

CITY OF MADISON, WISCONSIN

FULL COST ALLOCATION PLAN

Based on FY 2021 Actual Expenditures



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Table of Contents

Section 1 -	Introduction
Section 2 -	Organization Chart
Section 3 -	Reading a Cost Allocation Plan
Section 4 -	Central Services Cost Allocation Plan Detail

Section 1

Introduction

Introduction

The enclosed Full Cost Allocation Plan identifies the costs of indirect services provided by central service departments of the City of Madison, Wisconsin (City) based on actual expenditures for Fiscal Year 2021. MGT Consulting Group (MGT) prepared these documents at the request of the City.

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

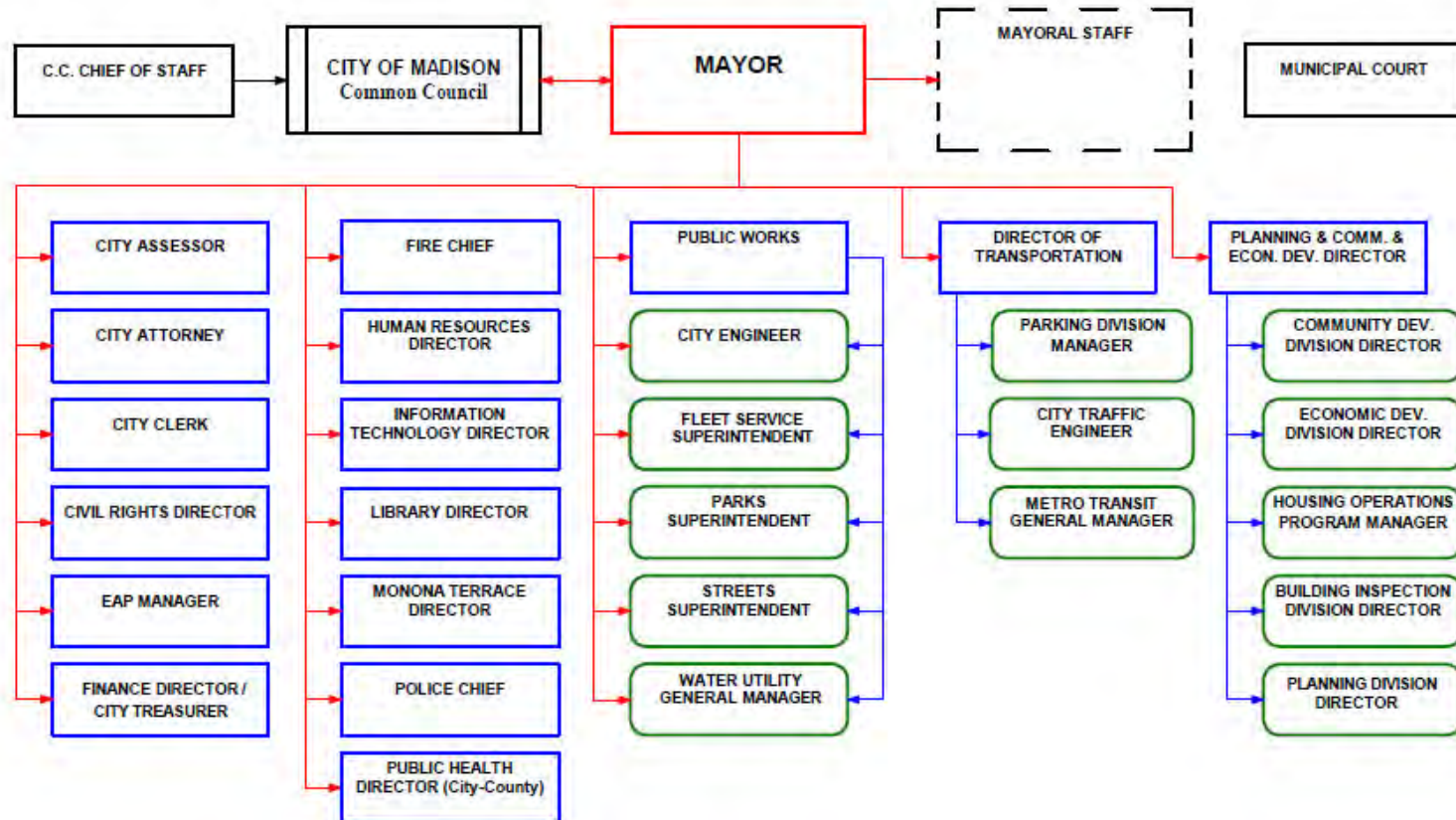
City personnel provided the expenditure and allocation data to MGT consultants. MGT consultants then prepared the Cost Allocation Plan utilizing a double step-down methodology.

Section 2

Organization Chart

CITY OF MADISON

ORGANIZATION OF CITY OF MADISON GOVERNMENT



Section 3

Reading a Cost Allocation Plan

Reading the Cost Allocation Plan

Overview

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

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

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

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

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

Process

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

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

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

Sections

Table of Contents

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

Summary Schedule

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

Detail Schedules

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

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

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

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

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

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

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

Section 4

Central Services Cost Allocation Plan Detail

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

ACTUAL FY 2021
6/2/2022

Table of Contents

Schedule Description	Allocation Basis Units	Allocation Basis Source	Page #
Table of Contents			1
Summary Schedule			4
Building Depreciation			10
1 Department Costs			11
1 Incoming Costs			12
1 City-County Building	Usable Square Footage Occupied by Department		13
1 Madison Municipal Building	Usable Square Footage Occupied by Department		14
1 Fairchild Building	Usable Square Footage Occupied by Department		15
1 Department Specific	Building Depreciation by Dept		16
1 Allocation Summary			17
Equipment Depreciation			18
2 Department Costs			19
2 Incoming Costs			20
2 Equipment Depreciation	General Fund Equipment Depreciation by Dept		21
2 Allocation Summary			22
Employee Assistance Program			23
3 Department Costs			24
3 Incoming Costs			26
3 EAP Service Delivery	# of Internal Contacts		27
3 Critical Incidents	# of Attendees at Internal Critical Incident Debriefings		29
3 External EAP	# of External Contacts		30
3 External CISM	# of Attendees at External Critical Incident Debriefings		32
3 Allocation Summary			33
Mayor			34
5 Department Costs			35
5 Incoming Costs			37
5 City Operational Oversight	# of Full Time Equivalent Employees		39
5 Allocation Summary			41
Attorney's Office			42
6 Department Costs			43
6 Incoming Costs			45
6 General Counsel & Representation	Effort Devoted by Attorney Staff		47
6 Ordinance Enforcement	Effort Devoted by Attorney Staff		49
6 Legislative Services	Direct Allocation to Benefitting Department		50
6 Allocation Summary			51

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

ACTUAL FY 2021
6/2/2022

Human Resources		52
7 Department Costs		53
7 Incoming Costs		55
7 HR & Benefits Administration	# of Full Time Equivalent Employees	57
7 Union & Association Admin	# of Represented and Association Staff	59
7 Accomodation & FMLA Admin	# of FMLA & Accomodation Requests Reviewed	60
7 Compensation & Hiring Admin	# of Employees Less Sworn Police Staff	61
7 Employee Development	# of Full Time Equivalent Employees	62
7 Allocation Summary		64
Information Technology		65
8 Department Costs		66
8 Incoming Costs		68
8 Network & Infrastructure Support	# of Devices Supported	70
8 Phone System Administration	Phone System Charges	71
8 Media Services	# of Full Time Equivalent Employees	73
8 Application Support & Development	IT Staff Salary by Benefitting Department	75
8 Software Maintenance	Software Maintenance costs per Department	77
8 Allocation Summary		79
Finance Department		80
9 Department Costs		82
9 Incoming Costs		86
9 General Acctg & Reporting	# of API, APM, APP, GBI and BEN Transactions	90
9 Budget Management	Equal Weighting of Budgeted Expenditures, BUA transactions, & Council Budget Amendments	92
9 Admin Support	Admin Support Hours by Department	94
9 Risk Management	Expenses of Insurance and Workers Compensation Departments	95
9 Purchasing	# of COL, COM, POE, POL and POM Transactions	96
9 Payroll	# of Full Time Equivalent Employees	97
9 Debt Management	2021 Debt Issuance by Fund/Agency	99
9 Treasurer - General Receipts	# of Receipts Processed	100
9 Treasurer - Investment Management	Average Monthly Cash Balance by Fund	101
9 Treasurer - Specific Collections	Percent of Collections Effort by Benefitting Department	102
9 Credit Card Expenses	Credit Card Fees per Benefitting Department	103
9 Treasurer - Water Utility Support	Direct Allocation to Water	104
9 Allocation Summary		105
Insurance		109
10 Department Costs		110
10 Incoming Costs		111
10 Insurance	Interdepartmental Charges for Insurance Services	112
10 Allocation Summary		113
Workers Compensation		114
11 Department Costs		115
11 Incoming Costs		116
11 Workers Comp	Interdepartmental Charges for Workers Compensation Services	117

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

ACTUAL FY 2021
6/2/2022

11 Allocation Summary		118
Public Works - Engineering Svcs		119
12 Department Costs		120
12 Incoming Costs		124
12 Facilities - General	Tracked Maintenance & Repairs and Custodial Services Expenditures	126
12 Facilities - Engineering Ent Funds	Tracked Maintenance & Repairs and Custodial Services Expenditures	127
12 General Engineering	**Not Allocated**	
12 Allocation Summary		128
Public Works - Fleet Svcs		129
13 Department Costs		130
13 Incoming Costs		131
13 Fleet Services	Fleet Services Charges	133
13 Allocation Summary		134
Public Works - Traffic Engineering		135
30 Department Costs		136
30 Incoming Costs		137
30 Radio Shop	Actual Charges for Radio Operations	139
30 General TE Svcs	**Not Allocated**	
30 Allocation Summary		140
Department of Civil Rights		141
31 Department Costs		142
31 Incoming Costs		144
31 Internal Support	# of Full Time Equivalent Employees	146
31 External Support	**Not Allocated**	
31 Allocation Summary		148
Common Council		149
39 Department Costs		150
39 Incoming Costs		151
39 Citywide Support	# of Full Time Equivalent Employees	153
39 Allocation Summary		155

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

ACTUAL FY 2021
6/2/2022

Summary Schedule

Department	City Clerk	Water Utility	Sewer Utility	Stormwater Utility	Metro Transit	Parking Utility	Golf Enterprise	Monona Terrace	Madison Public Library	Police Department
1 Building Depreciation	\$11,324	\$4,128	\$0	\$0	\$0	\$67,295	\$13,405	\$0	\$1,668,125	\$953,849
2 Equipment Depreciation	24,792	0	47,673	516	0	0	0	0	930,261	565,394
3 Employee Assistance Program	1,289	11,031	1,349	952	40,894	9,680	714	14,239	32,624	122,695
5 Mayor	8,513	78,885	9,648	6,810	265,655	62,881	5,108	37,314	85,496	324,960
6 Attorney's Office	182,322	5,552	0	426	29,637	13,337	13,505	60,321	33,640	776,412
7 Human Resources	24,150	102,083	6,405	4,521	467,523	77,967	5,359	122,831	159,863	358,379
8 Information Technology	193,310	400,589	35,468	32,245	668,589	284,036	22,911	115,561	222,031	1,455,574
9 Finance Department	106,571	368,245	94,542	101,599	311,111	321,438	50,845	79,580	162,298	222,626
10 Insurance	34	1,018	521	27	929	647	60	724	660	6,827
11 Workers Compensation	10	2,303	496	212	9,407	924	190	510	226	9,779
12 Public Works - Engineering Svcs	0	0	14,282	8,320	0	(41,897)	0	0	(3,161)	1,171
13 Public Works - Fleet Svcs	0	306	8,533	4,650	0	1,516	5,620	63	924	80,477
30 Public Works - Traffic Engineering	0	69,206	0	0	206,426	56,370	0	0	14,716	878,560
31 Department of Civil Rights	4,713	43,674	5,341	3,770	147,077	34,813	2,828	20,659	47,334	179,911
39 Common Council	5,449	50,498	6,176	4,360	170,057	40,253	3,270	23,886	54,730	208,021
Total Current Allocations	\$562,476	\$1,137,517	\$230,435	\$168,409	\$2,317,305	\$929,261	\$123,816	\$475,687	\$3,409,767	\$6,144,634

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

ACTUAL FY 2021
6/2/2022

Summary Schedule

Department	Fire Department	Public Health Madison and Dane County	Office of Independent Monitor	Public Works - Streets	Public Works - Landfill	Public Works - Parks	Public Works - Transportatio n	Assessor	PCED-Office of the Director	PCED- Economic Development Division
1 Building Depreciation	\$1,342,434	\$36,085	\$1,657	\$550,155	\$13,788	\$2,188,024	\$24,471	\$12,910	\$189,036	\$212,316
2 Equipment Depreciation	472,227	0	0	271,037	3,820	229,624	0	0	20,075	4,063
3 Employee Assistance Program	89,943	33,620	0	18,570	238	12,821	238	2,578	398	1,326
5 Mayor	238,215	0	0	132,799	1,703	91,682	1,703	17,026	3,746	12,485
6 Attorney's Office	52,870	302,007	0	0	0	5,689	3,638	112,341	0	78,619
7 Human Resources	340,575	0	0	187,261	1,130	188,472	1,732	20,532	3,223	15,103
8 Information Technology	858,410	530,121	0	478,811	3,143	570,897	3,175	76,840	126,565	51,056
9 Finance Department	176,576	228,929	217	264,336	11,514	197,210	1,131	10,919	12,084	46,574
10 Insurance	1,147	0	0	1,201	0	828	5	105	9	24
11 Workers Compensation	11,579	0	0	6,007	0	3,464	3	154	4	20
12 Public Works - Engineering Svcs	381,968	(8,629)	0	4,143	3,347	(9,575)	4,972	0	(7,971)	(28,493)
13 Public Works - Fleet Svcs	93,787	2,180	0	301,994	829	63,633	0	0	0	0
30 Public Works - Traffic Engineering	392,908	11,121	0	208,055	0	74,672	0	0	0	0
31 Department of Civil Rights	131,886	0	0	73,523	943	50,759	943	9,426	2,074	6,912
39 Common Council	152,492	0	0	85,011	1,090	58,690	1,090	10,899	2,398	7,992
Total Current Allocations	\$4,737,016	\$1,135,434	\$1,874	\$2,582,902	\$41,544	\$3,726,891	\$43,100	\$273,730	\$351,640	\$407,998

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

ACTUAL FY 2021
6/2/2022

Summary Schedule

Department	Planning & Development- Building Inspection	Planning & Development- CDA Housing Operations	Planning & Development- Community Development	Planning & Development- Planning Division	Municipal Court	TID #37- Union Corners	TID #39- Stoughton Road	TID #42- Wingra	TID #46- Research Park	Community Development Authority
1 Building Depreciation	\$271,569	\$192,282	\$277,011	\$191,958	\$6,029	\$0	\$0	\$0	\$0	\$3,279
2 Equipment Depreciation	0	0	0	60,320	0	0	0	0	0	0
3 Employee Assistance Program	2,893	3,357	3,014	2,321	1,732	0	0	0	0	181
5 Mayor	27,241	31,611	28,376	21,849	4,540	0	0	0	0	1,703
6 Attorney's Office	189,941	8,971	60,722	44,733	30,687	4,605	17,607	8,010	39	28,021
7 Human Resources	35,204	38,782	35,314	24,188	4,888	0	0	0	0	1,353
8 Information Technology	202,370	137,846	289,553	209,367	30,513	0	0	0	0	2,892
9 Finance Department	106,618	393,853	177,057	45,946	12,269	0	0	0	0	176,528
10 Insurance	1,497	359	246	49	7	0	0	0	0	0
11 Workers Compensation	379	503	42	33	3	0	0	0	0	0
12 Public Works - Engineering Svcs	(58,442)	39,068	(35,891)	(41,301)	0	0	0	0	0	(80,430)
13 Public Works - Fleet Svcs	196	3,327	0	0	0	0	0	0	0	0
30 Public Works - Traffic Engineering	8,268	0	0	0	0	0	0	0	0	0
31 Department of Civil Rights	15,082	17,501	15,710	12,097	2,514	0	0	0	0	943
39 Common Council	17,438	20,235	18,165	13,987	2,906	0	0	0	0	1,090
Total Current Allocations	\$820,253	\$887,696	\$869,318	\$585,545	\$96,088	\$4,605	\$17,607	\$8,010	\$39	\$135,558

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

ACTUAL FY 2021
6/2/2022

Summary Schedule

Department	Room Tax Commission	Debt Service	Capital Projects	Special Assessment Revolving Fund	Impact Fees	City Channel/Med ia Services	All Other Depts./Progr ams	Monona Police	Monona Fire	Dane Co. Emerg
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$7,296	\$8,056	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Employee Assistance Program	0	0	0	0	0	0	7,343	0	0	0
5 Mayor	0	0	0	0	0	0	0	0	0	0
6 Attorney's Office	20,107	0	0	0	348	0	36,264	0	0	0
7 Human Resources	0	0	0	0	0	0	0	0	0	0
8 Information Technology	0	0	0	0	0	0	0	0	0	0
9 Finance Department	28,540	22,069	366,455	14,179	4,188	0	1,159,816	0	0	0
10 Insurance	0	0	0	0	0	0	0	0	0	0
11 Workers Compensation	0	0	0	0	0	0	0	0	0	0
12 Public Works - Engineering Svcs	0	0	0	0	0	0	778,430	0	0	0
13 Public Works - Fleet Svcs	0	0	0	0	0	0	0	0	0	0
30 Public Works - Traffic Engineering	0	0	0	0	0	0	0	19,147	4,779	9,769
31 Department of Civil Rights	0	0	0	0	0	0	0	0	0	0
39 Common Council	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$48,647	\$22,069	\$366,455	\$14,179	\$4,536	\$7,296	\$1,989,910	\$19,147	\$4,779	\$9,769

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

ACTUAL FY 2021
6/2/2022

Summary Schedule

Department	Dane Co. Sheriff	Dane Co. Juv Detention	Dane Co. PSC	Dane Co. Highway	Madison College	UW Hospital	UW Police	VA Hospital	Overture Center	WI Capitol Police
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Employee Assistance Program	0	0	0	0	0	0	0	0	0	0
5 Mayor	0	0	0	0	0	0	0	0	0	0
6 Attorney's Office	0	0	0	0	0	0	0	0	0	0
7 Human Resources	0	0	0	0	0	0	0	0	0	0
8 Information Technology	0	0	0	0	0	0	0	0	0	0
9 Finance Department	0	0	0	0	0	0	0	0	0	0
10 Insurance	0	0	0	0	0	0	0	0	0	0
11 Workers Compensation	0	0	0	0	0	0	0	0	0	0
12 Public Works - Engineering Svcs	0	0	0	0	0	0	0	0	0	0
13 Public Works - Fleet Svcs	0	0	0	0	0	0	0	0	0	0
30 Public Works - Traffic Engineering	127,600	6,342	0	19,538	11,148	21,491	212,400	15,825	18,689	64,228
31 Department of Civil Rights	0	0	0	0	0	0	0	0	0	0
39 Common Council	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$127,600	\$6,342	\$0	\$19,538	\$11,148	\$21,491	\$212,400	\$15,825	\$18,689	\$64,228

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

ACTUAL FY 2021
6/2/2022

Summary Schedule

Department	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$8,246,481
2 Equipment Depreciation	0	2,629,799
3 Employee Assistance Program	0	416,040
5 Mayor	0	1,499,949
6 Attorney's Office	0	2,120,370
7 Human Resources	0	2,226,840
8 Information Technology	0	7,001,872
9 Finance Department	0	5,275,863
10 Insurance	0	16,925
11 Workers Compensation	0	46,247
12 Public Works - Engineering Svcs	0	919,911
13 Public Works - Fleet Svcs	0	568,034
30 Public Works - Traffic Engineering	0	2,451,257
31 Department of Civil Rights	0	830,432
39 Common Council	0	960,183
Total Current Allocations	<u>\$0</u>	<u>\$35,210,202</u>

FULL COST ALLOCATION PLAN**Building Depreciation
Nature & Extent of Services**

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

- **City-County Building:** The City of Madison shares a facility with Dane County, who owns the building and charges the City rent for the space it occupies. The City is responsible for improvements for its offices. The depreciation expense on these improvements is allocated to departments based on usable square footage of occupied space.
- **Madison Municipal Building:** The City of Madison owns this facility, which houses the operations of various units of the Planning and Community Development Department as well as Human Resources, Traffic Engineering, and the Parking Utility. The depreciation expense on the facility is allocated to departments based on usable square footage of occupied space.
- **Fairchild Building:** The City of Madison owns this facility, which houses mainly vehicle maintenance and parking related functions for Engineering Services, Police, and Parks. The depreciation expense on this facility is allocated to departments based on the percentage of occupied space.
- **Department Specific** - Single occupant buildings have been allocated to the individual department based on actual depreciation.

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

ACTUAL FY 2021
6/2/2022

A. Department Costs

Dept:1 Building Depreciation

Description		Amount	General Admin	City-County Building	Madison Municipal Building	Fairchild Building	Department Specific
Personnel Costs							
Salaries	S	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost							
Building Depreciation Expense	P	8,983,669	0	344,087	1,437,454	29,943	7,172,185
Subtotal - Services & Supplies		8,983,669	0	344,087	1,437,454	29,943	7,172,185
Department Cost Total		8,983,669	0	344,087	1,437,454	29,943	7,172,185
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		8,983,669	0	344,087	1,437,454	29,943	7,172,185
General Admin Distribution			0	0	0	0	0
Grand Total		\$8,983,669		\$344,087	\$1,437,454	\$29,943	\$7,172,185

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

ACTUAL FY 2021
6/2/2022

B. Incoming Costs - (Default Spread Expense%)

Dept:1 Building Depreciation

No Indirect Costs

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

ACTUAL FY 2021
6/2/2022

City-County Building Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 City Clerk	4,155	3.29%	\$11,324	\$0	\$11,324	\$0	\$11,324
5 Mayor	3,157	2.50%	8,604	0	8,604	0	8,604
6 Attorney's Office	4,799	3.80%	13,079	0	13,079	0	13,079
8 Information Technology	11,252	8.91%	30,666	0	30,666	0	30,666
9 Finance Department	10,025	7.94%	27,322	0	27,322	0	27,322
12 Public Works - Engineering Svcs	8,690	6.88%	23,684	0	23,684	0	23,684
22 Police Department	47,075	37.29%	128,299	0	128,299	0	128,299
24 Public Health Madison and Dane Coun	13,000	10.30%	35,430	0	35,430	0	35,430
25 Office of Independent Monitor	608	0.48%	1,657	0	1,657	0	1,657
28 Public Works - Parks	6,572	5.21%	17,911	0	17,911	0	17,911
31 Department of Civil Rights	3,256	2.58%	8,874	0	8,874	0	8,874
32 Assessor	4,737	3.75%	12,910	0	12,910	0	12,910
39 Common Council	1,080	0.86%	2,943	0	2,943	0	2,943
40 Municipal Court	2,212	1.75%	6,029	0	6,029	0	6,029
51 City Channel/Media Services	2,677	2.12%	7,296	0	7,296	0	7,296
52 All Other Depts./Programs	2,956	2.34%	8,056	0	8,056	0	8,056
Subtotal	126,251	100.00%	344,087	0	344,087	0	344,087
Direct Bills					0		0
Total					\$344,087		\$344,087

Basis Units: Usable Square Footage Occupied by Department

Source:

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

ACTUAL FY 2021
6/2/2022

Madison Municipal Building Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 Human Resources	3,900	10.99%	\$158,007	\$0	\$158,007	\$0	\$158,007
18 Parking Utility	1,661	4.68%	67,295	0	67,295	0	67,295
29 Public Works - Transportation	604	1.70%	24,471	0	24,471	0	24,471
30 Public Works - Traffic Engineering	3,661	10.32%	148,324	0	148,324	0	148,324
33 PCED-Office of the Director	901	2.54%	36,504	0	36,504	0	36,504
34 PCED-Economic Development Division	3,268	9.21%	132,401	0	132,401	0	132,401
35 Planning & Development-Building Insp	6,703	18.89%	271,569	0	271,569	0	271,569
36 Planning & Development-CDA Housing	4,746	13.38%	192,282	0	192,282	0	192,282
37 Planning & Development-Community I	5,298	14.93%	214,646	0	214,646	0	214,646
38 Planning & Development-Planning Divi	4,738	13.35%	191,958	0	191,958	0	191,958
Subtotal	35,480	100.00%	1,437,454	0	1,437,454	0	1,437,454
Direct Bills					0		0
Total					\$1,437,454		\$1,437,454

Basis Units: Usable Square Footage Occupied by Department

Source:

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

ACTUAL FY 2021
6/2/2022

Fairchild Building Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 Public Works - Engineering Svcs	6,800	17.00%	\$5,090	\$0	\$5,090	\$0	\$5,090
22 Police Department	19,600	49.00%	14,672	0	14,672	0	14,672
28 Public Works - Parks	13,600	34.00%	10,180	0	10,180	0	10,180
Subtotal	40,000	100.00%	29,943	0	29,943	0	29,943
Direct Bills					0		0
Total					\$29,943		\$29,943

Basis Units: Usable Square Footage Occupied by Department

Source:

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

ACTUAL FY 2021
6/2/2022

Department Specific Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 Mayor	609.31	0.01%	\$609	\$0	\$609	\$0	\$609
6 Attorney's Office	20,728.40	0.29%	20,728	0	20,728	0	20,728
8 Information Technology	12,805.16	0.18%	12,805	0	12,805	0	12,805
9 Finance Department	8,917.15	0.12%	8,917	0	8,917	0	8,917
12 Public Works - Engineering Svcs	210,342.94	2.93%	210,343	0	210,343	0	210,343
14 Water Utility	4,128.32	0.06%	4,128	0	4,128	0	4,128
19 Golf Enterprise	13,404.75	0.19%	13,405	0	13,405	0	13,405
21 Madison Public Library	1,668,124.95	23.26%	1,668,125	0	1,668,125	0	1,668,125
22 Police Department	810,877.42	11.31%	810,877	0	810,877	0	810,877
23 Fire Department	1,342,434.26	18.72%	1,342,434	0	1,342,434	0	1,342,434
24 Public Health Madison and Dane Coun	655.00	0.01%	655	0	655	0	655
26 Public Works - Streets	550,155.47	7.67%	550,155	0	550,155	0	550,155
27 Public Works - Landfill	13,787.85	0.19%	13,788	0	13,788	0	13,788
28 Public Works - Parks	2,159,931.83	30.12%	2,159,932	0	2,159,932	0	2,159,932
30 Public Works - Traffic Engineering	55,172.60	0.77%	55,173	0	55,173	0	55,173
33 PCED-Office of the Director	152,532.69	2.13%	152,533	0	152,533	0	152,533
34 PCED-Economic Development Division	79,914.48	1.11%	79,914	0	79,914	0	79,914
37 Planning & Development-Community L	62,365.08	0.87%	62,365	0	62,365	0	62,365
39 Common Council	2,018.54	0.03%	2,019	0	2,019	0	2,019
45 Community Development Authority	3,278.57	0.05%	3,279	0	3,279	0	3,279
Subtotal	7,172,184.77	100.00%	7,172,185	0	7,172,185	0	7,172,185
Direct Bills					0		0
Total					\$7,172,185		\$7,172,185
Basis Units: Buiding Depreciation by Dept Source:							

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

ACTUAL FY 2021
6/2/2022

Allocation Summary

Dept:1 Building Depreciation

Department	City-County Building	Madison Municipal Building	Fairchild Building	Department Specific	Total
4 City Clerk	\$11,324	\$0	\$0	\$0	\$11,324
5 Mayor	8,604	0	0	609	9,213
6 Attorney's Office	13,079	0	0	20,728	33,808
7 Human Resources	0	158,007	0	0	158,007
8 Information Technology	30,666	0	0	12,805	43,472
9 Finance Department	27,322	0	0	8,917	36,240
12 Public Works - Engineering Svcs	23,684	0	5,090	210,343	239,117
14 Water Utility	0	0	0	4,128	4,128
18 Parking Utility	0	67,295	0	0	67,295
19 Golf Enterprise	0	0	0	13,405	13,405
21 Madison Public Library	0	0	0	1,668,125	1,668,125
22 Police Department	128,299	0	14,672	810,877	953,849
23 Fire Department	0	0	0	1,342,434	1,342,434
24 Public Health Madison and Dane Coun	35,430	0	0	655	36,085
25 Office of Independent Monitor	1,657	0	0	0	1,657
26 Public Works - Streets	0	0	0	550,155	550,155
27 Public Works - Landfill	0	0	0	13,788	13,788
28 Public Works - Parks	17,911	0	10,180	2,159,932	2,188,024
29 Public Works - Transportation	0	24,471	0	0	24,471
30 Public Works - Traffic Engineering	0	148,324	0	55,173	203,496
31 Department of Civil Rights	8,874	0	0	0	8,874
32 Assessor	12,910	0	0	0	12,910
33 PCED-Office of the Director	0	36,504	0	152,533	189,036
34 PCED-Economic Development Division	0	132,401	0	79,914	212,316
35 Planning & Development-Building Insp	0	271,569	0	0	271,569
36 Planning & Development-CDA Housing	0	192,282	0	0	192,282
37 Planning & Development-Community I	0	214,646	0	62,365	277,011
38 Planning & Development-Planning Divi	0	191,958	0	0	191,958
39 Common Council	2,943	0	0	2,019	4,962
40 Municipal Court	6,029	0	0	0	6,029
45 Community Development Authority	0	0	0	3,279	3,279
51 City Channel/Media Services	7,296	0	0	0	7,296
52 All Other Depts./Programs	8,056	0	0	0	8,056
Total	\$344,087	\$1,437,454	\$29,943	\$7,172,185	\$8,983,669

CITY OF MADISON, WISCONSIN

FY 2021 ACTUALS

FULL COST ALLOCATION PLAN

Equipment Depreciation Nature & Extent of Services

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

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

ACTUAL FY 2021
6/2/2022

A. Department Costs

Dept:2 Equipment Depreciation

Description		Amount	General Admin	Equipment Depreciation
Personnel Costs				
Salaries	S	0	0	0
Salary % Split			.00%	.00%
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
Equipment Depreciation Expense	P	4,666,639	0	4,666,639
Subtotal - Services & Supplies		4,666,639	0	4,666,639
Department Cost Total		4,666,639	0	4,666,639
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		4,666,639	0	4,666,639
General Admin Distribution			0	0
Grand Total		<u>\$4,666,639</u>		<u>\$4,666,639</u>

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

ACTUAL FY 2021
6/2/2022

B. Incoming Costs - (Default Spread Expense%)

No Indirect Costs

Dept:2 Equipment Depreciation

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

ACTUAL FY 2021
6/2/2022

Equipment Depreciation Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 City Clerk	24,791.75	0.53%	\$24,792	\$0	\$24,792	\$0	\$24,792
8 Information Technology	407,383.20	8.73%	407,383	0	407,383	0	407,383
9 Finance Department	58,251.56	1.25%	58,252	0	58,252	0	58,252
12 Public Works - Engineering Svcs	62,490.85	1.34%	62,491	0	62,491	0	62,491
13 Public Works - Fleet Svcs	155,298.16	3.33%	155,298	0	155,298	0	155,298
15 Sewer Utility	47,672.60	1.02%	47,673	0	47,673	0	47,673
16 Stormwater Utility	516.19	0.01%	516	0	516	0	516
21 Madison Public Library	930,260.55	19.93%	930,261	0	930,261	0	930,261
22 Police Department	565,393.75	12.12%	565,394	0	565,394	0	565,394
23 Fire Department	472,226.50	10.12%	472,227	0	472,227	0	472,227
26 Public Works - Streets	271,036.64	5.81%	271,037	0	271,037	0	271,037
27 Public Works - Landfill	3,820.27	0.08%	3,820	0	3,820	0	3,820
28 Public Works - Parks	229,623.84	4.92%	229,624	0	229,624	0	229,624
30 Public Works - Traffic Engineering	1,353,415.82	29.00%	1,353,416	0	1,353,416	0	1,353,416
33 PCED-Office of the Director	20,074.57	0.43%	20,075	0	20,075	0	20,075
34 PCED-Economic Development Division	4,063.00	0.09%	4,063	0	4,063	0	4,063
38 Planning & Development-Planning Division	60,319.60	1.29%	60,320	0	60,320	0	60,320
Subtotal	4,666,638.85	100.00%	4,666,639	0	4,666,639	0	4,666,639
Direct Bills					0		0
Total					\$4,666,639		\$4,666,639

Basis Units: General Fund Equipment Depreciation by Dept

Source:

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

ACTUAL FY 2021
6/2/2022

Allocation Summary

Dept:2 Equipment Depreciation

Department	Equipment Depreciation	Total
4 City Clerk	\$24,792	\$24,792
8 Information Technology	407,383	407,383
9 Finance Department	58,252	58,252
12 Public Works - Engineering Svcs	62,491	62,491
13 Public Works - Fleet Svcs	155,298	155,298
15 Sewer Utility	47,673	47,673
16 Stormwater Utility	516	516
21 Madison Public Library	930,261	930,261
22 Police Department	565,394	565,394
23 Fire Department	472,227	472,227
26 Public Works - Streets	271,037	271,037
27 Public Works - Landfill	3,820	3,820
28 Public Works - Parks	229,624	229,624
30 Public Works - Traffic Engineering	1,353,416	1,353,416
33 PCED-Office of the Director	20,075	20,075
34 PCED-Economic Development Division	4,063	4,063
38 Planning & Development-Planning Division	60,320	60,320
Total	\$4,666,639	\$4,666,639

FULL COST ALLOCATION PLAN**Employee Assistance Program****Nature & Extent of Services**

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

- **EAP Service Delivery:** Activities covered under this service area include employee consultations and related documentation/follow-up, supervisor/union consultations and related documentation/follow-up, workgroup interventions and mediations, and training and education. Related costs are allocated to departments based on the total number of internal employee and supervisor contacts/consultations.
- **Critical Incidents:** Critical incidents include situations experienced by a person that may cause them to experience unusually strong emotional reactions that have the potential to interfere with ability to function during the incident, immediately following the incident or later. Activities covered under this service area are include Critical Incident consultations with management, defusing/debriefings with those impacted by the incident, coordination of Peer Support Teams, and related documentation and follow-up. Related costs are allocated to departments based on the total number of attendees at internal critical incident debriefings.
- **External EAP:** Costs related to using external EAP services are allocated based on the total number of external employee and supervisor contacts/consultations.
- **External CISM:** Costs related to hiring external companies that handle critical incidents are allocated to departments based on the total number of attendees at external critical incident debriefings.

