12,836.32	1.15%	12,990	0	12,990	0	12,990
21 Madison Public Library	29,704.13	2.66%	30,060	0	30,060	0	30,060
22 Police Department	119,343.63	10.70%	120,772	0	120,772	0	120,772
23 Fire Department	118,477.76	10.62%	119,896	0	119,896	0	119,896
24 Public Health Madison and Dane Coun	19,252.77	1.73%	19,483	0	19,483	0	19,483
25 Public Works - Streets	86,932.34	7.79%	87,973	0	87,973	0	87,973
26 Public Works - Landfill	585.69	0.05%	593	0	593	0	593
27 Public Works - Parks	82,364.94	7.38%	83,351	0	83,351	0	83,351
28 Public Works - Transportation	585.69	0.05%	593	0	593	0	593
29 Public Works - Traffic Engineering	62,641.69	5.62%	63,391	0	63,391	0	63,391
30 Department of Civil Rights	23,938.27	2.15%	24,225	0	24,225	0	24,225
31 Assessor	10,782.06	0.97%	10,911	0	10,911	0	10,911
32 PCED-Office of the Director	15,616.10	1.40%	15,803	0	15,803	0	15,803
33 PCED-Economic Development Division	4,099.81	0.37%	4,149	0	4,149	0	4,149
34 Planning & Development-Building Insp	38,221.40	3.43%	38,679	0	38,679	0	38,679
35 Planning & Development-CDA Housing	10,561.90	0.95%	10,688	0	10,688	0	10,688
36 Planning & Development-Community I	19,436.03	1.74%	19,669	0	19,669	0	19,669
37 Planning & Development-Planning Divi	22,039.14	1.98%	22,303	0	22,303	0	22,303
38 Common Council	1,366.60	0.12%	1,383	0	1,383	0	1,383
39 Municipal Court	6,096.56	0.55%	6,170	0	6,170	0	6,170
44 Community Development Authority	585.69	0.05%	593	0	593	0	593

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

ACTUAL FY 2020
10/18/2021

Software Maintenance Allocations

Dept:8 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	1,115,395.63	100.00%	1,128,745	0	1,128,745	0	1,128,745
Direct Bills					0		0
Total					\$1,128,745		\$1,128,745
Basis Units: Software Maintenance costs per Department							
Source:							

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

ACTUAL FY 2020
10/18/2021

Allocation Summary

Dept:8 Information Technology

Department	Network & Infrastructure Support	Phone System Administratio	Media Services	Application Support & Development	Software Maintenance	Total
3 Employee Assistance Program	\$4,467	\$192	\$0	\$1,398	\$790	\$6,847
4 City Clerk	25,649	480	0	115,807	22,447	164,382
5 Mayor	15,633	607	0	109,839	22,447	148,525
6 Attorney's Office	27,916	1,146	0	14,233	10,121	53,415
7 Human Resources	26,799	1,011	0	8,388	4,742	40,940
8 Information Technology	72,582	1,211	0	123,538	34,447	231,778
9 Finance Department	78,111	2,190	0	142,730	105,065	328,096
12 Public Works - Engineering Svcs	164,384	2,109	0	143,213	35,066	344,771
13 Public Works - Fleet Svcs	43,136	0	0	16,950	9,088	69,174
14 Water Utility	148,062	3,249	0	161,451	45,945	358,707
15 Sewer Utility	15,156	1,524	0	21,003	11,261	48,944
16 Stormwater Utility	17,488	1,060	0	11,054	5,927	35,529
17 Metro Transit	158,554	3,369	0	176,464	95,714	434,102
18 Parking Utility	74,614	2,510	0	134,203	30,235	241,563
19 Golf Enterprise	12,824	105	0	3,316	1,778	18,024
20 Monona Terrace	44,302	0	0	24,228	12,990	81,520
21 Madison Public Library	81,609	3,262	0	56,064	30,060	170,995
22 Police Department	817,255	15,430	0	225,252	120,772	1,178,709
23 Fire Department	236,666	8,587	0	333,070	119,896	698,218
24 Public Health Madison and Dane Coun	410,376	8,778	0	110,280	19,483	548,917
25 Public Works - Streets	59,458	2,019	0	271,477	87,973	420,926
26 Public Works - Landfill	0	126	0	1,105	593	1,824
27 Public Works - Parks	165,549	5,148	0	300,139	83,351	554,187
28 Public Works - Transportation	0	0	0	1,105	593	1,698
29 Public Works - Traffic Engineering	101,428	2,096	0	398,200	63,391	565,116
30 Department of Civil Rights	34,975	1,011	0	119,123	24,225	179,335
31 Assessor	34,975	1,109	0	16,480	10,911	63,475
32 PCED-Office of the Director	17,488	377	0	107,286	15,803	140,954
33 PCED-Economic Development Division	22,151	980	0	7,738	4,149	35,018
34 Planning & Development-Building Insp	47,799	2,057	0	227,763	38,679	316,299
35 Planning & Development-CDA Housing	76,946	1,730	0	19,935	10,688	109,299
36 Planning & Development-Community I	66,453	2,205	0	73,967	19,669	162,293
37 Planning & Development-Planning Divi	60,624	1,886	0	119,409	22,303	204,221
38 Common Council	11,658	290	0	2,579	1,383	15,911
39 Municipal Court	11,658	360	0	7,637	6,170	25,824
44 Community Development Authority	0	0	0	1,105	593	1,698
50 City Channel/Media Services	0	0	363,020	0	0	363,020
Total	\$3,186,746	\$78,213	\$363,020	\$3,607,532	\$1,128,745	\$8,364,256

FULL COST ALLOCATION PLAN

**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, debt management, collecting property tax, and processing payments. 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.
- **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.

CITY OF MADISON, WISCONSIN

FY 2020 ACTUALS

FULL COST ALLOCATION PLAN

Finance Department (CONTINUED) Nature & Extent of Services

- **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.
- **Treasurer - 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.
- **Treasurer - Investment Management:** Cost associated with investment management are allocated to departments based on the average monthly cash balance by Fund.
- **Treasurer - Specific Collections:** Cost associated with collection of payments for specific department are allocated to departments based on staff's percentage of effort.
- **Credit Card Expenses:** 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.
- **Treasurer - Water Utility Support:** Cost associated with supporting the Water Utility fund are allocated directly.

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

ACTUAL FY 2020
10/18/2021

A. Department Costs

Dept:9 Finance Department

Description		Amount	General Admin	General Acctg & Reporting	Budget Management	Admin Support	Risk Management	Purchasing	Payroll	Debt Management
Personnel Costs										
Salaries	S1	3,103,924	329,016	766,359	571,122	239,313	1,862	338,017	333,672	62,389
<i>Salary % Split</i>			<i>10.60%</i>	<i>24.69%</i>	<i>18.40%</i>	<i>7.71%</i>	<i>.06%</i>	<i>10.89%</i>	<i>10.75%</i>	<i>2.01%</i>
Benefits	S	864,402	91,627	213,421	159,050	66,645	519	94,133	92,923	17,374
Subtotal - Personnel Costs		3,968,326	420,643	979,780	730,172	305,958	2,381	432,151	426,595	79,763
Services & Supplies Cost										
Office Supplies	S	5,482	581	1,354	1,009	423	3	597	589	110
Copy Printing Supplies	S	15,707	1,665	3,878	2,890	1,211	9	1,710	1,689	316
Furniture	S	0	0	0	0	0	0	0	0	0
Hardware Supplies	S	13,064	1,385	3,226	2,404	1,007	8	1,423	1,404	263
Software Licenses & Supplies	S	10,464	1,109	2,584	1,925	807	6	1,140	1,125	210
Postage	P	81,672	0	530	0	13,101	0	0	0	0
Books and Subscriptions	S	604	64	149	111	47	0	66	65	12
Work Supplies	S	997	106	246	183	77	1	109	107	20
Telephone	S	6,560	695	1,620	1,207	506	4	714	705	132
Custodial Building Use Charges	S	102,425	10,857	25,289	18,846	7,897	61	11,154	11,011	2,059
Communication Device Repair Maint	S	192	20	47	35	15	0	21	21	4
System and Software Maintenance	S	37,869	4,014	9,350	6,968	2,920	23	4,124	4,071	761
Recruitment	S	1,653	175	408	304	127	1	180	178	33
Conferences and Training	S	20,529	2,176	5,069	3,777	1,583	12	2,236	2,207	413
Memberships	S	6,362	674	1,571	1,171	491	4	693	684	128
Financial Actuary Services	P	4,000	0	4,000	0	0	0	0	0	0
Audit Services	P	97,668	0	97,668	0	0	0	0	0	0
Bank Services	P	57,368	0	0	0	0	0	0	0	0
Credit Card Services	P	102,997	0	0	0	0	0	0	0	0
Collection Services	P	90,783	0	90,783	0	0	0	0	0	0
Armored Car Services	P	8,453	0	0	0	0	0	0	0	0
Storage Services	S	4,612	489	1,139	849	356	3	502	496	93
Management Services	P	288,642	0	288,642	0	0	0	0	0	0

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

ACTUAL FY 2020
10/18/2021

A. Department Costs

Dept:9 Finance Department

Description		Amount	General Admin	General Acctg & Reporting	Budget Management	Admin Support	Risk Management	Purchasing	Payroll	Debt Management
Consulting Services	P	28,611	6,111	0	22,500	0	0	0	0	0
Printing Services	P	20,101	20,101	0	0	0	0	0	0	0
Other Expenses & Services	S	5,382	570	1,329	990	415	3	586	579	108
Permits & Licenses	P	10	0	10	0	0	0	0	0	0
ID Charge from Insurance	S	9,210	976	2,274	1,695	710	6	1,003	990	185
ID Charge from Workers Comp	S	1,777	188	439	327	137	1	194	191	36
Transfers in from Capital Projects	D	0	0	0	0	0	0	0	0	0
* Miscellaneous Revenue *	P	(15,000)	0	(15,000)	0	0	0	0	0	0
Transfer in from Grants	P	(53,306)	0	(20,463)	(22,599)	(8,580)	(885)	0	0	0
Subtotal - Services & Supplies		954,888	51,958	506,139	44,593	23,248	(740)	26,451	26,111	4,882
Department Cost Total		4,923,214	472,601	1,485,919	774,765	329,206	1,641	458,601	452,706	84,645
Adjustments to Cost										
Transfers in from Capital Projects	D	0	0	0	0	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		4,923,214	472,601	1,485,919	774,765	329,206	1,641	458,601	452,706	84,645
General Admin Distribution			(472,601)	130,520	97,269	40,758	317	57,568	56,828	10,626
Grand Total		\$4,923,214		\$1,616,439	\$872,034	\$369,963	\$1,958	\$516,170	\$509,534	\$95,271

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

ACTUAL FY 2020
10/18/2021

A. Department Costs

Dept:9 Finance Department

Description		Amount	Treasurer - General Receipts	Treasurer - Investment Management	Treasurer - Specific Collections	Credit Card Expenses	Treasurer - Water Utility Support
Personnel Costs							
Salaries	S1	3,103,924	114,845	75,425	193,374	0	78,529
Salary % Split			3.70%	2.43%	6.23%	.00%	2.53%
Benefits	S	864,402	31,983	21,005	53,852	0	21,869
Subtotal - Personnel Costs		3,968,326	146,828	96,430	247,227	0	100,399
Services & Supplies Cost							
Office Supplies	S	5,482	203	133	342	0	139
Copy Printing Supplies	S	15,707	581	382	979	0	397
Furniture	S	0	0	0	0	0	0
Hardware Supplies	S	13,064	483	317	814	0	331
Software Licenses & Supplies	S	10,464	387	254	652	0	265
Postage	P	81,672	16,913	11,100	28,453	0	11,575
Books and Subscriptions	S	604	22	15	38	0	15
Work Supplies	S	997	37	24	62	0	25
Telephone	S	6,560	243	159	409	0	166
Custodial Building Use Charges	S	102,425	3,790	2,489	6,381	0	2,591
Communication Device Repair Maint	S	192	7	5	12	0	5
System and Software Maintenance	S	37,869	1,401	920	2,359	0	958
Recruitment	S	1,653	61	40	103	0	42
Conferences and Training	S	20,529	760	499	1,279	0	519
Memberships	S	6,362	235	155	396	0	161
Financial Actuary Services	P	4,000	0	0	0	0	0
Audit Services	P	97,668	0	0	0	0	0
Bank Services	P	57,368	57,368	0	0	0	0
Credit Card Services	P	102,997	46,553	0	0	56,444	0
Collection Services	P	90,783	0	0	0	0	0
Armored Car Services	P	8,453	3,150	0	5,303	0	0
Storage Services	S	4,612	171	112	287	0	117
Management Services	P	288,642	0	0	0	0	0

