

FULL COST ALLOCATION PLAN

CITY OF MADISON, WISCONSIN

Based on 2017 Financials



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CITY OF MADISON, WISCONSIN

FULL COST ALLOCATION PLAN

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COST ALLOCATION PLAN OVERVIEW

The City of Madison, Wisconsin has selected Sequoia Consulting Group to prepare its Full Central Services Cost Allocation Plan for use in its fiscal year 2019 requests for reimbursement and claiming to appropriate Federal, State, and other program funders. Additionally, the City is looking to utilize this Full Cost Allocation Plan to support inter-fund transfer charges to recover the costs of General Fund support to its Enterprise Fund operations. This cost allocation plan is based on actual expenditures and revenues for the fiscal year ending December 31, 2017. This cost allocation plan was prepared using the principle of Title 2 of the Code of Federal Regulations (2 CFR Part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards), although costs that would generally be considered unallowable for Federal and State reimbursement have been allocated in this Full Cost Allocation Plan. Subsequent work will be done to prepare a Central Services Cost Allocation Plan that fully complies with Federal claiming requirements.

READING THE COST ALLOCATION PLAN

This 2 CFR Part 200, Subpart E (formerly known as OMB Circular A-87) based Full Central Services Cost Allocation Plan is a document that distributes the allowable costs of central service departments to grantee departments based on an allowable allocation or distribution methodology (referred to as an allocation basis) depending on the nature of the costs and benefits provided to recipients (grantees). Central service departments generally incur costs in support of other departments and agencies of the organization. Examples of indirect costs are the office of the administrator, facilities management, fiscal and accountings services, information technology services, human resources, and legal services.

The primary purpose for preparing the Central Services Cost Allocation Plan is to identify the appropriate division and department indirect costs incurred during the fiscal year. The resulting information justifies claims for reimbursement of indirect costs supporting Federally funded services and inter fund charges. The steps involved in preparing the Cost Allocation Plan include the following:

- Identification of the departments that exist in large part to provide support to other departments or agencies of the organization. These departments are central service or allocating departments.
- Identification of the departments or agencies of the organization that receive support from other departments. These departments are grantee or receiving departments.
- Accumulation of the allowable actual expenditures of the central service departments that provide support to the grantee departments.
- Collection of appropriate statistics reflecting the distribution of effort for functions performed by central service department to all benefiting departments.

ALLOCATION PROCESS

This cost allocation plan uses a double-step down allocation methodology to allocate allowable costs for each central service department. This methodology recognizes the cross support provided between central service departments. For example, the activities performed by the Finance Department support the Information Technology Department in areas such as payroll, voucher processing, and purchasing

goods and services. The Information Technology Department, on the other hand, supports the Finance Department by providing software and hardware as well as generally maintaining and administering applications and systems to support the centrally provided fiscal operations of the organization.

The double-step down methodology requires an initial sequencing of central service departments. In the first step of the double-step methodology, allowable costs (direct expenses and allocated indirect costs) from central service departments are allocated in the sequence departments, divisions and funds are listed in the cost allocation plan; including to the central service departments. The second step in the double-step down methodology fully distributes costs related to the cross support provided between central service departments. In effect, this closes out the central service department after the second step in the double-step down allocation methodology. Once complete, the second step results in the central services department passing through all costs to the other benefiting departments in the cost allocation plan.

ORGANIZATION OF COST ALLOCATION PLAN

Table of Contents

The first few pages of the cost allocation plan present the Table of Contents. This provides an overview of the organization of the cost allocation, with the key summary schedules and sections of each central service department listed by page number. This provides a ready resource for quickly finding specifics on how costs have been allocated.

Certification Page

The Certification Page is a requirement of 2 CFR 200. A responsible official of the organization, typically the chief executive, chief administrative, or chief financial officer, signs this document. The signature certifies that the official has reviewed the cost allocation plan and that the plan complies with 2 CFR 200. The certification page also verifies that the costs included in the cost allocation plan are allowable for allocation to programs supported by Federal awards. It also affirms that costs have not been claimed as both direct and indirect.

Organizational Chart

The Organizational Chart is a requirement of 2 CFR 200. This part of the cost allocation plan shows the organization of the departments listed as either central services departments or grantee departments.

Summary Schedules

The cost allocation plan includes several schedules intended to provide summary information regarding the distribution of costs. The main schedules include:

- **Summary of Allocated Costs:** this schedule provides a summary of the costs allocated from each central service department to each grantee department. The rows of the schedule represent the central service departments, while columns at the top of each page show the grantee departments. There are three totals listed with each grantee department.

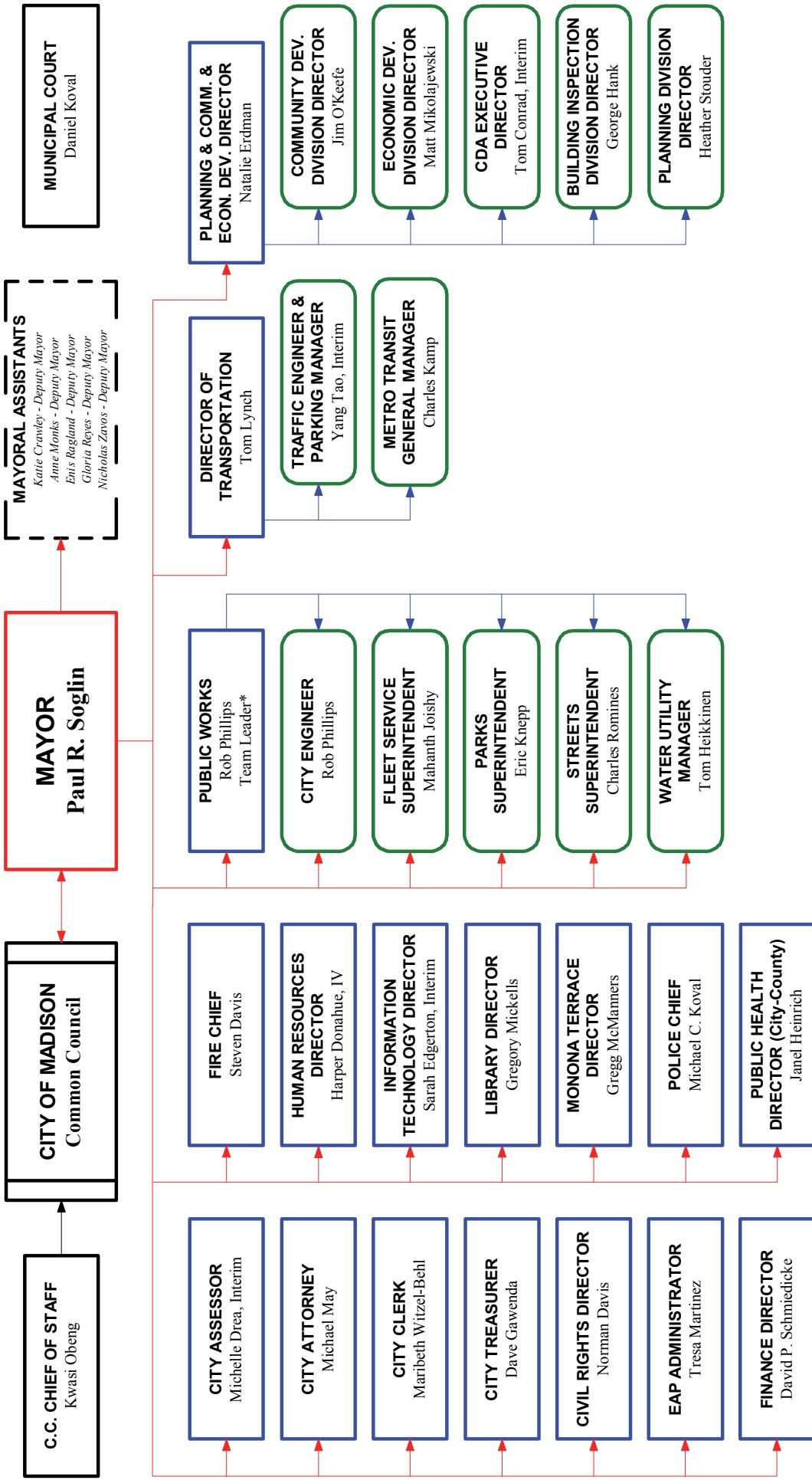
- Total Allocated Costs represents the actual costs allocated for the fiscal year.
- Rollforward Adjustment represents a calculation between estimated costs claimed in a prior fiscal year (generally the Total Allocated Costs from 2 years prior) and the actual costs from the current year. The difference between the Total Allocated Costs from the current year and the same amount from two years prior is the rollforward adjustment. Applying this amount to the calculation of annual indirect costs makes the organization whole when reporting costs over time.
- Total Proposed Costs represents the total indirect costs to claim in the following fiscal year.

- **Schedule of Fixed Costs:** this schedule provides a summary of the difference between the actual (Total Allocated Costs) costs determined in the current cost allocation plan to the indirect costs used for reporting during the fiscal year. The difference between the current and prior amounts is the rollforward adjustment. The current year plus/minus the rollforward adjustment represent the proposed costs for the following fiscal year.
- **Schedule of Departmental Costs:** this schedule provides a summary of the calculations made to determine the Total Allocated Costs for each central service. It includes the total expenditures from the organization's financial statements, any cost adjustments made in the development of the plan, identification of disallowed or unallowable costs, and an offset of any amounts directly billed to departments.
- **Schedule of Allocation Basis:** this schedule provides a summary of each central service department broken down into functions. Functions are the specific services provided by the central service department. The right-hand column lists the allocation base for each corresponding function.

Detail Schedules

The remaining pages of the cost allocation plan contain the detail schedules for each central service department. The detail schedules for each central service department include:

- **Nature and Extent of Services:** This page provides a brief narrative description of the activities performed by the central service department and identifies the functions and the corresponding allocation base.
- **Departmental Costs by Function:** This schedule lists the actual expenditures for the central service department. It also shows any cost adjustments for expenditures, revenues, or transfers to another department, as well as the summary of incoming costs for both the first (1st Tier Allocation) and second allocations (2nd Tier Allocations). The schedule details costs by function.
- **Functional Cost Allocations:** This schedule provides a breakdown of the distribution, or allocation, of the Total Allocated Costs for each allowable function allocated within the central service department to all benefiting departments included in the cost allocation plan. The schedule provides a summary of the allocation basis and source of the allocation statistics.
- **Summary of Departmental Allocated Costs:** This schedule provides a summary of allocated costs by function to each benefiting department included in the cost allocation plan.



*Team Leader: The Departments of Public Works and Water Utility are managed as a team.

**SUMMARY OF ALLOCATED COSTS
CITY OF MADISON, WISCONSIN
FISCAL YEAR 2017**

	Water Utility	Sewer Utility	Stormwater Utility	Metro Transit	Parking Utility
Central Service Departments					
Building Depreciation	\$ 8,461.73	\$ 27,919.04	\$ -	\$ -	\$ 2,352.89
Equipment Depreciation	\$ -	\$ 27,584.65	\$ 516.19	\$ -	\$ -
Common Council	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Assistance Program	\$ 6,134.49	\$ -	\$ -	\$ 31,027.45	\$ -
Insurance	\$ 12,336.74	\$ 2,613.17	\$ 1,082.89	\$ 15,113.72	\$ 7,350.78
Workers Compensation	\$ (183,336.70)	\$ -	\$ -	\$ (449,123.26)	\$ (37,460.86)
City Clerk	\$ 753.46	\$ 753.46	\$ 753.46	\$ 753.46	\$ 753.46
Treasurer	\$ 31,282.15	\$ 3,607.90	\$ 2,433.63	\$ 78,152.85	\$ 166,832.61
Mayor	\$ 72,202.02	\$ 19,994.41	\$ 6,664.80	\$ 262,704.27	\$ 38,683.62
Attorney's Office	\$ 19,397.99	\$ 7,949.56	\$ 8,122.76	\$ 36,170.40	\$ 30,857.46
Human Resources	\$ 80,395.00	\$ 20,651.86	\$ 6,452.79	\$ 411,499.47	\$ 61,383.51
Information Technology	\$ 194,347.99	\$ 35,944.51	\$ 37,554.60	\$ 219,938.76	\$ 96,488.38
Finance Department	\$ 252,185.02	\$ 58,879.98	\$ 101,738.06	\$ 180,588.53	\$ 95,032.41
Public Works-Engineering Services	\$ 7,880.38	\$ 161,084.44	\$ 171,270.25	\$ 5,184.34	\$ 29,542.10
Public Works Fleet Services	\$ 1,734.20	\$ -	\$ -	\$ -	\$ 1,457.96
Public Works-Traffic Engineering	\$ 16,668.06	\$ (70.61)	\$ 4,034.36	\$ 129,961.37	\$ (11,019.34)
PCED-Office of the Director	\$ -	\$ -	\$ -	\$ -	\$ -
PCED-Economic Development Division	\$ 1,065.84	\$ 1,570.85	\$ 2,158.22	\$ 151.25	\$ 687.10
Total Allocated Costs	\$ 521,508.38	\$ 368,483.23	\$ 342,782.02	\$ 922,122.62	\$ 482,942.08
Rollforward Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
Total Proposed Costs	\$ 521,508.38	\$ 368,483.23	\$ 342,782.02	\$ 922,122.62	\$ 482,942.08

**SUMMARY OF ALLOCATED COSTS
CITY OF MADISON, WISCONSIN
FISCAL YEAR 2017**

	Golf Enterprise	Monona Terrace	Library	Madison Public Police Department	Fire Department
Central Service Departments					
Building Depreciation	\$ 10,406.20	\$ -	\$ 1,289,049.90	\$ 830,782.11	\$ 1,141,718.00
Equipment Depreciation	-	-	\$ 1,035,679.32	\$ 741,511.16	\$ 372,199.62
Common Council	-	-	-	-	-
Employee Assistance Program	-	3,271.73	\$ 31,840.69	\$ 86,003.26	\$ 37,741.37
Insurance	813.04	9,127.45	7,574.12	69,544.83	11,624.67
Workers Compensation	(8,297.07)	(23,661.46)	(6,631.09)	(380,756.26)	(390,344.08)
City Clerk	753.46	753.46	753.46	753.46	753.46
Treasurer	595.13	12,067.44	32,740.51	33,087.75	13,583.19
Mayor	4,443.20	30,408.16	74,895.71	324,075.98	218,272.26
Attorney's Office	-	43,249.17	44,729.96	677,438.79	58,277.71
Human Resources	54,371.20	85,800.94	189,186.24	322,435.48	235,011.79
Information Technology	25,049.57	76,947.53	55,668.03	1,019,181.88	437,764.58
Finance Department	63,184.73	117,803.07	123,192.66	398,207.86	267,856.75
Public Works-Engineering Services	-	920.63	13,365.97	866,599.61	582,349.79
Public Works Fleet Services	1,592.75	49.14	136.27	39,755.65	46,739.30
Public Works-Traffic Engineering	-	(28.98)	4,343.07	564,747.49	277,807.67
PCED-Office of the Director	-	-	-	-	-
PCED-Economic Development Division	-	-	-	-	213.16
Total Allocated Costs	\$ 152,912.21	\$ 356,708.28	\$ 2,896,524.82	\$ 5,593,369.05	\$ 3,311,569.24
Rollforward Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
Total Proposed Costs	\$ 152,912.21	\$ 356,708.28	\$ 2,896,524.82	\$ 5,593,369.05	\$ 3,311,569.24

**SUMMARY OF ALLOCATED COSTS
CITY OF MADISON, WISCONSIN
FISCAL YEAR 2017**

	Public Health				
	Madison and Dane County	Public Works - Streets	Public Works - Landfill	Public Works - Parks	Public Works - Transportation
Central Service Departments					
Building Depreciation	\$ 44,073.72	\$ 445,251.68	\$ 24,273.49	\$ 3,901,255.47	\$ -
Equipment Depreciation	-	573,797.80	-	546,509.54	-
Common Council	-	-	-	-	-
Employee Assistance Program	5,316.56	29,153.09	-	26,173.82	-
Insurance	443.88	18,131.20	96.22	24,988.90	-
Workers Compensation	-	(191,981.82)	-	(117,337.95)	-
City Clerk	240,817.31	753.46	753.46	753.46	753.46
Treasurer	17,292.08	29,933.86	34.59	57,459.02	-
Mayor	76,395.29	105,526.03	1,666.20	95,028.96	-
Attorney's Office	64,457.13	4,495.64	-	69,699.79	-
Human Resources	61,372.52	121,226.34	1,363.88	209,791.94	-
Information Technology	399,133.81	80,429.56	1,122.90	312,386.56	-
Finance Department	193,380.00	310,167.15	24,705.27	263,803.58	-
Public Works-Engineering Services	20,172.02	214,418.09	18,501.00	21,536.55	-
Public Works Fleet Services	1,129.31	130,517.99	-	32,617.22	-
Public Works-Traffic Engineering	8,050.66	92,839.67	-	47,800.65	-
PCED-Office of the Director	-	-	-	-	-
PCED-Economic Development Division	15.69	82.44	-	-	-
Total Allocated Costs	\$ 1,132,049.98	\$ 1,964,742.16	\$ 72,517.00	\$ 5,492,467.51	\$ 753.46
Rollforward Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
Total Proposed Costs	\$ 1,132,049.98	\$ 1,964,742.16	\$ 72,517.00	\$ 5,492,467.51	\$ 753.46

**SUMMARY OF ALLOCATED COSTS
CITY OF MADISON, WISCONSIN
FISCAL YEAR 2017**

	Department of Civil Rights	Assessor	Planning & Development- Building Inspection Division	Planning & Development-CDA Housing Operations	Planning & Development-Community Development Division
Central Service Departments					
Building Depreciation	\$ 11,490.80	\$ 16,717.43	\$ 4,954.84	\$ 5,876.92	\$ 67,293.50
Equipment Depreciation	-	-	-	-	-
Common Council	-	-	-	-	-
Employee Assistance Program	1,530.52	1,530.52	781.96	-	-
Insurance	378.88	412.26	829.48	4,228.41	3,301.89
Workers Compensation	(358.83)	(7,886.98)	(15,700.15)	(46,706.76)	(4,140.33)
City Clerk	753.46	753.46	753.46	753.46	753.46
Treasurer	263.37	178.69	55,709.78	16,446.11	6,476.23
Mayor	8,886.40	13,329.60	24,993.01	22,743.64	22,493.71
Attorney's Office	38,555.64	112,384.20	103,920.83	30,382.23	51,352.09
Human Resources	20,621.86	16,646.06	31,230.15	30,493.51	47,445.72
Information Technology	42,809.25	50,817.98	72,351.46	71,835.36	89,267.37
Finance Department	22,045.31	14,328.60	21,125.25	290,104.82	95,416.50
Public Works-Engineering Services	666.77	970.05	91,323.42	1,831.18	92,953.98
Public Works Fleet Services	-	-	152.42	-	-
Public Works-Traffic Engineering	-	-	2,172.75	-	-
PCED-Office of the Director	-	-	229,451.90	220,086.51	257,548.05
PCED-Economic Development Division	-	-	-	-	-
Total Allocated Costs	\$ 147,643.44	\$ 220,181.86	\$ 624,050.54	\$ 648,075.38	\$ 730,162.15
Rollforward Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
Total Proposed Costs	<u>\$ 147,643.44</u>	<u>\$ 220,181.86</u>	<u>\$ 624,050.54</u>	<u>\$ 648,075.38</u>	<u>\$ 730,162.15</u>

**SUMMARY OF ALLOCATED COSTS
CITY OF MADISON, WISCONSIN
FISCAL YEAR 2017**

	Planning & Development- Planning Division	Municipal Court	TID #25-Wilson Street	TID #27-West Broadway	TID #29-Allied Terrace
Central Service Departments					
Building Depreciation	\$ 10,202.20	\$ 7,806.41	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-
Common Council	-	-	-	-	-
Employee Assistance Program	-	1,530.52	-	-	-
Insurance	566.76	102.32	-	-	-
Workers Compensation	(1,523.98)	(124.56)	-	-	-
City Clerk	753.46	753.46	753.46	753.46	753.46
Treasurer	6,828.88	41,878.41	2,847.02	103.48	34.79
Mayor	19,716.71	2,777.00	-	-	-
Attorney's Office	187,540.11	23,514.33	-	-	-
Human Resources	45,671.16	3,985.30	-	-	-
Information Technology	109,472.33	14,049.69	-	-	-
Finance Department	28,577.48	7,339.52	17,310.44	1,285.63	1,605.80
Public Works-Engineering Services	85,683.44	452.98	-	-	-
Public Works Fleet Services	-	-	-	-	-
Public Works-Traffic Engineering	-	-	-	-	-
PCED-Office of the Director	201,355.75	-	-	-	-
PCED-Economic Development Division	-	-	-	-	-
 Total Allocated Costs	 \$ 694,844.30	 \$ 104,065.37	 \$ 20,910.92	 \$ 2,142.56	 \$ 2,394.05
 Rollforward Adjustment	 \$ -	 \$ -	 \$ -	 \$ -	 \$ -
 Total Proposed Costs	 \$ 694,844.30	 \$ 104,065.37	 \$ 20,910.92	 \$ 2,142.56	 \$ 2,394.05

**SUMMARY OF ALLOCATED COSTS
CITY OF MADISON, WISCONSIN
FISCAL YEAR 2017**

	TID #32-State Street	TID #35-Todd Drive	TID #36-Capitol Gateway	TID #37-Union Corners	TID #38-Badger/Ann/Park
Central Service Departments					
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-
Common Council	-	-	-	-	-
Employee Assistance Program	-	-	-	-	-
Insurance	-	-	-	-	-
Workers Compensation	-	-	-	-	-
City Clerk	753.46	753.46	753.46	753.46	753.46
Treasurer	1,213.54	160.15	1,528.38	68.81	41.95
Mayor	-	-	-	-	-
Attorney's Office	-	-	-	-	-
Human Resources	-	-	-	-	-
Information Technology	26,346.96	-	-	-	-
Finance Department	12,421.41	2,169.14	11,458.73	3,980.33	834.54
Public Works-Engineering Services	-	-	-	-	-
Public Works Fleet Services	-	-	-	-	-
Public Works-Traffic Engineering	-	-	-	-	-
PCED-Office of the Director	-	-	-	-	-
PCED-Economic Development Division	-	-	-	-	-
 Total Allocated Costs	 \$ 40,735.37	 \$ 3,082.75	 \$ 13,740.56	 \$ 4,802.59	 \$ 1,629.94
 Rollforward Adjustment	 \$ -	 \$ -	 \$ -	 \$ -	 \$ -
 Total Proposed Costs	 <u>\$ 40,735.37</u>	 <u>\$ 3,082.75</u>	 <u>\$ 13,740.56</u>	 <u>\$ 4,802.59</u>	 <u>\$ 1,629.94</u>

**SUMMARY OF ALLOCATED COSTS
CITY OF MADISON, WISCONSIN
FISCAL YEAR 2017**

	TID #39-Stoughton Road	TID #41- University/ Whitney	TID #42-Wingra	TID #43- Park/Drake	TID #44-Royster Clark
Central Service Departments					
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-
Common Council	-	-	-	-	-
Employee Assistance Program	-	-	-	-	-
Insurance	-	-	-	-	-
Workers Compensation	-	-	-	-	-
City Clerk	753.46	753.46	753.46	753.46	753.46
Treasurer	74.46	118.25	44.80	169.93	48.57
Mayor	-	-	-	-	-
Attorney's Office	-	-	-	-	-
Human Resources	-	-	-	-	-
Information Technology	-	-	-	-	-
Finance Department	5,051.51	1,431.39	2,847.30	2,354.94	1,677.27
Public Works-Engineering Services	-	-	-	-	-
Public Works Fleet Services	-	-	-	-	-
Public Works-Traffic Engineering	-	-	-	-	-
PCED-Office of the Director	-	-	-	-	-
PCED-Economic Development Division	-	-	-	-	-
 Total Allocated Costs	 \$ 5,879.43	 \$ 2,303.10	 \$ 3,645.55	 \$ 3,278.32	 \$ 2,479.29
 Rollforward Adjustment	 \$ -	 \$ -	 \$ -	 \$ -	 \$ -
 Total Proposed Costs	 \$ 5,879.43	 \$ 2,303.10	 \$ 3,645.55	 \$ 3,278.32	 \$ 2,479.29

**SUMMARY OF ALLOCATED COSTS
CITY OF MADISON, WISCONSIN
FISCAL YEAR 2017**

	TID #45-Capital Square West	TID #46-Research Park	TID #47-Silicon Prairie	Community Development Authority	Room Tax Commission
Central Service Departments					
Building Depreciation	\$ -	\$ -	\$ -	\$ 3,278.57	\$ -
Equipment Depreciation	-	-	-	-	-
Common Council	-	-	-	-	-
Employee Assistance Program	-	-	-	-	-
Insurance	-	-	-	-	-
Workers Compensation	-	-	-	-	-
City Clerk	753.46	753.46	753.46	753.46	753.46
Treasurer	217.83	348.50	39.09	5,462.59	5,365.78
Mayor	-	-	-	1,110.80	-
Attorney's Office	-	-	-	-	-
Human Resources	-	-	-	393.53	-
Information Technology	-	-	-	-	-
Finance Department	2,354.44	2,932.23	587.26	97,161.67	10,092.92
Public Works-Engineering Services	-	-	-	28,895.41	-
Public Works Fleet Services	-	-	-	888.65	-
Public Works-Traffic Engineering	-	-	-	-	-
PCED-Office of the Director	-	-	-	4,682.69	-
PCED-Economic Development Division	-	-	-	16,787.95	-
 Total Allocated Costs	 \$ 3,325.72	 \$ 4,034.19	 \$ 1,379.81	 \$ 159,415.30	 \$ 16,212.16
 Rollforward Adjustment	 \$ -	 \$ -	 \$ -	 \$ -	 \$ -
 Total Proposed Costs	 \$ 3,325.72	 \$ 4,034.19	 \$ 1,379.81	 \$ 159,415.30	 \$ 16,212.16

**SUMMARY OF ALLOCATED COSTS
CITY OF MADISON, WISCONSIN
FISCAL YEAR 2017**

	Debt Service	Capital Projects	Room Tax Fund	Affordable Housing Trust Fund	Capital Revolving Fund
Central Service Departments					
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-
Common Council	-	-	-	-	-
Employee Assistance Program	-	-	-	-	-
Insurance	-	-	-	-	-
Workers Compensation	-	-	-	-	-
City Clerk	753.46	753.46	753.46	753.46	753.46
Treasurer	8,081.18	29,266.30	-	-	73.68
Mayor	-	-	-	-	-
Attorney's Office	-	-	-	-	-
Human Resources	-	-	-	-	-
Information Technology	-	2,733,721.89	-	-	-
Finance Department	44,058.52	675,233.63	7,141.41	1,021.83	772.65
Public Works-Engineering Services	-	2,224,800.00	-	-	-
Public Works Fleet Services	-	-	-	-	-
Public Works-Traffic Engineering	-	-	-	-	-
PCED-Office of the Director	-	-	-	-	-
PCED-Economic Development Division	-	189,374.25	-	-	-
 Total Allocated Costs	 \$ 52,893.16	 \$ 5,853,149.52	 \$ 7,894.86	 \$ 1,775.29	 \$ 1,599.79
 Rollforward Adjustment	 \$ -	 \$ -	 \$ -	 \$ -	 \$ -
 Total Proposed Costs	 \$ 52,893.16	 \$ 5,853,149.52	 \$ 7,894.86	 \$ 1,775.29	 \$ 1,599.79

**SUMMARY OF ALLOCATED COSTS
CITY OF MADISON, WISCONSIN
FISCAL YEAR 2017**

	Special Assessment Revolving Fund	Reverse Mortgage Fund	General Land Acquisition Fund	Home-Buy the American Dream Fund	Housing Rehabilitation Services
Central Service Departments					
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-
Common Council	-	-	-	-	-
Employee Assistance Program	-	-	-	-	-
Insurance	-	-	-	-	-
Workers Compensation	-	-	-	-	-
City Clerk	753.46	753.46	753.46	753.46	753.46
Treasurer	8,262.55	12.28	-	-	8.19
Mayor	-	-	-	-	-
Attorney's Office	-	-	-	-	-
Human Resources	-	-	-	-	-
Information Technology	-	-	-	-	-
Finance Department	14,433.09	648.19	-	191.24	2,409.63
Public Works-Engineering Services	-	-	-	-	-
Public Works Fleet Services	-	-	-	-	-
Public Works-Traffic Engineering	-	-	-	-	-
PCED-Office of the Director	-	-	-	-	-
PCED-Economic Development Division	-	-	996,663.43	-	-
<hr/>					
Total Allocated Costs	\$ 23,449.11	\$ 1,413.93	\$ 997,416.89	\$ 944.69	\$ 3,171.28
Rollforward Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
Total Proposed Costs	\$ 23,449.11	\$ 1,413.93	\$ 997,416.89	\$ 944.69	\$ 3,171.28

**SUMMARY OF ALLOCATED COSTS
CITY OF MADISON, WISCONSIN
FISCAL YEAR 2017**

	Homebuyer's Assistance Program	Impact Fees	City Channel/Media Services	All Other Depts./Programs
Central Service Departments				
Building Depreciation	\$ -	\$ -	\$ 9,447.45	\$ 2,585.00
Equipment Depreciation	-	-	-	-
Common Council	-	-	-	1,160,403.10
Employee Assistance Program	-	-	-	1,158.74
Insurance	-	-	-	-
Workers Compensation	-	-	-	-
City Clerk	753.46	753.46	-	2,331,924.06
Treasurer	-	-	-	187,065.96
Mayor	-	-	-	-
Attorney's Office	-	-	-	15,913.67
Human Resources	-	-	-	88,656.60
Information Technology	-	-	582,963.52	238.49
Finance Department	554.00	412.16	-	470,563.69
Public Works-Engineering Services	-	-	548.20	914,644.75
Public Works Fleet Services	-	-	-	-
Public Works-Traffic Engineering	-	-	-	7,680,474.40
PCED-Office of the Director	-	-	-	-
PCED-Economic Development Division	-	-	-	783,642.23
 Total Allocated Costs	 \$ 1,307.45	 \$ 1,165.61	 \$ 592,959.16	 \$ 13,637,270.68
 Rollforward Adjustment	 \$ -	 \$ -	 \$ -	 \$ -
 Total Proposed Costs	 \$ 1,307.45	 \$ 1,165.61	 \$ 592,959.16	 \$ 13,637,270.68

**SUMMARY OF ALLOCATED COSTS
CITY OF MADISON, WISCONSIN
FISCAL YEAR 2017**

	Total Allocated Costs
Central Service Departments	
Building Depreciation	\$ 7,865,197.34
Equipment Depreciation	3,297,798.28
Common Council	1,160,403.10
Employee Assistance Program	263,194.73
Insurance	190,661.62
Workers Compensation	(1,865,372.13)
City Clerk	2,611,167.62
Treasurer	857,542.25
Mayor	1,447,011.76
Attorney's Office	1,628,409.47
Human Resources	2,146,086.86
Information Technology	6,785,832.99
Finance Department	4,324,659.51
Public Works-Engineering Services	5,555,595.31
Public Works Fleet Services	256,770.85
Public Works-Traffic Engineering	8,817,781.23
PCED-Office of the Director	913,124.90
PCED-Economic Development Division	1,992,412.41
Total Allocated Costs	\$ 48,248,278.10
Rollforward Adjustment	\$ -
Total Proposed Costs	<u>\$ 48,248,278.10</u>

SCHEDULE OF FIXED COSTS
CITY OF MADISON, WISCONSIN
FISCAL YEAR 2017

<u>Grantee Department</u>	Final Costs 2017	Fixed Costs 2015	Rollforward	Actual Costs with Rollforward
Water Utility	521,508.38	-	-	521,508.38
Sewer Utility	368,483.23	-	-	368,483.23
Stormwater Utility	342,782.02	-	-	342,782.02
Metro Transit	922,122.62	-	-	922,122.62
Parking Utility	482,942.08	-	-	482,942.08
Golf Enterprise	152,912.21	-	-	152,912.21
Monona Terrace	356,708.28	-	-	356,708.28
Madison Public Library	2,896,524.82	-	-	2,896,524.82
Police Department	5,593,369.05	-	-	5,593,369.05
Fire Department	3,311,569.24	-	-	3,311,569.24
Public Health Madison and Dane County	1,132,049.98	-	-	1,132,049.98
Public Works - Streets	1,964,742.16	-	-	1,964,742.16
Public Works - Parks	5,492,467.51	-	-	5,492,467.51
Public Works - Transportation	753.46	-	-	753.46
Department of Civil Rights	147,643.44	-	-	147,643.44
Assessor	220,181.86	-	-	220,181.86
Planning & Development-CDA Housing Operations	648,075.38	-	-	648,075.38
Planning & Development-Community Development Division	730,162.15	-	-	730,162.15
Planning & Development-Planning Division	694,844.30	-	-	694,844.30
Municipal Court	104,065.37	-	-	104,065.37
TID #25-Wilson Street	20,910.92	-	-	20,910.92
TID #27-West Broadway	2,142.56	-	-	2,142.56
TID #29-Allied Terrace	2,394.05	-	-	2,394.05
TID #32-State Street	40,735.37	-	-	40,735.37
TID #35-Todd Drive	3,082.75	-	-	3,082.75
TID #36-Capitol Gateway	13,740.56	-	-	13,740.56
TID #37-Union Corners	4,802.59	-	-	4,802.59
TID #38-Badger/Ann/Park	1,629.94	-	-	1,629.94
TID #39-Stoughton Road	5,879.43	-	-	5,879.43
TID #41-University/ Whitney	2,303.10	-	-	2,303.10
TID #42-Wingra	3,645.55	-	-	3,645.55
TID #43-Park/Drake	3,278.32	-	-	3,278.32
TID #44-Royster Clark	2,479.29	-	-	2,479.29
TID #45-Capital Square West	3,325.72	-	-	3,325.72
TID #46-Research Park	4,034.19	-	-	4,034.19
TID #47-Silicon Prairie	1,379.81	-	-	1,379.81
Community Development Authority	159,415.30	-	-	159,415.30
Room Tax Commission	16,212.16	-	-	16,212.16
Debt Service	52,893.16	-	-	52,893.16
Capital Projects	5,853,149.52	-	-	5,853,149.52
Room Tax Fund	7,894.86	-	-	7,894.86
Affordable Housing Trust Fund	1,775.29	-	-	1,775.29
Capital Revolving Fund	1,599.79	-	-	1,599.79
Special Assessment Revolving Fund	23,449.11	-	-	23,449.11
Reverse Mortgage Fund	1,413.93	-	-	1,413.93
General Land Acquisition Fund	997,416.89	-	-	997,416.89
Home-Buy the American Dream Fund	944.69	-	-	944.69
Housing Rehabilitation Services	3,171.28	-	-	3,171.28
Homebuyer's Assistance Program	1,307.45	-	-	1,307.45
Impact Fees	1,165.61	-	-	1,165.61
City Channel/Media Services	592,959.16	-	-	592,959.16
All Other Depts./Programs	13,637,270.68	-	-	13,637,270.68
	48,248,278.10	-	-	48,248,278.10

SCHEDULE OF DEPARTMENTAL COSTS
CITY OF MADISON, WISCONSIN
FISCAL YEAR 2017

<u>Central Service Department</u>	Expenditures	Cost Adjustments	Disallowed / Capitalized	Direct Billings	Total Allocated Costs
Building Depreciation	\$ -	\$ 8,356,477	\$ -	\$ -	\$ 8,356,477
Equipment Depreciation	-	7,160,430	-	-	7,160,430
Common Council	565,332	(19,720)	-	-	545,612
Employee Assistance Program	316,624	-	-	-	316,624
Insurance	2,987,564	(581,831)	-	(1,999,630)	406,103
Workers Compensation	2,088,663	(24,148)	-	(4,000,000)	(1,935,485)
City Clerk	2,266,173	(2,647)	-	-	2,263,526
Treasurer	934,830	-	-	(231,523)	703,307
Mayor	1,522,648	(25,363)	(43,776)	-	1,453,509
Attorney's Office	3,304,214	-	-	(305,420)	2,998,794
Human Resources	2,240,830	(36,235)	-	-	2,204,595
Information Technology	6,954,885	4,794,460	-	(4,896,463)	6,852,882
Finance Department	3,723,104	872,216	-	(895,478)	3,699,841
Public Works-Engineering Services	6,856,268	(438,832)	-	(1,502,434)	4,915,002
Public Works Fleet Services	16,619,164	(1,065,933)	-	(15,583,867)	(30,636)
Public Works-Traffic Engineering	7,998,277	(1,509,710)	-	(529,049)	5,959,518
PCED-Office of the Director	656,688	-	-	-	656,688
PCED-Economic Development Division	2,423,168	(400,418)	-	(301,261)	1,721,490
less unallocated Incoming costs					-
	<u>\$ 61,458,433</u>	<u>\$ 17,078,745</u>	<u>\$ (43,776)</u>	<u>\$ (30,245,124)</u>	<u>\$ 48,248,278</u>

**SCHEDULE OF ALLOCATION BASIS
CITY OF MADISON, WISCONSIN
FISCAL YEAR 2017**

Department Number	Departmental Function	Allocation Base
1	Building Depreciation	
	City-County Building	Usable square footage by Departments Occupying Space in the City/County Building
	Madison Municipal Building	Usable square footage by Departments Occupying Space in the Madison Municipal Building (pre-renovation)
	Fairchild Building	Percentage of Occupied Space by Benefiting Department
	Department Specific	2017 Building & Building Improvement and Land Improvement Depreciation Expense by Benefiting Department
2	Equipment Depreciation	
	Equipment Depreciation	General Fund Equipment & Intangibles Deprecation Expense by Benefiting Department in 2017
	Interest Expense	Direct Allocation to Benefiting Department
3	Common Council	
	Legislation & Policy	Direct Allocation to Benefiting Department
4	Employee Assistance Program	
	EAP Service Delivery	Total Number of Employee and Supervisor Contacts/Union Consultations by Benefiting Department in 2017
	Critical Incidents	Total Number of Attendees at Critical Incident Debriefings by Benefiting Department in 2017
5	Insurance	
	Insurance	Interdepartmental Charges for Risk Management Services During 2017
6	Workers Compensation	
	Workers Compensation	Interdepartmental Charges for Workers Compensation Services During 2017
7	City Clerk	
	Licensing Administration	Number of permits processed by benefiting department during 2017
	Records Administration	Equal Allocation to Benefiting Departments/Agencies
	Elections Administration	Equal Allocation to Benefiting Departments/Agencies
	Public Outreach	Equal Allocation to Benefiting Departments/Agencies

**SCHEDULE OF ALLOCATION BASIS
CITY OF MADISON, WISCONSIN
FISCAL YEAR 2017**

Department Number	Departmental Function	Allocation Base
8	Treasurer	
	General Receipts	Total Number of Receipts Processed by Department During 2017
	Parking Collections	Direct Allocation to Benefiting Department
	Room Tax Collections	Direct Allocation to Benefiting Department
	Animal License Collections & Admin	Direct Allocation to Benefiting Department
	Property Tax Collections	Direct Allocation to Benefiting Department
	Investment Management	Direct Allocation to Benefiting Department based on Prorated Share of Investment Fees and Amounts Managed
	Bank & Credit Card Service Fees	Direct Allocation to Benefiting Department based on Prorated Share of Service Fees
9	Mayor	
	City Operational Oversight	Number of Full Time Equivalent Employees By Department During 2017
10	Attorney's Office	
	General Counsel & Representation	Effort Devoted by Attorney Staff to Benefiting Department During 2017
	Ordinance Enforcement	Effort Devoted by Attorney Staff to Benefiting Department During 2017
	Legislative Services	Direct Allocation to Benefiting Department
11	Human Resources	
	HR & Benefits Administration	Number of Employees By Department During 2017
	Contract & Handbook Admin.	Number of Represented and Association Staff by Department in 2017
	Accommodation & FMLA Admin.	Number of FMLA Requests Reviewed by Department During 2017
	Compensation & Hiring Admin.	Number of Employees By Department, Less Sworn Police Staff During 2017
	Employee Development	Number of Participants in Employee Development Sessions During 2017
12	Information Technology	
	Network & Infrastructure Support	Total Number of Devices Supported by Department
	Phone System Administration	Phone System Charges to Departments During 2017
	Media Services	Direct Allocation to Benefiting Department
	Application Support & Development	Direct Allocation to Benefiting Department

**SCHEDULE OF ALLOCATION BASIS
CITY OF MADISON, WISCONSIN
FISCAL YEAR 2017**

Department Number	Departmental Function	Allocation Base
13	Finance Department	
	Administrative Support	FTE Days Worked by Agency During 2017
	General Accounting & Reporting	Total Number of API, APM, APP, GBI, and GEN Transactions by Department During 2017
	Budget Management	Blended Percentage of BUA Transactions, Budget Amendment Reviews & Budgeted Revenue and Expenditures in 2017
	Internal Audit	Percentage of Effort by Benefiting Department
	Risk Management	Insurance and Workers Compensation Charges by Department During 2017
	Purchasing	Total Number of COL, COM, POE, POL, and POM Transactions by Department During 2017
	Payroll	Total Number of Payroll Checks by Department During 2017
	Debt Management	Total Debt Managed by Fund/Agency During 2017
14	Public Works-Engineering Services	
	Facilities	Share of Facilities Related Expenses by Department During 2017
	General Engineering Capital	Direct Allocation to Benefiting Department
	General Engineering Other	Direct Allocation to Benefiting Department
	Department Specific Engineering	Direct Allocation to Benefiting Department Based on Effort During 2017
15	Public Works Fleet Services	
	Fleet Services	Fleet Services Charges to Departments During 2017
16	Public Works-Traffic Engineering	
	Signing	Traffic Engineering Signing Charges by Benefitting Department During 2017
	Communications	Traffic Engineering Communications Charges by Benefitting Department During 2017
17	PCED-Office of the Director	
	Planning & Community Development	Number of Full Time Equivalent Employees by Benefiting Department
	Admin	Division
18	PCED-Economic Development Division	
	Business Resources	Direct Allocation to Benefiting Department based on Staff Effort
	Real Estate Services	Direct Allocation to Benefiting Department based on Staff Effort

DEPARTMENT 1
FISCAL 2017

CITY OF MADISON, WISCONSIN

BUILDING DEPRECIATION

NATURE AND EXTENT OF SERVICES

The City of Madison owns and operates numerous facilities to support the operations of its programs and services. The City maintains fixed asset records in compliance with generally accepted accounting principles and practices an GASB statements and standards. The annual depreciation expense for land improvement and buildings/building improvements is allowable for allocation. This department of the cost allocation plan includes the 2017 depreciation for buildings and land improvements that is recorded in the City's General Fund.