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

ACTUAL FY 2021
6/2/2022

A. Department Costs

Dept:3 Employee Assistance Program

Description		Amount	General Admin	EAP Service Delivery	Critical Incidents	External EAP	External CISM
Personnel Costs							
Salaries	S1	288,585	85,854	159,876	42,855	0	0
Salary % Split			29.75%	55.40%	14.85%	.00%	.00%
Benefits	S	96,838	28,809	53,648	14,380	0	0
Subtotal - Personnel Costs		385,423	114,663	213,524	57,235	0	0
Services & Supplies Cost							
Office Supplies	S	1,555	463	862	231	0	0
Copy Printing Supplies	S	102	30	56	15	0	0
Furniture	S	118	35	65	18	0	0
Hardware Supplies	S	0	0	0	0	0	0
Software Licenses & Supplies	S	0	0	0	0	0	0
Postage	S	2,400	714	1,330	356	0	0
Program Supplies	S	558	166	309	83	0	0
Telephone	S	127	38	70	19	0	0
Telephone Maint	D	139	0	0	0	0	0
Cellular Telephone	S	626	186	347	93	0	0
System Communication Internet	S	408	121	226	61	0	0
Facility Rental	S	6,369	1,895	3,529	946	0	0
Custodial Building Use Charges	S	2,100	625	1,163	312	0	0
System and Software Maintenance	S	0	0	0	0	0	0
Recruitment	S	0	0	0	0	0	0
Conferences and Training	S	915	272	507	136	0	0
Memberships	S	649	193	360	96	0	0
Storage Services	S	16	5	9	2	0	0
Consulting Services	P	38,488	0	0	0	32,988	5,500
Security Services	S	224	67	124	33	0	0
Permits & Licenses	S	225	67	125	33	0	0
ID Charge from Insurance	S	684	203	379	102	0	0
ID Charge from Workers Comp	S	142	42	79	21	0	0

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

ACTUAL FY 2021
6/2/2022

A. Department Costs

Dept:3 Employee Assistance Program

Description		Amount	General Admin	EAP Service Delivery	Critical Incidents	External EAP	External CISM
Transfer in from Grants	S	0	0	0	0	0	0
Subtotal - Services & Supplies		55,845	5,122	9,539	2,557	32,988	5,500
Department Cost Total		441,268	119,786	223,063	59,792	32,988	5,500
Adjustments to Cost							
Telephone Maint	D	(139)	0	0	0	0	0
Subtotal - Adjustments		(139)	0	0	0	0	0
Total Costs After Adjustments		441,129	119,786	223,063	59,792	32,988	5,500
General Admin Distribution			(119,786)	94,464	25,321	0	0
Grand Total		\$441,129		\$317,527	\$85,113	\$32,988	\$5,500

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

ACTUAL FY 2021
6/2/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:3 Employee Assistance Program

Department	First Incoming	Second Incoming	EAP Service Delivery	Critical Incidents	External EAP	External CISM
3 EAP Service Delivery	\$0	\$259	\$204	\$55	\$0	\$0
3 External EAP	0	73	57	15	0	0
Subtotal - Employee Assistance Progr	0	332	262	70	0	0
5 City Operational Oversight	0	1,892	1,492	400	0	0
Subtotal - Mayor	0	1,892	1,492	400	0	0
7 HR & Benefits Administration	0	642	506	136	0	0
7 Union & Asssociation Admin	0	131	103	28	0	0
7 Accomodation & FMLA Admin	0	581	458	123	0	0
7 Compensation & Hiring Admin	0	802	632	169	0	0
7 Employee Development	0	826	652	175	0	0
Subtotal - Human Resources	0	2,981	2,351	630	0	0
8 Network & Infrastructure Support	0	4,708	3,713	995	0	0
8 Phone System Administration	0	450	355	95	0	0
8 Media Services	0	467	368	99	0	0
8 Application Support & Development	0	2,173	1,714	459	0	0
8 Software Maintenance	0	1,022	806	216	0	0
Subtotal - Information Technology	0	8,820	6,956	1,864	0	0
9 General Acctg & Reporting	0	988	779	209	0	0
9 Budget Management	0	311	245	66	0	0
9 Payroll	0	812	640	172	0	0
Subtotal - Finance Department	0	2,111	1,664	446	0	0
10 Insurance	0	4	3	1	0	0
Subtotal - Insurance	0	4	3	1	0	0
11 Workers Comp	0	2	1	0	0	0
Subtotal - Workers Compensation	0	2	1	0	0	0
31 Internal Support	0	1,235	974	261	0	0
Subtotal - Department of Civil Rights	0	1,235	974	261	0	0
39 Citywide Support	0	1,425	1,124	301	0	0
Subtotal - Common Council	0	1,425	1,124	301	0	0
Total Incoming	0	18,802	14,828	3,975	0	0
C. Total Allocated		\$459,931	\$332,355	\$89,088	\$32,988	\$5,500
		72.26%	19.37%	7.17%	1.20%	

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

ACTUAL FY 2021
6/2/2022

EAP Service Delivery Allocations

Dept:3 Employee Assistance Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	0.51	0.08%	\$259	\$0	\$259	\$0	\$259
4 City Clerk	1.90	0.31%	971	0	971	45	1,016
5 Mayor	5.70	0.92%	2,919	0	2,919	136	3,055
6 Attorney's Office	3.13	0.50%	1,601	0	1,601	75	1,676
7 Human Resources	3.16	0.51%	1,618	0	1,618	76	1,693
8 Information Technology	7.29	1.18%	3,733	0	3,733	174	3,908
9 Finance Department	7.20	1.16%	3,688	0	3,688	172	3,861
12 Public Works - Engineering Svcs	19.40	3.13%	9,936	0	9,936	464	10,400
13 Public Works - Fleet Svcs	4.98	0.80%	2,553	0	2,553	119	2,672
14 Water Utility	16.64	2.68%	8,520	0	8,520	398	8,918
15 Sewer Utility	2.03	0.33%	1,042	0	1,042	49	1,091
16 Stormwater Utility	1.44	0.23%	736	0	736	34	770
17 Metro Transit	64.69	10.43%	33,129	0	33,129	1,548	34,678
18 Parking Utility	15.31	2.47%	7,842	0	7,842	366	8,208
19 Golf Enterprise	1.08	0.17%	552	0	552	26	577
20 Monona Terrace	24.98	4.03%	12,794	0	12,794	598	13,392
21 Madison Public Library	57.24	9.23%	29,315	0	29,315	1,370	30,685
22 Police Department	141.50	22.82%	72,468	0	72,468	3,387	75,855
23 Fire Department	103.73	16.73%	53,123	0	53,123	2,483	55,606
24 Public Health Madison and Dane Coun	38.77	6.25%	19,857	0	19,857	928	20,785
26 Public Works - Streets	28.01	4.52%	14,343	0	14,343	670	15,013
27 Public Works - Landfill	0.36	0.06%	184	0	184	9	192
28 Public Works - Parks	19.33	3.12%	9,902	0	9,902	463	10,365
29 Public Works - Transportation	0.36	0.06%	184	0	184	9	192
30 Public Works - Traffic Engineering	9.37	1.51%	4,799	0	4,799	224	5,024
31 Department of Civil Rights	3.03	0.49%	1,553	0	1,553	73	1,625
32 Assessor	3.79	0.61%	1,941	0	1,941	91	2,032
33 PCED-Office of the Director	0.50	0.08%	257	0	257	12	269
34 PCED-Economic Development Division	1.67	0.27%	856	0	856	40	896
35 Planning & Development-Building Insp	3.65	0.59%	1,867	0	1,867	87	1,955
36 Planning & Development-CDA Housing	4.23	0.68%	2,167	0	2,167	101	2,268
37 Planning & Development-Community I	3.80	0.61%	1,945	0	1,945	91	2,036
38 Planning & Development-Planning Divi	2.92	0.47%	1,498	0	1,498	70	1,568
39 Common Council	3.04	0.49%	1,557	0	1,557	73	1,629
40 Municipal Court	3.04	0.49%	1,557	0	1,557	73	1,629
45 Community Development Authority	0.23	0.04%	117	0	117	5	122
52 All Other Depts./Programs	12.00	1.94%	6,146	0	6,146	287	6,433

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

ACTUAL FY 2021
6/2/2022

EAP Service Delivery Allocations

Dept:3 Employee Assistance Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	620.00	100.00%	317,527	0	317,527	14,828	332,355
Direct Bills					0		0
Total					\$317,527		\$332,355
Basis Units: # of Internal Contacts							
Source:							

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

ACTUAL FY 2021
6/2/2022

Critical Incidents Allocations

Dept:3 Employee Assistance Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 Public Works - Engineering Svcs	0.57	1.77%	\$1,503	\$0	\$1,503	\$70	\$1,573
13 Public Works - Fleet Svcs	0.15	0.45%	386	0	386	18	404
14 Water Utility	0.48	1.51%	1,289	0	1,289	60	1,349
15 Sewer Utility	0.06	0.19%	158	0	158	7	165
16 Stormwater Utility	0.04	0.13%	111	0	111	5	116
19 Golf Enterprise	0.03	0.10%	83	0	83	4	87
22 Police Department	13.95	43.60%	37,106	0	37,106	1,733	38,839
23 Fire Department	10.23	31.96%	27,201	0	27,201	1,270	28,471
24 Public Health Madison and Dane Coun	3.82	11.95%	10,168	0	10,168	475	10,642
26 Public Works - Streets	0.82	2.55%	2,170	0	2,170	101	2,271
27 Public Works - Landfill	0.01	0.03%	28	0	28	1	29
28 Public Works - Parks	0.56	1.76%	1,498	0	1,498	70	1,568
29 Public Works - Transportation	0.01	0.03%	28	0	28	1	29
30 Public Works - Traffic Engineering	0.27	0.85%	726	0	726	34	760
33 PCED-Office of the Director	0.03	0.09%	78	0	78	4	82
34 PCED-Economic Development Division	0.10	0.31%	261	0	261	12	274
35 Planning & Development-Building Insp	0.21	0.67%	570	0	570	27	597
36 Planning & Development-CDA Housing	0.25	0.78%	662	0	662	31	693
37 Planning & Development-Community I	0.22	0.70%	594	0	594	28	622
38 Planning & Development-Planning Divi	0.17	0.54%	458	0	458	21	479
45 Community Development Authority	0.01	0.04%	36	0	36	2	37
Subtotal	32.00	100.00%	85,113	0	85,113	3,975	89,088
Direct Bills					0		0
Total					\$85,113		\$89,088

Basis Units: # of Attendees at Internal Critical Incident Debriefings

Source:

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

ACTUAL FY 2021
6/2/2022

External EAP Allocations

Dept:3 Employee Assistance Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	0.64	0.22%	\$73	\$0	\$73	\$0	\$73
4 City Clerk	2.40	0.83%	273	0	273	0	273
5 Mayor	1.70	0.59%	193	0	193	0	193
6 Attorney's Office	3.96	1.37%	451	0	451	0	451
7 Human Resources	4.00	1.38%	455	0	455	0	455
8 Information Technology	9.23	3.18%	1,050	0	1,050	0	1,050
9 Finance Department	9.12	3.15%	1,038	0	1,038	0	1,038
12 Public Works - Engineering Svcs	4.52	1.56%	514	0	514	0	514
13 Public Works - Fleet Svcs	1.16	0.40%	132	0	132	0	132
14 Water Utility	3.88	1.34%	441	0	441	0	441
15 Sewer Utility	0.47	0.16%	54	0	54	0	54
16 Stormwater Utility	0.33	0.12%	38	0	38	0	38
17 Metro Transit	40.43	13.94%	4,599	0	4,599	0	4,599
18 Parking Utility	9.57	3.30%	1,089	0	1,089	0	1,089
19 Golf Enterprise	0.25	0.09%	29	0	29	0	29
20 Monona Terrace	7.44	2.57%	846	0	846	0	846
21 Madison Public Library	17.05	5.88%	1,939	0	1,939	0	1,939
22 Police Department	63.77	21.99%	7,254	0	7,254	0	7,254
23 Fire Department	46.75	16.12%	5,318	0	5,318	0	5,318
24 Public Health Madison and Dane Coun	17.48	6.03%	1,988	0	1,988	0	1,988
26 Public Works - Streets	6.53	2.25%	742	0	742	0	742
27 Public Works - Landfill	0.08	0.03%	10	0	10	0	10
28 Public Works - Parks	4.51	1.55%	512	0	512	0	512
29 Public Works - Transportation	0.08	0.03%	10	0	10	0	10
30 Public Works - Traffic Engineering	2.18	0.75%	248	0	248	0	248
31 Department of Civil Rights	3.84	1.32%	437	0	437	0	437
32 Assessor	4.80	1.66%	546	0	546	0	546
33 PCED-Office of the Director	0.41	0.14%	47	0	47	0	47
34 PCED-Economic Development Division	1.38	0.47%	157	0	157	0	157
35 Planning & Development-Building Insp	3.00	1.04%	342	0	342	0	342
36 Planning & Development-CDA Housing	3.48	1.20%	396	0	396	0	396
37 Planning & Development-Community I	3.13	1.08%	356	0	356	0	356
38 Planning & Development-Planning Divi	2.41	0.83%	274	0	274	0	274
39 Common Council	0.91	0.31%	103	0	103	0	103
40 Municipal Court	0.91	0.31%	103	0	103	0	103
45 Community Development Authority	0.19	0.06%	21	0	21	0	21
52 All Other Depts./Programs	8.00	2.76%	910	0	910	0	910

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

ACTUAL FY 2021
6/2/2022

External EAP Allocations

Dept:3 Employee Assistance Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	290.00	100.00%	32,988	0	32,988	0	32,988
Direct Bills					0		0
Total					\$32,988		\$32,988
Basis Units: # of External Contacts							
Source:							

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

ACTUAL FY 2021
6/2/2022

External CISM Allocations

Dept:3 Employee Assistance Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 Public Works - Engineering Svcs	0.75	6.85%	\$377	\$0	\$377	\$0	\$377
13 Public Works - Fleet Svcs	0.19	1.76%	97	0	97	0	97
14 Water Utility	0.65	5.87%	323	0	323	0	323
15 Sewer Utility	0.08	0.72%	40	0	40	0	40
16 Stormwater Utility	0.06	0.51%	28	0	28	0	28
17 Metro Transit	3.23	29.40%	1,617	0	1,617	0	1,617
18 Parking Utility	0.77	6.96%	383	0	383	0	383
19 Golf Enterprise	0.04	0.38%	21	0	21	0	21
22 Police Department	1.49	13.59%	747	0	747	0	747
23 Fire Department	1.10	9.96%	548	0	548	0	548
24 Public Health Madison and Dane Coun	0.41	3.72%	205	0	205	0	205
26 Public Works - Streets	1.09	9.89%	544	0	544	0	544
27 Public Works - Landfill	0.01	0.13%	7	0	7	0	7
28 Public Works - Parks	0.75	6.83%	375	0	375	0	375
29 Public Works - Transportation	0.01	0.13%	7	0	7	0	7
30 Public Works - Traffic Engineering	0.36	3.31%	182	0	182	0	182
Subtotal	11.00	100.00%	5,500	0	5,500	0	5,500
Direct Bills					0		0
Total					\$5,500		\$5,500

Basis Units: # of Attendees at External Critical Incident Debriefings

Source:

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

ACTUAL FY 2021
6/2/2022

Allocation Summary

Dept:3 Employee Assistance Program

Department	EAP Service Delivery	Critical Incidents	External EAP	External CISM	Total
3 Employee Assistance Program	\$259	\$0	\$73	\$0	\$332
4 City Clerk	1,016	0	273	0	1,289
5 Mayor	3,055	0	193	0	3,248
6 Attorney's Office	1,676	0	451	0	2,127
7 Human Resources	1,693	0	455	0	2,148
8 Information Technology	3,908	0	1,050	0	4,958
9 Finance Department	3,861	0	1,038	0	4,898
12 Public Works - Engineering Svcs	10,400	1,573	514	377	12,864
13 Public Works - Fleet Svcs	2,672	404	132	97	3,305
14 Water Utility	8,918	1,349	441	323	11,031
15 Sewer Utility	1,091	165	54	40	1,349
16 Stormwater Utility	770	116	38	28	952
17 Metro Transit	34,678	0	4,599	1,617	40,894
18 Parking Utility	8,208	0	1,089	383	9,680
19 Golf Enterprise	577	87	29	21	714
20 Monona Terrace	13,392	0	846	0	14,239
21 Madison Public Library	30,685	0	1,939	0	32,624
22 Police Department	75,855	38,839	7,254	747	122,695
23 Fire Department	55,606	28,471	5,318	548	89,943
24 Public Health Madison and Dane Coun	20,785	10,642	1,988	205	33,620
26 Public Works - Streets	15,013	2,271	742	544	18,570
27 Public Works - Landfill	192	29	10	7	238
28 Public Works - Parks	10,365	1,568	512	375	12,821
29 Public Works - Transportation	192	29	10	7	238
30 Public Works - Traffic Engineering	5,024	760	248	182	6,214
31 Department of Civil Rights	1,625	0	437	0	2,062
32 Assessor	2,032	0	546	0	2,578
33 PCED-Office of the Director	269	82	47	0	398
34 PCED-Economic Development Division	896	274	157	0	1,326
35 Planning & Development-Building Insp	1,955	597	342	0	2,893
36 Planning & Development-CDA Housing	2,268	693	396	0	3,357
37 Planning & Development-Community I	2,036	622	356	0	3,014
38 Planning & Development-Planning Divi	1,568	479	274	0	2,321
39 Common Council	1,629	0	103	0	1,732
40 Municipal Court	1,629	0	103	0	1,732
45 Community Development Authority	122	37	21	0	181
52 All Other Depts./Programs	6,433	0	910	0	7,343
Total	\$332,355	\$89,088	\$32,988	\$5,500	\$459,931

FULL COST ALLOCATION PLAN**Mayor
Nature & Extent of Services**

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

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

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

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

ACTUAL FY 2021
6/2/2022

A. Department Costs

Dept:5 Mayor

Description		Amount	General Admin	City Operational Oversight
Personnel Costs				
Salaries	S1	1,134,447	0	1,134,447
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	286,165	0	286,165
Subtotal - Personnel Costs		1,420,612	0	1,420,612
Services & Supplies Cost				
Office Supplies	S	535	0	535
Copy Printing Supplies	S	633	0	633
Hardware Supplies	S	87	0	87
Postage	S	3,055	0	3,055
Books and Subscriptions	S	928	0	928
Work Supplies	S	324	0	324
Food and Beverage	S	0	0	0
Telephone	S	617	0	617
Telephone Maint	D	388	0	0
Cellular Telephone	S	0	0	0
Facility Rental	S	95	0	95
Custodial Building Use Charges	S	31,031	0	31,031
Mileage	S	82	0	82
Conferences and Training	S	2,464	0	2,464
Memberships	S	4,550	0	4,550
Storage Services	S	63	0	63
Advertising Services	S	795	0	795
Other Services and Expenses	S	4,223	0	4,223
Grants	D	0	0	0
Community Agency Contracts	D	0	0	0
ID Charge from Insurance	S	2,435	0	2,435
ID Charge from Workers Comp	S	688	0	688
Food Policy & Programming Costs	D	0	0	0

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

ACTUAL FY 2021
6/2/2022

A. Department Costs

Dept:5 Mayor

Description		Amount	General Admin	City Operational Oversight
Transfer in from Grants	S	0	0	0
Subtotal - Services & Supplies		52,992	0	52,604
Department Cost Total		1,473,604	0	1,473,216
Adjustments to Cost				
Telephone Maint	D	(388)	0	0
Grants	D	0	0	0
Community Agency Contracts	D	0	0	0
Food Policy & Programming Costs	D	0	0	0
Subtotal - Adjustments		(388)	0	0
Total Costs After Adjustments		1,473,216	0	1,473,216
General Admin Distribution			0	0
Grand Total		<u>\$1,473,216</u>	<u>\$1,473,216</u>	

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

ACTUAL FY 2021
6/2/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:5 Mayor

Department	First Incoming	Second Incoming	City Operational Oversight
1 City-County Building	\$8,604	\$0	\$8,604
1 Department Specific	609	0	609
Subtotal - Building Depreciation	9,213	0	9,213
3 EAP Service Delivery	2,919	136	3,055
3 External EAP	193	0	193
Subtotal - Employee Assistance Progr	3,112	136	3,248
5 City Operational Oversight	0	7,095	7,095
Subtotal - Mayor	0	7,095	7,095
6 General Counsel & Representation	0	84,904	84,904
Subtotal - Attorney's Office	0	84,904	84,904
7 HR & Benefits Administration	0	2,406	2,406
7 Union & Association Admin	0	131	131
7 Compensation & Hiring Admin	0	2,449	2,449
7 Employee Development	0	3,098	3,098
Subtotal - Human Resources	0	8,083	8,083
8 Network & Infrastructure Support	0	16,479	16,479
8 Phone System Administration	0	1,261	1,261
8 Media Services	0	1,749	1,749
8 Application Support & Development	0	91,221	91,221
8 Software Maintenance	0	26,106	26,106
Subtotal - Information Technology	0	136,817	136,817
9 General Acctg & Reporting	0	1,223	1,223
9 Budget Management	0	24,428	24,428
9 Admin Support	0	19,219	19,219
9 Payroll	0	3,045	3,045
Subtotal - Finance Department	0	47,915	47,915
10 Insurance	0	15	15
Subtotal - Insurance	0	15	15
11 Workers Comp	0	9	9

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

ACTUAL FY 2021
6/2/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:5 Mayor

Department	First Incoming	Second Incoming	City Operational Oversight
Subtotal - Workers Compensation	\$0	\$9	\$9
31 Internal Support	0	4,631	4,631
Subtotal - Department of Civil Rights	0	4,631	4,631
39 Citywide Support	0	5,345	5,345
Subtotal - Common Council	0	5,345	5,345
Total Incoming	12,325	294,952	307,277
C. Total Allocated		\$1,780,493	\$1,780,493
			100.00%

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

ACTUAL FY 2021
6/2/2022

City Operational Oversight Allocations

Dept:5 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	4.00	0.13%	\$1,892	\$0	\$1,892	\$0	\$1,892
4 City Clerk	15.00	0.48%	7,095	0	7,095	1,417	8,513
5 Mayor	15.00	0.48%	7,095	0	7,095	0	7,095
6 Attorney's Office	24.75	0.79%	11,707	0	11,707	2,339	14,046
7 Human Resources	25.00	0.80%	11,826	0	11,826	2,362	14,188
8 Information Technology	57.70	1.84%	27,294	0	27,294	5,452	32,746
9 Finance Department	57.00	1.81%	26,963	0	26,963	5,386	32,348
12 Public Works - Engineering Svcs	162.10	5.16%	76,678	0	76,678	15,317	91,995
13 Public Works - Fleet Svcs	41.65	1.33%	19,702	0	19,702	3,936	23,637
14 Water Utility	139.00	4.43%	65,751	0	65,751	13,134	78,885
15 Sewer Utility	17.00	0.54%	8,041	0	8,041	1,606	9,648
16 Stormwater Utility	12.00	0.38%	5,676	0	5,676	1,134	6,810
17 Metro Transit	468.10	14.91%	221,424	0	221,424	44,231	265,655
18 Parking Utility	110.80	3.53%	52,411	0	52,411	10,470	62,881
19 Golf Enterprise	9.00	0.29%	4,257	0	4,257	850	5,108
20 Monona Terrace	65.75	2.09%	31,102	0	31,102	6,213	37,314
21 Madison Public Library	150.65	4.80%	71,262	0	71,262	14,235	85,496
22 Police Department	572.60	18.23%	270,855	0	270,855	54,105	324,960
23 Fire Department	419.75	13.37%	198,553	0	198,553	39,662	238,215
26 Public Works - Streets	234.00	7.45%	110,688	0	110,688	22,111	132,799
27 Public Works - Landfill	3.00	0.10%	1,419	0	1,419	283	1,703
28 Public Works - Parks	161.55	5.14%	76,418	0	76,418	15,265	91,682
29 Public Works - Transportation	3.00	0.10%	1,419	0	1,419	283	1,703
30 Public Works - Traffic Engineering	78.30	2.49%	37,038	0	37,038	7,399	44,437
31 Department of Civil Rights	24.00	0.76%	11,353	0	11,353	2,268	13,620
32 Assessor	30.00	0.96%	14,191	0	14,191	2,835	17,026
33 PCED-Office of the Director	6.60	0.21%	3,122	0	3,122	624	3,746
34 PCED-Economic Development Division	22.00	0.70%	10,407	0	10,407	2,079	12,485
35 Planning & Development-Building Insp	48.00	1.53%	22,705	0	22,705	4,536	27,241
36 Planning & Development-CDA Housing	55.70	1.77%	26,348	0	26,348	5,263	31,611
37 Planning & Development-Community L	50.00	1.59%	23,651	0	23,651	4,725	28,376
38 Planning & Development-Planning Divi	38.50	1.23%	18,212	0	18,212	3,638	21,849
39 Common Council	8.00	0.25%	3,784	0	3,784	756	4,540
40 Municipal Court	8.00	0.25%	3,784	0	3,784	756	4,540
45 Community Development Authority	3.00	0.10%	1,419	0	1,419	283	1,703

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

ACTUAL FY 2021
6/2/2022

City Operational Oversight Allocations

Dept:5 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,140.50	100.00%	1,485,542	0	1,485,542	294,952	1,780,493
Direct Bills					0		0
Total					\$1,485,542		\$1,780,493

Basis Units: # of Full Time Equivalent Employees

Source:

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

ACTUAL FY 2021
6/2/2022

Allocation Summary

Dept:5 Mayor

Department	City Operational Oversight	Total
3 Employee Assistance Program	\$1,892	\$1,892
4 City Clerk	8,513	8,513
5 Mayor	7,095	7,095
6 Attorney's Office	14,046	14,046
7 Human Resources	14,188	14,188
8 Information Technology	32,746	32,746
9 Finance Department	32,348	32,348
12 Public Works - Engineering Svcs	91,995	91,995
13 Public Works - Fleet Svcs	23,637	23,637
14 Water Utility	78,885	78,885
15 Sewer Utility	9,648	9,648
16 Stormwater Utility	6,810	6,810
17 Metro Transit	265,655	265,655
18 Parking Utility	62,881	62,881
19 Golf Enterprise	5,108	5,108
20 Monona Terrace	37,314	37,314
21 Madison Public Library	85,496	85,496
22 Police Department	324,960	324,960
23 Fire Department	238,215	238,215
26 Public Works - Streets	132,799	132,799
27 Public Works - Landfill	1,703	1,703
28 Public Works - Parks	91,682	91,682
29 Public Works - Transportation	1,703	1,703
30 Public Works - Traffic Engineering	44,437	44,437
31 Department of Civil Rights	13,620	13,620
32 Assessor	17,026	17,026
33 PCED-Office of the Director	3,746	3,746
34 PCED-Economic Development Division	12,485	12,485
35 Planning & Development-Building Insp	27,241	27,241
36 Planning & Development-CDA Housing	31,611	31,611
37 Planning & Development-Community L	28,376	28,376
38 Planning & Development-Planning Divi	21,849	21,849
39 Common Council	4,540	4,540
40 Municipal Court	4,540	4,540
45 Community Development Authority	1,703	1,703
Total	\$1,780,493	\$1,780,493

FULL COST ALLOCATION PLAN**Attorney's Office
Nature & Extent of Services**

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

- **General Counsel and Representation:** Costs associated with providing legal services, contract review, and other representation are allocated to benefiting departments based on an analysis of attorney staff effort expended.
- **Ordinance Enforcement:** Costs associated with providing legal services related to the enforcement of City ordinance violations are allocated to benefiting departments based on an analysis of attorney staff effort expended.
- **Legislative Services:** Costs associated with providing legal services to the Common Council and various boards, committees and commissions are allocated directly to the Common Council.