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

ACTUAL FY 2020
10/18/2021

A. Department Costs

Dept:9 Finance Department

Description		Amount	Treasurer - General Receipts	Treasurer - Investment Management	Treasurer - Specific Collections	Credit Card Expenses	Treasurer - Water Utility Support
Consulting Services	P	28,611	0	0	0	0	0
Printing Services	P	20,101	0	0	0	0	0
Other Expenses & Services	S	5,382	199	131	335	0	136
Permits & Licenses	P	10	0	0	0	0	0
ID Charge from Insurance	S	9,210	341	224	574	0	233
ID Charge from Workers Comp	S	1,777	66	43	111	0	45
Transfers in from Capital Projects	D	0	0	0	0	0	0
* Miscellaneous Revenue *	P	(15,000)	0	0	0	0	0
Transfer in from Grants	P	(53,306)	(194)	(127)	(325)	0	(133)
Subtotal - Services & Supplies		954,888	132,776	16,875	48,564	56,444	17,587
Department Cost Total		4,923,214	279,604	113,306	295,790	56,444	117,986
Adjustments to Cost							
Transfers in from Capital Projects	D	0	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		4,923,214	279,604	113,306	295,790	56,444	117,986
General Admin Distribution			19,560	12,846	32,934	0	13,374
Grand Total		\$4,923,214	\$299,164	\$126,151	\$328,724	\$56,444	\$131,360

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

ACTUAL FY 2020
10/18/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:9 Finance Department

Department	First Incoming	Second Incoming	General Acctg & Reporting	Budget Management	Admin Support	Risk Management	Purchasing	Payroll	Debt Management	Treasurer - General Receipts
1 City-County Building	\$26,887	\$0	\$7,426	\$5,534	\$2,319	\$18	\$3,275	\$3,233	\$605	\$1,113
1 Department Specific	8,917	0	2,463	1,835	769	6	1,086	1,072	200	369
Subtotal - Building Depreciation	35,804	0	9,888	7,369	3,088	24	4,361	4,305	805	1,482
2 Equipment Depreciation	36,273	0	10,018	7,466	3,128	24	4,418	4,362	816	1,501
Subtotal - Equipment Depreciation	36,273	0	10,018	7,466	3,128	24	4,418	4,362	816	1,501
3 EAP Service Delivery	6,176	243	1,773	1,321	554	4	782	772	144	266
3 External EAP	491	0	136	101	42	0	60	59	11	20
Subtotal - Employee Assistance Progr	6,667	243	1,908	1,422	596	5	842	831	155	286
5 City Operational Oversight	24,848	6,352	8,616	6,421	2,691	21	3,800	3,752	701	1,291
Subtotal - Mayor	24,848	6,352	8,616	6,421	2,691	21	3,800	3,752	701	1,291
6 General Counsel & Representation	255,591	7,658	72,703	54,181	22,703	177	32,067	31,655	5,919	10,895
Subtotal - Attorney's Office	255,591	7,658	72,703	54,181	22,703	177	32,067	31,655	5,919	10,895
7 HR & Benefits Administration	11,134	280	3,152	2,349	984	8	1,390	1,372	257	472
7 Union & Association Admin	2,134	51	603	450	188	1	266	263	49	90
7 Accomodation & FMLA Admin	3,506	85	992	739	310	2	437	432	81	149
7 Compensation & Hiring Admin	8,681	212	2,456	1,830	767	6	1,083	1,069	200	368
7 Employee Development	12,447	278	3,514	2,619	1,097	9	1,550	1,530	286	527
Subtotal - Human Resources	37,901	907	10,718	7,987	3,347	26	4,727	4,667	873	1,606
8 Network & Infrastructure Support	74,815	3,296	21,572	16,077	6,736	52	9,515	9,393	1,756	3,233
8 Phone System Administration	2,080	111	605	451	189	1	267	263	49	91
8 Application Support & Development	135,375	7,355	39,418	29,376	12,309	96	17,386	17,163	3,209	5,907
8 Software Maintenance	105,065	0	29,016	21,624	9,061	71	12,798	12,634	2,362	4,348
Subtotal - Information Technology	317,334	10,762	90,612	67,528	28,296	220	39,966	39,452	7,377	13,579
9 General Acctg & Reporting	0	10,332	2,853	2,126	891	7	1,259	1,242	232	428
9 Budget Management	0	3,009	831	619	259	2	367	362	68	125
9 Admin Support	0	38,849	10,729	7,996	3,350	26	4,732	4,671	873	1,608
9 Payroll	0	10,821	2,988	2,227	933	7	1,318	1,301	243	448
9 Debt Management	0	118	33	24	10	0	14	14	3	5

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

ACTUAL FY 2020
10/18/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:9 Finance Department

Department	First Incoming	Second Incoming	General Acctg & Reporting	Budget Management	Admin Support	Risk Management	Purchasing	Payroll	Debt Management	Treasurer - General Receipts
9 Treasurer - General Receipts	\$0	\$95,035	\$26,246	\$19,560	\$8,196	\$64	\$11,576	\$11,428	\$2,137	\$3,933
9 Credit Card Expenses	0	64	18	13	5	0	8	8	1	3
Subtotal - Finance Department	0	158,227	43,698	32,566	13,646	106	19,274	19,026	3,557	6,549
10 Insurance	0	48	13	10	4	0	6	6	1	2
Subtotal - Insurance	0	48	13	10	4	0	6	6	1	2
11 Workers Comp	0	30	8	6	3	0	4	4	1	1
Subtotal - Workers Compensation	0	30	8	6	3	0	4	4	1	1
30 Internal Support	0	17,757	4,904	3,655	1,531	12	2,163	2,135	399	735
Subtotal - Department of Civil Rights	0	17,757	4,904	3,655	1,531	12	2,163	2,135	399	735
Total Incoming	714,418	201,984	253,087	188,611	79,032	615	111,629	110,194	20,604	37,927
C. Total Allocated		\$5,839,616	\$1,869,526	\$1,060,645	\$448,995	\$2,573	\$627,799	\$619,728	\$115,875	\$337,091
			32.01%	18.16%	7.69%	0.04%	10.75%	10.61%	1.98%	5.77%

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

ACTUAL FY 2020
10/18/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:9 Finance Department

Department	First Incoming	Second Incoming	Treasurer - Investment Management	Treasurer - Specific Collections	Credit Card Expenses	Treasurer - Water Utility Support
1 City-County Building	\$26,887	\$0	\$731	\$1,874	\$0	\$761
1 Department Specific	8,917	0	242	621	0	252
Subtotal - Building Depreciation	35,804	0	973	2,495	0	1,013
2 Equipment Depreciation	36,273	0	986	2,528	0	1,027
Subtotal - Equipment Depreciation	36,273	0	986	2,528	0	1,027
3 EAP Service Delivery	6,176	243	174	447	0	182
3 External EAP	491	0	13	34	0	14
Subtotal - Employee Assistance Progr	6,667	243	188	482	0	196
5 City Operational Oversight	24,848	6,352	848	2,174	0	883
Subtotal - Mayor	24,848	6,352	848	2,174	0	883
6 General Counsel & Representation	255,591	7,658	7,155	18,345	0	7,450
Subtotal - Attorney's Office	255,591	7,658	7,155	18,345	0	7,450
7 HR & Benefits Administration	11,134	280	310	795	0	323
7 Union & Association Admin	2,134	51	59	152	0	62
7 Accomodation & FMLA Admin	3,506	85	98	250	0	102
7 Compensation & Hiring Admin	8,681	212	242	620	0	252
7 Employee Development	12,447	278	346	887	0	360
Subtotal - Human Resources	37,901	907	1,055	2,704	0	1,098
8 Network & Infrastructure Support	74,815	3,296	2,123	5,443	0	2,211
8 Phone System Administration	2,080	111	60	153	0	62
8 Application Support & Development	135,375	7,355	3,880	9,946	0	4,039
8 Software Maintenance	105,065	0	2,856	7,322	0	2,973
Subtotal - Information Technology	317,334	10,762	8,918	22,864	0	9,285
9 General Acctg & Reporting	0	10,332	281	720	0	292
9 Budget Management	0	3,009	82	210	0	85
9 Admin Support	0	38,849	1,056	2,707	0	1,099
9 Payroll	0	10,821	294	754	0	306
9 Debt Management	0	118	3	8	0	3

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

ACTUAL FY 2020
10/18/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:9 Finance Department

Department	First Incoming	Second Incoming	Treasurer - Investment Management	Treasurer - Specific Collections	Credit Card Expenses	Treasurer - Water Utility Support
9 Treasurer - General Receipts	\$0	\$95,035	\$2,583	\$6,623	\$0	\$2,689
9 Credit Card Expenses	0	64	2	4	0	2
Subtotal - Finance Department	0	158,227	4,301	11,026	0	4,478
10 Insurance	0	48	1	3	0	1
Subtotal - Insurance	0	48	1	3	0	1
11 Workers Comp	0	30	1	2	0	1
Subtotal - Workers Compensation	0	30	1	2	0	1
30 Internal Support	0	17,757	483	1,237	0	503
Subtotal - Department of Civil Rights	0	17,757	483	1,237	0	503
Total Incoming	714,418	201,984	24,909	63,861	0	25,934
C. Total Allocated		\$5,839,616	\$151,060	\$392,585	\$56,444	\$157,294
			2.59%	6.72%	0.97%	2.69%

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

ACTUAL FY 2020
10/18/2021

General Acctg & Reporting Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	107	0.05%	\$959	\$0	\$959	\$0	\$959
4 City Clerk	768	0.38%	6,882	0	6,882	215	7,097
5 Mayor	164	0.08%	1,470	0	1,470	0	1,470
6 Attorney's Office	594	0.29%	5,323	0	5,323	0	5,323
7 Human Resources	273	0.13%	2,446	0	2,446	0	2,446
8 Information Technology	475	0.23%	4,256	0	4,256	0	4,256
9 Finance Department	1,153	0.57%	10,332	0	10,332	0	10,332
10 Insurance	1,086	0.54%	9,732	0	9,732	303	10,035
11 Workers Compensation	796	0.39%	7,133	0	7,133	222	7,355
12 Public Works - Engineering Svcs	2,451	1.21%	21,963	0	21,963	685	22,648
13 Public Works - Fleet Svcs	9,873	4.88%	88,472	0	88,472	2,759	91,230
14 Water Utility	10,669	5.27%	95,604	0	95,604	2,981	98,586
15 Sewer Utility	4,248	2.10%	38,066	0	38,066	1,187	39,253
16 Stormwater Utility	6,528	3.23%	58,497	0	58,497	1,824	60,321
17 Metro Transit	7,736	3.82%	69,322	0	69,322	2,162	71,484
18 Parking Utility	4,846	2.39%	43,425	0	43,425	1,354	44,779
19 Golf Enterprise	3,434	1.70%	30,772	0	30,772	960	31,731
20 Monona Terrace	3,238	1.60%	29,016	0	29,016	905	29,920
21 Madison Public Library	7,082	3.50%	63,462	0	63,462	1,979	65,440
22 Police Department	3,805	1.88%	34,096	0	34,096	1,063	35,160
23 Fire Department	3,566	1.76%	31,955	0	31,955	996	32,951
24 Public Health Madison and Dane Coun	12,330	6.09%	110,489	0	110,489	3,445	113,934
25 Public Works - Streets	17,793	8.79%	159,442	0	159,442	4,972	164,414
26 Public Works - Landfill	1,126	0.56%	10,090	0	10,090	315	10,405
27 Public Works - Parks	6,893	3.41%	61,768	0	61,768	1,926	63,694
28 Public Works - Transportation	25	0.01%	224	0	224	7	231
29 Public Works - Traffic Engineering	6,245	3.09%	55,961	0	55,961	1,745	57,706
30 Department of Civil Rights	339	0.17%	3,038	0	3,038	95	3,132
31 Assessor	315	0.16%	2,823	0	2,823	88	2,911
32 PCED-Office of the Director	37	0.02%	332	0	332	10	342
33 PCED-Economic Development Division	232	0.11%	2,079	0	2,079	65	2,144
34 Planning & Development-Building Insp	432	0.21%	3,871	0	3,871	121	3,992
35 Planning & Development-CDA Housing	32,942	16.28%	295,192	0	295,192	9,205	304,397
36 Planning & Development-Community L	2,258	1.12%	20,234	0	20,234	631	20,865
37 Planning & Development-Planning Divi	2,063	1.02%	18,486	0	18,486	576	19,063
38 Common Council	257	0.13%	2,303	0	2,303	72	2,375
39 Municipal Court	289	0.14%	2,590	0	2,590	81	2,670
44 Community Development Authority	10,906	5.39%	97,728	0	97,728	3,047	100,776
45 Room Tax Commission	46	0.02%	412	0	412	13	425
46 Debt Service	287	0.14%	2,572	0	2,572	80	2,652
47 Capital Projects	13,356	6.60%	119,683	0	119,683	3,732	123,415
48 Special Assessment Revolving Fund	300	0.15%	2,688	0	2,688	84	2,772

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

ACTUAL FY 2020
10/18/2021

General Acctg & Reporting Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 All Other Depts./Programs	21,042	10.40%	\$188,557	\$0	\$188,557	\$5,880	\$194,436
Subtotal	202,405	100.00%	1,813,743	0	1,813,743	55,783	1,869,526
Direct Bills					0		0
Total					\$1,813,743		\$1,869,526

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

Source:

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

ACTUAL FY 2020
10/18/2021

Budget Management Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	0.03	0.03%	\$279	\$0	\$279	\$0	\$279
4 City Clerk	2.39	2.39%	24,390	0	24,390	1,007	25,398
5 Mayor	0.10	0.10%	1,048	0	1,048	0	1,048
6 Attorney's Office	0.20	0.20%	2,082	0	2,082	0	2,082
7 Human Resources	0.14	0.14%	1,431	0	1,431	0	1,431
8 Information Technology	0.46	0.46%	4,696	0	4,696	0	4,696
9 Finance Department	0.30	0.30%	3,009	0	3,009	0	3,009
10 Insurance	0.43	0.43%	4,352	0	4,352	180	4,532
11 Workers Compensation	0.45	0.45%	4,549	0	4,549	188	4,737
12 Public Works - Engineering Svcs	3.13	3.13%	31,893	0	31,893	1,317	33,210
13 Public Works - Fleet Svcs	1.12	1.12%	11,428	0	11,428	472	11,900
14 Water Utility	3.14	3.14%	32,009	0	32,009	1,322	33,331
15 Sewer Utility	3.65	3.65%	37,173	0	37,173	1,535	38,708
16 Stormwater Utility	2.48	2.48%	25,278	0	25,278	1,044	26,322
17 Metro Transit	6.24	6.24%	63,624	0	63,624	2,628	66,251
18 Parking Utility	1.34	1.34%	13,616	0	13,616	562	14,178
19 Golf Enterprise	0.83	0.83%	8,502	0	8,502	351	8,853
20 Monona Terrace	1.07	1.07%	10,878	0	10,878	449	11,328
21 Madison Public Library	3.57	3.57%	36,359	0	36,359	1,502	37,861
22 Police Department	9.21	9.21%	93,821	0	93,821	3,875	97,696
23 Fire Department	4.04	4.04%	41,157	0	41,157	1,700	42,857
24 Public Health Madison and Dane Coun	6.82	6.82%	69,476	0	69,476	2,869	72,345
25 Public Works - Streets	2.48	2.48%	25,242	0	25,242	1,043	26,285
26 Public Works - Landfill	0.06	0.06%	643	0	643	27	669
27 Public Works - Parks	2.42	2.42%	24,613	0	24,613	1,017	25,630
28 Public Works - Transportation	0.03	0.03%	309	0	309	13	322
29 Public Works - Traffic Engineering	2.70	2.70%	27,531	0	27,531	1,137	28,668
30 Department of Civil Rights	0.12	0.12%	1,257	0	1,257	52	1,309
31 Assessor	0.17	0.17%	1,694	0	1,694	70	1,764
32 PCED-Office of the Director	0.58	0.58%	5,959	0	5,959	246	6,205
33 PCED-Economic Development Division	4.08	4.08%	41,578	0	41,578	1,717	43,295
34 Planning & Development-Building Insp	0.29	0.29%	2,978	0	2,978	123	3,101
35 Planning & Development-CDA Housing	2.52	2.52%	25,694	0	25,694	1,061	26,756
36 Planning & Development-Community L	4.32	4.32%	43,993	0	43,993	1,817	45,810
37 Planning & Development-Planning Divi	0.84	0.84%	8,546	0	8,546	353	8,899
38 Common Council	0.05	0.05%	526	0	526	22	547
39 Municipal Court	0.04	0.04%	390	0	390	16	406
44 Community Development Authority	4.33	4.33%	44,137	0	44,137	1,823	45,960
47 Capital Projects	6.01	6.01%	61,280	0	61,280	2,531	63,811
48 Special Assessment Revolving Fund	0.11	0.11%	1,087	0	1,087	45	1,132
51 All Other Depts./Programs	17.72	17.72%	180,567	0	180,567	7,458	188,025

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

ACTUAL FY 2020
10/18/2021

Budget Management Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	100.00	100.00%	1,019,073	0	1,019,073	41,572	1,060,645
Direct Bills					0		0
Total					\$1,019,073		\$1,060,645

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

Source:

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

ACTUAL FY 2020
10/18/2021

Admin Support Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 City Clerk	6,421	84.01%	\$362,574	\$0	\$362,574	\$16,444	\$379,017
5 Mayor	153	2.00%	8,639	0	8,639	0	8,639
9 Finance Department	688	9.00%	38,849	0	38,849	0	38,849
13 Public Works - Fleet Svcs	76	0.99%	4,291	0	4,291	195	4,486
14 Water Utility	76	0.99%	4,291	0	4,291	195	4,486
35 Planning & Development-CDA Housing	229	3.00%	12,931	0	12,931	586	13,517
Subtotal	7,643	100.00%	431,576	0	431,576	17,419	448,995
Direct Bills					0		0
Total					\$431,576		\$448,995

Basis Units: Admin Support Hours by Department

Source:

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

ACTUAL FY 2020
10/18/2021

Risk Management Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 Insurance	3,707,780	47.87%	\$1,167	\$0	\$1,167	\$65	\$1,232
11 Workers Compensation	4,038,135	52.13%	1,271	0	1,271	71	1,342
Subtotal	7,745,915	100.00%	2,438	0	2,438	136	2,573
Direct Bills					0		0
Total					\$2,438		\$2,573

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

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

ACTUAL FY 2020
10/18/2021

Purchasing Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 Insurance	68	0.34%	\$2,046	\$0	\$2,046	\$83	\$2,129
11 Workers Compensation	70	0.35%	2,106	0	2,106	86	2,192
13 Public Works - Fleet Svcs	776	3.87%	23,343	0	23,343	952	24,295
14 Water Utility	1,330	6.63%	40,008	0	40,008	1,632	41,640
15 Sewer Utility	418	2.08%	12,574	0	12,574	513	13,087
16 Stormwater Utility	620	3.09%	18,651	0	18,651	761	19,411
17 Metro Transit	586	2.92%	17,628	0	17,628	719	18,347
18 Parking Utility	384	1.92%	11,551	0	11,551	471	12,022
19 Golf Enterprise	360	1.80%	10,829	0	10,829	442	11,271
20 Monona Terrace	572	2.85%	17,207	0	17,207	702	17,908
21 Madison Public Library	506	2.52%	15,221	0	15,221	621	15,842
24 Public Health Madison and Dane Coun	864	4.31%	25,990	0	25,990	1,060	27,051
44 Community Development Authority	1,366	6.81%	41,091	0	41,091	1,676	42,767
47 Capital Projects	4,950	24.69%	148,903	0	148,903	6,074	154,977
48 Special Assessment Revolving Fund	82	0.41%	2,467	0	2,467	101	2,567
51 All Other Depts./Programs	7,100	35.41%	213,579	0	213,579	8,712	222,291
Subtotal	20,052	100.00%	603,194	0	603,194	24,604	627,799
Direct Bills					0		0
Total					\$603,194		\$627,799

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

Source:

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

ACTUAL FY 2020
10/18/2021

Payroll Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	4.00	0.13%	\$759	\$0	\$759	\$0	\$759
4 City Clerk	15.00	0.48%	2,848	0	2,848	123	2,971
5 Mayor	15.00	0.48%	2,848	0	2,848	0	2,848
6 Attorney's Office	26.00	0.83%	4,936	0	4,936	0	4,936
7 Human Resources	24.00	0.77%	4,556	0	4,556	0	4,556
8 Information Technology	56.70	1.81%	10,764	0	10,764	0	10,764
9 Finance Department	57.00	1.82%	10,821	0	10,821	0	10,821
12 Public Works - Engineering Svcs	104.10	3.32%	19,762	0	19,762	856	20,618
13 Public Works - Fleet Svcs	46.00	1.47%	8,733	0	8,733	378	9,111
14 Water Utility	139.00	4.43%	26,388	0	26,388	1,143	27,531
15 Sewer Utility	57.00	1.82%	10,821	0	10,821	469	11,290
16 Stormwater Utility	30.00	0.96%	5,695	0	5,695	247	5,942
17 Metro Transit	464.30	14.80%	88,142	0	88,142	3,818	91,960
18 Parking Utility	79.65	2.54%	15,121	0	15,121	655	15,776
19 Golf Enterprise	9.00	0.29%	1,709	0	1,709	74	1,783
20 Monona Terrace	65.75	2.10%	12,482	0	12,482	541	13,023
21 Madison Public Library	152.15	4.85%	28,884	0	28,884	1,251	30,135
22 Police Department	611.30	19.49%	116,049	0	116,049	5,026	121,075
23 Fire Department	415.75	13.26%	78,926	0	78,926	3,418	82,344
25 Public Works - Streets	234.00	7.46%	44,422	0	44,422	1,924	46,346
26 Public Works - Landfill	3.00	0.10%	570	0	570	25	594
27 Public Works - Parks	160.55	5.12%	30,479	0	30,479	1,320	31,799
28 Public Works - Transportation	3.00	0.10%	570	0	570	25	594
29 Public Works - Traffic Engineering	74.60	2.38%	14,162	0	14,162	613	14,775
30 Department of Civil Rights	24.00	0.77%	4,556	0	4,556	197	4,753
31 Assessor	30.00	0.96%	5,695	0	5,695	247	5,942
32 PCED-Office of the Director	6.60	0.21%	1,253	0	1,253	54	1,307
33 PCED-Economic Development Division	21.00	0.67%	3,987	0	3,987	173	4,159
34 Planning & Development-Building Insp	49.00	1.56%	9,302	0	9,302	403	9,705
35 Planning & Development-CDA Housing	54.10	1.72%	10,270	0	10,270	445	10,715
36 Planning & Development-Community L	49.50	1.58%	9,397	0	9,397	407	9,804
37 Planning & Development-Planning Divi	39.50	1.26%	7,499	0	7,499	325	7,823
38 Common Council	7.00	0.22%	1,329	0	1,329	58	1,386
39 Municipal Court	6.00	0.19%	1,139	0	1,139	49	1,188
44 Community Development Authority	3.00	0.10%	570	0	570	25	594

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

ACTUAL FY 2020
10/18/2021

Payroll Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,136.55	100.00%	595,440	0	595,440	24,288	619,728
Direct Bills					0		0
Total					\$595,440		\$619,728

Basis Units: # of Full Time Equivalent Employees

Source:

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

ACTUAL FY 2020
10/18/2021

Debt Management Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 Information Technology	5,317,000	7.50%	\$8,350	\$0	\$8,350	\$0	\$8,350
9 Finance Department	75,000	0.11%	118	0	118	0	118
13 Public Works - Fleet Svcs	4,777,512	6.74%	7,503	0	7,503	331	7,834
16 Stormwater Utility	6,713,991	9.47%	10,544	0	10,544	465	11,009
17 Metro Transit	1,846,136	2.60%	2,899	0	2,899	128	3,027
21 Madison Public Library	1,230,258	1.74%	1,932	0	1,932	85	2,017
22 Police Department	1,229,597	1.73%	1,931	0	1,931	85	2,016
23 Fire Department	1,195,118	1.69%	1,877	0	1,877	83	1,960
24 Public Health Madison and Dane Coun	190,000	0.27%	298	0	298	13	312
25 Public Works - Streets	2,504,154	3.53%	3,933	0	3,933	174	4,106
27 Public Works - Parks	6,415,543	9.05%	10,075	0	10,075	445	10,520
28 Public Works - Transportation	660,000	0.93%	1,036	0	1,036	46	1,082
29 Public Works - Traffic Engineering	1,693,923	2.39%	2,660	0	2,660	117	2,778
33 PCED-Economic Development Division	338,941	0.48%	532	0	532	23	556
35 Planning & Development-CDA Housing	150,000	0.21%	236	0	236	10	246
36 Planning & Development-Community I	100,000	0.14%	157	0	157	7	164
37 Planning & Development-Planning Divi	140,000	0.20%	220	0	220	10	230
41 TID #39-Stoughton Road	1,320,000	1.86%	2,073	0	2,073	92	2,164
51 All Other Depts./Programs	34,996,549	49.36%	54,960	0	54,960	2,426	57,386
Subtotal	70,893,722	100.00%	111,333	0	111,333	4,541	115,875
Direct Bills					0		0
Total					\$111,333		\$115,875

Basis Units: 2020 Debt Issuance by Fund/Agency
Source:

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

ACTUAL FY 2020
10/18/2021

Treasurer - General Receipts Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 Finance Department	35,520	28.91%	\$95,035	\$0	\$95,035	\$0	\$95,035
12 Public Works - Engineering Svcs	244	0.20%	653	0	653	23	676
14 Water Utility	945	0.77%	2,528	0	2,528	90	2,619
17 Metro Transit	4,136	3.37%	11,066	0	11,066	396	11,462
18 Parking Utility	24,222	19.71%	64,807	0	64,807	2,318	67,125
20 Monona Terrace	755	0.61%	2,020	0	2,020	72	2,092
21 Madison Public Library	973	0.79%	2,603	0	2,603	93	2,696
22 Police Department	1,100	0.90%	2,943	0	2,943	105	3,048
23 Fire Department	1,159	0.94%	3,101	0	3,101	111	3,212
24 Public Health Madison and Dane Coun	1,408	1.15%	3,767	0	3,767	135	3,902
25 Public Works - Streets	5,152	4.19%	13,784	0	13,784	493	14,277
27 Public Works - Parks	3,582	2.92%	9,584	0	9,584	343	9,927
33 PCED-Economic Development Division	127	0.10%	340	0	340	12	352
34 Planning & Development-Building Insp	7,344	5.98%	19,649	0	19,649	703	20,352
36 Planning & Development-Community I	917	0.75%	2,453	0	2,453	88	2,541
37 Planning & Development-Planning Divi	1,067	0.87%	2,855	0	2,855	102	2,957
39 Municipal Court	3,183	2.59%	8,516	0	8,516	305	8,821
51 All Other Depts./Programs	31,032	25.26%	83,027	0	83,027	2,970	85,997
Subtotal	122,866	100.00%	328,732	0	328,732	8,360	337,091
Direct Bills					0		0
Total					\$328,732		\$337,091