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 2017 depreciation expense on these improvements totaled \$292,933.91 and 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 City initiated a comprehensive renovation of this facility in late 2017, with departments being relocated during the work. The 2017 depreciation expense on the facility prior to these improvements totaled \$50,327.41 and is allocated to departments based on usable square footage of occupied space prior to their relocation.
- **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 2017 depreciation expense on this facility totaled \$57,243.78 and is allocated to departments based on the percentage of occupied space.
- **Department Specific**: Other improvements to land and buildings, including building construction is funded by the General Fund. The 2017 depreciation expense for these improvements totaled \$7,805,811.16 and is allocated to benefiting departments based on the actual 2017 depreciation expense.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 1
FISCAL 2017

CITY OF MADISON, WISCONSIN
BUILDING DEPRECIATION
DEPARTMENTAL COSTS BY FUNCTION

Department: Building Depreciation

Functions:	Total	City-County Building	Madison Municipal Building	Fairchild Building	Department Specific
Cost Adjustments:					
Building Depreciation Expense	8,206,316.26	292,933.91	50,327.41	57,243.78	7,805,811.16
Interest Expense	150,160.83	150,160.83			
Total Cost Adjustments	8,356,477.09	443,094.74	50,327.41	57,243.78	7,805,811.16
Incoming Costs					
Total 1st Allocation	-	-	-	-	-
Unallocated	-				
Total 1st Tier Allocation	8,356,477.09	443,094.74	50,327.41	57,243.78	7,805,811.16
2nd Allocation					
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Common Council	-	-	-	-	-
Employee Assistance Program	-	-	-	-	-
Insurance	-	-	-	-	-
Workers Compensation	-	-	-	-	-
City Clerk	-	-	-	-	-
Treasurer	-	-	-	-	-
Mayor	-	-	-	-	-
Attorney's Office	-	-	-	-	-
Human Resources	-	-	-	-	-
Information Technology	-	-	-	-	-
Finance Department	-	-	-	-	-
Public Works-Engineering Services	-	-	-	-	-
Public Works Fleet Services	-	-	-	-	-
Public Works-Traffic Engineering	-	-	-	-	-
PCED-Office of the Director	-	-	-	-	-
PCED-Economic Development Division	-	-	-	-	-
Total 2nd Allocation	-	-	-	-	-
Total 2nd Tier Allocation	-	-	-	-	-
Unallocated	-				
Total Incoming Costs	-				
Total Allocated Cost	8,356,477.09	443,094.74	50,327.41	57,243.78	7,805,811.16

DEPARTMENT 1 FISCAL 2017

Department: Building Depreciation
Function: City-County Building

Total 1st Tier Allocation	\$ 443,094.74
Total 2nd Tier Allocation	\$ -
Total Allocated Cost	\$ 443,094.74

Total Allocated Cost \$ 443,094.74

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Common Council	1,080	0.86%	3,811.45	-	3,811.45	-	3,811.45
City Clerk	4,155	3.31%	14,663.48	-	14,663.48	-	14,663.48
Treasurer	2,357	1.88%	8,318.13	-	8,318.13	-	8,318.13
Mayor	3,157	2.51%	11,141.42	-	11,141.42	-	11,141.42
Attorney's Office	4,799	3.82%	16,936.23	-	16,936.23	-	16,936.23
Human Resources	3,564	2.84%	12,577.77	-	12,577.77	-	12,577.77
Information Technology	11,252	8.96%	39,709.62	-	39,709.62	-	39,709.62
Finance Department	7,668	6.11%	27,061.27	-	27,061.27	-	27,061.27
Public Works-Engineering Services	8,690	6.92%	30,668.03	-	30,668.03	-	30,668.03
Public Health Madison and Dane County	12,303	9.80%	43,418.72	-	43,418.72	-	43,418.72
Police Department	47,075	37.49%	166,133.18	-	166,133.18	-	166,133.18
Public Works - Parks	6,572	5.23%	23,193.36	-	23,193.36	-	23,193.36
Department of Civil Rights	3,256	2.59%	11,490.80	-	11,490.80	-	11,490.80
Assessor	4,737	3.77%	16,717.43	-	16,717.43	-	16,717.43
Municipal Court	2,212	1.76%	7,806.41	-	7,806.41	-	7,806.41
City Channel/Media Services	2,677	2.13%	9,447.45	-	9,447.45	-	9,447.45
Total	125,554	100.00%	443,094.74	-	443,094.74	-	443,094.74

Allocation Basis: Usable square footage by Departments Occupying Space in the City/County Building

Allocation Source: Square footage measurements provided by Engineering Services

DEPARTMENT 1
FISCAL 2017

CITY OF MADISON, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: **Building Depreciation**
Function: **Madison Municipal Building**

Total 1st Tier Allocation	\$ 50,327.41
Total 2nd Tier Allocation	\$ -
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Total Allocated Cost \$ 50,327.41

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Human Resources	4,392	9.25%	4,654.90	-	4,654.90	-	4,654.90
Public Works-Traffic Engineering	5,436	11.45%	5,761.39	-	5,761.39	-	5,761.39
PCED-Office of the Director	1,490	3.14%	1,579.19	-	1,579.19	-	1,579.19
PCED-Economic Development Division	5,038	10.61%	5,339.57	-	5,339.57	-	5,339.57
Parking Utility	2,220	4.68%	2,352.89	-	2,352.89	-	2,352.89
Planning & Development-Building Inspection Division	4,675	9.85%	4,954.84	-	4,954.84	-	4,954.84
Planning & Development-CDA Housing Operations	5,545	11.68%	5,876.92	-	5,876.92	-	5,876.92
Planning & Development-Community Development Division	6,624	13.95%	7,020.51	-	7,020.51	-	7,020.51
Planning & Development-Planning Division	9,626	20.27%	10,202.20	-	10,202.20	-	10,202.20
All Other Depts./Programs	2,439	5.14%	2,585.00	-	2,585.00	-	2,585.00
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Total	47,485	100.00%	50,327.41	-	50,327.41	-	50,327.41
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Allocation Basis: Usable square footage by Departments Occupying Space in the Madison Municipal Building (pre-renovation)

Allocation Source: Square footage measurements provided by Engineering Services

DEPARTMENT 1
FISCAL 2017

CITY OF MADISON, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: **Building Depreciation**
Function: **Fairchild Building**

Total 1st Tier Allocation	\$ 57,243.78
Total 2nd Tier Allocation	\$ -
<hr/>	
Total Allocated Cost	\$ 57,243.78

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Public Works-Engineering Services	17%	17.00%	9,731.44	-	9,731.44	-	9,731.44
Police Department	49%	49.00%	28,049.45	-	28,049.45	-	28,049.45
Public Works - Parks	34%	34.00%	19,462.89	-	19,462.89	-	19,462.89
<hr/>							
Total	100%	100.00%	57,243.78	-	57,243.78	-	57,243.78

Allocation Basis: Percentage of Occupied Space by Benefiting Department

Allocation Source: Space usage provided by Engineering Services

DEPARTMENT 1
FISCAL 2017

CITY OF MADISON, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: **Building Depreciation**
Function: **Department Specific**

Total 1st Tier Allocation	\$ 7,805,811.16
Total 2nd Tier Allocation	\$ -
 Total Allocated Cost	 \$ 7,805,811.16

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Information Technology	4,343.43	0.056%	4,343.43	-	4,343.43	-	4,343.43
Public Works-Engineering Services	57,515.49	0.737%	57,515.49	-	57,515.49	-	57,515.49
Public Works-Traffic Engineering	128,601.30	1.648%	128,601.30	-	128,601.30	-	128,601.30
PCED-Office of the Director	108,865.63	1.395%	108,865.63	-	108,865.63	-	108,865.63
Water Utility	8,461.73	0.108%	8,461.73	-	8,461.73	-	8,461.73
Sewer Utility	27,919.04	0.358%	27,919.04	-	27,919.04	-	27,919.04
Golf Enterprise	10,406.20	0.133%	10,406.20	-	10,406.20	-	10,406.20
Madison Public Library	1,289,049.90	16.514%	1,289,049.90	-	1,289,049.90	-	1,289,049.90
Police Department	636,599.48	8.155%	636,599.48	-	636,599.48	-	636,599.48
Fire Department	1,141,718.00	14.627%	1,141,718.00	-	1,141,718.00	-	1,141,718.00
Public Health Madison and Dane County	655.00	0.008%	655.00	-	655.00	-	655.00
Public Works - Streets	445,251.68	5.704%	445,251.68	-	445,251.68	-	445,251.68
Public Works - Landfill	24,273.49	0.311%	24,273.49	-	24,273.49	-	24,273.49
Public Works - Parks	3,858,599.23	49.432%	3,858,599.23	-	3,858,599.23	-	3,858,599.23
Planning & Development-Community Development Division	60,272.99	0.772%	60,272.99	-	60,272.99	-	60,272.99
Community Development Authority	3,278.57	0.042%	3,278.57	-	3,278.57	-	3,278.57
 Total	 7,805,811.16	 100.00%	 7,805,811.16	 -	 7,805,811.16	 -	 7,805,811.16

Allocation Basis: 2017 Building & Building Improvement and Land Improvement Depreciation Expense by Benefiting Department

Allocation Source: City of Madison Financial Records and Reports

DEPARTMENT 1
FISCAL 2017

CITY OF MADISON, WISCONSIN
BUILDING DEPRECIATION
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Building Depreciation

Grantee Department	Total	City-County Building	Madison Municipal Building	Fairchild Building	Department Specific
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Common Council	3,811.45	3,811.45	-	-	-
Employee Assistance Program	-	-	-	-	-
Insurance	-	-	-	-	-
Workers Compensation	-	-	-	-	-
City Clerk	14,663.48	14,663.48	-	-	-
Treasurer	8,318.13	8,318.13	-	-	-
Mayor	11,141.42	11,141.42	-	-	-
Attorney's Office	16,936.23	16,936.23	-	-	-
Human Resources	17,232.67	12,577.77	4,654.90	-	-
Information Technology	44,053.05	39,709.62	-	-	4,343.43
Finance Department	27,061.27	27,061.27	-	-	-
Public Works-Engineering Services	97,914.96	30,668.03	-	9,731.44	57,515.49
Public Works Fleet Services	-	-	-	-	-
Public Works-Traffic Engineering	134,362.69	-	5,761.39	-	128,601.30
PCED-Office of the Director	110,444.82	-	1,579.19	-	108,865.63
PCED-Economic Development Division	5,339.57	-	5,339.57	-	-
Water Utility	8,461.73	-	-	-	8,461.73
Sewer Utility	27,919.04	-	-	-	27,919.04
Stormwater Utility	-	-	-	-	-
Metro Transit	-	-	-	-	-
Parking Utility	2,352.89	-	2,352.89	-	-
Golf Enterprise	10,406.20	-	-	-	10,406.20
Monona Terrace	-	-	-	-	-
Madison Public Library	1,289,049.90	-	-	-	1,289,049.90
Police Department	830,782.11	166,133.18	-	28,049.45	636,599.48
Fire Department	1,141,718.00	-	-	-	1,141,718.00
Public Health Madison and Dane County	44,073.72	43,418.72	-	-	655.00
Public Works - Streets	445,251.68	-	-	-	445,251.68
Public Works - Landfill	24,273.49	-	-	-	24,273.49
Public Works - Parks	3,901,255.47	23,193.36	-	19,462.89	3,858,599.23
Public Works - Transportation	-	-	-	-	-
Department of Civil Rights	11,490.80	11,490.80	-	-	-
Assessor	16,717.43	16,717.43	-	-	-
Planning & Development-Building Inspection Division	4,954.84	-	4,954.84	-	-
Planning & Development-CDA Housing Operations	5,876.92	-	5,876.92	-	-
Planning & Development-Community Development Division	67,293.50	-	7,020.51	-	60,272.99
Planning & Development-Planning Division	10,202.20	-	10,202.20	-	-
Municipal Court	7,806.41	7,806.41	-	-	-
TID #25-Wilson Street	-	-	-	-	-
TID #27-West Broadway	-	-	-	-	-
TID #29-Allied Terrace	-	-	-	-	-
TID #32-State Street	-	-	-	-	-
TID #35-Todd Drive	-	-	-	-	-
TID #36-Capitol Gateway	-	-	-	-	-
TID #37-Union Corners	-	-	-	-	-
TID #38-Badger/Ann/Park	-	-	-	-	-
TID #39-Stoughton Road	-	-	-	-	-

DEPARTMENT 1
FISCAL 2017

CITY OF MADISON, WISCONSIN
BUILDING DEPRECIATION
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Building Depreciation

Grantee Department	Total	City-County Building	Madison Municipal Building	Fairchild Building	Department Specific
TID #41-University/ Whitney	-	-	-	-	-
TID #42-Wingra	-	-	-	-	-
TID #43-Park/Drake	-	-	-	-	-
TID #44-Royster Clark	-	-	-	-	-
TID #45-Capital Square West	-	-	-	-	-
TID #46-Research Park	-	-	-	-	-
TID #47-Silicon Prairie	-	-	-	-	-
Community Development Authority	3,278.57	-	-	-	3,278.57
Room Tax Commission	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
Room Tax Fund	-	-	-	-	-
Affordable Housing Trust Fund	-	-	-	-	-
Capital Revolving Fund	-	-	-	-	-
Special Assessment Revolving Fund	-	-	-	-	-
Reverse Mortgage Fund	-	-	-	-	-
General Land Acquisition Fund	-	-	-	-	-
Home-Buy the American Dream Fund	-	-	-	-	-
Housing Rehabilitation Services	-	-	-	-	-
Homebuyer's Assistance Program	-	-	-	-	-
Impact Fees	-	-	-	-	-
City Channel/Media Services	9,447.45	9,447.45	-	-	-
All Other Depts./Programs	2,585.00	-	2,585.00	-	-
	<u>8,356,477.09</u>	<u>443,094.74</u>	<u>50,327.41</u>	<u>57,243.78</u>	<u>7,805,811.16</u>

**DEPARTMENT 2
FISCAL 2017**

CITY OF MADISON, WISCONSIN

EQUIPMENT DEPRECIATION

NATURE AND 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 depreciation expense for capitalized assets is allowable for allocation. This department of the cost allocation plan includes the 2017 depreciation for machinery and equipment and intangible assets that are recorded in the City's General Fund.

Equipment Depreciation is allocated to benefiting departments based on the actual 2017 depreciation expense.

The City has also issued debt to fund the purchase of software and hardware supported by the Information Technology Department. The interest paid on this debt in 2017 is allowable and has been allocated directly to the Information Technology Department for further distribution.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 2
FISCAL 2017

CITY OF MADISON, WISCONSIN
EQUIPMENT DEPRECIATION
DEPARTMENTAL COSTS BY FUNCTION

Department: Equipment Depreciation

Functions:	Total	Equipment Depreciation	Interest Expense
Cost Adjustments:			
Equipment Depreciation Expense	7,160,429.79	6,612,551.00	547,878.79
Total Cost Adjustments	7,160,429.79	6,612,551.00	547,878.79
Incoming Costs			
1st Allocation			
Building Depreciation			
Total 1st Allocation	-	-	-
Unallocated			
Total 1st Tier Allocation	7,160,429.79	6,612,551.00	547,878.79
2nd Allocation			
Equipment Depreciation	-	-	-
Common Council	-	-	-
Employee Assistance Program	-	-	-
Insurance	-	-	-
Workers Compensation	-	-	-
City Clerk	-	-	-
Treasurer	-	-	-
Mayor	-	-	-
Attorney's Office	-	-	-
Human Resources	-	-	-
Information Technology	-	-	-
Finance Department	-	-	-
Public Works-Engineering Services	-	-	-
Public Works Fleet Services	-	-	-
Public Works-Traffic Engineering	-	-	-
PCED-Office of the Director	-	-	-
PCED-Economic Development Division	-	-	-
Building Depreciation			
Total 2nd Allocation	-	-	-
Total 2nd Tier Allocation	-	-	-
Unallocated			
Total Incoming Costs	-	-	-
Total Allocated Cost	<u>6,612,551.00</u>	<u>6,612,551.00</u>	<u>547,878.79</u>

DEPARTMENT 2
FISCAL 2017

CITY OF MADISON, WISCONSIN
EQUIPMENT DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: **Equipment Depreciation**
Function: **Equipment Depreciation**

Total 1st Tier Allocation	\$ 6,612,551.00
Total 2nd Tier Allocation	\$ -

Total Allocated Cost \$ 6,612,551.00

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
City Clerk	24,791.75	0.37%	24,791.75	-	24,791.75	-	24,791.75
Treasurer	12,076.31	0.18%	12,076.31	-	12,076.31	-	12,076.31
Information Technology	807,145.41	12.21%	807,145.41	-	807,145.41	-	807,145.41
Public Works-Engineering Services	142,421.85	2.15%	142,421.85	-	142,421.85	-	142,421.85
Public Works Fleet Services	85,373.24	1.29%	85,373.24	-	85,373.24	-	85,373.24
Public Works-Traffic Engineering	2,230,997.72	33.74%	2,230,997.72	-	2,230,997.72	-	2,230,997.72
PCED-Office of the Director	11,946.44	0.18%	11,946.44	-	11,946.44	-	11,946.44
Sewer Utility	27,584.65	0.42%	27,584.65	-	27,584.65	-	27,584.65
Stormwater Utility	516.19	0.01%	516.19	-	516.19	-	516.19
Madison Public Library	1,035,679.32	15.66%	1,035,679.32	-	1,035,679.32	-	1,035,679.32
Police Department	741,511.16	11.21%	741,511.16	-	741,511.16	-	741,511.16
Fire Department	372,199.62	5.63%	372,199.62	-	372,199.62	-	372,199.62
Public Works - Streets	573,797.80	8.68%	573,797.80	-	573,797.80	-	573,797.80
Public Works - Parks	546,509.54	8.26%	546,509.54	-	546,509.54	-	546,509.54
Total	6,612,551.00	100.00%	6,612,551.00	-	6,612,551.00	-	6,612,551.00

Allocation Basis: General Fund Equipment & Intangibles Deprecation Expense by Benefiting Department in 2017

Allocation Source: Fixed Asset Management System Records

DEPARTMENT 2
FISCAL 2017

CITY OF MADISON, WISCONSIN
EQUIPMENT DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Equipment Depreciation
Function: Interest Expense

Total 1st Tier Allocation	\$ 547,878.79
Total 2nd Tier Allocation	\$ -
 Total Allocated Cost	 \$ 547,878.79

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Information Technology	100.00	100.00%	547,878.79	-	547,878.79	-	547,878.79
Total	100.00	100.00%	547,878.79	-	547,878.79	-	547,878.79

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: City Financial Records & Reports - Debt Service Detail

DEPARTMENT 2
FISCAL 2017

CITY OF MADISON, WISCONSIN
EQUIPMENT DEPRECIATION
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Equipment Depreciation

<u>Grantee Department</u>	<u>Total</u>	<u>Equipment Depreciation</u>	<u>Interest Expense</u>
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Common Council	-	-	-
Employee Assistance Program	-	-	-
Insurance	-	-	-
Workers Compensation	-	-	-
City Clerk	24,791.75	24,791.75	-
Treasurer	12,076.31	12,076.31	-
Mayor	-	-	-
Attorney's Office	-	-	-
Human Resources	-	-	-
Information Technology	1,355,024.20	807,145.41	547,878.79
Finance Department	-	-	-
Public Works-Engineering Services	142,421.85	142,421.85	-
Public Works Fleet Services	85,373.24	85,373.24	-
Public Works-Traffic Engineering	2,230,997.72	2,230,997.72	-
PCED-Office of the Director	11,946.44	11,946.44	-
PCED-Economic Development Division	-	-	-
Water Utility	-	-	-
Sewer Utility	27,584.65	27,584.65	-
Stormwater Utility	516.19	516.19	-
Metro Transit	-	-	-
Parking Utility	-	-	-
Golf Enterprise	-	-	-
Monona Terrace	-	-	-
Madison Public Library	1,035,679.32	1,035,679.32	-
Police Department	741,511.16	741,511.16	-
Fire Department	372,199.62	372,199.62	-
Public Health Madison and Dane County	-	-	-
Public Works - Streets	573,797.80	573,797.80	-
Public Works - Landfill	-	-	-
Public Works - Parks	546,509.54	546,509.54	-
Public Works - Transportation	-	-	-
Department of Civil Rights	-	-	-
Assessor	-	-	-
Planning & Development-Building Inspection Division	-	-	-
Planning & Development-CDA Housing Operations	-	-	-
Planning & Development-Community Development Division	-	-	-
Planning & Development-Planning Division	-	-	-
Municipal Court	-	-	-
TID #25-Wilson Street	-	-	-

DEPARTMENT 2
FISCAL 2017

CITY OF MADISON, WISCONSIN
EQUIPMENT DEPRECIATION
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Equipment Depreciation

<u>Grantee Department</u>	<u>Total</u>	<u>Equipment Depreciation</u>	<u>Interest Expense</u>
TID #27-West Broadway	-	-	-
TID #29-Allied Terrace	-	-	-
TID #32-State Street	-	-	-
TID #35-Todd Drive	-	-	-
TID #36-Capitol Gateway	-	-	-
TID #37-Union Corners	-	-	-
TID #38-Badger/Ann/Park	-	-	-
TID #39-Stoughton Road	-	-	-
TID #41-University/ Whitney	-	-	-
TID #42-Wingra	-	-	-
TID #43-Park/Drake	-	-	-
TID #44-Royster Clark	-	-	-
TID #45-Capital Square West	-	-	-
TID #46-Research Park	-	-	-
TID #47-Silicon Prairie	-	-	-
Community Development Authority	-	-	-
Room Tax Commission	-	-	-
Debt Service	-	-	-
Capital Projects	-	-	-
Room Tax Fund	-	-	-
Affordable Housing Trust Fund	-	-	-
Capital Revolving Fund	-	-	-
Special Assessment Revolving Fund	-	-	-
Reverse Mortgage Fund	-	-	-
General Land Acquisition Fund	-	-	-
Home-Buy the American Dream Fund	-	-	-
Housing Rehabilitation Services	-	-	-
Homebuyer's Assistance Program	-	-	-
Impact Fees	-	-	-
All Other Depts./Programs	-	-	-
	<u>7,160,429.79</u>	<u>6,612,551.00</u>	<u>547,878.79</u>

**DEPARTMENT 3
FISCAL 2017**

**CITY OF MADISON, WISCONSIN
COMMON COUNCIL
NATURE AND EXTENT OF SERVICES**

The Common Council is established by State Statute and is responsible for policy determination for the City of Madison. The Council is comprised of 20 elected members who act on proposed legislation, policy matters, and other City business. Council members also support board, commission, and committee meetings. Information is received from and disseminated to constituents through meetings, newsletters, correspondence, phone calls, surveys, and questionnaires.

Costs have been considered General Governmental and are therefore removed from further allocation in this cost allocation plan.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 3
FISCAL 2017

CITY OF MADISON, WISCONSIN
COMMON COUNCIL
DEPARTMENTAL COSTS BY FUNCTION

Department: Common Council

Functions:	Total	General & Administrative	Legislation & Policy
Expenditures:			
Salaries & Wages	391,337.25	391,337.25	
Fringe Benefits	70,290.13	70,290.13	
Office Supplies	12,294.61	12,294.61	
Copy Printing Supplies	10,351.79	10,351.79	
Furniture	1,040.28	1,040.28	
Hardware Supplies	4,510.00	4,510.00	
Postage	39,706.11	39,706.11	
Books and Subscriptions	260.07	260.07	
Food and Beverage	729.68	729.68	
Telephone	1,686.84	1,686.84	
Systems Communication Internet	1,086.77	1,086.77	
Facility Rental	1,089.15	1,089.15	
Custodial Building Use Charges	9,825.83	9,825.83	
Least Rental of Equipment	38.70	38.70	
Recruitment	1,048.49	1,048.49	
Conferences and Training	8,096.81	8,096.81	
Delivery Freight Charges	538.00	538.00	
Storage Services	45.24	45.24	
ID Charge from Insurance	11,079.00	11,079.00	
ID Charge from Workers Comp	277.00	277.00	
 Total Expenditures	 565,331.75	 -	 565,331.75
Cost Adjustments:			
Miscellaneous Revenue	(19,719.77)		(19,719.77)
 Total Cost Adjustments	 (19,719.77)	 -	 (19,719.77)
General & Administrative Allocation			
Disallowable / Capitalized	-	-	-
Incoming Costs			
1st Allocation			
Building Depreciation	3,811.45	3,811.45	
Equipment Depreciation	-	-	
 Total 1st Allocation	 3,811.45	 -	 3,811.45

DEPARTMENT 3
FISCAL 2017

CITY OF MADISON, WISCONSIN
COMMON COUNCIL
DEPARTMENTAL COSTS BY FUNCTION

Department: Common Council

Functions:	Total	General & Administrative	Legislation & Policy
Unallocated	-	-	-
Total 1st Tier Allocation	549,423.43	-	549,423.43
2nd Allocation			
Common Council	-	-	-
Employee Assistance Program	1,462.03		1,462.03
Insurance	2,250.02		2,250.02
Workers Compensation	(134.03)		(134.03)
City Clerk	604.74		604.74
Treasurer	236.66		236.66
Mayor	11,092.13		11,092.13
Attorney's Office	556,206.19		556,206.19
Human Resources	12,536.39		12,536.39
Information Technology	14,179.30		14,179.30
Finance Department	12,333.19		12,333.19
Public Works-Engineering Services	213.06		213.06
Public Works Fleet Services	-		-
Public Works-Traffic Engineering	-		-
PCED-Office of the Director	-		-
PCED-Economic Development Division	-		-
Building Depreciation	-		-
Equipment Depreciation	-		-
<hr/>	<hr/>	<hr/>	<hr/>
Total 2nd Allocation	610,979.67	-	610,979.67
Total 2nd Tier Allocation	610,979.67	-	610,979.67
Unallocated	-	-	-
Total Incoming Costs	614,791.12	-	614,791.12
Total Allocated Cost	1,160,403.10	<hr/>	1,160,403.10

DEPARTMENT 3
FISCAL 2017

CITY OF MADISON, WISCONSIN
COMMON COUNCIL
FUNCTIONAL COST ALLOCATIONS

Department: **Common Council**
Function: **Legislation & Policy**

Total 1st Tier Allocation \$ 549,423.43
Total 2nd Tier Allocation 610,979.67

Total Allocated Cost \$ 1,160,403.10

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
All Other Depts./Programs	1.00	100.00%	549,423.43	-	549,423.43	610,979.67	1,160,403.10
Total	1.00	100.00%	549,423.43	-	549,423.43	610,979.67	1,160,403.10

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: City Finance Department

DEPARTMENT 3
FISCAL 2017

CITY OF MADISON, WISCONSIN
COMMON COUNCIL
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Common Council

Grantee Department	Total	Legislation & Policy
Building Depreciation	-	-
Equipment Depreciation	-	-
Common Council	-	-
Employee Assistance Program	-	-
Insurance	-	-
Workers Compensation	-	-
City Clerk	-	-
Treasurer	-	-
Mayor	-	-
Attorney's Office	-	-
Human Resources	-	-
Information Technology	-	-
Finance Department	-	-
Public Works-Engineering Services	-	-
Public Works Fleet Services	-	-
Public Works-Traffic Engineering	-	-
PCED-Office of the Director	-	-
PCED-Economic Development Division	-	-
Water Utility	-	-
Sewer Utility	-	-
Stormwater Utility	-	-
Metro Transit	-	-
Parking Utility	-	-
Golf Enterprise	-	-
Monona Terrace	-	-
Madison Public Library	-	-
Police Department	-	-
Fire Department	-	-
Public Health Madison and Dane County	-	-
Public Works - Streets	-	-
Public Works - Landfill	-	-
Public Works - Parks	-	-
Public Works - Transportation	-	-
Department of Civil Rights	-	-
Assessor	-	-
Planning & Development-Building Inspection Division	-	-
Planning & Development-CDA Housing Operations	-	-
Planning & Development-Community Development Division	-	-
Planning & Development-Planning Division	-	-
Municipal Court	-	-
TID #25-Wilson Street	-	-

DEPARTMENT 3
FISCAL 2017

CITY OF MADISON, WISCONSIN
COMMON COUNCIL
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Common Council

Grantee Department	Total	Legislation & Policy
TID #27-West Broadway	-	-
TID #29-Allied Terrace	-	-
TID #32-State Street	-	-
TID #35-Todd Drive	-	-
TID #36-Capitol Gateway	-	-
TID #37-Union Corners	-	-
TID #38-Badger/Ann/Park	-	-
TID #39-Stoughton Road	-	-
TID #41-University/ Whitney	-	-
TID #42-Wingra	-	-
TID #43-Park/Drake	-	-
TID #44-Royster Clark	-	-
TID #45-Capital Square West	-	-
TID #46-Research Park	-	-
TID #47-Silicon Prairie	-	-
Community Development Authority	-	-
Room Tax Commission	-	-
Debt Service	-	-
Capital Projects	-	-
Room Tax Fund	-	-
Affordable Housing Trust Fund	-	-
Capital Revolving Fund	-	-
Special Assessment Revolving Fund	-	-
Reverse Mortgage Fund	-	-
General Land Acquisition Fund	-	-
Home-Buy the American Dream Fund	-	-
Housing Rehabilitation Services	-	-
Homebuyer's Assistance Program	-	-
Impact Fees	-	-
All Other Depts./Programs	1,160,403.10	1,160,403.10
	<hr/>	<hr/>
	1,160,403.10	1,160,403.10

**DEPARTMENT 4
FISCAL 2017**

**CITY OF MADISON, WISCONSIN
EMPLOYEE ASSISTANCE PROGRAM
NATURE AND 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 employee and supervisor contacts/consultations during 2017.
- **Critical Incidents**: Critical incidents include situations experienced by a person that may cause them to experience unusually strong emotional reactions that have the potential to interfere with ability to function during the incident, immediately following the incident or later. Activities covered under this service area are include Critical Incident consultations with management, defusings/debriefings with those impacted by the incident, coordination of Peer Support Teams, and related documentation and follow-up. Related costs are allocated to departments based on the total number of attendees at critical incident debriefings during 2017.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 4
FISCAL 2017

CITY OF MADISON, WISCONSIN
EMPLOYEE ASSISTANCE PROGRAM
DEPARTMENTAL COSTS BY FUNCTION

Department: Employee Assistance Program

	Functions:	Total	General & Administrative	EAP Service Delivery	Critical Incidents
Expenditures:					
Salaries & Wages		191,530.65	78,719.10	80,634.40	32,177.15
Fringe Benefits		67,658.23	27,807.53	28,484.11	11,366.58
Office Supplies		804.19	804.19		
Copy Printing Supplies		851.70	851.70		
Furniture		14.05	14.05		
Software Licenses & Supplies		161.04	161.04		
Postage		918.80	918.80		
Program Supplies		2,522.41	2,522.41		
Books and Subscriptions		1,339.55	1,339.55		
Work Supplies		265.89	265.89		
Food and Beverage		99.65	99.65		
Telephone		323.42	323.42		
Cellular Telephone		420.00	420.00		
Facility Rental		7,459.08	7,459.08		
System and Software Maintenance		2,955.00	2,955.00		
Mileage		276.71	276.71		
Conferences and Training		9,425.37	9,425.37		
Memberships		910.00	910.00		
Consulting Services		28,119.83		19,979.88	8,139.95
Other Services and Expenses		69.86	69.86		
ID Charge from Insurance		499.00	499.00		
<hr/>					
Total Expenditures		316,624.43	135,842.35	129,098.40	51,683.68
Disallowed / Capitalized					
General & Administrative Allocation		-	(135,842.35)	97,096.14	38,746.21
Incoming Costs					
1st Allocation					
Building Depreciation		-	-	-	-
Equipment Depreciation		-	-	-	-
Common Council		-	-	-	-
<hr/>					
Total 1st Allocation		-	-	-	-
Unallocated					
Total 1st Tier Allocation		316,624.43		226,194.54	90,429.89
2nd Allocation					
Building Depreciation		-	-	-	-
Equipment Depreciation		-	-	-	-

DEPARTMENT 4
FISCAL 2017

CITY OF MADISON, WISCONSIN
EMPLOYEE ASSISTANCE PROGRAM
DEPARTMENTAL COSTS BY FUNCTION

Department: Employee Assistance Program

Functions:	Total	General & Administrative	EAP Service Delivery	Critical Incidents
Common Council	-	-	-	-
Employee Assistance Program	1,462.03	-	1,044.05	417.98
Insurance	101.34	-	72.37	28.97
Workers Compensation	-	-	-	-
City Clerk	604.74	-	431.85	172.89
Treasurer	19.47	-	13.91	5.57
Mayor	1,446.80	-	1,033.17	413.62
Attorney's Office	-	-	-	-
Human Resources	4,150.17	-	2,963.68	1,186.49
Information Technology	4,739.22	-	3,384.32	1,354.89
Finance Department	2,123.41	-	1,516.35	607.06
Public Works-Engineering Services	-	-	-	-
Public Works Fleet Services	-	-	-	-
Public Works-Traffic Engineering	-	-	-	-
PCED-Office of the Director	-	-	-	-
PCED-Economic Development Division	-	-	-	-
Total 2nd Allocation	14,647.18	-	10,459.71	4,187.47
Unallocated	-			
Total 2nd Tier Allocation	14,647.18	-	10,459.71	4,187.47
Total Incoming Costs	14,647.18	-	10,459.71	4,187.47
Total Allocated Cost	<u>331,271.61</u>	<u>-</u>	<u>236,654.25</u>	<u>94,617.36</u>

DEPARTMENT 4 FISCAL 2017

**CITY OF MADISON, WISCONSIN
EMPLOYEE ASSISTANCE PROGRAM
FUNCTIONAL COST ALLOCATIONS**

Department: Employee Assistance Program
Function: EAP Service Delivery

Total 1st Tier Allocation	\$ 226,194.54
Total 2nd Tier Allocation	<u>10,459.71</u>
Total Allocated Cost	\$ 236,654.25

Total Allocated Cost \$ 236,654.25

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Hlf Allocation	2nd Hlf Allocation	Total Allocated
Common Council	3.74	0.65%	1,462.03	-	1,462.03	-	1,462.03
Employee Assistance Program	3.74	0.65%	1,462.03	-	1,462.03	-	1,462.03
City Clerk	3.74	0.65%	1,462.03	-	1,462.03	68.49	1,530.52
Treasurer	3.74	0.65%	1,462.03	-	1,462.03	68.49	1,530.52
Mayor	3.74	0.65%	1,462.03	-	1,462.03	68.49	1,530.52
Attorney's Office	3.74	0.65%	1,462.03	-	1,462.03	68.49	1,530.52
Human Resources	3.74	0.65%	1,462.03	-	1,462.03	68.49	1,530.52
Information Technology	3.00	0.52%	1,171.99	-	1,171.99	54.91	1,226.90
Finance Department	3.74	0.65%	1,462.03	-	1,462.03	68.49	1,530.52
Public Works-Engineering Services	32.00	5.53%	12,501.25	-	12,501.25	585.65	13,086.91
Public Works Fleet Services	11.00	1.90%	4,297.31	-	4,297.31	201.32	4,498.62
Public Works-Traffic Engineering	25.00	4.32%	9,766.60	-	9,766.60	457.54	10,224.15
PCED-Office of the Director	41.00	7.08%	16,017.23	-	16,017.23	750.37	16,767.60
Water Utility	15.00	2.59%	5,859.96	-	5,859.96	274.53	6,134.49
Metro Transit	73.00	12.61%	28,518.48	-	28,518.48	1,336.03	29,854.51
Monona Terrace	8.00	1.38%	3,125.31	-	3,125.31	146.41	3,271.73
Madison Public Library	53.00	9.15%	20,705.20	-	20,705.20	969.99	21,675.19
Police Department	108.00	18.65%	42,191.73	-	42,191.73	1,976.59	44,168.31
Fire Department	55.00	9.50%	21,486.53	-	21,486.53	1,006.59	22,493.12
Public Health Madison and Dane County	13.00	2.25%	5,078.63	-	5,078.63	237.92	5,316.56
Public Works - Streets	34.00	5.87%	13,282.58	-	13,282.58	622.26	13,904.84
Public Works - Parks	64.00	11.05%	25,002.51	-	25,002.51	1,171.31	26,173.82
Department of Civil Rights	3.74	0.65%	1,462.03	-	1,462.03	68.49	1,530.52
Assessor	3.74	0.65%	1,462.03	-	1,462.03	68.49	1,530.52
Municipal Court	3.74	0.65%	1,462.03	-	1,462.03	68.49	1,530.52
All Other Depts./Programs	2.83	0.49%	1,106.88	-	1,106.88	51.85	1,158.74
Total	579.00	100.00%	226,194.54	-	226,194.54	10,459.71	236,654.25

Allocation Basis: Total Number of Employee and Supervisor Contacts/Union Consultations by Benefiting Department in 2017

Allocation Source: Employee Assistance Program Records

DEPARTMENT 4
FISCAL 2017

CITY OF MADISON, WISCONSIN
EMPLOYEE ASSISTANCE PROGRAM
FUNCTIONAL COST ALLOCATIONS

Department: Employee Assistance Program
Function: Critical Incidents

Total 1st Tier Allocation	\$ 90,429.89
Total 2nd Tier Allocation	<u>4,187.47</u>

Total Allocated Cost

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
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Grantee Department

Information Technology	8	3.31%	2,989.42	-	2,989.42	138.43	3,127.85
Public Works-Traffic Engineering	18	7.44%	6,726.19	-	6,726.19	311.47	7,037.65
Metro Transit	3	1.24%	1,121.03	-	1,121.03	51.91	1,172.94
Madison Public Library	26	10.74%	9,715.61	-	9,715.61	449.89	10,165.50
Police Department	107	44.21%	39,983.46	-	39,983.46	1,851.49	41,834.95
Fire Department	39	16.12%	14,573.41	-	14,573.41	674.84	15,248.25
Public Works - Streets	39	16.12%	14,573.41	-	14,573.41	674.84	15,248.25
Planning & Development-Building Inspection Division	2	0.83%	747.35	-	747.35	34.61	781.96
Total	242	100.00%	90,429.89	-	90,429.89	4,187.47	94,617.36

Allocation Basis: Total Number of Attendees at Critical Incident Debriefings by Benefiting Department in 2017

Allocation Source: Employee Assistance Program Records

DEPARTMENT 4
FISCAL 2017

CITY OF MADISON, WISCONSIN
EMPLOYEE ASSISTANCE PROGRAM
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Employee Assistance Program

Grantee Department	Total	EAP Service Delivery	Critical Incidents
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Common Council	1,462.03	1,462.03	-
Employee Assistance Program	1,462.03	1,462.03	-
Insurance	-	-	-
Workers Compensation	-	-	-
City Clerk	1,530.52	1,530.52	-
Treasurer	1,530.52	1,530.52	-
Mayor	1,530.52	1,530.52	-
Attorney's Office	1,530.52	1,530.52	-
Human Resources	1,530.52	1,530.52	-
Information Technology	4,354.74	1,226.90	3,127.85
Finance Department	1,530.52	1,530.52	-
Public Works-Engineering Services	13,086.91	13,086.91	-
Public Works Fleet Services	4,498.62	4,498.62	-
Public Works-Traffic Engineering	17,261.80	10,224.15	7,037.65
PCED-Office of the Director	16,767.60	16,767.60	-
PCED-Economic Development Division	-	-	-
Water Utility	6,134.49	6,134.49	-
Sewer Utility	-	-	-
Stormwater Utility	-	-	-
Metro Transit	31,027.45	29,854.51	1,172.94
Parking Utility	-	-	-
Golf Enterprise	-	-	-
Monona Terrace	3,271.73	3,271.73	-
Madison Public Library	31,840.69	21,675.19	10,165.50
Police Department	86,003.26	44,168.31	41,834.95
Fire Department	37,741.37	22,493.12	15,248.25
Public Health Madison and Dane County	5,316.56	5,316.56	-
Public Works - Streets	29,153.09	13,904.84	15,248.25
Public Works - Landfill	-	-	-
Public Works - Parks	26,173.82	26,173.82	-
Public Works - Transportation	-	-	-
Department of Civil Rights	1,530.52	1,530.52	-
Assessor	1,530.52	1,530.52	-
Planning & Development-Building Inspection Division	781.96	-	781.96
Planning & Development-CDA Housing Operations	-	-	-
Planning & Development-Community Development Division	-	-	-

DEPARTMENT 4
FISCAL 2017

CITY OF MADISON, WISCONSIN
EMPLOYEE ASSISTANCE PROGRAM
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Employee Assistance Program

Grantee Department	Total	EAP Service Delivery	Critical Incidents
Planning & Development-Planning Division	-	-	-
Municipal Court	1,530.52	1,530.52	-
TID #25-Wilson Street	-	-	-
TID #27-West Broadway	-	-	-
TID #29-Allied Terrace	-	-	-
TID #32-State Street	-	-	-
TID #35-Todd Drive	-	-	-
TID #36-Capitol Gateway	-	-	-
TID #37-Union Corners	-	-	-
TID #38-Badger/Ann/Park	-	-	-
TID #39-Stoughton Road	-	-	-
TID #41-University/ Whitney	-	-	-
TID #42-Wingra	-	-	-
TID #43-Park/Drake	-	-	-
TID #44-Royster Clark	-	-	-
TID #45-Capital Square West	-	-	-
TID #46-Research Park	-	-	-
TID #47-Silicon Prairie	-	-	-
Community Development Authority	-	-	-
Room Tax Commission	-	-	-
Debt Service	-	-	-
Capital Projects	-	-	-
Room Tax Fund	-	-	-
Affordable Housing Trust Fund	-	-	-
Capital Revolving Fund	-	-	-
Special Assessment Revolving Fund	-	-	-
Reverse Mortgage Fund	-	-	-
General Land Acquisition Fund	-	-	-
Home-Buy the American Dream Fund	-	-	-
Housing Rehabilitation Services	-	-	-
Homebuyer's Assistance Program	-	-	-
Impact Fees	-	-	-
All Other Depts./Programs	1,158.74	1,158.74	-
	331,271.61	236,654.25	94,617.36

**DEPARTMENT 5
FISCAL 2017**

CITY OF MADISON, WISCONSIN

INSURANCE

NATURE AND 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. Associated costs are allocated based on the amounts charged by benefiting department during 2017. Amounts previously direct billed have been appropriately offset against allocated costs.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 5
FISCAL 2017

CITY OF MADISON, WISCONSIN
INSURANCE
DEPARTMENTAL COSTS BY FUNCTION

Department: Insurance

Functions:	Total	General & Administrative	Insurance
Expenditures:			
Salaries & Wages	161,470.23		161,470.23
Fringe Benefits	70,021.65		70,021.65
Work Supplies	7,452.46		7,452.46
Safety Supplies	2,312.05		2,312.05
Cellular Telephone	129.60		129.60
Memberships	100.00		100.00
Medical Supplies	3,002.50		3,002.50
Audit Services	600.00		600.00
Consulting Services	34,439.71		34,439.71
Other Services and Expenses	4,090.00		4,090.00
General Liability Insurance	426,480.00		426,480.00
Property Insurance	531,537.00		531,537.00
Other Insurance	54,408.00		54,408.00
Insurance Claims	1,691,521.00		1,691,521.00
Total Expenditures	2,987,564.20	-	2,987,564.20
Disallowed / Capitalized		-	
Cost Adjustments:			
License Bonds	(11,313.00)		(11,313.00)
Interest	(10,324.45)		(10,324.45)
Insurance Recoveries	(558,510.25)		(558,510.25)
Miscellaneous Revenue	(1,683.32)		(1,683.32)
Total Cost Adjustments	(581,831.02)	-	(581,831.02)
General & Administrative Allocation	-	-	-
Incoming Costs			
1st Allocation			
Building Depreciation	-		-
Equipment Depreciation	-		-
Common Council	-		-
Employee Assistance Program	-		-
Total 1st Allocation	-	-	-

DEPARTMENT 5
FISCAL 2017

CITY OF MADISON, WISCONSIN
INSURANCE
DEPARTMENTAL COSTS BY FUNCTION

Department: Insurance

Functions:	Total	General & Administrative	Insurance
Total 1st Tier Allocation	2,405,733.18	-	2,405,733.18
2nd Allocation			
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Common Council	-	-	-
Employee Assistance Program	-	-	-
Insurance	-	-	-
Workers Compensation	-	-	-
City Clerk	604.74		604.74
Treasurer	314.24		314.24
Mayor	-		-
Attorney's Office	-		-
Human Resources	-		-
Information Technology	-		-
Finance Department	(199,208.08)		(199,208.08)
Public Works-Engineering Services	-		-
Public Works Fleet Services	-		-
Public Works-Traffic Engineering	-		-
PCED-Office of the Director	-		-
PCED-Economic Development Division	-		-
Total 2nd Allocation	(198,289.10)	-	(198,289.10)
Total 2nd Tier Allocation	(198,289.10)	-	(198,289.10)
Total Incoming Costs	(198,289.10)	-	(198,289.10)
Total Allocated Cost	2,207,444.08	-	2,207,444.08

DEPARTMENT 5
FISCAL 2017

CITY OF MADISON, WISCONSIN
INSURANCE
FUNCTIONAL COST ALLOCATIONS

Department: **Insurance**
Function: **Insurance**

Total 1st Tier Allocation	\$ 2,405,733.18
Total 2nd Tier Allocation	<u>\$ (198,289.10)</u>

Total Allocated Cost

\$ 2,207,444.08

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Common Council	11,079.00	0.55%	13,329.02	(11,079.00)	2,250.02	-	2,250.02
Employee Assistance Program	499.00	0.02%	600.34	(499.00)	101.34	-	101.34
City Clerk	3,130.00	0.16%	3,765.67	(3,130.00)	635.67	(312.19)	323.48
Treasurer	778.00	0.04%	936.00	(778.00)	158.00	(77.60)	80.41
Mayor	2,010.00	0.10%	2,418.21	(2,010.00)	408.21	(200.48)	207.73
Attorney's Office	7,109.00	0.36%	8,552.76	(7,109.00)	1,443.76	(709.05)	734.71
Human Resources	6,068.00	0.30%	7,300.35	(6,068.00)	1,232.35	(605.22)	627.12
Information Technology	9,202.00	0.46%	11,070.83	(9,202.00)	1,868.83	(917.81)	951.02
Finance Department	12,900.00	0.65%	15,519.85	(12,900.00)	2,619.85	(1,286.65)	1,333.20
Public Works-Engineering Services	38,999.00	1.95%	46,919.27	(38,999.00)	7,920.27	(3,889.78)	4,030.50
Public Works Fleet Services	16,435.00	0.82%	19,772.77	(16,435.00)	3,337.77	(1,639.23)	1,698.54
Public Works-Traffic Engineering	39,497.00	1.98%	47,518.41	(39,497.00)	8,021.41	(3,939.45)	4,081.97
PCED-Office of the Director	1,130.00	0.06%	1,359.49	(1,130.00)	229.49	(112.71)	116.78
PCED-Economic Development Division	5,957.00	0.30%	7,166.80	(5,957.00)	1,209.80	(594.15)	615.65
Water Utility	119,370.00	5.97%	143,612.75	(119,370.00)	24,242.75	(11,906.01)	12,336.74
Sewer Utility	25,285.00	1.26%	30,420.11	(25,285.00)	5,135.11	(2,521.94)	2,613.17
Stormwater Utility	10,478.00	0.52%	12,605.97	(10,478.00)	2,127.97	(1,045.08)	1,082.89
Metro Transit	146,240.00	7.31%	175,939.76	(146,240.00)	29,699.76	(14,586.04)	15,113.72
Parking Utility	71,126.00	3.56%	85,570.92	(71,126.00)	14,444.92	(7,094.14)	7,350.78
Golf Enterprise	7,867.00	0.39%	9,464.70	(7,867.00)	1,597.70	(784.66)	813.04
Monona Terrace	88,317.00	4.42%	106,253.23	(88,317.00)	17,936.23	(8,808.77)	9,127.45
Madison Public Library	73,287.00	3.67%	88,170.80	(73,287.00)	14,883.80	(7,309.67)	7,574.12
Police Department	672,914.00	33.65%	809,575.54	(672,914.00)	136,661.54	(67,116.71)	69,544.83
Fire Department	112,480.00	5.63%	135,323.47	(112,480.00)	22,843.47	(11,218.80)	11,624.67
Public Health Madison and Dane County	4,295.00	0.21%	5,167.27	(4,295.00)	872.27	(428.39)	443.88
Public Works - Streets	175,437.00	8.77%	211,066.35	(175,437.00)	35,629.35	(17,498.16)	18,131.20
Public Works - Landfill	931.00	0.05%	1,120.08	(931.00)	189.08	(92.86)	96.22
Public Works - Parks	241,792.00	12.09%	290,897.33	(241,792.00)	49,105.33	(24,116.43)	24,988.90
Department of Civil Rights	3,666.00	0.18%	4,410.52	(3,666.00)	744.52	(365.65)	378.88
Assessor	3,989.00	0.20%	4,799.12	(3,989.00)	810.12	(397.86)	412.26
Planning & Development-Building Inspection Division	8,026.00	0.40%	9,655.99	(8,026.00)	1,629.99	(800.52)	829.48
Planning & Development-CDA Housing Operations	40,914.00	2.05%	49,223.19	(40,914.00)	8,309.19	(4,080.78)	4,228.41
Planning & Development-Community Development Division	31,949.00	1.60%	38,437.50	(31,949.00)	6,488.50	(3,186.61)	3,301.89
Planning & Development-Planning Division	5,484.00	0.27%	6,597.74	(5,484.00)	1,113.74	(546.98)	566.76
Municipal Court	990.00	0.05%	1,191.06	(990.00)	201.06	(98.74)	102.32
Total	1,999,630.00	100.00%	2,405,733.18	(1,999,630.00)	406,103.18	(198,289.10)	207,814.08

Allocation Basis: Interdepartmental Charges for Risk Management Services During 2017

Allocation Source: City Financial Records and Reports

DEPARTMENT 5
FISCAL 2017

CITY OF MADISON, WISCONSIN
INSURANCE
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Insurance

Grantee Department	Total	Insurance
Building Depreciation	-	-
Equipment Depreciation	-	-
Common Council	2,250.02	2,250.02
Employee Assistance Program	101.34	101.34
Insurance	-	-
Workers Compensation	-	-
City Clerk	323.48	323.48
Treasurer	80.41	80.41
Mayor	207.73	207.73
Attorney's Office	734.71	734.71
Human Resources	627.12	627.12
Information Technology	951.02	951.02
Finance Department	1,333.20	1,333.20
Public Works-Engineering Services	4,030.50	4,030.50
Public Works Fleet Services	1,698.54	1,698.54
Public Works-Traffic Engineering	4,081.97	4,081.97
PCED-Office of the Director	116.78	116.78
PCED-Economic Development Division	615.65	615.65
Water Utility	12,336.74	12,336.74
Sewer Utility	2,613.17	2,613.17
Stormwater Utility	1,082.89	1,082.89
Metro Transit	15,113.72	15,113.72
Parking Utility	7,350.78	7,350.78
Golf Enterprise	813.04	813.04
Monona Terrace	9,127.45	9,127.45
Madison Public Library	7,574.12	7,574.12
Police Department	69,544.83	69,544.83
Fire Department	11,624.67	11,624.67
Public Health Madison and Dane County	443.88	443.88
Public Works - Streets	18,131.20	18,131.20
Public Works - Landfill	96.22	96.22
Public Works - Parks	24,988.90	24,988.90
Public Works - Transportation	-	-
Department of Civil Rights	378.88	378.88
Assessor	412.26	412.26
Planning & Development-Building Inspection Division	829.48	829.48
Planning & Development-CDA Housing Operations	4,228.41	4,228.41
Planning & Development-Community Development Division	3,301.89	3,301.89
Planning & Development-Planning Division	566.76	566.76
Municipal Court	102.32	102.32

DEPARTMENT 5
FISCAL 2017

CITY OF MADISON, WISCONSIN
INSURANCE
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Insurance

Grantee Department	Total	Insurance
TID #25-Wilson Street	-	-
TID #27-West Broadway	-	-
TID #29-Allied Terrace	-	-
TID #32-State Street	-	-
TID #35-Todd Drive	-	-
TID #36-Capitol Gateway	-	-
TID #37-Union Corners	-	-
TID #38-Badger/Ann/Park	-	-
TID #39-Stoughton Road	-	-
TID #41-University/ Whitney	-	-
TID #42-Wingra	-	-
TID #43-Park/Drake	-	-
TID #44-Royster Clark	-	-
TID #45-Capital Square West	-	-
TID #46-Research Park	-	-
TID #47-Silicon Prairie	-	-
Community Development Authority	-	-
Room Tax Commission	-	-
Debt Service	-	-
Capital Projects	-	-
Room Tax Fund	-	-
Affordable Housing Trust Fund	-	-
Capital Revolving Fund	-	-
Special Assessment Revolving Fund	-	-
Reverse Mortgage Fund	-	-
General Land Acquisition Fund	-	-
Home-Buy the American Dream Fund	-	-
Housing Rehabilitation Services	-	-
Homebuyer's Assistance Program	-	-
Impact Fees	-	-
All Other Depts./Programs	-	-
	207,814.08	207,814.08

**DEPARTMENT 6
FISCAL 2017**

CITY OF MADISON, WISCONSIN

WORKERS COMPENSATION

NATURE AND 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 of 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. Associated costs are allocated based on the amounts charged by benefiting department during 2017. Amounts previously direct billed have been appropriately offset against allocated costs.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 6
FISCAL 2017

CITY OF MADISON, WISCONSIN
WORKERS COMPENSATION
DEPARTMENTAL COSTS BY FUNCTION

Department: Workers Compensation

	Functions:	Total	General & Administrative	Workers Compensation
Expenditures:				
Salaries & Wages		105,660.51		105,660.51
Fringe Benefits		24,193.06		24,193.06
Furniture		4,321.08		4,321.08
Machinery and Equipment		1,325.00		1,325.00
Cellular Telephone		14.40		14.40
Conferences and Training		583.98		583.98
Audit Services		600.00		600.00
Management Services		146,269.00		146,269.00
Other Services and Expenses		4,128.40		4,128.40
Other Insurance		291,613.19		291,613.19
Insurance Claims		1,509,954.49		1,509,954.49
<hr/>				
Total Expenditures		2,088,663.11	-	2,088,663.11
Cost Adjustments:				
Interest		(49.52)		(49.52)
Miscellaneous Revenue		(24,098.41)		(24,098.41)
<hr/>				
Total Cost Adjustments		(24,147.93)	-	(24,147.93)
Disallowed / Capitalized		-		
General & Administrative Allocation		-		
Incoming Costs				
1st Allocation				
Building Depreciation		-	-	-
Equipment Depreciation		-	-	-
Common Council		-	-	-
Employee Assistance Program		-	-	-
Insurance		-	-	-
<hr/>				
Total 1st Allocation		-	-	-
General & Administrative Allocation		-	-	-

DEPARTMENT 6
FISCAL 2017

CITY OF MADISON, WISCONSIN
WORKERS COMPENSATION
DEPARTMENTAL COSTS BY FUNCTION

Department: Workers Compensation

Functions:	Total	General & Administrative	Workers Compensation
Total 1st Tier Allocation	2,064,515.18	-	2,064,515.18
2nd Allocation			
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Common Council	-	-	-
Employee Assistance Program	-	-	-
Insurance	-	-	-
Workers Compensation	-	-	-
City Clerk	604.74	-	604.74
Treasurer	207.15	-	207.15
Mayor	-	-	-
Attorney's Office	-	-	-
Human Resources	-	-	-
Information Technology	-	-	-
Finance Department	(115,724.78)	-	(115,724.78)
Public Works-Engineering Services	-	-	-
Public Works Fleet Services	-	-	-
Public Works-Traffic Engineering	-	-	-
PCED-Office of the Director	-	-	-
PCED-Economic Development Division	-	-	-
Total 2nd Allocation	(114,912.90)	-	(114,912.90)
General & Administrative Allocation	-	-	-
Total 2nd Tier Allocation	(114,912.90)	-	(114,912.90)
Total Incoming Costs	(114,912.90)	-	(114,912.90)
Total Allocated Cost	\$ 1,949,602.28	\$	\$ 1,949,602.28