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

ACTUAL FY 2021
6/2/2022

A. Department Costs

Dept:6 Attorney's Office

Description		Amount	General Admin	General Counsel & Representati	Ordinance Enforcement	Legislative Services
Personnel Costs						
Salaries	S1	2,315,773	222,314	1,311,191	575,006	207,262
Salary % Split			9.60%	56.62%	24.83%	8.95%
Benefits	S	620,684	59,586	351,431	154,116	55,551
Subtotal - Personnel Costs		2,936,457	281,900	1,662,622	729,122	262,813
Services & Supplies Cost						
Purchasing Card Unallocated	S	0	0	0	0	0
Office Supplies	S	1,381	133	782	343	124
Copy Printing Supplies	S	3,740	359	2,118	929	335
Furniture	S	370	36	209	92	33
Hardware Supplies	S	2,286	219	1,294	568	205
Postage	S	3,035	291	1,719	754	272
Books and Subscriptions	S	1,963	188	1,111	487	176
Food & Beverage	S	0	0	0	0	0
Telephone	S	1,182	113	669	293	106
Telephone Maint	D	776	0	0	0	0
Cellular Telephone	S	3,064	294	1,735	761	274
Systems Communication Internet	S	22,732	2,182	12,871	5,644	2,035
Custodial Building Use Charges	S	47,171	4,528	26,708	11,713	4,222
System and Software Maintenance	S	26,929	2,585	15,247	6,686	2,410
Conferences and Training	S	6,494	623	3,677	1,612	581
Memberships	S	11,037	1,060	6,249	2,740	988
Legal Services	S	2,865	275	1,622	711	256
Delivery Freight Charges	S	180	17	102	45	16
Storage Services	S	2,904	279	1,644	721	260
Advertising Services	S	852	82	482	212	76
Transcription Services	S	3,322	319	1,881	825	297
Other Services and Expenses	S	2,520	242	1,427	626	226
ID Charge from Insurance	S	5,223	501	2,957	1,297	467

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

ACTUAL FY 2021
6/2/2022

A. Department Costs

Dept:6 Attorney's Office

Description		Amount	General Admin	General Counsel & Representati	Ordinance Enforcement	Legislative Services
ID Charge from Workers Comp	S	1,467	141	831	364	131
* Miscellaneous Revenue *	P	(3,097)	0	0	(3,097)	0
Transfer in from Grants	P	(136,934)	0	(20,801)	(116,133)	0
Subtotal - Services & Supplies		11,462	14,469	64,535	(81,807)	13,489
Department Cost Total		2,947,919	296,369	1,727,157	647,315	276,302
Adjustments to Cost						
Telephone Maint	D	(776)	0	0	0	0
Subtotal - Adjustments		(776)	0	0	0	0
Total Costs After Adjustments		2,947,143	296,369	1,727,157	647,315	276,302
General Admin Distribution			(296,369)	185,624	81,403	29,342
Grand Total		\$2,947,143		\$1,912,781	\$728,718	\$305,644

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

ACTUAL FY 2021
6/2/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:6 Attorney's Office

Department	First Incoming	Second Incoming	General Counsel & Representati	Ordinance Enforcement	Legislative Services
1 City-County Building	\$13,079	\$0	\$8,192	\$3,592	\$1,295
1 Department Specific	20,728	0	12,983	5,693	2,052
Subtotal - Building Depreciation	33,808	0	21,175	9,286	3,347
3 EAP Service Delivery	1,601	75	1,050	460	166
3 External EAP	451	0	282	124	45
Subtotal - Employee Assistance Progr	2,052	75	1,332	584	211
5 City Operational Oversight	11,707	2,339	8,797	3,858	1,391
Subtotal - Mayor	11,707	2,339	8,797	3,858	1,391
7 HR & Benefits Administration	0	3,969	2,486	1,090	393
7 Union & Association Admin	0	954	598	262	94
7 Accomodation & FMLA Admin	0	1,162	728	319	115
7 Compensation & Hiring Admin	0	5,266	3,298	1,446	521
7 Employee Development	0	5,112	3,202	1,404	506
Subtotal - Human Resources	0	16,463	10,312	4,522	1,630
8 Network & Infrastructure Support	0	30,605	19,169	8,406	3,030
8 Phone System Administration	0	2,522	1,580	693	250
8 Media Services	0	2,887	1,808	793	286
8 Application Support & Development	0	18,323	11,476	5,033	1,814
8 Software Maintenance	0	11,758	7,365	3,230	1,164
Subtotal - Information Technology	0	66,095	41,397	18,154	6,544
9 General Acctg & Reporting	0	3,632	2,275	998	360
9 Budget Management	0	1,656	1,037	455	164
9 Payroll	0	5,025	3,147	1,380	497
Subtotal - Finance Department	0	10,313	6,459	2,833	1,021
10 Insurance	0	32	20	9	3
Subtotal - Insurance	0	32	20	9	3
11 Workers Comp	0	19	12	5	2
Subtotal - Workers Compensation	0	19	12	5	2
31 Internal Support	0	7,641	4,786	2,099	756

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

ACTUAL FY 2021
6/2/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:6 Attorney's Office

Department	First Incoming	Second Incoming	General Counsel & Representati	Ordinance Enforcement	Legislative Services
Subtotal - Department of Civil Rights	\$0	\$7,641	\$4,786	\$2,099	\$756
39 Citywide Support	0	8,820	5,524	2,423	873
Subtotal - Common Council	0	8,820	5,524	2,423	873
Total Incoming	47,567	111,796	99,814	43,772	15,778
C. Total Allocated		\$3,106,506	\$2,012,595	\$772,490	\$321,422
			64.79%	24.87%	10.35%

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

ACTUAL FY 2021
6/2/2022

General Counsel & Representation Allocations

Dept:6 Attorney's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 City Clerk	121,246.55	9.04%	\$175,699	\$0	\$175,699	\$6,623	\$182,322
5 Mayor	58,590.78	4.37%	84,904	0	84,904	0	84,904
7 Human Resources	96,532.94	7.20%	139,886	0	139,886	5,273	145,159
8 Information Technology	74,962.09	5.59%	108,628	0	108,628	4,095	112,722
9 Finance Department	146,889.40	10.96%	212,858	0	212,858	8,023	220,881
11 Workers Compensation	22,151.10	1.65%	32,099	0	32,099	1,210	33,309
12 Public Works - Engineering Svcs	10,001.95	0.75%	14,494	0	14,494	546	15,040
14 Water Utility	3,691.85	0.28%	5,350	0	5,350	202	5,552
16 Stormwater Utility	283.08	0.02%	410	0	410	15	426
17 Metro Transit	19,709.32	1.47%	28,561	0	28,561	1,077	29,637
18 Parking Utility	2,893.30	0.22%	4,193	0	4,193	158	4,351
19 Golf Enterprise	8,981.34	0.67%	13,015	0	13,015	491	13,505
20 Monona Terrace	40,114.08	2.99%	58,130	0	58,130	2,191	60,321
21 Madison Public Library	22,371.06	1.67%	32,418	0	32,418	1,222	33,640
22 Police Department	121,338.24	9.05%	175,832	0	175,832	6,628	182,460
23 Fire Department	35,158.99	2.62%	50,949	0	50,949	1,920	52,870
24 Public Health Madison and Dane Coun	138,817.59	10.36%	201,161	0	201,161	7,582	208,744
28 Public Works - Parks	3,782.97	0.28%	5,482	0	5,482	207	5,689
29 Public Works - Transportation	2,419.04	0.18%	3,505	0	3,505	132	3,638
30 Public Works - Traffic Engineering	10,216.60	0.76%	14,805	0	14,805	558	15,363
31 Department of Civil Rights	6,066.77	0.45%	8,791	0	8,791	331	9,123
32 Assessor	74,708.52	5.57%	108,261	0	108,261	4,081	112,341
34 PCED-Economic Development Division	52,282.50	3.90%	75,763	0	75,763	2,856	78,619
35 Planning & Development-Building Insp	88,232.74	6.58%	127,859	0	127,859	4,819	132,678
36 Planning & Development-CDA Housing	5,965.73	0.45%	8,645	0	8,645	326	8,971
37 Planning & Development-Community I	40,381.22	3.01%	58,517	0	58,517	2,206	60,722
38 Planning & Development-Planning Divi	29,748.30	2.22%	43,108	0	43,108	1,625	44,733
39 Common Council	18,761.85	1.40%	27,188	0	27,188	1,025	28,213
40 Municipal Court	20,407.46	1.52%	29,573	0	29,573	1,115	30,687
41 TID #37-Union Corners	3,062.41	0.23%	4,438	0	4,438	167	4,605
42 TID #39-Stoughton Road	11,709.20	0.87%	16,968	0	16,968	640	17,607
43 TID #42-Wingra	5,327.04	0.40%	7,719	0	7,719	291	8,010
44 TID #46-Research Park	25.73	0.00%	37	0	37	1	39
45 Community Development Authority	5,982.70	0.45%	8,670	0	8,670	327	8,996
46 Room Tax Commission	13,371.36	1.00%	19,377	0	19,377	730	20,107
50 Impact Fees	231.61	0.02%	336	0	336	13	348
52 All Other Depts./Programs	24,115.80	1.80%	34,946	0	34,946	1,317	36,264

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

ACTUAL FY 2021
6/2/2022

General Counsel & Representation Allocations

Dept:6 Attorney's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	1,340,533.24	100.00%	1,942,574	0	1,942,574	70,021	2,012,595
Direct Bills					0		0
Total					\$1,942,574		\$2,012,595
Basis Units: Effort Devoted by Attorney Staff							
Source:							

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

ACTUAL FY 2021
6/2/2022

Ordinance Enforcement Allocations

Dept:6 Attorney's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 Parking Utility	5,651.70	1.16%	\$8,629	\$0	\$8,629	\$357	\$8,986
22 Police Department	373,559.24	76.89%	570,343	0	570,343	23,610	593,953
24 Public Health Madison and Dane Coun	58,656.91	12.07%	89,556	0	89,556	3,707	93,263
35 Planning & Development-Building Insp	36,014.99	7.41%	54,987	0	54,987	2,276	57,263
45 Community Development Authority	11,965.40	2.46%	18,269	0	18,269	756	19,025
Subtotal	485,848.24	100.00%	741,783	0	741,783	30,707	772,490
Direct Bills					0		0
Total					\$741,783		\$772,490

Basis Units: Effort Devoted by Attorney Staff
Source:

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

ACTUAL FY 2021
6/2/2022

Legislative Services Allocations

Dept:6 Attorney's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
39 Common Council	100	100.00%	\$310,353	\$0	\$310,353	\$11,068	\$321,422
Subtotal	100	100.00%	310,353	0	310,353	11,068	321,422
Direct Bills					0		0
Total					\$310,353		\$321,422

Basis Units: Direct Allocation to Benefitting Department

Source:

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

ACTUAL FY 2021
6/2/2022

Allocation Summary

Dept:6 Attorney's Office

Department	General Counsel & Representati	Ordinance Enforcement	Legislative Services	Total
4 City Clerk	\$182,322	\$0	\$0	\$182,322
5 Mayor	84,904	0	0	84,904
7 Human Resources	145,159	0	0	145,159
8 Information Technology	112,722	0	0	112,722
9 Finance Department	220,881	0	0	220,881
11 Workers Compensation	33,309	0	0	33,309
12 Public Works - Engineering Svcs	15,040	0	0	15,040
14 Water Utility	5,552	0	0	5,552
16 Stormwater Utility	426	0	0	426
17 Metro Transit	29,637	0	0	29,637
18 Parking Utility	4,351	8,986	0	13,337
19 Golf Enterprise	13,505	0	0	13,505
20 Monona Terrace	60,321	0	0	60,321
21 Madison Public Library	33,640	0	0	33,640
22 Police Department	182,460	593,953	0	776,412
23 Fire Department	52,870	0	0	52,870
24 Public Health Madison and Dane Coun	208,744	93,263	0	302,007
28 Public Works - Parks	5,689	0	0	5,689
29 Public Works - Transportation	3,638	0	0	3,638
30 Public Works - Traffic Engineering	15,363	0	0	15,363
31 Department of Civil Rights	9,123	0	0	9,123
32 Assessor	112,341	0	0	112,341
34 PCED-Economic Development Division	78,619	0	0	78,619
35 Planning & Development-Building Insp	132,678	57,263	0	189,941
36 Planning & Development-CDA Housing	8,971	0	0	8,971
37 Planning & Development-Community I	60,722	0	0	60,722
38 Planning & Development-Planning Divi	44,733	0	0	44,733
39 Common Council	28,213	0	321,422	349,634
40 Municipal Court	30,687	0	0	30,687
41 TID #37-Union Corners	4,605	0	0	4,605
42 TID #39-Stoughton Road	17,607	0	0	17,607
43 TID #42-Wingra	8,010	0	0	8,010
44 TID #46-Research Park	39	0	0	39
45 Community Development Authority	8,996	19,025	0	28,021
46 Room Tax Commission	20,107	0	0	20,107
50 Impact Fees	348	0	0	348
52 All Other Depts./Programs	36,264	0	0	36,264
Total	\$2,012,595	\$772,490	\$321,422	\$3,106,506

FULL COST ALLOCATION PLAN

Human Resources
Nature & Extent of Services

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

- **HR & Benefits Administration:** Costs associated with supporting City departments in providing general human resources support, including the development and implementation of the employee benefits program and are allocated to departments based on the number of FTE's.
- **Union and Association Administration:** Cost associated with supporting the City's obligations for contract negotiation and management, working with Employee Associations in developing and implementing employee handbooks are allocated to departments based on the number of represented and association employees.
- **Accommodation & FMLA Administration:** Costs associated with administering the City's Family and Medical Leave Act (FMLA), disability leave, layoffs, and occupational accommodations are allocated to departments based on the number of reviews performed.
- **Compensation & Hiring Administration:** Costs associated with assisting the City and its agencies in achieving their goals by developing and implementing recruitment and selection strategies, and assisting in the implementation of organizational changes (including the classification and reclassification of employees and positions) along with working with the Personnel Board are allocated to departments based on the number of employees, less represented staff in the Police Department.
- **Employee Development:** Costs associated with supporting the successful engagement of City of Madison employees and agencies through the coordinated work of organizational development and wellness programs as well as oversight of the City's employee engagement initiatives, and coordination of internal and external training for employees are allocated based on the number of FTE's.

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

ACTUAL FY 2021
6/2/2022

A. Department Costs

Dept:7 Human Resources

Description		Amount	General Admin	HR & Benefits Administratio	Union & Association Admin	Accomodatio n & FMLA Admin	Compensatio n & Hiring Admin	Employee Development
Personnel Costs								
Salaries	S1	1,554,733	145,711	286,975	218,380	186,368	380,556	336,743
Salary % Split			9.37%	18.46%	14.05%	11.99%	24.48%	21.66%
Benefits	S	442,486	41,470	81,675	62,152	53,041	108,308	95,839
Subtotal - Personnel Costs		1,997,219	187,181	368,650	280,532	239,409	488,864	432,582
Services & Supplies Cost								
Office Supplies	S	4,019	377	742	565	482	984	870
Copy Printing Supplies	S	2,999	281	553	421	359	734	649
Software Licenses & Supplies	S	1,303	122	241	183	156	319	282
Hardware Supplies	S	1,137	107	210	160	136	278	246
Postage	S	2,235	209	412	314	268	547	484
Books and Subscriptions	S	190	18	35	27	23	47	41
Work Supplies	S	58	5	11	8	7	14	13
Telephone	S	1,902	178	351	267	228	466	412
Telephone Maint	D	693	0	0	0	0	0	0
Facility Rental	S	7,002	656	1,292	984	839	1,714	1,517
Custodial Building use charges	S	66	6	12	9	8	16	14
System and Software Maintenance	S	15,622	1,464	2,884	2,194	1,873	3,824	3,384
Recruitment	S	445	42	82	63	53	109	96
Conferences and Training	S	47,845	4,484	8,831	6,720	5,735	11,711	10,363
Memberships	S	5,753	539	1,062	808	690	1,408	1,246
Medical Services	S	24,159	2,264	4,459	3,393	2,896	5,913	5,233
Storage Services	S	1,248	117	230	175	150	305	270
Consulting Services	S	21,489	2,014	3,966	3,018	2,576	5,260	4,654
Advertising Services	S	2,703	253	499	380	324	662	585
ID Charge from Engineering	P	66,104	0	1,061	808	689	1,408	62,138
ID Charge from Insurance	S	17,560	1,646	3,241	2,467	2,105	4,298	3,803
ID Charge from Workers Comp	S	961	90	177	135	115	235	208
* Miscellaneous Charges for Service * P		(3,250)	0	0	0	0	0	(3,250)

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

ACTUAL FY 2021
6/2/2022

A. Department Costs

Dept:7 Human Resources

Description		Amount	General Admin	HR & Benefits Administratio	Union & Assocation Admin	Accomodatio n & FMLA Admin	Compensatio n & Hiring Admin	Employee Development
Transfer in from Grants	P	0	0	0	0	0	0	0
Subtotal - Services & Supplies		222,242	14,873	30,353	23,099	19,712	40,252	93,260
Department Cost Total		2,219,461	202,054	399,004	303,631	259,121	529,116	525,842
Adjustments to Cost								
Telephone Maint	D	(693)	0	0	0	0	0	0
Subtotal - Adjustments		(693)	0	0	0	0	0	0
Total Costs After Adjustments		2,218,768	202,054	399,004	303,631	259,121	529,116	525,842
General Admin Distribution			(202,054)	41,152	31,316	26,725	54,572	48,289
Grand Total		\$2,218,768		\$440,156	\$334,947	\$285,846	\$583,688	\$574,131

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

ACTUAL FY 2021
6/2/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:7 Human Resources

Department	First Incoming	Second Incoming	HR & Benefits Administration	Union & Association Admin	Accommodation & FMLA Admin	Compensation & Hiring Admin	Employee Development
1 Madison Municipal Building	\$158,007	\$0	\$32,181	\$24,489	\$20,899	\$42,675	\$37,762
Subtotal - Building Depreciation	158,007	0	32,181	24,489	20,899	42,675	37,762
3 EAP Service Delivery	1,618	76	345	262	224	457	405
3 External EAP	455	0	93	71	60	123	109
Subtotal - Employee Assistance Program	2,073	76	438	333	284	580	513
5 City Operational Oversight	11,826	2,362	2,890	2,199	1,877	3,832	3,391
Subtotal - Mayor	11,826	2,362	2,890	2,199	1,877	3,832	3,391
6 General Counsel & Representation	139,886	5,273	29,565	22,498	19,200	39,205	34,692
Subtotal - Attorney's Office	139,886	5,273	29,565	22,498	19,200	39,205	34,692
7 HR & Benefits Administration	0	4,009	817	621	530	1,083	958
7 Union & Association Admin	0	484	99	75	64	131	116
7 Accommodation & FMLA Admin	0	1,743	355	270	231	471	417
7 Compensation & Hiring Admin	0	4,052	825	628	536	1,095	969
7 Employee Development	0	5,164	1,052	800	683	1,395	1,234
Subtotal - Human Resources	0	15,452	3,147	2,395	2,044	4,173	3,693
8 Network & Infrastructure Support	0	29,428	5,994	4,561	3,892	7,948	7,033
8 Phone System Administration	0	2,252	459	349	298	608	538
8 Media Services	0	2,916	594	452	386	788	697
8 Application Support & Development	0	13,583	2,767	2,105	1,797	3,669	3,246
8 Software Maintenance	0	6,385	1,300	990	845	1,724	1,526
Subtotal - Information Technology	0	54,563	11,113	8,457	7,217	14,737	13,040
9 General Acctg & Reporting	0	2,635	537	408	348	712	630
9 Budget Management	0	1,242	253	193	164	335	297
9 Payroll	0	5,075	1,034	787	671	1,371	1,213
Subtotal - Finance Department	0	8,952	1,823	1,387	1,184	2,418	2,139
10 Insurance	0	108	22	17	14	29	26
Subtotal - Insurance	0	108	22	17	14	29	26
11 Workers Comp	0	13	3	2	2	3	3

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

ACTUAL FY 2021
6/2/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:7 Human Resources

Department	First Incoming	Second Incoming	HR & Benefits Administration	Union & Association Admin	Accommodation & FMLA Admin	Compensation & Hiring Admin	Employee Development
Subtotal - Workers Compensation	\$0	\$13	\$3	\$2	\$2	\$3	\$3
12 Facilities - General	0	(35,047)	(7,138)	(5,432)	(4,636)	(9,466)	(8,376)
Subtotal - Public Works - Engineering & Construction	0	(35,047)	(7,138)	(5,432)	(4,636)	(9,466)	(8,376)
31 Internal Support	0	7,718	1,572	1,196	1,021	2,085	1,845
Subtotal - Department of Civil Rights	0	7,718	1,572	1,196	1,021	2,085	1,845
39 Citywide Support	0	8,909	1,814	1,381	1,178	2,406	2,129
Subtotal - Common Council	0	8,909	1,814	1,381	1,178	2,406	2,129
Total Incoming	311,791	68,379	77,429	58,921	50,284	102,678	90,857
C. Total Allocated		\$2,598,939	\$517,585	\$393,868	\$336,130	\$686,367	\$664,988
			19.92%	15.15%	12.93%	26.41%	25.59%

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

ACTUAL FY 2021
6/2/2022

HR & Benefits Administration Allocations

Dept:7 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	4.00	0.13%	\$642	\$0	\$642	\$0	\$642
4 City Clerk	15.00	0.48%	2,406	0	2,406	68	2,474
5 Mayor	15.00	0.48%	2,406	0	2,406	0	2,406
6 Attorney's Office	24.75	0.79%	3,969	0	3,969	0	3,969
7 Human Resources	25.00	0.80%	4,009	0	4,009	0	4,009
8 Information Technology	57.70	1.84%	9,254	0	9,254	262	9,515
9 Finance Department	57.00	1.81%	9,141	0	9,141	258	9,400
12 Public Works - Engineering Svcs	162.10	5.16%	25,997	0	25,997	735	26,732
13 Public Works - Fleet Svcs	41.65	1.33%	6,680	0	6,680	189	6,868
14 Water Utility	139.00	4.43%	22,292	0	22,292	630	22,922
15 Sewer Utility	17.00	0.54%	2,726	0	2,726	77	2,803
16 Stormwater Utility	12.00	0.38%	1,925	0	1,925	54	1,979
17 Metro Transit	468.10	14.91%	75,072	0	75,072	2,122	77,194
18 Parking Utility	110.80	3.53%	17,770	0	17,770	502	18,272
19 Golf Enterprise	9.00	0.29%	1,443	0	1,443	41	1,484
20 Monona Terrace	65.75	2.09%	10,545	0	10,545	298	10,843
21 Madison Public Library	150.65	4.80%	24,161	0	24,161	683	24,844
22 Police Department	572.60	18.23%	91,831	0	91,831	2,596	94,427
23 Fire Department	419.75	13.37%	67,318	0	67,318	1,903	69,221
26 Public Works - Streets	234.00	7.45%	37,528	0	37,528	1,061	38,589
27 Public Works - Landfill	3.00	0.10%	481	0	481	14	495
28 Public Works - Parks	161.55	5.14%	25,909	0	25,909	732	26,641
29 Public Works - Transportation	3.00	0.10%	481	0	481	14	495
30 Public Works - Traffic Engineering	78.30	2.49%	12,557	0	12,557	355	12,912
31 Department of Civil Rights	24.00	0.76%	3,849	0	3,849	109	3,958
32 Assessor	30.00	0.96%	4,811	0	4,811	136	4,947
33 PCED-Office of the Director	6.60	0.21%	1,058	0	1,058	30	1,088
34 PCED-Economic Development Division	22.00	0.70%	3,528	0	3,528	100	3,628
35 Planning & Development-Building Insp	48.00	1.53%	7,698	0	7,698	218	7,916
36 Planning & Development-CDA Housing	55.70	1.77%	8,933	0	8,933	253	9,185
37 Planning & Development-Community L	50.00	1.59%	8,019	0	8,019	227	8,245
38 Planning & Development-Planning Divi	38.50	1.23%	6,174	0	6,174	175	6,349
39 Common Council	8.00	0.25%	1,283	0	1,283	36	1,319
40 Municipal Court	8.00	0.25%	1,283	0	1,283	36	1,319
45 Community Development Authority	3.00	0.10%	481	0	481	14	495

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

ACTUAL FY 2021
6/2/2022

HR & Benefits Administration Allocations

Dept:7 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,140.50	100.00%	503,659	0	503,659	13,927	517,585
Direct Bills					0		0
Total					\$503,659		\$517,585

Basis Units: # of Full Time Equivalent Employees

Source:

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

ACTUAL FY 2021
6/2/2022

Union & Association Admin Allocations

Dept:7 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	1.00	0.03%	\$131	\$0	\$131	\$0	\$131
4 City Clerk	47.00	1.60%	6,144	0	6,144	171	6,314
5 Mayor	1.00	0.03%	131	0	131	0	131
6 Attorney's Office	7.30	0.25%	954	0	954	0	954
7 Human Resources	3.70	0.13%	484	0	484	0	484
8 Information Technology	12.30	0.42%	1,608	0	1,608	45	1,653
9 Finance Department	21.00	0.72%	2,745	0	2,745	76	2,821
12 Public Works - Engineering Svcs	108.00	3.68%	14,118	0	14,118	392	14,510
13 Public Works - Fleet Svcs	32.00	1.09%	4,183	0	4,183	116	4,299
14 Water Utility	94.30	3.22%	12,327	0	12,327	342	12,669
17 Metro Transit	365.30	12.46%	47,752	0	47,752	1,326	49,078
18 Parking Utility	65.70	2.24%	8,588	0	8,588	239	8,827
19 Golf Enterprise	4.70	0.16%	614	0	614	17	631
20 Monona Terrace	258.30	8.81%	33,765	0	33,765	938	34,703
21 Madison Public Library	235.00	8.02%	30,719	0	30,719	853	31,572
22 Police Department	542.00	18.49%	70,850	0	70,850	1,968	72,818
23 Fire Department	394.00	13.44%	51,504	0	51,504	1,430	52,934
26 Public Works - Streets	207.30	7.07%	27,098	0	27,098	753	27,851
28 Public Works - Parks	312.70	10.67%	40,876	0	40,876	1,135	42,011
30 Public Works - Traffic Engineering	92.00	3.14%	12,026	0	12,026	334	12,360
31 Department of Civil Rights	3.00	0.10%	392	0	392	11	403
32 Assessor	20.00	0.68%	2,614	0	2,614	73	2,687
33 PCED-Office of the Director	1.00	0.03%	131	0	131	4	134
34 PCED-Economic Development Division	7.00	0.24%	915	0	915	25	940
35 Planning & Development-Building Insp	36.70	1.25%	4,797	0	4,797	133	4,931
36 Planning & Development-CDA Housing	36.70	1.25%	4,797	0	4,797	133	4,931
37 Planning & Development-Community I	13.00	0.44%	1,699	0	1,699	47	1,747
38 Planning & Development-Planning Divi	4.00	0.14%	523	0	523	15	537
39 Common Council	2.00	0.07%	261	0	261	7	269
40 Municipal Court	4.00	0.14%	523	0	523	15	537
Subtotal	2,932.00	100.00%	383,270	0	383,270	10,598	393,868
Direct Bills					0		0
Total					\$383,270		\$393,868

Basis Units: # of Represented and Association Staff

Source:

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

ACTUAL FY 2021
6/2/2022

Accommodation & FMLA Admin Allocations

Dept:7 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	1	0.18%	\$581	\$0	\$581	\$0	\$581
4 City Clerk	1	0.18%	581	0	581	16	597
6 Attorney's Office	2	0.36%	1,162	0	1,162	0	1,162
7 Human Resources	3	0.53%	1,743	0	1,743	0	1,743
8 Information Technology	3	0.53%	1,743	0	1,743	49	1,792
9 Finance Department	1	0.18%	581	0	581	16	597
12 Public Works - Engineering Svcs	17	3.02%	9,876	0	9,876	276	10,153
13 Public Works - Fleet Svcs	4	0.71%	2,324	0	2,324	65	2,389
14 Water Utility	18	3.20%	10,457	0	10,457	292	10,750
17 Metro Transit	251	44.58%	145,823	0	145,823	4,076	149,899
18 Parking Utility	18	3.20%	10,457	0	10,457	292	10,750
20 Monona Terrace	3	0.53%	1,743	0	1,743	49	1,792
21 Madison Public Library	24	4.26%	13,943	0	13,943	390	14,333
22 Police Department	73	12.97%	42,411	0	42,411	1,185	43,596
23 Fire Department	63	11.19%	36,601	0	36,601	1,023	37,624
26 Public Works - Streets	33	5.86%	19,172	0	19,172	536	19,708
28 Public Works - Parks	13	2.31%	7,553	0	7,553	211	7,764
30 Public Works - Traffic Engineering	6	1.07%	3,486	0	3,486	97	3,583
31 Department of Civil Rights	4	0.71%	2,324	0	2,324	65	2,389
32 Assessor	2	0.36%	1,162	0	1,162	32	1,194
34 PCED-Economic Development Division	2	0.36%	1,162	0	1,162	32	1,194
35 Planning & Development-Building Insp	5	0.89%	2,905	0	2,905	81	2,986
36 Planning & Development-CDA Housing	3	0.53%	1,743	0	1,743	49	1,792
37 Planning & Development-Community L	10	1.78%	5,810	0	5,810	162	5,972
38 Planning & Development-Planning Divi	3	0.53%	1,743	0	1,743	49	1,792
Subtotal	563	100.00%	327,086	0	327,086	9,044	336,130
Direct Bills					0		0
Total					\$327,086		\$336,130