Basis Units: # of Receipts Processed
Source:

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

ACTUAL FY 2020
10/18/2021

Treasurer - Investment Management Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 Workers Compensation	15,215,484.60	3.86%	\$5,623	\$0	\$5,623	\$212	\$5,835
13 Public Works - Fleet Svcs	4,297,419.27	1.09%	1,588	0	1,588	60	1,648
14 Water Utility	34,972,104.25	8.88%	12,924	0	12,924	487	13,411
15 Sewer Utility	16,823,111.34	4.27%	6,217	0	6,217	234	6,451
16 Stormwater Utility	10,726,558.55	2.72%	3,964	0	3,964	150	4,113
18 Parking Utility	24,784,641.53	6.29%	9,159	0	9,159	345	9,504
19 Golf Enterprise	276,103.60	0.07%	102	0	102	4	106
21 Madison Public Library	7,862,671.00	2.00%	2,906	0	2,906	110	3,015
36 Planning & Development-Community E	2,622,761.00	0.67%	969	0	969	37	1,006
44 Community Development Authority	7,684,941.39	1.95%	2,840	0	2,840	107	2,947
46 Debt Service	50,786,403.81	12.89%	18,768	0	18,768	708	19,476
47 Capital Projects	23,652,592.00	6.00%	8,741	0	8,741	330	9,070
48 Special Assessment Revolving Fund	7,933,261.00	2.01%	2,932	0	2,932	111	3,042
49 Impact Fees	8,786,656.00	2.23%	3,247	0	3,247	122	3,370
51 All Other Depts./Programs	177,492,601.58	45.06%	65,591	0	65,591	2,474	68,065
Subtotal	393,917,310.91	100.00%	145,570	0	145,570	5,490	151,060
Direct Bills					0		0
Total					\$145,570		\$151,060

Basis Units: Average Monthly Cash Balance by Fund

Source:

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

ACTUAL FY 2020
10/18/2021

Treasurer - Specific Collections Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 Parking Utility	1.69	27.13%	\$102,678	\$0	\$102,678	\$3,818	\$106,496
45 Room Tax Commission	0.53	8.51%	32,201	0	32,201	1,197	33,398
51 All Other Depts./Programs	4.01	64.37%	243,631	0	243,631	9,060	252,691
Subtotal	6.23	100.00%	378,510	0	378,510	14,076	392,585
Direct Bills					0		0
Total					\$378,510		\$392,585

Basis Units: Percent of Collections Effort by Benefitting Department

Source:

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

ACTUAL FY 2020
10/18/2021

Credit Card Expenses Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 Finance Department	62.00	0.11%	\$64	\$0	\$64	\$0	\$64
23 Fire Department	120.00	0.22%	123	0	123	0	123
27 Public Works - Parks	4,701.22	8.55%	4,827	0	4,827	0	4,827
34 Planning & Development-Building Insp	48,643.85	88.49%	49,949	0	49,949	0	49,949
36 Planning & Development-Community L	556.87	1.01%	572	0	572	0	572
51 All Other Depts./Programs	885.61	1.61%	909	0	909	0	909
Subtotal	54,969.55	100.00%	56,444	0	56,444	0	56,444
Direct Bills					0		0
Total					\$56,444		\$56,444

Basis Units: Credit Card Fees per Benefitting Department

Source:

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

ACTUAL FY 2020
10/18/2021

Treasurer - Water Utility Support Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 Water Utility	100	100.00%	\$151,578	\$0	\$151,578	\$5,716	\$157,294
Subtotal	100	100.00%	151,578	0	151,578	5,716	157,294
Direct Bills					0		0
Total					\$151,578		\$157,294

Basis Units: Direct Allocation to Water
Source:



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

ACTUAL FY 2020
10/18/2021

Allocation Summary

Dept:9 Finance Department

Department	General Acctg & Reporting	Budget Management	Admin Support	Risk Management	Purchasing	Payroll	Debt Management	Treasurer - General Receipts	Treasurer - Investment Management	Treasurer - Specific Collections
3 Employee Assistance Program	\$959	\$279	\$0	\$0	\$0	\$759	\$0	\$0	\$0	\$0
4 City Clerk	7,097	25,398	379,017	0	0	2,971	0	0	0	0
5 Mayor	1,470	1,048	8,639	0	0	2,848	0	0	0	0
6 Attorney's Office	5,323	2,082	0	0	0	4,936	0	0	0	0
7 Human Resources	2,446	1,431	0	0	0	4,556	0	0	0	0
8 Information Technology	4,256	4,696	0	0	0	10,764	8,350	0	0	0
9 Finance Department	10,332	3,009	38,849	0	0	10,821	118	95,035	0	0
10 Insurance	10,035	4,532	0	1,232	2,129	0	0	0	0	0
11 Workers Compensation	7,355	4,737	0	1,342	2,192	0	0	0	5,835	0
12 Public Works - Engineering Svcs	22,648	33,210	0	0	0	20,618	0	676	0	0
13 Public Works - Fleet Svcs	91,230	11,900	4,486	0	24,295	9,111	7,834	0	1,648	0
14 Water Utility	98,586	33,331	4,486	0	41,640	27,531	0	2,619	13,411	0
15 Sewer Utility	39,253	38,708	0	0	13,087	11,290	0	0	6,451	0
16 Stormwater Utility	60,321	26,322	0	0	19,411	5,942	11,009	0	4,113	0
17 Metro Transit	71,484	66,251	0	0	18,347	91,960	3,027	11,462	0	0
18 Parking Utility	44,779	14,178	0	0	12,022	15,776	0	67,125	9,504	106,496
19 Golf Enterprise	31,731	8,853	0	0	11,271	1,783	0	0	106	0
20 Monona Terrace	29,920	11,328	0	0	17,908	13,023	0	2,092	0	0
21 Madison Public Library	65,440	37,861	0	0	15,842	30,135	2,017	2,696	3,015	0
22 Police Department	35,160	97,696	0	0	0	121,075	2,016	3,048	0	0
23 Fire Department	32,951	42,857	0	0	0	82,344	1,960	3,212	0	0
24 Public Health Madison and Dane Coun	113,934	72,345	0	0	27,051	0	312	3,902	0	0
25 Public Works - Streets	164,414	26,285	0	0	0	46,346	4,106	14,277	0	0
26 Public Works - Landfill	10,405	669	0	0	0	594	0	0	0	0
27 Public Works - Parks	63,694	25,630	0	0	0	31,799	10,520	9,927	0	0
28 Public Works - Transportation	231	322	0	0	0	594	1,082	0	0	0
29 Public Works - Traffic Engineering	57,706	28,668	0	0	0	14,775	2,778	0	0	0
30 Department of Civil Rights	3,132	1,309	0	0	0	4,753	0	0	0	0
31 Assessor	2,911	1,764	0	0	0	5,942	0	0	0	0
32 PCED-Office of the Director	342	6,205	0	0	0	1,307	0	0	0	0
33 PCED-Economic Development Division	2,144	43,295	0	0	0	4,159	556	352	0	0
34 Planning & Development-Building Insp	3,992	3,101	0	0	0	9,705	0	20,352	0	0
35 Planning & Development-CDA Housing	304,397	26,756	13,517	0	0	10,715	246	0	0	0
36 Planning & Development-Community L	20,865	45,810	0	0	0	9,804	164	2,541	1,006	0
37 Planning & Development-Planning Divi	19,063	8,899	0	0	0	7,823	230	2,957	0	0
38 Common Council	2,375	547	0	0	0	1,386	0	0	0	0
39 Municipal Court	2,670	406	0	0	0	1,188	0	8,821	0	0
41 TID #39-Stoughton Road	0	0	0	0	0	0	2,164	0	0	0
44 Community Development Authority	100,776	45,960	0	0	42,767	594	0	0	2,947	0
45 Room Tax Commission	425	0	0	0	0	0	0	0	0	33,398
46 Debt Service	2,652	0	0	0	0	0	0	0	19,476	0

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

ACTUAL FY 2020
10/18/2021

Allocation Summary

Dept:9 Finance Department

Department	General Acctg & Reporting	Budget Management	Admin Support	Risk Management	Purchasing	Payroll	Debt Management	Treasurer - General Receipts	Treasurer - Investment Management	Treasurer - Specific Collections
47 Capital Projects	\$123,415	\$63,811	\$0	\$0	\$154,977	\$0	\$0	\$0	\$9,070	\$0
48 Special Assessment Revolving Fund	2,772	1,132	0	0	2,567	0	0	0	3,042	0
49 Impact Fees	0	0	0	0	0	0	0	0	3,370	0
51 All Other Depts./Programs	194,436	188,025	0	0	222,291	0	57,386	85,997	68,065	252,691
Total	\$1,869,526	\$1,060,645	\$448,995	\$2,573	\$627,799	\$619,728	\$115,875	\$337,091	\$151,060	\$392,585

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

ACTUAL FY 2020
10/18/2021

Allocation Summary

Dept:9 Finance Department

Department	Credit Card Expenses	Treasurer - Water Utility Support	Total
3 Employee Assistance Program	\$0	\$0	\$1,997
4 City Clerk	0	0	414,483
5 Mayor	0	0	14,005
6 Attorney's Office	0	0	12,340
7 Human Resources	0	0	8,434
8 Information Technology	0	0	28,066
9 Finance Department	64	0	158,227
10 Insurance	0	0	17,928
11 Workers Compensation	0	0	21,461
12 Public Works - Engineering Svcs	0	0	77,152
13 Public Works - Fleet Svcs	0	0	150,505
14 Water Utility	0	157,294	378,898
15 Sewer Utility	0	0	108,789
16 Stormwater Utility	0	0	127,120
17 Metro Transit	0	0	262,531
18 Parking Utility	0	0	269,880
19 Golf Enterprise	0	0	53,744
20 Monona Terrace	0	0	74,271
21 Madison Public Library	0	0	157,007
22 Police Department	0	0	258,995
23 Fire Department	123	0	163,447
24 Public Health Madison and Dane Coun	0	0	217,543
25 Public Works - Streets	0	0	255,429
26 Public Works - Landfill	0	0	11,668
27 Public Works - Parks	4,827	0	146,396
28 Public Works - Transportation	0	0	2,230
29 Public Works - Traffic Engineering	0	0	103,927
30 Department of Civil Rights	0	0	9,195
31 Assessor	0	0	10,616
32 PCED-Office of the Director	0	0	7,854
33 PCED-Economic Development Division	0	0	50,506
34 Planning & Development-Building Insp	49,949	0	87,098
35 Planning & Development-CDA Housing	0	0	355,631
36 Planning & Development-Community L	572	0	80,762
37 Planning & Development-Planning Divi	0	0	38,972
38 Common Council	0	0	4,309
39 Municipal Court	0	0	13,086
41 TID #39-Stoughton Road	0	0	2,164
44 Community Development Authority	0	0	193,044
45 Room Tax Commission	0	0	33,823
46 Debt Service	0	0	22,128

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

ACTUAL FY 2020
10/18/2021

Allocation Summary

Dept:9 Finance Department

Department	Credit Card Expenses	Treasurer - Water Utility Support	Total
47 Capital Projects	\$0	\$0	\$351,273
48 Special Assessment Revolving Fund	0	0	9,514
49 Impact Fees	0	0	3,370
51 All Other Depts./Programs	909	0	1,069,801
Total	\$56,444	\$157,294	\$5,839,616

FULL COST ALLOCATION PLAN

**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 2020
10/18/2021

A. Department Costs

Dept:10 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 2020
10/18/2021

B. Incoming Costs - (Default Spread Custom%)

Dept:10 Insurance

Department	First Incoming	Second Incoming	Insurance
9 General Acctg & Reporting	\$9,732	\$303	\$10,035
9 Budget Management	4,352	180	4,532
9 Risk Management	1,167	65	1,232
9 Purchasing	2,046	83	2,129
Subtotal - Finance Department	17,296	632	17,928
Total Incoming	17,296	632	17,928
C. Total Allocated		<u>\$17,928</u>	<u>\$17,928</u>
			100.00%