DEPARTMENT 6
FISCAL 2017

CITY OF MADISON, WISCONSIN
WORKERS COMPENSATION
FUNCTIONAL COST ALLOCATIONS

Department: **Workers Compensation**
Function: **Workers Compensation**

Total 1st Tier Allocation	\$ 2,064,515.18
Total 2nd Tier Allocation	<u>\$ (114,912.90)</u>
Total Allocated Cost	\$ 1,949,602.28

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Common Council	277	0.01%	142.97	(277.00)	(134.03)	-	(134.03)
Employee Assistance Program		0.00%					
City Clerk	615	0.02%	317.42	(615.00)	(297.58)	-	(297.58)
Treasurer	255	0.01%	131.61	(255.00)	(123.39)	-	(123.39)
Mayor	726	0.02%	374.71	(726.00)	(351.29)	(20.86)	(372.15)
Attorney's Office	1,744	0.04%	900.13	(1,744.00)	(843.87)	(50.12)	(893.99)
Human Resources	1,287	0.03%	664.26	(1,287.00)	(622.74)	(36.98)	(659.73)
Information Technology	8,580	0.21%	4,428.39	(8,580.00)	(4,151.61)	(246.56)	(4,398.17)
Finance Department	2,550	0.06%	1,316.13	(2,550.00)	(1,233.87)	(73.28)	(1,307.15)
Public Works-Engineering Services	156,659	3.92%	80,856.22	(156,659.00)	(75,802.78)	(4,501.83)	(80,304.60)
Public Works Fleet Services	109,929	2.75%	56,737.52	(109,929.00)	(53,191.48)	(3,158.97)	(56,350.45)
Public Works-Traffic Engineering	76,335	1.91%	39,398.69	(76,335.00)	(36,936.31)	(2,193.60)	(39,129.91)
PCED-Office of the Director	819	0.02%	422.71	(819.00)	(396.29)	(23.54)	(419.83)
PCED-Economic Development Division	1,238	0.03%	638.97	(1,238.00)	(599.03)	(35.58)	(634.61)
Water Utility	357,655	8.94%	184,596.04	(357,655.00)	(173,058.96)	(10,277.74)	(183,336.70)
Sewer Utility		0.00%					
Stormwater Utility		0.00%					
Metro Transit	876,154	21.90%	452,208.31	(876,154.00)	(423,945.69)	(25,177.57)	(449,123.26)
Parking Utility	73,079	1.83%	37,718.18	(73,079.00)	(35,360.82)	(2,100.03)	(37,460.86)
Golf Enterprise	16,186	0.40%	8,354.06	(16,186.00)	(7,831.94)	(465.13)	(8,297.07)
Monona Terrace	46,159	1.15%	23,823.99	(46,159.00)	(22,335.01)	(1,326.45)	(23,661.46)
Madison Public Library	12,936	0.32%	6,676.64	(12,936.00)	(6,259.36)	(371.73)	(6,631.09)
Police Department	742,783	18.57%	383,371.69	(742,783.00)	(359,411.31)	(21,344.96)	(380,756.26)
Fire Department	761,487	19.04%	393,025.37	(761,487.00)	(368,461.63)	(21,882.44)	(390,344.08)
Public Works - Streets	374,520	9.36%	193,300.56	(374,520.00)	(181,219.44)	(10,762.38)	(191,981.82)
Public Works - Parks	228,904	5.72%	118,143.95	(228,904.00)	(110,760.05)	(6,577.89)	(117,337.95)
Department of Civil Rights	700	0.02%	361.29	(700.00)	(338.71)	(20.12)	(358.83)
Assessor	15,386	0.38%	7,941.16	(15,386.00)	(7,444.84)	(442.14)	(7,886.98)
Planning & Development-Building Inspection Division	30,628	0.77%	15,807.99	(30,628.00)	(14,820.01)	(880.14)	(15,700.15)
Planning & Development-CDA Housing Operations	91,116	2.28%	47,027.59	(91,116.00)	(44,088.41)	(2,618.35)	(46,706.76)
Planning & Development-Community Development Division	8,077	0.20%	4,168.77	(8,077.00)	(3,908.23)	(232.10)	(4,140.33)
Planning & Development-Planning Division	2,973	0.07%	1,534.45	(2,973.00)	(1,438.55)	(85.43)	(1,523.98)
Municipal Court	243	0.01%	125.42	(243.00)	(117.58)	(6.98)	(124.56)
Total	4,000,000	100.00%	2,064,515.18	(4,000,000.00)	(1,935,484.82)	(114,912.90)	(2,050,397.72)

Allocation Basis: Interdepartmental Charges for Workers Compensation Services During 2017

Allocation Source: City Financial Records and Reports

DEPARTMENT 6
FISCAL 2017

CITY OF MADISON, WISCONSIN
WORKERS COMPENSATION
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Workers Compensation

Grantee Department	Total	Workers Compensation
Building Depreciation	-	-
Equipment Depreciation	-	-
Common Council	(134.03)	(134.03)
Employee Assistance Program	-	-
Insurance	-	-
Workers Compensation	-	-
City Clerk	(297.58)	(297.58)
Treasurer	(123.39)	(123.39)
Mayor	(372.15)	(372.15)
Attorney's Office	(893.99)	(893.99)
Human Resources	(659.73)	(659.73)
Information Technology	(4,398.17)	(4,398.17)
Finance Department	(1,307.15)	(1,307.15)
Public Works-Engineering Services	(80,304.60)	(80,304.60)
Public Works Fleet Services	(56,350.45)	(56,350.45)
Public Works-Traffic Engineering	(39,129.91)	(39,129.91)
PCED-Office of the Director	(419.83)	(419.83)
PCED-Economic Development Division	(634.61)	(634.61)
Water Utility	(183,336.70)	(183,336.70)
Sewer Utility	-	-
Stormwater Utility	-	-
Metro Transit	(449,123.26)	(449,123.26)
Parking Utility	(37,460.86)	(37,460.86)
Golf Enterprise	(8,297.07)	(8,297.07)
Monona Terrace	(23,661.46)	(23,661.46)
Madison Public Library	(6,631.09)	(6,631.09)
Police Department	(380,756.26)	(380,756.26)
Fire Department	(390,344.08)	(390,344.08)
Public Health Madison and Dane County	-	-
Public Works - Streets	(191,981.82)	(191,981.82)
Public Works - Landfill	-	-
Public Works - Parks	(117,337.95)	(117,337.95)
Public Works - Transportation	-	-
Department of Civil Rights	(358.83)	(358.83)
Assessor	(7,886.98)	(7,886.98)
Planning & Development-Building Inspection Division	(15,700.15)	(15,700.15)
Planning & Development-CDA Housing Operations	(46,706.76)	(46,706.76)
Planning & Development-Community Development Division	(4,140.33)	(4,140.33)
Planning & Development-Planning Division	(1,523.98)	(1,523.98)
Municipal Court	(124.56)	(124.56)
TID #25-Wilson Street	-	-

DEPARTMENT 6
FISCAL 2017

CITY OF MADISON, WISCONSIN
WORKERS COMPENSATION
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Workers Compensation

Grantee Department	Total	Workers Compensation
TID #27-West Broadway	-	-
TID #29-Allied Terrace	-	-
TID #32-State Street	-	-
TID #35-Todd Drive	-	-
TID #36-Capitol Gateway	-	-
TID #37-Union Corners	-	-
TID #38-Badger/Ann/Park	-	-
TID #39-Stoughton Road	-	-
TID #41-University/ Whitney	-	-
TID #42-Wingra	-	-
TID #43-Park/Drake	-	-
TID #44-Royster Clark	-	-
TID #45-Capital Square West	-	-
TID #46-Research Park	-	-
TID #47-Silicon Prairie	-	-
Community Development Authority	-	-
Room Tax Commission	-	-
Debt Service	-	-
Capital Projects	-	-
Room Tax Fund	-	-
Affordable Housing Trust Fund	-	-
Capital Revolving Fund	-	-
Special Assessment Revolving Fund	-	-
Reverse Mortgage Fund	-	-
General Land Acquisition Fund	-	-
Home-Buy the American Dream Fund	-	-
Housing Rehabilitation Services	-	-
Homebuyer's Assistance Program	-	-
Impact Fees	-	-
All Other Depts./Programs	-	-
	<u>(2,050,397.72)</u>	<u>(2,050,397.72)</u>

**DEPARTMENT 7
FISCAL 2017**

CITY OF MADISON, WISCONSIN

CITY CLERK

NATURE AND EXTENT OF SERVICES

The City of Madison's City Clerk's Office is responsible for providing equitable access to open government by promoting inclusion and full participation of all residents in the democratic process. The Agency facilitates the right to vote, provides access to open meetings and open records, offers impartial license administration, and supports the legislative process. The goal of the Clerk's Office is to increase access to open government.

Costs for the City Clerk have been identified and functionalized as follows:

- **Licensing Administration:** Costs associated with the processing of license applications for alcohol sales, bartenders, health licenses, and other city licenses are allocated to benefiting departments based on the number of permit transactions during 2017.
- **Records Administration:** Cost associated with records management and administration, including serving as the City's records custodian, recording of all contracts, and coordinating the creating of meeting agendas are allocated to all departments equally.
- **Elections Administration:** Cost associated with the management and administration of elections are allocated to "All Other Departments/Programs" and therefore removed from further treatment in the cost plan.
- **Public Outreach:** Cost associated with general outreach to increase public participation in City government and programs are allocated to "All Other Departments/Programs" and therefore removed from further treatment in the cost plan.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 7
FISCAL 2017

CITY OF MADISON, WISCONSIN
CITY CLERK
DEPARTMENTAL COSTS BY FUNCTION

Department: City Clerk

Functions:	Total	General & Administrative	Licensing Administration	Records Administration
Expenditures:				
Salaries & Wages	1,006,443.25	32,206.18	153,985.82	29,186.85
Fringe Benefits	189,123.54	6,051.95	28,935.90	5,484.58
Office Supplies	5,551.83	5,551.83		
Copy Printing Supplies	30,359.14	30,359.14		
Election Supplies	861,583.52			
Hardware Supplies	55.16	55.16		
Postage	37,713.82	37,713.82		
Equipment Supplies	221.34	221.34		
Telephone	3,238.11	3,238.11		
Cellular Telephone	341.30	341.30		
Facility Rental	23,088.00			
Custodial Building Use Charges	37,800.26	37,800.26		
Equipment Improv Repair Maint	3,127.12	3,127.12		
Mileage	1,046.59	1,046.59		
Conferences and Training	6,710.02	6,710.02		
Memberships	757.00	757.00		
Delivery Freight Charges	26,190.99			
Storage Services	2,826.72	2,826.72		
Advertising Services	23,940.75	23,940.75		
Transcription Services	811.00	811.00		
Other Services and Expenses	320.00	320.00		
Permits and Licenses	80.00	80.00		
ID Charge from Traffic Engineering	1,098.20			
ID Charge from Insurance	3,130.00	3,130.00		
ID Charge from Workers Comp	615.00	615.00		
<hr/>				
Total Expenditures	2,266,172.66	196,903.30	182,921.72	34,671.44
<hr/>				
Cost Adjustments:				
Reimbursement of Expense	(2,647.08)	(2,647.08)		
<hr/>				
Total Cost Adjustments	(2,647.08)	(2,647.08)	-	-
<hr/>				
General & Administrative Allocation	(0.00)	(194,256.22)	30,703.72	5,819.66
Disallowed / Capitalized				
Incoming Costs				
1st Allocation				
Building Depreciation	14,663.48	469.23	2,243.51	425.24
Equipment Depreciation	24,791.75	793.34	3,793.14	718.96

DEPARTMENT 7
FISCAL 2017

CITY OF MADISON, WISCONSIN
CITY CLERK
DEPARTMENTAL COSTS BY FUNCTION

Department: City Clerk

Functions:	Total	General & Administrative	Licensing Administration	Records Administration
Common Council	-	-	-	-
Employee Assistance Program	1,462.03	46.78	223.69	42.40
Insurance	635.67	20.34	97.26	18.43
Workers Compensation	(297.58)	(9.52)	(45.53)	(8.63)
Total 1st Allocation	41,255.35	1,320.17	6,312.07	1,196.41
General & Administrative Allocation	0.00	(1,320.17)	208.66	39.55
Total 1st Tier Allocation	2,304,780.93	-	220,146.17	41,727.05
2nd Allocation				
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Common Council	-	-	-	-
Employee Assistance Program	68.49	2.19	10.48	1.99
Insurance	(312.19)	(9.99)	(47.76)	(9.05)
Workers Compensation	-	-	-	-
City Clerk	604.74	19.35	92.53	17.54
Treasurer	675.61	21.62	103.37	19.59
Mayor	4,099.26	131.18	627.19	118.88
Attorney's Office	103,906.59	3,325.01	15,897.71	3,013.29
Human Resources	16,544.38	529.42	2,531.29	479.79
Information Technology	52,233.42	1,671.47	7,991.71	1,514.77
Finance Department	139,693.80	4,470.20	21,373.15	4,051.12
Public Works-Engineering Services	819.68	26.23	125.41	23.77
Public Works Fleet Services	-	-	-	-
Public Works-Traffic Engineering	(635.38)	(20.33)	(97.21)	(18.43)
PCED-Office of the Director	-	-	-	-
PCED-Economic Development Division	-	-	-	-
Total 2nd Allocation	317,698.41	10,166.35	48,607.86	9,213.25
General & Administrative Allocation	0.00	(10,166.35)	1,606.87	304.57
Total 2nd Tier Allocation	317,698.41	-	50,214.73	9,517.82
Total Incoming Costs	358,953.76	-	56,735.46	10,753.78
Total Allocated Cost	2,622,479.34	-	270,360.90	51,244.88

DEPARTMENT 7
FISCAL 2017

CITY OF MADISON, WISCONSIN
CITY CLERK
DEPARTMENTAL COSTS BY FUNCTION

Department: City Clerk

	Elections	Administration	Public Outreach
Functions:			
Expenditures:			
Salaries & Wages	778,987.08	12,077.32	
Fringe Benefits	146,381.62	2,269.48	
Office Supplies			
Copy Printing Supplies			
Election Supplies	861,583.52		
Hardware Supplies			
Postage			
Equipment Supplies			
Telephone			
Cellular Telephone			
Facility Rental	23,088.00		
Custodial Building Use Charges			
Equipment Improv Repair Maint			
Mileage			
Conferences and Training			
Memberships			
Delivery Freight Charges	26,190.99		
Storage Services			
Advertising Services			
Transcription Services			
Other Services and Expenses			
Permits and Licenses			
ID Charge from Traffic Engineering	1,098.20		
ID Charge from Insurance			
ID Charge from Workers Comp			
<hr/>			
Total Expenditures	1,837,329.41	14,346.80	
Cost Adjustments:			
Reimbursement of Expense			
<hr/>			
Total Cost Adjustments	-	-	
General & Administrative Allocation	155,324.70	2,408.13	
Disallowable / Capitalized			
Incoming Costs			
1st Allocation			
Building Depreciation	11,349.53	175.96	
Equipment Depreciation	19,188.81	297.50	

DEPARTMENT 7
FISCAL 2017

CITY OF MADISON, WISCONSIN
CITY CLERK
DEPARTMENTAL COSTS BY FUNCTION

Department: City Clerk

Functions:	Elections	Administration	Public Outreach
Common Council	-	-	-
Employee Assistance Program	1,131.61	17.54	
Insurance	492.01	7.63	
Workers Compensation	(230.33)	(3.57)	
Total 1st Allocation	31,931.64	495.06	
General & Administrative Allocation	1,055.59	16.37	
Total 1st Tier Allocation	2,025,641.34	17,266.37	
2nd Allocation			
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Common Council	-	-	-
Employee Assistance Program	53.01	0.82	
Insurance	(241.63)	(3.75)	
Workers Compensation	-	-	-
City Clerk	468.07	7.26	
Treasurer	522.92	8.11	
Mayor	3,172.83	49.19	
Attorney's Office	80,423.70	1,246.88	
Human Resources	12,805.35	198.53	
Information Technology	40,428.66	626.80	
Finance Department	108,123.00	1,676.33	
Public Works-Engineering Services	634.43	9.84	
Public Works Fleet Services	-	-	-
Public Works-Traffic Engineering	(491.78)	(7.62)	
PCED-Office of the Director	-	-	-
PCED-Economic Development Division	-	-	-
Total 2nd Allocation	245,898.57	3,812.38	
General & Administrative Allocation	8,128.88	126.03	
Total 2nd Tier Allocation	254,027.44	3,938.41	
Total Incoming Costs	287,014.68	4,449.84	
Total Allocated Cost	2,279,668.79	21,204.78	

DEPARTMENT 7
FISCAL 2017

CITY OF MADISON, WISCONSIN
CITY CLERK
FUNCTIONAL COST ALLOCATIONS

Department: City Clerk
Function: Licensing Administration

Total 1st Tier Allocation	\$ 220,146.17
Total 2nd Tier Allocation	<u>\$ 50,214.73</u>

Total Allocated Cost	\$ 270,360.90
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	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Public Health Madison and Dane County	13,288.00	88.79%	195,476.27	-	195,476.27	44,587.59	240,063.86
All Other Depts./Programs	1,677.00	11.21%	24,669.91	-	24,669.91	5,627.14	30,297.04
Total	14,965.00	100.00%	220,146.17	-	220,146.17	50,214.73	270,360.90

Allocation Basis: Number of permits processed by benefiting department during 2017

Allocation Source: Accela System Records and Reports

DEPARTMENT 7
FISCAL 2017

CITY OF MADISON, WISCONSIN
CITY CLERK
FUNCTIONAL COST ALLOCATIONS

Department: City Clerk
Function: Records Administration

Total 1st Tier Allocation	\$ 41,727.05
Total 2nd Tier Allocation	<u>9,517.82</u>

Total Allocated Cost

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
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Grantee Department

Common Council	1.00	1.45%	604.74	-	604.74	-	604.74
Employee Assistance Program	1.00	1.45%	604.74	-	604.74	-	604.74
Insurance	1.00	1.45%	604.74	-	604.74	-	604.74
Workers Compensation	1.00	1.45%	604.74	-	604.74	-	604.74
City Clerk	1.00	1.45%	604.74	-	604.74	-	604.74
Treasurer	1.00	1.45%	604.74	-	604.74	148.72	753.46
Mayor	1.00	1.45%	604.74	-	604.74	148.72	753.46
Attorney's Office	1.00	1.45%	604.74	-	604.74	148.72	753.46
Human Resources	1.00	1.45%	604.74	-	604.74	148.72	753.46
Information Technology	1.00	1.45%	604.74	-	604.74	148.72	753.46
Finance Department	1.00	1.45%	604.74	-	604.74	148.72	753.46
Public Works-Engineering Services	1.00	1.45%	604.74	-	604.74	148.72	753.46
Public Works Fleet Services	1.00	1.45%	604.74	-	604.74	148.72	753.46
Public Works-Traffic Engineering	1.00	1.45%	604.74	-	604.74	148.72	753.46
PCED-Office of the Director	1.00	1.45%	604.74	-	604.74	148.72	753.46
PCED-Economic Development Division	1.00	1.45%	604.74	-	604.74	148.72	753.46
Water Utility	1.00	1.45%	604.74	-	604.74	148.72	753.46
Sewer Utility	1.00	1.45%	604.74	-	604.74	148.72	753.46
Stormwater Utility	1.00	1.45%	604.74	-	604.74	148.72	753.46
Metro Transit	1.00	1.45%	604.74	-	604.74	148.72	753.46
Parking Utility	1.00	1.45%	604.74	-	604.74	148.72	753.46
Golf Enterprise	1.00	1.45%	604.74	-	604.74	148.72	753.46
Monona Terrace	1.00	1.45%	604.74	-	604.74	148.72	753.46
Madison Public Library	1.00	1.45%	604.74	-	604.74	148.72	753.46
Police Department	1.00	1.45%	604.74	-	604.74	148.72	753.46
Fire Department	1.00	1.45%	604.74	-	604.74	148.72	753.46
Public Health Madison and Dane County	1.00	1.45%	604.74	-	604.74	148.72	753.46
Public Works - Streets	1.00	1.45%	604.74	-	604.74	148.72	753.46
Public Works - Landfill	1.00	1.45%	604.74	-	604.74	148.72	753.46
Public Works - Parks	1.00	1.45%	604.74	-	604.74	148.72	753.46
Public Works - Transportation	1.00	1.45%	604.74	-	604.74	148.72	753.46
Department of Civil Rights	1.00	1.45%	604.74	-	604.74	148.72	753.46
Assessor	1.00	1.45%	604.74	-	604.74	148.72	753.46
Planning & Development-Building Inspection Division	1.00	1.45%	604.74	-	604.74	148.72	753.46
Planning & Development-CDA Housing Operations	1.00	1.45%	604.74	-	604.74	148.72	753.46
Planning & Development-Community Development Division	1.00	1.45%	604.74	-	604.74	148.72	753.46
Planning & Development-Planning Division	1.00	1.45%	604.74	-	604.74	148.72	753.46
Municipal Court	1.00	1.45%	604.74	-	604.74	148.72	753.46
TID #25-Wilson Street	1.00	1.45%	604.74	-	604.74	148.72	753.46
TID #27-West Broadway	1.00	1.45%	604.74	-	604.74	148.72	753.46
TID #29-Allied Terrace	1.00	1.45%	604.74	-	604.74	148.72	753.46
TID #32-State Street	1.00	1.45%	604.74	-	604.74	148.72	753.46
TID #35-Todd Drive	1.00	1.45%	604.74	-	604.74	148.72	753.46
TID #36-Capitol Gateway	1.00	1.45%	604.74	-	604.74	148.72	753.46
TID #37-Union Corners	1.00	1.45%	604.74	-	604.74	148.72	753.46
TID #38-Badger/Ann/Park	1.00	1.45%	604.74	-	604.74	148.72	753.46
TID #39-Stoughton Road	1.00	1.45%	604.74	-	604.74	148.72	753.46

DEPARTMENT 7
FISCAL 2017

CITY OF MADISON, WISCONSIN
CITY CLERK
FUNCTIONAL COST ALLOCATIONS

Department: City Clerk
Function: Records Administration

Total 1st Tier Allocation	\$ 41,727.05
Total 2nd Tier Allocation	<u>9,517.82</u>

Total Allocated Cost

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
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Grantee Department

TID #41-University/ Whitney	1.00	1.45%	604.74	-	604.74	148.72	753.46
TID #42-Wingra	1.00	1.45%	604.74	-	604.74	148.72	753.46
TID #43-Park/Drake	1.00	1.45%	604.74	-	604.74	148.72	753.46
TID #44-Royster Clark	1.00	1.45%	604.74	-	604.74	148.72	753.46
TID #45-Capital Square West	1.00	1.45%	604.74	-	604.74	148.72	753.46
TID #46-Research Park	1.00	1.45%	604.74	-	604.74	148.72	753.46
TID #47-Silicon Prairie	1.00	1.45%	604.74	-	604.74	148.72	753.46
Community Development Authority	1.00	1.45%	604.74	-	604.74	148.72	753.46
Room Tax Commission	1.00	1.45%	604.74	-	604.74	148.72	753.46
Debt Service	1.00	1.45%	604.74	-	604.74	148.72	753.46
Capital Projects	1.00	1.45%	604.74	-	604.74	148.72	753.46
Room Tax Fund	1.00	1.45%	604.74	-	604.74	148.72	753.46
Affordable Housing Trust Fund	1.00	1.45%	604.74	-	604.74	148.72	753.46
Capital Revolving Fund	1.00	1.45%	604.74	-	604.74	148.72	753.46
Special Assessment Revolving Fund	1.00	1.45%	604.74	-	604.74	148.72	753.46
Reverse Mortgage Fund	1.00	1.45%	604.74	-	604.74	148.72	753.46
General Land Acquisition Fund	1.00	1.45%	604.74	-	604.74	148.72	753.46
Home-Buy the American Dream Fund	1.00	1.45%	604.74	-	604.74	148.72	753.46
Housing Rehabilitation Services	1.00	1.45%	604.74	-	604.74	148.72	753.46
Homebuyer's Assistance Program	1.00	1.45%	604.74	-	604.74	148.72	753.46
Impact Fees	1.00	1.45%	604.74	-	604.74	148.72	753.46
All Other Depts./Programs	1.00	1.45%	604.74	-	604.74	148.72	753.46
Total	69.00	100.00%	41,727.05	-	41,727.05	9,517.82	51,244.88

Allocation Basis: Equal Allocation to Benefitting Departments/Agencies

Allocation Source: City Clerk

DEPARTMENT 7
FISCAL 2017

CITY OF MADISON, WISCONSIN
CITY CLERK
FUNCTIONAL COST ALLOCATIONS

Department: City Clerk
Function: Elections Administration

Total 1st Tier Allocation	\$ 2,025,641.34
Total 2nd Tier Allocation	<u>254,027.44</u>

Total Allocated Cost	\$ 2,279,668.79
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	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
All Other Depts./Programs	100.00	100.00%	2,025,641.34		2,025,641.34	254,027.44	2,279,668.79
Total	100.00	100.00%	2,025,641.34	-	2,025,641.34	254,027.44	2,279,668.79

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: City Clerk & City Financial Records/Reports

DEPARTMENT 7
FISCAL 2017

CITY OF MADISON, WISCONSIN
CITY CLERK
FUNCTIONAL COST ALLOCATIONS

Department: City Clerk
Function: Public Outreach

Total 1st Tier Allocation	\$ 17,266.37
Total 2nd Tier Allocation	<u>3,938.41</u>

Total Allocated Cost	\$ 21,204.78
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	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
All Other Depts./Programs	100.00	100.00%	17,266.37		17,266.37	3,938.41	21,204.78
Total	100.00	100.00%	17,266.37	-	17,266.37	3,938.41	21,204.78

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: City Clerk & City Financial Records/Reports

DEPARTMENT 7
FISCAL 2017

CITY OF MADISON, WISCONSIN
CITY CLERK
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: City Clerk

Grantee Department	Total	Licensing Administration	Records Administration	Elections Administration	Public Outreach
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Common Council	604.74	-	604.74	-	-
Employee Assistance Program	604.74	-	604.74	-	-
Insurance	604.74	-	604.74	-	-
Workers Compensation	604.74	-	604.74	-	-
City Clerk	604.74	-	604.74	-	-
Treasurer	753.46	-	753.46	-	-
Mayor	753.46	-	753.46	-	-
Attorney's Office	753.46	-	753.46	-	-
Human Resources	753.46	-	753.46	-	-
Information Technology	753.46	-	753.46	-	-
Finance Department	753.46	-	753.46	-	-
Public Works-Engineering Services	753.46	-	753.46	-	-
Public Works Fleet Services	753.46	-	753.46	-	-
Public Works-Traffic Engineering	753.46	-	753.46	-	-
PCED-Office of the Director	753.46	-	753.46	-	-
PCED-Economic Development Division	753.46	-	753.46	-	-
Water Utility	753.46	-	753.46	-	-
Sewer Utility	753.46	-	753.46	-	-
Stormwater Utility	753.46	-	753.46	-	-
Metro Transit	753.46	-	753.46	-	-
Parking Utility	753.46	-	753.46	-	-
Golf Enterprise	753.46	-	753.46	-	-
Monona Terrace	753.46	-	753.46	-	-
Madison Public Library	753.46	-	753.46	-	-
Police Department	753.46	-	753.46	-	-
Fire Department	753.46	-	753.46	-	-
Public Health Madison and Dane County	240,817.31	240,063.86	753.46	-	-
Public Works - Streets	753.46	-	753.46	-	-
Public Works - Landfill	753.46	-	753.46	-	-
Public Works - Parks	753.46	-	753.46	-	-
Public Works - Transportation	753.46	-	753.46	-	-
Department of Civil Rights	753.46	-	753.46	-	-
Assessor	753.46	-	753.46	-	-
Planning & Development-Building Inspection Division	753.46	-	753.46	-	-
Planning & Development-CDA Housing Operations	753.46	-	753.46	-	-
Planning & Development-Community Development Division	753.46	-	753.46	-	-
Planning & Development-Planning Division	753.46	-	753.46	-	-
Municipal Court	753.46	-	753.46	-	-
TID #25-Wilson Street	753.46	-	753.46	-	-
TID #27-West Broadway	753.46	-	753.46	-	-
TID #29-Allied Terrace	753.46	-	753.46	-	-
TID #32-State Street	753.46	-	753.46	-	-
TID #35-Todd Drive	753.46	-	753.46	-	-
TID #36-Capitol Gateway	753.46	-	753.46	-	-
TID #37-Union Corners	753.46	-	753.46	-	-
TID #38-Badger/Ann/Park	753.46	-	753.46	-	-
TID #39-Stoughton Road	753.46	-	753.46	-	-
TID #41-University/ Whitney	753.46	-	753.46	-	-

DEPARTMENT 7
FISCAL 2017

CITY OF MADISON, WISCONSIN
CITY CLERK
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: City Clerk

Grantee Department	Total	Licensing Administration	Records Administration	Elections Administration	Public Outreach
TID #42-Wingra	753.46	-	753.46	-	-
TID #43-Park/Drake	753.46	-	753.46	-	-
TID #44-Royster Clark	753.46	-	753.46	-	-
TID #45-Capital Square West	753.46	-	753.46	-	-
TID #46-Research Park	753.46	-	753.46	-	-
TID #47-Silicon Prairie	753.46	-	753.46	-	-
Community Development Authority	753.46	-	753.46	-	-
Room Tax Commission	753.46	-	753.46	-	-
Debt Service	753.46	-	753.46	-	-
Capital Projects	753.46	-	753.46	-	-
Room Tax Fund	753.46	-	753.46	-	-
Affordable Housing Trust Fund	753.46	-	753.46	-	-
Capital Revolving Fund	753.46	-	753.46	-	-
Special Assessment Revolving Fund	753.46	-	753.46	-	-
Reverse Mortgage Fund	753.46	-	753.46	-	-
General Land Acquisition Fund	753.46	-	753.46	-	-
Home-Buy the American Dream Fund	753.46	-	753.46	-	-
Housing Rehabilitation Services	753.46	-	753.46	-	-
Homebuyer's Assistance Program	753.46	-	753.46	-	-
Impact Fees	753.46	-	753.46	-	-
All Other Depts./Programs	2,331,924.06	30,297.04	753.46	2,279,668.79	21,204.78
	2,622,479.34	270,360.90	51,244.88	2,279,668.79	21,204.78

DEPARTMENT 8
FISCAL 2017

CITY OF MADISON, WISCONSIN

TREASURER

NATURE AND EXTENT OF SERVICES

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

Costs for the Treasurer have been identified and functionalized as follows:

- **General Receipts**: Costs associated with the processing of general payments (non-tax) to the City are allocated to benefiting departments based on the number of general receipt transactions processed during 2017.
- **Parking Collections**: Cost associated with the collection of payments for the City's Parking Utility are allocated directly to the benefiting department based on an analysis of Treasurer staff effort during 2017.
- **Room Tax Collections**: Cost associated with the collection of payments for the City's Room Tax are allocated directly to the benefiting department based on an analysis of Treasurer staff effort during 2017.
- **Animal License Collections and Administration**: Cost associated with the collection of payments and overall administration of the City's animal licensing program are allocated directly to the benefiting department based on an analysis of Treasurer staff effort during 2017.
- **Property Tax Collections**: Cost associated with the collection of property tax payments are allocated directly to the benefiting department based on an analysis of Treasurer staff effort during 2017.
- **Investment Management**: Cost associated with investment management are allocated to departments based on an analysis of Treasurer staff effort by funds managed during 2017.
- **Bank and Credit Card Service Fees**: Cost associated with outside services and fees from the City's banking and credit card partners are allocated to benefiting departments based on the prorated share of service fees paid during 2017.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 8
FISCAL 2017

CITY OF MADISON, WISCONSIN
TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: Treasurer

Functions:	Total	General & Administrative	General Receipts	Parking Collections
Expenditures:				
Salaries & Wages	409,323.84	19,145.76	205,204.92	109,065.84
Fringe Benefits	136,918.42	6,404.24	68,640.84	36,482.42
Office Supplies	1,765.35	1,765.35		
Copy Printing Supplies	2,119.58	2,119.58		
Postage	60,708.80	60,708.80		
Books and Subscriptions	590.88	590.88		
Work Supplies	152.90	152.90		
Telephone	889.17	889.17		
Cellular Telephone	561.11	561.11		
Custodial Building Use Charges	22,116.00	22,116.00		
Equip Improv Repair Maint	173.00	173.00		
System and Software Maintenance	17,543.48	17,543.48		
Conferences and Training	1,153.92	1,153.92		
Bank Services	126,268.82	1,597.40	75,216.18	
Credit Card Services	116,384.50		24,349.42	
Legal Services	7,971.20	7,971.20		
Storage Services	633.70	633.70		
Printing Services	28,262.51	28,262.51		
Other Services and Expenses	259.63	259.63		
ID Charge from Insurance	778.00	778.00		
ID Charge from Workers Comp	255.00	255.00		
 Total Expenditures	 934,829.81	 173,081.63	 373,411.37	 145,548.26
General & Administrative Allocation	(0.00)	(173,081.63)	91,028.18	48,381.23
Disallowable / Capitalized	-			
Incoming Costs				
1st Allocation				
Building Depreciation	8,318.13	-	4,374.72	2,325.15
Equipment Depreciation	12,076.31	-	6,351.25	3,375.67
Common Council	-	-	-	-
Employee Assistance Program	1,462.03	-	768.92	408.68
Insurance	158.00	-	83.10	44.17
Workers Compensation	(123.39)	-	(64.89)	(34.49)
City Clerk	604.74	-	318.05	169.04
 Total 1st Allocation	 22,495.83	 -	 11,831.15	 6,288.22

DEPARTMENT 8
FISCAL 2017

CITY OF MADISON, WISCONSIN
TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: Treasurer

Functions:	Total	General & Administrative	General Receipts	Parking Collections
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	957,325.64	-	476,270.70	200,217.71
2nd Allocation				
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Common Council	-	-	-	-
Employee Assistance Program	68.49	-	36.02	19.15
Insurance	(77.60)	-	(40.81)	(21.69)
Workers Compensation	-	-	-	-
City Clerk	148.72	-	78.21	41.57
Treasurer	6,692.85	-	3,519.95	1,870.84
Mayor	2,893.60	-	1,521.82	808.84
Attorney's Office	43,511.61	-	22,883.90	12,162.73
Human Resources	5,514.79	-	2,900.37	1,541.54
Information Technology	84,416.15	-	44,396.68	23,596.71
Finance Department	21,693.02	-	11,408.93	6,063.82
Public Works-Engineering Services	464.97	-	244.54	129.97
Public Works Fleet Services	-	-	-	-
Public Works-Traffic Engineering	-	-	-	-
PCED-Office of the Director	-	-	-	-
PCED-Economic Development Division	-	-	-	-
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total 2nd Allocation	165,326.60	-	86,949.61	46,213.48
General & Administrative Allocation				
Unallocated	-	-	-	-
Total 2nd Tier Allocation	165,326.60	-	86,949.61	46,213.48
Total Incoming Costs	187,822.43	-	98,780.76	52,501.70
Total Allocated Cost	\$ 1,122,652.24	\$ -	\$ 563,220.31	\$ 246,431.19

DEPARTMENT 8
FISCAL 2017

CITY OF MADISON, WISCONSIN
TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: Treasurer

Functions:	Room Tax Collections	Animal License Collections & Admin	Property Tax Collections	Investment Management	Bank & Credit Card Service Fees
Expenditures:					
Salaries & Wages	1,351.47	7,658.30	40,093.48	26,804.07	-
Fringe Benefits	452.06	2,561.70	13,411.23	8,965.93	-
Office Supplies					
Copy Printing Supplies					
Postage					
Books and Subscriptions					
Work Supplies					
Telephone					
Cellular Telephone					
Custodial Building Use Charges					
Equip Improv Repair Maint					
System and Software Maintenance					
Conferences and Training					
Bank Services				21,286.81	28,168.43
Credit Card Services					92,035.08
Legal Services					
Storage Services					
Printing Services					
Other Services and Expenses					
ID Charge from Insurance					
ID Charge from Workers Comp					
 Total Expenditures	1,803.53	10,220.00	53,504.70	57,056.81	120,203.51
General & Administrative Allocation	599.51	3,397.20	17,785.33	11,890.19	-
 Disallowed / Capitalized					
Incoming Costs					
1st Allocation					
Building Depreciation	28.81	163.27	854.74	571.43	-
Equipment Depreciation	41.83	237.03	1,240.92	829.61	-
Common Council	-	-	-	-	-
Employee Assistance Program	5.06	28.70	150.23	100.44	-
Insurance	0.55	3.10	16.24	10.85	-
Workers Compensation	(0.43)	(2.42)	(12.68)	(8.48)	-
City Clerk	2.09	11.87	62.14	41.54	-
 Total 1st Allocation	77.92	441.54	2,311.60	1,545.40	-

DEPARTMENT 8
FISCAL 2017

CITY OF MADISON, WISCONSIN
TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: Treasurer

Functions:	Room Tax Collections	Animal License Collections & Admin	Property Tax Collections	Investment Management	Bank & Credit Card Service Fees
General & Administrative Allocation	-	-	-	-	-
Unallocated					
Total 1st Tier Allocation	2,480.95	14,058.74	73,601.63	70,492.39	120,203.51
2nd Allocation					
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Common Council	-	-	-	-	-
Employee Assistance Program	0.24	1.34	7.04	4.71	-
Insurance	(0.27)	(1.52)	(7.97)	(5.33)	-
Workers Compensation	-	-	-	-	-
City Clerk	0.52	2.92	15.28	10.22	-
Treasurer	23.18	131.37	687.74	459.78	-
Mayor	10.02	56.79	297.34	198.78	-
Attorney's Office	150.71	854.03	4,471.12	2,989.12	-
Human Resources	19.10	108.24	566.68	378.85	-
Information Technology	292.39	1,656.90	8,674.34	5,799.14	-
Finance Department	75.14	425.78	2,229.11	1,490.25	-
Public Works-Engineering Services	1.61	9.13	47.78	31.94	-
Public Works Fleet Services	-	-	-	-	-
Public Works-Traffic Engineering	-	-	-	-	-
PCED-Office of the Director	-	-	-	-	-
PCED-Economic Development Division	-	-	-	-	-
Total 2nd Allocation	572.64	3,244.98	16,988.44	11,357.44	-
General & Administrative Allocation					
Unallocated					
Total 2nd Tier Allocation	572.64	3,244.98	16,988.44	11,357.44	-
Total Incoming Costs	650.56	3,686.53	19,300.04	12,902.84	-
Total Allocated Cost	\$ 3,053.60	\$ 17,303.72	\$ 90,590.07	\$ 81,849.84	\$ 120,203.51

DEPARTMENT 8
FISCAL 2017

CITY OF MADISON, WISCONSIN
TREASURER
FUNCTIONAL COST ALLOCATIONS

Department: Treasurer
Function: General Receipts

Total 1st Tier Allocation	\$ 476,270.70
Total 2nd Tier Allocation	\$ 86,949.61

Total Allocated Cost

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
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Grantee Department

Common Council	57	0.04%	180.08	-	180.08	-	180.08
Insurance	64	0.04%	202.20	-	202.20	-	202.20
Workers Compensation	54	0.04%	170.61	-	170.61	-	170.61
City Clerk	5	0.00%	15.80	-	15.80	-	15.80
Treasurer	660	0.44%	2,085.19	-	2,085.19	-	2,085.19
Attorney's Office	6	0.00%	18.96	-	18.96	3.48	22.44
Human Resources	373	0.25%	1,178.45	-	1,178.45	216.35	1,394.80
Information Technology	21	0.01%	66.35	-	66.35	12.18	78.53
Finance Department	289	0.19%	913.06	-	913.06	167.63	1,080.69
Public Works-Engineering Services	1,424	0.94%	4,498.96	-	4,498.96	825.95	5,324.91
Public Works Fleet Services	58	0.04%	183.24	-	183.24	33.64	216.89
Public Works-Traffic Engineering	516	0.34%	1,630.24	-	1,630.24	299.29	1,929.53
PCED-Office of the Director	3	0.00%	9.48	-	9.48	1.74	11.22
PCED-Economic Development Division	806	0.53%	2,546.46	-	2,546.46	467.50	3,013.96
Water Utility	35,981	23.87%	113,677.77	(127,349.00)	(13,671.23)	20,869.69	7,198.46
Sewer Utility	309	0.20%	976.25	-	976.25	179.23	1,155.48
Stormwater Utility	336	0.22%	1,061.55	-	1,061.55	194.89	1,256.44
Metro Transit	19,148	12.70%	60,495.87	(4,915.99)	55,579.88	11,106.22	66,686.10
Parking Utility	716	0.47%	2,262.12	-	2,262.12	415.29	2,677.41
Golf Enterprise	93	0.06%	293.82	-	293.82	53.94	347.76
Monona Terrace	2,683	1.78%	8,476.63	-	8,476.63	1,556.19	10,032.82
Madison Public Library	7,665	5.08%	24,216.67	-	24,216.67	4,445.85	28,662.52
Police Department	6,845	4.54%	21,625.98	-	21,625.98	3,970.24	25,596.21
Fire Department	2,495	1.66%	7,882.66	-	7,882.66	1,447.15	9,329.81
Public Health Madison and Dane County	2,851	1.89%	9,007.40	-	9,007.40	1,653.64	10,661.04
Public Works - Streets	6,696	4.44%	21,155.23	-	21,155.23	3,883.81	25,039.04
Public Works - Parks	10,495	6.96%	33,157.73	-	33,157.73	6,087.31	39,245.03
Department of Civil Rights	3	0.00%	9.48	-	9.48	1.74	11.22
Assessor	3	0.00%	9.48	-	9.48	1.74	11.22
Planning & Development-Building Inspection Division	12,506	8.30%	39,511.25	-	39,511.25	7,253.73	46,764.97
Planning & Development-CDA Housing Operations	3,660	2.43%	11,563.34	-	11,563.34	2,122.87	13,686.22
Planning & Development-Community Development Division	1,317	0.87%	4,160.91	-	4,160.91	763.89	4,924.79
Planning & Development-Planning Division	10	0.01%	31.59	-	31.59	5.80	37.39
Municipal Court	10,220	6.78%	32,288.90	-	32,288.90	5,927.80	38,216.70
TID #25-Wilson Street	2	0.00%	6.32	-	6.32	1.16	7.48
TID #27-West Broadway	1	0.00%	3.16	-	3.16	0.58	3.74
TID #29-Allied Terrace	1	0.00%	3.16	-	3.16	0.58	3.74
TID #32-State Street	1	0.00%	3.16	-	3.16	0.58	3.74
TID #35-Todd Drive	1	0.00%	3.16	-	3.16	0.58	3.74
TID #36-Capitol Gateway	7	0.00%	22.12	-	22.12	4.06	26.18
TID #37-Union Corners	1	0.00%	3.16	-	3.16	0.58	3.74
TID #38-Badger/Ann/Park	1	0.00%	3.16	-	3.16	0.58	3.74
TID #39-Stoughton Road	1	0.00%	3.16	-	3.16	0.58	3.74
TID #41-University/ Whitney	1	0.00%	3.16	-	3.16	0.58	3.74
TID #42-Wingra	1	0.00%	3.16	-	3.16	0.58	3.74
TID #43-Park/Drake	1	0.00%	3.16	-	3.16	0.58	3.74

DEPARTMENT 8
FISCAL 2017

CITY OF MADISON, WISCONSIN
TREASURER
FUNCTIONAL COST ALLOCATIONS

Department: **Treasurer**
Function: **General Receipts**

Total 1st Tier Allocation	\$ 476,270.70
Total 2nd Tier Allocation	<u>\$ 86,949.61</u>
Total Allocated Cost	\$ 563,220.31

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
TID #44-Royster Clark	1	0.00%	3.16	-	3.16	0.58	3.74
TID #45-Capital Square West	1	0.00%	3.16	-	3.16	0.58	3.74
TID #46-Research Park	1	0.00%	3.16	-	3.16	0.58	3.74
Community Development Authority	647	0.43%	2,044.12	-	2,044.12	375.27	2,419.39
Room Tax Commission	312	0.21%	985.73	-	985.73	180.97	1,166.69
Debt Service	3	0.00%	9.48	-	9.48	1.74	11.22
Capital Projects	117	0.08%	369.65	-	369.65	67.86	437.51
Capital Revolving Fund	18	0.01%	56.87	-	56.87	10.44	67.31
Special Assessment Revolving Fund	1,960	1.30%	6,192.39	-	6,192.39	1,136.84	7,329.23
Reverse Mortgage Fund	3	0.00%	9.48	-	9.48	1.74	11.22
Housing Rehabilitation Services	2	0.00%	6.32	-	6.32	1.16	7.48
All Other Depts./Programs	19,296	12.80%	60,963.46	-	60,963.46	11,192.06	72,155.52
Total	150,748	100.00%	476,270.70	(132,264.99)	344,005.71	86,949.61	430,955.32

Allocation Basis: Total Number of Receipts Processed by Department During 2017

Allocation Source: City Financial Records and Reports

DEPARTMENT 8
FISCAL 2017

CITY OF MADISON, WISCONSIN
TREASURER
FUNCTIONAL COST ALLOCATIONS

Department: Treasurer
Function: Parking Collections

Total 1st Tier Allocation	\$ 200,217.71
Total 2nd Tier Allocation	<u>\$ 46,213.48</u>

Total Allocated Cost

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
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Grantee Department

Parking Utility	100.00	100.00%	200,217.71	(99,257.67)	100,960.04	46,213.48	147,173.51
Total	100.00	100.00%	200,217.71	(99,257.67)	100,960.04	46,213.48	147,173.51

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Treasurer Staff Analysis of 2017 Effort

DEPARTMENT 8
FISCAL 2017

CITY OF MADISON, WISCONSIN
TREASURER
FUNCTIONAL COST ALLOCATIONS

Department: Treasurer
Function: Room Tax Collections

Total 1st Tier Allocation	\$ 2,480.95
Total 2nd Tier Allocation	\$ 572.64

Total Allocated Cost \$ 3,053.60

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Room Tax Commission	100.00	100.00%	2,480.95		2,480.95	572.64	3,053.60
Total	100.00	100.00%	2,480.95	-	2,480.95	572.64	3,053.60

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Treasurer Staff Analysis of 2017 Effort

DEPARTMENT 8
FISCAL 2017

CITY OF MADISON, WISCONSIN
TREASURER
FUNCTIONAL COST ALLOCATIONS

Department: **Treasurer**
Function: **Animal License Collections & Admin**

Total 1st Tier Allocation	\$ 14,058.74
Total 2nd Tier Allocation	\$ 3,244.98

Total Allocated Cost \$ 17,303.72

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
All Other Depts./Programs	100.00	100.00%	14,058.74		14,058.74	3,244.98	17,303.72
<u>Total</u>	<u>100.00</u>	<u>100.00%</u>	<u>14,058.74</u>	<u>-</u>	<u>14,058.74</u>	<u>3,244.98</u>	<u>17,303.72</u>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Treasurer Staff Analysis of 2017 Effort

DEPARTMENT 8
FISCAL 2017

CITY OF MADISON, WISCONSIN
TREASURER
FUNCTIONAL COST ALLOCATIONS

Department: Treasurer
Function: Property Tax Collections

Total 1st Tier Allocation	\$ 73,601.63
Total 2nd Tier Allocation	<u>\$ 16,988.44</u>

Total Allocated Cost \$ 90,590.07

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
All Other Depts./Programs	100.00	100.00%	73,601.63		73,601.63	16,988.44	90,590.07
Total	100.00	100.00%	73,601.63	-	73,601.63	16,988.44	90,590.07

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Treasurer Staff Analysis of 2017 Effort

DEPARTMENT 8
FISCAL 2017

CITY OF MADISON, WISCONSIN
TREASURER
FUNCTIONAL COST ALLOCATIONS

Department: Treasurer
Function: Investment Management

Total 1st Tier Allocation	\$ 70,492.39
Total 2nd Tier Allocation	<u>\$ 11,357.44</u>

Total Allocated Cost \$ 81,849.84

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
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Grantee Department