Basis Units: # of FMLA & Accommodation Requests Reviewed

Source:

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

ACTUAL FY 2021
6/2/2022

Compensation & Hiring Admin Allocations

Dept:7 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	3.70	0.12%	\$802	\$0	\$802	\$0	\$802
4 City Clerk	52.00	1.69%	11,269	0	11,269	318	11,586
5 Mayor	11.30	0.37%	2,449	0	2,449	0	2,449
6 Attorney's Office	24.30	0.79%	5,266	0	5,266	0	5,266
7 Human Resources	18.70	0.61%	4,052	0	4,052	0	4,052
8 Information Technology	59.00	1.91%	12,786	0	12,786	360	13,146
9 Finance Department	49.70	1.61%	10,770	0	10,770	304	11,074
12 Public Works - Engineering Svcs	183.30	5.95%	39,723	0	39,723	1,119	40,842
13 Public Works - Fleet Svcs	41.30	1.34%	8,950	0	8,950	252	9,202
14 Water Utility	118.00	3.83%	25,572	0	25,572	721	26,292
17 Metro Transit	413.70	13.42%	89,653	0	89,653	2,527	92,179
18 Parking Utility	74.70	2.42%	16,188	0	16,188	456	16,644
19 Golf Enterprise	6.00	0.19%	1,300	0	1,300	37	1,337
20 Monona Terrace	276.30	8.96%	59,877	0	59,877	1,687	61,564
21 Madison Public Library	256.70	8.33%	55,629	0	55,629	1,568	57,197
22 Police Department	117.70	3.82%	25,507	0	25,507	719	26,226
23 Fire Department	412.30	13.38%	89,349	0	89,349	2,518	91,867
26 Public Works - Streets	231.30	7.50%	50,125	0	50,125	1,413	51,537
28 Public Works - Parks	349.30	11.33%	75,697	0	75,697	2,133	77,830
29 Public Works - Transportation	2.70	0.09%	585	0	585	16	602
30 Public Works - Traffic Engineering	118.70	3.85%	25,723	0	25,723	725	26,448
31 Department of Civil Rights	20.30	0.66%	4,399	0	4,399	124	4,523
32 Assessor	24.00	0.78%	5,201	0	5,201	147	5,348
33 PCED-Office of the Director	2.70	0.09%	585	0	585	16	602
34 PCED-Economic Development Division	21.00	0.68%	4,551	0	4,551	128	4,679
35 Planning & Development-Building Insp	41.30	1.34%	8,950	0	8,950	252	9,202
36 Planning & Development-CDA Housing	49.70	1.61%	10,770	0	10,770	304	11,074
37 Planning & Development-Community L	39.30	1.28%	8,517	0	8,517	240	8,757
38 Planning & Development-Planning Divi	33.00	1.07%	7,151	0	7,151	202	7,353
39 Common Council	23.00	0.75%	4,984	0	4,984	140	5,125
40 Municipal Court	6.00	0.19%	1,300	0	1,300	37	1,337
45 Community Development Authority	1.00	0.03%	217	0	217	6	223
Subtotal	3,082.00	100.00%	667,899	0	667,899	18,468	686,367
Direct Bills					0		0
Total					\$667,899		\$686,367

Basis Units: # of Employees Less Sworn Police Staff
Source:

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

ACTUAL FY 2021
6/2/2022

Employee Development Allocations

Dept:7 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	4.00	0.13%	\$826	\$0	\$826	\$0	\$826
4 City Clerk	15.00	0.48%	3,098	0	3,098	80	3,178
5 Mayor	15.00	0.48%	3,098	0	3,098	0	3,098
6 Attorney's Office	24.75	0.79%	5,112	0	5,112	0	5,112
7 Human Resources	25.00	0.80%	5,164	0	5,164	0	5,164
8 Information Technology	57.70	1.84%	11,917	0	11,917	307	12,224
9 Finance Department	57.00	1.81%	11,773	0	11,773	303	12,076
12 Public Works - Engineering Svcs	162.10	5.16%	33,481	0	33,481	862	34,343
13 Public Works - Fleet Svcs	41.65	1.33%	8,602	0	8,602	222	8,824
14 Water Utility	139.00	4.43%	28,709	0	28,709	739	29,449
15 Sewer Utility	17.00	0.54%	3,511	0	3,511	90	3,602
16 Stormwater Utility	12.00	0.38%	2,479	0	2,479	64	2,542
17 Metro Transit	468.10	14.91%	96,683	0	96,683	2,490	99,173
18 Parking Utility	110.80	3.53%	22,885	0	22,885	589	23,474
19 Golf Enterprise	9.00	0.29%	1,859	0	1,859	48	1,907
20 Monona Terrace	65.75	2.09%	13,580	0	13,580	350	13,930
21 Madison Public Library	150.65	4.80%	31,116	0	31,116	801	31,917
22 Police Department	572.60	18.23%	118,266	0	118,266	3,046	121,312
23 Fire Department	419.75	13.37%	86,696	0	86,696	2,233	88,929
26 Public Works - Streets	234.00	7.45%	48,331	0	48,331	1,245	49,576
27 Public Works - Landfill	3.00	0.10%	620	0	620	16	636
28 Public Works - Parks	161.55	5.14%	33,367	0	33,367	859	34,226
29 Public Works - Transportation	3.00	0.10%	620	0	620	16	636
30 Public Works - Traffic Engineering	78.30	2.49%	16,172	0	16,172	417	16,589
31 Department of Civil Rights	24.00	0.76%	4,957	0	4,957	128	5,085
32 Assessor	30.00	0.96%	6,196	0	6,196	160	6,356
33 PCED-Office of the Director	6.60	0.21%	1,363	0	1,363	35	1,398
34 PCED-Economic Development Division	22.00	0.70%	4,544	0	4,544	117	4,661
35 Planning & Development-Building Insp	48.00	1.53%	9,914	0	9,914	255	10,169
36 Planning & Development-CDA Housing	55.70	1.77%	11,504	0	11,504	296	11,801
37 Planning & Development-Community L	50.00	1.59%	10,327	0	10,327	266	10,593
38 Planning & Development-Planning Divi	38.50	1.23%	7,952	0	7,952	205	8,157
39 Common Council	8.00	0.25%	1,652	0	1,652	43	1,695
40 Municipal Court	8.00	0.25%	1,652	0	1,652	43	1,695
45 Community Development Authority	3.00	0.10%	620	0	620	16	636

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

ACTUAL FY 2021
6/2/2022

Employee Development Allocations

Dept:7 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,140.50	100.00%	648,646	0	648,646	16,342	664,988
Direct Bills					0		0
Total					\$648,646		\$664,988

Basis Units: # of Full Time Equivalent Employees

Source:

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

ACTUAL FY 2021
6/2/2022

Allocation Summary

Dept:7 Human Resources

Department	HR & Benefits Administration	Union & Association Admin	Accommodation & FMLA Admin	Compensation & Hiring Admin	Employee Development	Total
3 Employee Assistance Program	\$642	\$131	\$581	\$802	\$826	\$2,981
4 City Clerk	2,474	6,314	597	11,586	3,178	24,150
5 Mayor	2,406	131	0	2,449	3,098	8,083
6 Attorney's Office	3,969	954	1,162	5,266	5,112	16,463
7 Human Resources	4,009	484	1,743	4,052	5,164	15,452
8 Information Technology	9,515	1,653	1,792	13,146	12,224	38,330
9 Finance Department	9,400	2,821	597	11,074	12,076	35,969
12 Public Works - Engineering Svcs	26,732	14,510	10,153	40,842	34,343	126,579
13 Public Works - Fleet Svcs	6,868	4,299	2,389	9,202	8,824	31,583
14 Water Utility	22,922	12,669	10,750	26,292	29,449	102,083
15 Sewer Utility	2,803	0	0	0	3,602	6,405
16 Stormwater Utility	1,979	0	0	0	2,542	4,521
17 Metro Transit	77,194	49,078	149,899	92,179	99,173	467,523
18 Parking Utility	18,272	8,827	10,750	16,644	23,474	77,967
19 Golf Enterprise	1,484	631	0	1,337	1,907	5,359
20 Monona Terrace	10,843	34,703	1,792	61,564	13,930	122,831
21 Madison Public Library	24,844	31,572	14,333	57,197	31,917	159,863
22 Police Department	94,427	72,818	43,596	26,226	121,312	358,379
23 Fire Department	69,221	52,934	37,624	91,867	88,929	340,575
26 Public Works - Streets	38,589	27,851	19,708	51,537	49,576	187,261
27 Public Works - Landfill	495	0	0	0	636	1,130
28 Public Works - Parks	26,641	42,011	7,764	77,830	34,226	188,472
29 Public Works - Transportation	495	0	0	602	636	1,732
30 Public Works - Traffic Engineering	12,912	12,360	3,583	26,448	16,589	71,893
31 Department of Civil Rights	3,958	403	2,389	4,523	5,085	16,358
32 Assessor	4,947	2,687	1,194	5,348	6,356	20,532
33 PCED-Office of the Director	1,088	134	0	602	1,398	3,223
34 PCED-Economic Development Division	3,628	940	1,194	4,679	4,661	15,103
35 Planning & Development-Building Insp	7,916	4,931	2,986	9,202	10,169	35,204
36 Planning & Development-CDA Housing	9,185	4,931	1,792	11,074	11,801	38,782
37 Planning & Development-Community L	8,245	1,747	5,972	8,757	10,593	35,314
38 Planning & Development-Planning Divi	6,349	537	1,792	7,353	8,157	24,188
39 Common Council	1,319	269	0	5,125	1,695	8,408
40 Municipal Court	1,319	537	0	1,337	1,695	4,888
45 Community Development Authority	495	0	0	223	636	1,353
Total	\$517,585	\$393,868	\$336,130	\$686,367	\$664,988	\$2,598,939

FULL COST ALLOCATION PLAN**Information Technology
Nature & Extent of Services**

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

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

- **Network and Infrastructure Support:** Costs associated with the support of the City's general network and infrastructure, including device maintenance are allocated based on the number of supported devices by department.
- **Phone System Administration:** Costs associated with the administration and support of the City's phone system are allocated based on phone system maintenance charges to departments.
- **Media Services:** Costs associated with the media team related to the provision of live coverage of meetings as well as taped replays and online archive of meetings are allocated to departments based on the number of FTE's.
- **Application Support & Development:** Costs associated with the administration of agency specific applications, software, and webpages are allocated based on IT staff salary by benefiting department.
- **Software Maintenance:** Costs for software maintenance that are paid out of the IT budget, but are used by individual City departments, have been allocated based on the maintenance costs per department.

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

ACTUAL FY 2021
6/2/2022

A. Department Costs

Dept:8 Information Technology

Description		Amount	General Admin	Network & Infrastructure Support	Phone System Administratio	Media Services	Application Support & Development	Software Maintenance
Personnel Costs								
Salaries	S1	4,194,438	231,114	1,552,781	82,211	231,114	2,097,219	0
Salary % Split			5.51%	37.02%	1.96%	5.51%	50.00%	.00%
Benefits	S	1,247,993	68,764	462,007	24,461	68,764	623,997	0
Subtotal - Personnel Costs		5,442,431	299,878	2,014,788	106,672	299,878	2,721,216	0
Services & Supplies Cost								
Office Supplies	S	4,438	245	1,643	87	245	2,219	0
Copy Printing Supplies	S	182	10	67	4	10	91	0
Furniture	S	1,094	60	405	21	60	547	0
Hardware Supplies	S	9,258	510	3,427	181	510	4,629	0
Software Licenses & Supplies	S	4,790	264	1,773	94	264	2,395	0
Postage	S	2,438	134	903	48	134	1,219	0
Books and Subscriptions	S	0	0	0	0	0	0	0
Work Supplies	S	351	19	130	7	19	176	0
Telephone	S	(43,461)	(2,395)	(16,089)	(852)	(2,395)	(21,731)	0
Cellular Telephone	S	4,289	236	1,588	84	236	2,145	0
Television	S	964	53	357	19	53	482	0
Systems Communication Internet	S	6,600	364	2,443	129	364	3,300	0
Facility Rental	S	20,404	1,124	7,554	400	1,124	10,202	0
Custodial Building Use Charges	S	136,913	7,544	50,685	2,683	7,544	68,457	0
System and Software Maintenance	P	2,217,254	0	873,818	0	0	0	1,343,436
Lease Rental of Equipment	S	0	0	0	0	0	0	0
Recruitment	S	21	1	8	0	1	11	0
Conferences and Training	S	22,483	1,239	8,323	441	1,239	11,242	0
Memberships	S	1,419	78	525	28	78	710	0
Storage Services	S	70	4	26	1	4	35	0
Consulting Services	S	4,367	241	1,617	86	241	2,184	0
Other Services and Expenses	S	8,034	443	2,974	157	443	4,017	0
ID Charge from Engineering	S	969	53	359	19	53	485	0

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

ACTUAL FY 2021
6/2/2022

A. Department Costs

Dept:8 Information Technology

Description		Amount	General Admin	Network & Infrastructure Support	Phone System Administratio	Media Services	Application Support & Development	Software Maintenance
ID Charge from Fleet Services	S	7,013	386	2,596	137	386	3,507	0
ID Charge from Insurance	S	12,797	705	4,737	251	705	6,399	0
ID Charge from Workers Comp	S	4,598	253	1,702	90	253	2,299	0
* Other Unit of Govt Revenue *	P	(11,350)	0	(11,350)	0	0	0	0
* Miscellaneous Charges for Service *	P	(3,050)	0	(3,050)	0	0	0	0
* Sale of Assets *	P	(8,000)	0	(8,000)	0	0	0	0
Transfer in from Grants	S	0	0	0	0	0	0	0
Transfer in from Insurance	P	0	0	0	0	0	0	0
Cisco Phone Maintenance Adjustment	P	57,000	0	0	57,000	0	0	0
Subtotal - Services & Supplies		2,461,885	11,573	929,172	61,117	11,573	105,015	1,343,436
Department Cost Total		7,904,316	311,451	2,943,960	167,788	311,451	2,826,231	1,343,436
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		7,904,316	311,451	2,943,960	167,788	311,451	2,826,231	1,343,436
General Admin Distribution			(311,451)	122,022	6,460	18,162	164,806	0
Grand Total		\$7,904,316		\$3,065,982	\$174,249	\$329,612	\$2,991,037	\$1,343,436

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

ACTUAL FY 2021
6/2/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:8 Information Technology

Department	First Incoming	Second Incoming	Network & Infrastructure Support	Phone System Administration	Media Services	Application Support & Development	Software Maintenance
1 City-County Building	\$30,666	\$0	\$12,015	\$636	\$1,788	\$16,227	\$0
1 Department Specific	12,805	0	5,017	266	747	6,776	0
Subtotal - Building Depreciation	43,472	0	17,032	902	2,535	23,003	0
2 Equipment Depreciation	407,383	0	159,608	8,450	23,756	215,569	0
Subtotal - Equipment Depreciation	407,383	0	159,608	8,450	23,756	215,569	0
3 EAP Service Delivery	3,733	174	1,531	81	228	2,068	0
3 External EAP	1,050	0	412	22	61	556	0
Subtotal - Employee Assistance Progr	4,784	174	1,943	103	289	2,624	0
5 City Operational Oversight	27,294	5,452	12,829	679	1,910	17,328	0
Subtotal - Mayor	27,294	5,452	12,829	679	1,910	17,328	0
6 General Counsel & Representation	108,628	4,095	44,163	2,338	6,573	59,648	0
Subtotal - Attorney's Office	108,628	4,095	44,163	2,338	6,573	59,648	0
7 HR & Benefits Administration	9,254	262	3,728	197	555	5,035	0
7 Union & Association Admin	1,608	45	647	34	96	874	0
7 Accomodation & FMLA Admin	1,743	49	702	37	104	948	0
7 Compensation & Hiring Admin	12,786	360	5,151	273	767	6,956	0
7 Employee Development	11,917	307	4,789	254	713	6,469	0
Subtotal - Human Resources	37,308	1,022	15,017	795	2,235	20,283	0
8 Network & Infrastructure Support	0	195,399	76,555	4,053	11,394	103,397	0
8 Phone System Administration	0	2,297	900	48	134	1,215	0
8 Media Services	0	6,730	2,637	140	392	3,561	0
8 Application Support & Development	0	109,547	42,919	2,272	6,388	57,967	0
8 Software Maintenance	0	35,278	13,821	732	2,057	18,667	0
Subtotal - Information Technology	0	349,250	136,832	7,244	20,366	184,808	0
9 General Acctg & Reporting	0	4,912	1,924	102	286	2,599	0
9 Budget Management	0	4,658	1,825	97	272	2,465	0
9 Payroll	0	11,714	4,589	243	683	6,198	0
9 Debt Management	0	9,833	3,852	204	573	5,203	0

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

ACTUAL FY 2021
6/2/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:8 Information Technology

Department	First Incoming	Second Incoming	Network & Infrastructure Support	Phone System Administration	Media Services	Application Support & Development	Software Maintenance
Subtotal - Finance Department	\$0	\$31,116	\$12,191	\$645	\$1,814	\$16,465	\$0
10 Insurance	0	79	31	2	5	42	0
Subtotal - Insurance	0	79	31	2	5	42	0
11 Workers Comp	0	60	24	1	4	32	0
Subtotal - Workers Compensation	0	60	24	1	4	32	0
12 Facilities - General	0	1,312	514	27	77	694	0
Subtotal - Public Works - Engineering & Construction	0	1,312	514	27	77	694	0
13 Fleet Services	0	193	76	4	11	102	0
Subtotal - Public Works - Fleet Svcs	0	193	76	4	11	102	0
31 Internal Support	0	17,813	6,979	369	1,039	9,426	0
Subtotal - Department of Civil Rights	0	17,813	6,979	369	1,039	9,426	0
39 Citywide Support	0	20,562	8,056	427	1,199	10,880	0
Subtotal - Common Council	0	20,562	8,056	427	1,199	10,880	0
Total Incoming	628,868	431,128	415,293	21,987	61,812	560,904	0
C. Total Allocated		\$8,964,312	\$3,481,275	\$196,236	\$391,424	\$3,551,941	\$1,343,436
			38.83%	2.19%	4.37%	39.62%	14.99%

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

ACTUAL FY 2021
6/2/2022

Network & Infrastructure Support Allocations

Dept:8 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	4	0.14%	\$4,708	\$0	\$4,708	\$0	\$4,708
4 City Clerk	53	1.88%	62,386	0	62,386	3,471	65,858
5 Mayor	14	0.50%	16,479	0	16,479	0	16,479
6 Attorney's Office	26	0.92%	30,605	0	30,605	0	30,605
7 Human Resources	25	0.89%	29,428	0	29,428	0	29,428
8 Information Technology	166	5.90%	195,399	0	195,399	0	195,399
9 Finance Department	70	2.49%	82,397	0	82,397	4,585	86,982
12 Public Works - Engineering Svcs	142	5.05%	167,148	0	167,148	9,300	176,449
13 Public Works - Fleet Svcs	38	1.35%	44,730	0	44,730	2,489	47,219
14 Water Utility	117	4.16%	137,721	0	137,721	7,663	145,384
15 Sewer Utility	13	0.46%	15,302	0	15,302	851	16,154
16 Stormwater Utility	15	0.53%	17,657	0	17,657	982	18,639
17 Metro Transit	158	5.61%	185,982	0	185,982	10,348	196,330
18 Parking Utility	59	2.10%	69,449	0	69,449	3,864	73,313
19 Golf Enterprise	11	0.39%	12,948	0	12,948	720	13,669
20 Monona Terrace	42	1.49%	49,438	0	49,438	2,751	52,189
21 Madison Public Library	53	1.88%	62,386	0	62,386	3,471	65,858
22 Police Department	693	24.63%	815,732	0	815,732	45,388	861,119
23 Fire Department	203	7.21%	238,952	0	238,952	13,295	252,247
24 Public Health Madison and Dane Coun	321	11.41%	377,850	0	377,850	21,024	398,873
26 Public Works - Streets	47	1.67%	55,324	0	55,324	3,078	58,402
28 Public Works - Parks	138	4.90%	162,440	0	162,440	9,038	171,478
30 Public Works - Traffic Engineering	80	2.84%	94,168	0	94,168	5,240	99,408
31 Department of Civil Rights	27	0.96%	31,782	0	31,782	1,768	33,550
32 Assessor	28	1.00%	32,959	0	32,959	1,834	34,793
33 PCED-Office of the Director	15	0.53%	17,657	0	17,657	982	18,639
34 PCED-Economic Development Division	19	0.68%	22,365	0	22,365	1,244	23,609
35 Planning & Development-Building Insp	41	1.46%	48,261	0	48,261	2,685	50,946
36 Planning & Development-CDA Housing	64	2.27%	75,335	0	75,335	4,192	79,526
37 Planning & Development-Community I	60	2.13%	70,626	0	70,626	3,930	74,556
38 Planning & Development-Planning Divi	54	1.92%	63,564	0	63,564	3,537	67,100
39 Common Council	9	0.32%	10,594	0	10,594	589	11,183
40 Municipal Court	9	0.32%	10,594	0	10,594	589	11,183
Subtotal	2,814	100.00%	3,312,365	0	3,312,365	168,911	3,481,275
Direct Bills					0		0
Total					\$3,312,365		\$3,481,275

Basis Units: # of Devices Supported
Source:

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

ACTUAL FY 2021
6/2/2022

Phone System Administration Allocations

Dept:8 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	138.53	0.24%	\$450	\$0	\$450	\$0	\$450
4 City Clerk	443.29	0.77%	1,441	0	1,441	72	1,513
5 Mayor	387.88	0.67%	1,261	0	1,261	0	1,261
6 Attorney's Office	775.75	1.35%	2,522	0	2,522	0	2,522
7 Human Resources	692.64	1.20%	2,252	0	2,252	0	2,252
8 Information Technology	706.49	1.23%	2,297	0	2,297	0	2,297
9 Finance Department	1,496.10	2.60%	4,864	0	4,864	244	5,107
10 Insurance	914.28	1.59%	2,972	0	2,972	149	3,121
12 Public Works - Engineering Svcs	1,185.97	2.06%	3,855	0	3,855	193	4,049
13 Public Works - Fleet Svcs	664.93	1.15%	2,162	0	2,162	108	2,270
14 Water Utility	2,216.41	3.85%	7,205	0	7,205	361	7,566
15 Sewer Utility	857.98	1.49%	2,789	0	2,789	140	2,929
16 Stormwater Utility	597.60	1.04%	1,943	0	1,943	97	2,040
17 Metro Transit	2,410.38	4.18%	7,836	0	7,836	393	8,228
18 Parking Utility	914.28	1.59%	2,972	0	2,972	149	3,121
19 Golf Enterprise	166.23	0.29%	540	0	540	27	567
21 Madison Public Library	3,213.84	5.58%	10,448	0	10,448	523	10,971
22 Police Department	12,467.46	21.64%	40,530	0	40,530	2,030	42,560
23 Fire Department	7,175.73	12.45%	23,327	0	23,327	1,169	24,496
24 Public Health Madison and Dane Coun	5,790.40	10.05%	18,824	0	18,824	943	19,767
26 Public Works - Streets	1,440.69	2.50%	4,683	0	4,683	235	4,918
27 Public Works - Landfill	73.58	0.13%	239	0	239	12	251
28 Public Works - Parks	3,546.30	6.16%	11,529	0	11,529	578	12,106
29 Public Works - Transportation	83.12	0.14%	270	0	270	14	284
30 Public Works - Traffic Engineering	1,440.68	2.50%	4,683	0	4,683	235	4,918
31 Department of Civil Rights	664.93	1.15%	2,162	0	2,162	108	2,270
32 Assessor	720.37	1.25%	2,342	0	2,342	117	2,459
33 PCED-Office of the Director	221.64	0.38%	721	0	721	36	757
34 PCED-Economic Development Division	1,828.56	3.17%	5,944	0	5,944	298	6,242
35 Planning & Development-Building Insp	1,274.45	2.21%	4,143	0	4,143	208	4,351
36 Planning & Development-CDA Housing	1,357.57	2.36%	4,413	0	4,413	221	4,634
38 Planning & Development-Planning Divi	1,274.46	2.21%	4,143	0	4,143	208	4,351
39 Common Council	193.94	0.34%	630	0	630	32	662
40 Municipal Court	277.05	0.48%	901	0	901	45	946

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

ACTUAL FY 2021
6/2/2022

Phone System Administration Allocations

Dept:8 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	57,613.51	100.00%	187,293	0	187,293	8,943	196,236
Direct Bills					0		0
Total							
Basis Units: Phone System Charges							
Source:							

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

ACTUAL FY 2021
6/2/2022

Media Services Allocations

Dept:8 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	4.00	0.13%	\$467	\$0	\$467	\$0	\$467
4 City Clerk	15.00	0.48%	1,749	0	1,749	125	1,875
5 Mayor	15.00	0.48%	1,749	0	1,749	0	1,749
6 Attorney's Office	24.75	0.79%	2,887	0	2,887	0	2,887
7 Human Resources	25.00	0.80%	2,916	0	2,916	0	2,916
8 Information Technology	57.70	1.84%	6,730	0	6,730	0	6,730
9 Finance Department	57.00	1.81%	6,648	0	6,648	475	7,123
12 Public Works - Engineering Svcs	162.10	5.16%	18,906	0	18,906	1,352	20,258
13 Public Works - Fleet Svcs	41.65	1.33%	4,858	0	4,858	347	5,205
14 Water Utility	139.00	4.43%	16,212	0	16,212	1,159	17,371
15 Sewer Utility	17.00	0.54%	1,983	0	1,983	142	2,125
16 Stormwater Utility	12.00	0.38%	1,400	0	1,400	100	1,500
17 Metro Transit	468.10	14.91%	54,596	0	54,596	3,904	58,500
18 Parking Utility	110.80	3.53%	12,923	0	12,923	924	13,847
19 Golf Enterprise	9.00	0.29%	1,050	0	1,050	75	1,125
20 Monona Terrace	65.75	2.09%	7,669	0	7,669	548	8,217
21 Madison Public Library	150.65	4.80%	17,571	0	17,571	1,257	18,827
22 Police Department	572.60	18.23%	66,784	0	66,784	4,776	71,560
23 Fire Department	419.75	13.37%	48,956	0	48,956	3,501	52,458
26 Public Works - Streets	234.00	7.45%	27,292	0	27,292	1,952	29,244
27 Public Works - Landfill	3.00	0.10%	350	0	350	25	375
28 Public Works - Parks	161.55	5.14%	18,842	0	18,842	1,347	20,189
29 Public Works - Transportation	3.00	0.10%	350	0	350	25	375
30 Public Works - Traffic Engineering	78.30	2.49%	9,132	0	9,132	653	9,785
31 Department of Civil Rights	24.00	0.76%	2,799	0	2,799	200	2,999
32 Assessor	30.00	0.96%	3,499	0	3,499	250	3,749
33 PCED-Office of the Director	6.60	0.21%	770	0	770	55	825
34 PCED-Economic Development Division	22.00	0.70%	2,566	0	2,566	184	2,749
35 Planning & Development-Building Insp	48.00	1.53%	5,598	0	5,598	400	5,999
36 Planning & Development-CDA Housing	55.70	1.77%	6,496	0	6,496	465	6,961
37 Planning & Development-Community L	50.00	1.59%	5,832	0	5,832	417	6,249
38 Planning & Development-Planning Divi	38.50	1.23%	4,490	0	4,490	321	4,811
39 Common Council	8.00	0.25%	933	0	933	67	1,000
40 Municipal Court	8.00	0.25%	933	0	933	67	1,000
45 Community Development Authority	3.00	0.10%	350	0	350	25	375

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

ACTUAL FY 2021
6/2/2022

Media Services Allocations

Dept:8 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,140.50	100.00%	366,283	0	366,283	25,140	391,424
Direct Bills					0		0
Total					\$366,283		\$391,424

Basis Units: # of Full Time Equivalent Employees

Source:

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

ACTUAL FY 2021
6/2/2022

Application Support & Development Allocations

Dept:8 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	579.44	0.07%	\$2,173	\$0	\$2,173	\$0	\$2,173
4 City Clerk	24,320.80	2.74%	91,221	0	91,221	6,737	97,958
5 Mayor	24,320.80	2.74%	91,221	0	91,221	0	91,221
6 Attorney's Office	4,885.13	0.55%	18,323	0	18,323	0	18,323
7 Human Resources	3,621.53	0.41%	13,583	0	13,583	0	13,583
8 Information Technology	29,206.55	3.30%	109,547	0	109,547	0	109,547
9 Finance Department	9,556.90	1.08%	35,846	0	35,846	2,647	38,493
12 Public Works - Engineering Svcs	44,330.05	5.00%	166,271	0	166,271	12,280	178,551
13 Public Works - Fleet Svcs	6,033.47	0.68%	22,630	0	22,630	1,671	24,301
14 Water Utility	43,086.40	4.86%	161,607	0	161,607	11,935	173,542
15 Sewer Utility	2,462.64	0.28%	9,237	0	9,237	682	9,919
16 Stormwater Utility	1,738.33	0.20%	6,520	0	6,520	482	7,002
17 Metro Transit	69,912.13	7.89%	262,223	0	262,223	19,366	281,590
18 Parking Utility	36,898.67	4.16%	138,398	0	138,398	10,221	148,619
19 Golf Enterprise	1,303.75	0.15%	4,890	0	4,890	361	5,251
20 Monona Terrace	9,524.62	1.07%	35,725	0	35,725	2,638	38,363
21 Madison Public Library	21,823.33	2.46%	81,854	0	81,854	6,045	87,899
22 Police Department	82,947.47	9.36%	311,116	0	311,116	22,977	334,093
23 Fire Department	91,848.16	10.36%	344,500	0	344,500	25,443	369,943
24 Public Health Madison and Dane Coun	22,147.88	2.50%	83,071	0	83,071	6,135	89,206
26 Public Works - Streets	67,042.86	7.57%	251,461	0	251,461	18,572	270,033
27 Public Works - Landfill	434.58	0.05%	1,630	0	1,630	120	1,750
28 Public Works - Parks	64,346.58	7.26%	241,348	0	241,348	17,825	259,173
29 Public Works - Transportation	434.58	0.05%	1,630	0	1,630	120	1,750
30 Public Works - Traffic Engineering	70,420.63	7.95%	264,131	0	264,131	19,507	283,638
31 Department of Civil Rights	25,624.55	2.89%	96,111	0	96,111	7,098	103,210
32 Assessor	5,645.65	0.64%	21,175	0	21,175	1,564	22,739
33 PCED-Office of the Director	21,804.14	2.46%	81,782	0	81,782	6,040	87,822
34 PCED-Economic Development Division	3,186.94	0.36%	11,953	0	11,953	883	12,836
35 Planning & Development-Building Insp	27,801.39	3.14%	104,276	0	104,276	7,701	111,978
36 Planning & Development-CDA Housing	8,068.76	0.91%	30,264	0	30,264	2,235	32,499
37 Planning & Development-Community I	30,333.94	3.42%	113,775	0	113,775	8,403	122,178
38 Planning & Development-Planning Divi	26,425.21	2.98%	99,115	0	99,115	7,320	106,435
39 Common Council	1,158.89	0.13%	4,347	0	4,347	321	4,668
40 Municipal Court	2,458.71	0.28%	9,222	0	9,222	681	9,903
45 Community Development Authority	434.58	0.05%	1,630	0	1,630	120	1,750

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

ACTUAL FY 2021
6/2/2022

Application Support & Development Allocations

Dept:8 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	886,170.05	100.00%	3,323,807	0	3,323,807	228,134	3,551,941
Direct Bills					0		0
Total					\$3,323,807		\$3,551,941

Basis Units: IT Staff Salary by Benefitting Department

Source:

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

ACTUAL FY 2021
6/2/2022

Software Maintenance Allocations

Dept:8 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	1,044.73	0.08%	\$1,022	\$0	\$1,022	\$0	\$1,022
4 City Clerk	26,696.80	1.94%	26,106	0	26,106	0	26,106
5 Mayor	26,696.80	1.94%	26,106	0	26,106	0	26,106
6 Attorney's Office	12,024.71	0.88%	11,758	0	11,758	0	11,758
7 Human Resources	6,529.54	0.48%	6,385	0	6,385	0	6,385
8 Information Technology	36,076.54	2.63%	35,278	0	35,278	0	35,278
9 Finance Department	20,447.81	1.49%	19,995	0	19,995	0	19,995
12 Public Works - Engineering Svcs	59,556.16	4.33%	58,238	0	58,238	0	58,238
13 Public Works - Fleet Svcs	10,878.22	0.79%	10,637	0	10,637	0	10,637
14 Water Utility	58,010.36	4.22%	56,726	0	56,726	0	56,726
15 Sewer Utility	4,440.09	0.32%	4,342	0	4,342	0	4,342
16 Stormwater Utility	3,134.18	0.23%	3,065	0	3,065	0	3,065
17 Metro Transit	126,746.63	9.23%	123,941	0	123,941	0	123,941
18 Parking Utility	46,157.54	3.36%	45,136	0	45,136	0	45,136
19 Golf Enterprise	2,350.63	0.17%	2,299	0	2,299	0	2,299
20 Monona Terrace	17,172.69	1.25%	16,792	0	16,792	0	16,792
21 Madison Public Library	39,347.02	2.86%	38,476	0	38,476	0	38,476
22 Police Department	149,552.62	10.89%	146,242	0	146,242	0	146,242
23 Fire Department	162,872.12	11.86%	159,266	0	159,266	0	159,266
24 Public Health Madison and Dane Coun	22,779.07	1.66%	22,275	0	22,275	0	22,275
26 Public Works - Streets	118,845.13	8.65%	116,214	0	116,214	0	116,214
27 Public Works - Landfill	783.54	0.06%	766	0	766	0	766
28 Public Works - Parks	110,394.19	8.04%	107,950	0	107,950	0	107,950
29 Public Works - Transportation	783.54	0.06%	766	0	766	0	766
30 Public Works - Traffic Engineering	72,769.14	5.30%	71,158	0	71,158	0	71,158
31 Department of Civil Rights	29,047.43	2.11%	28,404	0	28,404	0	28,404
32 Assessor	13,395.91	0.98%	13,099	0	13,099	0	13,099
33 PCED-Office of the Director	18,942.41	1.38%	18,523	0	18,523	0	18,523
34 PCED-Economic Development Division	5,746.00	0.42%	5,619	0	5,619	0	5,619
35 Planning & Development-Building Insp	29,755.33	2.17%	29,097	0	29,097	0	29,097
36 Planning & Development-CDA Housing	14,547.82	1.06%	14,226	0	14,226	0	14,226
37 Planning & Development-Community I	88,530.75	6.44%	86,571	0	86,571	0	86,571
38 Planning & Development-Planning Divi	27,274.11	1.99%	26,670	0	26,670	0	26,670
39 Common Council	2,089.45	0.15%	2,043	0	2,043	0	2,043
40 Municipal Court	7,649.91	0.56%	7,481	0	7,481	0	7,481
45 Community Development Authority	783.54	0.06%	766	0	766	0	766

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

ACTUAL FY 2021
6/2/2022

Software Maintenance Allocations

Dept:8 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	1,373,852.47	100.00%	1,343,436	0	1,343,436	0	1,343,436
Direct Bills					0		0
Total					<u>\$1,343,436</u>		<u>\$1,343,436</u>
Basis Units: Software Maintenance costs per Department							
Source:							

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

ACTUAL FY 2021
6/2/2022

Allocation Summary

Dept:8 Information Technology

Department	Network & Infrastructure Support	Phone System Administratio	Media Services	Application Support & Development	Software Maintenance	Total
3 Employee Assistance Program	\$4,708	\$450	\$467	\$2,173	\$1,022	\$8,820
4 City Clerk	65,858	1,513	1,875	97,958	26,106	193,310
5 Mayor	16,479	1,261	1,749	91,221	26,106	136,817
6 Attorney's Office	30,605	2,522	2,887	18,323	11,758	66,095
7 Human Resources	29,428	2,252	2,916	13,583	6,385	54,563
8 Information Technology	195,399	2,297	6,730	109,547	35,278	349,250
9 Finance Department	86,982	5,107	7,123	38,493	19,995	157,701
10 Insurance	0	3,121	0	0	0	3,121
12 Public Works - Engineering Svcs	176,449	4,049	20,258	178,551	58,238	437,544
13 Public Works - Fleet Svcs	47,219	2,270	5,205	24,301	10,637	89,632
14 Water Utility	145,384	7,566	17,371	173,542	56,726	400,589
15 Sewer Utility	16,154	2,929	2,125	9,919	4,342	35,468
16 Stormwater Utility	18,639	2,040	1,500	7,002	3,065	32,245
17 Metro Transit	196,330	8,228	58,500	281,590	123,941	668,589
18 Parking Utility	73,313	3,121	13,847	148,619	45,136	284,036
19 Golf Enterprise	13,669	567	1,125	5,251	2,299	22,911
20 Monona Terrace	52,189	0	8,217	38,363	16,792	115,561
21 Madison Public Library	65,858	10,971	18,827	87,899	38,476	222,031
22 Police Department	861,119	42,560	71,560	334,093	146,242	1,455,574
23 Fire Department	252,247	24,496	52,458	369,943	159,266	858,410
24 Public Health Madison and Dane Coun	398,873	19,767	0	89,206	22,275	530,121
26 Public Works - Streets	58,402	4,918	29,244	270,033	116,214	478,811
27 Public Works - Landfill	0	251	375	1,750	766	3,143
28 Public Works - Parks	171,478	12,106	20,189	259,173	107,950	570,897
29 Public Works - Transportation	0	284	375	1,750	766	3,175
30 Public Works - Traffic Engineering	99,408	4,918	9,785	283,638	71,158	468,907
31 Department of Civil Rights	33,550	2,270	2,999	103,210	28,404	170,433
32 Assessor	34,793	2,459	3,749	22,739	13,099	76,840
33 PCED-Office of the Director	18,639	757	825	87,822	18,523	126,565
34 PCED-Economic Development Divisio	23,609	6,242	2,749	12,836	5,619	51,056
35 Planning & Development-Building Insp	50,946	4,351	5,999	111,978	29,097	202,370
36 Planning & Development-CDA Housing	79,526	4,634	6,961	32,499	14,226	137,846
37 Planning & Development-Community I	74,556	0	6,249	122,178	86,571	289,553
38 Planning & Development-Planning Divi	67,100	4,351	4,811	106,435	26,670	209,367
39 Common Council	11,183	662	1,000	4,668	2,043	19,556
40 Municipal Court	11,183	946	1,000	9,903	7,481	30,513
45 Community Development Authority	0	0	375	1,750	766	2,892
Total	\$3,481,275	\$196,236	\$391,424	\$3,551,941	\$1,343,436	\$8,964,312

FULL COST ALLOCATION PLAN

**Finance Department
Nature & Extent of Services**

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

- **General Accounting & Reporting:** Costs associated with general accounting and reporting, including the processing of vouchers, preparing the Comprehensive Annual Financial Report and other support necessary to ensure the City's financial activities are compliant with Generally Accepted Accounting Principles, are allocated to departments based on the number of transactions processed during the fiscal year (AP Invoice Processing, AP Invoice Maintenance, AP Cash, GB Automated Maintenance, and General Journal Entry).
- **Budget Management:** Costs associated with the preparation and monitoring of the City's annual operating and capital budget as well as implementing systems to share information in a transparent and meaningful manner for internal and external stakeholders are allocated to departments based on equally weighted percentages of budgeted expenditures, excluding inter department billings and transfers, BUA transactions, and Common Council budget amendments.
- **Administrative Support:** Costs associated with clerical and office services provided to City agencies including assistance with both special projects and day-to-day operations and the provision of a centralized Document Services Unit that provides confidential word processing services, as well as software support to City agencies, application conversion, website administration and assistance with agency budget preparation are allocated to departments based on the number of support hours per department.
- **Risk Management:** Costs associated with the administration of the City's general liability, auto liability, property and other miscellaneous insurance programs and serving as the liaison between the City and the Wisconsin Municipal Mutual Insurance Company (WMMIC) along with monitoring the insurance requirements of City contracts, investigating of the appropriateness of claims against the City, and implementation, administration and continued enhancement of the City Safety and Worker's Compensation programs are allocated to these two agencies based on total departmental expenses.

CITY OF MADISON, WISCONSIN

FY 2021 ACTUALS

FULL COST ALLOCATION PLAN

Finance Department (CONTINUED) Nature & Extent of Services

- **Purchasing:** Costs associated with procuring goods and services for the City are allocated based on the number of transactions processed (Contract Liquidation, Contract Maintenance, PO Entry, PO Liquidation, and Purchase Order Maintenance).
- **Payroll:** Costs associated with the processing of the City's biweekly payroll and all related reporting are allocated based on the number of FTE's by department.
- **Debt Management:** Costs associated with the administration and related reporting responsibilities for debt issued to fund City capital equipment and projects are allocated to departments based on 2021 debt issuance by Fund/Agency.
- **Treasurer - General Receipts:** Costs associated with the processing of general payments (non-tax) to the City are allocated to benefiting departments based on the number of general receipt transactions processed.
- **Treasurer - Investment Management:** Cost associated with investment management are allocated to departments based on the average monthly cash balance by Fund.
- **Treasurer - Specific Collections:** Cost associated with collection of payments for specific department are allocated to departments based on staff's percentage of effort.
- **Credit Card Expenses:** Cost associated with outside services and fees from the City's credit card partners are allocated to benefiting departments based on the amount of fees per department.
- **Treasurer - Water Utility Support:** Cost associated with supporting the Water Utility fund are allocated directly.

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

ACTUAL FY 2021
6/2/2022

A. Department Costs

Dept:9 Finance Department

Description		Amount	General Admin	General Acctg & Reporting	Budget Management	Admin Support	Risk Management	Purchasing	Payroll	Debt Management
Personnel Costs										
Salaries	S1	3,219,175	413,986	811,876	570,438	159,993	0	400,143	357,328	94,644
<i>Salary % Split</i>			<i>12.86%</i>	<i>25.22%</i>	<i>17.72%</i>	<i>4.97%</i>	<i>.00%</i>	<i>12.43%</i>	<i>11.10%</i>	<i>2.94%</i>
Benefits	S	1,039,414	133,669	262,140	184,184	51,659	0	129,199	115,375	30,559
Subtotal - Personnel Costs		4,258,589	547,655	1,074,016	754,622	211,652	0	529,343	472,703	125,203
Services & Supplies Cost										
Office Supplies	S	3,769	485	951	668	187	0	468	418	111
Copy Printing Supplies	S	15,503	1,994	3,910	2,747	770	0	1,927	1,721	456
Furniture	S	3,116	401	786	552	155	0	387	346	92
Hardware Supplies	S	3,172	408	800	562	158	0	394	352	93
Software Licenses & Supplies	S	725	93	183	128	36	0	90	80	21
Postage	P	93,014	0	960	20	17,103	0	0	0	0
Books and Subscriptions	S	727	93	183	129	36	0	90	81	21
Work Supplies	S	558	72	141	99	28	0	69	62	16
Telephone	S	2,630	338	663	466	131	0	327	292	77
Telephone Maint	D	1,496	0	0	0	0	0	0	0	0
Custodial Building Use Charges	S	98,539	12,672	24,852	17,461	4,897	0	12,248	10,938	2,897
Communication Device Repair Maint	S	0	0	0	0	0	0	0	0	0
System and Software Maintenance	S	31,842	4,095	8,031	5,642	1,583	0	3,958	3,534	936
Recruitment	S	1,511	194	381	268	75	0	188	168	44
Mileage	S	278	36	70	49	14	0	35	31	8
Conferences and Training	S	9,246	1,189	2,332	1,638	460	0	1,149	1,026	272
Memberships	S	8,768	1,128	2,211	1,554	436	0	1,090	973	258
Financial Actuary Services	P	9,250	0	9,250	0	0	0	0	0	0
Audit Services	P	77,755	0	77,755	0	0	0	0	0	0
Bank Services	P	89,992	0	0	0	0	0	0	0	0
Credit Card Services	P	147,616	0	0	0	0	0	0	0	0
Collection Services	P	79,109	0	79,109	0	0	0	0	0	0
Armored Car Services	P	9,360	0	0	0	0	0	0	0	0

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

ACTUAL FY 2021
6/2/2022

A. Department Costs

Dept:9 Finance Department

Description		Amount	General Admin	General Acctg & Reporting	Budget Management	Admin Support	Risk Management	Purchasing	Payroll	Debt Management
Storage Services	S	5,213	670	1,315	924	259	0	648	579	153
Management Services	P	269,143	0	269,143	0	0	0	0	0	0
Consulting Services	P	17,250	0	0	17,250	0	0	0	0	0
Printing Services	P	21,398	21,398	0	0	0	0	0	0	0
Other Expenses & Services	S	6,248	803	1,576	1,107	311	0	777	694	184
Permits & Licenses	P	10	0	10	0	0	0	0	0	0
ID Charge from Insurance	S	7,384	950	1,862	1,308	367	0	918	820	217
ID Charge from Workers Comp	S	2,127	274	536	377	106	0	264	236	63
Transfers in from Capital Projects	D	(370,000)	0	0	0	0	0	0	0	0
* Miscellaneous Revenue *	P	(16,500)	0	(16,500)	0	0	0	0	0	0
Subtotal - Services & Supplies		630,249	47,292	470,509	52,950	27,110	0	25,029	22,351	5,920
Department Cost Total		4,888,838	594,947	1,544,526	807,572	238,762	0	554,371	495,054	131,122
Adjustments to Cost										
Telephone Maint	D	(1,496)	0	0	0	0	0	0	0	0
Transfers in from Capital Projects	D	370,000	0	0	0	0	0	0	0	0
Subtotal - Adjustments		368,504	0	0	0	0	0	0	0	0
Total Costs After Adjustments		5,257,342	594,947	1,544,526	807,572	238,762	0	554,371	495,054	131,122
General Admin Distribution			(594,947)	172,189	120,983	33,933	0	84,866	75,785	20,073
Grand Total		\$5,257,342		\$1,716,715	\$928,555	\$272,695	\$0	\$639,237	\$570,839	\$151,195

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

ACTUAL FY 2021
6/2/2022

A. Department Costs

Dept:9 Finance Department

Description		Amount	Treasurer - General Receipts	Treasurer - Investment Management	Treasurer - Specific Collections	Credit Card Expenses	Treasurer - Water Utility Support
Personnel Costs							
Salaries	S1	3,219,175	99,151	63,418	182,849	0	65,349
Salary % Split			3.08%	1.97%	5.68%	.00%	2.03%
Benefits	S	1,039,414	32,014	20,476	59,039	0	21,100
Subtotal - Personnel Costs		4,258,589	131,165	83,894	241,888	0	86,449
Services & Supplies Cost							
Office Supplies	S	3,769	116	74	214	0	77
Copy Printing Supplies	S	15,503	477	305	881	0	315
Furniture	S	3,116	96	61	177	0	63
Hardware Supplies	S	3,172	98	62	180	0	64
Software Licenses & Supplies	S	725	22	14	41	0	15
Postage	P	93,014	18,107	11,549	33,363	0	11,912
Books and Subscriptions	S	727	22	14	41	0	15
Work Supplies	S	558	17	11	32	0	11
Telephone	S	2,630	81	52	149	0	53
Telephone Maint	D	1,496	0	0	0	0	0
Custodial Building Use Charges	S	98,539	3,035	1,941	5,597	0	2,000
Communication Device Repair Maint	S	0	0	0	0	0	0
System and Software Maintenance	S	31,842	981	627	1,809	0	646
Recruitment	S	1,511	47	30	86	0	31
Mileage	S	278	9	5	16	0	6
Conferences and Training	S	9,246	285	182	525	0	188
Memberships	S	8,768	270	173	498	0	178
Financial Actuary Services	P	9,250	0	0	0	0	0
Audit Services	P	77,755	0	0	0	0	0
Bank Services	P	89,992	89,992	0	0	0	0
Credit Card Services	P	147,616	66,720	0	0	80,896	0
Collection Services	P	79,109	0	0	0	0	0
Armored Car Services	P	9,360	3,291	0	6,069	0	0

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

ACTUAL FY 2021
6/2/2022

A. Department Costs

Dept:9 Finance Department

Description		Amount	Treasurer - General Receipts	Treasurer - Investment Management	Treasurer - Specific Collections	Credit Card Expenses	Treasurer - Water Utility Support
Storage Services	S	5,213	161	103	296	0	106
Management Services	P	269,143	0	0	0	0	0
Consulting Services	P	17,250	0	0	0	0	0
Printing Services	P	21,398	0	0	0	0	0
Other Expenses & Services	S	6,248	192	123	355	0	127
Permits & Licenses	P	10	0	0	0	0	0
ID Charge from Insurance	S	7,384	227	145	419	0	150
ID Charge from Workers Comp	S	2,127	66	42	121	0	43
Transfers in from Capital Projects	D	(370,000)	0	0	0	0	0
* Miscellaneous Revenue *	P	(16,500)	0	0	0	0	0
Subtotal - Services & Supplies		630,249	184,311	15,516	50,869	80,896	16,000
Department Cost Total		4,888,838	315,476	99,410	292,757	80,896	102,449
Adjustments to Cost							
Telephone Maint	D	(1,496)	0	0	0	0	0
Transfers in from Capital Projects	D	370,000	0	0	0	0	0
Subtotal - Adjustments		368,504	0	0	0	0	0
Total Costs After Adjustments		5,257,342	315,476	99,410	292,757	80,896	102,449
General Admin Distribution			21,029	13,450	38,780	0	13,860
Grand Total		\$5,257,342	\$336,505	\$112,860	\$331,537	\$80,896	\$116,309

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

ACTUAL FY 2021
6/2/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:9 Finance Department

Department	First Incoming	Second Incoming	General Acctg & Reporting	Budget Management	Admin Support	Risk Management	Purchasing	Payroll	Debt Management	Treasurer - General Receipts
1 City-County Building	\$27,322	\$0	\$7,908	\$5,556	\$1,558	\$0	\$3,897	\$3,480	\$922	\$966
1 Department Specific	8,917	0	2,581	1,813	509	0	1,272	1,136	301	315
Subtotal - Building Depreciation	36,240	0	10,488	7,369	2,067	0	5,169	4,616	1,223	1,281
2 Equipment Depreciation	58,252	0	16,859	11,846	3,322	0	8,309	7,420	1,965	2,059
Subtotal - Equipment Depreciation	58,252	0	16,859	11,846	3,322	0	8,309	7,420	1,965	2,059
3 EAP Service Delivery	3,688	172	1,117	785	220	0	551	492	130	136
3 External EAP	1,038	0	300	211	59	0	148	132	35	37
Subtotal - Employee Assistance Progr	4,726	172	1,418	996	279	0	699	624	165	173
5 City Operational Oversight	26,963	5,386	9,362	6,578	1,845	0	4,614	4,121	1,091	1,143
Subtotal - Mayor	26,963	5,386	9,362	6,578	1,845	0	4,614	4,121	1,091	1,143
6 General Counsel & Representation	212,858	8,023	63,927	44,916	12,598	0	31,507	28,136	7,452	7,807
Subtotal - Attorney's Office	212,858	8,023	63,927	44,916	12,598	0	31,507	28,136	7,452	7,807
7 HR & Benefits Administration	9,141	258	2,720	1,911	536	0	1,341	1,197	317	332
7 Union & Association Admin	2,745	76	817	574	161	0	402	359	95	100
7 Accomodation & FMLA Admin	581	16	173	121	34	0	85	76	20	21
7 Compensation & Hiring Admin	10,770	304	3,205	2,252	632	0	1,580	1,411	374	391
7 Employee Development	11,773	303	3,495	2,456	689	0	1,723	1,538	407	427
Subtotal - Human Resources	35,011	958	10,410	7,314	2,051	0	5,131	4,582	1,214	1,271
8 Network & Infrastructure Support	82,397	4,585	25,174	17,688	4,961	0	12,407	11,080	2,935	3,074
8 Phone System Administration	4,864	244	1,478	1,039	291	0	729	651	172	181
8 Media Services	6,648	475	2,062	1,449	406	0	1,016	907	240	252
8 Application Support & Development	35,846	2,647	11,141	7,828	2,195	0	5,491	4,903	1,299	1,361
8 Software Maintenance	19,995	0	5,787	4,066	1,140	0	2,852	2,547	675	707
Subtotal - Information Technology	149,749	7,951	45,642	32,069	8,994	0	22,495	20,088	5,321	5,574
9 General Acctg & Reporting	0	8,515	2,465	1,732	486	0	1,215	1,085	287	301
9 Budget Management	0	12,317	3,565	2,505	703	0	1,757	1,569	416	435
9 Admin Support	0	33,123	9,586	6,736	1,889	0	4,725	4,219	1,118	1,171
9 Payroll	0	11,572	3,349	2,353	660	0	1,651	1,474	390	409

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

ACTUAL FY 2021
6/2/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:9 Finance Department

Department	First Incoming	Second Incoming	General Acctg & Reporting	Budget Management	Admin Support	Risk Management	Purchasing	Payroll	Debt Management	Treasurer - General Receipts
9 Treasurer - General Receipts	\$0	\$108,835	\$31,499	\$22,132	\$6,207	\$0	\$15,525	\$13,863	\$3,672	\$3,847
9 Credit Card Expenses	0	51	15	10	3	0	7	7	2	2
Subtotal - Finance Department	0	174,414	50,479	35,467	9,948	0	24,879	22,217	5,885	6,165
10 Insurance	0	45	13	9	3	0	6	6	2	2
Subtotal - Insurance	0	45	13	9	3	0	6	6	2	2
11 Workers Comp	0	28	8	6	2	0	4	4	1	1
Subtotal - Workers Compensation	0	28	8	6	2	0	4	4	1	1
31 Internal Support	0	17,597	5,093	3,578	1,004	0	2,510	2,242	594	622
Subtotal - Department of Civil Rights	0	17,597	5,093	3,578	1,004	0	2,510	2,242	594	622
39 Citywide Support	0	20,312	5,879	4,131	1,159	0	2,897	2,587	685	718
Subtotal - Common Council	0	20,312	5,879	4,131	1,159	0	2,897	2,587	685	718
Total Incoming	523,798	234,887	219,578	154,279	43,271	0	108,222	96,642	25,597	26,816
C. Total Allocated		\$6,016,027	\$1,936,293	\$1,082,835	\$315,966	\$0	\$747,459	\$667,481	\$176,792	\$363,321
			32.19%	18.00%	5.25%		12.42%	11.10%	2.94%	6.04%

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

ACTUAL FY 2021
6/2/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:9 Finance Department

Department	First Incoming	Second Incoming	Treasurer - Investment Management	Treasurer - Specific Collections	Credit Card Expenses	Treasurer - Water Utility Support
1 City-County Building	\$27,322	\$0	\$618	\$1,781	\$0	\$636
1 Department Specific	8,917	0	202	581	0	208
Subtotal - Building Depreciation	36,240	0	819	2,362	0	844
2 Equipment Depreciation	58,252	0	1,317	3,797	0	1,357
Subtotal - Equipment Depreciation	58,252	0	1,317	3,797	0	1,357
3 EAP Service Delivery	3,688	172	87	252	0	90
3 External EAP	1,038	0	23	68	0	24
Subtotal - Employee Assistance Progr	4,726	172	111	319	0	114
5 City Operational Oversight	26,963	5,386	731	2,109	0	754
Subtotal - Mayor	26,963	5,386	731	2,109	0	754
6 General Counsel & Representation	212,858	8,023	4,994	14,398	0	5,146
Subtotal - Attorney's Office	212,858	8,023	4,994	14,398	0	5,146
7 HR & Benefits Administration	9,141	258	213	613	0	219
7 Union & Association Admin	2,745	76	64	184	0	66
7 Accomodation & FMLA Admin	581	16	14	39	0	14
7 Compensation & Hiring Admin	10,770	304	250	722	0	258
7 Employee Development	11,773	303	273	787	0	281
Subtotal - Human Resources	35,011	958	813	2,345	0	838
8 Network & Infrastructure Support	82,397	4,585	1,966	5,670	0	2,026
8 Phone System Administration	4,864	244	115	333	0	119
8 Media Services	6,648	475	161	464	0	166
8 Application Support & Development	35,846	2,647	870	2,509	0	897
8 Software Maintenance	19,995	0	452	1,303	0	466
Subtotal - Information Technology	149,749	7,951	3,565	10,279	0	3,674
9 General Acctg & Reporting	0	8,515	193	555	0	198
9 Budget Management	0	12,317	278	803	0	287
9 Admin Support	0	33,123	749	2,159	0	772
9 Payroll	0	11,572	262	754	0	270

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

ACTUAL FY 2021
6/2/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:9 Finance Department

Department	First Incoming	Second Incoming	Treasurer - Investment Management	Treasurer - Specific Collections	Credit Card Expenses	Treasurer - Water Utility Support
9 Treasurer - General Receipts	\$0	\$108,835	\$2,460	\$7,094	\$0	\$2,535
9 Credit Card Expenses	0	51	1	3	0	1
Subtotal - Finance Department	0	174,414	3,943	11,369	0	4,063
10 Insurance	0	45	1	3	0	1
Subtotal - Insurance	0	45	1	3	0	1
11 Workers Comp	0	28	1	2	0	1
Subtotal - Workers Compensation	0	28	1	2	0	1
31 Internal Support	0	17,597	398	1,147	0	410
Subtotal - Department of Civil Rights	0	17,597	398	1,147	0	410
39 Citywide Support	0	20,312	459	1,324	0	473
Subtotal - Common Council	0	20,312	459	1,324	0	473
Total Incoming	523,798	234,887	17,152	49,453	0	17,674
C. Total Allocated		\$6,016,027	\$130,012	\$380,990	\$80,896	\$133,983
			2.16%	6.33%	1.34%	2.23%