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

ACTUAL FY 2020
10/18/2021

Insurance Allocations

Dept:10 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	849	0.03%	\$4	\$0	\$4	\$0	\$4
4 City Clerk	4,302	0.13%	22	0	22	1	23
5 Mayor	2,597	0.08%	13	0	13	0	13
6 Attorney's Office	6,288	0.19%	32	0	32	0	32
7 Human Resources	11,052	0.33%	57	0	57	0	57
8 Information Technology	14,906	0.45%	77	0	77	0	77
9 Finance Department	9,210	0.28%	48	0	48	0	48
12 Public Works - Engineering Svcs	81,057	2.42%	419	0	419	16	434
13 Public Works - Fleet Svcs	27,642	0.83%	143	0	143	5	148
14 Water Utility	193,517	5.78%	1,000	0	1,000	37	1,037
15 Sewer Utility	88,611	2.65%	458	0	458	17	475
16 Stormwater Utility	35,390	1.06%	183	0	183	7	190
17 Metro Transit	170,881	5.11%	883	0	883	33	916
18 Parking Utility	144,381	4.31%	746	0	746	28	774
19 Golf Enterprise	11,498	0.34%	59	0	59	2	62
20 Monona Terrace	135,008	4.03%	698	0	698	26	723
21 Madison Public Library	109,696	3.28%	567	0	567	21	588
22 Police Department	1,508,078	45.06%	7,793	0	7,793	288	8,082
23 Fire Department	201,575	6.02%	1,042	0	1,042	39	1,080
25 Public Works - Streets	147,888	4.42%	764	0	764	28	793
27 Public Works - Parks	137,532	4.11%	711	0	711	26	737
28 Public Works - Transportation	925	0.03%	5	0	5	0	5
29 Public Works - Traffic Engineering	33,291	0.99%	172	0	172	6	178
30 Department of Civil Rights	5,028	0.15%	26	0	26	1	27
31 Assessor	9,355	0.28%	48	0	48	2	50
32 PCED-Office of the Director	1,655	0.05%	9	0	9	0	9
33 PCED-Economic Development Division	6,526	0.19%	34	0	34	1	35
34 Planning & Development-Building Insp	121,523	3.63%	628	0	628	23	651
35 Planning & Development-CDA Housing	63,118	1.89%	326	0	326	12	338
36 Planning & Development-Community I	45,921	1.37%	237	0	237	9	246
37 Planning & Development-Planning Divi	6,909	0.21%	36	0	36	1	37
38 Common Council	9,512	0.28%	49	0	49	2	51
39 Municipal Court	1,279	0.04%	7	0	7	0	7
Subtotal	3,347,000	100.00%	17,296	0	17,296	632	17,928
Direct Bills					0		0
Total					\$17,296		\$17,928

Basis Units: Interdepartmental Charges for Insurance Services

Source:

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

ACTUAL FY 2020
10/18/2021

Allocation Summary

Dept:10 Insurance

Department	Insurance	Total
3 Employee Assistance Program	\$4	\$4
4 City Clerk	23	23
5 Mayor	13	13
6 Attorney's Office	32	32
7 Human Resources	57	57
8 Information Technology	77	77
9 Finance Department	48	48
12 Public Works - Engineering Svcs	434	434
13 Public Works - Fleet Svcs	148	148
14 Water Utility	1,037	1,037
15 Sewer Utility	475	475
16 Stormwater Utility	190	190
17 Metro Transit	916	916
18 Parking Utility	774	774
19 Golf Enterprise	62	62
20 Monona Terrace	723	723
21 Madison Public Library	588	588
22 Police Department	8,082	8,082
23 Fire Department	1,080	1,080
25 Public Works - Streets	793	793
27 Public Works - Parks	737	737
28 Public Works - Transportation	5	5
29 Public Works - Traffic Engineering	178	178
30 Department of Civil Rights	27	27
31 Assessor	50	50
32 PCED-Office of the Director	9	9
33 PCED-Economic Development Division	35	35
34 Planning & Development-Building Insp	651	651
35 Planning & Development-CDA Housing	338	338
36 Planning & Development-Community I	246	246
37 Planning & Development-Planning Divi	37	37
38 Common Council	51	51
39 Municipal Court	7	7
Total	\$17,928	\$17,928

CITY OF MADISON, WISCONSIN

FY 2020 ACTUALS

FULL COST ALLOCATION PLAN

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 2020
10/18/2021

A. Department Costs

Dept:11 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 2020
10/18/2021

B. Incoming Costs - (Default Spread Custom%)

Dept:11 Workers Compensation

Department	First Incoming	Second Incoming	Workers Comp
6 General Counsel & Representation	\$32,696	\$980	\$33,676
Subtotal - Attorney's Office	32,696	980	33,676
9 General Acctg & Reporting	7,133	222	7,355
9 Budget Management	4,549	188	4,737
9 Risk Management	1,271	71	1,342
9 Purchasing	2,106	86	2,192
9 Treasurer - Investment Management	5,623	212	5,835
Subtotal - Finance Department	20,682	779	21,461
Total Incoming	53,378	1,759	55,136
C. Total Allocated		\$55,136	\$55,136
			100.00%

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

ACTUAL FY 2020
10/18/2021

Workers Comp Allocations

Dept:11 Workers Compensation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	106	0.00%	\$2	\$0	\$2	\$0	\$2
4 City Clerk	810	0.03%	14	0	14	0	14
5 Mayor	507	0.02%	9	0	9	0	9
6 Attorney's Office	1,239	0.04%	21	0	21	0	21
7 Human Resources	761	0.02%	13	0	13	0	13
8 Information Technology	3,491	0.11%	59	0	59	0	59
9 Finance Department	1,777	0.06%	30	0	30	0	30
12 Public Works - Engineering Svcs	103,078	3.27%	1,745	0	1,745	58	1,803
13 Public Works - Fleet Svcs	57,595	1.83%	975	0	975	32	1,007
14 Water Utility	144,700	4.59%	2,449	0	2,449	81	2,530
15 Sewer Utility	32,249	1.02%	546	0	546	18	564
16 Stormwater Utility	12,295	0.39%	208	0	208	7	215
17 Metro Transit	631,448	20.03%	10,689	0	10,689	353	11,042
18 Parking Utility	50,953	1.62%	863	0	863	28	891
19 Golf Enterprise	12,355	0.39%	209	0	209	7	216
20 Monona Terrace	34,192	1.08%	579	0	579	19	598
21 Madison Public Library	11,443	0.36%	194	0	194	6	200
22 Police Department	633,747	20.10%	10,728	0	10,728	354	11,082
23 Fire Department	682,419	21.64%	11,552	0	11,552	382	11,933
25 Public Works - Streets	379,508	12.04%	6,424	0	6,424	212	6,636
26 Public Works - Landfill	2,591	0.08%	44	0	44	1	45
27 Public Works - Parks	206,467	6.55%	3,495	0	3,495	115	3,610
28 Public Works - Transportation	134	0.00%	2	0	2	0	2
29 Public Works - Traffic Engineering	64,198	2.04%	1,087	0	1,087	36	1,123
30 Department of Civil Rights	725	0.02%	12	0	12	0	13
31 Assessor	11,091	0.35%	188	0	188	6	194
32 PCED-Office of the Director	219	0.01%	4	0	4	0	4
33 PCED-Economic Development Division	949	0.03%	16	0	16	1	17
34 Planning & Development-Building Insp	23,934	0.76%	405	0	405	13	419
35 Planning & Development-CDA Housing	42,085	1.33%	712	0	712	24	736
36 Planning & Development-Community L	3,083	0.10%	52	0	52	2	54
37 Planning & Development-Planning Divi	2,654	0.08%	45	0	45	1	46
38 Common Council	277	0.01%	5	0	5	0	5
39 Municipal Court	175	0.01%	3	0	3	0	3

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

ACTUAL FY 2020
10/18/2021

Workers Comp Allocations

Dept:11 Workers Compensation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,153,255	100.00%	53,378	0	53,378	1,759	55,136
Direct Bills					0		0
Total					\$53,378		\$55,136

Basis Units: Interdepartmental Charges for Workers Compensation Services

Source:

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

ACTUAL FY 2020
10/18/2021

Allocation Summary

Dept:11 Workers Compensation

Department	Workers Comp	Total
3 Employee Assistance Program	\$2	\$2
4 City Clerk	14	14
5 Mayor	9	9
6 Attorney's Office	21	21
7 Human Resources	13	13
8 Information Technology	59	59
9 Finance Department	30	30
12 Public Works - Engineering Svcs	1,803	1,803
13 Public Works - Fleet Svcs	1,007	1,007
14 Water Utility	2,530	2,530
15 Sewer Utility	564	564
16 Stormwater Utility	215	215
17 Metro Transit	11,042	11,042
18 Parking Utility	891	891
19 Golf Enterprise	216	216
20 Monona Terrace	598	598
21 Madison Public Library	200	200
22 Police Department	11,082	11,082
23 Fire Department	11,933	11,933
25 Public Works - Streets	6,636	6,636
26 Public Works - Landfill	45	45
27 Public Works - Parks	3,610	3,610
28 Public Works - Transportation	2	2
29 Public Works - Traffic Engineering	1,123	1,123
30 Department of Civil Rights	13	13
31 Assessor	194	194
32 PCED-Office of the Director	4	4
33 PCED-Economic Development Division	17	17
34 Planning & Development-Building Insp	419	419
35 Planning & Development-CDA Housing	736	736
36 Planning & Development-Community L	54	54
37 Planning & Development-Planning Divi	46	46
38 Common Council	5	5
39 Municipal Court	3	3
Total	\$55,136	\$55,136

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

ACTUAL FY 2020
10/18/2021

FULL COST ALLOCATION PLAN

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 2020. 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 Enterprise Funds for 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 2020. The 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 2020
10/18/2021

A. Department Costs

Dept:12 Public Works - Engineering Svcs

Description		Amount	General Admin	Facilities - General	Facilities - Engineering Ent Funds	General Engineering
Personnel Costs						
Salaries	S1	4,134,393	0	1,563,566	0	2,570,827
Salary % Split			.00%	37.82%	.00%	62.18%
Benefits	P	1,403,759	0	515,163	0	888,596
Subtotal - Personnel Costs		5,538,152	0	2,078,729	0	3,459,423
Services & Supplies Cost						
Office Supplies	P	3,203	0	20	0	3,183
Copy Printing Supplies	P	3,740	0	0	0	3,740
Furniture	P	1,290	0	388	0	902
Hardware Supplies	P	7,185	0	1,326	0	5,859
Software Licenses & Supplies	P	1,518	0	1,008	0	510
Postage	P	13,849	0	0	0	13,849
Books and Subscriptions	P	104	0	0	0	104
Work Supplies	P	88,522	0	27,272	0	61,250
Janitorial Supplies	P	48,328	0	48,328	0	0
Safety Supplies	P	5,097	0	3,126	0	1,971
Snow Removal Supplies	P	1,148	0	1,148	0	0
Uniform Clothing Supplies	P	1,129	0	994	0	135
Food and Beverage	P	109	0	0	0	109
Building Supplies	P	6,951	0	6,951	0	0
Electrical Supplies	P	14,169	0	14,169	0	0
HVAC Supplies	P	27,784	0	27,784	0	0
Plumbing Supplies	P	14,531	0	14,531	0	0
Landscaping Supplies	P	4,847	0	88	0	4,759
Machinery and Equipment	P	748	0	748	0	0
Equipment Supplies	P	9,507	0	9,075	0	432
Natural Gas	P	23,851	0	22,726	0	1,125
Electricity	P	74,319	0	71,314	0	3,005
Water	P	5,077	0	1,224	0	3,853

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

ACTUAL FY 2020
10/18/2021

A. Department Costs

Dept:12 Public Works - Engineering Svcs

Description		Amount	General Admin	Facilities - General	Facilities - Engineering Ent Funds	General Engineering
Sewer	P	1,629	0	1,485	0	144
Stormwater	P	22,405	0	2,063	0	20,342
Telephone	P	5,588	0	0	0	5,588
Cellular Telephone	P	10,658	0	3,487	0	7,171
Building Improv Repair Maint	P	57,152	0	25,138	0	32,014
Waste Disposal	P	2,944	0	2,944	0	0
Pest Control	P	6,224	0	6,224	0	0
Elevator Repair	P	7,390	0	7,390	0	0
Process Fees Recyclables	P	689	0	689	0	0
Custodial Building Use Charges	P	38,782	0	0	0	38,782
Grounds Improv Repair Maint	P	2,880	0	1,920	0	960
Landscaping	P	150,607	0	0	0	150,607
Equip Improv Repair Maint	P	12,015	0	10,862	0	1,153
System and Software Maintenance	P	99,860	0	26,888	0	72,972
Lease of Rental of Equipment	P	3,422	0	3,333	0	89
Street Improv Repair Maint	P	(2,408)	0	0	0	(2,408)
Bike Path Improv Repair Maint	P	93	0	0	0	93
Recruitment	P	279	0	0	0	279
Mileage	P	18,179	0	1,149	0	17,030
Conferences and Training	P	5,281	0	1,895	0	3,386
Memberships	P	10,139	0	5,961	0	4,178
Delivery Freight Charges	P	780	0	164	0	616
Storage Services	P	857	0	0	0	857
Consulting Services	P	56,481	0	605	0	55,876
Advertising Services	P	3,793	0	0	0	3,793
Inspection Services	P	4,862	0	4,862	0	0
Parking Towing Services	P	8	0	0	0	8
Security Services	P	5,025	0	5,025	0	0
Other Services and Expenses	P	134,026	0	1,298	0	132,728
Taxes and Special Assessments	P	25,578	0	980	0	24,598