Common Council	10.99	0.05%	36.39	-	36.39	-	36.39
Employee Assistance Program	5.88	0.03%	19.47	-	19.47	-	19.47
Insurance	26.99	0.13%	89.38	-	89.38	-	89.38
Workers Compensation	5.26	0.02%	17.42	-	17.42	-	17.42
City Clerk	41.38	0.19%	137.03	-	137.03	-	137.03
Treasurer	12.82	0.06%	42.45	-	42.45	-	42.45
Mayor	26.35	0.12%	87.26	-	87.26	14.13	101.39
Attorney's Office	51.29	0.24%	169.85	-	169.85	27.50	197.35
Human Resources	41.23	0.19%	136.54	-	136.54	22.11	158.64
Information Technology	111.94	0.53%	370.70	-	370.70	60.02	430.71
Finance Department	63.36	0.30%	209.82	-	209.82	33.97	243.79
Public Works-Engineering Services	139.10	0.65%	460.64	-	460.64	74.58	535.22
Public Works Fleet Services	144.51	0.68%	478.55	-	478.55	77.48	556.03
Public Works-Traffic Engineering	130.76	0.61%	433.02	-	433.02	70.11	503.13
PCED-Office of the Director	11.50	0.05%	38.08	-	38.08	6.17	44.25
PCED-Economic Development Division	44.16	0.21%	146.24	-	146.24	23.68	169.91
Water Utility	734.45	3.45%	2,432.17	-	2,432.17	393.77	2,825.95
Sewer Utility	608.94	2.86%	2,016.54	-	2,016.54	326.48	2,343.02
Stormwater Utility	275.03	1.29%	910.78	-	910.78	147.46	1,058.23
Metro Transit	1,218.27	5.72%	4,034.37	-	4,034.37	653.17	4,687.54
Parking Utility	267.46	1.26%	885.71	-	885.71	143.40	1,029.11
Golf Enterprise	55.73	0.26%	184.55	-	184.55	29.88	214.43
Monona Terrace	249.20	1.17%	825.24	-	825.24	133.61	958.85
Madison Public Library	354.56	1.67%	1,174.15	-	1,174.15	190.10	1,364.24
Police Department	1,317.18	6.19%	4,361.92	-	4,361.92	706.20	5,068.12
Fire Department	914.45	4.30%	3,028.25	-	3,028.25	490.28	3,518.53
Public Health Madison and Dane County	388.11	1.82%	1,285.25	-	1,285.25	208.08	1,493.33
Public Works - Streets	485.32	2.28%	1,607.17	-	1,607.17	260.20	1,867.37
Public Works - Landfill	8.99	0.04%	29.77	-	29.77	4.82	34.59
Public Works - Parks	709.52	3.33%	2,349.62	-	2,349.62	380.41	2,730.02
Department of Civil Rights	26.66	0.13%	88.29	-	88.29	14.29	102.58
Assessor	43.25	0.20%	143.22	-	143.22	23.19	166.41
Planning & Development-Building Inspection Division	75.21	0.35%	249.06	-	249.06	40.32	289.39
Planning & Development-CDA Housing Operations	380.51	1.79%	1,260.08	-	1,260.08	204.01	1,464.09
Planning & Development-Community Development Division	399.63	1.88%	1,323.40	-	1,323.40	214.26	1,537.66
Planning & Development-Planning Division	87.49	0.41%	289.73	-	289.73	46.91	336.64
Municipal Court	11.28	0.05%	37.35	-	37.35	6.05	43.40
TID #25-Wilson Street	737.80	3.47%	2,443.27	-	2,443.27	395.57	2,838.84
TID #27-West Broadway	25.83	0.12%	85.54	-	85.54	13.85	99.39
TID #29-Allied Terrace	7.98	0.04%	26.43	-	26.43	4.28	30.70
TID #32-State Street	314.33	1.48%	1,040.92	-	1,040.92	168.53	1,209.45
TID #35-Todd Drive	40.56	0.19%	134.32	-	134.32	21.75	156.06
TID #36-Capitol Gateway	389.77	1.83%	1,290.75	-	1,290.75	208.97	1,499.72
TID #37-Union Corners	16.82	0.08%	55.70	-	55.70	9.02	64.72
TID #38-Badger/Ann/Park	9.84	0.05%	32.59	-	32.59	5.28	37.86
TID #39-Stoughton Road	18.29	0.09%	60.57	-	60.57	9.81	70.37

DEPARTMENT 8
FISCAL 2017

CITY OF MADISON, WISCONSIN
TREASURER
FUNCTIONAL COST ALLOCATIONS

Department: Treasurer
Function: Investment Management

Total 1st Tier Allocation	\$ 70,492.39
Total 2nd Tier Allocation	<u>\$ 11,357.44</u>

Total Allocated Cost

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
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Grantee Department

TID #41-University/ Whitney	29.67	0.14%	98.25	-	98.25	15.91	114.16
TID #42-Wingra	10.58	0.05%	35.04	-	35.04	5.67	40.71
TID #43-Park/Drake	43.10	0.20%	142.73	-	142.73	23.11	165.84
TID #44-Royster Clark	11.56	0.05%	38.28	-	38.28	6.20	44.48
TID #45-Capital Square West	55.55	0.26%	183.96	-	183.96	29.78	213.74
TID #46-Research Park	89.51	0.42%	296.42	-	296.42	47.99	344.41
TID #47-Silicon Prairie	10.16	0.05%	33.65	-	33.65	5.45	39.09
Community Development Authority	38.59	0.18%	127.79	-	127.79	20.69	148.48
Room Tax Commission	269.00	1.26%	890.81	-	890.81	144.22	1,035.03
Debt Service	2,097.07	9.85%	6,944.57	-	6,944.57	1,124.34	8,068.90
Capital Projects	7,481.70	35.15%	24,776.08	-	24,776.08	4,011.29	28,787.37
Special Assessment Revolving Fund	62.22	0.29%	206.05	-	206.05	33.36	239.40
All Other Depts./Programs	48.09	0.23%	159.25	-	159.25	25.78	185.04
Total	21,286.78	100.00%	70,492.39	-	70,492.39	11,357.44	81,849.84

Allocation Basis: Direct Allocation to Benefiting Department based on Prorated Share of Investment Fees and Amounts Managed

Allocation Source: City Financial Records & Reports and Treasurer Office Documentation

DEPARTMENT 8
FISCAL 2017

CITY OF MADISON, WISCONSIN
TREASURER
FUNCTIONAL COST ALLOCATIONS

Department: Treasurer
Function: Bank & Credit Card Service Fees

Total 1st Tier Allocation	\$ 120,203.51
Total 2nd Tier Allocation	\$ -
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Total Allocated Cost \$ 120,203.51

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
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Grantee Department

Common Council	20.18	0.02%	20.18	-	20.18	-	20.18
Insurance	22.66	0.02%	22.66	-	22.66	-	22.66
Workers Compensation	19.12	0.02%	19.12	-	19.12	-	19.12
City Clerk	522.78	0.43%	522.78	-	522.78	-	522.78
Treasurer	4,565.20	3.80%	4,565.20	-	4,565.20	-	4,565.20
Attorney's Office	2.12	0.00%	2.12	-	2.12	-	2.12
Human Resources	132.06	0.11%	132.06	-	132.06	-	132.06
Information Technology	7.43	0.01%	7.43	-	7.43	-	7.43
Finance Department	3,945.51	3.28%	3,945.51	-	3,945.51	-	3,945.51
Public Works-Engineering Services	3,621.23	3.01%	3,621.23	-	3,621.23	-	3,621.23
Public Works Fleet Services	20.53	0.02%	20.53	-	20.53	-	20.53
Public Works-Traffic Engineering	1,174.39	0.98%	1,174.39	-	1,174.39	-	1,174.39
PCED-Office of the Director	1.06	0.00%	1.06	-	1.06	-	1.06
PCED-Economic Development Division	523.65	0.44%	523.65	-	523.65	-	523.65
Water Utility	21,257.73	17.68%	21,257.74	-	21,257.74	-	21,257.74
Sewer Utility	109.40	0.09%	109.40	-	109.40	-	109.40
Stormwater Utility	118.96	0.10%	118.96	-	118.96	-	118.96
Metro Transit	6,779.20	5.64%	6,779.20	-	6,779.20	-	6,779.20
Parking Utility	15,952.57	13.27%	15,952.58	-	15,952.58	-	15,952.58
Golf Enterprise	32.93	0.03%	32.93	-	32.93	-	32.93
Monona Terrace	1,075.77	0.89%	1,075.77	-	1,075.77	-	1,075.77
Madison Public Library	2,713.74	2.26%	2,713.74	-	2,713.74	-	2,713.74
Police Department	2,423.42	2.02%	2,423.42	-	2,423.42	-	2,423.42
Fire Department	734.85	0.61%	734.85	-	734.85	-	734.85
Public Health Madison and Dane County	5,137.71	4.27%	5,137.71	-	5,137.71	-	5,137.71
Public Works - Streets	3,027.45	2.52%	3,027.45	-	3,027.45	-	3,027.45
Public Works - Parks	15,483.95	12.88%	15,483.96	-	15,483.96	-	15,483.96
Department of Civil Rights	149.57	0.12%	149.57	-	149.57	-	149.57
Assessor	1.06	0.00%	1.06	-	1.06	-	1.06
Planning & Development-Building Inspection Division	8,655.41	7.20%	8,655.42	-	8,655.42	-	8,655.42
Planning & Development-CDA Housing Operations	1,295.80	1.08%	1,295.80	-	1,295.80	-	1,295.80
Planning & Development-Community Development Division	13.78	0.01%	13.78	-	13.78	-	13.78
Planning & Development-Planning Division	6,454.85	5.37%	6,454.85	-	6,454.85	-	6,454.85
Municipal Court	3,618.31	3.01%	3,618.31	-	3,618.31	-	3,618.31
TID #25-Wilson Street	0.71	0.00%	0.71	-	0.71	-	0.71
TID #27-West Broadway	0.35	0.00%	0.35	-	0.35	-	0.35
TID #29-Allied Terrace	0.35	0.00%	0.35	-	0.35	-	0.35
TID #32-State Street	0.35	0.00%	0.35	-	0.35	-	0.35
TID #35-Todd Drive	0.35	0.00%	0.35	-	0.35	-	0.35
TID #36-Capitol Gateway	2.48	0.00%	2.48	-	2.48	-	2.48
TID #37-Union Corners	0.35	0.00%	0.35	-	0.35	-	0.35
TID #38-Badger/Ann/Park	0.35	0.00%	0.35	-	0.35	-	0.35
TID #39-Stoughton Road	0.35	0.00%	0.35	-	0.35	-	0.35
TID #41-University/ Whitney	0.35	0.00%	0.35	-	0.35	-	0.35
TID #42-Wingra	0.35	0.00%	0.35	-	0.35	-	0.35
TID #43-Park/Drake	0.35	0.00%	0.35	-	0.35	-	0.35

DEPARTMENT 8 FISCAL 2017

**CITY OF MADISON, WISCONSIN
TREASURER
FUNCTIONAL COST ALLOCATIONS**

Department: Treasurer
Function: Bank & Credit Card Service Fees

Total 1st Tier Allocation	\$ 120,203.51
Total 2nd Tier Allocation	\$ -
Total Allocated Cost	\$ 120,203.51

Total Allocated Cost \$ 120,203.51

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
TID #44-Royster Clark	0.35	0.00%	0.35	-	0.35	-	0.35
TID #45-Capital Square West	0.35	0.00%	0.35	-	0.35	-	0.35
TID #46-Research Park	0.35	0.00%	0.35	-	0.35	-	0.35
Community Development Authority	2,894.71	2.41%	2,894.71	-	2,894.71	-	2,894.71
Room Tax Commission	110.46	0.09%	110.46	-	110.46	-	110.46
Debt Service	1.06	0.00%	1.06	-	1.06	-	1.06
Capital Projects	41.42	0.03%	41.42	-	41.42	-	41.42
Capital Revolving Fund	6.37	0.01%	6.37	-	6.37	-	6.37
Special Assessment Revolving Fund	693.92	0.58%	693.92	-	693.92	-	693.92
Reverse Mortgage Fund	1.06	0.00%	1.06	-	1.06	-	1.06
Housing Rehabilitation Services	0.71	0.00%	0.71	-	0.71	-	0.71
All Other Depts./Programs	6,831.60	5.68%	6,831.60	-	6,831.60	-	6,831.60
Total	120,203.43	100.00%	120,203.51	-	120,203.51	-	120,203.51

Allocation Basis: Direct Allocation to Benefiting Department based on Prorated Share of Service Fees

Allocation Source: City Financial Records & Reports and Treasurer Office Documentation

DEPARTMENT 8
FISCAL 2017

CITY OF MADISON, WISCONSIN
TREASURER
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Treasurer

Grantee Department	Total	General Receipts	Parking Collections	Room Tax Collections
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Common Council	252.87	180.08	-	-
Employee Assistance Program	38.94	-	-	-
Insurance	380.96	202.20	-	-
Workers Compensation	205.44	170.61	-	-
City Clerk	289.86	15.80	-	-
Treasurer	2,170.10	2,085.19	-	-
Mayor	202.77	-	-	-
Attorney's Office	417.13	22.44	-	-
Human Resources	1,712.08	1,394.80	-	-
Information Technology	939.95	78.53	-	-
Finance Department	1,568.27	1,080.69	-	-
Public Works-Engineering Services	6,395.34	5,324.91	-	-
Public Works Fleet Services	1,328.95	216.89	-	-
Public Works-Traffic Engineering	2,935.78	1,929.53	-	-
PCED-Office of the Director	99.72	11.22	-	-
PCED-Economic Development Division	3,353.79	3,013.96	-	-
Water Utility	12,850.35	7,198.46	-	-
Sewer Utility	5,841.52	1,155.48	-	-
Stormwater Utility	3,372.91	1,256.44	-	-
Metro Transit	76,061.19	66,686.10	-	-
Parking Utility	151,909.14	2,677.41	147,173.51	-
Golf Enterprise	776.63	347.76	-	-
Monona Terrace	11,950.51	10,032.82	-	-
Madison Public Library	31,391.01	28,662.52	-	-
Police Department	35,732.45	25,596.21	-	-
Fire Department	16,366.88	9,329.81	-	-
Public Health Madison and Dane County	13,647.70	10,661.04	-	-
Public Works - Streets	28,773.78	25,039.04	-	-
Public Works - Landfill	69.18	-	-	-
Public Works - Parks	44,705.08	39,245.03	-	-
Public Works - Transportation	-	-	-	-
Department of Civil Rights	216.38	11.22	-	-
Assessor	344.04	11.22	-	-
Planning & Development-Building Inspection Division	47,343.75	46,764.97	-	-
Planning & Development-CDA Housing Operations	16,614.39	13,686.22	-	-
Planning & Development-Community Development Division	8,000.11	4,924.79	-	-
Planning & Development-Planning Division	710.67	37.39	-	-
Municipal Court	38,303.50	38,216.70	-	-
TID #25-Wilson Street	5,685.15	7.48	-	-
TID #27-West Broadway	202.51	3.74	-	-
TID #29-Allied Terrace	65.15	3.74	-	-
TID #32-State Street	2,422.64	3.74	-	-

DEPARTMENT 8
FISCAL 2017

CITY OF MADISON, WISCONSIN
TREASURER
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Treasurer

Grantee Department	Total	General Receipts	Parking Collections	Room Tax Collections
TID #35-Todd Drive	315.87	3.74	-	-
TID #36-Capitol Gateway	3,025.62	26.18	-	-
TID #37-Union Corners	133.18	3.74	-	-
TID #38-Badger/Ann/Park	79.46	3.74	-	-
TID #39-Stoughton Road	144.49	3.74	-	-
TID #41-University/ Whitney	232.06	3.74	-	-
TID #42-Wingra	85.16	3.74	-	-
TID #43-Park/Drake	335.41	3.74	-	-
TID #44-Royster Clark	92.70	3.74	-	-
TID #45-Capital Square West	431.22	3.74	-	-
TID #46-Research Park	692.56	3.74	-	-
TID #47-Silicon Prairie	78.19	-	-	-
Community Development Authority	2,716.36	2,419.39	-	-
Room Tax Commission	6,290.36	1,166.69	-	3,053.60
Debt Service	16,149.03	11.22	-	-
Capital Projects	58,012.25	437.51	-	-
Room Tax Fund	-	-	-	-
Affordable Housing Trust Fund	-	-	-	-
Capital Revolving Fund	67.31	67.31	-	-
Special Assessment Revolving Fund	7,808.04	7,329.23	-	-
Reverse Mortgage Fund	11.22	11.22	-	-
General Land Acquisition Fund	-	-	-	-
Home-Buy the American Dream Fund	-	-	-	-
Housing Rehabilitation Services	7.48	7.48	-	-
Homebuyer's Assistance Program	-	-	-	-
Impact Fees	-	-	-	-
All Other Depts./Programs	180,419.39	72,155.52	-	-
	852,775.91	430,955.32	147,173.51	3,053.60

DEPARTMENT 8
FISCAL 2017

CITY OF MADISON, WISCONSIN
TREASURER
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Treasurer

Grantee Department	Animal License Collections & Admin	Property Tax Collections	Investment Management	Bank & Credit Card Service Fees
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Common Council	-	-	36.39	36.39
Employee Assistance Program	-	-	19.47	19.47
Insurance	-	-	89.38	89.38
Workers Compensation	-	-	17.42	17.42
City Clerk	-	-	137.03	137.03
Treasurer	-	-	42.45	42.45
Mayor	-	-	101.39	101.39
Attorney's Office	-	-	197.35	197.35
Human Resources	-	-	158.64	158.64
Information Technology	-	-	430.71	430.71
Finance Department	-	-	243.79	243.79
Public Works-Engineering Services	-	-	535.22	535.22
Public Works Fleet Services	-	-	556.03	556.03
Public Works-Traffic Engineering	-	-	503.13	503.13
PCED-Office of the Director	-	-	44.25	44.25
PCED-Economic Development Division	-	-	169.91	169.91
Water Utility	-	-	2,825.95	2,825.95
Sewer Utility	-	-	2,343.02	2,343.02
Stormwater Utility	-	-	1,058.23	1,058.23
Metro Transit	-	-	4,687.54	4,687.54
Parking Utility	-	-	1,029.11	1,029.11
Golf Enterprise	-	-	214.43	214.43
Monona Terrace	-	-	958.85	958.85
Madison Public Library	-	-	1,364.24	1,364.24
Police Department	-	-	5,068.12	5,068.12
Fire Department	-	-	3,518.53	3,518.53
Public Health Madison and Dane County	-	-	1,493.33	1,493.33
Public Works - Streets	-	-	1,867.37	1,867.37
Public Works - Landfill	-	-	34.59	34.59
Public Works - Parks	-	-	2,730.02	2,730.02
Public Works - Transportation	-	-	-	-
Department of Civil Rights	-	-	102.58	102.58
Assessor	-	-	166.41	166.41
Planning & Development-Building Inspection Division	-	-	289.39	289.39
Planning & Development-CDA Housing Operations	-	-	1,464.09	1,464.09
Planning & Development-Community Development Division	-	-	1,537.66	1,537.66
Planning & Development-Planning Division	-	-	336.64	336.64
Municipal Court	-	-	43.40	43.40
TID #25-Wilson Street	-	-	2,838.84	2,838.84
TID #27-West Broadway	-	-	99.39	99.39
TID #29-Allied Terrace	-	-	30.70	30.70
TID #32-State Street	-	-	1,209.45	1,209.45

DEPARTMENT 8
FISCAL 2017

CITY OF MADISON, WISCONSIN
TREASURER
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Treasurer

Grantee Department	Animal License Collections & Admin	Property Tax Collections	Investment Management	Bank & Credit Card Service Fees
TID #35-Todd Drive	-	-	156.06	156.06
TID #36-Capitol Gateway	-	-	1,499.72	1,499.72
TID #37-Union Corners	-	-	64.72	64.72
TID #38-Badger/Ann/Park	-	-	37.86	37.86
TID #39-Stoughton Road	-	-	70.37	70.37
TID #41-University/ Whitney	-	-	114.16	114.16
TID #42-Wingra	-	-	40.71	40.71
TID #43-Park/Drake	-	-	165.84	165.84
TID #44-Royster Clark	-	-	44.48	44.48
TID #45-Capital Square West	-	-	213.74	213.74
TID #46-Research Park	-	-	344.41	344.41
TID #47-Silicon Prairie	-	-	39.09	39.09
Community Development Authority	-	-	148.48	148.48
Room Tax Commission	-	-	1,035.03	1,035.03
Debt Service	-	-	8,068.90	8,068.90
Capital Projects	-	-	28,787.37	28,787.37
Room Tax Fund	-	-	-	-
Affordable Housing Trust Fund	-	-	-	-
Capital Revolving Fund	-	-	-	-
Special Assessment Revolving Fund	-	-	239.40	239.40
Reverse Mortgage Fund	-	-	-	-
General Land Acquisition Fund	-	-	-	-
Home-Buy the American Dream Fund	-	-	-	-
Housing Rehabilitation Services	-	-	-	-
Homebuyer's Assistance Program	-	-	-	-
Impact Fees	-	-	-	-
All Other Depts./Programs	17,303.72	90,590.07	185.04	185.04
	17,303.72	90,590.07	81,849.84	81,849.84

**DEPARTMENT 9
FISCAL 2017**

CITY OF MADISON, WISCONSIN

MAYOR

NATURE AND 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 during 2017.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 9
FISCAL 2017

CITY OF MADISON, WISCONSIN
MAYOR
DEPARTMENTAL COSTS BY FUNCTION

Department: Mayor

	Functions:	Total	General & Administrative	City Operational Oversight	General Government
Expenditures:					
Salaries & Wages		1,033,065.23		1,033,065.23	
Fringe Benefits		311,357.31		311,357.31	
Office Supplies		2,715.77		2,715.77	
Copy Printing Supplies		3,585.42		3,585.42	
Postage		886.60		886.60	
Books and Subscriptions		1,525.00		1,525.00	
Work Supplies		114.23		114.23	
Telephone		3,486.56		3,486.56	
Cellular Telephone		1,291.82		1,291.82	
Facility Rental		2,356.74		2,356.74	
Custodial Building Use Charges		29,621.78		29,621.78	
Office Equipment Repair		384.93		384.93	
Conferences and Training		44,378.35		44,378.35	
Memberships		2,355.00		2,355.00	
Storage Services		83.52		83.52	
Consulting Services		20,000.00		20,000.00	
Advertising Services		600.00		600.00	
Other Services and Expenses		18,328.23		18,328.23	
Community Agency Contracts		43,775.58			43,775.58
ID Charge from Insurance		2,010.00		2,010.00	
ID Charge from Workers Comp		726.00		726.00	
<hr/>					
Total Expenditures		1,522,648.07		1,478,872.49	43,775.58
<hr/>					
Cost Adjustments:					
Reimbursement of Expense		(2,243.39)		(2,243.39)	
Contributions and Donations		(23,120.00)		(23,120.00)	
<hr/>					
Total Cost Adjustments		(25,363.39)		(25,363.39)	
<hr/>					
General & Administrative Allocation					
Disallowable / Capitalized		(43,775.58)			(43,775.58)
<hr/>					
Incoming Costs					
1st Allocation					
Building Depreciation		11,141.42		11,141.42	
Equipment Depreciation		-		-	
Common Council		-		-	
Employee Assistance Program		1,462.03		1,462.03	
Insurance		408.21		408.21	

DEPARTMENT 9
FISCAL 2017

CITY OF MADISON, WISCONSIN
MAYOR
DEPARTMENTAL COSTS BY FUNCTION

Department: Mayor

	Functions:	Total	General & Administrative	City Operational Oversight	General Government
Workers Compensation		(351.29)		(351.29)	-
City Clerk		604.74		604.74	-
Treasurer		87.26		87.26	-
Total 1st Allocation		13,352.37		13,352.37	-
General & Administrative Allocation		-	-	-	-
Unallocated		-	-	-	-
Total 1st Tier Allocation		1,466,861.47		1,466,861.47	-
2nd Allocation					
Building Depreciation		-		-	-
Equipment Depreciation		-		-	-
Common Council		-		-	-
Employee Assistance Program		68.49		68.49	-
Insurance		(200.48)		(200.48)	-
Workers Compensation		(20.86)		(20.86)	-
City Clerk		148.72		148.72	-
Treasurer		14.13		14.13	-
Mayor		5,787.20		5,787.20	-
Attorney's Office		101,014.03		101,014.03	-
Human Resources		9,769.62		9,769.62	-
Information Technology		22,372.77		22,372.77	-
Finance Department		79,027.67		79,027.67	-
Public Works-Engineering Services		622.79		622.79	-
Public Works Fleet Services		-		-	-
Public Works-Traffic Engineering		-		-	-
PCED-Office of the Director		-		-	-
PCED-Economic Development Division		-		-	-
Total 2nd Allocation		218,604.08		218,604.08	-
General & Administrative Allocation		-	-	-	-
Unallocated		-	-	-	-
Total 2nd Tier Allocation		218,604.08		218,604.08	-
Total Incoming Costs		231,956.45		231,956.45	-
Total Allocated Cost		\$ 1,685,465.55		\$ 1,685,465.55	\$ -

DEPARTMENT 9
FISCAL 2017

CITY OF MADISON, WISCONSIN
MAYOR
FUNCTIONAL COST ALLOCATIONS

Department: Mayor
Function: City Operational Oversight

Total 1st Tier Allocation	\$ 1,466,861.47
Total 2nd Tier Allocation	<u>\$ 218,604.08</u>
 Total Allocated Cost	 \$ 1,685,465.55

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Common Council	23.00	0.76%	11,092.13	-	11,092.13	-	11,092.13
Employee Assistance Program	3.00	0.10%	1,446.80	-	1,446.80	-	1,446.80
City Clerk	8.50	0.28%	4,099.26	-	4,099.26	-	4,099.26
Treasurer	6.00	0.20%	2,893.60	-	2,893.60	-	2,893.60
Mayor	12.00	0.39%	5,787.20	-	5,787.20	-	5,787.20
Attorney's Office	26.50	0.87%	12,780.06	-	12,780.06	1,938.04	14,718.10
Human Resources	16.00	0.53%	7,716.26	-	7,716.26	1,170.14	8,886.40
Information Technology	53.70	1.77%	25,897.71	-	25,897.71	3,927.28	29,824.99
Finance Department	42.00	1.38%	20,255.19	-	20,255.19	3,071.62	23,326.81
Public Works-Engineering Services	112.10	3.69%	54,062.06	-	54,062.06	8,198.29	62,260.36
Public Works Fleet Services	43.00	1.41%	20,737.46	-	20,737.46	3,144.75	23,882.21
Public Works-Traffic Engineering	65.60	2.16%	31,636.68	-	31,636.68	4,797.57	36,434.25
PCED-Office of the Director	7.75	0.25%	3,737.56	-	3,737.56	566.79	4,304.35
PCED-Economic Development Division	17.10	0.56%	8,246.76	-	8,246.76	1,250.59	9,497.34
Water Utility	130.00	4.27%	62,694.63	-	62,694.63	9,507.39	72,202.02
Sewer Utility	36.00	1.18%	17,361.59	-	17,361.59	2,632.81	19,994.41
Stormwater Utility	12.00	0.39%	5,787.20	-	5,787.20	877.60	6,664.80
Metro Transit	473.00	15.55%	228,112.01	-	228,112.01	34,592.26	262,704.27
Parking Utility	69.65	2.29%	33,589.85	-	33,589.85	5,093.77	38,683.62
Golf Enterprise	8.00	0.26%	3,858.13	-	3,858.13	585.07	4,443.20
Monona Terrace	54.75	1.80%	26,404.09	-	26,404.09	4,004.07	30,408.16
Madison Public Library	134.85	4.43%	65,033.62	-	65,033.62	9,862.09	74,895.71
Police Department	583.50	19.18%	281,402.44	-	281,402.44	42,673.54	324,075.98
Fire Department	393.00	12.92%	189,530.69	-	189,530.69	28,741.56	218,272.26
Public Health Madison and Dane County	137.55	4.52%	66,335.74	-	66,335.74	10,059.55	76,395.29
Public Works - Streets	190.00	6.25%	91,630.62	-	91,630.62	13,895.41	105,526.03
Public Works - Landfill	3.00	0.10%	1,446.80	-	1,446.80	219.40	1,666.20
Public Works - Parks	171.10	5.63%	82,515.78	-	82,515.78	12,513.18	95,028.96
Department of Civil Rights	16.00	0.53%	7,716.26	-	7,716.26	1,170.14	8,886.40
Assessor	24.00	0.79%	11,574.39	-	11,574.39	1,755.21	13,329.60
Planning & Development-Building Inspection Division	45.00	1.48%	21,701.99	-	21,701.99	3,291.02	24,993.01
Planning & Development-CDA Housing Operations	40.95	1.35%	19,748.81	-	19,748.81	2,994.83	22,743.64
Planning & Development-Community Development Division	40.50	1.33%	19,531.79	-	19,531.79	2,961.92	22,493.71
Planning & Development-Planning Division	35.50	1.17%	17,120.46	-	17,120.46	2,596.25	19,716.71
Municipal Court	5.00	0.16%	2,411.33	-	2,411.33	365.67	2,777.00
Community Development Authority	2.00	0.07%	964.53	-	964.53	146.27	1,110.80
 Total	 3,041.60	 100.00%	 1,466,861.47	 -	 1,466,861.47	 218,604.08	 1,685,465.55

Allocation Basis: Number of Full Time Equivalent Employees By Department During 2017

Allocation Source: City Personnel and Financial Records/Reports

DEPARTMENT 9
FISCAL 2017

CITY OF MADISON, WISCONSIN
MAYOR
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Mayor

Grantee Department	Total	City Operational Oversight
Building Depreciation	-	-
Equipment Depreciation	-	-
Common Council	11,092.13	11,092.13
Employee Assistance Program	1,446.80	1,446.80
Insurance	-	-
Workers Compensation	-	-
City Clerk	4,099.26	4,099.26
Treasurer	2,893.60	2,893.60
Mayor	5,787.20	5,787.20
Attorney's Office	14,718.10	14,718.10
Human Resources	8,886.40	8,886.40
Information Technology	29,824.99	29,824.99
Finance Department	23,326.81	23,326.81
Public Works-Engineering Services	62,260.36	62,260.36
Public Works Fleet Services	23,882.21	23,882.21
Public Works-Traffic Engineering	36,434.25	36,434.25
PCED-Office of the Director	4,304.35	4,304.35
PCED-Economic Development Division	9,497.34	9,497.34
Water Utility	72,202.02	72,202.02
Sewer Utility	19,994.41	19,994.41
Stormwater Utility	6,664.80	6,664.80
Metro Transit	262,704.27	262,704.27
Parking Utility	38,683.62	38,683.62
Golf Enterprise	4,443.20	4,443.20
Monona Terrace	30,408.16	30,408.16
Madison Public Library	74,895.71	74,895.71
Police Department	324,075.98	324,075.98
Fire Department	218,272.26	218,272.26
Public Health Madison and Dane County	76,395.29	76,395.29
Public Works - Streets	105,526.03	105,526.03
Public Works - Landfill	1,666.20	1,666.20
Public Works - Parks	95,028.96	95,028.96
Public Works - Transportation	-	-
Department of Civil Rights	8,886.40	8,886.40
Assessor	13,329.60	13,329.60
Planning & Development-Building Inspection Division	24,993.01	24,993.01
Planning & Development-CDA Housing Operations	22,743.64	22,743.64
Planning & Development-Community Development Division	22,493.71	22,493.71
Planning & Development-Planning Division	19,716.71	19,716.71

DEPARTMENT 9
FISCAL 2017

CITY OF MADISON, WISCONSIN
MAYOR
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Mayor

Grantee Department	Total	City Operational Oversight
Municipal Court	2,777.00	2,777.00
TID #25-Wilson Street	-	-
TID #27-West Broadway	-	-
TID #29-Allied Terrace	-	-
TID #32-State Street	-	-
TID #35-Todd Drive	-	-
TID #36-Capitol Gateway	-	-
TID #37-Union Corners	-	-
TID #38-Badger/Ann/Park	-	-
TID #39-Stoughton Road	-	-
TID #41-University/ Whitney	-	-
TID #42-Wingra	-	-
TID #43-Park/Drake	-	-
TID #44-Royster Clark	-	-
TID #45-Capital Square West	-	-
TID #46-Research Park	-	-
TID #47-Silicon Prairie	-	-
Community Development Authority	1,110.80	1,110.80
Room Tax Commission	-	-
Debt Service	-	-
Capital Projects	-	-
Room Tax Fund	-	-
Affordable Housing Trust Fund	-	-
Capital Revolving Fund	-	-
Special Assessment Revolving Fund	-	-
Reverse Mortgage Fund	-	-
General Land Acquisition Fund	-	-
Home-Buy the American Dream Fund	-	-
Housing Rehabilitation Services	-	-
Homebuyer's Assistance Program	-	-
Impact Fees	-	-
All Other Depts./Programs	-	-
	1,685,465.55	1,685,465.55

**DEPARTMENT 10
FISCAL 2017**

CITY OF MADISON, WISCONSIN

ATTORNEY'S OFFICE

NATURE AND 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 during 2017. Salary and Wage amounts direct billed to various departments have been added back to the Attorney's Office for allocation purposes. These amounts have been subsequently offset against allocated costs.
- **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 during 2017.
- **Legislative Services:** Costs associated with providing legal services to the Common Counsel and various boards, committees and commissions are allocated directly to the Common Counsel.

Ref: 2 CFR 200 Subpart E.

DEPARTMENT 10
FISCAL 2017

CITY OF MADISON, WISCONSIN
ATTORNEY'S OFFICE
DEPARTMENTAL COSTS BY FUNCTION

Department: Attorney's Office

Functions:	Total	General & Administrative	General Counsel & Representation	Ordinance Enforcement	Legislative Services
Expenditures:					
Salaries & Wages	2,439,501.72	164,588.41	1,375,163.37	522,293.87	377,456.08
Fringe Benefits	698,419.66	47,121.01	393,703.82	149,530.66	108,064.18
Office Supplies	4,582.32		2,087.46	1,505.13	989.73
Copy Printing Supplies	6,008.02		1,936.22	1,176.55	2,895.25
Furniture	5,285.02		3,774.29	375.00	1,135.73
Hardware Supplies	2,685.37		1,610.18	1,075.19	-
Software Licenses & Supplies	246.72		246.72	-	-
Postage	1,475.40		39.20	1,436.20	-
Books and Subscriptions	15,109.51		6,858.10	4,752.66	3,498.75
Machinery and Equipment	262.03		262.03	-	-
Telephone	3,784.66		714.55	2,670.12	399.99
Cellular Telephone	176.00		176.00	-	-
Systems Communication Internet	15,952.99		7,647.05	4,629.07	3,676.87
Custodial Building Use Charges	43,663.45		19,648.79	14,845.29	9,169.37
System and Software Maintenance	1,575.72		1,575.72	-	-
Mileage	42.61		42.61	-	-
Conferences and Training	20,592.62		12,130.65	6,111.81	2,350.16
Memberships	10,369.00		5,706.65	2,168.15	2,494.20
Legal Services	14,350.29		9,747.36	4,602.93	-
Delivery Freight Charges	147.54		147.54	-	-
Storage Services	3,119.70		1,064.00	1,027.85	1,027.85
Advertising Services	439.41		439.41	-	-
Printing Services	1,587.00		-	1,587.00	-
Transcription Services	1,849.46		1,492.50	414.40	(57.44)
Other Services and Expenses	4,134.35		698.03	3,016.59	419.73
ID Charge from Insurance	7,109.00		2,427.00	2,894.00	1,788.00
ID Charge from Workers Comp	1,744.00		784.00	594.00	366.00
 Total Expenditures	 3,304,213.57	 211,709.41	 1,850,123.24	 726,706.48	 515,674.44
Disallowable / Capitalized	-				
Cost Adjustments:					
Miscellaneous Revenue	-				
Interest Expense	-				
 Total Cost Adjustments	 -	 -	 -	 -	 -
General & Administrative Allocation	-	(211,709.41)	127,976.32	48,606.04	35,127.05
Incoming Costs					
1st Allocation					
Building Depreciation	16,936.23		10,237.79	3,888.36	2,810.08
Equipment Depreciation	-		-	-	-
Common Council	-		-	-	-
Employee Assistance Program	1,462.03		883.78	335.67	242.58



DEPARTMENT 10
FISCAL 2017

CITY OF MADISON, WISCONSIN
ATTORNEY'S OFFICE
DEPARTMENTAL COSTS BY FUNCTION

Department: Attorney's Office

Functions:	Total	General & Administrative	General Counsel & Representation	Ordinance Enforcement	Legislative Services
Insurance	1,443.76		872.74	331.47	239.55
Workers Compensation	(843.87)		(510.11)	(193.74)	(140.02)
City Clerk	604.74		365.56	138.84	100.34
Treasurer	190.93		115.41	43.83	31.68
Mayor	<u>12,780.06</u>		<u>7,725.42</u>	<u>2,934.15</u>	<u>2,120.48</u>
Total 1st Allocation	32,573.88	-	19,690.60	7,478.59	5,404.69
General & Administrative Allocation	-	-	-	-	-
Unallocated	-				
Total 1st Tier Allocation	3,336,787.45	-	1,997,790.16	782,791.10	556,206.19
2nd Allocation					
Building Depreciation	-		-	-	-
Equipment Depreciation	-		-	-	-
Common Council	-		-	-	-
Employee Assistance Program	68.49		41.40	15.73	11.36
Insurance	(709.05)		(428.62)	(162.79)	(117.65)
Workers Compensation	(50.12)		(30.29)	(11.51)	(8.32)
City Clerk	148.72		89.90	34.14	24.68
Treasurer	30.98		18.73	7.11	5.14
Mayor	1,938.04		1,171.53	444.95	321.56
Attorney's Office	-		-	-	-
Human Resources	21,717.44		13,127.99	4,986.07	3,603.38
Information Technology	48,038.28		29,038.68	11,029.04	7,970.56
Finance Department	23,781.57		14,375.73	5,459.97	3,945.86
Public Works-Engineering Services	946.72		572.28	217.36	157.08
Public Works Fleet Services	-		-	-	-
Public Works-Traffic Engineering	-		-	-	-
PCED-Office of the Director	-		-	-	-
PCED-Economic Development Division	-		-	-	-
Total 2nd Allocation	95,911.07	-	57,977.33	22,020.08	15,913.67
General & Administrative Allocation	-	-			
Unallocated	-				
Total 2nd Tier Allocation	95,911.07	-	57,977.33	22,020.08	15,913.67
Total Incoming Costs	128,484.95	-	77,667.93	29,498.66	21,318.36
Total Allocated Cost	\$ 3,432,698.53	\$ -	\$ 2,055,767.49	\$ 804,811.18	\$ 572,119.86

DEPARTMENT 10
FISCAL 2017

CITY OF MADISON, WISCONSIN
ATTORNEY'S OFFICE
FUNCTIONAL COST ALLOCATIONS

Department: Attorney's Office
Function: General Counsel & Representation

Total 1st Tier Allocation	\$ 1,997,790.16
Total 2nd Tier Allocation	<u>\$ 57,977.33</u>

Total Allocated Cost

\$ 2,055,767.49

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
City Clerk	62,653.06	5.20%	103,923.12	(16.53)	103,906.59	-	103,906.59
Treasurer	26,232.23	2.18%	43,511.61	-	43,511.61	-	43,511.61
Mayor	60,899.23	5.06%	101,014.03	-	101,014.03	-	101,014.03
Human Resources	52,443.86	4.35%	86,989.04	-	86,989.04	2,883.02	89,872.07
Information Technology	65,901.81	5.47%	109,311.85	-	109,311.85	3,622.85	112,934.70
Finance Department	120,367.61	9.99%	199,654.70	-	199,654.70	6,617.03	206,271.73
Public Works-Engineering Services	44,704.83	3.71%	74,152.25	-	74,152.25	2,457.58	76,609.83
Public Works-Traffic Engineering	78,091.57	6.48%	129,531.10	-	129,531.10	4,292.97	133,824.07
PCED-Economic Development Division	43,601.29	3.62%	72,321.80	-	72,321.80	2,396.92	74,718.72
Water Utility	11,804.81	0.98%	19,580.73	(831.69)	18,749.04	648.95	19,397.99
Sewer Utility	5,246.75	0.44%	8,702.83	(1,041.69)	7,661.13	288.43	7,949.56
Stormwater Utility	5,246.75	0.44%	8,702.83	(868.49)	7,834.33	288.43	8,122.76
Metro Transit	24,424.40	2.03%	40,512.94	(5,685.24)	34,827.71	1,342.70	36,170.40
Parking Utility	18,685.44	1.55%	30,993.69	(1,163.43)	29,830.26	1,027.20	30,857.46
Monona Terrace	29,001.86	2.41%	48,105.61	(6,450.77)	41,654.84	1,594.33	43,249.17
Madison Public Library	26,101.68	2.17%	43,295.06	-	43,295.06	1,434.90	44,729.96
Police Department	111,705.42	9.27%	185,286.66	(218,506.75)	(33,220.09)	6,140.84	(27,079.25)
Fire Department	67,506.68	5.60%	111,973.86	(60,686.78)	51,287.08	3,711.08	54,998.16
Public Health Madison and Dane County	37,613.25	3.12%	62,389.39	-	62,389.39	2,067.73	64,457.13
Public Works - Streets	2,623.38	0.22%	4,351.42	-	4,351.42	144.22	4,495.64
Public Works - Parks	40,672.55	3.38%	67,463.88	-	67,463.88	2,235.91	69,699.79
Department of Civil Rights	22,498.72	1.87%	37,318.80	-	37,318.80	1,236.83	38,555.64
Assessor	65,580.57	5.44%	108,779.01	-	108,779.01	3,605.19	112,384.20
Planning & Development-Building Inspection Division	4,030.64	0.33%	6,685.65	-	6,685.65	221.58	6,907.23
Planning & Development-CDA Housing Operations	23,181.95	1.92%	38,452.08	(9,344.25)	29,107.84	1,274.39	30,382.23
Planning & Development-Community Development Division	30,446.72	2.53%	50,502.21	(823.89)	49,678.33	1,673.76	51,352.09
Planning & Development-Planning Division	109,436.98	9.09%	181,523.98	-	181,523.98	6,016.14	187,540.11
Municipal Court	13,721.53	1.14%	22,760.01	-	22,760.01	754.32	23,514.33
Total	1,204,425.57	100.00%	1,997,790.16	(305,419.51)	1,692,370.65	57,977.33	1,750,347.98

Allocation Basis: Effort Devoted by Attorney Staff to Benefiting Department During 2017

Allocation Source: City Attorney Staff Analysis

DEPARTMENT 10
FISCAL 2017

CITY OF MADISON, WISCONSIN
ATTORNEY'S OFFICE
FUNCTIONAL COST ALLOCATIONS

Department: Attorney's Office
Function: Ordinance Enforcement

Total 1st Tier Allocation	\$ 782,791.10
Total 2nd Tier Allocation	<u>\$ 22,020.08</u>

Total Allocated Cost \$ 804,811.18

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Police Department	274,969.28	87.54%	685,242.03	-	685,242.03	19,276.00	704,518.03
Fire Department	1,279.99	0.41%	3,189.82	-	3,189.82	89.73	3,279.55
Planning & Development-Building Inspection Division	37,863.84	12.05%	94,359.25	-	94,359.25	2,654.35	97,013.59
Total	314,113.11	100.00%	782,791.10	-	782,791.10	22,020.08	804,811.18

Allocation Basis: Effort Devoted by Attorney Staff to Benefiting Department During 2017

Allocation Source: City Attorney Staff Analysis

DEPARTMENT 10
FISCAL 2017

CITY OF MADISON, WISCONSIN
ATTORNEY'S OFFICE
FUNCTIONAL COST ALLOCATIONS

Department: Attorney's Office
Function: Legislative Services

Total 1st Tier Allocation	\$ 556,206.19
Total 2nd Tier Allocation	<u>\$ 15,913.67</u>

Total Allocated Cost \$ 572,119.86

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Common Council	100.00	100.00%	556,206.19	-	556,206.19	-	556,206.19
All Other Depts./Programs		0.00%	-	-	-	15,913.67	15,913.67
Total	100.00	100.00%	556,206.19	-	556,206.19	15,913.67	572,119.86

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: City Attorney Staff Analysis

DEPARTMENT 10
FISCAL 2017

CITY OF MADISON, WISCONSIN
ATTORNEY'S OFFICE
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Attorney's Office

Grantee Department	Total	General Counsel & Representation	Ordinance Enforcement	Legislative Services
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Common Council	556,206.19	-	-	556,206.19
Employee Assistance Program	-	-	-	-
Insurance	-	-	-	-
Workers Compensation	-	-	-	-
City Clerk	103,906.59	103,906.59	-	-
Treasurer	43,511.61	43,511.61	-	-
Mayor	101,014.03	101,014.03	-	-
Attorney's Office	-	-	-	-
Human Resources	89,872.07	89,872.07	-	-
Information Technology	112,934.70	112,934.70	-	-
Finance Department	206,271.73	206,271.73	-	-
Public Works-Engineering Services	76,609.83	76,609.83	-	-
Public Works Fleet Services	-	-	-	-
Public Works-Traffic Engineering	133,824.07	133,824.07	-	-
PCED-Office of the Director	-	-	-	-
PCED-Economic Development Division	74,718.72	74,718.72	-	-
Water Utility	19,397.99	19,397.99	-	-
Sewer Utility	7,949.56	7,949.56	-	-
Stormwater Utility	8,122.76	8,122.76	-	-
Metro Transit	36,170.40	36,170.40	-	-
Parking Utility	30,857.46	30,857.46	-	-
Golf Enterprise	-	-	-	-
Monona Terrace	43,249.17	43,249.17	-	-
Madison Public Library	44,729.96	44,729.96	-	-
Police Department	677,438.79	(27,079.25)	704,518.03	-
Fire Department	58,277.71	54,998.16	3,279.55	-
Public Health Madison and Dane County	64,457.13	64,457.13	-	-
Public Works - Streets	4,495.64	4,495.64	-	-
Public Works - Landfill	-	-	-	-
Public Works - Parks	69,699.79	69,699.79	-	-
Public Works - Transportation	-	-	-	-
Department of Civil Rights	38,555.64	38,555.64	-	-
Assessor	112,384.20	112,384.20	-	-
Planning & Development-Building Inspection Division	103,920.83	6,907.23	97,013.59	-
Planning & Development-CDA Housing Operations	30,382.23	30,382.23	-	-
Planning & Development-Community Development Division	51,352.09	51,352.09	-	-
Planning & Development-Planning Division	187,540.11	187,540.11	-	-
Municipal Court	23,514.33	23,514.33	-	-
TID #25-Wilson Street	-	-	-	-
TID #27-West Broadway	-	-	-	-
TID #29-Allied Terrace	-	-	-	-
TID #32-State Street	-	-	-	-

DEPARTMENT 10
FISCAL 2017

CITY OF MADISON, WISCONSIN
ATTORNEY'S OFFICE
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Attorney's Office

Grantee Department	Total	General Counsel & Representation	Ordinance Enforcement	Legislative Services
TID #35-Todd Drive	-	-	-	-
TID #36-Capitol Gateway	-	-	-	-
TID #37-Union Corners	-	-	-	-
TID #38-Badger/Ann/Park	-	-	-	-
TID #39-Stoughton Road	-	-	-	-
TID #41-University/ Whitney	-	-	-	-
TID #42-Wingra	-	-	-	-
TID #43-Park/Drake	-	-	-	-
TID #44-Royster Clark	-	-	-	-
TID #45-Capital Square West	-	-	-	-
TID #46-Research Park	-	-	-	-
TID #47-Silicon Prairie	-	-	-	-
Community Development Authority	-	-	-	-
Room Tax Commission	-	-	-	-
Debt Service	-	-	-	-
Capital Projects	-	-	-	-
Room Tax Fund	-	-	-	-
Affordable Housing Trust Fund	-	-	-	-
Capital Revolving Fund	-	-	-	-
Special Assessment Revolving Fund	-	-	-	-
Reverse Mortgage Fund	-	-	-	-
General Land Acquisition Fund	-	-	-	-
Home-Buy the American Dream Fund	-	-	-	-
Housing Rehabilitation Services	-	-	-	-
Homebuyer's Assistance Program	-	-	-	-
Impact Fees	-	-	-	-
All Other Depts./Programs	15,913.67	-	-	15,913.67
	3,127,279.02	1,750,347.98	804,811.18	572,119.86

CITY OF MADISON, WISCONSIN

HUMAN RESOURCES

NATURE AND 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 employees.
- **Contract & Handbook 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 during 2017.
- **Compensation & Hiring Administration:** Costs associated with assisting the City and its agencies in achieving their goals by developing and implementing recruitment and selection strategies, and assisting in the implementation of organizational changes (including the classification and reclassification of employees and positions) along with working with the Personnel Board are allocated to departments based on the number of employees, less represented staff in the Police Department.
- **Employee Development:** Costs associated with supporting the successful engagement of City of Madison employees and agencies through the coordinated work of organizational development and wellness programs as well as oversight of the City's employee engagement initiatives, and coordination of internal and external training for employees are allocated based on the number of employees participating in employee development programs during 2017.