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

ACTUAL FY 2021
6/2/2022

General Acctg & Reporting Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	105	0.05%	\$988	\$0	\$988	\$0	\$988
4 City Clerk	327	0.16%	3,077	0	3,077	113	3,190
5 Mayor	130	0.07%	1,223	0	1,223	0	1,223
6 Attorney's Office	386	0.19%	3,632	0	3,632	0	3,632
7 Human Resources	280	0.14%	2,635	0	2,635	0	2,635
8 Information Technology	522	0.26%	4,912	0	4,912	0	4,912
9 Finance Department	905	0.46%	8,515	0	8,515	0	8,515
10 Insurance	1,046	0.53%	9,842	0	9,842	362	10,204
11 Workers Compensation	752	0.38%	7,076	0	7,076	261	7,336
12 Public Works - Engineering Svcs	2,447	1.23%	23,024	0	23,024	848	23,872
13 Public Works - Fleet Svcs	9,900	4.99%	93,152	0	93,152	3,430	96,581
14 Water Utility	10,787	5.43%	101,498	0	101,498	3,737	105,235
15 Sewer Utility	4,206	2.12%	39,575	0	39,575	1,457	41,032
16 Stormwater Utility	4,093	2.06%	38,512	0	38,512	1,418	39,930
17 Metro Transit	7,915	3.99%	74,474	0	74,474	2,742	77,216
18 Parking Utility	5,145	2.59%	48,411	0	48,411	1,782	50,193
19 Golf Enterprise	3,382	1.70%	31,822	0	31,822	1,172	32,994
20 Monona Terrace	3,031	1.53%	28,519	0	28,519	1,050	29,569
21 Madison Public Library	5,397	2.72%	50,782	0	50,782	1,870	52,651
22 Police Department	3,708	1.87%	34,890	0	34,890	1,285	36,174
23 Fire Department	3,481	1.75%	32,754	0	32,754	1,206	33,960
24 Public Health Madison and Dane Coun	12,570	6.33%	118,274	0	118,274	4,355	122,629
26 Public Works - Streets	17,093	8.61%	160,832	0	160,832	5,922	166,754
27 Public Works - Landfill	1,048	0.53%	9,861	0	9,861	363	10,224
28 Public Works - Parks	7,941	4.00%	74,719	0	74,719	2,751	77,470
29 Public Works - Transportation	17	0.01%	160	0	160	6	166
30 Public Works - Traffic Engineering	7,273	3.66%	68,434	0	68,434	2,520	70,953
31 Department of Civil Rights	212	0.11%	1,995	0	1,995	73	2,068
32 Assessor	297	0.15%	2,795	0	2,795	103	2,897
33 PCED-Office of the Director	49	0.02%	461	0	461	17	478
34 PCED-Economic Development Division	346	0.17%	3,256	0	3,256	120	3,375
35 Planning & Development-Building Insp	437	0.22%	4,112	0	4,112	151	4,263
36 Planning & Development-CDA Housing	33,774	17.01%	317,788	0	317,788	11,700	329,489
37 Planning & Development-Community L	3,042	1.53%	28,623	0	28,623	1,054	29,677
38 Planning & Development-Planning Divi	2,154	1.08%	20,268	0	20,268	746	21,014
39 Common Council	196	0.10%	1,844	0	1,844	68	1,912
40 Municipal Court	224	0.11%	2,108	0	2,108	78	2,185
45 Community Development Authority	10,658	5.37%	100,284	0	100,284	3,692	103,976
46 Room Tax Commission	59	0.03%	555	0	555	20	576
47 Debt Service	244	0.12%	2,296	0	2,296	85	2,380
48 Capital Projects	11,603	5.84%	109,176	0	109,176	4,020	113,195
49 Special Assessment Revolving Fund	689	0.35%	6,483	0	6,483	239	6,722

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

ACTUAL FY 2021
6/2/2022

General Acctg & Reporting Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 All Other Depts./Programs	20,690	10.42%	\$194,678	\$0	\$194,678	\$7,168	\$201,845
Subtotal	198,561	100.00%	1,868,312	0	1,868,312	67,981	1,936,293
Direct Bills					0		0
Total					\$1,868,312		\$1,936,293

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

Source:

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

ACTUAL FY 2021
6/2/2022

Budget Management Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	0.03	0.03%	\$311	\$0	\$311	\$0	\$311
4 City Clerk	0.11	0.11%	1,139	0	1,139	55	1,193
5 Mayor	2.36	2.36%	24,428	0	24,428	0	24,428
6 Attorney's Office	0.16	0.16%	1,656	0	1,656	0	1,656
7 Human Resources	0.12	0.12%	1,242	0	1,242	0	1,242
8 Information Technology	0.45	0.45%	4,658	0	4,658	0	4,658
9 Finance Department	1.19	1.19%	12,317	0	12,317	0	12,317
10 Insurance	0.16	0.16%	1,656	0	1,656	80	1,736
11 Workers Compensation	0.21	0.21%	2,174	0	2,174	105	2,278
12 Public Works - Engineering Svcs	5.38	5.38%	55,687	0	55,687	2,685	58,372
13 Public Works - Fleet Svcs	1.18	1.18%	12,214	0	12,214	589	12,803
14 Water Utility	1.75	1.75%	18,114	0	18,114	874	18,987
15 Sewer Utility	2.61	2.61%	27,015	0	27,015	1,303	28,318
16 Stormwater Utility	1.64	1.64%	16,975	0	16,975	819	17,794
17 Metro Transit	7.01	7.01%	72,558	0	72,558	3,499	76,058
18 Parking Utility	0.84	0.84%	8,695	0	8,695	419	9,114
19 Golf Enterprise	0.45	0.45%	4,658	0	4,658	225	4,882
20 Monona Terrace	0.84	0.84%	8,695	0	8,695	419	9,114
21 Madison Public Library	4.94	4.94%	51,132	0	51,132	2,466	53,598
22 Police Department	5.50	5.50%	56,929	0	56,929	2,745	59,674
23 Fire Department	4.28	4.28%	44,301	0	44,301	2,136	46,437
24 Public Health Madison and Dane Coun	6.33	6.33%	65,520	0	65,520	3,160	68,680
25 Office of Independent Monitor	0.02	0.02%	207	0	207	10	217
26 Public Works - Streets	2.43	2.43%	25,152	0	25,152	1,213	26,365
27 Public Works - Landfill	0.06	0.06%	621	0	621	30	651
28 Public Works - Parks	3.04	3.04%	31,466	0	31,466	1,517	32,984
29 Public Works - Transportation	0.03	0.03%	311	0	311	15	325
30 Public Works - Traffic Engineering	0.99	0.99%	10,247	0	10,247	494	10,741
31 Department of Civil Rights	0.58	0.58%	6,003	0	6,003	290	6,293
32 Assessor	0.15	0.15%	1,553	0	1,553	75	1,627
33 PCED-Office of the Director	0.94	0.94%	9,730	0	9,730	469	10,199
34 PCED-Economic Development Division	2.58	2.58%	26,705	0	26,705	1,288	27,993
35 Planning & Development-Building Insp	0.27	0.27%	2,795	0	2,795	135	2,929
36 Planning & Development-CDA Housing	3.70	3.70%	38,298	0	38,298	1,847	40,144
37 Planning & Development-Community I	11.20	11.20%	115,928	0	115,928	5,591	121,518
38 Planning & Development-Planning Divi	1.20	1.20%	12,421	0	12,421	599	13,020
39 Common Council	0.05	0.05%	518	0	518	25	542
40 Municipal Court	0.03	0.03%	311	0	311	15	325
45 Community Development Authority	2.43	2.43%	25,152	0	25,152	1,213	26,365
46 Room Tax Commission	0.29	0.29%	3,002	0	3,002	145	3,146
48 Capital Projects	6.44	6.44%	66,659	0	66,659	3,215	69,873
49 Special Assessment Revolving Fund	0.09	0.09%	932	0	932	45	976

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

ACTUAL FY 2021
6/2/2022

Budget Management Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 All Other Depts./Programs	15.94	15.94%	\$164,990	\$0	\$164,990	\$7,957	\$172,947
Subtotal	100.00	100.00%	1,035,070	0	1,035,070	47,764	1,082,835
Direct Bills					0		0
Total					\$1,035,070		\$1,082,835

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

Source:

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

ACTUAL FY 2021
6/2/2022

Admin Support Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 City Clerk	1,980	31.05%	\$93,960	\$0	\$93,960	\$5,030	\$98,990
5 Mayor	405	6.35%	19,219	0	19,219	0	19,219
9 Finance Department	698	10.95%	33,123	0	33,123	0	33,123
14 Water Utility	463	7.26%	21,971	0	21,971	1,176	23,148
20 Monona Terrace	85	1.33%	4,034	0	4,034	216	4,250
21 Madison Public Library	312	4.89%	14,806	0	14,806	793	15,598
23 Fire Department	4	0.06%	190	0	190	10	200
28 Public Works - Parks	241	3.78%	11,437	0	11,437	612	12,049
31 Department of Civil Rights	119	1.87%	5,647	0	5,647	302	5,949
35 Planning & Development-Building Insp	12	0.19%	569	0	569	30	600
36 Planning & Development-CDA Housing	247	3.87%	11,721	0	11,721	628	12,349
37 Planning & Development-Community L	56	0.88%	2,657	0	2,657	142	2,800
39 Common Council	434	6.81%	20,595	0	20,595	1,103	21,698
52 All Other Depts./Programs	1,320	20.70%	62,640	0	62,640	3,354	65,993
Subtotal	6,376	100.00%	302,570	0	302,570	13,397	315,966
Direct Bills					0		0
Total					\$302,570		\$315,966

Basis Units: Admin Support Hours by Department

Source:

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

ACTUAL FY 2021
6/2/2022

Risk Management Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 Insurance	2,859,325.22	42.61%	\$0	\$0	\$0	\$0	\$0
11 Workers Compensation	3,850,852.98	57.39%	0	0	0	0	0
Subtotal	6,710,178.20	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0

Basis Units: Expenses of Insurance and Workers Compensation Departments

Source:

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

ACTUAL FY 2021
6/2/2022

Purchasing Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 Insurance	86	0.43%	\$3,065	\$0	\$3,065	\$144	\$3,209
11 Workers Compensation	72	0.36%	2,566	0	2,566	120	2,686
13 Public Works - Fleet Svcs	868	4.33%	30,933	0	30,933	1,452	32,385
14 Water Utility	1,190	5.94%	42,408	0	42,408	1,990	44,398
15 Sewer Utility	392	1.96%	13,970	0	13,970	656	14,625
16 Stormwater Utility	612	3.05%	21,810	0	21,810	1,024	22,833
17 Metro Transit	928	4.63%	33,071	0	33,071	1,552	34,623
18 Parking Utility	478	2.39%	17,035	0	17,035	799	17,834
19 Golf Enterprise	292	1.46%	10,406	0	10,406	488	10,894
20 Monona Terrace	508	2.54%	18,104	0	18,104	850	18,953
21 Madison Public Library	64	0.32%	2,281	0	2,281	107	2,388
24 Public Health Madison and Dane Coun	898	4.48%	32,002	0	32,002	1,502	33,504
45 Community Development Authority	1,162	5.80%	41,410	0	41,410	1,943	43,354
48 Capital Projects	4,542	22.67%	161,864	0	161,864	7,596	169,460
49 Special Assessment Revolving Fund	112	0.56%	3,991	0	3,991	187	4,179
52 All Other Depts./Programs	7,830	39.08%	279,038	0	279,038	13,095	292,133
Subtotal	20,034	100.00%	713,953	0	713,953	33,505	747,459
Direct Bills					0		0
Total					\$713,953		\$747,459

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

Source:

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

ACTUAL FY 2021
6/2/2022

Payroll Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	4.00	0.13%	\$812	\$0	\$812	\$0	\$812
4 City Clerk	15.00	0.48%	3,045	0	3,045	152	3,197
5 Mayor	15.00	0.48%	3,045	0	3,045	0	3,045
6 Attorney's Office	24.75	0.79%	5,025	0	5,025	0	5,025
7 Human Resources	25.00	0.80%	5,075	0	5,075	0	5,075
8 Information Technology	57.70	1.84%	11,714	0	11,714	0	11,714
9 Finance Department	57.00	1.81%	11,572	0	11,572	0	11,572
12 Public Works - Engineering Svcs	162.10	5.16%	32,908	0	32,908	1,640	34,549
13 Public Works - Fleet Svcs	41.65	1.33%	8,455	0	8,455	421	8,877
14 Water Utility	139.00	4.43%	28,219	0	28,219	1,406	29,625
15 Sewer Utility	17.00	0.54%	3,451	0	3,451	172	3,623
16 Stormwater Utility	12.00	0.38%	2,436	0	2,436	121	2,558
17 Metro Transit	468.10	14.91%	95,030	0	95,030	4,736	99,767
18 Parking Utility	110.80	3.53%	22,494	0	22,494	1,121	23,615
19 Golf Enterprise	9.00	0.29%	1,827	0	1,827	91	1,918
20 Monona Terrace	65.75	2.09%	13,348	0	13,348	665	14,013
21 Madison Public Library	150.65	4.80%	30,584	0	30,584	1,524	32,108
22 Police Department	572.60	18.23%	116,245	0	116,245	5,794	122,039
23 Fire Department	419.75	13.37%	85,215	0	85,215	4,247	89,462
26 Public Works - Streets	234.00	7.45%	47,505	0	47,505	2,368	49,873
27 Public Works - Landfill	3.00	0.10%	609	0	609	30	639
28 Public Works - Parks	161.55	5.14%	32,797	0	32,797	1,635	34,431
29 Public Works - Transportation	3.00	0.10%	609	0	609	30	639
30 Public Works - Traffic Engineering	78.30	2.49%	15,896	0	15,896	792	16,688
31 Department of Civil Rights	24.00	0.76%	4,872	0	4,872	243	5,115
32 Assessor	30.00	0.96%	6,090	0	6,090	304	6,394
33 PCED-Office of the Director	6.60	0.21%	1,340	0	1,340	67	1,407
34 PCED-Economic Development Division	22.00	0.70%	4,466	0	4,466	223	4,689
35 Planning & Development-Building Insp	48.00	1.53%	9,745	0	9,745	486	10,230
36 Planning & Development-CDA Housing	55.70	1.77%	11,308	0	11,308	564	11,871
37 Planning & Development-Community L	50.00	1.59%	10,151	0	10,151	506	10,657
38 Planning & Development-Planning Divi	38.50	1.23%	7,816	0	7,816	390	8,206
39 Common Council	8.00	0.25%	1,624	0	1,624	81	1,705
40 Municipal Court	8.00	0.25%	1,624	0	1,624	81	1,705
45 Community Development Authority	3.00	0.10%	609	0	609	30	639

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

ACTUAL FY 2021
6/2/2022

Payroll Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,140.50	100.00%	637,561	0	637,561	29,920	667,481
Direct Bills					0		0
Total					\$637,561		\$667,481

Basis Units: # of Full Time Equivalent Employees

Source:

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

ACTUAL FY 2021
6/2/2022

Debt Management Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 Information Technology	4,726,310	5.82%	\$9,833	\$0	\$9,833	\$0	\$9,833
13 Public Works - Fleet Svcs	8,157,906	10.05%	16,972	0	16,972	846	17,817
16 Stormwater Utility	7,056,869	8.69%	14,681	0	14,681	732	15,413
17 Metro Transit	120,732	0.15%	251	0	251	13	264
20 Monona Terrace	230,000	0.28%	478	0	478	24	502
21 Madison Public Library	971,515	1.20%	2,021	0	2,021	101	2,122
22 Police Department	341,981	0.42%	711	0	711	35	747
23 Fire Department	1,536,256	1.89%	3,196	0	3,196	159	3,355
26 Public Works - Streets	1,268,803	1.56%	2,640	0	2,640	132	2,771
28 Public Works - Parks	7,544,377	9.29%	15,695	0	15,695	782	16,477
30 Public Works - Traffic Engineering	1,987,896	2.45%	4,136	0	4,136	206	4,342
34 PCED-Economic Development Division	4,815,388	5.93%	10,018	0	10,018	499	10,517
37 Planning & Development-Community I	3,725,000	4.59%	7,749	0	7,749	386	8,136
38 Planning & Development-Planning Division	105,000	0.13%	218	0	218	11	229
47 Debt Service	3,000,000	3.70%	6,241	0	6,241	311	6,552
52 All Other Depts./Programs	35,583,323	43.84%	74,027	0	74,027	3,689	77,716
Subtotal	81,171,356	100.00%	168,868	0	168,868	7,925	176,792
Direct Bills					0		0
Total					\$168,868		\$176,792

Basis Units: 2021 Debt Issuance by Fund/Agency

Source:

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

ACTUAL FY 2021
6/2/2022

Treasurer - General Receipts Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 Finance Department	35,260	30.66%	\$108,835	\$0	\$108,835	\$0	\$108,835
12 Public Works - Engineering Svcs	287	0.25%	886	0	886	30	916
14 Water Utility	893	0.78%	2,756	0	2,756	93	2,849
17 Metro Transit	7,266	6.32%	22,427	0	22,427	756	23,184
18 Parking Utility	27,107	23.57%	83,669	0	83,669	2,822	86,491
20 Monona Terrace	996	0.87%	3,074	0	3,074	104	3,178
21 Madison Public Library	427	0.37%	1,318	0	1,318	44	1,362
22 Police Department	1,251	1.09%	3,861	0	3,861	130	3,992
23 Fire Department	960	0.83%	2,963	0	2,963	100	3,063
24 Public Health Madison and Dane Coun	1,290	1.12%	3,982	0	3,982	134	4,116
26 Public Works - Streets	5,821	5.06%	17,967	0	17,967	606	18,573
28 Public Works - Parks	3,772	3.28%	11,643	0	11,643	393	12,035
35 Planning & Development-Building Insp	6,731	5.85%	20,776	0	20,776	701	21,477
37 Planning & Development-Community L	866	0.75%	2,673	0	2,673	90	2,763
38 Planning & Development-Planning Divi	1,090	0.95%	3,364	0	3,364	113	3,478
40 Municipal Court	2,524	2.19%	7,791	0	7,791	263	8,053
52 All Other Depts./Programs	18,477	16.06%	57,032	0	57,032	1,923	58,955
Subtotal	115,018	100.00%	355,018	0	355,018	8,302	363,321
Direct Bills					0		0
Total					\$355,018		\$363,321

Basis Units: # of Receipts Processed
Source:

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

ACTUAL FY 2021
6/2/2022

Treasurer - Investment Management Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 Workers Compensation	15,044,829.29	3.26%	\$4,062	\$0	\$4,062	\$173	\$4,235
13 Public Works - Fleet Svcs	(1,845,985.12)	-0.40%	(498)	0	(498)	(21)	(520)
14 Water Utility	35,598,337.17	7.71%	9,610	0	9,610	409	10,020
15 Sewer Utility	24,667,887.31	5.34%	6,660	0	6,660	284	6,943
16 Stormwater Utility	10,913,449.18	2.36%	2,946	0	2,946	125	3,072
18 Parking Utility	19,208,394.15	4.16%	5,186	0	5,186	221	5,406
19 Golf Enterprise	555,018.47	0.12%	150	0	150	6	156
21 Madison Public Library	8,774,057.73	1.90%	2,369	0	2,369	101	2,470
37 Planning & Development-Community E	2,844,218.36	0.62%	768	0	768	33	801
45 Community Development Authority	7,793,701.79	1.69%	2,104	0	2,104	90	2,194
47 Debt Service	46,671,103.50	10.10%	12,600	0	12,600	537	13,136
48 Capital Projects	49,480,822.86	10.71%	13,358	0	13,358	569	13,927
49 Special Assessment Revolving Fund	8,180,760.13	1.77%	2,209	0	2,209	94	2,303
50 Impact Fees	14,877,769.94	3.22%	4,017	0	4,017	171	4,188
52 All Other Depts./Programs	219,149,331.69	47.44%	59,163	0	59,163	2,519	61,683
Subtotal	461,913,696.44	100.00%	124,702	0	124,702	5,310	130,012
Direct Bills					0		0
Total					\$124,702		\$130,012

Basis Units: Average Monthly Cash Balance by Fund

Source:

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

ACTUAL FY 2021
6/2/2022

Treasurer - Specific Collections Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 Parking Utility	1.92	33.80%	\$123,610	\$0	\$123,610	\$5,175	\$128,785
46 Room Tax Commission	0.37	6.51%	23,821	0	23,821	997	24,818
52 All Other Depts./Programs	3.39	59.68%	218,249	0	218,249	9,138	227,387
Subtotal	5.68	100.00%	365,679	0	365,679	15,311	380,990
Direct Bills					0		0
Total					\$365,679		\$380,990

Basis Units: Percent of Collections Effort by Benefitting Department

Source:

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

ACTUAL FY 2021
6/2/2022

Credit Card Expenses Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 Finance Department	62.00	0.06%	\$51	\$0	\$51	\$0	\$51
23 Fire Department	120.00	0.12%	99	0	99	0	99
28 Public Works - Parks	14,187.82	14.54%	11,764	0	11,764	0	11,764
35 Planning & Development-Building Insp	80,949.82	82.97%	67,118	0	67,118	0	67,118
37 Planning & Development-Community L	851.21	0.87%	706	0	706	0	706
52 All Other Depts./Programs	1,396.17	1.43%	1,158	0	1,158	0	1,158
Subtotal	97,567.02	100.00%	80,896	0	80,896	0	80,896
Direct Bills					0		0
Total					\$80,896		\$80,896

Basis Units: Credit Card Fees per Benefitting Department

Source:

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

ACTUAL FY 2021
6/2/2022

Treasurer - Water Utility Support Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 Water Utility	100	100.00%	\$128,511	\$0	\$128,511	\$5,472	\$133,983
Subtotal	100	100.00%	128,511	0	128,511	5,472	133,983
Direct Bills					0		0
Total					\$128,511		\$133,983

Basis Units: Direct Allocation to Water
Source:

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

ACTUAL FY 2021
6/2/2022

Allocation Summary

Dept:9 Finance Department

Department	General Acctg & Reporting	Budget Management	Admin Support	Risk Management	Purchasing	Payroll	Debt Management	Treasurer - General Receipts	Treasurer - Investment Management	Treasurer - Specific Collections
3 Employee Assistance Program	\$988	\$311	\$0	\$0	\$0	\$812	\$0	\$0	\$0	\$0
4 City Clerk	3,190	1,193	98,990	0	0	3,197	0	0	0	0
5 Mayor	1,223	24,428	19,219	0	0	3,045	0	0	0	0
6 Attorney's Office	3,632	1,656	0	0	0	5,025	0	0	0	0
7 Human Resources	2,635	1,242	0	0	0	5,075	0	0	0	0
8 Information Technology	4,912	4,658	0	0	0	11,714	9,833	0	0	0
9 Finance Department	8,515	12,317	33,123	0	0	11,572	0	108,835	0	0
10 Insurance	10,204	1,736	0	0	3,209	0	0	0	0	0
11 Workers Compensation	7,336	2,278	0	0	2,686	0	0	0	4,235	0
12 Public Works - Engineering Svcs	23,872	58,372	0	0	0	34,549	0	916	0	0
13 Public Works - Fleet Svcs	96,581	12,803	0	0	32,385	8,877	17,817	0	(520)	0
14 Water Utility	105,235	18,987	23,148	0	44,398	29,625	0	2,849	10,020	0
15 Sewer Utility	41,032	28,318	0	0	14,625	3,623	0	0	6,943	0
16 Stormwater Utility	39,930	17,794	0	0	22,833	2,558	15,413	0	3,072	0
17 Metro Transit	77,216	76,058	0	0	34,623	99,767	264	23,184	0	0
18 Parking Utility	50,193	9,114	0	0	17,834	23,615	0	86,491	5,406	128,785
19 Golf Enterprise	32,994	4,882	0	0	10,894	1,918	0	0	156	0
20 Monona Terrace	29,569	9,114	4,250	0	18,953	14,013	502	3,178	0	0
21 Madison Public Library	52,651	53,598	15,598	0	2,388	32,108	2,122	1,362	2,470	0
22 Police Department	36,174	59,674	0	0	0	122,039	747	3,992	0	0
23 Fire Department	33,960	46,437	200	0	0	89,462	3,355	3,063	0	0
24 Public Health Madison and Dane Coun	122,629	68,680	0	0	33,504	0	0	4,116	0	0
25 Office of Independent Monitor	0	217	0	0	0	0	0	0	0	0
26 Public Works - Streets	166,754	26,365	0	0	0	49,873	2,771	18,573	0	0
27 Public Works - Landfill	10,224	651	0	0	0	639	0	0	0	0
28 Public Works - Parks	77,470	32,984	12,049	0	0	34,431	16,477	12,035	0	0
29 Public Works - Transportation	166	325	0	0	0	639	0	0	0	0
30 Public Works - Traffic Engineering	70,953	10,741	0	0	0	16,688	4,342	0	0	0
31 Department of Civil Rights	2,068	6,293	5,949	0	0	5,115	0	0	0	0
32 Assessor	2,897	1,627	0	0	0	6,394	0	0	0	0
33 PCED-Office of the Director	478	10,199	0	0	0	1,407	0	0	0	0
34 PCED-Economic Development Division	3,375	27,993	0	0	0	4,689	10,517	0	0	0
35 Planning & Development-Building Insp	4,263	2,929	600	0	0	10,230	0	21,477	0	0
36 Planning & Development-CDA Housing	329,489	40,144	12,349	0	0	11,871	0	0	0	0
37 Planning & Development-Community I	29,677	121,518	2,800	0	0	10,657	8,136	2,763	801	0
38 Planning & Development-Planning Divi	21,014	13,020	0	0	0	8,206	229	3,478	0	0
39 Common Council	1,912	542	21,698	0	0	1,705	0	0	0	0
40 Municipal Court	2,185	325	0	0	0	1,705	0	8,053	0	0
45 Community Development Authority	103,976	26,365	0	0	43,354	639	0	0	2,194	0
46 Room Tax Commission	576	3,146	0	0	0	0	0	0	0	24,818
47 Debt Service	2,380	0	0	0	0	0	6,552	0	13,136	0

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

ACTUAL FY 2021
6/2/2022

Allocation Summary

Dept:9 Finance Department

Department	General Acctg & Reporting	Budget Management	Admin Support	Risk Management	Purchasing	Payroll	Debt Management	Treasurer - General Receipts	Treasurer - Investment Management	Treasurer - Specific Collections
48 Capital Projects	\$113,195	\$69,873	\$0	\$0	\$169,460	\$0	\$0	\$0	\$13,927	\$0
49 Special Assessment Revolving Fund	6,722	976	0	0	4,179	0	0	0	2,303	0
50 Impact Fees	0	0	0	0	0	0	0	0	4,188	0
52 All Other Depts./Programs	201,845	172,947	65,993	0	292,133	0	77,716	58,955	61,683	227,387
Total	\$1,936,293	\$1,082,835	\$315,966	\$0	\$747,459	\$667,481	\$176,792	\$363,321	\$130,012	\$380,990

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

ACTUAL FY 2021
6/2/2022

Allocation Summary

Dept:9 Finance Department

Department	Credit Card Expenses	Treasurer - Water Utility Support	Total
3 Employee Assistance Program	\$0	\$0	\$2,111
4 City Clerk	0	0	106,571
5 Mayor	0	0	47,915
6 Attorney's Office	0	0	10,313
7 Human Resources	0	0	8,952
8 Information Technology	0	0	31,116
9 Finance Department	51	0	174,414
10 Insurance	0	0	15,149
11 Workers Compensation	0	0	16,536
12 Public Works - Engineering Svcs	0	0	117,709
13 Public Works - Fleet Svcs	0	0	167,943
14 Water Utility	0	133,983	368,245
15 Sewer Utility	0	0	94,542
16 Stormwater Utility	0	0	101,599
17 Metro Transit	0	0	311,111
18 Parking Utility	0	0	321,438
19 Golf Enterprise	0	0	50,845
20 Monona Terrace	0	0	79,580
21 Madison Public Library	0	0	162,298
22 Police Department	0	0	222,626
23 Fire Department	99	0	176,576
24 Public Health Madison and Dane Coun	0	0	228,929
25 Office of Independent Monitor	0	0	217
26 Public Works - Streets	0	0	264,336
27 Public Works - Landfill	0	0	11,514
28 Public Works - Parks	11,764	0	197,210
29 Public Works - Transportation	0	0	1,131
30 Public Works - Traffic Engineering	0	0	102,724
31 Department of Civil Rights	0	0	19,426
32 Assessor	0	0	10,919
33 PCED-Office of the Director	0	0	12,084
34 PCED-Economic Development Division	0	0	46,574
35 Planning & Development-Building Insp	67,118	0	106,618
36 Planning & Development-CDA Housing	0	0	393,853
37 Planning & Development-Community I	706	0	177,057
38 Planning & Development-Planning Divi	0	0	45,946
39 Common Council	0	0	25,858
40 Municipal Court	0	0	12,269
45 Community Development Authority	0	0	176,528
46 Room Tax Commission	0	0	28,540
47 Debt Service	0	0	22,069

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

ACTUAL FY 2021
6/2/2022

Allocation Summary

Dept:9 Finance Department

Department	Credit Card Expenses	Treasurer - Water Utility Support	Total
48 Capital Projects	\$0	\$0	\$366,455
49 Special Assessment Revolving Fund	0	0	14,179
50 Impact Fees	0	0	4,188
52 All Other Depts./Programs	1,158	0	1,159,816
Total	\$80,896	\$133,983	\$6,016,027

FULL COST ALLOCATION PLAN

Insurance

Nature & Extent of Services

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

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

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

ACTUAL FY 2021
6/2/2022

A. Department Costs

Dept:10 Insurance

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

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

ACTUAL FY 2021
6/2/2022

B. Incoming Costs - (Default Spread Custom%)

Dept:10 Insurance

Department	First Incoming	Second Incoming	Insurance
8 Phone System Administration	\$2,972	\$149	\$3,121
Subtotal - Information Technology	2,972	149	3,121
9 General Acctg & Reporting	9,842	362	10,204
9 Budget Management	1,656	80	1,736
9 Risk Management	0	0	0
9 Purchasing	3,065	144	3,209
Subtotal - Finance Department	14,563	586	15,149
Total Incoming	17,535	735	18,270
C. Total Allocated		<u>\$18,270</u>	<u>\$18,270</u>
		100.00%	

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

ACTUAL FY 2021
6/2/2022

Insurance Allocations

Dept:10 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	684	0.02%	\$4	\$0	\$4	\$0	\$4
4 City Clerk	5,373	0.19%	33	0	33	1	34
5 Mayor	2,435	0.09%	15	0	15	0	15
6 Attorney's Office	5,223	0.18%	32	0	32	0	32
7 Human Resources	17,560	0.62%	108	0	108	0	108
8 Information Technology	12,797	0.45%	79	0	79	0	79
9 Finance Department	7,384	0.26%	45	0	45	0	45
12 Public Works - Engineering Svcs	73,579	2.58%	452	0	452	19	472
13 Public Works - Fleet Svcs	46,050	1.61%	283	0	283	12	295
14 Water Utility	158,869	5.57%	977	0	977	42	1,018
15 Sewer Utility	81,292	2.85%	500	0	500	21	521
16 Stormwater Utility	4,256	0.15%	26	0	26	1	27
17 Metro Transit	144,915	5.08%	891	0	891	38	929
18 Parking Utility	100,979	3.54%	621	0	621	26	647
19 Golf Enterprise	9,430	0.33%	58	0	58	2	60
20 Monona Terrace	112,874	3.96%	694	0	694	30	724
21 Madison Public Library	102,996	3.61%	633	0	633	27	660
22 Police Department	1,064,887	37.34%	6,548	0	6,548	279	6,827
23 Fire Department	178,853	6.27%	1,100	0	1,100	47	1,147
26 Public Works - Streets	187,272	6.57%	1,152	0	1,152	49	1,201
28 Public Works - Parks	129,164	4.53%	794	0	794	34	828
29 Public Works - Transportation	834	0.03%	5	0	5	0	5
30 Public Works - Traffic Engineering	38,902	1.36%	239	0	239	10	249
31 Department of Civil Rights	5,708	0.20%	35	0	35	1	37
32 Assessor	16,429	0.58%	101	0	101	4	105
33 PCED-Office of the Director	1,403	0.05%	9	0	9	0	9
34 PCED-Economic Development Division	3,746	0.13%	23	0	23	1	24
35 Planning & Development-Building Insp	233,446	8.19%	1,435	0	1,435	61	1,497
36 Planning & Development-CDA Housing	56,022	1.96%	344	0	344	15	359
37 Planning & Development-Community I	38,384	1.35%	236	0	236	10	246
38 Planning & Development-Planning Divi	7,572	0.27%	47	0	47	2	49
39 Common Council	1,417	0.05%	9	0	9	0	9
40 Municipal Court	1,051	0.04%	6	0	6	0	7
Subtotal	2,851,786	100.00%	17,535	0	17,535	735	18,270
Direct Bills					0		0
Total					\$17,535		\$18,270