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

ACTUAL FY 2020
10/18/2021

A. Department Costs

Dept:12 Public Works - Engineering Svcs

Description		Amount	General Admin	Facilities - General	Facilities - Engineering Ent Funds	General Engineering
Permits and Licenses	P	1,693	0	1,693	0	0
ID Charge from Engineering	P	18,079	0	7,072	0	11,007
ID Charge from Fleet Services	P	29,739	0	10,263	0	19,476
ID Charge from Landfill	P	8,583	0	5,758	0	2,825
ID Charge from Traffic Engineering	P	3,567	0	0	0	3,567
ID Charge from Insurance	P	81,057	0	0	0	81,057
ID Charge from Workers Comp	P	103,078	0	0	0	103,078
ID Charge from Sewer	P	108,074	0	45,867	0	62,207
ID Charge from Stormwater	P	73,073	0	30,153	0	42,920
* Sale of Recyclables *	P	(2,020)	0	(1,403)	0	(617)
* Reimbursement of Expense *	P	(203,152)	0	(199,628)	0	(3,524)
* Contributions & Donations *	P	(1,500)	0	0	0	(1,500)
* Miscellaneous Revenue *	P	(248,540)	0	0	0	(248,540)
Transfer in from Grants	P	(210,332)	0	(6,291)	0	(204,041)
* Transfer in From Insurance *	P	(31,196)	0	(2,423)	0	(28,773)
Impact Fees Costs	D	274,335	0	0	0	0
Subtotal - Services & Supplies		1,046,762	0	257,643	0	514,784
Department Cost Total		6,584,914	0	2,336,372	0	3,974,207
Adjustments to Cost						
Impact Fees Costs	D	(274,335)	0	0	0	0
Subtotal - Adjustments		(274,335)	0	0	0	0
Total Costs After Adjustments		6,310,579	0	2,336,372	0	3,974,207
General Admin Distribution			0	0	0	0
Grand Total		\$6,310,579		\$2,336,372	\$0	\$3,974,207
						not allocated

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

ACTUAL FY 2020
10/18/2021

B. Incoming Costs - (Default Spread Custom%)

Dept:12 Public Works - Engineering Svcs

Department	First Incoming	Second Incoming	Facilities - General	Facilities - Engineering Ent Funds	General Engineering
1 City-County Building	\$21,470	\$0	\$7,500	\$619	\$13,351
1 Fairchild Building	5,773	0	2,017	167	3,590
1 Department Specific	130,922	0	45,736	3,776	81,409
Subtotal - Building Depreciation	158,165	0	55,254	4,562	98,350
2 Equipment Depreciation	72,323	0	25,265	2,086	44,972
Subtotal - Equipment Depreciation	72,323	0	25,265	2,086	44,972
3 EAP Service Delivery	6,263	246	2,274	188	4,047
3 External EAP	370	0	129	11	230
Subtotal - Employee Assistance Progr	6,632	246	2,403	198	4,277
5 City Operational Oversight	45,380	11,600	19,905	1,644	35,431
Subtotal - Mayor	45,380	11,600	19,905	1,644	35,431
6 General Counsel & Representation	55,127	1,652	19,835	1,638	35,306
Subtotal - Attorney's Office	55,127	1,652	19,835	1,638	35,306
7 HR & Benefits Administration	20,333	512	7,282	601	12,962
7 Union & Association Admin	7,895	190	2,825	233	5,028
7 Accomodation & FMLA Admin	5,259	127	1,882	155	3,349
7 Compensation & Hiring Admin	25,336	619	9,067	749	16,139
7 Employee Development	22,732	508	8,119	670	14,451
Subtotal - Human Resources	81,556	1,956	29,174	2,409	51,929
8 Network & Infrastructure Support	157,447	6,937	57,426	4,741	102,216
8 Phone System Administration	2,002	107	737	61	1,311
8 Application Support & Development	135,833	7,380	50,030	4,131	89,052
8 Software Maintenance	35,066	0	12,250	1,011	21,804
Subtotal - Information Technology	330,347	14,424	120,443	9,944	214,383
9 General Acctg & Reporting	21,963	685	7,912	653	14,083
9 Budget Management	31,893	1,317	11,602	958	20,650
9 Payroll	19,762	856	7,203	595	12,821
9 Treasurer - General Receipts	653	23	236	20	420

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

ACTUAL FY 2020
10/18/2021

B. Incoming Costs - (Default Spread Custom%)

Dept:12 Public Works - Engineering Svcs

Department	First Incoming	Second Incoming	Facilities - General	Facilities - Engineering Ent Funds	General Engineering
Subtotal - Finance Department	\$74,271	\$2,881	\$26,953	\$2,225	\$47,975
10 Insurance	419	16	152	13	270
Subtotal - Insurance	419	16	152	13	270
11 Workers Comp	1,745	58	630	52	1,121
Subtotal - Workers Compensation	1,745	58	630	52	1,121
12 Facilities - General	0	8,479	2,962	245	5,272
Subtotal - Public Works - Engineering Svcs	0	8,479	2,962	245	5,272
13 Fleet Services	0	998	349	29	620
Subtotal - Public Works - Fleet Svcs	0	998	349	29	620
29 Radio Shop	0	70,513	24,633	2,034	43,846
Subtotal - Public Works - Traffic Engineering	0	70,513	24,633	2,034	43,846
30 Internal Support	0	32,431	11,329	935	20,166
Subtotal - Department of Civil Rights	0	32,431	11,329	935	20,166
Total Incoming	825,966	145,253	339,287	28,014	603,918
C. Total Allocated		\$7,281,797	\$2,675,659	\$28,014	\$4,578,125
			36.74%	0.38%	62.87%

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

ACTUAL FY 2020
10/18/2021

Facilities - General Allocations

Dept:12 Public Works - Engineering Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 Human Resources	42,018.72	1.81%	\$47,582	\$(66,104)	\$(18,522)	\$0	\$(18,522)
8 Information Technology	30,053.22	1.30%	34,032	(969)	33,063	0	33,063
12 Public Works - Engineering Svcs	23,453.08	1.01%	26,558	(18,079)	8,479	0	8,479
13 Public Works - Fleet Svcs	181,937.09	7.85%	206,024	(27,065)	178,959	4,154	183,113
18 Parking Utility	17,895.67	0.77%	20,265	(41,970)	(21,705)	409	(21,296)
21 Madison Public Library	1,416.32	0.06%	1,604	(3,537)	(1,933)	32	(1,901)
22 Police Department	509,036.85	21.96%	576,430	(579,674)	(3,244)	11,622	8,378
23 Fire Department	505,042.42	21.79%	571,907	(290,883)	281,024	11,531	292,555
24 Public Health Madison and Dane Coun	5,834.93	0.25%	6,607	(13,130)	(6,523)	133	(6,389)
25 Public Works - Streets	187,797.05	8.10%	212,660	(55,153)	157,507	4,288	161,795
27 Public Works - Parks	6,631.41	0.29%	7,509	(14,111)	(6,602)	151	(6,450)
28 Public Works - Transportation	6,507.52	0.28%	7,369	0	7,369	149	7,518
29 Public Works - Traffic Engineering	39,443.73	1.70%	44,666	(62,060)	(17,394)	901	(16,494)
32 PCED-Office of the Director	9,707.40	0.42%	10,993	(15,388)	(4,395)	222	(4,174)
33 PCED-Economic Development Division	35,209.53	1.52%	39,871	(55,395)	(15,524)	804	(14,720)
34 Planning & Development-Building Insp	72,218.33	3.12%	81,780	(113,620)	(31,840)	1,649	(30,192)
35 Planning & Development-CDA Housing	51,133.55	2.21%	57,903	0	57,903	1,167	59,071
36 Planning & Development-Community L	73,032.09	3.15%	82,701	(97,677)	(14,976)	1,667	(13,309)
37 Planning & Development-Planning Divi	51,047.36	2.20%	57,806	(80,304)	(22,498)	1,165	(21,333)
44 Community Development Authority	0.00	0.00%	0	(80,430)	(80,430)	0	(80,430)
51 All Other Depts./Programs	468,608.49	20.22%	530,649	(10,236)	520,413	10,699	531,112
Subtotal	2,318,024.76	100.00%	2,624,916	(1,625,785)	999,131	50,743	1,049,874
Direct Bills					1,625,785		1,625,785
Total					\$2,624,916		\$2,675,659

Basis Units: Tracked Maintenance & Repairs and Custodial Services Expenditures

Source:

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

ACTUAL FY 2020
10/18/2021

Facilities - Engineering Ent Funds Allocations

Dept:12 Public Works - Engineering Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15 Sewer Utility	105,340.00	55.04%	\$13,113	\$0	\$13,113	\$2,306	\$15,419
16 Stormwater Utility	61,364.00	32.06%	7,639	0	7,639	1,343	8,982
26 Public Works - Landfill	24,685.20	12.90%	3,073	0	3,073	540	3,613
Subtotal	191,389.20	100.00%	23,824	0	23,824	4,190	28,014
Direct Bills					0		0
Total					\$23,824		\$28,014

Basis Units: Tracked Maintenance & Repairs and Custodial Services Expenditures

Source:

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

ACTUAL FY 2020
10/18/2021

Allocation Summary

Dept:12 Public Works - Engineering Svcs

Department	Facilities - General	Facilities - Engineering Ent Funds	General Engineering	Total
0 Direct Billed	\$1,625,785	\$0	\$0	\$1,625,785
7 Human Resources	(18,522)	0	0	(18,522)
8 Information Technology	33,063	0	0	33,063
12 Public Works - Engineering Svcs	8,479	0	0	8,479
13 Public Works - Fleet Svcs	183,113	0	0	183,113
15 Sewer Utility	0	15,419	0	15,419
16 Stormwater Utility	0	8,982	0	8,982
18 Parking Utility	(21,296)	0	0	(21,296)
21 Madison Public Library	(1,901)	0	0	(1,901)
22 Police Department	8,378	0	0	8,378
23 Fire Department	292,555	0	0	292,555
24 Public Health Madison and Dane Coun	(6,389)	0	0	(6,389)
25 Public Works - Streets	161,795	0	0	161,795
26 Public Works - Landfill	0	3,613	0	3,613
27 Public Works - Parks	(6,450)	0	0	(6,450)
28 Public Works - Transportation	7,518	0	0	7,518
29 Public Works - Traffic Engineering	(16,494)	0	0	(16,494)
32 PCED-Office of the Director	(4,174)	0	0	(4,174)
33 PCED-Economic Development Division	(14,720)	0	0	(14,720)
34 Planning & Development-Building Insp	(30,192)	0	0	(30,192)
35 Planning & Development-CDA Housing	59,071	0	0	59,071
36 Planning & Development-Community I	(13,309)	0	0	(13,309)
37 Planning & Development-Planning Divi	(21,333)	0	0	(21,333)
44 Community Development Authority	(80,430)	0	0	(80,430)
51 All Other Depts./Programs	531,112	0	0	531,112
Total	\$2,675,659	\$28,014	\$0	\$2,703,672

CITY OF MADISON, WISCONSIN

FY 2020 ACTUALS

FULL COST ALLOCATION PLAN

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 2020
10/18/2021

A. Department Costs

Dept:13 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 2020
10/18/2021

B. Incoming Costs - (Default Spread Custom%)

Dept:13 Public Works - Fleet Svcs

Department	First Incoming	Second Incoming	Fleet Services
2 Equipment Depreciation	\$129,424	\$0	\$129,424
Subtotal - Equipment Depreciation	129,424	0	129,424
3 EAP Service Delivery	2,767	109	2,876
3 External EAP	163	0	163
Subtotal - Employee Assistance Progr	2,931	109	3,040
5 City Operational Oversight	20,053	5,126	25,178
Subtotal - Mayor	20,053	5,126	25,178
7 HR & Benefits Administration	8,985	226	9,211
7 Union & Asssocation Admin	3,740	90	3,830
7 Accomodation & FMLA Admin	4,091	99	4,189
7 Compensation & Hiring Admin	7,863	192	8,055
7 Employee Development	10,045	225	10,270
Subtotal - Human Resources	34,723	832	35,555
8 Network & Infrastructure Support	41,316	1,820	43,136
8 Application Support & Development	16,077	873	16,950
8 Software Maintenance	9,088	0	9,088
Subtotal - Information Technology	66,480	2,694	69,174
9 General Acctg & Reporting	88,472	2,759	91,230
9 Budget Management	11,428	472	11,900
9 Admin Support	4,291	195	4,486
9 Purchasing	23,343	952	24,295
9 Payroll	8,733	378	9,111
9 Debt Management	7,503	331	7,834
9 Treasurer - Investment Management	1,588	60	1,648
Subtotal - Finance Department	145,358	5,147	150,505
10 Insurance	143	5	148
Subtotal - Insurance	143	5	148
11 Workers Comp	975	32	1,007

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

ACTUAL FY 2020
10/18/2021

B. Incoming Costs - (Default Spread Custom%)

Dept:13 Public Works - Fleet Svcs

Department	First Incoming	Second Incoming	Fleet Services
Subtotal - Workers Compensation	\$975	\$32	\$1,007
12 Facilities - General	178,959	4,154	183,113
Subtotal - Public Works - Engineering &	178,959	4,154	183,113
13 Fleet Services	0	1,644	1,644
Subtotal - Public Works - Fleet Svcs	0	1,644	1,644
29 Radio Shop	0	5,283	5,283
Subtotal - Public Works - Traffic Engine	0	5,283	5,283
30 Internal Support	0	14,330	14,330
Subtotal - Department of Civil Rights	0	14,330	14,330
Total Incoming	579,046	39,357	618,403
C. Total Allocated		<u>\$618,403</u>	<u>\$618,403</u>
		100.00%	