Ref.: 2 CFR 200 Subpart E

DEPARTMENT 11
FISCAL 2017

CITY OF MADISON, WISCONSIN
HUMAN RESOURCES
DEPARTMENTAL COSTS BY FUNCTION

Department: Human Resources

Functions:	Total	General & Administrative	HR & Benefits Administration	Contract & Handbook Admin.	Accommodation & FMLA Admin.
Expenditures:					
Salaries & Wages	1,468,172.92	96,899.41	490,369.76	117,453.83	154,158.16
Fringe Benefits	445,386.10	29,395.48	148,758.96	35,630.89	46,765.54
Office Supplies	1,906.50	1,472.16	-	-	-
Copy Printing Supplies	9,499.30	9,499.30	-	-	-
Postage	672.32	672.32	-	-	-
Books and Subscriptions	1,476.58	561.99	-	-	-
Work Supplies	5,405.96	5,405.96	-	-	-
Food and Beverage	7,744.98	-	-	-	-
Telephone	3,392.79	3,392.79	-	-	-
Facility Rental	1,755.00	-	-	-	-
Custodial Building Use Charges	33,859.60	32,426.29	-	-	-
Communication Device Rep Main	366.00	366.00	-	-	-
System and Software Maintenance	11,598.00	11,598.00	-	-	-
Recruitment	2,401.20	2,401.20	-	-	-
Conferences and Training	39,476.74	8,930.68	-	794.60	-
Memberships	1,582.30	499.00	-	195.00	-
Medical Services	21,965.50	21,965.50	-	-	-
Storage Services	1,235.86	1,235.86	-	-	-
Consulting Services	140,685.66	139,685.66	-	-	-
Advertising Services	1,125.00	1,125.00	-	-	-
ID Charge from Engineering	33,767.00	-	-	2,026.00	-
ID Charge from Insurance	6,068.00	6,068.00	-	-	-
ID Charge from Workers Comp	1,287.00	1,287.00	-	-	-
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Total Expenditures	2,240,830.31	374,887.61	639,128.71	156,100.32	200,923.70
Cost Adjustments:					
Miscellaneous Charges for Service	(26,970.00)	-	-	-	-
Miscellaneous Revenue	(9,265.25)	-	-	-	-
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Total Cost Adjustments	(36,235.25)	-	-	-	-
Disallowed / Capitalized					
General & Administrative Allocation	(0.00)	(374,887.61)	134,060.45	32,110.29	42,144.75
Incoming Costs					
1st Allocation					
Building Depreciation	17,232.67	-	6,162.43	1,476.03	1,937.29
Equipment Depreciation	-	-	-	-	-
Common Council	-	-	-	-	-

DEPARTMENT 11
FISCAL 2017

CITY OF MADISON, WISCONSIN
HUMAN RESOURCES
DEPARTMENTAL COSTS BY FUNCTION

Department: Human Resources

Functions:	Total	General & Administrative	HR & Benefits Administration	Contract & Handbook Admin.	Accommodation & FMLA Admin.
Employee Assistance Program	1,462.03	-	522.82	125.23	164.36
Insurance	1,232.35	-	440.69	105.55	138.54
Workers Compensation	(622.74)	-	(222.69)	(53.34)	(70.01)
City Clerk	604.74	-	216.26	51.80	67.98
Treasurer	1,447.05	-	517.47	123.94	162.68
Mayor	7,716.26	-	2,759.35	660.92	867.46
Attorney's Office	86,989.04	-	31,107.43	7,450.88	9,779.28
Total 1st Allocation	116,061.40	-	41,503.75	9,941.02	13,047.59
General & Administrative Allocation					
Total 1st Tier Allocation	2,320,656.46	(0.00)	814,692.92	198,151.63	256,116.04
2nd Allocation					
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Common Council	-	-	-	-	-
Employee Assistance Program	68.49	-	24.49	5.87	7.70
Insurance	(605.22)	-	(216.43)	(51.84)	(68.04)
Workers Compensation	(36.98)	-	(13.23)	(3.17)	(4.16)
City Clerk	148.72	-	53.18	12.74	16.72
Treasurer	238.45	-	85.27	20.42	26.81
Mayor	1,170.14	-	418.44	100.23	131.55
Attorney's Office	2,883.02	-	1,030.97	246.94	324.11
Human Resources	18,973.08	-	6,784.80	1,625.10	2,132.95
Information Technology	41,762.71	-	14,934.42	3,577.11	4,694.95
Finance Department	89,914.58	-	32,153.61	7,701.46	10,108.17
Public Works-Engineering Services	22,724.06	-	8,126.16	1,946.39	2,554.63
Public Works Fleet Services	-	-	-	-	-
Public Works-Traffic Engineering	-	-	-	-	-
PCED-Office of the Director	-	-	-	-	-
PCED-Economic Development Division	-	-	-	-	-
Total 2nd Allocation	177,241.04	-	63,381.70	15,181.25	19,925.38
General & Administrative Allocation					
Total 2nd Tier Allocation	177,241.04	-	63,381.70	15,181.25	19,925.38
Total Incoming Costs	293,302.44	-	104,885.45	25,122.26	32,972.97
Total Allocated Cost	\$ 2,497,897.50	\$ (0.00)	\$ 878,074.62	\$ 213,332.87	\$ 276,041.42

**DEPARTMENT 11
FISCAL 2017**

**CITY OF MADISON, WISCONSIN
HUMAN RESOURCES
DEPARTMENTAL COSTS BY FUNCTION**

Department: Human Resources

Functions:	Compensation & Hiring Admin.	Employee Development
Expenditures:		
Salaries & Wages	383,193.13	226,098.63
Fringe Benefits	116,245.77	68,589.46
Office Supplies		434.34
Copy Printing Supplies		-
Postage		-
Books and Subscriptions		914.59
Work Supplies		-
Food and Beverage		7,744.98
Telephone		-
Facility Rental		1,755.00
Custodial Building Use Charges		1,433.31
Communication Device Rep Main		-
System and Software Maintenance		-
Recruitment		-
Conferences and Training		29,751.46
Memberships		888.30
Medical Services		-
Storage Services		-
Consulting Services		1,000.00
Advertising Services		-
ID Charge from Engineering		31,741.00
ID Charge from Insurance		-
ID Charge from Workers Comp		-
 Total Expenditures	499,438.90	370,351.07
 Cost Adjustments:		
Miscellaneous Charges for Service		(26,970.00)
Miscellaneous Revenue		(9,265.25)
 Total Cost Adjustments		(36,235.25)
 Disallowable / Capitalized		
General & Administrative Allocation	104,759.81	61,812.30
 Incoming Costs		
1st Allocation		
Building Depreciation	4,815.55	2,841.36
Equipment Depreciation	-	-
Common Council	-	-

DEPARTMENT 11
FISCAL 2017

CITY OF MADISON, WISCONSIN
HUMAN RESOURCES
DEPARTMENTAL COSTS BY FUNCTION

Department: Human Resources

Functions:	Compensation & Hiring Admin.	Employee Development
Employee Assistance Program	408.55	241.06
Insurance	344.37	203.19
Workers Compensation	(174.02)	(102.68)
City Clerk	168.99	99.71
Treasurer	404.37	238.59
Mayor	2,156.26	1,272.27
Attorney's Office	<u>24,308.50</u>	<u>14,342.95</u>
 Total 1st Allocation	 32,432.57	 19,136.46
 General & Administrative Allocation		
 Total 1st Tier Allocation	 636,631.29	 415,064.58
 2nd Allocation		
Building Depreciation	-	-
Equipment Depreciation	-	-
Common Council	-	-
Employee Assistance Program	19.14	11.29
Insurance	(169.13)	(99.79)
Workers Compensation	(10.33)	(6.10)
City Clerk	41.56	24.52
Treasurer	66.63	39.32
Mayor	326.99	192.94
Attorney's Office	805.64	475.36
Human Resources	5,301.90	3,128.32
Information Technology	11,670.31	6,885.93
Finance Department	25,126.02	14,825.32
Public Works-Engineering Services	6,350.08	3,746.79
Public Works Fleet Services	-	-
Public Works-Traffic Engineering	-	-
PCED-Office of the Director	-	-
PCED-Economic Development Division	-	-
 Total 2nd Allocation	 49,528.81	 29,223.90
 General & Administrative Allocation		
 Total 2nd Tier Allocation	 49,528.81	 29,223.90
 Total Incoming Costs	 81,961.39	 48,360.36
 Total Allocated Cost	 \$ 686,160.10	 \$ 444,288.48

DEPARTMENT 11
FISCAL 2017

CITY OF MADISON, WISCONSIN
HUMAN RESOURCES
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources
Function: HR & Benefits Administration

Total 1st Tier Allocation	\$ 814,692.92
Total 2nd Tier Allocation	<u>63,381.70</u>

Total Allocated Cost

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
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Grantee Department

Common Council	24	0.57%	4,657.61	-	4,657.61		4,657.61
Employee Assistance Program	3	0.07%	582.20	-	582.20		582.20
City Clerk	32	0.76%	6,210.14	-	6,210.14		6,210.14
Treasurer	6	0.14%	1,164.40	-	1,164.40		1,164.40
Mayor	14	0.33%	2,716.94	-	2,716.94		2,716.94
Attorney's Office	30	0.71%	5,822.01	-	5,822.01	-	5,822.01
Human Resources	19	0.45%	3,687.27	-	3,687.27	-	3,687.27
Information Technology	74	1.76%	14,360.95	-	14,360.95	1,152.39	15,513.35
Finance Department	50	1.19%	9,703.35	-	9,703.35	778.64	10,481.99
Public Works-Engineering Services	141	3.36%	27,363.44	-	27,363.44	2,195.78	29,559.21
Public Works Fleet Services	45	1.07%	8,733.01	-	8,733.01	700.78	9,433.79
Public Works-Traffic Engineering	88	2.10%	17,077.89	-	17,077.89	1,370.42	18,448.30
PCED-Office of the Director	8	0.19%	1,552.54	-	1,552.54	124.58	1,677.12
PCED-Economic Development Division	20	0.48%	3,881.34	-	3,881.34	311.46	4,192.80
Water Utility	140	3.33%	27,169.37	-	27,169.37	2,180.21	29,349.57
Sewer Utility	40	0.95%	7,762.68	-	7,762.68	622.92	8,385.59
Stormwater Utility	15	0.36%	2,911.00		2,911.00	233.59	3,144.60
Metro Transit	523	12.46%	101,497.00	-	101,497.00	8,144.63	109,641.62
Parking Utility	105	2.50%	20,377.03	-	20,377.03	1,635.15	22,012.18
Golf Enterprise	137	3.26%	26,587.17	-	26,587.17	2,133.49	28,720.65
Monona Terrace	191	4.55%	37,066.78	-	37,066.78	2,974.42	40,041.20
Madison Public Library	318	7.58%	61,713.28	-	61,713.28	4,952.18	66,665.46
Police Department	721	17.17%	139,922.25		139,922.25	11,228.06	151,150.31
Fire Department	431	10.27%	83,642.84	-	83,642.84	6,711.92	90,354.76
Public Health Madison and Dane County	124	2.95%	24,064.30	-	24,064.30	1,931.04	25,995.34
Public Works - Streets	224	5.34%	43,470.99	-	43,470.99	3,488.33	46,959.32
Public Works - Landfill	3	0.07%	582.20	-	582.20	46.72	628.92
Public Works - Parks	421	10.03%	81,702.17	-	81,702.17	6,556.19	88,258.36
Department of Civil Rights	24	0.57%	4,657.61	-	4,657.61	373.75	5,031.36
Assessor	26	0.62%	5,045.74	-	5,045.74	404.90	5,450.64
Planning & Development-Building Inspection Division	49	1.17%	9,509.28	-	9,509.28	763.07	10,272.35
Planning & Development-CDA Housing Operations	47	1.12%	9,121.15	-	9,121.15	731.93	9,853.07
Planning & Development-Community Development Division	55	1.31%	10,673.68	-	10,673.68	856.51	11,530.19
Planning & Development-Planning Division	43	1.02%	8,344.88	-	8,344.88	669.63	9,014.51
Municipal Court	6	0.14%	1,164.40	-	1,164.40	93.44	1,257.84
Community Development Authority	1	0.02%	194.07	-	194.07	15.57	209.64
Total	4,198	100.00%	814,692.92	-	814,692.92	63,381.70	878,074.62

Allocation Basis: Number of Employees By Department During 2017

Allocation Source: City Personnel and Financial Records/Reports

DEPARTMENT 11
FISCAL 2017

CITY OF MADISON, WISCONSIN
HUMAN RESOURCES
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources
Function: Contract & Handbook Admin.

Total 1st Tier Allocation	\$ 198,151.63
Total 2nd Tier Allocation	<u>15,181.25</u>

Total Allocated Cost

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
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Grantee Department

City Clerk	6	0.26%	510.26	-	510.26	-	510.26
Treasurer	5	0.21%	425.22	-	425.22	-	425.22
Attorney's Office	21	0.90%	1,785.92	-	1,785.92	-	1,785.92
Human Resources	1	0.04%	85.04	-	85.04	-	85.04
Information Technology	5	0.21%	425.22	-	425.22	33.05	458.26
Finance Department	12	0.52%	1,020.52	-	1,020.52	79.31	1,099.83
Public Works-Engineering Services	56	2.40%	4,762.44	-	4,762.44	370.11	5,132.56
Public Works Fleet Services	32	1.37%	2,721.40	-	2,721.40	211.49	2,932.89
Public Works-Traffic Engineering	47	2.02%	3,997.05	-	3,997.05	310.63	4,307.68
PCED-Office of the Director	4	0.17%	340.17	-	340.17	26.44	366.61
PCED-Economic Development Division	3	0.13%	255.13	-	255.13	19.83	274.96
Water Utility	98	4.21%	8,334.27	-	8,334.27	647.70	8,981.97
Sewer Utility	33	1.42%	2,806.44	-	2,806.44	218.10	3,024.54
Stormwater Utility	6	0.26%	510.26	-	510.26	39.65	549.92
Metro Transit	410	17.60%	34,867.88	-	34,867.88	2,709.76	37,577.64
Parking Utility	64	2.75%	5,442.79	-	5,442.79	422.99	5,865.78
Golf Enterprise	5	0.21%	425.22	-	425.22	33.05	458.26
Monona Terrace	36	1.55%	3,061.57	-	3,061.57	237.93	3,299.50
Madison Public Library	119	5.11%	10,120.19	-	10,120.19	786.49	10,906.68
Police Department	551	23.65%	46,859.03	-	46,859.03	3,641.65	50,500.68
Fire Department	409	17.55%	34,782.84	-	34,782.84	2,703.15	37,485.99
Public Works - Streets	161	6.91%	13,692.02	-	13,692.02	1,064.08	14,756.10
Public Works - Landfill	2	0.09%	170.09	-	170.09	13.22	183.31
Public Works - Parks	136	5.84%	11,565.93	-	11,565.93	898.85	12,464.78
Department of Civil Rights	4	0.17%	340.17	-	340.17	26.44	366.61
Assessor	19	0.82%	1,615.83	-	1,615.83	125.57	1,741.40
Planning & Development-Building Inspection Division	40	1.72%	3,401.74	-	3,401.74	264.37	3,666.11
Planning & Development-CDA Housing Operations	28	1.20%	2,381.22	-	2,381.22	185.06	2,566.28
Planning & Development-Community Development Division	11	0.47%	935.48	-	935.48	72.70	1,008.18
Planning & Development-Planning Division	2	0.09%	170.09	-	170.09	13.22	183.31
Municipal Court	4	0.17%	340.17	-	340.17	26.44	366.61
Total	2,330	100.00%	198,151.63	-	198,151.63	15,181.25	213,332.87

Allocation Basis: Number of Represented and Association Staff by Department in 2017

Allocation Source: City Human Resources Records & Reports

DEPARTMENT 11
FISCAL 2017

CITY OF MADISON, WISCONSIN
HUMAN RESOURCES
FUNCTIONAL COST ALLOCATIONS

Department: **Human Resources**
Function: **Accommodation & FMLA Admin.**

Total 1st Tier Allocation	\$ 256,116.04
Total 2nd Tier Allocation	<u>19,925.38</u>

Total Allocated Cost

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Employee Assistance Program	1	0.17%	430.45	-	430.45	-	430.45
Treasurer	2	0.34%	860.89	-	860.89	-	860.89
Attorney's Office	6	1.01%	2,582.68	-	2,582.68	-	2,582.68
Information Technology	3	0.50%	1,291.34	-	1,291.34	102.01	1,393.35
Finance Department	7	1.18%	3,013.13	-	3,013.13	238.02	3,251.15
Public Works Fleet Services	7	1.18%	3,013.13	-	3,013.13	238.02	3,251.15
Public Works-Traffic Engineering	16	2.69%	6,887.15	-	6,887.15	544.04	7,431.19
PCED-Office of the Director	1	0.17%	430.45	-	430.45	34.00	464.45
PCED-Economic Development Division	1	0.17%	430.45	-	430.45	34.00	464.45
Water Utility	4	0.67%	1,721.79	-	1,721.79	136.01	1,857.80
Metro Transit	299	50.25%	128,703.69	-	128,703.69	10,166.71	138,870.40
Parking Utility	15	2.52%	6,456.71	-	6,456.71	510.04	6,966.74
Monona Terrace	7	1.18%	3,013.13	-	3,013.13	238.02	3,251.15
Madison Public Library	21	3.53%	9,039.39	-	9,039.39	714.05	9,753.44
Police Department	98	16.47%	42,183.82	-	42,183.82	3,332.23	45,516.05
Fire Department	31	5.21%	13,343.86	-	13,343.86	1,054.07	14,397.93
Public Works - Streets	32	5.38%	13,774.31	-	13,774.31	1,088.08	14,862.38
Public Works - Parks	14	2.35%	6,026.26	-	6,026.26	476.03	6,502.29
Department of Civil Rights	5	0.84%	2,152.24	-	2,152.24	170.01	2,322.25
Assessor	6	1.01%	2,582.68	-	2,582.68	204.01	2,786.70
Planning & Development-Building Inspection Division	7	1.18%	3,013.13	-	3,013.13	238.02	3,251.15
Planning & Development-Community Development Division	2	0.34%	860.89	-	860.89	68.00	928.90
Planning & Development-Community Development Division	4	0.67%	1,721.79	-	1,721.79	136.01	1,857.80
Planning & Development-Planning Division	6	1.01%	2,582.68	-	2,582.68	204.01	2,786.70
Total	595	100.00%	256,116.04	-	256,116.04	19,925.38	276,041.42

Allocation Basis: Number of FMLA Requests Reviewed by Department During 2017

Allocation Source: City Human Resources Records & Reports

DEPARTMENT 11
FISCAL 2017

CITY OF MADISON, WISCONSIN
HUMAN RESOURCES
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources
Function: Compensation & Hiring Admin.

Total 1st Tier Allocation	\$ 636,631.29
Total 2nd Tier Allocation	<u>49,528.81</u>

Total Allocated Cost

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
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Grantee Department

Common Council	24	0.64%	4,084.24	-	4,084.24	-	4,084.24
Employee Assistance Program	3	0.08%	510.53	-	510.53	-	510.53
City Clerk	32	0.86%	5,445.66	-	5,445.66	-	5,445.66
Treasurer	6	0.16%	1,021.06	-	1,021.06	-	1,021.06
Mayor	14	0.37%	2,382.47	-	2,382.47	-	2,382.47
Attorney's Office	30	0.80%	5,105.30	-	5,105.30	-	5,105.30
Human Resources	19	0.51%	3,233.36	-	3,233.36	-	3,233.36
Information Technology	74	1.98%	12,593.08	-	12,593.08	1,014.43	13,607.51
Finance Department	50	1.34%	8,508.84	-	8,508.84	685.43	9,194.26
Public Works-Engineering Services	141	3.77%	23,994.92	-	23,994.92	1,932.90	25,927.82
Public Works Fleet Services	45	1.20%	7,657.95	-	7,657.95	616.88	8,274.84
Public Works-Traffic Engineering	88	2.35%	14,975.56	-	14,975.56	1,206.35	16,181.90
PCED-Office of the Director	8	0.21%	1,361.41	-	1,361.41	109.67	1,471.08
PCED-Economic Development Division	20	0.53%	3,403.54	-	3,403.54	274.17	3,677.71
Water Utility	140	3.74%	23,824.75	-	23,824.75	1,919.19	25,743.94
Sewer Utility	40	1.07%	6,807.07	-	6,807.07	548.34	7,355.41
Stormwater Utility	15	0.40%	2,552.65	-	2,552.65	205.63	2,758.28
Metro Transit	523	13.98%	89,002.45	-	89,002.45	7,169.55	96,172.00
Parking Utility	105	2.81%	17,868.56	-	17,868.56	1,439.39	19,307.95
Golf Enterprise	137	3.66%	23,314.22	-	23,314.22	1,878.06	25,192.28
Monona Terrace	191	5.11%	32,503.76	-	32,503.76	2,618.32	35,122.09
Madison Public Library	318	8.50%	54,116.21	-	54,116.21	4,359.30	58,475.52
Police Department	264	7.06%	44,926.67	-	44,926.67	3,619.04	48,545.71
Fire Department	431	11.52%	73,346.19	-	73,346.19	5,908.36	79,254.55
Public Health Madison and Dane County	124	3.31%	21,101.92	-	21,101.92	1,699.85	22,801.77
Public Works - Streets	224	5.99%	38,119.60	-	38,119.60	3,070.70	41,190.30
Public Works - Landfill	3	0.08%	510.53	-	510.53	41.13	551.66
Public Works - Parks	421	11.25%	71,644.42	-	71,644.42	5,771.28	77,415.70
Department of Civil Rights	24	0.64%	4,084.24	-	4,084.24	329.00	4,413.25
Assessor	26	0.70%	4,424.60	-	4,424.60	356.42	4,781.02
Planning & Development-Building Inspection Division	49	1.31%	8,338.66	-	8,338.66	671.72	9,010.38
Planning & Development-CDA Housing Operations	47	1.26%	7,998.31	-	7,998.31	644.30	8,642.61
Planning & Development-Community Development Division	55	1.47%	9,359.72	-	9,359.72	753.97	10,113.69
Planning & Development-Planning Division	43	1.15%	7,317.60	-	7,317.60	589.47	7,907.07
Municipal Court	6	0.16%	1,021.06	-	1,021.06	82.25	1,103.31
Community Development Authority	1	0.03%	170.18	-	170.18	13.71	183.89
Total	3,741.00	100.00%	636,631.29	-	636,631.29	49,528.81	686,160.10

Allocation Basis: Number of Employees By Department, Less Sworn Police Staff During 2017

Allocation Source: City Personnel and Financial Records/Reports

DEPARTMENT 11 FISCAL 2017

**CITY OF MADISON, WISCONSIN
HUMAN RESOURCES
FUNCTIONAL COST ALLOCATIONS**

Department: Human Resources
Function: Employee Development

Total 1st Tier Allocation	\$ 415,064.58
Total 2nd Tier Allocation	<u>29,223.90</u>
Total Allocated Cost	\$ 444,288.48

Total Allocated Cost \$ 444,288.48

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Common Council	13	0.91%	3,794.54	-	3,794.54	-	3,794.54
Employee Assistance Program	9	0.63%	2,626.99	-	2,626.99	-	2,626.99
City Clerk	15	1.05%	4,378.32	-	4,378.32	-	4,378.32
Treasurer	7	0.49%	2,043.22	-	2,043.22	-	2,043.22
Mayor	16	1.13%	4,670.21	-	4,670.21	-	4,670.21
Attorney's Office	22	1.55%	6,421.53	-	6,421.53	-	6,421.53
Human Resources	41	2.88%	11,967.40	-	11,967.40	-	11,967.40
Information Technology	42	2.95%	12,259.29	-	12,259.29	944.88	13,204.18
Finance Department	46	3.23%	13,426.84	-	13,426.84	1,034.87	14,461.72
Public Works-Engineering Services	44	3.09%	12,843.07	-	12,843.07	989.88	13,832.95
Public Works Fleet Services	12	0.84%	3,502.65	-	3,502.65	269.97	3,772.62
Public Works-Traffic Engineering	43	3.02%	12,551.18	-	12,551.18	967.38	13,518.56
PCED-Office of the Director	2	0.14%	583.78	-	583.78	44.99	628.77
PCED-Economic Development Division	15	1.05%	4,378.32	-	4,378.32	337.46	4,715.78
Water Utility	46	3.23%	13,426.84	-	13,426.84	1,034.87	14,461.72
Sewer Utility	6	0.42%	1,751.33	-	1,751.33	134.98	1,886.31
Metro Transit	93	6.54%	27,145.57	-	27,145.57	2,092.24	29,237.82
Parking Utility	23	1.62%	6,713.42	-	6,713.42	517.44	7,230.86
Monona Terrace	13	0.91%	3,794.54	-	3,794.54	292.46	4,087.01
Madison Public Library	138	9.70%	40,280.53	-	40,280.53	3,104.62	43,385.15
Police Department	85	5.98%	24,810.47	-	24,810.47	1,912.26	26,722.74
Fire Department	43	3.02%	12,551.18	-	12,551.18	967.38	13,518.56
Public Health Madison and Dane County	40	2.81%	11,675.52	-	11,675.52	899.89	12,575.40
Public Works - Streets	11	0.77%	3,210.77	-	3,210.77	247.47	3,458.24
Public Works - Parks	80	5.63%	23,351.03	-	23,351.03	1,799.78	25,150.81
Department of Civil Rights	27	1.90%	7,880.97	-	7,880.97	607.43	8,488.40
Assessor	6	0.42%	1,751.33	-	1,751.33	134.98	1,886.31
Planning & Development-Building Inspection Division	16	1.13%	4,670.21	-	4,670.21	359.96	5,030.16
Planning & Development-CDA Housing Operations	30	2.11%	8,756.64	-	8,756.64	674.92	9,431.55
Planning & Development-Community Development Division	70	4.92%	20,432.15	-	20,432.15	1,574.81	22,006.96
Planning & Development-Planning Division	82	5.77%	23,934.81	-	23,934.81	1,844.77	25,779.58
Municipal Court	4	0.28%	1,167.55	-	1,167.55	89.99	1,257.54
All Other Depts./Programs	282	19.83%	82,312.39	-	82,312.39	6,344.22	88,656.60
Total	1,422	100.00%	415,064.58	-	415,064.58	29,223.90	444,288.48

Allocation Basis: Number of Participants in Employee Development Sessions During 2017

Allocation Source: City Human Resources Records & Reports

DEPARTMENT 11
FISCAL 2017

CITY OF MADISON, WISCONSIN
HUMAN RESOURCES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Human Resources

Grantee Department	Total	HR & Benefits Administration	Contract & Handbook Admin.
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Common Council	12,536.39	4,657.61	-
Employee Assistance Program	4,150.17	582.20	-
Insurance	-	-	-
Workers Compensation	-	-	-
City Clerk	16,544.38	6,210.14	510.26
Treasurer	5,514.79	1,164.40	425.22
Mayor	9,769.62	2,716.94	-
Attorney's Office	21,717.44	5,822.01	1,785.92
Human Resources	18,973.08	3,687.27	85.04
Information Technology	44,176.64	15,513.35	458.26
Finance Department	38,488.95	10,481.99	1,099.83
Public Works-Engineering Services	74,452.54	29,559.21	5,132.56
Public Works Fleet Services	27,665.29	9,433.79	2,932.89
Public Works-Traffic Engineering	59,887.64	18,448.30	4,307.68
PCED-Office of the Director	4,608.03	1,677.12	366.61
PCED-Economic Development Division	13,325.69	4,192.80	274.96
Water Utility	80,395.00	29,349.57	8,981.97
Sewer Utility	20,651.86	8,385.59	3,024.54
Stormwater Utility	6,452.79	3,144.60	549.92
Metro Transit	411,499.47	109,641.62	37,577.64
Parking Utility	61,383.51	22,012.18	5,865.78
Golf Enterprise	54,371.20	28,720.65	458.26
Monona Terrace	85,800.94	40,041.20	3,299.50
Madison Public Library	189,186.24	66,665.46	10,906.68
Police Department	322,435.48	151,150.31	50,500.68
Fire Department	235,011.79	90,354.76	37,485.99
Public Health Madison and Dane County	61,372.52	25,995.34	-
Public Works - Streets	121,226.34	46,959.32	14,756.10
Public Works - Landfill	1,363.88	628.92	183.31
Public Works - Parks	209,791.94	88,258.36	12,464.78
Public Works - Transportation	-	-	-
Department of Civil Rights	20,621.86	5,031.36	366.61
Assessor	16,646.06	5,450.64	1,741.40
Planning & Development-Building Inspection Division	31,230.15	10,272.35	3,666.11
Planning & Development-CDA Housing Operations	30,493.51	9,853.07	2,566.28
Planning & Development-Community Development Division	47,445.72	11,530.19	1,008.18
Planning & Development-Planning Division	45,671.16	9,014.51	183.31
Municipal Court	3,985.30	1,257.84	366.61
TID #25-Wilson Street	-	-	-
TID #27-West Broadway	-	-	-
TID #29-Allied Terrace	-	-	-

DEPARTMENT 11
FISCAL 2017

CITY OF MADISON, WISCONSIN
HUMAN RESOURCES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Human Resources

Grantee Department	Total	HR & Benefits Administration	Contract & Handbook Admin.
TID #32-State Street	-	-	-
TID #35-Todd Drive	-	-	-
TID #36-Capitol Gateway	-	-	-
TID #37-Union Corners	-	-	-
TID #38-Badger/Ann/Park	-	-	-
TID #39-Stoughton Road	-	-	-
TID #41-University/ Whitney	-	-	-
TID #42-Wingra	-	-	-
TID #43-Park/Drake	-	-	-
TID #44-Royster Clark	-	-	-
TID #45-Capital Square West	-	-	-
TID #46-Research Park	-	-	-
TID #47-Silicon Prairie	-	-	-
Community Development Authority	393.53	209.64	-
Room Tax Commission	-	-	-
Debt Service	-	-	-
Capital Projects	-	-	-
Room Tax Fund	-	-	-
Affordable Housing Trust Fund	-	-	-
Capital Revolving Fund	-	-	-
Special Assessment Revolving Fund	-	-	-
Reverse Mortgage Fund	-	-	-
General Land Acquisition Fund	-	-	-
Home-Buy the American Dream Fund	-	-	-
Housing Rehabilitation Services	-	-	-
Homebuyer's Assistance Program	-	-	-
Impact Fees	-	-	-
All Other Depts./Programs	88,656.60	-	-
	2,497,897.50	878,074.62	213,332.87

DEPARTMENT 11
FISCAL 2017

CITY OF MADISON, WISCONSIN
HUMAN RESOURCES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Human Resources

Grantee Department	Accommodation & FMLA Admin.	Compensation & Hiring Admin.	Employee Development
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Common Council	-	4,084.24	3,794.54
Employee Assistance Program	430.45	510.53	2,626.99
Insurance	-	-	-
Workers Compensation	-	-	-
City Clerk	-	5,445.66	4,378.32
Treasurer	860.89	1,021.06	2,043.22
Mayor	-	2,382.47	4,670.21
Attorney's Office	2,582.68	5,105.30	6,421.53
Human Resources	-	3,233.36	11,967.40
Information Technology	1,393.35	13,607.51	13,204.18
Finance Department	3,251.15	9,194.26	14,461.72
Public Works-Engineering Services	-	25,927.82	13,832.95
Public Works Fleet Services	3,251.15	8,274.84	3,772.62
Public Works-Traffic Engineering	7,431.19	16,181.90	13,518.56
PCED-Office of the Director	464.45	1,471.08	628.77
PCED-Economic Development Division	464.45	3,677.71	4,715.78
Water Utility	1,857.80	25,743.94	14,461.72
Sewer Utility	-	7,355.41	1,886.31
Stormwater Utility	-	2,758.28	-
Metro Transit	138,870.40	96,172.00	29,237.82
Parking Utility	6,966.74	19,307.95	7,230.86
Golf Enterprise	-	25,192.28	-
Monona Terrace	3,251.15	35,122.09	4,087.01
Madison Public Library	9,753.44	58,475.52	43,385.15
Police Department	45,516.05	48,545.71	26,722.74
Fire Department	14,397.93	79,254.55	13,518.56
Public Health Madison and Dane County	-	22,801.77	12,575.40
Public Works - Streets	14,862.38	41,190.30	3,458.24
Public Works - Landfill	-	551.66	-
Public Works - Parks	6,502.29	77,415.70	25,150.81
Public Works - Transportation	-	-	-
Department of Civil Rights	2,322.25	4,413.25	8,488.40
Assessor	2,786.70	4,781.02	1,886.31
Planning & Development-Building Inspection Division	3,251.15	9,010.38	5,030.16
Planning & Development-CDA Housing Operations	-	8,642.61	9,431.55
Planning & Development-Community Development Division	2,786.70	10,113.69	22,006.96
Planning & Development-Planning Division	2,786.70	7,907.07	25,779.58
Municipal Court	-	1,103.31	1,257.54
TID #25-Wilson Street	-	-	-
TID #27-West Broadway	-	-	-
TID #29-Allied Terrace	-	-	-

DEPARTMENT 11
FISCAL 2017

CITY OF MADISON, WISCONSIN
HUMAN RESOURCES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Human Resources

<u>Grantee Department</u>	<u>Accommodation & FMLA Admin.</u>	<u>Compensation & Hiring Admin.</u>	<u>Employee Development</u>
TID #32-State Street	-	-	-
TID #35-Todd Drive	-	-	-
TID #36-Capitol Gateway	-	-	-
TID #37-Union Corners	-	-	-
TID #38-Badger/Ann/Park	-	-	-
TID #39-Stoughton Road	-	-	-
TID #41-University/ Whitney	-	-	-
TID #42-Wingra	-	-	-
TID #43-Park/Drake	-	-	-
TID #44-Royster Clark	-	-	-
TID #45-Capital Square West	-	-	-
TID #46-Research Park	-	-	-
TID #47-Silicon Prairie	-	-	-
Community Development Authority	-	183.89	-
Room Tax Commission	-	-	-
Debt Service	-	-	-
Capital Projects	-	-	-
Room Tax Fund	-	-	-
Affordable Housing Trust Fund	-	-	-
Capital Revolving Fund	-	-	-
Special Assessment Revolving Fund	-	-	-
Reverse Mortgage Fund	-	-	-
General Land Acquisition Fund	-	-	-
Home-Buy the American Dream Fund	-	-	-
Housing Rehabilitation Services	-	-	-
Homebuyer's Assistance Program	-	-	-
Impact Fees	-	-	-
All Other Depts./Programs	-	-	88,656.60
<hr/>		<hr/>	
	276,041.42	686,160.10	444,288.48

DEPARTMENT 12
FISCAL 2017

CITY OF MADISON, WISCONSIN

INFORMATION TECHNOLOGY

NATURE AND 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 during 2017.
- **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 during 2017.
- **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 an analysis of support services and staff effort by benefiting department during 2017

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

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 12
FISCAL 2017

CITY OF MADISON, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	General & Administrative	Network & Infrastructure Support	Phone System Administration	Media Services	Application Support & Development
Expenditures:					
Salaries & Wages	4,115,577.77	222,989.91	1,633,907.87	81,087.24	304,077.15
Fringe Benefits	1,167,954.43	63,282.01	463,684.57	23,011.64	86,293.66
Office Supplies	8,442.12	8,442.12			
Copy Printing Supplies	2,046.64	2,046.64			
Furniture	2,138.88	2,138.88			
Hardware Supplies	19,060.25	19,060.25			
Software Licenses & Supplies	4,596.51	4,596.51			
Postage	365.38	365.38			
Books and Subscriptions	411.99	411.99			
Work Supplies	189.93	189.93			
Telephone	15,389.19	15,389.19			
Cellular Telephone	3,897.70	3,897.70			
Systems Communication Internet	18,588.27	18,588.27			
Facility Rental	19,216.50	19,216.50			
Custodial Building Use Charges	126,752.54	126,752.54			
Communication Device Rep Main	44,958.54	44,958.54			
Equip Improv Repair Maint	7,077.78	7,077.78			
System and Software Maintenance	1,303,440.58		396,365.25		23,823.63
Recruitment	1,654.30	1,654.30			883,251.70
Conferences and Training	49,597.15	49,597.15			
Memberships	3,703.06	3,703.06			
Storage Services	426.44	426.44			
Consulting Services	8,547.83	8,547.83			
Other Services and Expenses	6,160.77	6,160.77			
ID Charge from Engineering	969.00	969.00			
ID Charge from Fleet Services	5,939.77	5,939.77			
ID Charge from Insurance	9,202.00	9,202.00			
ID Charge from Workers Comp	8,580.00	8,580.00			
 Total Expenditures	6,954,885.32	654,184.46	2,493,957.69	104,098.88	414,194.43
 Cost Adjustments:					3,288,449.85
Other Unit of Govt Revenue	(18,120.48)		(18,120.48)		
Reimbursement of Expense	(5,294.50)		(5,294.50)		
Add Back Billed Phone System Charges	129,966.72			129,966.72	
Add Back Billed Supplies & Expenses	4,687,908.11				4,687,908.11
 Total Cost Adjustments	4,794,459.85	-	(23,414.98)	129,966.72	-
 Disallowed / Capitalized	-	-			4,687,908.11
General & Administrative Allocation	-	(654,184.46)	274,592.94	13,627.44	51,102.90
 Incoming Costs					314,861.18
1st Allocation					
Building Depreciation	44,053.05		17,437.18	727.84	2,895.95
Equipment Depreciation	1,355,024.20		536,348.75	22,387.43	89,076.36
					22,992.09
					707,211.66

DEPARTMENT 12
FISCAL 2017

CITY OF MADISON, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	General & Administrative	Network & Infrastructure Support	Phone System Administration	Media Services	Application Support & Development
Common Council	-	-	-	-	-
Employee Assistance Program	4,161.41	1,647.18	68.75	273.56	2,171.92
Insurance	1,868.83	739.72	30.88	122.85	975.37
Workers Compensation	(4,151.61)	(1,643.30)	(68.59)	(272.92)	(2,166.80)
City Clerk	604.74	239.37	9.99	39.75	315.62
Treasurer	444.47	175.93	7.34	29.22	231.98
Mayor	25,897.71	10,250.89	427.88	1,702.46	13,516.48
Attorney's Office	109,311.85	43,268.06	1,806.03	7,185.92	57,051.83
Human Resources	40,929.88	16,200.96	676.24	2,690.64	21,362.05
Total 1st Allocation	1,578,144.53	-	624,664.74	26,073.78	103,743.80
General & Administrative Allocation					
Total 1st Tier Allocation	13,327,489.69	-	3,369,800.39	273,766.82	569,041.14
2nd Allocation					
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Common Council	-	-	-	-	-
Employee Assistance Program	193.33	76.53	3.19	12.71	100.90
Insurance	(917.81)	(363.29)	(15.16)	(60.33)	(479.02)
Workers Compensation	(246.56)	(97.59)	(4.07)	(16.21)	(128.68)
City Clerk	148.72	58.87	2.46	9.78	77.62
Treasurer	72.20	28.58	1.19	4.75	37.68
Mayor	3,927.28	1,554.51	64.89	258.17	2,049.72
Attorney's Office	3,622.85	1,434.01	59.86	238.16	1,890.83
Human Resources	3,246.76	1,285.14	53.64	213.43	1,694.54
Information Technology	171,134.42	67,738.81	2,827.45	11,250.01	89,318.15
Finance Department	22,412.88	8,871.52	370.30	1,473.37	11,697.69
Public Works-Engineering Services	8,093.88	3,203.74	133.73	532.07	4,224.34
Public Works Fleet Services	98.44	38.97	1.63	6.47	51.38
Public Works-Traffic Engineering	-	-	-	-	-
PCED-Office of the Director	-	-	-	-	-
PCED-Economic Development Division	-	-	-	-	-
Total 2nd Allocation	211,786.40	-	83,829.77	3,499.09	13,922.38
General & Administrative Allocation					
Total 2nd Tier Allocation	211,786.40	-	83,829.77	3,499.09	13,922.38
Total Incoming Costs	1,789,930.93	-	708,494.52	29,572.87	117,666.18
Total Allocated Cost	\$ 13,539,276.10	\$ -	\$ 3,453,630.16	\$ 277,265.91	\$ 582,963.52
					\$ 9,225,416.50

DEPARTMENT 12
FISCAL 2017

CITY OF MADISON, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS

Department: **Information Technology**
Function: **Network & Infrastructure Support**

Total 1st Tier Allocation	\$ 3,369,800.39
Total 2nd Tier Allocation	<u>\$ 83,829.77</u>

Total Allocated Cost

\$ 3,453,630.16

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Common Council	5	0.22%	7,328.84	-	7,328.84	-	7,328.84
Employee Assistance Program	3	0.13%	4,397.30	-	4,397.30	-	4,397.30
City Clerk	26	1.13%	38,109.97	-	38,109.97	-	38,109.97
Treasurer	9	0.39%	13,191.91	-	13,191.91	-	13,191.91
Mayor	13	0.57%	19,054.98	-	19,054.98	-	19,054.98
Attorney's Office	28	1.22%	41,041.50	-	41,041.50	-	41,041.50
Human Resources	27	1.17%	39,575.73	-	39,575.73	-	39,575.73
Information Technology	111	4.83%	162,700.24	-	162,700.24	-	162,700.24
Finance Department	56	2.44%	82,083.00	-	82,083.00	2,260.22	84,343.22
Public Works-Engineering Services	126	5.48%	184,686.75	-	184,686.75	5,085.48	189,772.24
Public Works Fleet Services	25	1.09%	36,644.20	-	36,644.20	1,009.02	37,653.22
Public Works-Traffic Engineering	81	3.52%	118,727.20	-	118,727.20	3,269.24	121,996.44
PCED-Office of the Director	127	5.52%	186,152.52	-	186,152.52	5,125.85	191,278.37
Water Utility	95	4.13%	139,247.95	-	139,247.95	3,834.29	143,082.24
Sewer Utility	13	0.57%	19,054.98	-	19,054.98	524.69	19,579.68
Stormwater Utility	15	0.65%	21,986.52	-	21,986.52	605.41	22,591.93
Metro Transit	94	4.09%	137,782.18	-	137,782.18	3,793.93	141,576.12
Parking Utility	38	1.65%	55,699.18	-	55,699.18	1,533.72	57,232.90
Golf Enterprise	14	0.61%	20,520.75	-	20,520.75	565.05	21,085.80
Monona Terrace	48	2.09%	70,356.86	-	70,356.86	1,937.33	72,294.19
Madison Public Library	19	0.83%	27,849.59	-	27,849.59	766.86	28,616.45
Police Department	613	26.66%	898,515.72	-	898,515.72	24,741.29	923,257.01
Fire Department	215	9.35%	315,140.10	-	315,140.10	8,677.61	323,817.71
Public Health Madison and Dane County	177	7.70%	259,440.92	-	259,440.92	7,143.89	266,584.81
Public Works - Streets	32	1.39%	46,904.57	-	46,904.57	1,291.55	48,196.12
Public Works - Parks	136	5.92%	199,344.43	-	199,344.43	5,489.09	204,833.53
Department of Civil Rights	20	0.87%	29,315.36	-	29,315.36	807.22	30,122.58
Assessor	29	1.26%	42,507.27	-	42,507.27	1,170.47	43,677.74
Planning & Development-CDA Housing Operations	45	1.96%	65,959.56	-	65,959.56	1,816.24	67,775.80
Planning & Development-Community Development Division	51	2.22%	74,754.16	-	74,754.16	2,058.41	76,812.57
Municipal Court	8	0.35%	11,726.14	-	11,726.14	322.89	12,049.03
Total	2,299	100.00%	3,369,800.39	-	3,369,800.39	83,829.77	3,453,630.16

Allocation Basis: Total Number of Devices Supported by Department

Allocation Source: Information Technology Inventory Records

DEPARTMENT 12
FISCAL 2017

CITY OF MADISON, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS

Department: Information Technology
Function: Phone System Administration

Total 1st Tier Allocation	\$ 273,766.82
Total 2nd Tier Allocation	\$ 3,499.09

Total Allocated Cost \$ 277,265.91

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Common Council	358.95	0.28%	756.11	(358.95)	397.16	-	397.16
Employee Assistance Program	309.02	0.24%	650.93	(309.02)	341.91	-	341.91
City Clerk	708.52	0.55%	1,492.45	(708.52)	783.93	-	783.93
Treasurer	554.01	0.43%	1,166.99	(554.01)	612.98	-	612.98
Mayor	1,054.24	0.81%	2,220.69	(1,054.24)	1,166.45	-	1,166.45
Attorney's Office	2,135.79	1.64%	4,498.91	(2,135.79)	2,363.12	-	2,363.12
Human Resources	1,976.59	1.52%	4,163.56	(1,976.59)	2,186.97	-	2,186.97
Information Technology	5,458.56	4.20%	11,498.12	(5,458.56)	6,039.56	-	6,039.56
Finance Department	2,781.14	2.14%	5,858.30	(2,781.14)	3,077.16	82.88	3,160.04
Public Works-Engineering Services	3,273.22	2.52%	6,894.83	(3,273.22)	3,621.61	97.55	3,719.16
Public Works-Traffic Engineering	3,621.54	2.79%	7,628.55	(3,621.54)	4,007.01	107.93	4,114.94
PCED-Office of the Director	618.03	0.48%	1,301.84	(618.03)	683.81	18.42	702.23
PCED-Economic Development Division	1,617.64	1.24%	3,407.46	(1,617.64)	1,789.82	48.21	1,838.03
Water Utility	5,257.96	4.05%	11,075.57	(5,257.96)	5,817.61	156.70	5,974.30
Sewer Utility	2,367.99	1.82%	4,988.02	(2,367.99)	2,620.03	70.57	2,690.60
Stormwater Utility	1,649.35	1.27%	3,474.25	(1,649.35)	1,824.90	49.15	1,874.06
Metro Transit	5,383.45	4.14%	11,339.90	(5,383.45)	5,956.45	160.44	6,116.89
Parking Utility	1,822.08	1.40%	3,838.10	(1,822.08)	2,016.02	54.30	2,070.32
Madison Public Library	5,315.58	4.09%	11,196.94	(5,315.58)	5,881.36	158.42	6,039.77
Police Department	25,959.89	19.97%	54,682.90	(25,959.89)	28,723.01	773.66	29,496.66
Fire Department	12,225.78	9.41%	25,752.85	(12,225.78)	13,527.07	364.35	13,891.42
Public Health Madison and Dane County	16,350.52	12.58%	34,441.35	(16,350.52)	18,090.83	487.28	18,578.11
Public Works - Streets	2,662.49	2.05%	5,608.37	(2,662.49)	2,945.88	79.35	3,025.23
Public Works - Landfill	203.08	0.16%	427.78	(203.08)	224.70	6.05	230.75
Public Works - Parks	9,056.63	6.97%	19,077.23	(9,056.63)	10,020.60	269.91	10,290.50
Department of Civil Rights	1,567.70	1.21%	3,302.26	(1,567.70)	1,734.56	46.72	1,781.28
Assessor	2,008.60	1.55%	4,230.99	(2,008.60)	2,222.39	59.86	2,282.25
Planning & Development-Building Inspection Division	3,571.60	2.75%	7,523.35	(3,571.60)	3,951.75	106.44	4,058.19
Planning & Development-CDA Housing Operations	2,876.31	2.21%	6,058.77	(2,876.31)	3,182.46	85.72	3,268.18
Planning & Development-Community Development Division	3,598.92	2.77%	7,580.90	(3,598.92)	3,981.98	107.26	4,089.24
Planning & Development-Planning Division	3,040.21	2.34%	6,404.01	(3,040.21)	3,363.80	90.60	3,454.41
Municipal Court	581.33	0.45%	1,224.54	(581.33)	643.21	17.32	660.53
Total	129,966.72	100.00%	273,766.82	(129,966.72)	143,800.10	3,499.09	147,299.19

Allocation Basis: Phone System Charges to Departments During 2017

Allocation Source: City Financial Records and Reports

DEPARTMENT 12
FISCAL 2017

CITY OF MADISON, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS

Department: **Information Technology**
Function: **Media Services**

Total 1st Tier Allocation	\$ 569,041.14
Total 2nd Tier Allocation	<u>\$ 13,922.38</u>

Total Allocated Cost

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
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Grantee Department

City Channel/Media Services	100	100.00%	569,041.14	-	569,041.14	13,922.38	582,963.52
Total	100	100.00%	569,041.14	-	569,041.14	13,922.38	582,963.52

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Information Technology Records & Reports

DEPARTMENT 12
FISCAL 2017

CITY OF MADISON, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS

Department: **Information Technology**
Function: **Application Support & Development**

Total 1st Tier Allocation	\$ 9,114,881.34
Total 2nd Tier Allocation	<u>\$ 110,535.16</u>