Basis Units: Interdepartmental Charges for Insurance Services

Source:

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

ACTUAL FY 2021
6/2/2022

Allocation Summary

Dept:10 Insurance

Department	Insurance	Total
3 Employee Assistance Program	\$4	\$4
4 City Clerk	34	34
5 Mayor	15	15
6 Attorney's Office	32	32
7 Human Resources	108	108
8 Information Technology	79	79
9 Finance Department	45	45
12 Public Works - Engineering Svcs	472	472
13 Public Works - Fleet Svcs	295	295
14 Water Utility	1,018	1,018
15 Sewer Utility	521	521
16 Stormwater Utility	27	27
17 Metro Transit	929	929
18 Parking Utility	647	647
19 Golf Enterprise	60	60
20 Monona Terrace	724	724
21 Madison Public Library	660	660
22 Police Department	6,827	6,827
23 Fire Department	1,147	1,147
26 Public Works - Streets	1,201	1,201
28 Public Works - Parks	828	828
29 Public Works - Transportation	5	5
30 Public Works - Traffic Engineering	249	249
31 Department of Civil Rights	37	37
32 Assessor	105	105
33 PCED-Office of the Director	9	9
34 PCED-Economic Development Division	24	24
35 Planning & Development-Building Insp	1,497	1,497
36 Planning & Development-CDA Housing	359	359
37 Planning & Development-Community I	246	246
38 Planning & Development-Planning Divi	49	49
39 Common Council	9	9
40 Municipal Court	7	7
Total	\$18,270	\$18,270

FULL COST ALLOCATION PLAN

**Workers Compensation
Nature & Extent of Services**

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

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

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

ACTUAL FY 2021
6/2/2022

A. Department Costs

Dept:11 Workers Compensation

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

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

ACTUAL FY 2021
6/2/2022

B. Incoming Costs - (Default Spread Custom%)

Dept:11 Workers Compensation

Department	First Incoming	Second Incoming	Workers Comp
6 General Counsel & Representation	\$32,099	\$1,210	\$33,309
Subtotal - Attorney's Office	32,099	1,210	33,309
9 General Acctg & Reporting	7,076	261	7,336
9 Budget Management	2,174	105	2,278
9 Risk Management	0	0	0
9 Purchasing	2,566	120	2,686
9 Treasurer - Investment Management	4,062	173	4,235
Subtotal - Finance Department	15,877	659	16,536
Total Incoming	47,976	1,869	49,845
C. Total Allocated		\$49,845	\$49,845
			100.00%

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

ACTUAL FY 2021
6/2/2022

Workers Comp Allocations

Dept:11 Workers Compensation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	142	0.00%	\$2	\$0	\$2	\$0	\$2
4 City Clerk	720	0.02%	9	0	9	0	10
5 Mayor	688	0.02%	9	0	9	0	9
6 Attorney's Office	1,467	0.04%	19	0	19	0	19
7 Human Resources	961	0.03%	13	0	13	0	13
8 Information Technology	4,598	0.13%	60	0	60	0	60
9 Finance Department	2,127	0.06%	28	0	28	0	28
12 Public Works - Engineering Svcs	137,109	3.76%	1,802	0	1,802	70	1,873
13 Public Works - Fleet Svcs	34,768	0.95%	457	0	457	18	475
14 Water Utility	168,625	4.62%	2,216	0	2,216	87	2,303
15 Sewer Utility	36,347	1.00%	478	0	478	19	496
16 Stormwater Utility	15,506	0.42%	204	0	204	8	212
17 Metro Transit	688,748	18.87%	9,053	0	9,053	354	9,407
18 Parking Utility	67,678	1.85%	890	0	890	35	924
19 Golf Enterprise	13,929	0.38%	183	0	183	7	190
20 Monona Terrace	37,337	1.02%	491	0	491	19	510
21 Madison Public Library	16,532	0.45%	217	0	217	8	226
22 Police Department	716,030	19.62%	9,412	0	9,412	368	9,779
23 Fire Department	847,776	23.23%	11,143	0	11,143	435	11,579
26 Public Works - Streets	439,805	12.05%	5,781	0	5,781	226	6,007
28 Public Works - Parks	253,623	6.95%	3,334	0	3,334	130	3,464
29 Public Works - Transportation	209	0.01%	3	0	3	0	3
30 Public Works - Traffic Engineering	80,708	2.21%	1,061	0	1,061	41	1,102
31 Department of Civil Rights	923	0.03%	12	0	12	0	13
32 Assessor	11,273	0.31%	148	0	148	6	154
33 PCED-Office of the Director	326	0.01%	4	0	4	0	4
34 PCED-Economic Development Division	1,463	0.04%	19	0	19	1	20
35 Planning & Development-Building Insp	27,738	0.76%	365	0	365	14	379
36 Planning & Development-CDA Housing	36,793	1.01%	484	0	484	19	503
37 Planning & Development-Community I	3,094	0.08%	41	0	41	2	42
38 Planning & Development-Planning Divi	2,402	0.07%	32	0	32	1	33
39 Common Council	349	0.01%	5	0	5	0	5
40 Municipal Court	206	0.01%	3	0	3	0	3
Subtotal	3,650,000	100.00%	47,976	0	47,976	1,869	49,845
Direct Bills					0		0
Total					\$47,976		\$49,845

Basis Units: Interdepartmental Charges for Workers Compensation Services

Source:

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

ACTUAL FY 2021
6/2/2022

Allocation Summary

Dept:11 Workers Compensation

Department	Workers Comp	Total
3 Employee Assistance Program	\$2	\$2
4 City Clerk	10	10
5 Mayor	9	9
6 Attorney's Office	19	19
7 Human Resources	13	13
8 Information Technology	60	60
9 Finance Department	28	28
12 Public Works - Engineering Svcs	1,873	1,873
13 Public Works - Fleet Svcs	475	475
14 Water Utility	2,303	2,303
15 Sewer Utility	496	496
16 Stormwater Utility	212	212
17 Metro Transit	9,407	9,407
18 Parking Utility	924	924
19 Golf Enterprise	190	190
20 Monona Terrace	510	510
21 Madison Public Library	226	226
22 Police Department	9,779	9,779
23 Fire Department	11,579	11,579
26 Public Works - Streets	6,007	6,007
28 Public Works - Parks	3,464	3,464
29 Public Works - Transportation	3	3
30 Public Works - Traffic Engineering	1,102	1,102
31 Department of Civil Rights	13	13
32 Assessor	154	154
33 PCED-Office of the Director	4	4
34 PCED-Economic Development Division	20	20
35 Planning & Development-Building Insp	379	379
36 Planning & Development-CDA Housing	503	503
37 Planning & Development-Community I	42	42
38 Planning & Development-Planning Divi	33	33
39 Common Council	5	5
40 Municipal Court	3	3
Total	\$49,845	\$49,845

FULL COST ALLOCATION PLAN**Public Works - Engineering Services****Nature & Extent of Services**

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

- **Facilities - General:** Costs associated with the design, project management, and construction supervision of remodeling and construction projects for City-owned facilities as well as the maintenance and operational oversight of City-owned facilities including: the Madison Municipal Building (MMB), the Fairchild Building, Engineering Services Building, 4 district police stations, the police training center, 13 fire stations, 7 Public Works facilities, the Madison Senior Center, 6 parking ramps, 3 leased facilities, and various storage buildings are allocated based on an analysis of facility costs by benefiting building and department during 2020. Sewer Utility, Stormwater Utility, and Landfill have not been included in the allocation function as they pay directly for their portions. Amounts previously billed for facilities related services have been appropriately offset against allocated costs.
- **Facilities – Engineering Ent Funds:** Costs associated with the Enterprise Funds for design, project management, and construction supervision of remodeling and construction projects for City-owned facilities as well as the maintenance and operational oversight of City-owned facilities are allocated based on an analysis of facility costs by benefiting building and department during 2021. The Enterprise funds pay directly for their associated costs, only indirect costs are being allocated to them through this function.
- **General Engineering:** All other Engineering costs are not allocated within this plan.

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

ACTUAL FY 2021
6/2/2022

A. Department Costs

Dept:12 Public Works - Engineering Svcs

Description		Amount	General Admin	Facilities - General	Facilities - Engineering Ent Funds	General Engineering
Personnel Costs						
Salaries	S1	3,846,374	0	1,286,300	0	2,560,074
Salary % Split			.00%	33.44%	.00%	66.56%
Benefits	P	1,293,700	0	482,800	0	810,900
Subtotal - Personnel Costs		5,140,074	0	1,769,100	0	3,370,974
Services & Supplies Cost						
Office Supplies	P	3,412	0	0	0	3,412
Copy Printing Supplies	P	3,262	0	0	0	3,262
Furniture	P	1,047	0	0	0	1,047
Hardware Supplies	P	7,162	0	319	0	6,843
Software Licenses & Supplies	P	374	0	0	0	374
Postage	P	11,479	0	0	0	11,479
Books and Subscriptions	P	167	0	120	0	47
Work Supplies	P	34,852	0	24,402	0	10,450
Janitorial Supplies	P	35,408	0	35,408	0	0
Safety Supplies	P	5,960	0	4,250	0	1,710
Snow Removal Supplies	P	68	0	68	0	0
Uniform Clothing Supplies	P	2,635	0	2,635	0	0
Food and Beverage	P	31	0	0	0	31
Building Supplies	P	7,695	0	7,695	0	0
Electrical Supplies	P	15,906	0	15,906	0	0
HVAC Supplies	P	38,464	0	38,464	0	0
Plumbing Supplies	P	17,824	0	17,824	0	0
Landscaping Supplies	P	3,276	0	148	0	3,128
Machinery and Equipment	P	760	0	760	0	0
Equipment Supplies	P	12,403	0	10,915	0	1,488
Natural Gas	P	32,102	0	30,725	0	1,376
Electricity	P	78,008	0	75,070	0	2,939
Water	P	13,531	0	1,227	0	12,304

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

ACTUAL FY 2021
6/2/2022

A. Department Costs

Dept:12 Public Works - Engineering Svcs

Description		Amount	General Admin	Facilities - General	Facilities - Engineering Ent Funds	General Engineering
Sewer	P	1,660	0	1,504	0	156
Stormwater	P	24,892	0	2,259	0	22,633
Telephone	P	2,737	0	191	0	2,546
Cellular Telephone	P	11,937	0	3,502	0	8,435
Building Improv Repair Maint	P	27,370	0	27,135	0	235
Waste Disposal	P	3,344	0	3,344	0	0
Pest Control	P	7,006	0	7,006	0	0
Elevator Repair	P	5,719	0	5,719	0	0
Process Fees Recyclables	P	277	0	277	0	0
Custodial Building Use Charges	P	37,310	0	0	0	37,310
Grounds Improv Repair Maint	P	5,638	0	4,678	0	960
Landscaping	P	124,475	0	0	0	124,475
Equip Improv Repair Maint	P	18,428	0	17,296	0	1,132
System and Software Maintenance	P	102,395	0	49,331	0	53,065
Vehicle Repair & Maint	P	386	0	0	0	386
Lease of Rental of Equipment	P	89	0	0	0	89
Street Improv Repair Maint	P	(5,683)	0	0	0	(5,683)
Bridge Improv	P	(276)	0	0	0	(276)
Traffic Signal Improv	P	(1,218)	0	0	0	(1,218)
ST Light Improv	P	(1,030)	0	0	0	(1,030)
Bike Path Improv Repair Maint	P	28	0	0	0	28
Plant in Service Improv	P	(11)	0	0	0	(11)
Recruitment	P	0	0	0	0	0
Mileage	P	7,454	0	1,029	0	6,426
Conferences and Training	P	6,217	0	4,009	0	2,208
Memberships	P	7,611	0	3,499	0	4,112
Delivery Freight Charges	P	466	0	(87)	0	553
Storage Services	P	1,150	0	0	0	1,150
Consulting Services	P	63,625	0	938	0	62,687
Advertising Services	P	3,789	0	0	0	3,789

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

ACTUAL FY 2021
6/2/2022

A. Department Costs

Dept:12 Public Works - Engineering Svcs

Description		Amount	General Admin	Facilities - General	Facilities - Engineering Ent Funds	General Engineering
Inspection Services	P	6,580	0	6,570	0	10
Parking Towing Services	P	10	0	0	0	10
Security Services	P	1,767	0	1,767	0	0
Other Services and Expenses	P	142,158	0	736	0	141,421
Taxes and Special Assessments	P	29,172	0	1,083	0	28,089
Permits and Licenses	P	2,058	0	2,058	0	0
ID Charge from Engineering	P	18,079	0	7,072	0	11,007
ID Charge from Fleet Services	P	46,713	0	14,065	0	32,648
ID Charge from Landfill	P	9,318	0	7,005	0	2,313
ID Charge from Traffic Engineering	P	2,752	0	51	0	2,701
ID Charge from Insurance	P	71,579	0	0	0	71,579
ID Charge from Workers Comp	P	137,109	0	0	0	137,109
ID Charge from Sewer	P	99,844	0	45,779	0	54,065
ID Charge from Stormwater	P	66,074	0	29,033	0	37,040
* Sale of Recyclables *	P	(2,785)	0	(2,708)	0	(77)
* Reimbursement of Expense *	P	(48,324)	0	(47,132)	0	(1,191)
* Contributions & Donations *	P	(12,000)	0	0	0	(12,000)
* Miscellaneous Revenue *	P	(251,176)	0	0	0	(251,176)
Transfer Out to Debt Service	D	214,385	0	0	0	0
* Transfer in From Insurance *	P	(4,980)	0	(4,980)	0	0
Interest	D	(77)	0	0	0	0
Impact Fees Costs	D	(11,270)	0	0	0	0
Subtotal - Services & Supplies		1,298,601	0	457,967	0	637,596
Department Cost Total		6,438,675	0	2,227,067	0	4,008,570
Adjustments to Cost						
Transfer Out to Debt Service	D	(214,385)	0	0	0	0
Interest	D	77	0	0	0	0
Impact Fees Costs	D	11,270	0	0	0	0

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

ACTUAL FY 2021
6/2/2022

A. Department Costs

Dept:12 Public Works - Engineering Svcs

Description	Amount	General Admin	Facilities - General	Facilities - Engineering Ent Funds	General Engineering
Subtotal - Adjustments	(203,038)	0	0	0	0
Total Costs After Adjustments	6,235,637	0	2,227,067	0	4,008,570
General Admin Distribution		0	0	0	0
Grand Total	<u>\$6,235,637</u>		<u>\$2,227,067</u>	<u>\$0</u>	<u>\$4,008,570</u>
				not allocated	

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

ACTUAL FY 2021
6/2/2022

B. Incoming Costs - (Default Spread Custom%)

Dept:12 Public Works - Engineering Svcs

Department	First Incoming	Second Incoming	Facilities - General	Facilities - Engineering Ent Funds	General Engineering
1 City-County Building	\$23,684	\$0	\$7,455	\$466	\$15,764
1 Fairchild Building	5,090	0	1,602	100	3,388
1 Department Specific	210,343	0	66,208	4,135	140,000
Subtotal - Building Depreciation	239,117	0	75,265	4,700	159,152
2 Equipment Depreciation	62,491	0	19,670	1,228	41,593
Subtotal - Equipment Depreciation	62,491	0	19,670	1,228	41,593
3 EAP Service Delivery	9,936	464	3,274	204	6,922
3 Critical Incidents	1,503	70	495	31	1,047
3 External EAP	514	0	162	10	342
3 External CISM	377	0	119	7	251
Subtotal - Employee Assistance Progr	12,330	535	4,049	253	8,562
5 City Operational Oversight	76,678	15,317	28,956	1,808	61,230
Subtotal - Mayor	76,678	15,317	28,956	1,808	61,230
6 General Counsel & Representation	14,494	546	4,734	296	10,010
Subtotal - Attorney's Office	14,494	546	4,734	296	10,010
7 HR & Benefits Administration	25,997	735	8,414	525	17,792
7 Union & Asssociation Admin	14,118	392	4,567	285	9,657
7 Accomodation & FMLA Admin	9,876	276	3,196	200	6,757
7 Compensation & Hiring Admin	39,723	1,119	12,856	803	27,184
7 Employee Development	33,481	862	10,810	675	22,858
Subtotal - Human Resources	123,194	3,385	39,842	2,488	84,249
8 Network & Infrastructure Support	167,148	9,300	55,539	3,468	117,441
8 Phone System Administration	3,855	193	1,274	80	2,695
8 Media Services	18,906	1,352	6,377	398	13,483
8 Application Support & Development	166,271	12,280	56,201	3,510	118,840
8 Software Maintenance	58,238	0	18,331	1,145	38,762
Subtotal - Information Technology	414,419	23,125	137,723	8,600	291,221
9 General Acctg & Reporting	23,024	848	7,514	469	15,889

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

ACTUAL FY 2021
6/2/2022

B. Incoming Costs - (Default Spread Custom%)

Dept:12 Public Works - Engineering Svcs

Department	First Incoming	Second Incoming	Facilities - General	Facilities - Engineering Ent Funds	General Engineering
9 Budget Management	\$55,687	\$2,685	\$18,373	\$1,147	\$38,851
9 Payroll	32,908	1,640	10,875	679	22,995
9 Treasurer - General Receipts	886	30	288	18	609
Subtotal - Finance Department	112,505	5,203	37,050	2,314	78,345
10 Insurance	452	19	148	9	314
Subtotal - Insurance	452	19	148	9	314
11 Workers Comp	1,802	70	589	37	1,246
Subtotal - Workers Compensation	1,802	70	589	37	1,246
12 Facilities - General	0	56,500	17,784	1,111	37,606
Subtotal - Public Works - Engineering	0	56,500	17,784	1,111	37,606
13 Fleet Services	0	1,284	404	25	855
Subtotal - Public Works - Fleet Svcs	0	1,284	404	25	855
30 Radio Shop	0	48,812	15,364	959	32,488
Subtotal - Public Works - Traffic Engine	0	48,812	15,364	959	32,488
31 Internal Support	0	50,043	15,752	984	33,308
Subtotal - Department of Civil Rights	0	50,043	15,752	984	33,308
39 Citywide Support	0	57,766	18,182	1,135	38,448
Subtotal - Common Council	0	57,766	18,182	1,135	38,448
Total Incoming	1,057,483	262,606	415,515	25,948	878,626
C. Total Allocated		\$7,555,726	\$2,642,582	\$25,948	\$4,887,196
			34.97%	0.34%	64.68%

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

ACTUAL FY 2021
6/2/2022

Facilities - General Allocations

Dept:12 Public Works - Engineering Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 Human Resources	31,323.35	1.21%	\$31,057	\$(66,104)	\$(35,047)	\$0	\$(35,047)
8 Information Technology	2,300.98	0.09%	2,281	(969)	1,312	0	1,312
12 Public Works - Engineering Svcs	75,218.23	2.91%	74,579	(18,079)	56,500	0	56,500
13 Public Works - Fleet Svcs	141,917.56	5.50%	140,712	(66,942)	73,770	4,744	78,514
18 Parking Utility	13,340.54	0.52%	13,227	(55,570)	(42,343)	446	(41,897)
21 Madison Public Library	366.71	0.01%	364	(3,537)	(3,173)	12	(3,161)
22 Police Department	566,715.20	21.95%	561,903	(579,674)	(17,771)	18,942	1,171
23 Fire Department	656,483.73	25.43%	650,909	(290,883)	360,026	21,943	381,968
24 Public Health Madison and Dane Coun	4,391.43	0.17%	4,354	(13,130)	(8,776)	147	(8,629)
26 Public Works - Streets	57,853.70	2.24%	57,362	(55,153)	2,209	1,934	4,143
28 Public Works - Parks	4,426.06	0.17%	4,388	(14,111)	(9,723)	148	(9,575)
29 Public Works - Transportation	4,851.10	0.19%	4,810	0	4,810	162	4,972
30 Public Works - Traffic Engineering	29,403.79	1.14%	29,154	(62,060)	(32,906)	983	(31,923)
33 PCED-Office of the Director	7,236.50	0.28%	7,175	(15,388)	(8,213)	242	(7,971)
34 PCED-Economic Development Division	26,247.36	1.02%	26,024	(55,395)	(29,371)	877	(28,493)
35 Planning & Development-Building Insp	53,836.01	2.09%	53,379	(113,620)	(60,241)	1,799	(58,442)
36 Planning & Development-CDA Housing	38,118.11	1.48%	37,794	0	37,794	1,274	39,068
37 Planning & Development-Community I	60,282.93	2.33%	59,771	(97,677)	(37,906)	2,015	(35,891)
38 Planning & Development-Planning Divi	38,053.86	1.47%	37,731	(80,304)	(42,573)	1,272	(41,301)
45 Community Development Authority	0.00	0.00%	0	(80,430)	(80,430)	0	(80,430)
52 All Other Depts./Programs	769,481.58	29.80%	762,947	(10,236)	752,711	25,719	778,430
Subtotal	2,581,848.73	100.00%	2,559,923	(1,679,262)	880,661	82,659	963,320
Direct Bills					1,679,262		1,679,262
Total					\$2,559,923		\$2,642,582

Basis Units: Tracked Maintenance & Repairs and Custodial Services Expenditures

Source:

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

ACTUAL FY 2021
6/2/2022

Facilities - Engineering Ent Funds Allocations

Dept:12 Public Works - Engineering Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15 Sewer Utility	88,740.90	55.04%	\$11,441	\$0	\$11,441	\$2,841	\$14,282
16 Stormwater Utility	51,694.24	32.06%	6,665	0	6,665	1,655	8,320
27 Public Works - Landfill	20,795.31	12.90%	2,681	0	2,681	666	3,347
Subtotal	161,230.45	100.00%	20,786	0	20,786	5,162	25,948
Direct Bills					0		0
Total					\$20,786		\$25,948

Basis Units: Tracked Maintenance & Repairs and Custodial Services Expenditures

Source:

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

ACTUAL FY 2021
6/2/2022

Allocation Summary

Dept:12 Public Works - Engineering Svcs

Department	Facilities - General	Facilities - Engineering Ent Funds	General Engineering	Total
0 Direct Billed	\$1,679,262	\$0	\$0	\$1,679,262
7 Human Resources	(35,047)	0	0	(35,047)
8 Information Technology	1,312	0	0	1,312
12 Public Works - Engineering Svcs	56,500	0	0	56,500
13 Public Works - Fleet Svcs	78,514	0	0	78,514
15 Sewer Utility	0	14,282	0	14,282
16 Stormwater Utility	0	8,320	0	8,320
18 Parking Utility	(41,897)	0	0	(41,897)
21 Madison Public Library	(3,161)	0	0	(3,161)
22 Police Department	1,171	0	0	1,171
23 Fire Department	381,968	0	0	381,968
24 Public Health Madison and Dane Coun	(8,629)	0	0	(8,629)
26 Public Works - Streets	4,143	0	0	4,143
27 Public Works - Landfill	0	3,347	0	3,347
28 Public Works - Parks	(9,575)	0	0	(9,575)
29 Public Works - Transportation	4,972	0	0	4,972
30 Public Works - Traffic Engineering	(31,923)	0	0	(31,923)
33 PCED-Office of the Director	(7,971)	0	0	(7,971)
34 PCED-Economic Development Division	(28,493)	0	0	(28,493)
35 Planning & Development-Building Insp	(58,442)	0	0	(58,442)
36 Planning & Development-CDA Housing	39,068	0	0	39,068
37 Planning & Development-Community I	(35,891)	0	0	(35,891)
38 Planning & Development-Planning Divi	(41,301)	0	0	(41,301)
45 Community Development Authority	(80,430)	0	0	(80,430)
52 All Other Depts./Programs	778,430	0	0	778,430
Total	\$2,642,582	\$25,948	\$0	\$2,668,530

CITY OF MADISON, WISCONSIN

FY 2021 ACTUALS

FULL COST ALLOCATION PLAN

Public Works - Fleet Services

Nature & Extent of Services

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

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

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

ACTUAL FY 2021
6/2/2022

A. Department Costs

Dept:13 Public Works - Fleet Svcs

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

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

ACTUAL FY 2021
6/2/2022

B. Incoming Costs - (Default Spread Custom%)

Dept:13 Public Works - Fleet Svcs

Department	First Incoming	Second Incoming	Fleet Services
2 Equipment Depreciation	\$155,298	\$0	\$155,298
Subtotal - Equipment Depreciation	155,298	0	155,298
3 EAP Service Delivery	2,553	119	2,672
3 Critical Incidents	386	18	404
3 External EAP	132	0	132
3 External CISM	97	0	97
Subtotal - Employee Assistance Progr	3,168	137	3,305
5 City Operational Oversight	19,702	3,936	23,637
Subtotal - Mayor	19,702	3,936	23,637
7 HR & Benefits Administration	6,680	189	6,868
7 Union & Association Admin	4,183	116	4,299
7 Accommodation & FMLA Admin	2,324	65	2,389
7 Compensation & Hiring Admin	8,950	252	9,202
7 Employee Development	8,602	222	8,824
Subtotal - Human Resources	30,739	844	31,583
8 Network & Infrastructure Support	44,730	2,489	47,219
8 Phone System Administration	2,162	108	2,270
8 Media Services	4,858	347	5,205
8 Application Support & Development	22,630	1,671	24,301
8 Software Maintenance	10,637	0	10,637
Subtotal - Information Technology	85,017	4,616	89,632
9 General Acctg & Reporting	93,152	3,430	96,581
9 Budget Management	12,214	589	12,803
9 Purchasing	30,933	1,452	32,385
9 Payroll	8,455	421	8,877
9 Debt Management	16,972	846	17,817
9 Treasurer - Investment Management	(498)	(21)	(520)
Subtotal - Finance Department	161,227	6,716	167,943
10 Insurance	283	12	295

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

ACTUAL FY 2021
6/2/2022

B. Incoming Costs - (Default Spread Custom%)

Dept:13 Public Works - Fleet Svcs

Department	First Incoming	Second Incoming	Fleet Services
Subtotal - Insurance	\$283	\$12	\$295
11 Workers Comp	457	18	475
Subtotal - Workers Compensation	457	18	475
12 Facilities - General	73,770	4,744	78,514
Subtotal - Public Works - Engineering & Design	73,770	4,744	78,514
13 Fleet Services	0	1,054	1,054
Subtotal - Public Works - Fleet Svcs	0	1,054	1,054
30 Radio Shop	0	5,144	5,144
Subtotal - Public Works - Traffic Engineering	0	5,144	5,144
31 Internal Support	0	12,858	12,858
Subtotal - Department of Civil Rights	0	12,858	12,858
39 Citywide Support	0	14,842	14,842
Subtotal - Common Council	0	14,842	14,842
Total Incoming	529,661	54,921	584,582
C. Total Allocated		\$584,582	\$584,582
			100.00%

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

ACTUAL FY 2021
6/2/2022

Fleet Services Allocations

Dept:13 Public Works - Fleet Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 Information Technology	7,012.76	0.04%	\$193	\$0	\$193	\$0	\$193
12 Public Works - Engineering Svcs	46,712.57	0.24%	1,284	0	1,284	0	1,284
13 Public Works - Fleet Svcs	38,348.67	0.20%	1,054	0	1,054	0	1,054
14 Water Utility	10,064.32	0.05%	277	0	277	29	306
15 Sewer Utility	281,111.40	1.46%	7,728	0	7,728	805	8,533
16 Stormwater Utility	153,198.92	0.80%	4,212	0	4,212	439	4,650
18 Parking Utility	49,939.83	0.26%	1,373	0	1,373	143	1,516
19 Golf Enterprise	185,151.70	0.96%	5,090	0	5,090	530	5,620
20 Monona Terrace	2,059.43	0.01%	57	0	57	6	63
21 Madison Public Library	30,423.14	0.16%	836	0	836	87	924
22 Police Department	2,651,107.38	13.76%	72,883	0	72,883	7,594	80,477
23 Fire Department	3,089,581.28	16.04%	84,938	0	84,938	8,849	93,787
24 Public Health Madison and Dane Coun	71,803.70	0.37%	1,974	0	1,974	206	2,180
26 Public Works - Streets	9,948,418.97	51.64%	273,498	0	273,498	28,495	301,994
27 Public Works - Landfill	27,299.57	0.14%	751	0	751	78	829
28 Public Works - Parks	2,096,237.53	10.88%	57,629	0	57,629	6,004	63,633
30 Public Works - Traffic Engineering	461,753.31	2.40%	12,694	0	12,694	1,323	14,017
35 Planning & Development-Building Insp	6,448.58	0.03%	177	0	177	18	196
36 Planning & Development-CDA Housing	109,592.09	0.57%	3,013	0	3,013	314	3,327
Subtotal	19,266,265.15	100.00%	529,661	0	529,661	54,921	584,582
Direct Bills					0		0
Total					\$529,661		\$584,582

Basis Units: Fleet Services Charges
Source:

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

ACTUAL FY 2021
6/2/2022

Allocation Summary

Dept:13 Public Works - Fleet Svcs

Department	Fleet Services	Total
8 Information Technology	\$193	\$193
12 Public Works - Engineering Svcs	1,284	1,284
13 Public Works - Fleet Svcs	1,054	1,054
14 Water Utility	306	306
15 Sewer Utility	8,533	8,533
16 Stormwater Utility	4,650	4,650
18 Parking Utility	1,516	1,516
19 Golf Enterprise	5,620	5,620
20 Monona Terrace	63	63
21 Madison Public Library	924	924
22 Police Department	80,477	80,477
23 Fire Department	93,787	93,787
24 Public Health Madison and Dane Coun	2,180	2,180
26 Public Works - Streets	301,994	301,994
27 Public Works - Landfill	829	829
28 Public Works - Parks	63,633	63,633
30 Public Works - Traffic Engineering	14,017	14,017
35 Planning & Development-Building Insp	196	196
36 Planning & Development-CDA Housing	3,327	3,327
Total	\$584,582	\$584,582