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

ACTUAL FY 2020
10/18/2021

Fleet Services Allocations

Dept:13 Public Works - Fleet Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 Information Technology	4,342	0.03%	\$146	\$0	\$146	\$0	\$146
12 Public Works - Engineering Svcs	29,739	0.17%	998	0	998	0	998
13 Public Works - Fleet Svcs	49,007	0.28%	1,644	0	1,644	0	1,644
14 Water Utility	22,515	0.13%	755	0	755	52	807
15 Sewer Utility	323,151	1.87%	10,842	0	10,842	741	11,583
16 Stormwater Utility	859,539	4.98%	28,840	0	28,840	1,970	30,809
17 Metro Transit	6,938	0.04%	233	0	233	16	249
18 Parking Utility	88,473	0.51%	2,968	0	2,968	203	3,171
19 Golf Enterprise	140,027	0.81%	4,698	0	4,698	321	5,019
20 Monona Terrace	1,255	0.01%	42	0	42	3	45
21 Madison Public Library	8,621	0.05%	289	0	289	20	309
22 Police Department	2,749,490	15.93%	92,252	0	92,252	6,301	98,553
23 Fire Department	2,562,608	14.85%	85,982	0	85,982	5,872	91,854
24 Public Health Madison and Dane Coun	66,340	0.38%	2,226	0	2,226	152	2,378
25 Public Works - Streets	8,322,200	48.22%	279,230	0	279,230	19,071	298,300
26 Public Works - Landfill	45,867	0.27%	1,539	0	1,539	105	1,644
27 Public Works - Parks	1,700,534	9.85%	57,057	0	57,057	3,897	60,954
29 Public Works - Traffic Engineering	209,538	1.21%	7,031	0	7,031	480	7,511
34 Planning & Development-Building Insp	6,888	0.04%	231	0	231	16	247
35 Planning & Development-CDA Housing	60,883	0.35%	2,043	0	2,043	140	2,182
Subtotal	17,257,955	100.00%	579,046	0	579,046	39,357	618,403
Direct Bills					0		0
Total					\$579,046		\$618,403

Basis Units: Fleet Services Charges

Source:

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

ACTUAL FY 2020
10/18/2021

Allocation Summary

Dept:13 Public Works - Fleet Svcs

Department	Fleet Services	Total
8 Information Technology	\$146	\$146
12 Public Works - Engineering Svcs	998	998
13 Public Works - Fleet Svcs	1,644	1,644
14 Water Utility	807	807
15 Sewer Utility	11,583	11,583
16 Stormwater Utility	30,809	30,809
17 Metro Transit	249	249
18 Parking Utility	3,171	3,171
19 Golf Enterprise	5,019	5,019
20 Monona Terrace	45	45
21 Madison Public Library	309	309
22 Police Department	98,553	98,553
23 Fire Department	91,854	91,854
24 Public Health Madison and Dane Coun	2,378	2,378
25 Public Works - Streets	298,300	298,300
26 Public Works - Landfill	1,644	1,644
27 Public Works - Parks	60,954	60,954
29 Public Works - Traffic Engineering	7,511	7,511
34 Planning & Development-Building Insp	247	247
35 Planning & Development-CDA Housing	2,182	2,182
Total	\$618,403	\$618,403

CITY OF MADISON, WISCONSIN

FY 2020 ACTUALS

FULL COST ALLOCATION PLAN

Public Works – Traffic Engineering Nature & Extent of Services

The Traffic Engineering division of the Public Works department is responsible for motor vehicle, bicycle, and pedestrian traffic on existing City of Madison streets. It also plans and oversees new transportation infrastructure improvements and maintains the City's traffic signals, streetlights, traffic signs, and pavement markings. Costs for the radio shop have been allocated based on actual radio charges. All other costs of the division have not been allocated within this plan.

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

ACTUAL FY 2020
10/18/2021

A. Department Costs

Dept:29 Public Works - Traffic Engineering

Description		Amount	General Admin	Radio Shop	General TE Svcs
Personnel Costs					
Salaries	S1	4,582,196	0	776,622	3,805,574
<i>Salary % Split</i>			<i>.00%</i>	<i>16.95%</i>	<i>83.05%</i>
Benefits	P	1,450,990	0	241,869	1,209,121
Subtotal - Personnel Costs		6,033,186	0	1,018,491	5,014,695
Services & Supplies Cost					
Office Supplies	P	274	0	274	0
Copy Printing Supplies	P	88	0	88	0
Furniture	P	268	0	268	0
Hardware Supplies	P	562	0	562	0
Postage	P	89	0	89	0
Work Supplies	P	34,072	0	34,072	0
Janitorial Supplies	P	71	0	71	0
Safety Supplies	P	533	0	533	0
Electrical Supplies	P	278	0	278	0
HVAC Supplies	P	69	0	69	0
Equipment Supplies	P	13,851	0	13,851	0
Natural Gas	P	645	0	645	0
Electricity	P	32,840	0	32,840	0
Water	P	1,596	0	1,596	0
Telephone	P	883	0	883	0
Cellular Telephone	P	829	0	829	0
Building Improv Repair Maint	P	90	0	90	0
Communication Device Rpr Maint	P	23,587	0	23,587	0
Equip Impr Repair Maint	P	22,268	0	22,268	0
Lease Rental of Equip	P	91	0	91	0
Conferences & Training	P	5	0	5	0
Memberships	P	150	0	150	0
Delivery Freight Charges	P	421	0	421	0

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

ACTUAL FY 2020
10/18/2021

A. Department Costs

Dept:29 Public Works - Traffic Engineering

Description		Amount	General Admin	Radio Shop	General TE Svcs
Other Services and Expenses	P	3	0	3	0
ID Charge from Fleet Services	P	66,715	0	66,715	0
Federal Revenues Operating	P	(4,449)	0	(4,449)	0
Traffic Private Entity	P	(9,643)	0	(9,643)	0
Transfer in from Grants	P	(993)	0	(993)	0
All Other TE Expenses & Revenue	P	1,159,191	0	0	1,159,191
Subtotal - Services & Supplies		1,344,384	0	185,193	1,159,191
Department Cost Total		7,377,570	0	1,203,684	6,173,886
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		7,377,570	0	1,203,684	6,173,886
General Admin Distribution			0	0	0
Grand Total		\$7,377,570		\$1,203,684	\$6,173,886
				not allocated	

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

ACTUAL FY 2020
10/18/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:29 Public Works - Traffic Engineering

Department	First Incoming	Second Incoming	Radio Shop	General TE Svcs
1 Madison Municipal Building	\$148,315	\$0	\$25,137	\$123,177
1 Department Specific	125,459	0	21,264	104,195
Subtotal - Building Depreciation	273,774	0	46,401	227,373
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	4,488	177	791	3,874
3 External EAP	265	0	45	220
Subtotal - Employee Assistance Progr	4,753	177	835	4,094
5 City Operational Oversight	32,520	8,313	6,921	33,912
Subtotal - Mayor	32,520	8,313	6,921	33,912
6 General Counsel & Representation	5,089	152	888	4,353
Subtotal - Attorney's Office	5,089	152	888	4,353
7 HR & Benefits Administration	14,571	367	2,532	12,406
7 Union & Association Admin	6,065	146	1,053	5,158
7 Accomodation & FMLA Admin	1,169	28	203	994
7 Compensation & Hiring Admin	12,826	313	2,227	10,912
7 Employee Development	16,291	364	2,823	13,832
Subtotal - Human Resources	50,921	1,219	8,837	43,303
8 Network & Infrastructure Support	97,148	4,280	17,191	84,237
8 Phone System Administration	1,990	106	355	1,741
8 Application Support & Development	377,680	20,521	67,490	330,711
8 Software Maintenance	63,391	0	10,744	52,647
Subtotal - Information Technology	540,209	24,907	95,780	469,336
9 General Acctg & Reporting	55,961	1,745	9,780	47,926
9 Budget Management	27,531	1,137	4,859	23,809
9 Payroll	14,162	613	2,504	12,271
9 Debt Management	2,660	117	471	2,307
Subtotal - Finance Department	100,314	3,613	17,614	86,313
10 Insurance	172	6	30	148

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

ACTUAL FY 2020
10/18/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:29 Public Works - Traffic Engineering

Department	First Incoming	Second Incoming	Radio Shop	General TE Svcs
Subtotal - Insurance	\$172	\$6	\$30	\$148
11 Workers Comp	1,087	36	190	932
Subtotal - Workers Compensation	1,087	36	190	932
12 Facilities - General	(17,394)	901	(2,795)	(13,698)
Subtotal - Public Works - Engineering	(17,394)	901	(2,795)	(13,698)
13 Fleet Services	7,031	480	1,273	6,238
Subtotal - Public Works - Fleet Svcs	7,031	480	1,273	6,238
29 Radio Shop	0	44,540	7,549	36,991
Subtotal - Public Works - Traffic Engineering	0	44,540	7,549	36,991
30 Internal Support	0	23,240	3,939	19,301
Subtotal - Department of Civil Rights	0	23,240	3,939	19,301
Total Incoming	3,705,307	107,584	2,894,294	918,597
C. Total Allocated	\$11,190,461	\$4,097,978	\$7,092,483	
		36.62%	63.38%	

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

ACTUAL FY 2020
10/18/2021

Radio Shop Allocations

Dept:29 Public Works - Traffic Engineering

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 Public Works - Engineering Svcs	14,427	2.08%	\$84,940	\$(14,427)	\$70,513	\$0	\$70,513
13 Public Works - Fleet Svcs	1,081	0.16%	6,364	(1,081)	5,283	0	5,283
14 Water Utility	18,838	2.72%	110,910	(18,838)	92,072	514	92,586
17 Metro Transit	62,156	8.97%	365,947	(62,156)	303,791	1,696	305,487
18 Parking Utility	8,579	1.24%	50,509	(8,579)	41,930	234	42,164
21 Madison Public Library	4,036	0.58%	23,762	(4,036)	19,726	110	19,836
22 Police Department	242,514	35.00%	1,427,814	(242,514)	1,185,300	6,617	1,191,917
23 Fire Department	106,787	15.41%	628,714	(106,787)	521,927	2,913	524,841
24 Public Health Madison and Dane Coun	2,975	0.43%	17,515	(2,975)	14,540	81	14,622
25 Public Works - Streets	56,585	8.17%	333,147	(56,585)	276,562	1,544	278,106
27 Public Works - Parks	20,468	2.95%	120,506	(20,468)	100,038	558	100,597
29 Public Works - Traffic Engineering	9,113	1.32%	53,653	(9,113)	44,540	0	44,540
34 Planning & Development-Building Insp	2,357	0.34%	13,877	(2,357)	11,520	64	11,584
52 Monona Police	5,398	0.78%	31,781	(5,398)	26,383	147	26,530
53 Monona Fire	1,447	0.21%	8,519	(1,447)	7,072	39	7,112
54 Dane Co. Emerg	2,500	0.36%	14,719	(2,500)	12,219	68	12,287
55 Dane Co. Sheriff	46,186	6.67%	271,923	(46,186)	225,737	1,260	226,997
56 Dane Co. Juv Detention	1,847	0.27%	10,874	(1,847)	9,027	50	9,078
57 Dane Co. PSC	15,000	2.16%	88,313	(15,000)	73,313	409	73,723
58 Dane Co. Highway	5,000	0.72%	29,438	(5,000)	24,438	136	24,574
59 Madison College	3,384	0.49%	19,923	(3,384)	16,539	92	16,632
60 UW Hospital	5,766	0.83%	33,948	(5,766)	28,182	157	28,339
61 UW Police	30,216	4.36%	177,898	(30,216)	147,682	824	148,507
62 VA Hospital	4,286	0.62%	25,234	(4,286)	20,948	117	21,065
63 Overture Center	5,303	0.77%	31,222	(5,303)	25,919	145	26,063
64 WI Capitol Police	16,695	2.41%	98,293	(16,695)	81,598	455	82,053
Subtotal	692,944	100.00%	4,079,744	(692,944)	3,386,800	18,234	3,405,034
Direct Bills					692,944		692,944
Total					\$4,079,744		\$4,097,978

Basis Units: Actual Charges for Radio Operations
Source:

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

ACTUAL FY 2020
10/18/2021

Allocation Summary

Dept:29 Public Works - Traffic Engineering

Department	Radio Shop	General TE Svcs	Total
0 Direct Billed	\$692,944	\$0	\$692,944
12 Public Works - Engineering Svcs	70,513	0	70,513
13 Public Works - Fleet Svcs	5,283	0	5,283
14 Water Utility	92,586	0	92,586
17 Metro Transit	305,487	0	305,487
18 Parking Utility	42,164	0	42,164
21 Madison Public Library	19,836	0	19,836
22 Police Department	1,191,917	0	1,191,917
23 Fire Department	524,841	0	524,841
24 Public Health Madison and Dane Coun	14,622	0	14,622
25 Public Works - Streets	278,106	0	278,106
27 Public Works - Parks	100,597	0	100,597
29 Public Works - Traffic Engineering	44,540	0	44,540
34 Planning & Development-Building Insp	11,584	0	11,584
52 Monona Police	26,530	0	26,530
53 Monona Fire	7,112	0	7,112
54 Dane Co. Emerg	12,287	0	12,287
55 Dane Co. Sheriff	226,997	0	226,997
56 Dane Co. Juv Detention	9,078	0	9,078
57 Dane Co. PSC	73,723	0	73,723
58 Dane Co. Highway	24,574	0	24,574
59 Madison College	16,632	0	16,632
60 UW Hospital	28,339	0	28,339
61 UW Police	148,507	0	148,507
62 VA Hospital	21,065	0	21,065
63 Overture Center	26,063	0	26,063
64 WI Capitol Police	82,053	0	82,053
Total	\$4,097,978	\$0	\$4,097,978

CITY OF MADISON, WISCONSIN

FY 2020 ACTUALS

FULL COST ALLOCATION PLAN

Department of Civil Rights Nature & Extent of Services

The Department of Civil Rights is responsible for management, development, and implementation of Chapter 39 of the Madison General Ordinances. The Department of Civil Rights is responsible for ensuring the rights of all people are respected and that all persons are given the equal opportunities to succeed based upon their personal merits. Costs related to internal department support are allocated to all departments based on the number of FTE's. Costs related to external support have not been allocated within this plan.