Total Allocated Cost

\$ 9,225,416.50

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Common Council	4,000.00	0.07%	6,453.30	-	6,453.30	-	6,453.30
City Clerk	8,998.58	0.16%	14,517.64	(1,178.12)	13,339.52	-	13,339.52
Treasurer	43,767.53	0.77%	70,611.26	-	70,611.26	-	70,611.26
Mayor	1,333.48	0.02%	2,151.34	-	2,151.34	-	2,151.34
Attorney's Office	2,872.12	0.05%	4,633.66	-	4,633.66	-	4,633.66
Information Technology	1,484.28	0.03%	2,394.63	-	2,394.63	-	2,394.63
Finance Department	435,061.72	7.70%	701,896.07	(8,684.67)	693,211.40	8,606.96	701,818.36
Public Works-Engineering Services	35,416.45	0.63%	57,138.25	-	57,138.25	700.65	57,838.91
Public Works-Traffic Engineering	9,809.15	0.17%	15,825.35	-	15,825.35	194.06	16,019.41
PCED-Economic Development Division	2,357.02	0.04%	3,802.64	-	3,802.64	46.63	3,849.27
Water Utility	48,527.29	0.86%	78,290.30	(33,958.89)	44,331.41	960.03	45,291.44
Sewer Utility	21,598.56	0.38%	34,845.50	(21,598.56)	13,246.94	427.29	13,674.23
Stormwater Utility	20,673.56	0.37%	33,353.18	(20,673.56)	12,679.62	408.99	13,088.61
Metro Transit	103,904.51	1.84%	167,631.77	(97,441.59)	70,190.18	2,055.58	72,245.76
Parking Utility	32,367.91	0.57%	52,219.97	(15,675.15)	36,544.82	640.34	37,185.16
Golf Enterprise	4,937.68	0.09%	7,966.08	(4,100.00)	3,866.08	97.68	3,963.77
Monona Terrace	7,350.00	0.13%	11,857.94	(7,350.00)	4,507.94	145.41	4,653.35
Madison Public Library	12,866.14	0.23%	20,757.27	-	20,757.27	254.53	21,011.80
Police Department	86,358.28	1.53%	139,324.00	(74,604.24)	64,719.76	1,708.45	66,428.21
Fire Department	95,978.08	1.70%	154,843.86	(56,687.18)	98,156.68	1,898.76	100,055.45
Public Health Madison and Dane County	86,842.02	1.54%	140,104.43	(27,851.56)	112,252.87	1,718.02	113,970.89
Public Works - Streets	17,885.04	0.32%	28,854.39	-	28,854.39	353.83	29,208.21
Public Works - Landfill	1,409.16	0.02%	2,273.43	(1,409.16)	864.27	27.88	892.15
Public Works - Parks	72,048.60	1.28%	116,237.83	(20,400.66)	95,837.17	1,425.36	97,262.53
Department of Civil Rights	11,664.60	0.21%	18,818.79	(8,144.17)	10,674.62	230.76	10,905.39
Assessor	2,974.69	0.05%	4,799.14	-	4,799.14	58.85	4,857.99
Planning & Development-Building Inspection Division	41,817.96	0.74%	67,465.97	-	67,465.97	827.30	68,293.27
Planning & Development-CDA Housing Operations	1,250.00	0.02%	2,016.66	(1,250.00)	766.66	24.73	791.39
Planning & Development-Community Development Division	6,800.26	0.12%	10,971.03	(2,740.00)	8,231.03	134.53	8,365.56
Planning & Development-Planning Division	66,665.03	1.18%	107,552.38	(2,853.31)	104,699.07	1,318.86	106,017.92
Municipal Court	820.60	0.01%	1,323.89	-	1,323.89	16.23	1,340.13
TID #32-State Street	41,615.23	0.74%	67,138.90	(41,615.23)	25,523.67	823.29	26,346.96
Capital Projects	4,317,935.24	76.43%	6,966,234.06	(4,317,935.24)	2,648,298.82	85,423.07	2,733,721.89
All Other Depts./Programs	357.29	0.01%	576.42	(345.00)	231.42	7.07	238.49
Total	5,649,748.06	100.00%	9,114,881.34	(4,766,496.29)	4,348,385.06	110,535.16	4,458,920.21

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: City Financial Records and Reports and Information Technology Analysis

DEPARTMENT 12
FISCAL 2017

CITY OF MADISON, WISCONSIN
INFORMATION TECHNOLOGY
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Information Technology

Grantee Department	Total	Network & Infrastructure Support	Phone System Administration	Media Services	Application Support & Development
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Common Council	14,179.30	7,328.84	397.16	-	6,453.30
Employee Assistance Program	4,739.22	4,397.30	341.91	-	-
Insurance	-	-	-	-	-
Workers Compensation	-	-	-	-	-
City Clerk	52,233.42	38,109.97	783.93	-	13,339.52
Treasurer	84,416.15	13,191.91	612.98	-	70,611.26
Mayor	22,372.77	19,054.98	1,166.45	-	2,151.34
Attorney's Office	48,038.28	41,041.50	2,363.12	-	4,633.66
Human Resources	41,762.71	39,575.73	2,186.97	-	-
Information Technology	171,134.42	162,700.24	6,039.56	-	2,394.63
Finance Department	789,321.62	84,343.22	3,160.04	-	701,818.36
Public Works-Engineering Services	251,330.31	189,772.24	3,719.16	-	57,838.91
Public Works Fleet Services	37,653.22	37,653.22	-	-	-
Public Works-Traffic Engineering	142,130.79	121,996.44	4,114.94	-	16,019.41
PCED-Office of the Director	191,980.60	191,278.37	702.23	-	-
PCED-Economic Development Division	5,687.30	-	1,838.03	-	3,849.27
Water Utility	194,347.99	143,082.24	5,974.30	-	45,291.44
Sewer Utility	35,944.51	19,579.68	2,690.60	-	13,674.23
Stormwater Utility	37,554.60	22,591.93	1,874.06	-	13,088.61
Metro Transit	219,938.76	141,576.12	6,116.89	-	72,245.76
Parking Utility	96,488.38	57,232.90	2,070.32	-	37,185.16
Golf Enterprise	25,049.57	21,085.80	-	-	3,963.77
Monona Terrace	76,947.53	72,294.19	-	-	4,653.35
Madison Public Library	55,668.03	28,616.45	6,039.77	-	21,011.80
Police Department	1,019,181.88	923,257.01	29,496.66	-	66,428.21
Fire Department	437,764.58	323,817.71	13,891.42	-	100,055.45
Public Health Madison and Dane County	399,133.81	266,584.81	18,578.11	-	113,970.89
Public Works - Streets	80,429.56	48,196.12	3,025.23	-	29,208.21
Public Works - Landfill	1,122.90	-	230.75	-	892.15
Public Works - Parks	312,386.56	204,833.53	10,290.50	-	97,262.53
Public Works - Transportation	-	-	-	-	-
Department of Civil Rights	42,809.25	30,122.58	1,781.28	-	10,905.39
Assessor	50,817.98	43,677.74	2,282.25	-	4,857.99
Planning & Development-Building Inspection Division	72,351.46	-	4,058.19	-	68,293.27
Planning & Development-CDA Housing Operations	71,835.36	67,775.80	3,268.18	-	791.39
Planning & Development-Community Development Division	89,267.37	76,812.57	4,089.24	-	8,365.56
Planning & Development-Planning Division	109,472.33	-	3,454.41	-	106,017.92
Municipal Court	14,049.69	12,049.03	660.53	-	1,340.13
TID #25-Wilson Street	-	-	-	-	-
TID #27-West Broadway	-	-	-	-	-
TID #29-Allied Terrace	-	-	-	-	-
TID #32-State Street	26,346.96	-	-	-	26,346.96
TID #35-Todd Drive	-	-	-	-	-
TID #36-Capitol Gateway	-	-	-	-	-
TID #37-Union Corners	-	-	-	-	-
TID #38-Badger/Ann/Park	-	-	-	-	-
TID #39-Stoughton Road	-	-	-	-	-

DEPARTMENT 12
FISCAL 2017

CITY OF MADISON, WISCONSIN
INFORMATION TECHNOLOGY
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Information Technology

Grantee Department	Total	Network & Infrastructure Support	Phone System Administration	Media Services	Application Support & Development
TID #41-University/ Whitney	-	-	-	-	-
TID #42-Wingra	-	-	-	-	-
TID #43-Park/Drake	-	-	-	-	-
TID #44-Royster Clark	-	-	-	-	-
TID #45-Capital Square West	-	-	-	-	-
TID #46-Research Park	-	-	-	-	-
TID #47-Silicon Prairie	-	-	-	-	-
Community Development Authority	-	-	-	-	-
Room Tax Commission	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	2,733,721.89	-	-	-	2,733,721.89
Room Tax Fund	-	-	-	-	-
Affordable Housing Trust Fund	-	-	-	-	-
Capital Revolving Fund	-	-	-	-	-
Special Assessment Revolving Fund	-	-	-	-	-
Reverse Mortgage Fund	-	-	-	-	-
General Land Acquisition Fund	-	-	-	-	-
Home-Buy the American Dream Fund	-	-	-	-	-
Housing Rehabilitation Services	-	-	-	-	-
Homebuyer's Assistance Program	-	-	-	-	-
Impact Fees	-	-	-	-	-
All Other Depts./Programs	238.49	-	-	-	238.49
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	8,059,849.57	3,453,630.16	147,299.19	-	4,458,920.21

DEPARTMENT 13
FISCAL 2017

CITY OF MADISON, WISCONSIN

FINANCE DEPARTMENT

NATURE AND EXTENT OF SERVICES

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

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

- **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 full time equivalent days of effort provided during 2017.
- **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 2017 (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 the blended average percentage of Budget Adjustment transactions, Budget Amendment Reviews, and budgeted revenues and expenditures during 2017.
- **Internal Audit**: Costs associated with performing audits of City operations and analyzing data regarding operations are allocated based on an analysis of effort by benefiting department during 2017.

DEPARTMENT 13
FISCAL 2017

CITY OF MADISON, WISCONSIN

FINANCE DEPARTMENT

NATURE AND EXTENT OF SERVICES

- **Risk Management**: Costs associated with the administration of the City's general liability, auto liability, property and other miscellaneous insurance programs and serving as the liaison between the City and the Wisconsin Municipal Mutual Insurance Company (WMMIC) along with monitoring the insurance requirements of City contracts, investigating of the appropriateness of claims against the City, and implementation, administration and continued enhancement of the City Safety and Worker's Compensation programs are allocated based on departmental charges for Insurance and Worker's Compensation during 2017.
- **Purchasing**: Costs associated with procuring goods and services for the City are allocated based on the number of transactions processed during 2017 (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 checks processed by department during 2017.
- **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 the total amount of principle and interest payments managed during 2017.

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

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 13
FISCAL 2017

CITY OF MADISON, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Total	General & Administrative	Administrative Support	General Accounting & Reporting	Budget Management	Internal Audit
Expenditures:						
Salaries & Wages	2,344,939.87	178,215.43	187,595.19	628,443.89	417,399.30	131,316.63
Fringe Benefits	702,794.53	53,412.38	56,223.56	188,348.93	125,097.43	39,356.49
Office Supplies	5,520.56	-	1,025.20	1,256.76	1,639.22	43.76
Copy Printing Supplies	17,786.59	-	6,270.64	6,243.18	3,734.85	-
Furniture	3,696.53	-	50.00	915.05	840.00	-
Hardware Supplies	5,070.88	-	23.77	1,324.41	2,210.77	-
Software Licenses & Supplies	1,989.28	-	-	767.05	601.08	-
Postage	11,439.53	-	10,917.16	-	-	-
Books and Subscriptions	3,620.97	-	-	416.20	70.00	1,075.97
Work Supplies	536.99	-	-	163.50	25.00	-
Safety Supplies	92.55	-	-	-	-	-
Telephone	5,486.91	-	1,507.23	3,906.20	26.75	3.62
Facility Rental	3,442.50	-	-	-	3,442.50	-
Custodial Building Use Charges	69,766.93	-	13,255.27	23,022.81	10,465.09	2,093.59
Communication Device Rpr Maint	54.68	-	10.94	10.03	9.84	-
Recruitment	2,906.16	-	-	140.00	1,774.66	-
Mileage	245.56	-	-	143.27	-	-
Conferences and Training	24,116.51	-	297.86	7,627.15	8,521.78	25.00
Memberships	5,364.00	-	-	923.00	344.00	229.00
Financial Actuary Services	1,500.00	-	-	-	-	-
Audit Services	87,131.00	-	-	87,131.00	-	-
Collection Services	53,237.33	-	-	53,237.33	-	-
Delivery Freight Charges	153.82	-	-	-	-	-
Storage Services	4,688.89	-	4,688.89	-	-	-
Management Services	339,564.22	-	-	339,564.22	-	-
Other Expenses & Services	12,339.25	-	5.00	1,659.00	10,619.25	-
Interest	167.56	-	-	-	-	-
ID Charge from Insurance	12,900.00	12,900.00	-	-	-	-
ID Charge from Workers Comp	2,550.00	2,550.00	-	-	-	-
Total Expenditures	3,723,103.60	247,077.81	281,870.71	1,345,242.98	586,821.51	174,144.07
Cost Adjustments:						
Miscellaneous Revenue	(15,000.00)	-	-	(15,000.00)	-	-
Transfers in from Other Funds	(15,745.00)	-	-	(15,745.00)	-	-
Other Unit of Gov Revenues	(808.07)	-	(808.07)	-	-	-
Add Back Direct Billed Wages & Fringes	903,769.12		30,102.20	342,076.69	81,979.39	36,167.12
Total Cost Adjustments	872,216.05	-	29,294.13	311,331.69	81,979.39	36,167.12
Disallowable / Capitalized	-					
General & Administrative Allocation	0.00	(247,077.81)	21,392.02	71,663.26	47,597.24	14,974.41
Incoming Costs						
1st Allocation						
Building Depreciation	27,061.27		2,342.97	7,848.94	5,213.10	1,640.08
Equipment Depreciation	-		-	-	-	-
Common Council	-		-	-	-	-

DEPARTMENT 13
FISCAL 2017

CITY OF MADISON, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Total	General & Administrative	Administrative Support	General Accounting & Reporting	Budget Management	Internal Audit
Employee Assistance Program	1,462.03		126.58	424.05	281.65	88.61
Insurance	2,619.85		226.83	759.87	504.69	158.78
Workers Compensation	(1,233.87)		(106.83)	(357.88)	(237.69)	(74.78)
City Clerk	604.74		52.36	175.40	116.50	36.65
Treasurer	5,068.39		438.82	1,470.05	976.38	307.18
Mayor	20,255.19		1,753.70	5,874.88	3,901.97	1,227.59
Attorney's Office	199,654.70		17,286.12	57,908.51	38,461.62	12,100.28
Human Resources	35,672.68		3,088.54	10,346.62	6,872.01	2,161.98
Information Technology	778,371.56		67,391.48	225,761.45	149,946.04	47,174.03
Total 1st Allocation	1,069,536.54		92,600.57	310,211.90	206,036.26	64,820.40
General & Administrative Allocation	-	-	-	-	-	-
Unallocated	-					
Total 1st Tier Allocation	5,664,856.19	0.00	425,157.43	2,038,449.83	922,434.40	290,106.00
2nd Allocation						
Building Depreciation	-		-	-	-	-
Equipment Depreciation	-		-	-	-	-
Common Council	-		-	-	-	-
Employee Assistance Program	68.49		5.93	19.87	13.19	4.15
Insurance	(1,286.65)		(111.40)	(373.18)	(247.86)	(77.98)
Workers Compensation	(73.28)		(6.34)	(21.25)	(14.12)	(4.44)
City Clerk	148.72		12.88	43.13	28.65	9.01
Treasurer	201.60		17.45	58.47	38.84	12.22
Mayor	3,071.62		265.94	890.90	591.72	186.16
Attorney's Office	6,617.03		572.90	1,919.23	1,274.71	401.03
Human Resources	2,816.27		243.83	816.84	542.53	170.68
Information Technology	10,950.06		948.06	3,175.99	2,109.43	663.64
Finance Department	218,876.65		18,950.36	63,483.70	42,164.55	13,265.25
Public Works-Engineering Services	1,512.70		130.97	438.75	291.41	91.68
Public Works Fleet Services	-		-	-	-	-
Public Works-Traffic Engineering	-		-	-	-	-
PCED-Office of the Director	-		-	-	-	-
PCED-Economic Development Division	-		-	-	-	-
Total 2nd Allocation	242,903.21		21,030.58	70,452.44	46,793.04	14,721.41
General & Administrative Allocation	-	-	-	-	-	-
Unallocated	-					
Total 2nd Tier Allocation	242,903.21		21,030.58	70,452.44	46,793.04	14,721.41
Total Incoming Costs	1,312,439.75		113,631.15	380,664.34	252,829.30	79,541.80
Total Allocated Cost	\$ 5,907,759.39	\$ 0.00	\$ 446,188.01	\$ 2,108,902.28	\$ 969,227.44	\$ 304,827.41

DEPARTMENT 13
FISCAL 2017

CITY OF MADISON, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

	Functions:	Risk Management	Purchasing	Payroll	Debt Management
Expenditures:					
Salaries & Wages	201,664.83	286,082.66	255,598.45	58,623.50	
Fringe Benefits	60,440.33	85,740.93	76,604.60	17,569.86	
Office Supplies	446.63	501.16	607.83	-	
Copy Printing Supplies	289.61	-	1,248.31	-	
Furniture	823.18	678.30	390.00	-	
Hardware Supplies	23.78	483.78	1,004.37	-	
Software Licenses & Supplies	207.05	207.05	207.05	-	
Postage	-	522.37	-	-	
Books and Subscriptions	-	50.40	2,008.40	-	
Work Supplies	-	21.80	326.69	-	
Safety Supplies	92.55	-	-	-	
Telephone	9.47	20.42	13.22	-	
Facility Rental	-	-	-	-	
Custodial Building Use Charges	4,883.77	8,372.45	7,673.95	-	
Communication Device Rpr Maint	3.83	10.02	10.02	-	
Recruitment	397.50	594.00	-	-	
Mileage	4.02	51.30	46.97	-	
Conferences and Training	848.28	1,598.47	5,197.97	-	
Memberships	385.00	2,975.00	508.00	-	
Financial Actuary Services	-	-	1,500.00	-	
Audit Services	-	-	-	-	
Collection Services	-	-	-	-	
Delivery Freight Charges	-	-	153.82	-	
Storage Services	-	-	-	-	
Management Services	-	-	-	-	
Other Expenses & Services	30.00	13.00	13.00	-	
Interest	-	-	167.56	-	
ID Charge from Insurance	-	-	-	-	
ID Charge from Workers Comp	-	-	-	-	
<hr/>					
Total Expenditures	270,549.83	387,923.12	353,280.21	76,193.36	
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Cost Adjustments:					
Miscellaneous Revenue	-	-	-	-	
Transfers in from Other Funds	-	-	-	-	
Other Unit of Gov Revenues	-	-	-	-	
Add Back Direct Billed Wages & Fringes	293,283.92	66,136.58	54,023.21	-	
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Total Cost Adjustments	293,283.92	66,136.58	54,023.21	-	
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Disallowed / Capitalized					
General & Administrative Allocation	22,996.42	32,622.83	29,146.63	6,685.01	
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Incoming Costs					
1st Allocation					
Building Depreciation	2,518.69	3,573.02	3,192.29	732.18	
Equipment Depreciation	-	-	-	-	
Common Council	-	-	-	-	

DEPARTMENT 13
FISCAL 2017

CITY OF MADISON, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

	Functions:	Risk Management	Purchasing	Payroll	Debt Management
Employee Assistance Program		136.08	193.04	172.47	39.56
Insurance		243.84	345.91	309.05	70.88
Workers Compensation		(114.84)	(162.91)	(145.55)	(33.38)
City Clerk		56.29	79.85	71.34	16.36
Treasurer		471.73	669.20	597.90	137.13
Mayor		1,885.22	2,674.39	2,389.41	548.03
Attorney's Office		18,582.58	26,361.33	23,552.34	5,401.91
Human Resources		3,320.18	4,710.03	4,208.14	965.17
Information Technology		72,445.84	102,772.00	91,820.89	21,059.84
Total 1st Allocation		99,545.61	141,215.86	126,168.27	28,937.68
General & Administrative Allocation		-	-	-	-
Unallocated		-	-	-	-
Total 1st Tier Allocation		686,375.78	627,898.39	562,618.32	111,816.04
2nd Allocation		-	-	-	-
Building Depreciation		-	-	-	-
Equipment Depreciation		-	-	-	-
Common Council		-	-	-	-
Employee Assistance Program		6.37	9.04	8.08	1.85
Insurance		(119.75)	(169.88)	(151.78)	(34.81)
Workers Compensation		(6.82)	(9.68)	(8.64)	(1.98)
City Clerk		13.84	19.64	17.54	4.02
Treasurer		18.76	26.62	23.78	5.45
Mayor		285.89	405.56	362.34	83.11
Attorney's Office		615.87	873.68	780.58	179.03
Human Resources		262.12	371.85	332.22	76.20
Information Technology		1,019.16	1,445.79	1,291.73	296.27
Finance Department		20,371.64	28,899.30	25,819.86	5,921.99
Public Works-Engineering Services		140.79	199.73	178.45	40.93
Public Works Fleet Services		-	-	-	-
Public Works-Traffic Engineering		-	-	-	-
PCED-Office of the Director		-	-	-	-
PCED-Economic Development Division		-	-	-	-
Total 2nd Allocation		22,607.87	32,071.64	28,654.17	6,572.06
General & Administrative Allocation		-	-	-	-
Unallocated		-	-	-	-
Total 2nd Tier Allocation		22,607.87	32,071.64	28,654.17	6,572.06
Total Incoming Costs		122,153.48	173,287.50	154,822.44	35,509.73
Total Allocated Cost		\$ 708,983.65	\$ 659,970.03	\$ 591,272.48	\$ 118,388.10

DEPARTMENT 13
FISCAL 2017

CITY OF MADISON, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Administrative Support

Total 1st Tier Allocation	\$ 425,157.43
Total 2nd Tier Allocation	<u>\$ 21,030.58</u>

Total Allocated Cost \$ 446,188.01

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Common Council	0.70	0.08%	333.91	-	333.91	-	333.91
Insurance		0.00%	-	(15,864.22)	(15,864.22)	-	(15,864.22)
Workers Compensation		0.00%	-	(2,752.35)	(2,752.35)	-	(2,752.35)
City Clerk	254.80	28.59%	121,541.69	(10,809.79)	110,731.90	-	110,731.90
Treasurer	38.10	4.27%	18,174.01	-	18,174.01	-	18,174.01
Mayor	35.20	3.95%	16,790.69	-	16,790.69	-	16,790.69
Attorney's Office	16.90	1.90%	8,061.44	-	8,061.44	-	8,061.44
Human Resources	73.20	8.21%	34,917.00	-	34,917.00	-	34,917.00
Information Technology	1.60	0.18%	763.21	-	763.21	-	763.21
Finance Department	168.90	18.95%	80,566.69	-	80,566.69	-	80,566.69
Public Works-Traffic Engineering	4.80	0.54%	2,289.64	-	2,289.64	334.37	2,624.01
PCED-Economic Development Division	0.10	0.01%	47.70	-	47.70	6.97	54.67
Parking Utility	12.10	1.36%	5,771.80	-	5,771.80	842.90	6,614.69
Monona Terrace	3.20	0.36%	1,526.43	-	1,526.43	222.91	1,749.34
Madison Public Library	7.40	0.83%	3,529.86	-	3,529.86	515.49	4,045.35
Fire Department	12.50	1.40%	5,962.60	-	5,962.60	870.76	6,833.36
Public Health Madison and Dane County	3.40	0.38%	1,621.83	-	1,621.83	236.85	1,858.67
Public Works - Streets	69.10	7.75%	32,961.27	(675.83)	32,285.43	4,813.56	37,098.99
Public Works - Parks	37.90	4.25%	18,078.61	-	18,078.61	2,640.14	20,718.75
Department of Civil Rights	21.40	2.40%	10,207.98	-	10,207.98	1,490.74	11,698.72
Assessor	7.80	0.88%	3,720.66	-	3,720.66	543.35	4,264.02
Planning & Development-Building Inspection Division	4.60	0.52%	2,194.24	-	2,194.24	320.44	2,514.68
Planning & Development-CDA Housing Operations	75.30	8.45%	35,918.72	-	35,918.72	5,245.45	41,164.17
Planning & Development-Community Development Division	12.40	1.39%	5,914.90	-	5,914.90	863.79	6,778.70
All Other Depts./Programs	29.90	3.35%	14,262.55	-	14,262.55	2,082.86	16,345.40
Total	891.30	100.00%	425,157.43	(30,102.20)	395,055.23	21,030.58	416,085.81

Allocation Basis: FTE Days Worked by Agency During 2017

Allocation Source: City Finance Staff Calendar Analysis

DEPARTMENT 13
FISCAL 2017

CITY OF MADISON, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: General Accounting & Reporting

Total 1st Tier Allocation	\$ 2,038,449.83
Total 2nd Tier Allocation	<u>\$ 70,452.44</u>

Total Allocated Cost

\$ 2,108,902.28

	Allocated Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
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Grantee Department

Common Council	311	0.12%	2,467.14	-	2,467.14	-	2,467.14
Employee Assistance Program	123	0.05%	975.75	-	975.75	-	975.75
Insurance	1,127	0.44%	8,940.40	(11,291.28)	(2,350.89)	-	(2,350.89)
Workers Compensation	750	0.29%	5,949.69	(10,454.88)	(4,505.19)	-	(4,505.19)
City Clerk	352	0.14%	2,792.39	-	2,792.39	-	2,792.39
Treasurer	245	0.10%	1,943.56	(563.31)	1,380.26	-	1,380.26
Mayor	449	0.17%	3,561.88	-	3,561.88	-	3,561.88
Attorney's Office	556	0.22%	4,410.70	-	4,410.70	-	4,410.70
Human Resources	354	0.14%	2,808.25	-	2,808.25	-	2,808.25
Information Technology	666	0.26%	5,283.32	-	5,283.32	-	5,283.32
Finance Department	772	0.30%	6,124.21	-	6,124.21	-	6,124.21
Public Works-Engineering Services	2,991	1.16%	23,727.35	(939.56)	22,787.79	838.68	23,626.47
Public Works Fleet Services	9,937	3.87%	78,829.38	-	78,829.38	2,786.35	81,615.72
Public Works-Traffic Engineering	6,724	2.62%	53,340.92	-	53,340.92	1,885.42	55,226.34
PCED-Office of the Director	76	0.03%	602.90	-	602.90	21.31	624.21
PCED-Economic Development Division	287	0.11%	2,276.75	-	2,276.75	80.48	2,357.22
Water Utility	11,017	4.29%	87,396.93	(18,258.07)	69,138.85	3,089.18	72,228.03
Sewer Utility	6,124	2.38%	48,581.17	(19,289.43)	29,291.74	1,717.18	31,008.92
Stormwater Utility	8,207	3.19%	65,105.44	(9,238.43)	55,867.00	2,301.25	58,168.25
Metro Transit	12,169	4.74%	96,535.65	(85,431.42)	11,104.23	3,412.20	14,516.43
Parking Utility	6,687	2.60%	53,047.40	(10,673.39)	42,374.02	1,875.04	44,249.06
Golf Enterprise	4,081	1.59%	32,374.23	-	32,374.23	1,144.32	33,518.54
Monona Terrace	5,180	2.02%	41,092.50	-	41,092.50	1,452.48	42,544.98
Madison Public Library	9,065	3.53%	71,911.88	-	71,911.88	2,541.84	74,453.71
Police Department	5,194	2.02%	41,203.56	-	41,203.56	1,456.40	42,659.96
Fire Department	4,624	1.80%	36,681.80	-	36,681.80	1,296.57	37,978.37
Public Health Madison and Dane County	11,638	4.53%	92,323.27	(21,564.23)	70,759.04	3,263.31	74,022.35
Public Works - Streets	19,338	7.53%	153,406.71	-	153,406.71	5,422.40	158,829.11
Public Works - Landfill	2,286	0.89%	18,134.64	(52.12)	18,082.53	641.00	18,723.52
Public Works - Parks	10,091	3.93%	80,051.05	-	80,051.05	2,829.53	82,880.57
Department of Civil Rights	302	0.12%	2,395.74	-	2,395.74	84.68	2,480.42
Assessor	322	0.13%	2,554.40	-	2,554.40	90.29	2,644.69
Planning & Development-Building Inspection Division	544	0.21%	4,315.51	-	4,315.51	152.54	4,468.04
Planning & Development-CDA Housing Operations	33,374	12.99%	264,753.11	(81,554.80)	183,198.32	9,358.10	192,556.42
Planning & Development-Community Development Division	4,745	1.85%	37,641.68	(11,958.59)	25,683.09	1,330.50	27,013.60
Planning & Development-Planning Division	2,107	0.82%	16,714.65	(20,837.28)	(4,122.62)	590.81	(3,531.82)
Municipal Court	389	0.15%	3,085.90	-	3,085.90	109.08	3,194.98
TID #25-Wilson Street	91	0.04%	721.90	-	721.90	25.52	747.41
TID #27-West Broadway	65	0.03%	515.64	-	515.64	18.23	533.87
TID #29-Allied Terrace	110	0.04%	872.62	-	872.62	30.84	903.46
TID #32-State Street	423	0.16%	3,355.62	-	3,355.62	118.61	3,474.23
TID #35-Todd Drive	97	0.04%	769.49	-	769.49	27.20	796.69
TID #36-Capitol Gateway	140	0.05%	1,110.61	-	1,110.61	39.26	1,149.86
TID #37-Union Corners	216	0.08%	1,713.51	-	1,713.51	60.57	1,774.08
TID #38-Badger/Ann/Park	33	0.01%	261.79	-	261.79	9.25	271.04
TID #39-Stoughton Road	292	0.11%	2,316.41	-	2,316.41	81.88	2,398.29

DEPARTMENT 13
FISCAL 2017

CITY OF MADISON, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: General Accounting & Reporting

Total 1st Tier Allocation	\$ 2,038,449.83
Total 2nd Tier Allocation	<u>\$ 70,452.44</u>
Total Allocated Cost	\$ 2,108,902.28

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
TID #41-University/ Whitney	77	0.03%	610.83	-	610.83	21.59	632.43
TID #42-Wingra	198	0.08%	1,570.72	-	1,570.72	55.52	1,626.24
TID #43-Park/Drake	117	0.05%	928.15	-	928.15	32.81	960.96
TID #44-Royster Clark	85	0.03%	674.30	-	674.30	23.83	698.13
TID #45-Capital Square West	65	0.03%	515.64	-	515.64	18.23	533.87
TID #46-Research Park	87	0.03%	690.16	-	690.16	24.39	714.56
TID #47-Silicon Prairie	28	0.01%	222.12	-	222.12	7.85	229.97
Community Development Authority	10,825	4.21%	85,873.81	(19,312.28)	66,561.53	3,035.34	69,596.87
Room Tax Commission	91	0.04%	721.90	-	721.90	25.52	747.41
Debt Service	302	0.12%	2,395.74	-	2,395.74	84.68	2,480.42
Capital Projects	25,078	9.76%	198,941.65	-	198,941.65	7,031.90	205,973.55
Room Tax Fund	558	0.22%	4,426.57	-	4,426.57	156.46	4,583.03
Affordable Housing Trust Fund	102	0.04%	809.16	-	809.16	28.60	837.76
Capital Revolving Fund	42	0.02%	333.18	-	333.18	11.78	344.96
Special Assessment Revolving Fund	1,424	0.55%	11,296.47	-	11,296.47	399.29	11,695.76
Reverse Mortgage Fund	56	0.02%	444.24	-	444.24	15.70	459.95
Home-Buy the American Dream Fund	16	0.01%	126.93	-	126.93	4.49	131.41
Housing Rehabilitation Services	184	0.07%	1,459.66	-	1,459.66	51.59	1,511.25
Homebuyer's Assistance Program	56	0.02%	444.24	-	444.24	15.70	459.95
Impact Fees	24	0.01%	190.39	-	190.39	6.73	197.12
All Other Depts./Programs	32,875	12.79%	260,794.59	(20,657.63)	240,136.96	9,218.18	249,355.14
Total	256,961.00	100.00%	2,038,449.83	(342,076.69)	1,696,373.14	70,452.44	1,766,825.58

Allocation Basis: Total Number of API, APM, APP, GBI, and GEN Transactions by Department During 2017

Allocation Source: City Finance Department Records and Reports

DEPARTMENT 13
FISCAL 2017

CITY OF MADISON, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Budget Management

Total 1st Tier Allocation	\$ 922,434.40
Total 2nd Tier Allocation	\$ 46,793.04

Total Allocated Cost \$ 969,227.44

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
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Grantee Department

Common Council	0.02%	0.02%	207.87	-	207.87	-	207.87
Employee Assistance Program	0.01%	0.01%	121.05	-	121.05	-	121.05
Insurance	0.13%	0.13%	1,153.87	-	1,153.87	-	1,153.87
Workers Compensation	0.04%	0.04%	344.53	-	344.53	-	344.53
City Clerk	0.38%	0.38%	3,546.51	-	3,546.51	-	3,546.51
Treasurer	0.03%	0.03%	244.12	-	244.12	-	244.12
Mayor	0.61%	0.61%	5,622.28	-	5,622.28	-	5,622.28
Attorney's Office	0.35%	0.35%	3,206.96	-	3,206.96	-	3,206.96
Human Resources	0.06%	0.06%	595.75	-	595.75	-	595.75
Information Technology	0.15%	0.15%	1,402.14	-	1,402.14	-	1,402.14
Finance Department	0.11%	0.11%	1,030.52	-	1,030.52	-	1,030.52
Public Works-Engineering Services	4.33%	4.33%	39,914.87	-	39,914.87	2,063.89	41,978.77
Public Works Fleet Services	0.65%	0.65%	6,001.10	-	6,001.10	310.30	6,311.40
Public Works-Traffic Engineering	1.95%	1.95%	17,998.61	-	17,998.61	930.66	18,929.27
PCED-Office of the Director	0.02%	0.02%	182.23	-	182.23	9.42	191.66
PCED-Economic Development Division	1.77%	1.77%	16,347.71	-	16,347.71	845.30	17,193.01
Water Utility	3.17%	3.17%	29,209.24	(7,389.78)	21,819.46	1,510.33	23,329.79
Sewer Utility	2.20%	2.20%	20,250.97	(7,553.18)	12,697.79	1,047.12	13,744.92
Stormwater Utility	3.51%	3.51%	32,396.82	(3,557.36)	28,839.46	1,675.15	30,514.61
Metro Transit	3.54%	3.54%	32,614.96	(34,584.12)	(1,969.16)	1,686.43	(282.73)
Parking Utility	1.56%	1.56%	14,378.71	(4,308.55)	10,070.15	743.49	10,813.64
Golf Enterprise	0.16%	0.16%	1,449.57	-	1,449.57	74.95	1,524.52
Monona Terrace	0.95%	0.95%	8,771.56	-	8,771.56	453.55	9,225.12
Madison Public Library	2.28%	2.28%	21,021.07	-	21,021.07	1,086.94	22,108.01
Police Department	5.29%	5.29%	48,762.46	-	48,762.46	2,521.38	51,283.84
Fire Department	2.45%	2.45%	22,574.50	-	22,574.50	1,167.27	23,741.77
Public Health Madison and Dane County	2.87%	2.87%	26,516.01	-	26,516.01	1,371.07	27,887.08
Public Works - Streets	1.16%	1.16%	10,703.99	-	10,703.99	553.48	11,257.47
Public Works - Landfill	0.24%	0.24%	2,219.22	-	2,219.22	114.75	2,333.97
Public Works - Parks	2.91%	2.91%	26,852.10	-	26,852.10	1,388.45	28,240.55
Department of Civil Rights	0.04%	0.04%	404.45	-	404.45	20.91	425.37
Assessor	0.06%	0.06%	528.50	-	528.50	27.33	555.83
Planning & Development-Building Inspection Division	0.10%	0.10%	948.14	-	948.14	49.03	997.16
Planning & Development-CDA Housing Operations	2.34%	2.34%	21,559.54	(9,899.56)	11,659.98	1,114.79	12,774.77
Planning & Development-Community Development Division	4.69%	4.69%	43,261.62	(4,830.97)	38,430.65	2,236.94	40,667.59
Planning & Development-Planning Division	1.22%	1.22%	11,297.72	-	11,297.72	584.18	11,881.90
Municipal Court	0.03%	0.03%	263.92	-	263.92	13.65	277.56
TID #25-Wilson Street	1.70%	1.70%	15,651.07	-	15,651.07	809.28	16,460.35
TID #27-West Broadway	0.08%	0.08%	714.80	-	714.80	36.96	751.76
TID #29-Allied Terrace	0.07%	0.07%	667.80	-	667.80	34.53	702.33
TID #32-State Street	0.65%	0.65%	6,017.68	-	6,017.68	311.16	6,328.83
TID #35-Todd Drive	0.14%	0.14%	1,304.97	-	1,304.97	67.48	1,372.45
TID #36-Capitol Gateway	1.03%	1.03%	9,476.59	-	9,476.59	490.01	9,966.60
TID #37-Union Corners	0.07%	0.07%	617.03	-	617.03	31.90	648.93
TID #38-Badger/Ann/Park	0.06%	0.06%	535.79	-	535.79	27.70	563.50
TID #39-Stoughton Road	0.09%	0.09%	863.03	-	863.03	44.63	907.65

DEPARTMENT 13
FISCAL 2017

CITY OF MADISON, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: **Finance Department**
Function: **Budget Management**

Total 1st Tier Allocation	\$ 922,434.40
Total 2nd Tier Allocation	<u>\$ 46,793.04</u>

Total Allocated Cost

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
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Grantee Department

TID #41-University/ Whitney	0.08%	0.08%	759.68	-	759.68	39.28	798.96	
TID #42-Wingra	0.06%	0.06%	542.69	-	542.69	28.06	570.75	
TID #43-Park/Drake	0.14%	0.14%	1,292.90	-	1,292.90	66.85	1,359.75	
TID #44-Royster Clark	0.10%	0.10%	931.00	-	931.00	48.14	979.14	
TID #45-Capital Square West	0.18%	0.18%	1,682.25	-	1,682.25	86.98	1,769.23	
TID #46-Research Park	0.23%	0.23%	2,108.64	-	2,108.64	109.03	2,217.67	
TID #47-Silicon Prairie	0.04%	0.04%	339.72	-	339.72	17.57	357.29	
Community Development Authority	1.09%	1.09%	10,075.15	(9,855.86)	219.30	520.96	740.25	
Room Tax Commission	0.78%	0.78%	7,210.02	-	7,210.02	372.81	7,582.83	
Debt Service	4.13%	4.13%	38,058.81	-	38,058.81	1,967.92	40,026.73	
Capital Projects	31.19%	31.19%	287,667.12	-	287,667.12	14,874.51	302,541.63	
Room Tax Fund	0.01%	0.01%	56.88	-	56.88	2.94	59.83	
Capital Revolving Fund	0.01%	0.01%	113.77	-	113.77	5.88	119.65	
Special Assessment Revolving Fund	0.08%	0.08%	697.06	-	697.06	36.04	733.11	
Home-Buy the American Dream Fund	0.01%	0.01%	56.88	-	56.88	2.94	59.83	
Housing Rehabilitation Services	0.01%	0.01%	56.88	-	56.88	2.94	59.83	
Homebuyer's Assistance Program	0.01%	0.01%	56.88	-	56.88	2.94	59.83	
All Other Depts./Programs	6.61%	6.61%	60,974.10	-	60,974.10	3,152.81	64,126.91	
Total		100.00%	100.00%	922,434.40	(81,979.39)	840,455.01	46,793.04	887,248.06

Allocation Basis: Blended Percentage of BUA Transactions, Budget Amendment Reviews & Budgeted Revenue and Expenditures in 2017

Allocation Source: City Finance Department Records and Reports

DEPARTMENT 13
FISCAL 2017

CITY OF MADISON, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Internal Audit

Total 1st Tier Allocation	\$ 290,106.00
Total 2nd Tier Allocation	<u>\$ 14,721.41</u>

Total Allocated Cost

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
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Grantee Department

Common Council	1.50%	1.50%	4,351.59	-	4,351.59	-	4,351.59
Mayor	17.00%	17.00%	49,318.02	-	49,318.02	-	49,318.02
Attorney's Office	0.30%	0.30%	870.32	-	870.32	-	870.32
Human Resources	16.00%	16.00%	46,416.96	-	46,416.96	-	46,416.96
Finance Department	41.60%	41.60%	120,684.10	-	120,684.10	-	120,684.10
Public Works-Engineering Services	0.50%	0.50%	1,450.53	-	1,450.53	311.89	1,762.42
Public Works Fleet Services	0.80%	0.80%	2,320.85	-	2,320.85	499.03	2,819.88
Public Works-Traffic Engineering	1.00%	1.00%	2,901.06	-	2,901.06	623.79	3,524.85
PCED-Economic Development Division	2.00%	2.00%	5,802.12	-	5,802.12	1,247.58	7,049.70
Metro Transit	2.00%	2.00%	5,802.12	(15,460.69)	(9,658.57)	1,247.58	(8,410.99)
Parking Utility	0.00%	0.00%	-	(1,932.85)	(1,932.85)	-	(1,932.85)
Monona Terrace	0.20%	0.20%	580.21	-	580.21	124.76	704.97
Police Department	2.40%	2.40%	6,962.54	-	6,962.54	1,497.09	8,459.64
Fire Department	3.70%	3.70%	10,733.92	-	10,733.92	2,308.02	13,041.94
Public Health Madison and Dane County	0.50%	0.50%	1,450.53	-	1,450.53	311.89	1,762.42
Public Works - Parks	7.00%	7.00%	20,307.42	-	20,307.42	4,366.52	24,673.94
Department of Civil Rights	1.00%	1.00%	2,901.06	-	2,901.06	623.79	3,524.85
Planning & Development-CDA Housing Operations	0.00%	0.00%	-	(3,912.65)	(3,912.65)	-	(3,912.65)
Planning & Development-Community Development Division	0.50%	0.50%	1,450.53	(2,163.26)	(712.73)	311.89	(400.83)
Planning & Development-Planning Division	1.00%	1.00%	2,901.06	-	2,901.06	623.79	3,524.85
Community Development Authority	0.00%	0.00%	-	(4,406.81)	(4,406.81)	-	(4,406.81)
All Other Depts./Programs	1.00%	1.00%	2,901.06	-	2,901.06	623.79	3,524.85
Total	100.00%	100.00%	290,106.00	(27,876.26)	262,229.74	14,721.41	276,951.15

Allocation Basis: Percentage of Effort by Benefiting Department

Allocation Source: City Finance Department Audit Staff Time Analysis

DEPARTMENT 13
FISCAL 2017

CITY OF MADISON, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Risk Management

Total 1st Tier Allocation	\$ 686,375.78
Total 2nd Tier Allocation	<u>\$ 22,607.87</u>

Total Allocated Cost

Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
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Grantee Department

Common Council	11,356	0.19%	1,299.16	-	1,299.16	-	1,299.16
Employee Assistance Program	499	0.01%	57.09	-	57.09	-	57.09
Insurance	-	0.00%	-	(184,195.71)	(184,195.71)	-	(184,195.71)
Workers Compensation	-	0.00%	-	(109,088.20)	(109,088.20)	-	(109,088.20)
City Clerk	3,745	0.06%	428.44	-	428.44	-	428.44
Treasurer	1,033	0.02%	118.18	-	118.18	-	118.18
Mayor	2,736	0.05%	313.01	-	313.01	-	313.01
Attorney's Office	8,853	0.15%	1,012.81	-	1,012.81	-	1,012.81
Human Resources	7,355	0.12%	841.43	-	841.43	-	841.43
Information Technology	17,782	0.30%	2,034.31	-	2,034.31	-	2,034.31
Finance Department	15,450	0.26%	1,767.53	-	1,767.53	-	1,767.53
Public Works-Engineering Services	195,658	3.26%	22,383.87	-	22,383.87	745.83	23,129.70
Public Works Fleet Services	126,364	2.11%	14,456.42	-	14,456.42	481.69	14,938.11
Public Works-Traffic Engineering	115,832	1.93%	13,251.53	-	13,251.53	441.54	13,693.07
PCED-Office of the Director	1,949	0.03%	222.97	-	222.97	7.43	230.40
PCED-Economic Development Division	7,195	0.12%	823.13	-	823.13	27.43	850.56
Water Utility	477,025	7.95%	54,573.10	-	54,573.10	1,818.39	56,391.49
Sewer Utility	25,285	0.42%	2,892.68	-	2,892.68	96.38	2,989.06
Stormwater Utility	10,478	0.17%	1,198.71	-	1,198.71	39.94	1,238.66
Metro Transit	1,022,394	17.04%	116,964.96	-	116,964.96	3,897.29	120,862.25
Parking Utility	144,205	2.40%	16,497.49	-	16,497.49	549.70	17,047.19
Golf Enterprise	24,053	0.40%	2,751.74	-	2,751.74	91.69	2,843.42
Monona Terrace	134,476	2.24%	15,384.46	-	15,384.46	512.61	15,897.07
Madison Public Library	86,223	1.44%	9,864.17	-	9,864.17	328.68	10,192.85
Police Department	1,415,697	23.60%	161,960.01	-	161,960.01	5,396.54	167,356.55
Fire Department	873,967	14.57%	99,984.46	-	99,984.46	3,331.50	103,315.96
Public Health Madison and Dane County	4,295	0.07%	491.36	-	491.36	16.37	507.73
Public Works - Streets	549,957	9.17%	62,916.74	-	62,916.74	2,096.40	65,013.14
Public Works - Landfill	931	0.02%	106.51	-	106.51	3.55	110.06
Public Works - Parks	470,696	7.85%	53,849.04	-	53,849.04	1,794.26	55,643.30
Department of Civil Rights	4,366	0.07%	499.48	-	499.48	16.64	516.13
Assessor	19,375	0.32%	2,216.56	-	2,216.56	73.86	2,290.41
Planning & Development-Building Inspection Division	38,654	0.64%	4,422.13	-	4,422.13	147.35	4,569.48
Planning & Development-CDA Housing Operations	132,030	2.20%	15,104.63	-	15,104.63	503.29	15,607.92
Planning & Development-Community Development Division	40,026	0.67%	4,579.10	-	4,579.10	152.58	4,731.67
Planning & Development-Planning Division	8,457	0.14%	967.51	-	967.51	32.24	999.74
Municipal Court	1,233	0.02%	141.06	-	141.06	4.70	145.76
Total	5,999,630	100.00%	686,375.78	(293,283.92)	393,091.86	22,607.87	415,699.73

Allocation Basis: Insurance and Workers Compensation Charges by Department During 2017

Allocation Source: City Finance Department Records and Reports

DEPARTMENT 13
FISCAL 2017

CITY OF MADISON, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Purchasing

Total 1st Tier Allocation	\$ 627,898.39
Total 2nd Tier Allocation	<u>\$ 32,071.64</u>

Total Allocated Cost \$ 659,970.03

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
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Grantee Department

Common Council	104	0.27%	1,691.13	-	1,691.13	-	1,691.13
Employee Assistance Program	30	0.08%	487.83	-	487.83	-	487.83
Insurance	126	0.33%	2,048.87	-	2,048.87	-	2,048.87
Workers Compensation	17	0.04%	276.44	-	276.44	-	276.44
City Clerk	44	0.11%	715.48	-	715.48	-	715.48
Treasurer	50	0.13%	813.04	-	813.04	-	813.04
Mayor	87	0.23%	1,414.70	-	1,414.70	-	1,414.70
Attorney's Office	117	0.30%	1,902.53	-	1,902.53	-	1,902.53
Human Resources	90	0.23%	1,463.48	-	1,463.48	-	1,463.48
Information Technology	208	0.54%	3,382.27	-	3,382.27	-	3,382.27
Finance Department	119	0.31%	1,935.05	-	1,935.05	-	1,935.05
Public Works-Engineering Services	169	0.44%	2,748.09	-	2,748.09	144.07	2,892.16
Public Works Fleet Services	1,167	3.02%	18,976.47	-	18,976.47	994.83	19,971.30
Public Works-Traffic Engineering	129	0.33%	2,097.66	-	2,097.66	109.97	2,207.62
PCED-Office of the Director	19	0.05%	308.96	-	308.96	16.20	325.15
PCED-Economic Development Division	37	0.10%	601.65	-	601.65	31.54	633.19
Water Utility	3,329	8.62%	54,132.54	(7,848.98)	46,283.55	2,837.87	49,121.43
Sewer Utility	692	1.79%	11,252.54	(8,027.24)	3,225.31	589.91	3,815.22
Stormwater Utility	673	1.74%	10,943.59	(3,797.29)	7,146.30	573.71	7,720.01
Metro Transit	2,176	5.64%	35,383.72	(36,734.23)	(1,350.51)	1,854.98	504.47
Parking Utility	655	1.70%	10,650.89	(4,594.45)	6,056.44	558.37	6,614.81
Golf Enterprise	827	2.14%	13,447.76	-	13,447.76	704.99	14,152.76
Monona Terrace	1,745	4.52%	28,375.27	-	28,375.27	1,487.56	29,862.83
Madison Public Library	545	1.41%	8,862.19	-	8,862.19	464.60	9,326.79
Police Department	1,187	3.07%	19,301.69	-	19,301.69	1,011.88	20,313.57
Fire Department	872	2.26%	14,179.50	-	14,179.50	743.35	14,922.86
Public Health Madison and Dane County	2,037	5.28%	33,123.45	-	33,123.45	1,736.48	34,859.94
Public Works - Streets	244	0.63%	3,967.66	-	3,967.66	208.00	4,175.66
Public Works - Landfill	177	0.46%	2,878.18	-	2,878.18	150.89	3,029.07
Public Works - Parks	453	1.17%	7,366.19	-	7,366.19	386.17	7,752.36
Department of Civil Rights	31	0.08%	504.09	-	504.09	26.43	530.51
Assessor	31	0.08%	504.09	-	504.09	26.43	530.51
Planning & Development-Building Inspection Division	61	0.16%	991.91	-	991.91	52.00	1,043.92
Planning & Development-CDA Housing Operations	1,480	3.83%	24,066.13	-	24,066.13	1,261.66	25,327.79
Planning & Development-Community Development Division	1,081	2.80%	17,578.03	(5,134.40)	12,443.63	921.52	13,365.15
Planning & Development-Planning Division	559	1.45%	9,089.84	-	9,089.84	476.53	9,566.37
Municipal Court	158	0.41%	2,569.22	-	2,569.22	134.69	2,703.91
TID #25-Wilson Street	6	0.02%	97.57	-	97.57	5.11	102.68
TID #32-State Street	153	0.40%	2,487.92	-	2,487.92	130.43	2,618.35
TID #36-Capitol Gateway	20	0.05%	325.22	-	325.22	17.05	342.27
TID #37-Union Corners	91	0.24%	1,479.74	-	1,479.74	77.57	1,557.32
TID #39-Stoughton Road	102	0.26%	1,658.61	-	1,658.61	86.95	1,745.56
TID #42-Wingra	38	0.10%	617.91	-	617.91	32.39	650.31
TID #43-Park/Drake	2	0.01%	32.52	-	32.52	1.70	34.23
TID #45-Capital Square West	3	0.01%	48.78	-	48.78	2.56	51.34
Community Development Authority	1,648	4.27%	26,797.96	-	26,797.96	1,404.87	28,202.83