CITY OF MADISON, WISCONSIN

FY 2021 ACTUALS

FULL COST ALLOCATION PLAN

Public Works – Traffic Engineering Nature & Extent of Services

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

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

ACTUAL FY 2021
6/2/2022

A. Department Costs

Dept:30 Public Works - Traffic Engineering

Description		Amount	General Admin	Radio Shop	General TE Svcs
Personnel Costs					
Salaries	S1	4,823,844	0	672,689	4,151,155
Salary % Split			.00%	13.95%	86.05%
Benefits	P	1,623,489	0	297,319	1,326,170
Subtotal - Personnel Costs		6,447,333	0	970,008	5,477,325
Services & Supplies Cost					
Supplies	P	38,688	0	38,688	0
Purchased Services	P	612,578	0	612,578	0
ID Charge from Engineering	P	612	0	612	0
ID Charge from Fleet Services	P	75,959	0	75,959	0
All Other TE Expenses	P	2,464,338	0	0	2,464,338
Subtotal - Services & Supplies		3,192,175	0	727,837	2,464,338
Department Cost Total		9,639,508	0	1,697,845	7,941,663
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		9,639,508	0	1,697,845	7,941,663
General Admin Distribution			0	0	0
Grand Total		\$9,639,508		\$1,697,845	\$7,941,663
				not allocated	

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

ACTUAL FY 2021
6/2/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:30 Public Works - Traffic Engineering

Department	First Incoming	Second Incoming	Radio Shop	General TE Svcs
1 Madison Municipal Building	\$148,324	\$0	\$20,684	\$127,640
1 Department Specific	55,173	0	7,694	47,479
Subtotal - Building Depreciation	203,496	0	28,378	175,118
2 Equipment Depreciation *	1,353,416	0	1,353,416	0
Subtotal - Equipment Depreciation	1,353,416	0	1,353,416	0
3 EAP Service Delivery	4,799	224	701	4,323
3 Critical Incidents	726	34	106	654
3 External EAP	248	0	35	214
3 External CISM	182	0	25	157
Subtotal - Employee Assistance Progr	5,956	258	867	5,347
5 City Operational Oversight	37,038	7,399	6,197	38,240
Subtotal - Mayor	37,038	7,399	6,197	38,240
6 General Counsel & Representation	14,805	558	2,142	13,221
Subtotal - Attorney's Office	14,805	558	2,142	13,221
7 HR & Benefits Administration	12,557	355	1,801	11,112
7 Union & Association Admin	12,026	334	1,724	10,637
7 Accomodation & FMLA Admin	3,486	97	500	3,084
7 Compensation & Hiring Admin	25,723	725	3,688	22,760
7 Employee Development	16,172	417	2,313	14,276
Subtotal - Human Resources	69,965	1,928	10,026	61,867
8 Network & Infrastructure Support	94,168	5,240	13,862	85,545
8 Phone System Administration	4,683	235	686	4,232
8 Media Services	9,132	653	1,365	8,421
8 Application Support & Development	264,131	19,507	39,554	244,084
8 Software Maintenance	71,158	0	9,923	61,235
Subtotal - Information Technology	443,272	25,635	65,389	403,518
9 General Acctg & Reporting	68,434	2,520	9,894	61,059
9 Budget Management	10,247	494	1,498	9,243

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

ACTUAL FY 2021
6/2/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:30 Public Works - Traffic Engineering

Department	First Incoming	Second Incoming	Radio Shop	General TE Svcs
9 Payroll	\$15,896	\$792	\$2,327	\$14,361
9 Debt Management	4,136	206	605	3,736
Subtotal - Finance Department	98,712	4,012	14,325	88,399
10 Insurance	239	10	35	215
Subtotal - Insurance	239	10	35	215
11 Workers Comp	1,061	41	154	949
Subtotal - Workers Compensation	1,061	41	154	949
12 Facilities - General	(32,906)	983	(4,452)	(27,471)
Subtotal - Public Works - Engineering	(32,906)	983	(4,452)	(27,471)
13 Fleet Services	12,694	1,323	1,955	12,062
Subtotal - Public Works - Fleet Svcs	12,694	1,323	1,955	12,062
30 Radio Shop	0	33,171	4,626	28,545
Subtotal - Public Works - Traffic Engineering	0	33,171	4,626	28,545
31 Internal Support	0	24,173	3,371	20,802
Subtotal - Department of Civil Rights	0	24,173	3,371	20,802
39 Citywide Support	0	27,903	3,891	24,012
Subtotal - Common Council	0	27,903	3,891	24,012
Total Incoming	2,207,749	127,393	1,490,318	844,824
C. Total Allocated		\$11,974,650	\$3,188,163	\$8,786,487
			26.62%	73.38%

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

ACTUAL FY 2021
6/2/2022

Radio Shop Allocations

Dept:30 Public Works - Traffic Engineering

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 Public Works - Engineering Svcs	12,583.00	1.94%	\$61,395	\$(12,583)	\$48,812	\$0	\$48,812
13 Public Works - Fleet Svcs	1,326.00	0.20%	6,470	(1,326)	5,144	0	5,144
14 Water Utility	17,711.00	2.73%	86,415	(17,711)	68,704	502	69,206
17 Metro Transit	52,828.00	8.13%	257,758	(52,828)	204,930	1,496	206,426
18 Parking Utility	14,426.00	2.22%	70,387	(14,426)	55,961	409	56,370
21 Madison Public Library	3,766.00	0.58%	18,375	(3,766)	14,609	107	14,716
22 Police Department	224,839.00	34.60%	1,097,032	(224,839)	872,193	6,367	878,560
23 Fire Department	100,552.00	15.47%	490,612	(100,552)	390,060	2,848	392,908
24 Public Health Madison and Dane Coun	2,846.00	0.44%	13,886	(2,846)	11,040	81	11,121
26 Public Works - Streets	53,245.00	8.19%	259,792	(53,245)	206,547	1,508	208,055
28 Public Works - Parks	19,110.00	2.94%	93,241	(19,110)	74,131	541	74,672
30 Public Works - Traffic Engineering	8,551.00	1.32%	41,722	(8,551)	33,171	0	33,171
35 Planning & Development-Building Insp	2,116.00	0.33%	10,324	(2,116)	8,208	60	8,268
53 Monona Police	4,900.00	0.75%	23,908	(4,900)	19,008	139	19,147
54 Monona Fire	1,223.00	0.19%	5,967	(1,223)	4,744	35	4,779
55 Dane Co. Emerg	2,500.00	0.38%	12,198	(2,500)	9,698	71	9,769
56 Dane Co. Sheriff	32,655.00	5.03%	159,330	(32,655)	126,675	925	127,600
57 Dane Co. Juv Detention	1,623.00	0.25%	7,919	(1,623)	6,296	46	6,342
59 Dane Co. Highway	5,000.00	0.77%	24,396	(5,000)	19,396	142	19,538
60 Madison College	2,853.00	0.44%	13,920	(2,853)	11,067	81	11,148
61 UW Hospital	5,500.00	0.85%	26,836	(5,500)	21,336	156	21,491
62 UW Police	54,357.00	8.37%	265,218	(54,357)	210,861	1,539	212,400
63 VA Hospital	4,050.00	0.62%	19,761	(4,050)	15,711	115	15,825
64 Overture Center	4,782.72	0.74%	23,336	(4,783)	18,553	135	18,689
65 WI Capitol Police	16,437.00	2.53%	80,199	(16,437)	63,762	465	64,228
Subtotal	649,779.72	100.00%	3,170,398	(649,780)	2,520,618	17,765	2,538,383
Direct Bills					649,780		649,780
Total					\$3,170,398		\$3,188,163

Basis Units: Actual Charges for Radio Operations
Source:

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

ACTUAL FY 2021
6/2/2022

Allocation Summary

Dept:30 Public Works - Traffic Engineering

Department	Radio Shop	General TE Svcs	Total
0 Direct Billed	\$649,780	\$0	\$649,780
12 Public Works - Engineering Svcs	48,812	0	48,812
13 Public Works - Fleet Svcs	5,144	0	5,144
14 Water Utility	69,206	0	69,206
17 Metro Transit	206,426	0	206,426
18 Parking Utility	56,370	0	56,370
21 Madison Public Library	14,716	0	14,716
22 Police Department	878,560	0	878,560
23 Fire Department	392,908	0	392,908
24 Public Health Madison and Dane Coun	11,121	0	11,121
26 Public Works - Streets	208,055	0	208,055
28 Public Works - Parks	74,672	0	74,672
30 Public Works - Traffic Engineering	33,171	0	33,171
35 Planning & Development-Building Insp	8,268	0	8,268
53 Monona Police	19,147	0	19,147
54 Monona Fire	4,779	0	4,779
55 Dane Co. Emerg	9,769	0	9,769
56 Dane Co. Sheriff	127,600	0	127,600
57 Dane Co. Juv Detention	6,342	0	6,342
59 Dane Co. Highway	19,538	0	19,538
60 Madison College	11,148	0	11,148
61 UW Hospital	21,491	0	21,491
62 UW Police	212,400	0	212,400
63 VA Hospital	15,825	0	15,825
64 Overture Center	18,689	0	18,689
65 WI Capitol Police	64,228	0	64,228
Total	\$3,188,163	\$0	\$3,188,163

CITY OF MADISON, WISCONSIN

FY 2021 ACTUALS

FULL COST ALLOCATION PLAN

Department of Civil Rights Nature & Extent of Services

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

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

ACTUAL FY 2021
6/2/2022

A. Department Costs

Dept:31 Department of Civil Rights

Description		Amount	General Admin	Internal Support	External Support
Personnel Costs					
Salaries	S1	1,560,472	231,106	662,577	666,790
Salary % Split			14.81%	42.46%	42.73%
Benefits	S	440,766	65,277	187,149	188,339
Subtotal - Personnel Costs		2,001,238	296,383	849,726	855,129
Services & Supplies Cost					
Purchasing Card Unallocated	S	0	0	0	0
Office Supplies	S	602	89	256	257
Copy Printing Supplies	S	994	147	422	425
Hardware Supplies	S	554	82	235	237
Software Licenses & Supplies	S	0	0	0	0
Postage	S	5,003	741	2,124	2,138
Work Supplies	S	348	52	148	149
Food & Beverage	S	662	98	281	283
Telephone	S	1,030	152	437	440
Telephone Maint	D	665	0	0	0
Cellular Telephone	S	242	36	103	103
Custodial Building Use Charges	S	32,004	4,740	13,589	13,675
Communication Device Rpr Maint	S	0	0	0	0
System and Software Maintenance	S	6,548	970	2,780	2,798
Conferences and Training	S	12,953	1,918	5,500	5,535
Memberships	S	7,874	1,166	3,343	3,365
Storage Services	S	14	2	6	6
Advertising Services	S	673	100	286	287
Interpreters Signing Services	P	111,822	0	0	111,822
Other Services and Expenses	S	2,538	376	1,078	1,085
ID Charge from Insurance	S	5,708	845	2,424	2,439
ID Charge from Workers Comp	S	923	137	392	394
* Contributions & Donations *	S	(337,000)	(49,910)	(143,090)	(144,000)

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

ACTUAL FY 2021
6/2/2022

A. Department Costs

Dept:31 Department of Civil Rights

Description		Amount	General Admin	Internal Support	External Support
Transfer in from Grants	S	0	0	0	0
Federal Revenues Operating	S	(24,428)	(3,618)	(10,372)	(10,438)
Subtotal - Services & Supplies		(170,273)	(41,877)	(120,060)	(9,001)
Department Cost Total		1,830,965	254,507	729,666	846,128
Adjustments to Cost					
Telephone Maint	D	(665)	0	0	0
Subtotal - Adjustments		(665)	0	0	0
Total Costs After Adjustments		1,830,300	254,507	729,666	846,128
General Admin Distribution			(254,507)	126,850	127,657
Grand Total		<u>\$1,830,300</u>		<u>\$856,516</u>	<u>\$973,784</u>
				not allocated	

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

ACTUAL FY 2021
6/2/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:31 Department of Civil Rights

Department	First Incoming	Second Incoming	Internal Support	External Support
1 City-County Building	\$8,874	\$0	\$4,423	\$4,451
Subtotal - Building Depreciation	8,874	0	4,423	4,451
3 EAP Service Delivery	1,553	73	810	815
3 External EAP	437	0	218	219
Subtotal - Employee Assistance Progr	1,990	73	1,028	1,034
5 City Operational Oversight	11,353	2,268	6,789	6,832
Subtotal - Mayor	11,353	2,268	6,789	6,832
6 General Counsel & Representation	8,791	331	4,547	4,576
Subtotal - Attorney's Office	8,791	331	4,547	4,576
7 HR & Benefits Administration	3,849	109	1,973	1,985
7 Union & Assocation Admin	392	11	201	202
7 Accomodation & FMLA Admin	2,324	65	1,191	1,198
7 Compensation & Hiring Admin	4,399	124	2,254	2,269
7 Employee Development	4,957	128	2,534	2,550
Subtotal - Human Resources	15,921	436	8,153	8,205
8 Network & Infrastructure Support	31,782	1,768	16,722	16,828
8 Phone System Administration	2,162	108	1,131	1,139
8 Media Services	2,799	200	1,495	1,504
8 Application Support & Development	96,111	7,098	51,441	51,768
8 Software Maintenance	28,404	0	14,157	14,247
Subtotal - Information Technology	161,258	9,175	84,947	85,487
9 General Acctg & Reporting	1,995	73	1,031	1,037
9 Budget Management	6,003	290	3,136	3,156
9 Admin Support	5,647	302	2,965	2,984
9 Payroll	4,872	243	2,549	2,566
Subtotal - Finance Department	18,518	908	9,682	9,744
10 Insurance	35	1	18	18
Subtotal - Insurance	35	1	18	18
11 Workers Comp	12	0	6	6

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

ACTUAL FY 2021
6/2/2022

B. Incoming Costs - (Default Spread Salary%)

Dept:31 Department of Civil Rights

Department	First Incoming	Second Incoming	Internal Support	External Support
Subtotal - Workers Compensation	\$12	\$0	\$6	\$6
31 Internal Support	0	7,409	3,693	3,716
Subtotal - Department of Civil Rights	0	7,409	3,693	3,716
39 Citywide Support	0	8,553	4,263	4,290
Subtotal - Common Council	0	8,553	4,263	4,290
Total Incoming	226,752	29,155	127,548	128,359
C. Total Allocated		\$2,086,207	\$984,064	\$1,102,143
			47.17%	52.83%

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

ACTUAL FY 2021
6/2/2022

Internal Support Allocations

Dept:31 Department of Civil Rights

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	4.00	0.13%	\$1,235	\$0	\$1,235	\$0	\$1,235
4 City Clerk	15.00	0.48%	4,631	0	4,631	82	4,713
5 Mayor	15.00	0.48%	4,631	0	4,631	0	4,631
6 Attorney's Office	24.75	0.79%	7,641	0	7,641	0	7,641
7 Human Resources	25.00	0.80%	7,718	0	7,718	0	7,718
8 Information Technology	57.70	1.84%	17,813	0	17,813	0	17,813
9 Finance Department	57.00	1.81%	17,597	0	17,597	0	17,597
12 Public Works - Engineering Svcs	162.10	5.16%	50,043	0	50,043	0	50,043
13 Public Works - Fleet Svcs	41.65	1.33%	12,858	0	12,858	0	12,858
14 Water Utility	139.00	4.43%	42,912	0	42,912	762	43,674
15 Sewer Utility	17.00	0.54%	5,248	0	5,248	93	5,341
16 Stormwater Utility	12.00	0.38%	3,705	0	3,705	66	3,770
17 Metro Transit	468.10	14.91%	144,511	0	144,511	2,566	147,077
18 Parking Utility	110.80	3.53%	34,206	0	34,206	607	34,813
19 Golf Enterprise	9.00	0.29%	2,778	0	2,778	49	2,828
20 Monona Terrace	65.75	2.09%	20,298	0	20,298	360	20,659
21 Madison Public Library	150.65	4.80%	46,509	0	46,509	826	47,334
22 Police Department	572.60	18.23%	176,773	0	176,773	3,139	179,911
23 Fire Department	419.75	13.37%	129,585	0	129,585	2,301	131,886
26 Public Works - Streets	234.00	7.45%	72,240	0	72,240	1,283	73,523
27 Public Works - Landfill	3.00	0.10%	926	0	926	16	943
28 Public Works - Parks	161.55	5.14%	49,874	0	49,874	886	50,759
29 Public Works - Transportation	3.00	0.10%	926	0	926	16	943
30 Public Works - Traffic Engineering	78.30	2.49%	24,173	0	24,173	0	24,173
31 Department of Civil Rights	24.00	0.76%	7,409	0	7,409	0	7,409
32 Assessor	30.00	0.96%	9,262	0	9,262	164	9,426
33 PCED-Office of the Director	6.60	0.21%	2,038	0	2,038	36	2,074
34 PCED-Economic Development Division	22.00	0.70%	6,792	0	6,792	121	6,912
35 Planning & Development-Building Insp	48.00	1.53%	14,819	0	14,819	263	15,082
36 Planning & Development-CDA Housing	55.70	1.77%	17,196	0	17,196	305	17,501
37 Planning & Development-Community L	50.00	1.59%	15,436	0	15,436	274	15,710
38 Planning & Development-Planning Divi	38.50	1.23%	11,886	0	11,886	211	12,097
39 Common Council	8.00	0.25%	2,470	0	2,470	44	2,514
40 Municipal Court	8.00	0.25%	2,470	0	2,470	44	2,514
45 Community Development Authority	3.00	0.10%	926	0	926	16	943

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

ACTUAL FY 2021
6/2/2022

Internal Support Allocations

Dept:31 Department of Civil Rights

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,140.50	100.00%	969,532	0	969,532	14,531	984,064
Direct Bills					0		0
Total					\$969,532		\$984,064

Basis Units: # of Full Time Equivalent Employees

Source:

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

ACTUAL FY 2021
6/2/2022

Allocation Summary

Dept:31 Department of Civil Rights

Department	Internal Support	External Support	Total
3 Employee Assistance Program	\$1,235	\$0	\$1,235
4 City Clerk	4,713	0	4,713
5 Mayor	4,631	0	4,631
6 Attorney's Office	7,641	0	7,641
7 Human Resources	7,718	0	7,718
8 Information Technology	17,813	0	17,813
9 Finance Department	17,597	0	17,597
12 Public Works - Engineering Svcs	50,043	0	50,043
13 Public Works - Fleet Svcs	12,858	0	12,858
14 Water Utility	43,674	0	43,674
15 Sewer Utility	5,341	0	5,341
16 Stormwater Utility	3,770	0	3,770
17 Metro Transit	147,077	0	147,077
18 Parking Utility	34,813	0	34,813
19 Golf Enterprise	2,828	0	2,828
20 Monona Terrace	20,659	0	20,659
21 Madison Public Library	47,334	0	47,334
22 Police Department	179,911	0	179,911
23 Fire Department	131,886	0	131,886
26 Public Works - Streets	73,523	0	73,523
27 Public Works - Landfill	943	0	943
28 Public Works - Parks	50,759	0	50,759
29 Public Works - Transportation	943	0	943
30 Public Works - Traffic Engineering	24,173	0	24,173
31 Department of Civil Rights	7,409	0	7,409
32 Assessor	9,426	0	9,426
33 PCED-Office of the Director	2,074	0	2,074
34 PCED-Economic Development Division	6,912	0	6,912
35 Planning & Development-Building Insp	15,082	0	15,082
36 Planning & Development-CDA Housing	17,501	0	17,501
37 Planning & Development-Community L	15,710	0	15,710
38 Planning & Development-Planning Divi	12,097	0	12,097
39 Common Council	2,514	0	2,514
40 Municipal Court	2,514	0	2,514
45 Community Development Authority	943	0	943
Total	\$984,064	\$0	\$984,064

CITY OF MADISON, WISCONSIN

FY 2021 ACTUALS

FULL COST ALLOCATION PLAN

Common Council Nature & Extent of Services

The mission of the Common Council is to represent the residents of Madison by promoting the safety, health, and general well-being of the community by incorporating the City's core values into their work with currently available resources. Costs are allocated to all departments based on the number of FTE's.

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

ACTUAL FY 2021
6/2/2022

A. Department Costs

Dept:39 Common Council

Description		Amount	General Admin	Citywide Support
Personnel Costs				
Salaries	S1	506,597	0	506,597
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	167,831	0	167,831
Subtotal - Personnel Costs		674,428	0	674,428
Services & Supplies Cost				
Supplies	S	28,556	0	28,556
Purchased Services	S	24,268	0	24,268
ID Charge from Insurance	S	1,417	0	1,417
ID Charge from Workers Comp	S	349	0	349
* Miscellaneous Revenue *	S	(11,615)	0	(11,615)
Subtotal - Services & Supplies		42,974	0	42,974
Department Cost Total		717,402	0	717,402
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		717,402	0	717,402
General Admin Distribution			0	0
Grand Total		\$717,402		\$717,402

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

ACTUAL FY 2021
6/2/2022

B. Incoming Costs - (Default Spread Custom%)

Dept:39 Common Council

Department	First Incoming	Second Incoming	Citywide Support
1 City-County Building	\$2,943	\$0	\$2,943
1 Department Specific	2,019	0	2,019
Subtotal - Building Depreciation	4,962	0	4,962
3 EAP Service Delivery	1,557	73	1,629
3 External EAP	103	0	103
Subtotal - Employee Assistance Progr	1,660	73	1,732
5 City Operational Oversight	3,784	756	4,540
Subtotal - Mayor	3,784	756	4,540
6 General Counsel & Representation	27,188	1,025	28,213
6 Legislative Services	310,353	11,068	321,422
Subtotal - Attorney's Office	337,541	12,093	349,634
7 HR & Benefits Administration	1,283	36	1,319
7 Union & Asssociation Admin	261	7	269
7 Compensation & Hiring Admin	4,984	140	5,125
7 Employee Development	1,652	43	1,695
Subtotal - Human Resources	8,181	227	8,408
8 Network & Infrastructure Support	10,594	589	11,183
8 Phone System Administration	630	32	662
8 Media Services	933	67	1,000
8 Application Support & Development	4,347	321	4,668
8 Software Maintenance	2,043	0	2,043
Subtotal - Information Technology	18,547	1,009	19,556
9 General Acctg & Reporting	1,844	68	1,912
9 Budget Management	518	25	542
9 Admin Support	20,595	1,103	21,698
9 Payroll	1,624	81	1,705
Subtotal - Finance Department	24,581	1,276	25,858
10 Insurance	9	0	9

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

ACTUAL FY 2021
6/2/2022

B. Incoming Costs - (Default Spread Custom%)

Dept:39 Common Council

Department	First Incoming	Second Incoming	Citywide Support
Subtotal - Insurance	\$9	\$0	\$9
11 Workers Comp	5	0	5
Subtotal - Workers Compensation	5	0	5
31 Internal Support	2,470	44	2,514
Subtotal - Department of Civil Rights	2,470	44	2,514
39 Citywide Support	0	2,851	2,851
Subtotal - Common Council	0	2,851	2,851
Total Incoming	401,740	18,329	420,069
C. Total Allocated		\$1,137,471	\$1,137,471
			100.00%

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

ACTUAL FY 2021
6/2/2022

Citywide Support Allocations

Dept:39 Common Council

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	4.00	0.13%	\$1,425	\$0	\$1,425	\$0	\$1,425
4 City Clerk	15.00	0.48%	5,345	0	5,345	104	5,449
5 Mayor	15.00	0.48%	5,345	0	5,345	0	5,345
6 Attorney's Office	24.75	0.79%	8,820	0	8,820	0	8,820
7 Human Resources	25.00	0.80%	8,909	0	8,909	0	8,909
8 Information Technology	57.70	1.84%	20,562	0	20,562	0	20,562
9 Finance Department	57.00	1.81%	20,312	0	20,312	0	20,312
12 Public Works - Engineering Svcs	162.10	5.16%	57,766	0	57,766	0	57,766
13 Public Works - Fleet Svcs	41.65	1.33%	14,842	0	14,842	0	14,842
14 Water Utility	139.00	4.43%	49,534	0	49,534	964	50,498
15 Sewer Utility	17.00	0.54%	6,058	0	6,058	118	6,176
16 Stormwater Utility	12.00	0.38%	4,276	0	4,276	83	4,360
17 Metro Transit	468.10	14.91%	166,811	0	166,811	3,246	170,057
18 Parking Utility	110.80	3.53%	39,484	0	39,484	768	40,253
19 Golf Enterprise	9.00	0.29%	3,207	0	3,207	62	3,270
20 Monona Terrace	65.75	2.09%	23,431	0	23,431	456	23,886
21 Madison Public Library	150.65	4.80%	53,685	0	53,685	1,045	54,730
22 Police Department	572.60	18.23%	204,051	0	204,051	3,971	208,021
23 Fire Department	419.75	13.37%	149,581	0	149,581	2,911	152,492
26 Public Works - Streets	234.00	7.45%	83,388	0	83,388	1,623	85,011
27 Public Works - Landfill	3.00	0.10%	1,069	0	1,069	21	1,090
28 Public Works - Parks	161.55	5.14%	57,570	0	57,570	1,120	58,690
29 Public Works - Transportation	3.00	0.10%	1,069	0	1,069	21	1,090
30 Public Works - Traffic Engineering	78.30	2.49%	27,903	0	27,903	0	27,903
31 Department of Civil Rights	24.00	0.76%	8,553	0	8,553	0	8,553
32 Assessor	30.00	0.96%	10,691	0	10,691	208	10,899
33 PCED-Office of the Director	6.60	0.21%	2,352	0	2,352	46	2,398
34 PCED-Economic Development Division	22.00	0.70%	7,840	0	7,840	153	7,992
35 Planning & Development-Building Insp	48.00	1.53%	17,105	0	17,105	333	17,438
36 Planning & Development-CDA Housing	55.70	1.77%	19,849	0	19,849	386	20,235
37 Planning & Development-Community L	50.00	1.59%	17,818	0	17,818	347	18,165
38 Planning & Development-Planning Divi	38.50	1.23%	13,720	0	13,720	267	13,987
39 Common Council	8.00	0.25%	2,851	0	2,851	0	2,851
40 Municipal Court	8.00	0.25%	2,851	0	2,851	55	2,906
45 Community Development Authority	3.00	0.10%	1,069	0	1,069	21	1,090

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

ACTUAL FY 2021
6/2/2022

Citywide Support Allocations

Dept:39 Common Council

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,140.50	100.00%	1,119,142	0	1,119,142	18,329	1,137,471
Direct Bills					0		0
Total					\$1,119,142		\$1,137,471

Basis Units: # of Full Time Equivalent Employees

Source:

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

ACTUAL FY 2021
6/2/2022

Allocation Summary

Dept:39 Common Council

Department	Citywide Support	Total
3 Employee Assistance Program	\$1,425	\$1,425
4 City Clerk	5,449	5,449
5 Mayor	5,345	5,345
6 Attorney's Office	8,820	8,820
7 Human Resources	8,909	8,909
8 Information Technology	20,562	20,562
9 Finance Department	20,312	20,312
12 Public Works - Engineering Svcs	57,766	57,766
13 Public Works - Fleet Svcs	14,842	14,842
14 Water Utility	50,498	50,498
15 Sewer Utility	6,176	6,176
16 Stormwater Utility	4,360	4,360
17 Metro Transit	170,057	170,057
18 Parking Utility	40,253	40,253
19 Golf Enterprise	3,270	3,270
20 Monona Terrace	23,886	23,886
21 Madison Public Library	54,730	54,730
22 Police Department	208,021	208,021
23 Fire Department	152,492	152,492
26 Public Works - Streets	85,011	85,011
27 Public Works - Landfill	1,090	1,090
28 Public Works - Parks	58,690	58,690
29 Public Works - Transportation	1,090	1,090
30 Public Works - Traffic Engineering	27,903	27,903
31 Department of Civil Rights	8,553	8,553
32 Assessor	10,899	10,899
33 PCED-Office of the Director	2,398	2,398
34 PCED-Economic Development Division	7,992	7,992
35 Planning & Development-Building Insp	17,438	17,438
36 Planning & Development-CDA Housing	20,235	20,235
37 Planning & Development-Community L	18,165	18,165
38 Planning & Development-Planning Divi	13,987	13,987
39 Common Council	2,851	2,851
40 Municipal Court	2,906	2,906
45 Community Development Authority	1,090	1,090
Total	\$1,137,471	\$1,137,471

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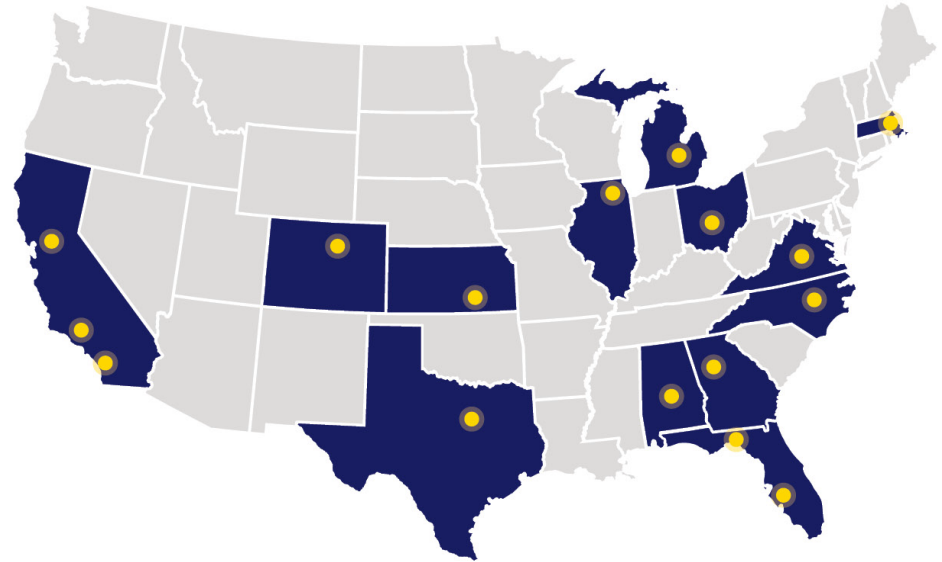
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