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

ACTUAL FY 2020
10/18/2021

A. Department Costs

Dept:30 Department of Civil Rights

Description		Amount	General Admin	Internal Support	External Support
Personnel Costs					
Salaries	S1	1,406,603	188,625	566,580	651,398
Salary % Split			13.41%	40.28%	46.31%
Benefits	S	377,199	50,582	151,936	174,681
Subtotal - Personnel Costs		1,783,802	239,208	718,515	826,079
Services & Supplies Cost					
Purchasing Card Unallocated	S	16	2	6	7
Office Supplies	S	944	127	380	437
Copy Printing Supplies	S	1,302	175	524	603
Hardware Supplies	S	1,216	163	490	563
Software Licenses & Supplies	S	1,350	181	544	625
Postage	S	4,547	610	1,832	2,106
Telephone	S	2,994	401	1,206	1,387
Cellular Telephone	S	48	6	19	22
Custodial Building Use Charges	S	33,266	4,461	13,400	15,405
Communication Device Rpr Maint	S	2,448	328	986	1,134
System and Software Maintenance	S	699	94	282	324
Conferences and Training	S	19,339	2,593	7,790	8,956
Memberships	S	9,118	1,223	3,673	4,223
Storage Services	S	19	3	8	9
Advertising Services	S	958	128	386	444
Interpreters Signing Services	P	144,813	0	0	144,813
Other Services and Expenses	S	23,658	3,173	9,529	10,956
ID Charge from Insurance	S	5,028	674	2,025	2,328
ID Charge from Workers Comp	S	725	97	292	336
* Contributions & Donations *	S	(100,000)	(13,410)	(40,280)	(46,310)
Transfer in from Grants	S	(27,615)	(3,703)	(11,123)	(12,789)
Federal Revenues Operating	S	(6,132)	(822)	(2,470)	(2,840)
Subtotal - Services & Supplies		118,741	(3,496)	(10,502)	132,739
Department Cost Total		1,902,543	235,712	708,014	958,818
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		1,902,543	235,712	708,014	958,818
General Admin Distribution			(235,712)	109,648	126,063
Grand Total		\$1,902,543		\$817,662	\$1,084,881
				not allocated	

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

ACTUAL FY 2020
10/18/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:30 Department of Civil Rights

Department	First Incoming	Second Incoming	Internal Support	External Support
1 City-County Building	\$9,293	\$0	\$4,323	\$4,970
Subtotal - Building Depreciation	9,293	0	4,323	4,970
3 EAP Service Delivery	2,600	102	1,257	1,445
3 External EAP	207	0	96	111
Subtotal - Employee Assistance Progr	2,807	102	1,353	1,556
5 City Operational Oversight	10,462	2,674	6,111	7,026
Subtotal - Mayor	10,462	2,674	6,111	7,026
6 General Counsel & Representation	115,082	3,448	55,138	63,393
6 Ordinance Enforcement	8,903	290	4,276	4,916
Subtotal - Attorney's Office	123,985	3,738	59,414	68,309
7 HR & Benefits Administration	4,688	118	2,236	2,570
7 Union & Association Admin	449	11	214	246
7 Accomodation & FMLA Admin	1,753	42	835	960
7 Compensation & Hiring Admin	3,588	88	1,710	1,966
7 Employee Development	5,241	117	2,492	2,866
Subtotal - Human Resources	15,719	376	7,487	8,608
8 Network & Infrastructure Support	33,499	1,476	16,270	18,705
8 Phone System Administration	960	51	470	541
8 Application Support & Development	112,984	6,139	55,414	63,709
8 Software Maintenance	24,225	0	11,269	12,956
Subtotal - Information Technology	171,669	7,666	83,423	95,912
9 General Acctg & Reporting	3,038	95	1,457	1,675
9 Budget Management	1,257	52	609	700
9 Payroll	4,556	197	2,211	2,542
Subtotal - Finance Department	8,851	344	4,277	4,917
10 Insurance	26	1	13	14
Subtotal - Insurance	26	1	13	14
11 Workers Comp	12	0	6	7

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

ACTUAL FY 2020
10/18/2021

B. Incoming Costs - (Default Spread Salary%)

Dept:30 Department of Civil Rights

Department	First Incoming	Second Incoming	Internal Support	External Support
Subtotal - Workers Compensation	\$12	\$0	\$6	\$7
30 Internal Support	0	7,477	3,478	3,999
Subtotal - Department of Civil Rights	0	7,477	3,478	3,999
Total Incoming	342,824	22,379	169,885	195,317
C. Total Allocated		\$2,267,745	\$987,547	\$1,280,198
			43.55%	56.45%

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

ACTUAL FY 2020
10/18/2021

Internal Support Allocations

Dept:30 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%	\$1,246	\$0	\$1,246	\$0	\$1,246
4 City Clerk	15.00	0.48%	4,673	0	4,673	58	4,731
5 Mayor	15.00	0.48%	4,673	0	4,673	0	4,673
6 Attorney's Office	26.00	0.83%	8,100	0	8,100	0	8,100
7 Human Resources	24.00	0.77%	7,477	0	7,477	0	7,477
8 Information Technology	56.70	1.81%	17,664	0	17,664	0	17,664
9 Finance Department	57.00	1.82%	17,757	0	17,757	0	17,757
12 Public Works - Engineering Svcs	104.10	3.32%	32,431	0	32,431	0	32,431
13 Public Works - Fleet Svcs	46.00	1.47%	14,330	0	14,330	0	14,330
14 Water Utility	139.00	4.43%	43,303	0	43,303	535	43,838
15 Sewer Utility	57.00	1.82%	17,757	0	17,757	219	17,977
16 Stormwater Utility	30.00	0.96%	9,346	0	9,346	115	9,461
17 Metro Transit	464.30	14.80%	144,645	0	144,645	1,787	146,431
18 Parking Utility	79.65	2.54%	24,814	0	24,814	307	25,120
19 Golf Enterprise	9.00	0.29%	2,804	0	2,804	35	2,838
20 Monona Terrace	65.75	2.10%	20,483	0	20,483	253	20,736
21 Madison Public Library	152.15	4.85%	47,400	0	47,400	586	47,985
22 Police Department	611.30	19.49%	190,440	0	190,440	2,352	192,792
23 Fire Department	415.75	13.26%	129,520	0	129,520	1,600	131,120
25 Public Works - Streets	234.00	7.46%	72,899	0	72,899	900	73,799
26 Public Works - Landfill	3.00	0.10%	935	0	935	12	946
27 Public Works - Parks	160.55	5.12%	50,017	0	50,017	618	50,634
28 Public Works - Transportation	3.00	0.10%	935	0	935	12	946
29 Public Works - Traffic Engineering	74.60	2.38%	23,240	0	23,240	0	23,240
30 Department of Civil Rights	24.00	0.77%	7,477	0	7,477	0	7,477
31 Assessor	30.00	0.96%	9,346	0	9,346	115	9,461
32 PCED-Office of the Director	6.60	0.21%	2,056	0	2,056	25	2,082
33 PCED-Economic Development Division	21.00	0.67%	6,542	0	6,542	81	6,623
34 Planning & Development-Building Insp	49.00	1.56%	15,265	0	15,265	189	15,454
35 Planning & Development-CDA Housing	54.10	1.72%	16,854	0	16,854	208	17,062
36 Planning & Development-Community L	49.50	1.58%	15,421	0	15,421	190	15,611
37 Planning & Development-Planning Divi	39.50	1.26%	12,306	0	12,306	152	12,458
38 Common Council	7.00	0.22%	2,181	0	2,181	27	2,208
39 Municipal Court	6.00	0.19%	1,869	0	1,869	23	1,892
44 Community Development Authority	3.00	0.10%	935	0	935	12	946

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

ACTUAL FY 2020
10/18/2021

Internal Support Allocations

Dept:30 Department of Civil Rights

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,136.55	100.00%	977,137	0	977,137	10,410	987,547
Direct Bills					0		0
Total					\$977,137		\$987,547

Basis Units: # of Full Time Equivalent Employees

Source:

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

ACTUAL FY 2020
10/18/2021

Allocation Summary

Dept:30 Department of Civil Rights

Department	Internal Support	External Support	Total
3 Employee Assistance Program	\$1,246	\$0	\$1,246
4 City Clerk	4,731	0	4,731
5 Mayor	4,673	0	4,673
6 Attorney's Office	8,100	0	8,100
7 Human Resources	7,477	0	7,477
8 Information Technology	17,664	0	17,664
9 Finance Department	17,757	0	17,757
12 Public Works - Engineering Svcs	32,431	0	32,431
13 Public Works - Fleet Svcs	14,330	0	14,330
14 Water Utility	43,838	0	43,838
15 Sewer Utility	17,977	0	17,977
16 Stormwater Utility	9,461	0	9,461
17 Metro Transit	146,431	0	146,431
18 Parking Utility	25,120	0	25,120
19 Golf Enterprise	2,838	0	2,838
20 Monona Terrace	20,736	0	20,736
21 Madison Public Library	47,985	0	47,985
22 Police Department	192,792	0	192,792
23 Fire Department	131,120	0	131,120
25 Public Works - Streets	73,799	0	73,799
26 Public Works - Landfill	946	0	946
27 Public Works - Parks	50,634	0	50,634
28 Public Works - Transportation	946	0	946
29 Public Works - Traffic Engineering	23,240	0	23,240
30 Department of Civil Rights	7,477	0	7,477
31 Assessor	9,461	0	9,461
32 PCED-Office of the Director	2,082	0	2,082
33 PCED-Economic Development Division	6,623	0	6,623
34 Planning & Development-Building Insp	15,454	0	15,454
35 Planning & Development-CDA Housing	17,062	0	17,062
36 Planning & Development-Community L	15,611	0	15,611
37 Planning & Development-Planning Divi	12,458	0	12,458
38 Common Council	2,208	0	2,208
39 Municipal Court	1,892	0	1,892
44 Community Development Authority	946	0	946
Total	\$987,547	\$0	\$987,547

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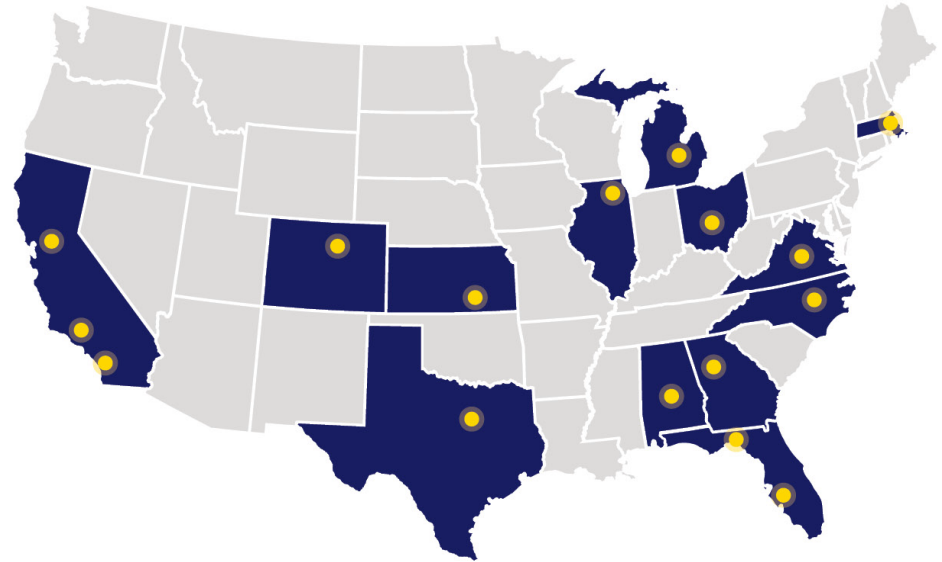
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