DEPARTMENT 13
FISCAL 2017

CITY OF MADISON, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Purchasing

Total 1st Tier Allocation	\$ 627,898.39
Total 2nd Tier Allocation	<u>\$ 32,071.64</u>

Total Allocated Cost \$ 659,970.03

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Room Tax Commission	103	0.27%	1,674.87	-	1,674.87	87.80	1,762.68
Capital Projects	9,742	25.23%	158,413.69	-	158,413.69	8,304.77	166,718.45
Room Tax Fund	146	0.38%	2,374.09	-	2,374.09	124.46	2,498.55
Affordable Housing Trust Fund	3	0.01%	48.78	-	48.78	2.56	51.34
Capital Revolving Fund	18	0.05%	292.70	-	292.70	15.34	308.04
Special Assessment Revolving Fund	104	0.27%	1,691.13	-	1,691.13	88.66	1,779.79
Reverse Mortgage Fund	11	0.03%	178.87	-	178.87	9.38	188.25
Housing Rehabilitation Services	49	0.13%	796.78	-	796.78	41.77	838.56
Homebuyer's Assistance Program	2	0.01%	32.52	-	32.52	1.70	34.23
All Other Depts./Programs	4,847	12.55%	78,816.58	-	78,816.58	4,131.92	82,948.51
Total	38,614	100.00%	627,898.39	(66,136.58)	561,761.81	32,071.64	593,833.44

Allocation Basis: Total Number of COL, COM, POE, POL, and POM Transactions by Department During 2017

Allocation Source: City Finance Department Records and Reports

DEPARTMENT 13
FISCAL 2017

CITY OF MADISON, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Payroll

Total 1st Tier Allocation	\$ 562,618.32
Total 2nd Tier Allocation	\$ 28,654.17

Total Allocated Cost

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
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Grantee Department

Common Council	321	0.35%	1,982.40	-	1,982.40	-	1,982.40
Employee Assistance Program	78	0.09%	481.70	-	481.70	-	481.70
City Clerk	3,478	3.82%	21,479.07	-	21,479.07	-	21,479.07
Treasurer	156	0.17%	963.41	-	963.41	-	963.41
Mayor	325	0.36%	2,007.10	-	2,007.10	-	2,007.10
Attorney's Office	699	0.77%	4,316.81	-	4,316.81	-	4,316.81
Human Resources	465	0.51%	2,871.70	-	2,871.70	-	2,871.70
Information Technology	1,546	1.70%	9,547.63	-	9,547.63	-	9,547.63
Finance Department	1,096	1.20%	6,768.56	-	6,768.56	-	6,768.56
Public Works-Engineering Services	3,110	3.41%	19,206.42	-	19,206.42	1,074.47	20,280.89
Public Works Fleet Services	1,052	1.15%	6,496.83	-	6,496.83	363.45	6,860.29
Public Works-Traffic Engineering	1,712	1.88%	10,572.79	-	10,572.79	591.48	11,164.27
PCED-Office of the Director	185	0.20%	1,142.50	-	1,142.50	63.92	1,206.42
PCED-Economic Development Division	459	0.50%	2,834.64	-	2,834.64	158.58	2,993.22
Water Utility	3,188	3.50%	19,688.12	(6,409.78)	13,278.34	1,101.42	14,379.76
Sewer Utility	1,036	1.14%	6,398.02	(6,556.51)	(158.49)	357.93	199.43
Stormwater Utility	349	0.38%	2,155.32	(3,106.49)	(951.18)	120.58	(830.60)
Metro Transit	12,553	13.78%	77,523.52	(30,000.24)	47,523.28	4,336.92	51,860.21
Parking Utility	2,358	2.59%	14,562.29	(3,751.08)	10,811.21	814.66	11,625.87
Golf Enterprise	1,703	1.87%	10,517.21	-	10,517.21	588.37	11,105.58
Monona Terrace	2,729	3.00%	16,853.48	-	16,853.48	942.84	17,796.32
Police Department	16,582	18.20%	102,405.40	-	102,405.40	5,728.90	108,134.30
Fire Department	10,431	11.45%	64,418.69	-	64,418.69	3,603.80	68,022.49
Public Health Madison and Dane County	8,026	8.81%	49,566.14	-	49,566.14	2,772.89	52,339.04
Public Works - Streets	5,182	5.69%	32,002.46	-	32,002.46	1,790.32	33,792.78
Public Works - Landfill	78	0.09%	481.70	-	481.70	26.95	508.65
Public Works - Parks	6,731	7.39%	41,568.61	-	41,568.61	2,325.49	43,894.10
Department of Civil Rights	440	0.48%	2,717.31	-	2,717.31	152.02	2,869.32
Assessor	620	0.68%	3,828.93	-	3,828.93	214.20	4,043.14
Planning & Development-Building Inspection Division	1,155	1.27%	7,132.93	-	7,132.93	399.04	7,531.97
Planning & Development-CDA Housing Operations	1,010	1.11%	6,237.45	-	6,237.45	348.94	6,586.40
Planning & Development-Community Development Division	1,142	1.25%	7,052.65	(4,199.11)	2,853.54	394.55	3,248.09
Planning & Development-Planning Division	941	1.03%	5,811.33	-	5,811.33	325.11	6,136.44
Municipal Court	156	0.17%	963.41	-	963.41	53.90	1,017.30
Community Development Authority	10	0.01%	61.76	-	61.76	3.45	65.21
Total	91,102	100.00%	562,618.32	(54,023.21)	508,595.11	28,654.17	537,249.27

Allocation Basis: Total Number of Payroll Checks by Department During 2017

Allocation Source: City Finance Department Records and Reports

DEPARTMENT 13
FISCAL 2017

CITY OF MADISON, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: **Finance Department**
Function: **Debt Management**

Total 1st Tier Allocation	\$ 111,816.04
Total 2nd Tier Allocation	\$ 6,572.06
Total Allocated Cost	\$ 118,388.10

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Public Works Fleet Services	39,009,407.26	4.59%	5,130.22		5,130.22	301.53	5,431.76
Water Utility	263,817,412.03	31.03%	34,695.29		34,695.29	2,039.24	36,734.52
Sewer Utility	51,151,360.00	6.02%	6,727.04		6,727.04	395.39	7,122.43
Stormwater Utility	35,385,297.82	4.16%	4,653.61		4,653.61	273.52	4,927.13
Metro Transit	11,051,978.08	1.30%	1,453.47		1,453.47	85.43	1,538.90
Golf Enterprise	286,538.45	0.03%	37.68		37.68	2.21	39.90
Monona Terrace	161,184.40	0.02%	21.20		21.20	1.25	22.44
Madison Public Library	22,018,801.90	2.59%	2,895.75		2,895.75	170.20	3,065.95
Public Health Madison and Dane County	1,025,282.76	0.12%	134.84		134.84	7.93	142.76
Planning & Development-Community Development Division	90,040.94	0.01%	11.84		11.84	0.70	12.54
Community Development Authority	21,281,667.21	2.50%	2,798.81		2,798.81	164.50	2,963.31
Debt Service	11,141,542.39	1.31%	1,465.25		1,465.25	86.12	1,551.37
Affordable Housing Trust Fund	953,243.48	0.11%	125.36		125.36	7.37	132.73
Special Assessment Revolving Fund	1,611,843.96	0.19%	211.98		211.98	12.46	224.44
Impact Fees	1,544,329.34	0.18%	203.10		203.10	11.94	215.04
All Other Depts./Programs	389,701,350.78	45.83%	51,250.60		51,250.60	3,012.29	54,262.88
Total	850,231,280.80	100.00%	111,816.04	-	111,816.04	6,572.06	118,388.10

Allocation Basis: Total Debt Managed by Fund/Agency During 2017

Allocation Source: City Finance Department Records and Reports

DEPARTMENT 13
FISCAL 2017

CITY OF MADISON, WISCONSIN
FINANCE DEPARTMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	Total	Administrative Support	General Accounting & Reporting	Budget Management
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Common Council	12,333.19	333.91	2,467.14	207.87
Employee Assistance Program	2,123.41	-	975.75	121.05
Insurance	(199,208.08)	(15,864.22)	(2,350.89)	1,153.87
Workers Compensation	(115,724.78)	(2,752.35)	(4,505.19)	344.53
City Clerk	139,693.80	110,731.90	2,792.39	3,546.51
Treasurer	21,693.02	18,174.01	1,380.26	244.12
Mayor	79,027.67	16,790.69	3,561.88	5,622.28
Attorney's Office	23,781.57	8,061.44	4,410.70	3,206.96
Human Resources	89,914.58	34,917.00	2,808.25	595.75
Information Technology	22,412.88	763.21	5,283.32	1,402.14
Finance Department	218,876.65	80,566.69	6,124.21	1,030.52
Public Works-Engineering Services	113,670.41	-	23,626.47	41,978.77
Public Works Fleet Services	137,948.46	-	81,615.72	6,311.40
Public Works-Traffic Engineering	107,369.44	2,624.01	55,226.34	18,929.27
PCED-Office of the Director	2,577.84	-	624.21	191.66
PCED-Economic Development Division	31,131.57	54.67	2,357.22	17,193.01
Water Utility	252,185.02	-	72,228.03	23,329.79
Sewer Utility	58,879.98	-	31,008.92	13,744.92
Stormwater Utility	101,738.06	-	58,168.25	30,514.61
Metro Transit	180,588.53	-	14,516.43	(282.73)
Parking Utility	95,032.41	6,614.69	44,249.06	10,813.64
Golf Enterprise	63,184.73	-	33,518.54	1,524.52
Monona Terrace	117,803.07	1,749.34	42,544.98	9,225.12
Madison Public Library	123,192.66	4,045.35	74,453.71	22,108.01
Police Department	398,207.86	-	42,659.96	51,283.84
Fire Department	267,856.75	6,833.36	37,978.37	23,741.77
Public Health Madison and Dane County	193,380.00	1,858.67	74,022.35	27,887.08
Public Works - Streets	310,167.15	37,098.99	158,829.11	11,257.47
Public Works - Landfill	24,705.27	-	18,723.52	2,333.97
Public Works - Parks	263,803.58	20,718.75	82,880.57	28,240.55
Public Works - Transportation	-	-	-	-
Department of Civil Rights	22,045.31	11,698.72	2,480.42	425.37
Assessor	14,328.60	4,264.02	2,644.69	555.83
Planning & Development-Building Inspection Division	21,125.25	2,514.68	4,468.04	997.16
Planning & Development-CDA Housing Operations	290,104.82	41,164.17	192,556.42	12,774.77
Planning & Development-Community Development Division	95,416.50	6,778.70	27,013.60	40,667.59
Planning & Development-Planning Division	28,577.48	-	(3,531.82)	11,881.90
Municipal Court	7,339.52	-	3,194.98	277.56
TID #25-Wilson Street	17,310.44	-	747.41	16,460.35
TID #27-West Broadway	1,285.63	-	533.87	751.76
TID #29-Allied Terrace	1,605.80	-	903.46	702.33
TID #32-State Street	12,421.41	-	3,474.23	6,328.83
TID #35-Todd Drive	2,169.14	-	796.69	1,372.45
TID #36-Capitol Gateway	11,458.73	-	1,149.86	9,966.60
TID #37-Union Corners	3,980.33	-	1,774.08	648.93

DEPARTMENT 13
FISCAL 2017

CITY OF MADISON, WISCONSIN
FINANCE DEPARTMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	Total	Administrative Support	General Accounting & Reporting	Budget Management
TID #38-Badger/Ann/Park	834.54	-	271.04	563.50
TID #39-Stoughton Road	5,051.51	-	2,398.29	907.65
TID #41-University/ Whitney	1,431.39	-	632.43	798.96
TID #42-Wingra	2,847.30	-	1,626.24	570.75
TID #43-Park/Drake	2,354.94	-	960.96	1,359.75
TID #44-Royster Clark	1,677.27	-	698.13	979.14
TID #45-Capital Square West	2,354.44	-	533.87	1,769.23
TID #46-Research Park	2,932.23	-	714.56	2,217.67
TID #47-Silicon Prairie	587.26	-	229.97	357.29
Community Development Authority	97,161.67	-	69,596.87	740.25
Room Tax Commission	10,092.92	-	747.41	7,582.83
Debt Service	44,058.52	-	2,480.42	40,026.73
Capital Projects	675,233.63	-	205,973.55	302,541.63
Room Tax Fund	7,141.41	-	4,583.03	59.83
Affordable Housing Trust Fund	1,021.83	-	837.76	-
Capital Revolving Fund	772.65	-	344.96	119.65
Special Assessment Revolving Fund	14,433.09	-	11,695.76	733.11
Reverse Mortgage Fund	648.19	-	459.95	-
General Land Acquisition Fund	-	-	-	-
Home-Buy the American Dream Fund	191.24	-	131.41	59.83
Housing Rehabilitation Services	2,409.63	-	1,511.25	59.83
Homebuyer's Assistance Program	554.00	-	459.95	59.83
Impact Fees	412.16	-	197.12	-
All Other Depts./Programs	470,563.69	16,345.40	249,355.14	64,126.91
	5,012,281.15	416,085.81	1,766,825.58	887,248.06

DEPARTMENT 13
FISCAL 2017

CITY OF MADISON, WISCONSIN
FINANCE DEPARTMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	Internal Audit	Risk Management	Purchasing	Payroll	Debt Management
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Common Council	4,351.59	1,299.16	1,691.13	1,982.40	-
Employee Assistance Program	-	57.09	487.83	481.70	-
Insurance	-	(184,195.71)	2,048.87	-	-
Workers Compensation	-	(109,088.20)	276.44	-	-
City Clerk	-	428.44	715.48	21,479.07	-
Treasurer	-	118.18	813.04	963.41	-
Mayor	49,318.02	313.01	1,414.70	2,007.10	-
Attorney's Office	870.32	1,012.81	1,902.53	4,316.81	-
Human Resources	46,416.96	841.43	1,463.48	2,871.70	-
Information Technology	-	2,034.31	3,382.27	9,547.63	-
Finance Department	120,684.10	1,767.53	1,935.05	6,768.56	-
Public Works-Engineering Services	1,762.42	23,129.70	2,892.16	20,280.89	-
Public Works Fleet Services	2,819.88	14,938.11	19,971.30	6,860.29	5,431.76
Public Works-Traffic Engineering	3,524.85	13,693.07	2,207.62	11,164.27	-
PCED-Office of the Director	-	230.40	325.15	1,206.42	-
PCED-Economic Development Division	7,049.70	850.56	633.19	2,993.22	-
Water Utility	-	56,391.49	49,121.43	14,379.76	36,734.52
Sewer Utility	-	2,989.06	3,815.22	199.43	7,122.43
Stormwater Utility	-	1,238.66	7,720.01	(830.60)	4,927.13
Metro Transit	(8,410.99)	120,862.25	504.47	51,860.21	1,538.90
Parking Utility	(1,932.85)	17,047.19	6,614.81	11,625.87	-
Golf Enterprise	-	2,843.42	14,152.76	11,105.58	39.90
Monona Terrace	704.97	15,897.07	29,862.83	17,796.32	22.44
Madison Public Library	-	10,192.85	9,326.79	-	3,065.95
Police Department	8,459.64	167,356.55	20,313.57	108,134.30	-
Fire Department	13,041.94	103,315.96	14,922.86	68,022.49	-
Public Health Madison and Dane County	1,762.42	507.73	34,859.94	52,339.04	142.76
Public Works - Streets	-	65,013.14	4,175.66	33,792.78	-
Public Works - Landfill	-	110.06	3,029.07	508.65	-
Public Works - Parks	24,673.94	55,643.30	7,752.36	43,894.10	-
Public Works - Transportation	-	-	-	-	-
Department of Civil Rights	3,524.85	516.13	530.51	2,869.32	-
Assessor	-	2,290.41	530.51	4,043.14	-
Planning & Development-Building Inspection Division	-	4,569.48	1,043.92	7,531.97	-
Planning & Development-CDA Housing Operations	(3,912.65)	15,607.92	25,327.79	6,586.40	-
Planning & Development-Community Development Division	(400.83)	4,731.67	13,365.15	3,248.09	12.54
Planning & Development-Planning Division	3,524.85	999.74	9,566.37	6,136.44	-
Municipal Court	-	145.76	2,703.91	1,017.30	-
TID #25-Wilson Street	-	-	102.68	-	-
TID #27-West Broadway	-	-	-	-	-
TID #29-Allied Terrace	-	-	-	-	-
TID #32-State Street	-	-	2,618.35	-	-
TID #35-Todd Drive	-	-	-	-	-
TID #36-Capitol Gateway	-	-	342.27	-	-
TID #37-Union Corners	-	-	1,557.32	-	-

DEPARTMENT 13
FISCAL 2017

CITY OF MADISON, WISCONSIN
FINANCE DEPARTMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	Internal Audit	Risk Management	Purchasing	Payroll	Debt Management
TID #38-Badger/Ann/Park	-	-	-	-	-
TID #39-Stoughton Road	-	-	1,745.56	-	-
TID #41-University/ Whitney	-	-	-	-	-
TID #42-Wingra	-	-	650.31	-	-
TID #43-Park/Drake	-	-	34.23	-	-
TID #44-Royster Clark	-	-	-	-	-
TID #45-Capital Square West	-	-	51.34	-	-
TID #46-Research Park	-	-	-	-	-
TID #47-Silicon Prairie	-	-	-	-	-
Community Development Authority	(4,406.81)	-	28,202.83	65.21	2,963.31
Room Tax Commission	-	-	1,762.68	-	-
Debt Service	-	-	-	-	1,551.37
Capital Projects	-	-	166,718.45	-	-
Room Tax Fund	-	-	2,498.55	-	-
Affordable Housing Trust Fund	-	-	51.34	-	132.73
Capital Revolving Fund	-	-	308.04	-	-
Special Assessment Revolving Fund	-	-	1,779.79	-	224.44
Reverse Mortgage Fund	-	-	188.25	-	-
General Land Acquisition Fund	-	-	-	-	-
Home-Buy the American Dream Fund	-	-	-	-	-
Housing Rehabilitation Services	-	-	838.56	-	-
Homebuyer's Assistance Program	-	-	34.23	-	-
Impact Fees	-	-	-	-	215.04
All Other Depts./Programs	3,524.85	-	82,948.51	-	54,262.88
	276,951.15	415,699.73	593,833.44	537,249.27	118,388.10

DEPARTMENT 14
FISCAL 2017

CITY OF MADISON, WISCONSIN

PUBLIC WORKS – ENGINEERING SERVICES

NATURE AND 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**: 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, 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 2017. Amounts previously billed for facilities related services have been appropriately offset against allocated costs.
- **General Engineering Capital**: Costs associated with the management, contract administration, and administrative support to the Engineering Division's transportation and pedestrian infrastructure projects are allocated directly to Capital Projects.
- **General Engineering Other**: Costs associated with the management, contract administration, and administrative support to private development as well as mapping and records are allocated to All Other Departments/Programs.
- **Department Specific Engineering**: Engineering Services staff maintain detailed time tracking systems to record the actual hours of services provided to various City Agencies and activities. Personnel costs for Engineering Services are direct billed through the City's payroll system. These direct billed services are not added back for plan purposes. Additionally, operational costs of Engineering Services are charged directly to benefiting agency budgets when purchased. Therefore, no general administrative costs are allocated to this activity. Remaining costs associated with indirect costs related to City support of Engineering Services are allocated based on an analysis of time and effort provided by the Engineering Services Division.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 14
FISCAL 2017

CITY OF MADISON, WISCONSIN
PUBLIC WORKS-ENGINEERING SERVICES
DEPARTMENTAL COSTS BY FUNCTION

Department: **Public Works-Engineering Services**

Functions:	Total	General & Administrative	Facilities	General Engineering Capital	General Engineering Other	Department Specific Engineering
Expenditures:						
Salaries & Wages	3,879,904.04	1,005,365.11	1,586,690.12	912,881.59	374,967.21	-
Fringe Benefits	1,184,516.11	306,933.15	484,408.89	278,698.37	114,475.69	-
Office Supplies	6,556.29	6,039.55	516.74	-	-	-
Copy Printing Supplies	7,423.22	7,423.22	-	-	-	-
Furniture	3,612.22	679.24	1,897.98	733.65	301.35	-
Hardware Supplies	10,641.35	5,708.75	4,019.44	647.29	265.87	-
Software Licenses & Supplies	17,178.85	138.37	16,636.48	286.37	117.63	-
Postage	14,904.64	14,904.64	-	-	-	-
Books and Subscriptions	1,071.39	42.81	1,028.58	-	-	-
Work Supplies	31,847.34	7,025.93	18,205.92	4,689.34	1,926.15	-
Janitorial Supplies	58,969.02	-	58,969.02	-	-	-
Safety Supplies	4,082.03	953.29	2,945.21	130.09	53.44	-
Snow Removal Supplies	1,679.40	-	1,679.40	-	-	-
Uniform Clothing Supplies	1,921.90	-	1,766.05	110.47	45.38	-
Food and Beverage	233.55	46.39	187.16	-	-	-
Building	407.68	-	407.68	-	-	-
Building Supplies	13,002.30	-	13,002.30	-	-	-
Electrical Supplies	32,036.07	-	32,036.07	-	-	-
HVAC Supplies	30,733.53	-	30,733.53	-	-	-
Plumbing Supplies	23,057.55	-	23,057.55	-	-	-
Landscaping Supplies	7,433.26	330.07	2,277.54	3,420.62	1,405.03	-
Machinery and Equipment	24,702.32	7,161.66	17,540.66	-	-	-
Equipment Supplies	10,634.89	706.85	9,915.45	8.92	3.67	-
Natural Gas	10,767.85	1,252.28	9,515.57	-	-	-
Electricity	9,880.28	3,215.03	5,924.84	524.83	215.58	-
Water	5,621.33	193.03	868.04	3,232.50	1,327.76	-
Sewer	969.18	139.81	829.37	-	-	-
Stormwater	17,661.70	318.70	1,602.27	11,157.69	4,583.04	-
Telephone	5,053.82	4,732.47	321.35	-	-	-
Cellular Telephone	9,646.77	4,886.46	4,280.31	340.24	139.76	-
Building Improv Repair Maint	15,793.22	332.50	15,460.72	-	-	-
Waste Disposal	793.83	-	793.83	-	-	-
Pest Control	4,468.58	-	4,468.58	-	-	-
Elevator Repair	2,631.67	-	2,631.67	-	-	-
Facility Repair	291,444.00	-	291,444.00	-	-	-
Custodial Building Use Charges	35,827.06	35,827.06	-	-	-	-
Process Fees Recyclables	425.52	-	425.52	-	-	-
Grounds Improv Repair Maint	9,780.00	-	3,210.00	4,657.09	1,912.91	-
Landscaping	128,704.10	-	-	91,230.90	37,473.20	-
Equip Improv Repair Maint	24,821.22	1,060.29	4,078.12	13,952.01	5,730.80	-
System and Software Maintenance	42,374.66	1,473.94	7,800.24	23,463.02	9,637.46	-
Vehicle Repair and Maintenance	2,997.30	2,997.30	-	-	-	-
Lease of Rental of Equipment	8,506.98	74.30	7,732.68	496.19	203.81	-
Street Improv Repair Maint	(116.44)	-	-	(82.54)	(33.90)	-
Plant in Service Improv Repair	1.59	-	-	1.13	0.46	-
Recruitment	977.12	977.12	-	-	-	-
Mileage	22,528.52	21,515.11	1,013.41	-	-	-
Conferences and Training	9,945.02	2,310.64	3,206.38	3,138.75	1,289.25	-
Memberships	9,110.06	2,402.58	5,006.00	1,206.08	495.40	-

DEPARTMENT 14
FISCAL 2017

CITY OF MADISON, WISCONSIN
PUBLIC WORKS-ENGINEERING SERVICES
DEPARTMENTAL COSTS BY FUNCTION

Department: **Public Works-Engineering Services**

Functions:	Total	General & Administrative	Facilities	General Engineering Capital	General Engineering Other	Department Specific Engineering
Medical Services	58.83	-	58.83	-	-	-
Delivery Freight Charges	902.35	653.17	249.18	-	-	-
Storage Services	859.95	859.95	-	-	-	-
Mortgage and Title Services	1,500.00	-	-	1,063.26	436.74	-
Consulting Services	59,453.37	55,461.34	3,306.11	486.21	199.71	-
Advertising Services	2,649.09	2,649.09	-	-	-	-
Inspection Services	2,129.75	-	2,129.75	-	-	-
Parking Towing Services	10.00	10.00	-	-	-	-
Security Services	1,530.96	-	1,530.96	-	-	-
Other Services and Expenses	15,555.66	8,987.70	6,567.96	-	-	-
Taxes and Special Assessments	19,450.17	39.28	605.91	13,329.76	5,475.22	-
Permits and Licenses	1,269.08	24.58	929.50	223.29	91.71	-
ID Charge from Engineering	13,080.00	9,837.00	3,243.00	-	-	-
ID Charge from Fleet Services	37,597.43	32,575.02	5,022.41	-	-	-
ID Charge from Landfill	5,922.83	1,274.00	2,922.74	1,223.53	502.56	-
ID Charge from Traffic Engineering	4,003.23	3,815.10	98.50	63.53	26.10	-
ID Charge from Insurance	38,999.00	38,999.00	-	-	-	-
ID Charge from Workers Comp	156,659.00	156,659.00	-	-	-	-
ID Charge from Sewer	88,826.29	16,392.87	28,065.19	31,450.07	12,918.16	-
ID Charge from Stormwater	65,450.83	11,422.76	22,097.89	22,633.46	9,296.72	-
Transfer out to Debt Service	303,196.15	303,196.15	-	-	-	-
 Total Expenditures	 6,856,267.86	 2,090,023.66	 2,755,362.60	 1,425,397.75	 585,483.84	 -
 Cost Adjustments:						
Federal Revenues Operating	(2,160.32)	(2,160.32)	-	-	-	-
Sale of Recyclables	(3,866.71)	-	(3,866.71)	-	-	-
Facility Rental	(4,965.37)	-	(4,965.37)	-	-	-
Reimbursement of Expense	(299,050.47)	(1,404.04)	(293,258.43)	(3,110.40)	(1,277.60)	-
Interest	(80.41)	(80.41)	-	-	-	-
Miscellaneous Revenue	(124,731.89)	(60,602.73)	-	(45,457.46)	(18,671.70)	-
Sale of Assets	(1,785.00)	(1,785.00)	-	-	-	-
Transfer in From Insurance	(2,192.01)	-	(2,192.01)	-	-	-
 Total Cost Adjustments	 (438,832.18)	 (66,032.50)	 (304,282.52)	 (48,567.85)	 (19,949.31)	 -
 General & Administrative Allocation	 (0.00)	 (2,023,991.16)	 1,117,204.14	 642,768.92	 264,018.11	 -
 Disallowed / Capitalized	 -					
 Incoming Costs						
1st Allocation						
Building Depreciation	97,914.96		29,390.80	16,909.62	6,945.65	44,668.89
Equipment Depreciation	142,421.85		42,750.29	24,595.82	10,102.76	64,972.98
Common Council	-		-	-	-	-
Employee Assistance Program	12,501.25		3,752.46	2,158.93	886.78	5,703.08
Insurance	7,920.27		2,377.40	1,367.81	561.83	3,613.24
Workers Compensation	(75,802.78)		(22,753.46)	(13,090.91)	(5,377.11)	(34,581.30)

DEPARTMENT 14
FISCAL 2017

CITY OF MADISON, WISCONSIN
PUBLIC WORKS-ENGINEERING SERVICES
DEPARTMENTAL COSTS BY FUNCTION

Department: **Public Works-Engineering Services**

Functions:	Total	General & Administrative	Facilities	General Engineering	General Capital	General Engineering	Other	Department Specific Engineering
City Clerk	604.74		181.52	104.44		42.90		275.88
Treasurer	8,580.83		2,575.68	1,481.88		608.69		3,914.58
Mayor	54,062.06		16,227.63	9,336.35		3,834.92		24,663.16
Attorney's Office	74,152.25		22,258.03	12,805.87		5,260.03		33,828.32
Human Resources	68,963.87		20,700.65	11,909.85		4,891.99		31,461.38
Information Technology	245,446.62		73,674.89	42,387.89		17,410.88		111,972.97
Finance Department	108,491.57		32,565.55	18,736.17		7,695.90		49,493.95
Total 1st Allocation	745,257.51		223,701.43	128,703.72		52,865.21		339,987.15
General & Administrative Allocation								
Unallocated	-							
Total 1st Tier Allocation	7,162,693.19		3,791,985.66	2,148,302.53		882,417.85		339,987.15
2nd Allocation								
Building Depreciation	-		-	-		-		-
Equipment Depreciation	-		-	-		-		-
Common Council	-		-	-		-		-
Employee Assistance Program	585.65		175.79	101.14		41.54		267.18
Insurance	(3,889.78)		(1,167.58)	(671.75)		(275.92)		(1,774.52)
Workers Compensation	(4,501.83)		(1,351.30)	(777.45)		(319.34)		(2,053.74)
City Clerk	148.72		44.64	25.68		10.55		67.84
Treasurer	900.53		270.31	155.52		63.88		410.82
Mayor	8,198.29		2,460.85	1,415.82		581.55		3,740.07
Attorney's Office	2,457.58		737.68	424.42		174.33		1,121.15
Human Resources	5,488.67		1,647.52	947.88		389.34		2,503.94
Information Technology	5,883.69		1,766.09	1,016.10		417.36		2,684.14
Finance Department	5,178.84		1,554.51	894.37		367.36		2,362.59
Public Works-Engineering Services	215,165.92		118,767.44	68,331.31		28,067.17		-
Public Works Fleet Services	3,942.05		1,183.27	680.78		279.63		1,798.37
Public Works-Traffic Engineering	22,893.68		6,871.92	3,953.67		1,623.97		10,444.12
PCED-Office of the Director	-		-	-		-		-
PCED-Economic Development Division	-		-	-		-		-
Total 2nd Allocation	262,452.02		132,961.15	76,497.47		31,421.43		21,571.96
General & Administrative Allocation								
Unallocated	-							
Total 2nd Tier Allocation	262,452.02		132,961.15	76,497.47		31,421.43		21,571.96
Total Incoming Costs	1,007,709.52		356,662.58	205,201.19		84,286.64		361,559.11
Total Allocated Cost	\$ 7,425,145.20		\$ 3,924,946.81	\$ 2,224,800.00		\$ 913,839.28		\$ 361,559.11

DEPARTMENT 14
FISCAL 2017

CITY OF MADISON, WISCONSIN
PUBLIC WORKS-ENGINEERING SERVICES
FUNCTIONAL COST ALLOCATIONS

Department: **Public Works-Engineering Services**
Function: **Facilities**

Total 1st Tier Allocation	\$ 3,791,985.66
Total 2nd Tier Allocation	\$ 132,961.15

Total Allocated Cost

\$ 3,924,946.81

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Common Council	162.61	0.01%	213.06	-	213.06	-	213.06
City Clerk	625.60	0.02%	819.68	-	819.68	-	819.68
Treasurer	354.88	0.01%	464.97	-	464.97	-	464.97
Mayor	475.33	0.02%	622.79	-	622.79	-	622.79
Attorney's Office	722.56	0.02%	946.72	-	946.72	-	946.72
Human Resources	43,115.39	1.49%	56,491.06	(33,767.00)	22,724.06	-	22,724.06
Information Technology	6,917.02	0.24%	9,062.88	(969.00)	8,093.88	-	8,093.88
Finance Department	1,154.53	0.04%	1,512.70	-	1,512.70	-	1,512.70
Public Works-Engineering Services	174,203.00	6.02%	228,245.92	(13,080.00)	215,165.92	-	215,165.92
Public Works Fleet Services	43,699.28	1.51%	57,256.09	(27,065.00)	30,191.09	2,179.08	32,370.16
Public Works-Traffic Engineering	70,241.33	2.43%	92,032.27	(54,539.00)	37,493.27	3,502.60	40,995.87
PCED-Office of the Director	16,606.78	0.57%	21,758.69	(16,245.00)	5,513.69	828.10	6,341.80
PCED-Economic Development Division	68,118.71	2.35%	89,251.15	(59,539.00)	29,712.15	3,396.76	33,108.91
Sewer Utility	46,917.00	1.62%	61,472.04	(46,917.00)	14,555.04	2,339.53	16,894.57
Stormwater Utility	28,536.00	0.99%	37,388.71	(28,536.00)	8,852.71	1,422.96	10,275.67
Parking Utility	44,250.40	1.53%	57,978.18	(37,269.00)	20,709.18	2,206.56	22,915.74
Madison Public Library	6,824.80	0.24%	8,942.05	(3,537.00)	5,405.05	340.32	5,745.38
Police Department	1,027,432.80	35.50%	1,346,172.82	(536,303.00)	809,869.82	51,233.22	861,103.04
Fire Department	630,050.59	21.77%	825,510.90	(278,163.00)	547,347.90	31,417.65	578,765.55
Public Health Madison and Dane County	23,826.29	0.82%	31,217.91	(13,130.00)	18,087.91	1,188.10	19,276.01
Public Works - Streets	197,246.52	6.82%	258,438.22	(55,152.00)	203,286.22	9,835.75	213,121.97
Public Works - Landfill	16,755.18	0.58%	21,953.13	(11,148.00)	10,805.13	835.50	11,640.63
Public Works - Parks	22,710.89	0.78%	29,756.48	(14,111.00)	15,645.48	1,132.48	16,777.96
Department of Civil Rights	490.24	0.02%	642.33	-	642.33	24.45	666.77
Assessor	713.22	0.02%	934.48	-	934.48	35.56	970.05
Planning & Development-Building Inspection Division	113,169.62	3.91%	148,278.18	(62,598.00)	85,680.18	5,643.23	91,323.42
Planning & Development-CDA Housing Operations	1,346.36	0.05%	1,764.04	-	1,764.04	67.14	1,831.18
Planning & Development-Community Development Division	126,321.81	4.36%	165,510.57	(79,793.00)	85,717.57	6,299.07	92,016.64
Planning & Development-Planning Division	121,349.95	4.19%	158,996.29	(79,364.00)	79,632.29	6,051.15	85,683.44
Municipal Court	333.05	0.01%	436.37	-	436.37	16.61	452.98
Community Development Authority	58,471.39	2.02%	76,610.94	(51,209.00)	25,401.94	2,915.69	28,317.64
City Channel/Media Services	403.06	0.01%	528.10	-	528.10	20.10	548.20
All Other Depts./Programs	592.21	0.02%	775.93	-	775.93	29.53	805.46
Total	2,894,138.40	100.00%	3,791,985.66	(1,502,434.00)	2,289,551.66	132,961.15	2,422,512.81

Allocation Basis: Share of Facilities Related Expenses by Department During 2017

Allocation Source: City Finance Department and Engineering Services Records and Reports

DEPARTMENT 14
FISCAL 2017

CITY OF MADISON, WISCONSIN
PUBLIC WORKS-ENGINEERING SERVICES
FUNCTIONAL COST ALLOCATIONS

Department: **Public Works-Engineering Services**
Function: **General Engineering Capital**

Total 1st Tier Allocation	\$ 2,148,302.53
Total 2nd Tier Allocation	<u>\$ 76,497.47</u>

Total Allocated Cost

\$ 2,224,800.00

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Capital Projects	100	100.00%	2,148,302.53	-	2,148,302.53	76,497.47	2,224,800.00
Total	100	100.00%	2,148,302.53	-	2,148,302.53	76,497.47	2,224,800.00

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: City Finance Department and Engineering Records and Reports

DEPARTMENT 14
FISCAL 2017

CITY OF MADISON, WISCONSIN
PUBLIC WORKS-ENGINEERING SERVICES
FUNCTIONAL COST ALLOCATIONS

Department: **Public Works-Engineering Services**
Function: **General Engineering Other**

Total 1st Tier Allocation	\$ 882,417.85
Total 2nd Tier Allocation	<u>\$ 31,421.43</u>

Total Allocated Cost

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
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Grantee Department

All Other Depts./Programs	100	100.00%	882,417.85		882,417.85	31,421.43	913,839.28
Total	100	100.00%	882,417.85	-	882,417.85	31,421.43	913,839.28

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: City Finance Department and Engineering Records and Reports

DEPARTMENT 14
FISCAL 2017

CITY OF MADISON, WISCONSIN
PUBLIC WORKS-ENGINEERING SERVICES
FUNCTIONAL COST ALLOCATIONS

Department: Public Works-Engineering Services
Function: Department Specific Engineering

Total 1st Tier Allocation	\$ 339,987.15
Total 2nd Tier Allocation	<u>\$ 21,571.96</u>
 Total Allocated Cost	 \$ 361,559.11

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Public Works Fleet Services	21,469.82	0.71%	2,397.87	-	2,397.87	152.14	2,550.02
Public Works-Traffic Engineering	4,676.66	0.15%	522.32	-	522.32	33.14	555.46
PCED-Office of the Director	5,152.34	0.17%	575.44	-	575.44	36.51	611.95
PCED-Economic Development Division	151.13	0.00%	16.88	-	16.88	1.07	17.95
Water Utility	66,348.75	2.18%	7,410.21	-	7,410.21	470.17	7,880.38
Sewer Utility	1,214,004.37	39.88%	135,586.97	-	135,586.97	8,602.90	144,189.88
Stormwater Utility	1,355,491.36	44.53%	151,389.05	-	151,389.05	9,605.54	160,994.59
Metro Transit	43,649.48	1.43%	4,875.02	-	4,875.02	309.32	5,184.34
Parking Utility	55,790.49	1.83%	6,231.00	-	6,231.00	395.35	6,626.35
Monona Terrace	7,751.20	0.25%	865.70	-	865.70	54.93	920.63
Madison Public Library	64,161.46	2.11%	7,165.92	-	7,165.92	454.67	7,620.59
Police Department	46,278.28	1.52%	5,168.62	-	5,168.62	327.95	5,496.57
Fire Department	30,177.42	0.99%	3,370.39	-	3,370.39	213.85	3,584.24
Public Health Madison and Dane County	7,543.87	0.25%	842.54	-	842.54	53.46	896.00
Public Works - Streets	10,912.62	0.36%	1,218.78	-	1,218.78	77.33	1,296.12
Public Works - Landfill	57,760.71	1.90%	6,451.05	-	6,451.05	409.31	6,860.36
Public Works - Parks	40,064.80	1.32%	4,474.67	-	4,474.67	283.91	4,758.58
Planning & Development-Community Development Division	7,891.89	0.26%	881.41	-	881.41	55.92	937.34
Community Development Authority	4,864.53	0.16%	543.30	-	543.30	34.47	577.77
 Total	 3,044,141.18	 100.00%	 339,987.15	 -	 339,987.15	 21,571.96	 361,559.11

Allocation Basis: Direct Allocation to Benefiting Department Based on Effort During 2017

Allocation Source: Engineering Staff Analysis

DEPARTMENT 14
FISCAL 2017

CITY OF MADISON, WISCONSIN
PUBLIC WORKS-ENGINEERING SERVICES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Public Works-Engineering Services

Grantee Department	Total	Facilities	General Engineering	General Capital	General Other	Department Specific Engineering
Building Depreciation	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-
Common Council	213.06	213.06	-	-	-	-
Employee Assistance Program	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Workers Compensation	-	-	-	-	-	-
City Clerk	819.68	819.68	-	-	-	-
Treasurer	464.97	464.97	-	-	-	-
Mayor	622.79	622.79	-	-	-	-
Attorney's Office	946.72	946.72	-	-	-	-
Human Resources	22,724.06	22,724.06	-	-	-	-
Information Technology	8,093.88	8,093.88	-	-	-	-
Finance Department	1,512.70	1,512.70	-	-	-	-
Public Works-Engineering Services	215,165.92	215,165.92	-	-	-	-
Public Works Fleet Services	34,920.18	32,370.16	-	-	-	2,550.02
Public Works-Traffic Engineering	41,551.33	40,995.87	-	-	-	555.46
PCED-Office of the Director	6,953.75	6,341.80	-	-	-	611.95
PCED-Economic Development Division	33,126.86	33,108.91	-	-	-	17.95
Water Utility	7,880.38	-	-	-	-	7,880.38
Sewer Utility	161,084.44	16,894.57	-	-	-	144,189.88
Stormwater Utility	171,270.25	10,275.67	-	-	-	160,994.59
Metro Transit	5,184.34	-	-	-	-	5,184.34
Parking Utility	29,542.10	22,915.74	-	-	-	6,626.35
Golf Enterprise	-	-	-	-	-	-
Monona Terrace	920.63	-	-	-	-	920.63
Madison Public Library	13,365.97	5,745.38	-	-	-	7,620.59
Police Department	866,599.61	861,103.04	-	-	-	5,496.57
Fire Department	582,349.79	578,765.55	-	-	-	3,584.24
Public Health Madison and Dane County	20,172.02	19,276.01	-	-	-	896.00
Public Works - Streets	214,418.09	213,121.97	-	-	-	1,296.12
Public Works - Landfill	18,501.00	11,640.63	-	-	-	6,860.36
Public Works - Parks	21,536.55	16,777.96	-	-	-	4,758.58
Public Works - Transportation	-	-	-	-	-	-
Department of Civil Rights	666.77	666.77	-	-	-	-
Assessor	970.05	970.05	-	-	-	-
Planning & Development-Building Inspection Division	91,323.42	91,323.42	-	-	-	-
Planning & Development-CDA Housing Operations	1,831.18	1,831.18	-	-	-	-
Planning & Development-Community Development Division	92,953.98	92,016.64	-	-	-	937.34
Planning & Development-Planning Division	85,683.44	85,683.44	-	-	-	-
Municipal Court	452.98	452.98	-	-	-	-
TID #25-Wilson Street	-	-	-	-	-	-
TID #27-West Broadway	-	-	-	-	-	-
TID #29-Allied Terrace	-	-	-	-	-	-
TID #32-State Street	-	-	-	-	-	-
TID #35-Todd Drive	-	-	-	-	-	-
TID #36-Capitol Gateway	-	-	-	-	-	-
TID #37-Union Corners	-	-	-	-	-	-
TID #38-Badger/Ann/Park	-	-	-	-	-	-
TID #39-Stoughton Road	-	-	-	-	-	-

DEPARTMENT 14
FISCAL 2017

CITY OF MADISON, WISCONSIN
PUBLIC WORKS-ENGINEERING SERVICES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Public Works-Engineering Services

Grantee Department	Total	Facilities	General Engineering	General Capital	Other	Department Specific Engineering
TID #41-University/ Whitney	-	-	-	-	-	-
TID #42-Wingra	-	-	-	-	-	-
TID #43-Park/Drake	-	-	-	-	-	-
TID #44-Royster Clark	-	-	-	-	-	-
TID #45-Capital Square West	-	-	-	-	-	-
TID #46-Research Park	-	-	-	-	-	-
TID #47-Silicon Prairie	-	-	-	-	-	-
Community Development Authority	28,895.41	28,317.64	-	-	-	577.77
Room Tax Commission	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Projects	2,224,800.00	-	2,224,800.00	-	-	-
Room Tax Fund	-	-	-	-	-	-
Affordable Housing Trust Fund	-	-	-	-	-	-
Capital Revolving Fund	-	-	-	-	-	-
Special Assessment Revolving Fund	-	-	-	-	-	-
Reverse Mortgage Fund	-	-	-	-	-	-
General Land Acquisition Fund	-	-	-	-	-	-
Home-Buy the American Dream Fund	-	-	-	-	-	-
Housing Rehabilitation Services	-	-	-	-	-	-
Homebuyer's Assistance Program	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-
All Other Depts./Programs	914,644.75	805.46	-	913,839.28	-	-
	5,922,163.00		2,421,964.61	2,224,800.00	913,839.28	361,559.11

**DEPARTMENT 15
FISCAL 2017**

CITY OF MADISON, WISCONSIN

PUBLIC WORKS – FLEET SERVICES

NATURE AND 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 650 active vehicles and equipment.

Costs for Fleet Services have been allocated based on inter-departmental charges by department during 2017. Amounts previously direct billed have been appropriately offset against allocated costs.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 15
FISCAL 2017

CITY OF MADISON, WISCONSIN
PUBLIC WORKS-FLEET SERVICES
DEPARTMENTAL COSTS BY FUNCTION

Department: Public Works Fleet Services

Functions:	Total	General & Administrative	Fleet Services
Expenditures:			
Salaries & Wages	2,537,689.81	2,537,689.81	
Fringe Benefits	1,146,787.42	1,146,787.42	
Office Supplies	1,666.10	1,666.10	
Copy Printing Supplies	2,062.97	2,062.97	
Hardware Supplies	160.00	160.00	
Software Licenses & Supplies	3,700.90	3,700.90	
Postage	41.22	41.22	
Books and Subscriptions	3,470.00	3,470.00	
Work Supplies	99,572.37	99,572.37	
Safety Supplies	2,699.85	2,699.85	
Building	86.00	86.00	
Building Supplies	6,346.11	6,346.11	
Machinery and Equipment	13,396.28	13,396.28	
Equipment Supplies	1,474,202.56	1,474,202.56	
Tires	409,626.04	409,626.04	
Gasoline	980,743.68	980,743.68	
Diesel	1,399,849.76	1,399,849.76	
Oil	1,206.51	1,206.51	
Lubricants	167,404.53	167,404.53	
Natural Gas	7,496.70	7,496.70	
Electricity	40,248.52	40,248.52	
Water	6,087.25	6,087.25	
Telephone	5,240.76	5,240.76	
Cellular Telephone	3,529.01	3,529.01	
Building Improv Repair Maint	11,367.72	11,367.72	
Process Fees Recyclables	5,455.00	5,455.00	
Communication Device Rpr Maint	25,970.52	25,970.52	
Equipment Improv Repair Maint	22,465.06	22,465.06	
Vehicle Repair and Maintenance	812,904.55	812,904.55	
Recruitment	1,801.61	1,801.61	
Conferences and Training	3,731.89	3,731.89	
Uniform Laundry	8,161.61	8,161.61	
Medical Services	2,200.00	2,200.00	
Arbitrator	656.75	656.75	
Audit Services	1,300.00	1,300.00	
Delivery Freight Charges	1,000.00	1,000.00	
Consulting Services	1,409.39	1,409.39	
Advertising Services	369.13	369.13	
Parking Towing Services	36,908.78	36,908.78	
Permits and Licenses	1,644.69	1,644.69	
Interest	1,070,322.68	1,070,322.68	
Depreciation	6,060,653.02	6,060,653.02	
ID Charge from Engineering	27,065.00	27,065.00	

DEPARTMENT 15
FISCAL 2017

CITY OF MADISON, WISCONSIN
PUBLIC WORKS-FLEET SERVICES
DEPARTMENTAL COSTS BY FUNCTION

Department: Public Works Fleet Services

Functions:	Total	General & Administrative	Fleet Services
ID Charge from Fleet Services	81,089.06		81,089.06
ID Charge from Traffic Engineering	3,008.93		3,008.93
ID Charge from Insurance	16,435.00		16,435.00
ID Charge from Workers Comp	109,929.00		109,929.00
 Total Expenditures	 16,619,163.74	 -	 16,619,163.74
 Cost Adjustments:			
Federal Revenues Operating	(26,881.44)		(26,881.44)
Reimbursement of Expense	(3,235.55)		(3,235.55)
Fuel Tax Refund	(72,394.07)		(72,394.07)
Miscellaneous Revenue	(60,359.59)		(60,359.59)
Sale of Assets	(852,628.88)		(852,628.88)
Trade in Allowance	(425,314.20)		(425,314.20)
(Gain) Loss of Sale of Asset	374,880.55		374,880.55
 Total Cost Adjustments	 (1,065,933.18)	 -	 (1,065,933.18)
 Disallowed / Capitalized			
 General & Administrative Allocation			
 Incoming Costs			
1st Allocation			
Building Depreciation	-		-
Equipment Depreciation	85,373.24		85,373.24
Common Council	-		-
Employee Assistance Program	4,297.31		4,297.31
Insurance	3,337.77		3,337.77
Workers Compensation	(53,191.48)		(53,191.48)
City Clerk	604.74		604.74
Treasurer	682.33		682.33
Mayor	20,737.46		20,737.46
Attorney's Office	-		-
Human Resources	25,628.15		25,628.15
Information Technology	36,644.20		36,644.20
Finance Department	132,211.27		132,211.27
Public Works-Engineering Services	32,588.96		32,588.96
 Total 1st Allocation	 288,913.94	 -	 288,913.94
 General & Administrative Allocation			

DEPARTMENT 15
FISCAL 2017

CITY OF MADISON, WISCONSIN
PUBLIC WORKS-FLEET SERVICES
DEPARTMENTAL COSTS BY FUNCTION

Department: Public Works Fleet Services

Functions:	Total	General & Administrative	Fleet Services
Unallocated	-		
Total 1st Tier Allocation	15,842,144.50		15,842,144.50
2nd Allocation			
Public Works Fleet Services	1,343.92	-	1,343.92
Public Works-Traffic Engineering	(235.24)	-	(235.24)
PCED-Office of the Director	-	-	-
PCED-Economic Development Division	-	-	-
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Common Council	-	-	-
Employee Assistance Program	201.32	-	201.32
Insurance	(1,639.23)	-	(1,639.23)
Workers Compensation	(3,158.97)	-	(3,158.97)
City Clerk	148.72	-	148.72
Treasurer	111.12	-	111.12
Mayor	3,144.75	-	3,144.75
Attorney's Office	-	-	-
Human Resources	2,037.14	-	2,037.14
Information Technology	1,009.02	-	1,009.02
Finance Department	5,737.19	-	5,737.19
Public Works-Engineering Services	2,331.22	-	2,331.22
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Total 2nd Allocation	11,030.95	-	11,030.95
General & Administrative Allocation	-	-	-
Unallocated	-		
Total 2nd Tier Allocation	11,030.95		11,030.95
Total Incoming Costs	299,944.89	-	299,944.89
Total Allocated Cost	\$ 15,853,175.45	\$ -	\$ 15,853,175.45

DEPARTMENT 15
FISCAL 2017

CITY OF MADISON, WISCONSIN
PUBLIC WORKS-FLEET SERVICES
FUNCTIONAL COST ALLOCATIONS

Department: **Public Works Fleet Services**
Function: **Fleet Services**

Total 1st Tier Allocation	\$ 15,842,144.50
Total 2nd Tier Allocation	<u>11,030.95</u>

Total Allocated Cost

\$ 15,853,175.45

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Information Technology	5,939.77	0.04%	6,038.21	(5,939.77)	98.44	-	98.44
Public Works-Engineering Services	237,853.89	1.53%	241,795.94	(237,853.89)	3,942.05	-	3,942.05
Public Works Fleet Services	81,089.06	0.52%	82,432.98	(81,089.06)	1,343.92	-	1,343.92
Public Works-Traffic Engineering	413,592.61	2.65%	420,447.25	(413,592.61)	6,854.64	298.99	7,153.64
Water Utility	100,263.75	0.64%	101,925.46	(100,263.75)	1,661.71	72.48	1,734.20
Parking Utility	84,293.29	0.54%	85,690.32	(84,293.29)	1,397.03	60.94	1,457.96
Golf Enterprise	92,085.98	0.59%	93,612.16	(92,085.98)	1,526.18	66.57	1,592.75
Monona Terrace	2,840.91	0.02%	2,887.99	(2,840.91)	47.08	2.05	49.14
Madison Public Library	7,878.76	0.05%	8,009.34	(7,878.76)	130.58	5.70	136.27
Police Department	2,298,501.21	14.75%	2,336,595.23	(2,298,501.21)	38,094.02	1,661.62	39,755.65
Fire Department	2,702,266.34	17.34%	2,747,052.13	(2,702,266.34)	44,785.79	1,953.51	46,739.30
Public Health Madison and Dane County	65,291.73	0.42%	66,373.84	(65,291.73)	1,082.11	47.20	1,129.31
Public Works - Streets	7,545,991.19	48.42%	7,671,054.06	(7,545,991.19)	125,062.87	5,455.11	130,517.99
Public Works - Parks	1,885,788.03	12.10%	1,917,041.98	(1,885,788.03)	31,253.95	1,363.27	32,617.22
Planning & Development-Building Inspection Division	8,812.00	0.06%	8,958.04	(8,812.00)	146.04	6.37	152.42
Community Development Authority	51,378.03	0.33%	52,229.54	(51,378.03)	851.51	37.14	888.65
Total	15,583,866.55	100.00%	15,842,144.50	(15,583,866.55)	258,277.95	11,030.95	269,308.90

Allocation Basis: Fleet Services Charges to Departments During 2017

Allocation Source: City Finance Records and Reports

DEPARTMENT 15
FISCAL 2017

CITY OF MADISON, WISCONSIN
PUBLIC WORKS-FLEET SERVICES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Public Works Fleet Services

<u>Grantee Department</u>	<u>Total</u>	<u>Fleet Services</u>
Building Depreciation	-	-
Equipment Depreciation	-	-
Common Council	-	-
Employee Assistance Program	-	-
Insurance	-	-
Workers Compensation	-	-
City Clerk	-	-
Treasurer	-	-
Mayor	-	-
Attorney's Office	-	-
Human Resources	-	-
Information Technology	98.44	98.44
Finance Department	-	-
Public Works-Engineering Services	3,942.05	3,942.05
Public Works Fleet Services	1,343.92	1,343.92
Public Works-Traffic Engineering	7,153.64	7,153.64
PCED-Office of the Director	-	-
PCED-Economic Development Division	-	-
Water Utility	1,734.20	1,734.20
Sewer Utility	-	-
Stormwater Utility	-	-
Metro Transit	-	-
Parking Utility	1,457.96	1,457.96
Golf Enterprise	1,592.75	1,592.75
Monona Terrace	49.14	49.14
Madison Public Library	136.27	136.27
Police Department	39,755.65	39,755.65
Fire Department	46,739.30	46,739.30
Public Health Madison and Dane County	1,129.31	1,129.31
Public Works - Streets	130,517.99	130,517.99
Public Works - Landfill	-	-
Public Works - Parks	32,617.22	32,617.22
Public Works - Transportation	-	-
Department of Civil Rights	-	-
Assessor	-	-
Planning & Development-Building Inspection Division	152.42	152.42
Planning & Development-CDA Housing Operations	-	-
Planning & Development-Community Development Division	-	-
Planning & Development-Planning Division	-	-
Municipal Court	-	-
TID #25-Wilson Street	-	-

DEPARTMENT 15
FISCAL 2017

CITY OF MADISON, WISCONSIN
PUBLIC WORKS-FLEET SERVICES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Public Works Fleet Services

<u>Grantee Department</u>	<u>Total</u>	<u>Fleet Services</u>
TID #27-West Broadway	-	-
TID #29-Allied Terrace	-	-
TID #32-State Street	-	-
TID #35-Todd Drive	-	-
TID #36-Capitol Gateway	-	-
TID #37-Union Corners	-	-
TID #38-Badger/Ann/Park	-	-
TID #39-Stoughton Road	-	-
TID #41-University/ Whitney	-	-
TID #42-Wingra	-	-
TID #43-Park/Drake	-	-
TID #44-Royster Clark	-	-
TID #45-Capital Square West	-	-
TID #46-Research Park	-	-
TID #47-Silicon Prairie	-	-
Community Development Authority	888.65	888.65
Room Tax Commission	-	-
Debt Service	-	-
Capital Projects	-	-
Room Tax Fund	-	-
Affordable Housing Trust Fund	-	-
Capital Revolving Fund	-	-
Special Assessment Revolving Fund	-	-
Reverse Mortgage Fund	-	-
General Land Acquisition Fund	-	-
Home-Buy the American Dream Fund	-	-
Housing Rehabilitation Services	-	-
Homebuyer's Assistance Program	-	-
Impact Fees	-	-
All Other Depts./Programs	-	-
	<u>269,308.90</u>	<u>269,308.90</u>

**DEPARTMENT 16
FISCAL 2017**

CITY OF MADISON, WISCONSIN

PUBLIC WORKS – TRAFFIC ENGINEERING

NATURE AND EXTENT OF SERVICES

The City's Public Works Traffic Engineering Division is responsible for providing overall leadership for traffic safety programs and assisting on the overall transportation and traffic planning, design and transportation engineering for the City. Staff assist neighborhoods and other government entities in planning transportation improvements. The goals of this service are to provide high quality transportation and traffic planning, design and engineering services for the City, collaborating with various stakeholders to achieve best development projects possible, minimizing the negative impact of private and public development impact on the City's transportation network, working closely with neighborhoods on control improvements are necessary.

The Division is also responsible for fabricating, installing, replacing, repairing, and maintaining street signs. The Division performs an annual sign inventory to evaluate the need for new signs or removal/alteration of existing signs; surveys and reports on sight distance problems and sign obstructions; and upkeep and maintenance of signs and guardrails. The Division also installs and removes barricades and signs for special events and to individuals with street-use permits. The goals of this service are to provide clear, concise and consistent guidance on, over, or adjacent to a street, pedestrian facility or bikeway by maintaining existing and installing new traffic control signage. Costs for these services are allowable and have been allocated to benefiting departments based on inter-departmental charges for service during 2017. Amounts previously directly billed have been appropriately offset against allocated costs.

The Division also is responsible for managing and operating the City's radio network. This includes planning, designing, modifying and installing communications equipment for the City, the 911 Center, and other public entities. The goals of this service are to support the City's first responder communications and radio communication for Public Works and other agencies. Costs for these services are allowable and have been allocated to benefiting departments based on inter-departmental charges for services during 2017. Amounts previously directly billed have been appropriately offset against allocated costs.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 16
FISCAL 2017

CITY OF MADISON, WISCONSIN
PUBLIC WORKS-TRAFFIC ENGINEERING
DEPARTMENTAL COSTS BY FUNCTION

Department: **Public Works-Traffic Engineering**

Functions:	Total	General & Administrative	Signing	Communications	Traffic Engineering
Expenditures:					
Salaries & Wages	4,161,502.65	389,517.65	9,766.96	690,710.41	3,071,507.63
Fringe Benefits	1,276,402.53	120,059.75	3,016.87	189,145.98	964,179.93
Office Supplies	6,617.07	-	483.30	716.00	5,417.77
Copy Printing Supplies	4,874.88	1,276.02	3,512.04	86.82	0.00
Furniture	1,819.67	-	-	-	1,819.67
Hardware Supplies	10,299.78	-	81.98	(700.48)	10,918.28
Software Licenses & Supplies	6,200.00	-	-	-	6,200.00
Postage	3,929.07	3,620.93	-	-	308.14
Books and Subscriptions	614.96	-	-	-	614.96
Work Supplies	186,020.94	-	(70,349.36)	43,978.31	212,391.99
Janitorial Supplies	5,086.07	-	476.05	-	4,610.02
Medical Supplies	157.13	-	-	-	157.13
Safety Supplies	4,041.32	-	106.78	512.69	3,421.85
Snow Removal Supplies	1,350.00	-	1,350.00	-	-
Building	200.50	-	-	-	200.50
Building Supplies	4,406.31	-	765.85	38.59	3,601.87
Electrical Supplies	264.59	-	-	-	264.59
HVAC Supplies	560.68	-	-	45.19	515.49
Plumbing Supplies	608.85	-	367.84	-	241.01
Machinery and Equipment	5,759.72	-	-	-	5,759.72
Equipment Supplies	12,279.82	-	82.45	3,365.49	8,831.88
Street Light Supplies	24,028.15	-	-	-	24,028.15
Traffic Signal Supplies	21,226.64	-	-	-	21,226.64
Inventory	77.31	-	-	-	77.31
Natural Gas	7,739.35	-	-	592.28	7,147.07
Electricity	1,504,838.15	-	-	39,081.79	1,465,756.36
Water	1,879.64	1,267.57	-	-	612.07
Telephone	9,940.56	1,640.87	760.52	760.52	6,778.65
Cellular Telephone	13,470.26	384.00	-	325.75	12,760.51
Systems Communication Internet	79,200.00	-	-	-	79,200.00
Building Improv Repair Maint	5,747.00	-	675.00	1,113.00	3,959.00
Landfill	1,813.50	-	544.05	-	1,269.45
Landscaping	622.67	-	-	-	622.67
Communication Device Rpr Maint	10,095.67	-	-	10,095.67	-
Equip Improv Repair Maint	25,965.46	-	-	10,761.79	15,203.67
Lease Rental of Equipment	3,471.31	-	-	-	3,471.31
Street Improv Repair Maint	160,000.00	-	-	-	160,000.00
St Light Improv Repair Maint	5,425.57	-	-	-	5,425.57
Recruitment	427.72	-	14.00	-	413.72
Mileage	1,112.21	-	-	-	1,112.21
Conferences and Training	11,034.35	100.02	102.72	76.36	10,755.25
Memberships	2,300.00	-	-	-	2,300.00
Delivery Freight Charges	2,100.00	-	-	-	2,100.00
Storage Services	17.40	17.40	-	-	-
Advertising Services	242.90	-	-	-	242.90
Printing Services	1,515.00	-	-	-	1,515.00
Locating Marking Services	18,381.16	-	-	-	18,381.16
Other Services and Expenses	1,933.39	-	178.54	161.81	1,593.04
Permits and Licenses	191.67	-	-	-	191.67

DEPARTMENT 16
FISCAL 2017

CITY OF MADISON, WISCONSIN
PUBLIC WORKS-TRAFFIC ENGINEERING
DEPARTMENTAL COSTS BY FUNCTION

Department: **Public Works-Traffic Engineering**

Functions:	Total	General & Administrative	Signing	Communications	Traffic Engineering
ID Charge from Engineering	(28,361.01)	-	8,181.00	11,452.00	(47,994.01)
ID Charge from Fleet Services	303,012.83	-	63,013.14	79,591.45	160,408.24
ID Charge from Insurance	39,497.00	-	-	-	39,497.00
ID Charge from Workers Comp	76,335.00	-	-	-	76,335.00
Total Expenditures	7,998,277.40	517,884.21	23,129.73	1,081,911.42	6,375,352.04
Cost Adjustments:					
Federal Revenues Operating	(112,269.56)	(109.62)	-	-	(112,159.94)
State Revenues Operating	(132,242.90)	-	-	-	(132,242.90)
Payment for Municipal Services	(42,956.17)	(42,956.17)	-	-	-
Local Revenues Operating	(412,995.37)	(31,647.79)	-	-	(381,347.58)
Other Unit of Government Revenue	(127,151.13)	(107,281.76)	-	-	(19,869.37)
Engineering Services	(755.28)	(755.28)	-	-	-
Traffic Private Entity	(101,553.36)	(36,042.22)	-	-	(65,511.14)
Impact Fees	(2,636.80)	-	-	-	(2,636.80)
Reimbursement of Expense	(154,795.18)	(8,165.58)	-	-	(146,629.60)
Interest	(838.78)	-	-	-	(838.78)
Miscellaneous Revenue	(307,608.41)	(30,008.99)	-	-	(277,599.42)
Transfer in from General	(27,934.23)	-	-	-	(27,934.23)
Transfer in from Insurance	(85,972.81)	-	-	-	(85,972.81)
Total Cost Adjustments	(1,509,709.98)	(256,967.41)	-	-	(1,252,742.57)
Disallowable / Capitalized	-				
General & Administrative Allocation	-	(260,916.80)	675.60	47,778.01	212,463.18
Incoming Costs					
1st Allocation					
Building Depreciation	134,362.69	347.91	24,603.95	109,410.84	
Equipment Depreciation	2,230,997.72	5,776.82	408,531.14	1,816,689.76	
Common Council	-	-	-	-	-
Employee Assistance Program	16,492.79	42.71	3,020.09	13,430.00	
Insurance	8,021.41	20.77	1,468.85	6,531.79	
Workers Compensation	(36,936.31)	(95.64)	(6,763.63)	(30,077.04)	
City Clerk	604.74	1.57	110.74	492.44	
Treasurer	3,237.65	8.38	592.87	2,636.40	
Mayor	31,636.68	81.92	5,793.18	25,761.58	
Attorney's Office	129,531.10	335.40	23,719.20	105,476.50	
Human Resources	55,488.83	143.68	10,160.89	45,184.26	
Information Technology	138,559.56	358.78	25,372.46	112,828.32	
Finance Department	102,452.21	265.28	18,760.63	83,426.30	
Public Works-Engineering Services	38,015.58	98.44	6,961.26	30,955.89	
Public Works Fleet Services	6,854.64	17.75	1,255.19	5,581.70	
Total 1st Allocation	2,859,319.31	-	7,403.76	523,586.81	2,328,328.73

DEPARTMENT 16
FISCAL 2017

CITY OF MADISON, WISCONSIN
PUBLIC WORKS-TRAFFIC ENGINEERING
DEPARTMENTAL COSTS BY FUNCTION

Department: **Public Works-Traffic Engineering**

Functions:	Total	General & Administrative	Signing	Communications	Traffic Engineering
General & Administrative Allocation	-				
Unallocated	-				
Total 1st Tier Allocation	9,347,886.73		31,209.09	1,653,276.25	7,663,401.39
2nd Allocation					
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Common Council	-	-	-	-	-
Employee Assistance Program	769.01	-	1.99	140.82	626.20
Insurance	(3,939.45)	-	(10.20)	(721.38)	(3,207.87)
Workers Compensation	(2,193.60)	-	(5.68)	(401.68)	(1,786.24)
City Clerk	148.72	-	0.39	27.23	121.10
Treasurer	369.40	-	0.96	67.64	300.80
Mayor	4,797.57	-	12.42	878.51	3,906.64
Attorney's Office	4,292.97	-	11.12	786.11	3,495.74
Human Resources	4,398.81	-	11.39	805.49	3,581.93
Information Technology	3,571.23	-	9.25	653.95	2,908.03
Finance Department	4,917.23	-	12.73	900.42	4,004.07
Public Works-Engineering Services	3,535.74	-	9.16	647.45	2,879.14
Public Works Fleet Services	298.99	-	0.77	54.75	243.47
Public Works-Traffic Engineering	-	-	-	-	-
PCED-Office of the Director	-	-	-	-	-
PCED-Economic Development Division	-	-	-	-	-
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Total 2nd Allocation	20,966.62	-	54.29	3,839.32	17,073.01
General & Administrative Allocation					
Unallocated	-				
Total 2nd Tier Allocation	20,966.62		54.29	3,839.32	17,073.01
Total Incoming Costs	2,880,285.93	-	7,458.05	527,426.14	2,345,401.74
Total Allocated Cost	\$ 9,368,853.35	\$ -	\$ 31,263.38	\$ 1,657,115.57	\$ 7,680,474.40

DEPARTMENT 16
FISCAL 2017

CITY OF MADISON, WISCONSIN
PUBLIC WORKS-TRAFFIC ENGINEERING
FUNCTIONAL COST ALLOCATIONS

Department: Public Works-Traffic Engineering
Function: Signing

Total 1st Tier Allocation	\$ 31,209.09
Total 2nd Tier Allocation	\$ 54.29

Total Allocated Cost \$ 31,263.38

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
City Clerk	1,098.20	1.48%	462.82	(1,098.20)	(635.38)	-	(635.38)
Public Works-Engineering Services	188.13	0.25%	79.29	(188.13)	(108.84)	-	(108.84)
Public Works Fleet Services	2,540.21	3.43%	1,070.54	(2,540.21)	(1,469.67)	-	(1,469.67)
Water Utility	305.82	0.41%	128.88	(305.82)	(176.94)	0.24	(176.70)
Sewer Utility	122.20	0.17%	51.50	(122.20)	(70.70)	0.09	(70.61)
Stormwater Utility	51.72	0.07%	21.80	(51.72)	(29.92)	0.04	(29.88)
Metro Transit	19,965.63	26.96%	8,414.27	(19,965.63)	(11,551.36)	15.43	(11,535.92)
Parking Utility	36,828.17	49.73%	15,520.78	(36,828.17)	(21,307.39)	28.47	(21,278.92)
Monona Terrace	50.15	0.07%	21.14	(50.15)	(29.01)	0.04	(28.98)
Madison Public Library	71.53	0.10%	30.15	(71.53)	(41.38)	0.06	(41.33)
Police Department	638.70	0.86%	269.17	(638.70)	(369.53)	0.49	(369.03)
Fire Department	1,534.96	2.07%	646.89	(1,534.96)	(888.07)	1.19	(886.88)
Public Health Madison and Dane County	178.50	0.24%	75.23	(178.50)	(103.27)	0.14	(103.14)
Public Works - Streets	2,544.87	3.44%	1,072.50	(2,544.87)	(1,472.37)	1.97	(1,470.40)
Public Works - Parks	7,853.70	10.61%	3,309.85	(7,853.70)	(4,543.85)	6.07	(4,537.78)
Planning & Development-Building Inspection Division	81.36	0.11%	34.29	(81.36)	(47.07)	0.06	(47.01)
Total	74,053.85	100.00%	31,209.09	(74,053.85)	(42,844.76)	54.29	(42,790.47)

Allocation Basis: Traffic Engineering Signing Charges by Benefitting Department During 2017

Allocation Source: City Financial Records and Reports

DEPARTMENT 16
FISCAL 2017

CITY OF MADISON, WISCONSIN
PUBLIC WORKS-TRAFFIC ENGINEERING
FUNCTIONAL COST ALLOCATIONS

Department: Public Works-Traffic Engineering
Function: Communications

Total 1st Tier Allocation	\$ 1,653,276.25
Total 2nd Tier Allocation	<u>\$ 3,839.32</u>
Total Allocated Cost	\$ 1,657,115.57

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Public Works-Engineering Services	8,734.21	1.92%	31,736.73	(8,734.21)	23,002.52	-	23,002.52
Public Works Fleet Services	468.72	0.10%	1,703.15	(468.72)	1,234.43	-	1,234.43
Water Utility	6,375.22	1.40%	23,165.08	(6,375.22)	16,789.86	54.91	16,844.76
Stormwater Utility	1,538.19	0.34%	5,589.19	(1,538.19)	4,051.00	13.25	4,064.24
Metro Transit	53,552.33	11.77%	194,588.41	(53,552.33)	141,036.08	461.21	141,497.29
Parking Utility	3,882.93	0.85%	14,109.06	(3,882.93)	10,226.13	33.44	10,259.57
Madison Public Library	1,659.36	0.36%	6,029.47	(1,659.36)	4,370.11	14.29	4,384.40
Police Department	213,879.05	47.01%	777,153.57	(213,879.05)	563,274.52	1,842.00	565,116.53
Fire Department	105,477.23	23.18%	383,263.37	(105,477.23)	277,786.14	908.41	278,694.55
Public Health Madison and Dane County	3,085.96	0.68%	11,213.18	(3,085.96)	8,127.22	26.58	8,153.80
Public Works - Streets	35,693.43	7.84%	129,696.09	(35,693.43)	94,002.66	307.40	94,310.07
Public Works - Parks	19,808.47	4.35%	71,976.30	(19,808.47)	52,167.83	170.60	52,338.43
Planning & Development-Building Inspection Division	840.11	0.18%	3,052.63	(840.11)	2,212.52	7.24	2,219.76
Total	454,995.21	100.00%	1,653,276.25	(454,995.21)	1,198,281.04	3,839.32	1,202,120.36

Allocation Basis: Traffic Engineering Communications Charges by Benefitting Department During 2017

Allocation Source: City Financial Records and Reports

DEPARTMENT 16
FISCAL 2017

CITY OF MADISON, WISCONSIN
PUBLIC WORKS-TRAFFIC ENGINEERING
FUNCTIONAL COST ALLOCATIONS

Department: Public Works-Traffic Engineering
 Function: Traffic Engineering

Total 1st Tier Allocation	\$ 7,663,401.39
Total 2nd Tier Allocation	<u>\$ 17,073.01</u>

Total Allocated Cost

Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
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Grantee Department

All Other Depts./Programs	100	100.00%	7,663,401.39	-	7,663,401.39	17,073.01	7,680,474.40
Total	100	100.00%	7,663,401.39	-	7,663,401.39	17,073.01	7,680,474.40

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: City Financial Records and Reports

DEPARTMENT 16
FISCAL 2017

CITY OF MADISON, WISCONSIN
PUBLIC WORKS-TRAFFIC ENGINEERING
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Public Works-Traffic Engineering

Grantee Department	Total	Signing	Communications	Traffic Engineering
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Common Council	-	-	-	-
Employee Assistance Program	-	-	-	-
Insurance	-	-	-	-
Workers Compensation	-	-	-	-
City Clerk	(635.38)	(635.38)	-	-
Treasurer	-	-	-	-
Mayor	-	-	-	-
Attorney's Office	-	-	-	-
Human Resources	-	-	-	-
Information Technology	-	-	-	-
Finance Department	-	-	-	-
Public Works-Engineering Services	22,893.68	(108.84)	23,002.52	-
Public Works Fleet Services	(235.24)	(1,469.67)	1,234.43	-
Public Works-Traffic Engineering	-	-	-	-
PCED-Office of the Director	-	-	-	-
PCED-Economic Development Division	-	-	-	-
Water Utility	16,668.06	(176.70)	16,844.76	-
Sewer Utility	(70.61)	(70.61)	-	-
Stormwater Utility	4,034.36	(29.88)	4,064.24	-
Metro Transit	129,961.37	(11,535.92)	141,497.29	-
Parking Utility	(11,019.34)	(21,278.92)	10,259.57	-
Golf Enterprise	-	-	-	-
Monona Terrace	(28.98)	(28.98)	-	-
Madison Public Library	4,343.07	(41.33)	4,384.40	-
Police Department	564,747.49	(369.03)	565,116.53	-
Fire Department	277,807.67	(886.88)	278,694.55	-
Public Health Madison and Dane County	8,050.66	(103.14)	8,153.80	-
Public Works - Streets	92,839.67	(1,470.40)	94,310.07	-
Public Works - Landfill	-	-	-	-
Public Works - Parks	47,800.65	(4,537.78)	52,338.43	-
Public Works - Transportation	-	-	-	-
Department of Civil Rights	-	-	-	-
Assessor	-	-	-	-
Planning & Development-Building Inspection Division	2,172.75	(47.01)	2,219.76	-
Planning & Development-CDA Housing Operations	-	-	-	-
Planning & Development-Community Development Division	-	-	-	-
Planning & Development-Planning Division	-	-	-	-
Municipal Court	-	-	-	-
TID #25-Wilson Street	-	-	-	-
TID #27-West Broadway	-	-	-	-
TID #29-Allied Terrace	-	-	-	-
TID #32-State Street	-	-	-	-

DEPARTMENT 16
FISCAL 2017

CITY OF MADISON, WISCONSIN
PUBLIC WORKS-TRAFFIC ENGINEERING
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Public Works-Traffic Engineering

Grantee Department	Total	Signing	Communications	Traffic Engineering
TID #35-Todd Drive	-	-	-	-
TID #36-Capitol Gateway	-	-	-	-
TID #37-Union Corners	-	-	-	-
TID #38-Badger/Ann/Park	-	-	-	-
TID #39-Stoughton Road	-	-	-	-
TID #41-University/ Whitney	-	-	-	-
TID #42-Wingra	-	-	-	-
TID #43-Park/Drake	-	-	-	-
TID #44-Royster Clark	-	-	-	-
TID #45-Capital Square West	-	-	-	-
TID #46-Research Park	-	-	-	-
TID #47-Silicon Prairie	-	-	-	-
Community Development Authority	-	-	-	-
Room Tax Commission	-	-	-	-
Debt Service	-	-	-	-
Capital Projects	-	-	-	-
Room Tax Fund	-	-	-	-
Affordable Housing Trust Fund	-	-	-	-
Capital Revolving Fund	-	-	-	-
Special Assessment Revolving Fund	-	-	-	-
Reverse Mortgage Fund	-	-	-	-
General Land Acquisition Fund	-	-	-	-
Home-Buy the American Dream Fund	-	-	-	-
Housing Rehabilitation Services	-	-	-	-
Homebuyer's Assistance Program	-	-	-	-
Impact Fees	-	-	-	-
All Other Depts./Programs	7,680,474.40	-	-	7,680,474.40
	<hr/>	<hr/>	<hr/>	<hr/>
	8,839,804.29	(42,790.47)	1,202,120.36	7,680,474.40
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**DEPARTMENT 17
FISCAL 2017**

CITY OF MADISON, WISCONSIN

PCED – OFFICE OF THE DIRECTOR

NATURE AND EXTENT OF SERVICES

The City of Madison's Planning and Community Development Office of the Director is responsible for providing leadership to Community Development, Economic Development, Planning, CDA Housing Operations, CDA Redevelopment, and Building Inspection. The PCED Director serves as the Secretary of the City's Plan Commission. The Office of the Director provides centralized administrative support and coordination of Department initiatives to improve systems and customer service. The goal of the PCED Office of the Director is to enhance the efficiency and effectiveness of its divisions. To achieve this goal, the Office of the Director assists with the Comprehensive Plan update and implementation of Connect Madison.

Cost for the PCED Office of the Director are allocated to benefiting departments based on the number of full-time equivalent employees.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 17
FISCAL 2017

CITY OF MADISON, WISCONSIN
PCED-OFFICE OF THE DIRECTOR
DEPARTMENTAL COSTS BY FUNCTION

Department: PCED-Office of the Director

Functions:	Total	General & Administrative	Planning & Community Development Admin
Expenditures:			
Salaries & Wages	460,793.67		460,793.67
Fringe Benefits	127,315.06		127,315.06
Office Supplies	2,615.21		2,615.21
Furniture	160.00		160.00
Hardware Supplies	6.71		6.71
Software Licenses & Supplies	622.16		622.16
Postage	535.76		535.76
Food and Beverage	112.50		112.50
Telephone	618.03		618.03
Facility Rental	200.00		200.00
Conferences and Training	505.62		505.62
Storage Services	41.32		41.32
Consulting Services	43,952.72		43,952.72
Other Services and Expenses	1,015.60		1,015.60
ID Charge from Engineering	16,245.00		16,245.00
ID Charge from Insurance	1,130.00		1,130.00
ID Charge from Workers Comp	819.00		819.00
Total Expenditures	656,688.36	-	656,688.36
Disallowd / Capitalized	-		
General & Administrative Allocation	-	-	-
Incoming Costs			
1st Allocation			
Building Depreciation	110,444.82		110,444.82
Equipment Depreciation	11,946.44		11,946.44
Common Council	-		-
Employee Assistance Program	16,017.23		16,017.23
Insurance	229.49		229.49
Workers Compensation	(396.29)		(396.29)
City Clerk	604.74		604.74
Treasurer	48.62		48.62
Mayor	3,737.56		3,737.56
Attorney's Office	-		-
Human Resources	4,268.35		4,268.35
Information Technology	186,836.33		186,836.33
Finance Department	2,459.57		2,459.57
Public Works-Engineering Services	6,089.14		6,089.14
Public Works Fleet Services	-		-

DEPARTMENT 17
FISCAL 2017

CITY OF MADISON, WISCONSIN
PCED-OFFICE OF THE DIRECTOR
DEPARTMENTAL COSTS BY FUNCTION

Department: PCED-Office of the Director

Functions:	Total	General & Administrative	Planning & Community Development	Admin
Public Works-Traffic Engineering	-	-	-	-
Total 1st Allocation	342,286.00	-	342,286.00	
General & Administrative Allocation	-	-	-	
Unallocated	-	-	-	
Total 1st Tier Allocation	998,974.36	-	998,974.36	
2nd Allocation				
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Common Council	-	-	-	-
Employee Assistance Program	750.37	-	750.37	
Insurance	(112.71)	-	(112.71)	
Workers Compensation	(23.54)	-	(23.54)	
City Clerk	148.72	-	148.72	
Treasurer	7.91	-	7.91	
Mayor	566.79	-	566.79	
Attorney's Office	-	-	-	
Human Resources	339.68	-	339.68	
Information Technology	5,144.26	-	5,144.26	
Finance Department	118.28	-	118.28	
Public Works-Engineering Services	864.61	-	864.61	
Public Works Fleet Services	-	-	-	
Public Works-Traffic Engineering	-	-	-	
PCED-Office of the Director	-	-	-	
PCED-Economic Development Division	-	-	-	
Total 2nd Allocation	7,804.37	-	7,804.37	
General & Administrative Allocation	-	-	-	
Unallocated	-	-	-	
Total 2nd Tier Allocation	7,804.37	-	7,804.37	
Total Incoming Costs	350,090.38	-	350,090.38	
Total Allocated Cost	\$ 1,006,778.74	\$ -	\$ 1,006,778.74	

DEPARTMENT 17
FISCAL 2017

CITY OF MADISON, WISCONSIN
PCED-OFFICE OF THE DIRECTOR
FUNCTIONAL COST ALLOCATIONS

Department: PCED-Office of the Director
Function: Planning & Community Development Admin

Total 1st Tier Allocation	\$ 998,974.36
Total 2nd Tier Allocation	<u>\$ 7,804.37</u>

Total Allocated Cost

\$ 1,006,778.74

Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated	
Grantee Department							
PCED-Economic Development Division	20	9.30%	92,927.85	-	92,927.85	725.99	93,653.84
Planning & Development-Building Inspection Division	49	22.79%	227,673.23	-	227,673.23	1,778.67	229,451.90
Planning & Development-CDA Housing Operations	47	21.86%	218,380.44	-	218,380.44	1,706.07	220,086.51
Planning & Development-Community Development Division	55	25.58%	255,551.58	-	255,551.58	1,996.47	257,548.05
Planning & Development-Planning Division	43	20.00%	199,794.87	-	199,794.87	1,560.87	201,355.75
Community Development Authority	1	0.47%	4,646.39	-	4,646.39	36.30	4,682.69
Total	215	100.00%	998,974.36	-	998,974.36	7,804.37	1,006,778.74

Allocation Basis: Number of Full Time Equivalent Employees by Benefiting Department Division

Allocation Source: City Financial & Personnel Records and Reports

DEPARTMENT 17
FISCAL 2017

CITY OF MADISON, WISCONSIN
PCED-OFFICE OF THE DIRECTOR
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: PCED-Office of the Director

Grantee Department	Total	Planning & Community Development	Admin
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Common Council	-	-	-
Employee Assistance Program	-	-	-
Insurance	-	-	-
Workers Compensation	-	-	-
City Clerk	-	-	-
Treasurer	-	-	-
Mayor	-	-	-
Attorney's Office	-	-	-
Human Resources	-	-	-
Information Technology	-	-	-
Finance Department	-	-	-
Public Works-Engineering Services	-	-	-
Public Works Fleet Services	-	-	-
Public Works-Traffic Engineering	-	-	-
PCED-Office of the Director	-	-	-
PCED-Economic Development Division	93,653.84	93,653.84	
Water Utility	-	-	-
Sewer Utility	-	-	-
Stormwater Utility	-	-	-
Metro Transit	-	-	-
Parking Utility	-	-	-
Golf Enterprise	-	-	-
Monona Terrace	-	-	-
Madison Public Library	-	-	-
Police Department	-	-	-
Fire Department	-	-	-
Public Health Madison and Dane County	-	-	-
Public Works - Streets	-	-	-
Public Works - Landfill	-	-	-
Public Works - Parks	-	-	-
Public Works - Transportation	-	-	-
Department of Civil Rights	-	-	-
Assessor	-	-	-
Planning & Development-Building Inspection Division	229,451.90	229,451.90	
Planning & Development-CDA Housing Operations	220,086.51	220,086.51	
Planning & Development-Community Development Division	257,548.05	257,548.05	
Planning & Development-Planning Division	201,355.75	201,355.75	
Municipal Court	-	-	-
TID #25-Wilson Street	-	-	-
TID #27-West Broadway	-	-	-

DEPARTMENT 17
FISCAL 2017

CITY OF MADISON, WISCONSIN
PCED-OFFICE OF THE DIRECTOR
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: PCED-Office of the Director

Grantee Department	Total	Planning & Community Development	Admin
TID #29-Allied Terrace	-	-	-
TID #32-State Street	-	-	-
TID #35-Todd Drive	-	-	-
TID #36-Capitol Gateway	-	-	-
TID #37-Union Corners	-	-	-
TID #38-Badger/Ann/Park	-	-	-
TID #39-Stoughton Road	-	-	-
TID #41-University/ Whitney	-	-	-
TID #42-Wingra	-	-	-
TID #43-Park/Drake	-	-	-
TID #44-Royster Clark	-	-	-
TID #45-Capital Square West	-	-	-
TID #46-Research Park	-	-	-
TID #47-Silicon Prairie	-	-	-
Community Development Authority	4,682.69	4,682.69	
Room Tax Commission	-	-	-
Debt Service	-	-	-
Capital Projects	-	-	-
Room Tax Fund	-	-	-
Affordable Housing Trust Fund	-	-	-
Capital Revolving Fund	-	-	-
Special Assessment Revolving Fund	-	-	-
Reverse Mortgage Fund	-	-	-
General Land Acquisition Fund	-	-	-
Home-Buy the American Dream Fund	-	-	-
Housing Rehabilitation Services	-	-	-
Homebuyer's Assistance Program	-	-	-
Impact Fees	-	-	-
All Other Depts./Programs	-	-	-
	1,006,778.74	1,006,778.74	

DEPARTMENT 18
FISCAL 2017

CITY OF MADISON, WISCONSIN

PCED – ECONOMIC DEVELOPMENT DIVISION

NATURE AND EXTENT OF SERVICES

The City's Economic Development Division is responsible for promoting the economic growth and competitiveness of the City of Madison to maintain and enhance the City's fiscal sustainability, job base, and business environment and to foster prosperity and ensure it is broadly shared. The agency handles real estate transactions and financial and technical assistance for businesses.

Costs for the Economic Development Division have been functionalized and are allocated as follows:

- **Business Resources**: Cost associated with helping businesses locate, open, or expand within the City of Madison by directing businesses toward financial and technical assistance programs available through the City and other sources as well as guiding businesses through City permitting and approval processes, facilitating appropriate space for business development through participation in City land use planning efforts, and maintaining and providing demographic/community information to businesses are allocated to benefiting department based on an analysis of staff effort during 2017.
- **Real Estate Services**: Costs associated with real estate transactions taken by the City as well as administering the Tax Increment Financing (TIF) program, managing City leases, expediting implementation of redevelopment activities, providing relocation assistance to persons displaced by City acquisitions, recording City lands and selling surplus properties in concert with neighborhood sale criteria, and evaluating and protecting City land title through numerous permitting, appraisal, and authorization procedures are allocated to benefiting department based on an analysis of staff effort during 2017.

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

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 18
FISCAL 2017

CITY OF MADISON, WISCONSIN
PCED-ECONOMIC DEVELOPMENT DIVISION
DEPARTMENTAL COSTS BY FUNCTION

Department: PCED-Economic Development Division

Functions:	Total	General & Administrative	Business Resources	Real Estate Services
Expenditures:				
Salaries & Wages	1,266,003.09	506,604.56	759,398.53	
Fringe Benefits	285,538.56	116,669.00	168,869.56	
Office Supplies	6,305.56	2,619.88	3,685.68	
Copy Printing Supplies	4,466.82	-	4,466.82	
Hardware Supplies	4,812.78	2,374.78	2,438.00	
Software Licenses & Supplies	1,419.05	638.32	780.73	
Postage	4,987.78	2,118.09	2,869.69	
Stormwater	17,705.42	-	17,705.42	
Telephone	2,840.13	711.76	2,128.37	
Cellular Telephone	249.31	249.31	-	
Recruitment	1,795.00	-	1,795.00	
Mileage	1,358.41	713.39	645.02	
Conferences & Training	14,804.83	6,900.37	7,904.46	
Memberships	2,160.00	480.00	1,680.00	
Mortgage and Title Services	8,500.00	-	8,500.00	
Management Services	135.75	-	135.75	
Advertising Services	11,030.36	10,877.75	152.61	
Other Services and Expenses	2,814.87	2,774.87	40.00	
Grants	34,271.60	-	34,271.60	
Loans	684,980.00	-	684,980.00	
Permits and Licenses	255.00	-	255.00	
ID Charge from Engineering	59,539.00	26,197.00	33,342.00	
ID Charge from Insurance	5,957.00	-	5,957.00	
ID Charge from Workers Comp	1,238.00	-	1,238.00	
Total Expenditures	2,423,168.32	-	679,929.08	1,743,239.24
Cost Adjustments:				
Program Income Principle	(370,678.13)	-	(370,678.13)	
Application Service Fees	(900.00)	-	(900.00)	
Interest	(28,840.00)	-	(28,840.00)	
Total Cost Adjustments	(400,418.13)	-	-	(400,418.13)

DEPARTMENT 18
FISCAL 2017

CITY OF MADISON, WISCONSIN
PCED-ECONOMIC DEVELOPMENT DIVISION
DEPARTMENTAL COSTS BY FUNCTION

Department: PCED-Economic Development Division

Functions:	Total	General & Administrative	Business Resources	Real Estate Services
Disallowable / Capitalized	-			
General & Administrative Allocation	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	5,339.57	2,136.69	3,202.88	
Equipment Depreciation	-	-	-	
Common Council	-	-	-	
Employee Assistance Program	-	-	-	
Insurance	1,209.80	484.12	725.69	
Workers Compensation	(599.03)	(239.71)	(359.32)	
City Clerk	604.74	241.99	362.75	
Treasurer	3,216.35	1,287.06	1,929.29	
Mayor	8,246.76	3,300.03	4,946.73	
Attorney's Office	72,321.80	28,940.34	43,381.47	
Human Resources	12,348.77	4,941.49	7,407.28	
Information Technology	5,592.46	2,237.88	3,354.58	
Finance Department	28,733.71	11,498.10	17,235.61	
Public Works-Engineering Services	29,729.03	11,896.38	17,832.64	
Public Works Fleet Services	-	-	-	
Public Works-Traffic Engineering	-	-	-	
PCED-Office of the Director	92,927.85	37,186.06	55,741.78	
Total 1st Allocation	259,671.80	103,910.42	155,761.37	
General & Administrative Allocation	-			
Unallocated	-			
Total 1st Tier Allocation	2,282,421.99	783,839.51	1,498,582.49	
2nd Allocation				
Building Depreciation	-	-	-	
Equipment Depreciation	-	-	-	

DEPARTMENT 18
FISCAL 2017

CITY OF MADISON, WISCONSIN
PCED-ECONOMIC DEVELOPMENT DIVISION
DEPARTMENTAL COSTS BY FUNCTION

Department: PCED-Economic Development Division

Functions:	Total	General & Administrative	Business Resources	Real Estate Services
Common Council	-	-	-	-
Employee Assistance Program	-	-	-	-
Insurance	(594.15)	-	(237.76)	(356.40)
Workers Compensation	(35.58)	-	(14.24)	(21.34)
City Clerk	148.72	-	59.51	89.21
Treasurer	491.17	-	196.55	294.62
Mayor	1,250.59	-	500.44	750.15
Attorney's Office	2,396.92	-	959.15	1,437.76
Human Resources	976.92	-	390.92	585.99
Information Technology	94.84	-	37.95	56.89
Finance Department	2,397.86	-	959.53	1,438.33
Public Works-Engineering Services	3,397.83	-	1,359.68	2,038.15
Public Works Fleet Services	-	-	-	-
Public Works-Traffic Engineering	-	-	-	-
PCED-Office of the Director	725.99	-	290.51	435.48
PCED-Economic Development Division	-	-	-	-
Total 2nd Allocation	11,251.10	-	4,502.25	6,748.85
General & Administrative Allocation				
Unallocated	-			
Total 2nd Tier Allocation	11,251.10	-	4,502.25	6,748.85
Total Incoming Costs	270,922.89	-	108,412.67	162,510.23
Total Allocated Cost	\$ 2,293,673.09	\$ -	\$ 788,341.75	\$ 1,505,331.34

DEPARTMENT 18
FISCAL 2017

CITY OF MADISON, WISCONSIN
PCED-ECONOMIC DEVELOPMENT DIVISION
FUNCTIONAL COST ALLOCATIONS

Department: PCED-Economic Development Division
Function: Business Resources

Total 1st Tier Allocation	\$ 783,839.51
Total 2nd Tier Allocation	<u>\$ 4,502.25</u>

Total Allocated Cost

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
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Grantee Department

Water Utility	334.74	0.07%	521.72	(410.24)	111.48	3.00	114.47
Stormwater Utility	71.73	0.01%	111.80	(87.91)	23.89	0.64	24.53
Community Development Authority	1,313.72	0.26%	2,047.52	(1,610.02)	437.50	11.76	449.26
Capital Projects	1,277.87	0.25%	1,991.65	(1,566.09)	425.56	11.44	437.00
All Other Depts./Programs	499,924.47	99.40%	779,166.82	-	779,166.82	4,475.41	783,642.23
Total	502,923	100.00%	783,839.51	(3,674.25)	780,165.25	4,502.25	784,667.50

Allocation Basis: Direct Allocation to Benefiting Department based on Staff Effort

Allocation Source: City Financial Records and Reports

DEPARTMENT 18
FISCAL 2017

CITY OF MADISON, WISCONSIN
PCED-ECONOMIC DEVELOPMENT DIVISION
FUNCTIONAL COST ALLOCATIONS

Department: PCED-Economic Development Division
Function: Real Estate Services

Total 1st Tier Allocation	\$ 1,498,582.49
Total 2nd Tier Allocation	<u>\$ 6,748.85</u>
Total Allocated Cost	\$ 1,505,331.34

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Water Utility	1,094.42	0.15%	2,282.35	(1,341.26)	941.09	10.28	951.37
Sewer Utility	1,807.05	0.25%	3,768.50	(2,214.62)	1,553.88	16.97	1,570.85
Stormwater Utility	2,454.52	0.34%	5,118.76	(3,008.12)	2,110.64	23.05	2,133.69
Metro Transit	173.99	0.02%	362.85	(213.23)	149.61	1.63	151.25
Parking Utility	790.41	0.11%	1,648.36	(968.68)	679.67	7.42	687.10
Fire Department	245.21	0.03%	511.37	(300.52)	210.86	2.30	213.16
Public Health Madison and Dane County	18.05	0.00%	37.64	(22.12)	15.52	0.17	15.69
Public Works - Streets	94.84	0.01%	197.78	(116.23)	81.55	0.89	82.44
Community Development Authority	18,795.39	2.62%	39,196.73	(23,034.57)	16,162.16	176.52	16,338.68
Capital Projects	217,346.11	30.25%	453,263.05	(266,367.08)	186,895.98	2,041.27	188,937.24
General Land Acquisition Fund	475,771.72	66.21%	992,195.09	-	992,195.09	4,468.34	996,663.43
Total	718,591.71	100.00%	1,498,582.49	(297,586.42)	1,200,996.06	6,748.85	1,207,744.92

Allocation Basis: Direct Allocation to Benefiting Department based on Staff Effort

Allocation Source: City Financial Records and Reports

DEPARTMENT 18
FISCAL 2017

CITY OF MADISON, WISCONSIN
PCED-ECONOMIC DEVELOPMENT DIVISION
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: PCED-Economic Development Division

Grantee Department	Total	Business Resources	Real Estate Services
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Common Council	-	-	-
Employee Assistance Program	-	-	-
Insurance	-	-	-
Workers Compensation	-	-	-
City Clerk	-	-	-
Treasurer	-	-	-
Mayor	-	-	-
Attorney's Office	-	-	-
Human Resources	-	-	-
Information Technology	-	-	-
Finance Department	-	-	-
Public Works-Engineering Services	-	-	-
Public Works Fleet Services	-	-	-
Public Works-Traffic Engineering	-	-	-
PCED-Office of the Director	-	-	-
PCED-Economic Development Division	-	-	-
Water Utility	1,065.84	114.47	951.37
Sewer Utility	1,570.85	-	1,570.85
Stormwater Utility	2,158.22	24.53	2,133.69
Metro Transit	151.25	-	151.25
Parking Utility	687.10	-	687.10
Golf Enterprise	-	-	-
Monona Terrace	-	-	-
Madison Public Library	-	-	-
Police Department	-	-	-
Fire Department	213.16	-	213.16
Public Health Madison and Dane County	15.69	-	15.69
Public Works - Streets	82.44	-	82.44
Public Works - Landfill	-	-	-
Public Works - Parks	-	-	-
Public Works - Transportation	-	-	-
Department of Civil Rights	-	-	-
Assessor	-	-	-
Planning & Development-Building Inspection Division	-	-	-
Planning & Development-CDA Housing Operations	-	-	-
Planning & Development-Community Development Division	-	-	-
Planning & Development-Planning Division	-	-	-
Municipal Court	-	-	-
TID #25-Wilson Street	-	-	-

DEPARTMENT 18
FISCAL 2017

CITY OF MADISON, WISCONSIN
PCED-ECONOMIC DEVELOPMENT DIVISION
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: PCED-Economic Development Division

Grantee Department	Total	Business Resources	Real Estate Services
TID #27-West Broadway	-	-	-
TID #29-Allied Terrace	-	-	-
TID #32-State Street	-	-	-
TID #35-Todd Drive	-	-	-
TID #36-Capitol Gateway	-	-	-
TID #37-Union Corners	-	-	-
TID #38-Badger/Ann/Park	-	-	-
TID #39-Stoughton Road	-	-	-
TID #41-University/ Whitney	-	-	-
TID #42-Wingra	-	-	-
TID #43-Park/Drake	-	-	-
TID #44-Royster Clark	-	-	-
TID #45-Capital Square West	-	-	-
TID #46-Research Park	-	-	-
TID #47-Silicon Prairie	-	-	-
Community Development Authority	16,787.95	449.26	16,338.68
Room Tax Commission	-	-	-
Debt Service	-	-	-
Capital Projects	189,374.25	437.00	188,937.24
Room Tax Fund	-	-	-
Affordable Housing Trust Fund	-	-	-
Capital Revolving Fund	-	-	-
Special Assessment Revolving Fund	-	-	-
Reverse Mortgage Fund	-	-	-
General Land Acquisition Fund	996,663.43	-	996,663.43
Home-Buy the American Dream Fund	-	-	-
Housing Rehabilitation Services	-	-	-
Homebuyer's Assistance Program	-	-	-
Impact Fees	-	-	-
All Other Depts./Programs	783,642.23	783,642.23	-
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	1,992,412.41	784,667.50	1,207,744.92